



**State Finance Audit Report
of the
Comptroller and Auditor General of India
for the year ended March 2018**



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest



**Government of Tamil Nadu
Report No. 1 of 2019**

**State Finance Audit Report
of the
Comptroller and Auditor General of India**

for the year ended March 2018

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PREFACE

- 1 This Report has been prepared for submission to the Governor of Tamil Nadu under Article 151 of the Constitution.
- 2 Chapters I and II of this Report contain audit observations on matters arising from examination of the Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2018. Information has been obtained from the Government of Tamil Nadu, wherever necessary.
- 3 Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.
- 4 The Reports containing the findings of Performance Audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.

EXECUTIVE SUMMARY

Executive Summary

Fiscal situation of the State

Revenue receipts: During 2017-18, the revenue receipts grew by 4.31 *per cent* over the previous year. Buoyancy of revenue receipts with reference to GSDP declined sharply from 1.09 (2016-17) to 0.35 (2017-18).

(Paragraphs 1.1.1 and 1.3)

Revenue expenditure: The revenue expenditure grew by 9.58 *per cent* over the previous year. However, as a percentage of GSDP, the revenue expenditure declined from 12.06 in 2016-17 to 11.76 in 2017-18. The buoyancy of the revenue expenditure with reference to revenue receipts during 2017-18 was 2.22, indicating disproportionately higher growth in revenue expenditure in relation to the revenue receipts.

(Paragraphs 1.1.1 and 1.6.2)

Fiscal imbalance: The revenue deficit increased from ₹ 1,788 crore in 2013-14 (0.18 *per cent* of GSDP) to ₹ 21,594 crore (1.51 *per cent* of GSDP) in 2017-18. During 2017-18, though the State could contain its revenue deficit within the target proposed in the MTFP (₹ 35,473 crore), it failed to achieve the target proposed in the budget (₹ 15,930 crore).

The primary deficit decreased from ₹ 35,637 crore (2.8 *per cent* of GSDP) in 2016-17 to ₹ 13,828 crore (0.97 *per cent* of GSDP) in 2017-18.

The high fiscal deficit of ₹ 56,170 crore during 2016-17, which was on account of implementation of UDAY scheme for revival of electricity distribution company (TANGEDCO), came down to ₹ 39,840 crore in 2017-18. Thereby, the State could contain the fiscal deficit at 2.79 *per cent* of GSDP, well within the ceiling of three *per cent* of GSDP as envisaged under the TNFR Act, 2003 and Fourteenth Finance Commission (FFC) as compared to 4.42 *per cent* (factoring UDAY Scheme) and 2.63 *per cent* (without UDAY) for the year 2016-17.

The high fiscal deficit of ₹ 39,840 crore as against the capital expenditure of only ₹ 20,203 crore is indicative of the fact that the borrowing during the year was utilised for the financing revenue expenditure, thereby according lower priority to the capital expenditure.

Audit findings: There were short transfers of ₹ 1,339 crore to Sinking Fund, Guarantee Redemption Fund, various reserve funds and defined contributory pension scheme, which resulted in understatement of Revenue and Fiscal Deficits to that extent. If these short transfers are taken into account, the revenue and fiscal deficits would be 1.61 *per cent* and 2.89 *per cent* of GSDP respectively.

(Paragraphs 1.1.2 and 1.11.1)

Resource mobilisation

Revenue receipts: The rate of growth of revenue receipt at 4.31 *per cent* in 2017-18 declined from 8.70 *per cent* in 2016-17, and also was much lower than the growth rate (11.30 *per cent*) of revenue receipts in General Category States.

(Paragraph 1.3)

The arrears of revenue in major revenue heads as on 31 March 2018 was ₹ 30,079 crore, of which 53.42 *per cent* was under recovery process, 32.55 *per cent* was under litigation and action was pending to be initiated in respect of the remaining 14.03 *per cent*.

(Paragraph 1.3.6)

Share of union taxes and duties and Grants-in-aid: While the central tax transfers increased from 17.50 *per cent* of revenue receipts in 2016-17 to 18.53 *per cent* during 2017-18, the grants-in-aid from GoI as a percentage of revenue receipts decreased from 14.15 in 2016-17 to 10.03 in 2017-18. FFC grants amounting to ₹ 758 crore and ₹ 815 crore in respect of basic grants to PRIs and ULBs respectively were not released by GoI, as the Local Body elections were not conducted.

(Paragraphs 1.3.2 and 1.3.3)

State's own tax revenue: The annual growth rate of own tax revenue during 2017-18 stood at 9.07 *per cent* over previous year, against 6.79 *per cent* during 2016-17. Though it registered increase, it still remained less than the average growth rate (12.20 *per cent*) of the own tax revenue of General Category States during the current year.

(Paragraph 1.3.1.1)

Audit findings: The State's own tax revenue stood at ₹ 93,737 crore against the FFC target of ₹ 1,46,893 crore and the budget projection of ₹ 99,590 crore. The shortfall was 36.19 *per cent* with reference to FFC target and 5.88 *per cent* with reference to what was projected in the budget.

(Paragraph 1.3.1)

Goods and Services Tax (GST): GoTN implemented the GST Act with effect from 1 July 2017. According to GST (Compensation to the States) Act 2017, Central Government will compensate the States for loss of revenue arising on account of implementation of GST for a period of five years. In Tamil Nadu, the revenue realised through the taxes since now subsumed into GST was ₹ 29,786.36 crore during the base year (2015-16). The revenue to be protected for any year was to be calculated by applying a growth rate of 14 per cent per annum.

Audit findings: Against the projected revenue of ₹ 29,032.77 crore during July 2017 to March 2018, the receipt was ₹ 28,577.61 crore under the new tax

regime, which worked out to a growth of 12.21 per cent as against the projected growth of 14 per cent.

(Paragraph 1.3.1.2)

Application of resources

Total expenditure: The total expenditure of ₹ 1,99,950 crore during 2016-17, which included a loan of ₹ 22,815 crore to TANGEDCO under UDAY scheme, came down marginally to ₹ 1,94,594 crore during 2017-18 which included a grant of ₹ 4,563 crore to TANGEDCO under UDAY scheme.

Revenue expenditure: Of the total expenditure of ₹ 1,94,594 crore during 2017-18, revenue expenditure (₹ 1,67,874 crore) accounted for 86.27 per cent. The ratio of revenue expenditure to GSDP ranged between 11.34 and 12.06 per cent during 2013-18. It stood at 11.76 per cent during the current year as against 12.06 per cent for 2016-17.

(Paragraphs 1.6.1 and 1.6.2)

Committed expenditure: The committed expenditure on salaries and wages, salary grants, interest payments, pension and subsidies was ₹ 1,06,333 crore during 2017-18. This constituted 72.69 per cent of the total revenue receipts and 63.34 per cent of the revenue expenditure. The Committed Expenditure as percentage of revenue receipts showed an increasing trend from 61.54 per cent in 2014-15 to 72.69 per cent in the current year. Similarly, the committed expenditure as percentage of revenue expenditure showed an increasing trend from 58.48 per cent in 2014-15 to 63.34 per cent in 2017-18.

(Paragraph 1.6.3)

Subsidies: Subsidies consumed 10.41 per cent of State's revenue receipts. On a positive side, after continuous increase for four years from ₹ 9,646 crore in 2013-14 to ₹ 16,092 crore in 2016-17, the expenditure on subsidies showed marginal decline to ₹ 15,230 crore during 2017-18. As a percentage of revenue expenditure, the decrease was from 10.50 in 2016-17 to 9.07 in 2017-18.

Implicit subsidies in the form of marriage assistance, maternity assistance, free supply of laptop, uniform, etc., has come down from ₹ 6,156 crore in 2015-16 to ₹ 4,433 crore in 2017-18.

(Paragraph 1.6.3.2)

Capital expenditure: Capital expenditure decreased by ₹ 506 crore (2.44 per cent) over the previous year. The percentage of capital expenditure to aggregate expenditure of the State stood at 10.38 during 2017-18, which was less than the average of 14.40 in General Category States.

(Paragraphs 1.1.1 and 1.7.1)

Defined Contributory Pension Scheme: The state did not join the NPS architecture created by GoI under PFRDA Act for managing staff pension.

The Pension Fund balance is invested by Government in 91 days Treasury Bills.

Audit findings:

- Government's matching contribution to the Pension Fund fell short by ₹ 204.89 crore during 2015-18.
- Out of the Pension Fund balance of ₹ 23,392.42 crore accumulated in the Deposit head under Public Account, only ₹ 22,506.24 crore stood invested in 91 days Treasury Bills as of March 2018.
- During 2015-18, Government earned interest at a range of 6.03 *per cent* to 7.85 *per cent* by investing the fund balance. However, the interest paid to individual pension account holders ranged from 7.60 *per cent* to 8.70 *per cent* at par with interest paid to GPF Subscribers.

(Paragraph 1.6.3.1)

Quality of expenditure

Adequacy of expenditure: The aggregate expenditure, as a percentage of GSDP, declined from 15.74 in 2016-17 to 13.64 in 2017-18, which was much lower than 16.10 *per cent* in General Category States.

(Paragraph 1.7.1)

Priority of expenditure: Development expenditure, as a percentage of aggregate expenditure declined from 67.51 in 2016-17 to 62.45 in 2017-18, which was much lower than 67.90 *per cent* in General Category States.

(Paragraph 1.7.1)

Efficiency of expenditure: While the development revenue expenditure as compared to the aggregate expenditure marginally declined from 50.23 *per cent* in 2013-14 to 49.31 *per cent* in 2017-18, the development capital expenditure declined steeply from 12.82 *per cent* to 9.95 *per cent* during the same period. As compared with 2016-17, the development revenue expenditure increased by 7.48 *per cent* and development capital expenditure decreased by three *per cent* during 2017-18.

(Paragraph 1.7.2)

Incomplete projects: Blocking of funds on incomplete projects impinges negatively on the quality of expenditure. As on 31 March 2018, 134 projects wherein Government had invested ₹ 1,276.27 crore remained incomplete beyond their scheduled completion date.

(Paragraph 1.8.2)

Investment and return

Investments: Government invested ₹ 33,579 crore (up to March 2018) in the share capital of statutory corporations, joint stock companies and co-operatives.

Return on investment: The average rate of return, which increased from 0.20 *per cent* in 2013-14 to 0.62 *per cent* in 2016-17, declined to 0.45 *per cent* in 2017-18. The low returns on investment was mainly on account of poor financial results of public sector undertakings. The return on investment was meagre compared to Government's average rate of borrowing of 8.53 *per cent* during the year.

(Paragraph 1.8.3)

Fiscal liabilities

Outstanding liabilities: The outstanding fiscal liabilities had increased by 15.22 *per cent* from ₹ 2,83,394 crore at the end of 2016-17 to ₹ 3,26,518 crore at the end of 2017-18. The fiscal liabilities at the end of 2017-18 represented 223.21 *per cent* of the revenue receipts during the year as against 202.09 *per cent* of the revenue receipts during 2016-17. The outstanding liabilities as a percentage of GSDP was 22.88, which was marginally above the norm of 22.54 prescribed for the year 2017-18 as per FFC.

(Paragraph 1.9.3)

Contingent liabilities: Guarantees given by Government increased from 2.32 *per cent* of GSDP in 2016-17 to 2.53 *per cent* of GSDP in 2017-18. As a percentage of revenue receipts of previous year, it increased from 20.19 in 2016-17 to 24.70 in 2017-18. On the positive side, the risk weighted guarantees were well within the TNFR Act ceiling of 75 *per cent* of revenue receipts of the previous year or 7.50 *per cent* of the GSDP.

(Paragraph 1.9.6)

Audit findings: The fiscal liabilities captured in the Accounts did not include borrowings of ₹ 3,754 crore made by four Government agencies for funding Government schemes and Government undertook to repay these borrowings. These off-budget borrowings resulted in understating the fiscal liabilities to that extent.

(Paragraph 1.9.7)

Debt Management

Interest burden: The burden of interest payments (interest payments/revenue receipts) increased from 11.48 *per cent* in 2013-14 to 17.78 *per cent* in 2017-18.

Net debt availability: Out of a total borrowings of ₹ 45,722 crore, the net debt available to the Government was only ₹ 15,064 crore due to repayment of

₹ 8,991 crore and interest payments of ₹ 21,667 crore. The net debt available was only 33 *per cent* of the total borrowings during the current year as compared to 61 *per cent* during 2016-17 and 41 *per cent* during 2015-16.

(Paragraph 1.10)

Budgetary Control

Summary: During 2017-18, expenditure of ₹ 2,08,622.18 crore was incurred against the total grants and appropriations of ₹ 2,36,801.62 crore, resulting in savings of ₹ 28,179.44 crore.

Excess expenditure: During the year, expenditure under four voted grants and five charged appropriations exceeded the grant / appropriations.

Excess expenditure of ₹ 1,099.58 crore pertaining to the period from 2012 to 2017 had escaped legislative oversight, as it was pending regularisation as per Article 205 of the Constitution of India.

(Paragraphs 2.2, 2.3.2 and 2.3.3)

Persistent Savings: There were persistent savings of more than five *per cent* of the total provision in 26 grants and four appropriations during 2013-18. Supplementary provisions of ₹ 50 lakh or more in each case aggregating ₹ 967.99 crore obtained in 25 cases during the year 2017-18 proved unnecessary, as the original provisions also was not utilised. An amount of ₹ 10,938.92 crore (4.62 *per cent* of the total provision) was surrendered by the departments on the last day of the financial year.

(Paragraphs 2.3.4, 2.3.6 and 2.3.7)

Rush of expenditure: Rush of expenditure at the end of the year was noticed, as the entire expenditure of more than ₹ 1 crore was incurred only in the month of March 2018 in 119 sub-heads. Further, in the fourth quarter of the year, expenditure under 40 major heads exceeded 50 *per cent* of the total expenditure, reflecting poor expenditure control.

(Paragraph 2.3.12)

Financial Reporting

Utilisation Certificates: Departmental officers failed to ensure timely submission of Utilisation Certificates in respect of grants released. As on 31 March 2018, 24 UCs for a total of ₹ 367.49 crore were pending.

(Paragraph 3.1)

Submission of Accounts: 308 autonomous bodies/institutions did not submit their accounts due up to 2017-18 to Audit, out of which 225 institutions did not submit their respective accounts for more than one year.

(Paragraph 3.3)

Temporary Advance: Temporary advances drawn up to 31 March 2018 by the DDOs involving an amount of ₹ 261.90 crore in 791 cases remained unadjusted, which included 16 advances totaling ₹ 1.34 crore remaining unadjusted for more than ten years.

(Paragraph 3.4)

Personal Deposit Accounts: 24 Personal Deposit Accounts opened by transferring funds from service heads of consolidated fund with a balance of ₹ 30.05 crore were not closed by returning the balance to the service heads concerned during 2017-18.

(Paragraph 3.5)

Other Deposits: As on 31 March 2018, ₹ 4,466.55 crore was lying in the deposit accounts of various public sector undertakings/ autonomous bodies. 46 deposit accounts with a balance of ₹ 805.29 crore did not have any transactions during 2017-18.

Tamil Nadu Urban Finance and Infrastructure Development Corporation (TUFIDCO), a PSU involved in administering Government funds meant for Local Bodies under various schemes, withdrew ₹ 1,861.22 crore of scheme funds from its deposit accounts and invested in Banks. This has resulted in overstatement of the expenditure of the Government as the money was actually not released to local bodies but invested in banks.

(Paragraph 3.5.1)

Misappropriation and losses: The State Government departments reported 363 cases of misappropriations, losses, defalcation, etc., involving a total amount of ₹ 14.94 crore up to March 2018 on which final action was pending. This included 181 cases involving a total amount of ₹ 8.04 crore awaiting departmental and criminal investigations. Out of 363 cases, 341 cases (94 per cent) were pending for more than 10 years.

(Paragraph 3.6)

Parking of funds in Banks: Field offices of Social Welfare and Nutritious Meal Programme Department held a balance of ₹ 362.33 crore in 422 bank accounts as on 31 March 2018 out of funds released for implementation of various schemes. This included ₹ 201.31 crore in 153 inoperative accounts.

(Paragraph 3.11)

CHAPTER I
FINANCES OF THE
STATE GOVERNMENT

CHAPTER I

FINANCES OF THE STATE GOVERNMENT

Profile of Tamil Nadu

Tamil Nadu is the 11th largest state in terms of geographical area (1,30,058 sq.km) and the seventh largest by population. As per the census, the State's population increased from 6.24 crore in 2001 to 7.21 crore in 2011, recording a decadal growth of 15.54 *per cent*. The percentage of population below the poverty line in the State is lower than the all-India average. The Human Development Index (HDI) of the State (2007-08) was 0.57, which was higher than national HDI of 0.47. The State's Gross Domestic Product (GSDP) in 2017-18 at current prices was ₹ 14,27,074 crore. General data relating to the State is given in **Appendix 1.1**.

Gross State Domestic Product

The trends in the annual growth of India's Gross Domestic Product (GDP) and State's GSDP at current prices are indicated in **Table 1.1**.

Table 1.1: Trends in Gross Domestic Product and Gross State Domestic Product

	2013-14	2014-15	2015-16	2016-17	2017-18
India's GDP (₹ in crore)	1,12,33,522	1,24,45,128	1,37,64,037	1,52,53,714	1,67,73,145
Growth rate of GDP (<i>per cent</i>)	12.97	10.79	10.60	10.82	9.96
Per capita GDP (in ₹)*	92,824	1,02,835	1,13,734	1,26,043	1,38,598
GSDP (₹ in crore)	9,68,530	10,72,678	11,76,500	12,70,490	14,27,074
Growth rate of GSDP (<i>per cent</i>)	13.30	10.75	9.68	7.99	12.32
Per capita GSDP (in ₹)**	1,34,331	1,48,776	1,63,176	1,76,212	1,97,930

* calculated based on the Population of 121.02 crore as per census 2011

** calculated based on the Population of 7.21 crore as per census 2011

(Source: Central Statistics Office)

1.1 Introduction

This chapter provides a broad perspective of the finances of the Government of Tamil Nadu (GoTN) during the current year (2017-18) and analyses critical changes in the major fiscal aggregates relative to the previous year (2016-17), keeping in view the overall trend during the last five years.

All receipts of GoTN are accounted for in the Consolidated Fund of the State constituted under Article 266 (1) of the Constitution of India. Expenditure therefrom is authorised by the State Legislature through Appropriation Act. Money so authorised by the Appropriation Act is required to be spent as per provisions contained in the Tamil Nadu Budget Manual, the Tamil Nadu

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Financial Code and instructions issued by the Finance Department from time to time.

GoTN enacted the Tamil Nadu Fiscal Responsibility Act, 2003 (TNFR Act) and amended it from time to time (last amended in March 2017), to ensure long-term financial stability by eliminating revenue deficit, containing fiscal deficit and through prudent debt management. It also fixed the timeframe for achieving the fiscal targets.

The structure of Government Accounts and the layout of Finance Accounts are shown in **Appendix 1.2**. The methodology adopted for assessment of the fiscal position of the State is given in **Appendix 1.3 - Part A**. The salient features of the TNFR Act, 2003 are given in **Appendix 1.3 - Part B**. A time series data on the State Government's finances are given in **Appendix 1.4**.

1.1.1 Summary of fiscal transactions in 2017-18

Table 1.2 presents the summary of the State Government's fiscal transactions during the current year (2017-18) *vis-à-vis* the previous year (2016-17), while **Appendix 1.5** provides details of receipts and disbursements as well as the overall fiscal position during the current year.

Table 1.2: Summary of fiscal operations in 2017-18

(₹ in crore)

Receipts	2016-17	2017-18	Disbursements	2016-17	2017-18		
Section-A: Revenue					State Fund Expenditure	Central Assistance (including CS/CSS)	Total
Revenue receipts	1,40,231	1,46,280	Revenue expenditure	1,53,195	1,59,441	8,433	1,67,874
Tax revenue	85,941	*93,737	General Services	51,452	60,423	28	60,451
Non-tax revenue	9,914	10,764	Social Services	55,297	53,633	6,157	59,790
Share of Union Taxes/Duties	24,538	**27,100	Economic Services	33,980	33,914	2,248	36,162
Grants from Government of India	19,838	14,679	Grants-in-aid and Contributions	12,466	11,471	0	11,471
Section-B: Capital and Others							
Miscellaneous Capital Receipts	1	2	Capital Outlay	20,709	17,511	2,692	20,203
Recoveries of Loans and Advances	3,548	8,472	Loans and Advances disbursed	26,046	6,517	--	6,517
Public Debt receipts	66,143	45,722	Repayment of Public Debt	8,200	8,991	--	8,991
Contingency Fund	19	--	Contingency Fund	--	--	--	..
Public Account receipts	1,81,475	1,95,989	Public Account disbursements	1,73,007	--	--	1,84,209
Opening Cash Balance	28,262	38,522	Closing Cash Balance	38,522	--	--	47,193
Total	4,19,679	4,34,987	Total	4,19,679			4,34,987

* Includes SGST of ₹ 24,589 crore

** Includes CGST component of ₹ 383 crore and IGST component of ₹ 2,736 crore

(Source: Finance Accounts for the respective years)

The significant changes that occurred during 2017-18, as compared to the previous year are enumerated in the succeeding sub paragraphs.

- **Revenue receipts** of the State increased by ₹ 6,049 crore (4.31 *per cent*) over the previous year. This was due to increase in the State's own tax revenue (₹ 7,796 crore), State's share of Union taxes and duties (₹ 2,562 crore), Non-Tax revenue (₹ 850 crore) and off set by decrease in Grants from Government of India (GoI) (₹ 5,159 crore).
- **Revenue expenditure** increased by ₹ 14,679 crore (9.58 *per cent*) over the previous year due to increase in expenditure on General Services (₹ 8,999 crore), Social Services (₹ 4,493 crore) and Economic Services (₹ 2,182 crore), off set by the decrease in Grants-in-aid and contributions (₹ 995 crore).
- The buoyancy of the revenue expenditure with reference to revenue receipts during 2017-18 was 2.22 and during 2016-17 it was 0.99. This indicated disproportionately higher growth in revenue expenditure in relation to the revenue receipts. Revenue expenditure buoyancy with reference to GSDP decreased to 0.78 from 1.08 in 2016-17.
- The expenditure on General Services, Social Services and Economic Services registered an increase of 17.49 *per cent*, 8.13 *per cent* and 6.42 *per cent* respectively in 2017-18 as against 13.05 *per cent*, 0.90 *per cent* and 13.48 *per cent* respectively in 2016-17. However, grants-in-aid and contributions registered a sharp decrease of 7.98 *per cent* in 2017-18 against an increase of 16.16 *per cent* in 2016-17.
- **Capital expenditure** decreased by ₹ 506 crore (2.44 *per cent*) over the previous year as against 9.02 *per cent* increase in 2016-17. The decrease during the year was mainly under Energy, Agriculture and allied activities, Industry and Minerals under Economic Services and Education, Sports, Art & Culture, Health & Family Welfare, Water Supply, Sanitation, Housing & Urban Development under Social Services.
- Capital expenditure as a percentage of GSDP of the State was at 1.42. Compared to its neighbouring States of Karnataka and Kerala with capital expenditure at 2.73 *per cent* and 1.28 *per cent* respectively of GSDP, Tamil Nadu spent more on asset creation compared to Kerala but lesser than Karnataka.
- **Recoveries of loans and advances** during the year increased by ₹ 4,924 crore (138.78 *per cent*). The recoveries under Energy and Transport were robust.
- **Loans and advances** disbursed during the year decreased by ₹ 19,529 crore (74.98 *per cent*) from the previous year's ₹ 26,046 crore on account of loans to the power utility under UDAY scheme.

- **Public Account receipts and disbursements** increased by ₹ 14,514 crore (Eight *per cent*) and by ₹ 11,202 crore (6.47 *per cent*) respectively. Net receipts under Public Account increased by ₹ 3,312 crore over the previous year.
- The net impact of these transactions led to an increase of ₹ 8,671 crore in the **cash balance** at the end of the year over the previous year.

1.1.2 Review of the fiscal situation

The targeted timeline to eliminate revenue deficit and reduce fiscal deficit was extended by GoTN from time to time by amending the TNFR Act, 2003. In compliance with the provisions of TNFR Act, 2003, the State Government prepared a Medium Term Fiscal Plan (MTFP) for the period 2017-18.

Major fiscal variables provided in the budget based on recommendations of the Fourteenth Finance Commission (FFC) and as targeted in the TNFR Act, 2003 along with actuals thereof are given in **Table 1.3**.

Table 1.3: Major targeted and projected fiscal variables and actuals of the State

Fiscal variables	2017-18				Actuals
	FFC targets for the State	Targets as prescribed in TNFR Act	Targets proposed in the Budget	Projections made in MTFP	
Revenue Deficit (₹ in crore)	--	Eliminate revenue deficit by 2019-20	15,930.35	35,473.27	21,593.87
Revenue Deficit / GSDP (in <i>per cent</i>)	--	--	1.06	2.28	1.51
Fiscal Deficit/GSDP (in <i>per cent</i>)	3.00	3.00	2.79	4.14	2.79
Primary Deficit / GSDP (in <i>per cent</i>)	---	--	1.06	2.23	0.97
Ratio of total outstanding debt of the Government to GSDP (in <i>per cent</i>)	22.54	25.20	20.90	22.54	22.88

(Source: (i) FFC recommendations; (ii) TNFR Act; (iii) State's MTFP and (iv) Budget Speech - 2017-18)

The revenue deficit increased from ₹ 1,788 crore in 2013-14 to ₹ 21,594 crore (1.51 *per cent* of GSDP) in 2017-18.

During 2017-18, though the State could contain its revenue deficit within the target proposed in the MTFP, it failed to achieve the target proposed in the budget. The State was able to contain the fiscal deficit to GSDP as envisaged under the TNFR Act, 2003, FFC, Budget and MTFP.

The Revenue deficit of ₹ 21,594 crore was understated by ₹ 1,339 crore mainly due to

- short contribution to Sinking Fund (₹ 1,108 crore),
- short contribution to Guarantee Redemption Fund (₹ 128 crore),
- short transfer to Reserve Funds (₹ 60 crore) and

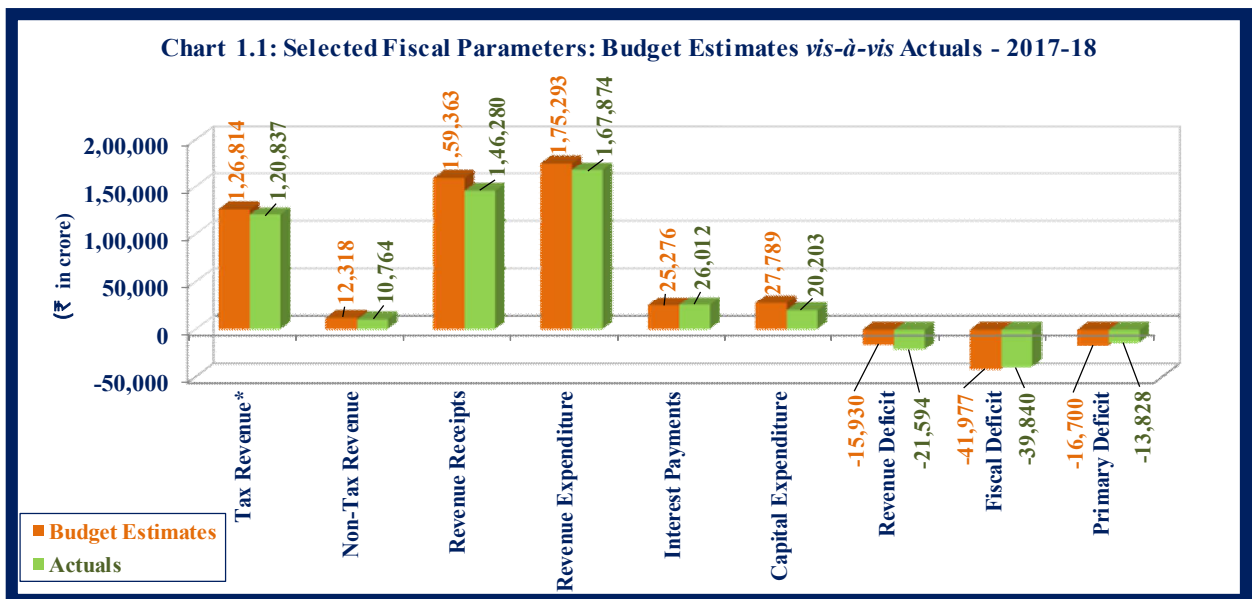
- short contribution to Defined Contributory Pension Scheme (₹ 38 crore).

During the Exit Conference, held on 27 December 2018, the Additional Chief Secretary to Government, Finance Department, opined that transfer of money to the above designated Funds was not compulsory. The fact, however, remained that GoTN itself had notified these Funds and prescribed the scale of contribution. While it is well within the powers of the Government to reduce contributions to the designated Funds, such reductions would not augur well for the financial health of the State.

1.1.3 Budget estimates and actuals

The Budget provides description of estimated revenue and expenditure for a particular fiscal year. The difference in actual receipts and expenditure against budget estimates due to unforeseen events or over/underestimation of revenue or expenditure at the stage of budget preparation, adversely impacts the desired fiscal objectives.

Chart 1.1 presents the budget estimates and actuals for some important fiscal parameters in 2017-18.



* Tax revenue includes State's share of Union taxes and duties
(Source: Annual Financial Statement and Finance Accounts for 2017-18)

The variations between the estimates and actuals were as under.

- The actual tax revenue and non-tax revenue was less than the estimates by ₹ 5,977 crore and ₹ 1,554 crore respectively.
- Capital expenditure substantially fell short of the budget estimates. It was less than the estimate by ₹ 7,586 crore (27.30 per cent).
- While revenue deficit exceeded the budget estimate, fiscal deficit was well within the budget estimate mainly because of increase in the recoveries of loans and advances by 60 per cent.

1.1.4 Non-implementation of major schemes announced in the Budget

The major schemes announced in the Budget, but not implemented/partially implemented were as given in **Table 1.4**.

Table 1.4: Details of major schemes announced in the Budget

(₹ in crore)

Sl. No.	Scheme as announced in the Budget	Provision in Budget	Withdrawal through re-appropriation/surrender
1	Transfer to Tamil Nadu Infrastructure Development Fund	2,000	2,000
2	Chennai Mega City Development Mission	400	400
3	Grants to Tamil Nadu Infrastructure Development Board for Project Preparation Fund	200	200
4	Mission for Water Resources Management and Reviving Kudimaramath	300	223

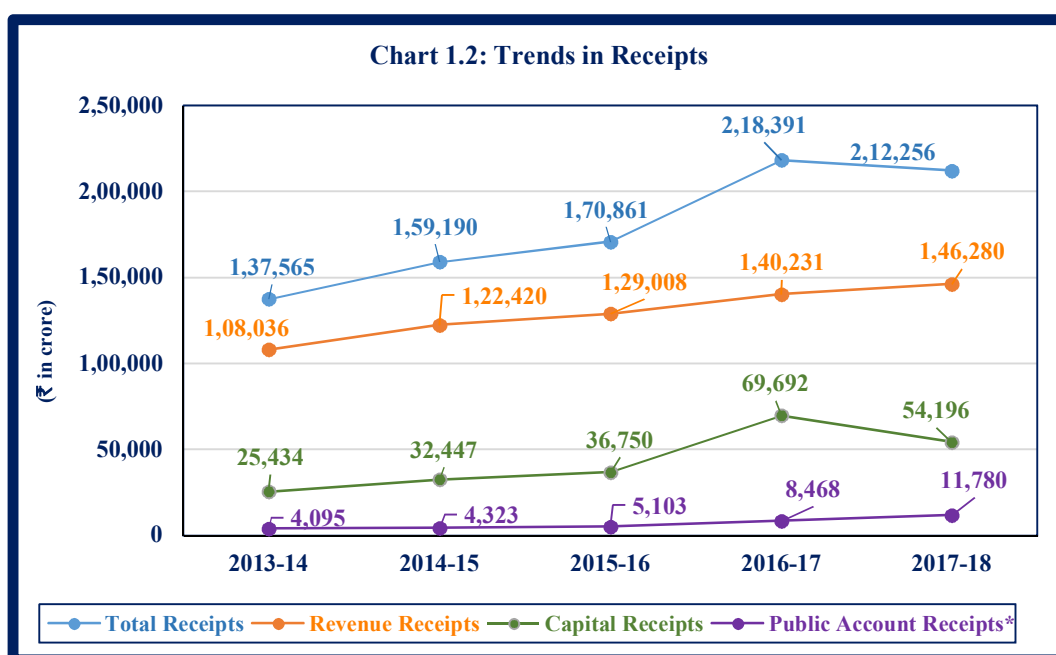
(Source: Budget Speech and Appropriation Accounts for 2017-18)

In respect of the first three items, entire provision was withdrawn and for the fourth item, 74 per cent of the funds provided was withdrawn.

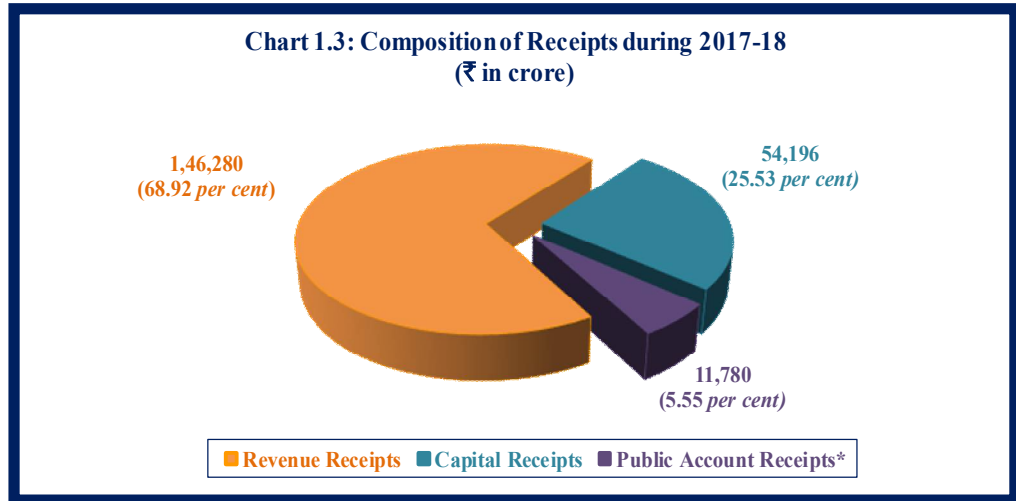
1.2 Resources of the State

1.2.1 Resources of the State as per the Annual Finance Accounts

Revenue and Capital are the two streams of receipts that constitute the resources of the State Government. Besides, the fund available in the Public Account after disbursements is also utilised by the Government. **Chart 1.2** depicts the trends in various components of the receipts of the State during 2013-18. **Chart 1.3** depicts the composition of receipts of the State during the current year.



* Net Public Account Receipts
(Source: Finance Accounts for the respective years)

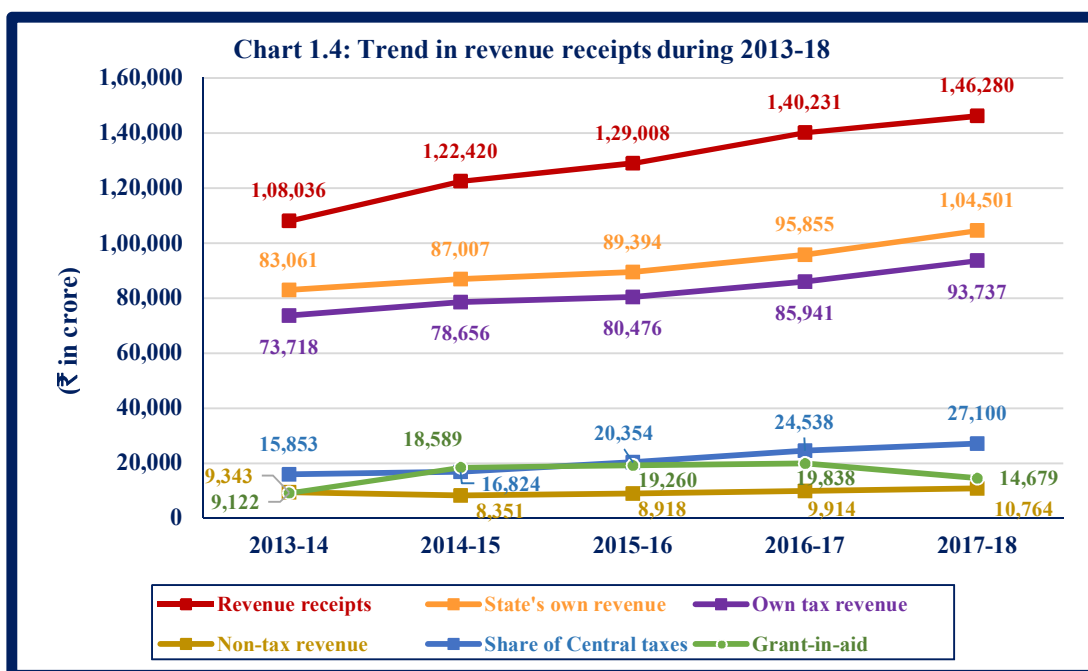


* Net Public Account Receipts
(Source: Finance Accounts for 2017-18)

- The total resources of the State Government in 2017-18 were ₹ 2,12,256 crore. Of these, revenue receipts were ₹ 1,46,280 crore, which constituted 68.92 per cent of total resources. The capital receipts (₹ 54,196 crore) and net public account receipts (₹ 11,780 crore) constituted 25.53 and 5.55 per cent of the total resources respectively.
- The total resources of the State decreased by ₹ 6,135 crore (2.81 per cent) over the previous year due to decrease in capital receipts of ₹ 15,496 crore (22.23 per cent), off set by the increase of ₹ 6,049 crore (4.31 per cent) in revenue receipts and ₹ 3,312 crore (39.11 per cent) in net public account receipts.
- The decrease in capital receipts (₹ 15,496 crore) by 22.23 per cent over the previous year was mainly due to decrease in Public Debt receipts by ₹ 20,421 crore (30.87 per cent).
- The State's tax revenue increased from ₹ 85,941 crore in 2016-17 to ₹ 93,737 crore in 2017-18 (increase of 9.07 per cent).
- The tax revenue increased by ₹ 7,796 crore in 2017-18 when compared to the previous year. The year on year growth in tax revenue, which ranged from 2.31 per cent to 6.79 per cent during 2013-17, increased to 9.07 per cent in 2017-18. The components-wise increase during the year could not be compared with the previous year due to implementation of GST which subsumed several taxes viz., Taxes on Goods and Passengers, Taxes on Sales, Trade etc.
- State's share of Union taxes and duties increased by ₹ 2,562 crore (10.44 per cent) over the previous year which included IGST.

1.3 Revenue receipts

Statement-14 of the Finance Accounts details the revenue receipts of the Government. The revenue receipts consist of the State's own taxes and non-tax revenues, central tax transfers and grants-in-aid from GoI. The trends of revenue receipts over the period 2013-18 are presented in **Appendix 1.4** and depicted in **Chart 1.4**.



(Source: Finance Accounts for the respective years)

- The annual growth rate of revenue receipts during 2017-18 stood at 4.31 per cent, which was much less than the growth rate of revenue receipts (11.30 per cent) in the General Category States (GCS) (**Appendix 1.1**).
- The growth rate of revenue receipts, which decreased from 8.70 per cent in 2016-17 to 4.31 per cent during 2017-18, is the lowest in the last five years period, as given in **Table 1.5**.
- Grants-in-aid as a percentage of revenue receipts decreased from 14.14 in 2016-17 to 10.03 in 2017-18.
- The non-tax revenue increased slightly from 7.07 per cent in 2016-17 to 7.36 per cent in 2017-18.
- The central tax transfers increased from 17.50 per cent in 2016-17 to 18.53 per cent during 2017-18.

The trends in revenue receipts relative to GSDP is presented in **Table 1.5**.

Table 1.5: Trends in revenue receipts relative to GSDP

	2013-14	2014-15	2015-16	2016-17	2017-18
Revenue Receipts (₹ in crore)	1,08,036	1,22,420	1,29,008	1,40,231	1,46,280
Rate of growth of Revenue Receipts (<i>per cent</i>)	9.32	13.31	5.38	8.70	4.31
Revenue Receipts/GSDP (<i>per cent</i>)	11.15	11.41	10.97	11.04	10.25
Buoyancy Ratios¹					
Revenue Buoyancy with reference to GSDP	0.70	1.24	0.56	1.09	0.35
State's own tax buoyancy with reference to GSDP	0.26	0.62	0.24	0.85	0.74
Revenue Buoyancy with reference to State's own taxes	2.69	2.00	2.33	1.28	0.48

(Source: Finance Accounts for the respective years and Central Statistics Office for GSDP figures)

- The revenue receipts as a percentage of GSDP ranged between 10.25 and 11.41 during 2013-18.
- The GSDP growth rate picked up to 12.32 *per cent* during 2017-18, which is the more than the All India rate of 9.96. The rate of growth of revenue receipts, however, stood at 4.31 *per cent*. This dragged down the revenue buoyancy from 1.09 in 2016-17 to 0.35 in 2017-18. The steep fall was mainly due to slow growth of receipts under taxes on sale of IMFL and beer (7.43 *per cent*), negative growth of receipts under State excise ((-) 6.93 *per cent*) and reduction in grants-in-aid from GoI from ₹ 19,838.20 crore in 2016-17 to ₹ 14,679.44 crore in 2017-18. Revenue buoyancy with reference to State's own taxes stood at 0.48 in 2017-18, which is the lowest in the last five year period.

1.3.1 State's own resources

The State's own tax and non-tax revenue receipts for the year 2017-18 *vis-à-vis* assessment made by FFC, its Budget and MTFP are given in the **Table 1.6**.

Table 1.6: State's actual tax and non-tax revenue receipts

	FFC targets for the State	Targets proposed in the Budget	Projections made in MTFP	Actuals
Own Tax Revenue	1,46,893	99,590	1,03,086	93,737
Non-tax Revenue	12,806	12,318	13,057	10,764

(Source: FFC recommendations and Budget Speech - 2017-18)

Both own tax revenue and non-tax revenue during 2017-18 fell short of the target fixed under FFC, Budget and MTFP. The State's own tax revenue stood at ₹ 93,737 crore against the FFC target of ₹ 1,46,893 crore and the budget projection of ₹ 99,590 crore.

¹ See glossary.

1.3.1.1 Own tax revenue

The gross collection in respect of major taxes and duties are given in **Table 1.7**.

Table 1.7: Components and trend of State's own tax revenue

(₹ in crore)

Revenue Head	2013-14	2014-15	2015-16	2016-17	2017-18	Variation over previous year (in per cent)
State Goods and Service Tax	Nil	Nil	Nil	Nil	24,589	--
Taxes on Sales, Trade, etc.	53,532	57,191	57,522	63,234	46,356	(-) 26.69
State Excise	5,035	5,731	5,836	6,248	5,815	(-) 6.93
Taxes on Vehicles	3,684	3,829	4,233	4,854	5,363	10.49
Stamps and Registration Fees	8,251	8,362	8,721	7,237	9,195	27.06
Land Revenue	273	170	258	153	152	(-) 0.65
Taxes on Goods and Passengers	1,843	1,909	2,153	2,551	900	(-) 64.72
Other Taxes ²	1,100	1,464	1,753	1,664	1,367	(-) 17.85
Total (Growth rate over previous year in per cent)	73,718 (3.46)	78,656 (6.70)	80,476 (2.31)	85,941 (6.79)	93,737 (9.07)	9.07

(Source: Finance Accounts for the respective years)

- The annual growth rate of own tax revenue during 2017-18 stood at 9.07 per cent, which was less than the average growth rate (12.20 per cent) of the GCS (**Appendix 1.1**).
- The increase in growth rate of own tax revenue over the previous year was mainly due to increase in Taxes on Vehicles (10.49 per cent) and Stamps and Registration Fees etc. (27.06 per cent). However, the growth rate of tax components which got subsumed under GST could not be determined during the year.
- Own tax revenue as a percentage of GSDP of the State during 2017-18 was 6.57 as compared to its neighbouring States of Karnataka and Kerala which were 6.64 per cent and 6.77 per cent respectively. GoTN was the lowest among the three States in terms of own tax revenue as a percentage of GSDP.

1.3.1.2 Goods and Services Tax

GoTN implemented the Goods and Services Tax (GST) Act with effect from 1 July 2017. According to GST (Compensation to the Stats) Act 2017, Central Government will compensate the States for loss of revenue arising on account of implementation of GST for a period of five years. The compensation payable to the State shall be calculated for every financial year after the receipt of final revenue figure, as audited by the CAG of India. A base year (2015-16) revenue figure of taxes subsumed under GST was finalised under GST Act. In Tamil Nadu, the revenue realised through the taxes since now

² Other taxes include taxes on immovable property other than agricultural land, taxes and duties on electricity and agricultural income.

subsumed into GST was ₹ 29,786.36 crore during the base year (2015-16). The revenue to be protected for any year was to be calculated by applying a growth rate of 14 per cent per annum.

The projected revenue for the year 2017-18 (1 July 2017 to 31 March 2018) in accordance with the base year figure was ₹ 29,032.77 crore (₹ 29,786.36 x 9/12 x 1.14 x 1.14). Revenue figure under GST for the year 2017-18 has been depicted in Finance Accounts as per nature of receipts i.e. State Goods and Services (SGST) Tax, Input Tax Credit cross utilisation of SGST and IGST (Integrated Goods and Services Tax), Apportionment of IGST - transfer-in Tax component to SGST and Advance apportionment from IGST. Against the projected revenue of ₹ 29,032.77 crore, the revenue receipts of the State Government under GST during the year 2017-18 is given in **Table 1.8**.

Table 1.8: Projected and actual receipt on implementation of GST Act

(₹ in crore)

Period	Projected revenue *	Pre-GST taxes	SGST	IGST	Total tax collected	Compensation	Total including compensation	Deficit
1	2	3	4	5	6 =(3+4+5)	7	8 =(6+7)	9 =(2-8)
July 2017 to March 2018	29,032.77	3,356.30	15,882.32	8,706.99	27,945.61	632.00	28,577.61	455.16

* Projected based on a growth rate of 14 per cent
(Figures excluding refunds, as worked out by GoTN)

As seen from **Table 1.8**, against the projected revenue of ₹ 29,032.77 crore during July 2017 to March 2018, the receipt was ₹ 28,577.61 crore under the new tax regime, which worked out to a growth of 12.21 per cent as against the projected growth of 14 per cent.

1.3.1.3 Non-tax revenue

The details of collection of non-tax revenue during the period 2013-18 are given in **Table 1.9**.

Table 1.9: Components and trend of State's non-tax revenue

(₹ in crore)

Revenue Head	2013-14	2014-15	2015-16	2016-17	2017-18	Variation over previous year (in per cent)
Interest receipts	3,347	2,490	2,953	4,319	5,199	20.37
Dividends and Profits	75	99	140	185	159	(-) 14.05
Other non-tax receipts	5,921	5,762	5,825	5,410	5,406	(-) 0.07
Total	9,343 <i>(11.25)</i>	8,351 <i>(9.60)</i>	8,918 <i>(9.98)</i>	9,914 <i>(10.34)</i>	10,764 <i>(10.30)</i>	8.57

Figures in brackets indicate percentage of non-tax revenue to State's own resources.
(Source: Finance Accounts for the respective years)

- While the compound annual growth rate of non-tax revenue of the State during 2008-17 was lesser (7.10 per cent) when compared to

GCS (9.50 per cent), it was more (8.60 per cent) than GCS (5.90 per cent) during 2017-18 (**Appendix 1.1**).

- The non-tax revenue of the State increased by ₹ 850 crore in 2017-18 over the previous year. As a proportion of the State's own resources, the non-tax revenue which stood at 10.34 per cent in 2016-17 decreased slightly to 10.30 per cent in 2017-18.

1.3.2 Grants-in-aid from GoI

The Grants-in-aid received from GoI are given in **Table 1.10**.

Table 1.10: Grants-in-aid

(₹ in crore)

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
Non-plan Grants	3,194	6,078	5,832	6,757	*
Grants for State Plan Schemes	3,348	11,255	12,017	10,550	*
Grants for Central Plan Schemes	264	282	694	496	*
Grants for Centrally Sponsored Schemes	2,316	974	717	2,035	10,983
Others	-	-	-	-	3,696
Total	9,122	18,589	19,260	19,838	14,679
Percentage of increase/decrease over previous year	40.34	103.78	3.61	3.00	(-) 26.01
Total grants as a percentage of Revenue Receipts	8.44	15.18	14.93	14.15	10.03

* Government did not provide grants under non-plan due to merger of non-plan/plan scheme. (Source: Finance Accounts for the respective years)

- The total grants-in-aid includes ₹ 632 crore towards compensation on loss of revenue due to roll out of GST. The grants-in-aid decreased by ₹ 5,159 crore (26 per cent) over the previous year. As a percentage of revenue receipts, grants-in-aid, which stood at 14.15 in 2016-17, decreased significantly to 10.03 in 2017-18.

1.3.3 Central tax transfers

Central Tax transfers during the last five years are given in **Table 1.11**.

Table 1.11: Central tax transfers

(₹ in crore)

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
State's share of Union taxes and duties	15,853	16,824	20,354	24,538	27,100
Percentage of increase over previous year	9.18	6.13	20.98	20.56	10.44

(Source: Finance Accounts for the respective years)

- The growth rate of State's share of Union taxes and duties, which stood at 20.56 per cent in 2016-17, declined to 10.44 per cent in 2017-18. The decrease in growth rate was partly attributable to the decrease in the State's share of Customs duty from ₹ 3,124 crore in 2016-17 to ₹ 2,735 crore in 2017-18.

1.3.4 Optimisation of the FFC grants

Transfers from GoI to the State during 2017-18 on the recommendations of FFC are given in **Table 1.12**.

Table 1.12: Transfers on recommendations of FFC

(₹ in crore)

Particulars	Recommendation of the FFC	Actual release	Expenditure	Unutilised
(1)	(2)	(3)	(4)	(5)=(3-4)
Basic grants to Panchayat Raj Institutions	1,516	758	758	0.00
Basic Grants to Urban Local Bodies	1,264	449	449	0.00
Disaster Relief	748*	748*	748*	0.00
Total	3,528	1,955	1,955	0.00

* It includes State's contribution of ₹ 187 crore

(Source: Information obtained from Finance Department)

- The FFC grants of ₹ 1,955 crore were fully utilised by the State. Short receipt of ₹ 758 crore and ₹ 815 crore in respect of basic grants to PRIs and ULBs respectively due to non-conduct of Local Body election by the State was one of the reasons for the decrease in Grants-in-aid from GoI.

1.3.5 Foregone revenue

Discounts, waivers and exemptions, deferments, write-off, etc., in the collection of Sales tax leading to revenue foregone by the State are given in **Table 1.13**.

Table 1.13: Discounts, waivers, exemptions, deferments and write-off in collection of Sales Tax

(₹ in crore)

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
Discount	0	0	0	0	0
Waiver	114	0	60	120	5
Exemption	*	8	4	0	0
Deferment	1,174	2,903	237	0	0
Write-off	448	0	461	466	0
Total	1,736	2,911	762	586	5

* ₹ 1 lakh

(Source: Information furnished by the Commissioner of Commercial Taxes)

- Waivers, deferments and write-off of taxes registered a healthy decline over the last five years.

1.3.6 Arrears of revenue

The arrears of revenue as on 31 March 2018 in major revenue heads are detailed below in **Table 1.14**.

Table 1.14: Arrears of revenue as on 31 March 2018

(₹ in crore)

Sl. No.	Heads of revenue	Amount outstanding	Remarks
1	Sales Tax/ VAT	28,937.94	<ul style="list-style-type: none"> ➤ Recovery through recovery certificate: ₹ 6,967 crore; ➤ Recovery at various other stages: ₹ 8,664.66 crore; ➤ Stayed by judicial authorities: ₹ 9,255.38 crore and ➤ Other stages/causes: ₹ 4,050.90 crore.
2	Stamp Duty and Registration fees	395.09	<ul style="list-style-type: none"> ➤ Recovery through recovery certificate: ₹ 395.03 crore and ➤ Stayed by judicial authorities: ₹ 0.06 crore.
3	Taxes on vehicles	1.45	<ul style="list-style-type: none"> ➤ Recovery through recovery certificate: ₹ 1.23 crore and ➤ Stayed by judicial authorities: ₹ 0.22 crore.
4	Electricity Taxes	744.18	<ul style="list-style-type: none"> ➤ Recovery through recovery certificate: ₹ 39.17 crore; ➤ Stayed by judicial authorities: ₹ 533.72 crore and ➤ Other stages/causes: ₹ 171.29 crore.
Total		30,078.66	

(Source: Figures furnished by the department)

- As could be seen from **Table 1.14**, while 53.42 *per cent* of the outstanding amount was under recovery process, recovery of 32.55 *per cent* of the outstanding amount was under judicial stay and recovery action was yet to be initiated in respect of the remaining 14.03 *per cent*.
- The arrears as on 31 March 2018 represented 32.08 *per cent* of State's own taxes revenues. Effective action to recover these taxes on time would help reduce the revenue deficit of the State.

1.4 Capital receipts

Public debt receipts, recoveries of loans and advances and miscellaneous capital receipts are the capital receipts of the Government. The trends in growth and composition of capital receipts are given in **Table 1.15**.

Table 1.15: Trends in growth and composition of capital receipts

(Amount ₹ in crore)

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
Capital Receipts	25,434	32,447	36,750	69,692	54,196
Miscellaneous capital receipts	0	16	0	1	2
Recovery of loans and advances	620	1,351	684	3,548	8,472
Public debt receipts	24,814	31,080	36,066	66,143	45,722
Rate of growth of public debt receipts	16.94	25.25	16.04	83.39	(-) 30.87
Rate of growth of non-debt capital receipts	(-) 41.34	120.48	(-) 49.96	418.86	138.77
Rate of growth of GSDP	13.30	10.75	9.68	7.99	12.32
Rate of growth of capital receipts	14.17	27.57	13.26	89.64	(-) 22.23

(Source: Finance Accounts for the respective years and Information on GSDP from Central Statistics Office)

- The recoveries of loans and advances increased significantly during 2017-18 mainly due to conversion of TANGEDCO's loan of ₹ 4,563 crore as Grants-in-aid under UDAY scheme.

- The rate of growth of capital receipts decreased considerably during 2017-18 when compared to 2016-17, which had the effect of increased borrowing under UDAY scheme.
- Public debt receipts decreased from ₹ 66,143 crore during 2016-17 to ₹ 45,722 crore in 2017-18.

1.5 Public account receipts

Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds and deposits and advances which do not form part of the Consolidated Fund, are accounted for in the Public Account, set up under Article 266 (2) of the Constitution of India and are not subject to vote by the State Legislature. Here the Government acts as a banker. The Public Account receipts for the period 2013-18 are given in **Table 1.16**.

Table 1.16: Trends in growth and composition of public account receipts

(₹ in crore)

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
Public Account Receipts					
Small Savings, Provident Fund, etc.	6,485	6,826	7,491	8,107	8,390
Reserve Fund	2,539	1,769	3,308	2,674	4,644
Deposits and Advances	30,833	32,820	40,022	36,989	44,180
Suspense and Miscellaneous	1,03,333	1,16,364	1,25,672	1,33,686	1,38,776
Remittances	4,927	5,927	6,052	19	(-) 1
<i>Total (a)</i>	<i>1,48,117</i>	<i>1,63,706</i>	<i>1,82,545</i>	<i>1,81,475</i>	<i>1,95,989</i>
Public Account Disbursements					
Small Savings, Provident Fund, etc.	5,223	5,503	5,853	5,752	6,055
Reserve Fund	1,751	1,410	2,907	2,231	3,653
Deposits and Advances	27,659	30,298	35,876	32,584	36,106
Suspense and Miscellaneous	1,04,489	1,16,417	1,26,574	1,31,473	1,38,389
Remittances	4,900	5,756	6,232	967	6
<i>Total (b)</i>	<i>1,44,022</i>	<i>1,59,384</i>	<i>1,77,442</i>	<i>1,73,007</i>	<i>1,84,209</i>
Public Account Net (a)-(b)	4,095	4,322	5,103	8,468	11,780

(Source: Finance Accounts for the respective years)

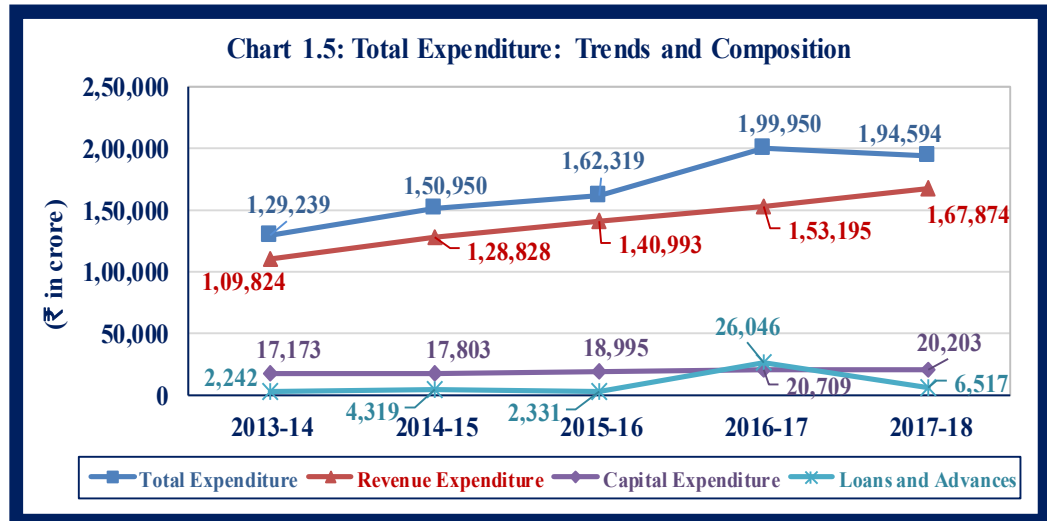
- The Public Account receipts which increased gradually from 2013-14, slightly decreased in 2016-17 and again increased by eight *per cent* in 2017-18 and stood at ₹ 1,95,989 crore.
- The net Public Account receipts, which was ₹ 4,095 crore during 2013-14 showed an increasing trend and stood at ₹ 11,780 crore during the current year.

1.6 Application of resources

1.6.1 Growth and composition of expenditure

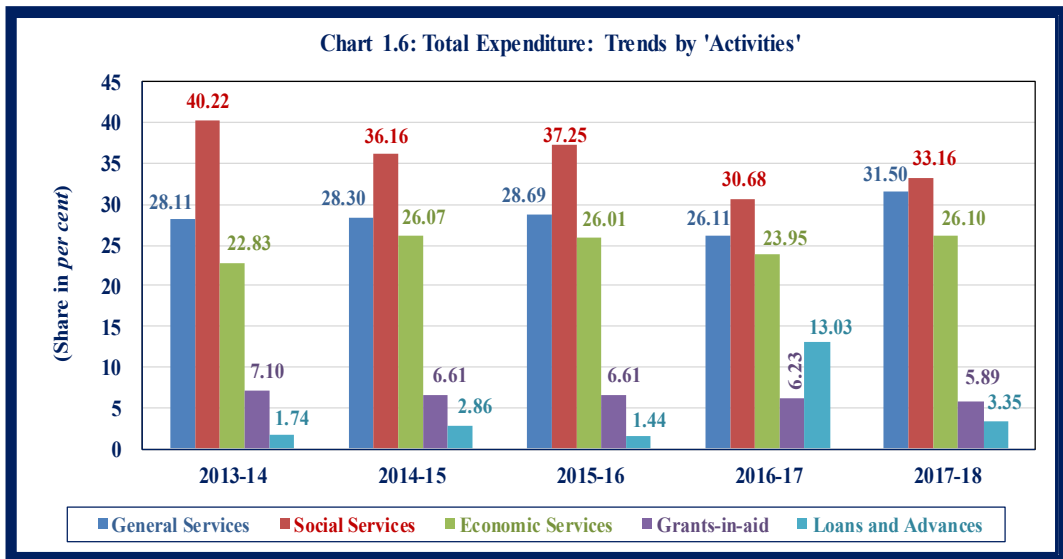
Chart 1.5 presents the trends in total expenditure³ over a period of five years (2013-18) and its composition by activities is depicted in **Chart 1.6**.

³ Total expenditure includes revenue expenditure, capital expenditure and disbursement of loans and advances and excludes public debt repayment.



(Source: Finance Accounts for the respective years)

- Of the total expenditure of ₹ 1,94,594 crore during 2017-18, revenue expenditure (₹ 1,67,874 crore), capital expenditure (₹ 20,203 crore) and Loans and advances (₹ 6,517 crore) accounted for 86.27 per cent, 10.38 per cent and 3.35 per cent respectively.
- Capital expenditure marginally declined from ₹ 20,709 crore in 2016-17 to ₹ 20,203 crore in 2017-18, a decrease of 2.44 per cent in previous year. Capital expenditure was mainly on Roads and Bridges (₹ 6,844 crore), investments in State Transport Undertakings (STUs) (₹ 3,004 crore), Urban development (₹ 2,579 crore) and irrigation (₹ 1,205 crore). Compared to 2016-17, the Capital expenditure on Power reduced from ₹ 4,523 crore to ₹ 781 crore, the Capital expenditure on Road Transport (Investment in STUs) increased from ₹ 158 crore to ₹ 3,004 crore.



(Source: Finance Accounts for the respective years)

- The expenditure on General Services, Social Services and Economic Services during 2017-18 was 31.50, 33.16 and 26.10 per cent of the

total expenditure and grew by 17.42, 5.19 and 6.03 *per cent* respectively over the previous year.

- The higher growth rate of expenditure on General Services in 2017-18 was mainly on account of increase in interest payments (₹ 5,479 crore) and pension and other retirement benefits (₹ 2,387 crore).
- The ratio of expenditure on social service to total expenditure fluctuated between 30.68 and 40.22 *per cent* during 2013-14 and 2016-17. It has slightly increased in 2017-18, over previous year.
- The share of loans and advances to the total expenditure had increased significantly during 2016-17 and stood at 13.03 *per cent* of total expenditure due to the State's participation in UDAY scheme for restructuring TANGEDCO. It, however, declined to 3.35 *per cent* of the total expenditure during the current year.

1.6.2 Revenue expenditure

The trend of revenue expenditure of the State is given in **Table 1.17**.

Table 1.17: Trends in growth and composition of revenue expenditure

(₹ in crore)

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
Revenue Receipts	1,08,036	1,22,420	1,29,008	1,40,231	1,46,280
Revenue Expenditure	1,09,824	1,28,828	1,40,993	1,53,195	1,67,874
Revenue Deficit/Surplus	(-) 1,788	(-) 6,408	(-) 11,985	(-) 12,964	(-) 21,594
GSDP	9,68,530	10,72,678	11,76,500	12,70,490	14,27,074
Revenue Receipt to GSDP (in <i>per cent</i>)	11.15	11.41	10.97	11.04	10.25
Revenue Expenditure to GSDP (in <i>per cent</i>)	11.34	12.01	11.98	12.06	11.76
Revenue surplus /deficit to GSDP (in <i>per cent</i>)	(-) 0.18	(-) 0.60	(-) 1.02	(-) 1.02	(-) 1.51

(Source: Finance Accounts for the respective years and information on GSDP from Department of Central Statistics Office)

- The State has registered revenue deficit of ₹ 21,594 crore during 2017-18, which was on an increasing trend since 2013-14. This would indicate that the State may not eliminate revenue deficit by 2019-20 as per TNFR Act.
- The ratio of revenue expenditure to GSDP ranged between 11.34 and 12.06 *per cent* during 2013-17 and stood at 11.76 *per cent* during the current year.

1.6.3 Committed expenditure

The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies. **Table 1.18** presents the trend in the expenditure on these components during 2013-18.

Table 1.18: Components of committed expenditure

(₹ in crore)

Components of committed expenditure	2013-14	2014-15	2015-16	2016-17	2017-18
Salaries and wages	25,688 (23.78)	28,663 (23.41)	30,664 (23.77)	33,158 (23.65)	37,140 (25.39)
Salary grants*	4,861 (4.50)	5,392 (4.40)	5,712 (4.43)	6,088 (4.34)	6,819 (4.66)
Interest payments	12,405 (11.48)	14,550 (11.89)	17,391 (13.48)	20,533 (14.64)	26,012 (17.78)
Expenditure on pension	13,927 (12.89)	16,360 (13.36)	17,235 (13.36)	18,879 (13.46)	21,132 (14.45)
Subsidies	9,646 (8.93)	10,373 (8.47)	12,315 (9.55)	16,092 (11.48)	15,230 (10.41)
Total	66,527	75,338	83,317	94,750	1,06,333
<i>Total as a percentage of revenue receipts</i>	<i>61.58</i>	<i>61.54</i>	<i>64.58</i>	<i>67.57</i>	<i>72.69</i>
<i>Total as a percentage of revenue expenditure</i>	<i>60.58</i>	<i>58.48</i>	<i>59.09</i>	<i>61.85</i>	<i>63.34</i>

Figures in the brackets indicate percentage to revenue receipts

* Salary grants are released to aided educational institutions and Urban Local Bodies towards meeting the expenditure on salaries of teachers and staff

(Source: Finance Accounts for the respective years)

- The committed expenditure (₹ 1,06,333 crore) stood at 72.69 per cent of the total revenue receipts (₹ 1,46,280 crore) of the State during 2017-18, as against 67.57 per cent during 2016-17. The increase in 2017-18 was mainly due to implementation of pay commission award and due to increase in interest payments.
- The committed expenditure (₹ 1,06,333 crore) stood at 63.34 per cent of the total revenue expenditure (₹ 1,67,874 crore) of the State during 2017-18, as against 61.85 per cent during 2016-17. The committed expenditure as a percentage of revenue expenditure gradually increased from 59.09 in 2015-16 to 63.34 in 2017-18.
- During 2017-18, expenditure on salaries and wages, inclusive of salary grants was ₹ 43,959 crore which accounted for 36.41 per cent of the revenue expenditure excluding interest payments and pension.
- The expenditure towards interest payments increased by ₹ 5,479 crore (26.68 per cent) during 2017-18 over the previous year. Increase in payment of interest on market loans was a contributing factor.

1.6.3.1 Management of Defined Contributory Pension Scheme

GoTN launched Defined Contributory Pension Scheme (CPS) for its employees from 1 April 2003. Under the scheme, employees contribute 10 per cent of their Basic Pay + DA and GoTN makes matching contribution. The employee contribution, recovered from salary and the Government contribution debited from the Consolidated Fund are kept as a Deposit in Public Accounts (8342 Other Deposits - 117 CPS). The Fund balance is invested in 91 days Treasury Bills (T Bills) and continued to be reinvested on

maturity. CPS accounts of individual Government employees⁴ are maintained by Government Data Centre (GDC). Every year GDC calculates the interest due at the notified rates and credits the interest to the CPS Account of individual Government employee.

On creation of National Pension System (NPS) architecture Pension Fund Regulatory and Development Authority (PFRDA) repeatedly requested (2008 and 2009) GoTN to join NPS. GoTN declined (2010) to join NPS architecture and initially cited non-enactment of PFRDA Act by the Parliament, to justify its decision to continue with the existing system of retaining the Pension Fund money in Public Accounts of the State. Even after the PFRDA Act, 2013 came into force, GoTN did not take any decision. Based on growing demand from the Government employees associations, in February 2016, GoTN constituted an Expert Committee to study the feasibility of reverting back to the old system of pension. The Committee had not submitted its Report (October 2018). As such GoTN had not notified extension of NPS to employees of State Government under Section 12 (4) of PFRDA Act, 2013. Audit of implementation of CPS disclosed:

(a) Shortfall in matching contribution by Employer: During the three year period 2015 to 2018, the Employer's matching contribution towards CPS fell short of Employees' contribution by ₹ 204.89 crore.

(b) Short Investment of the Pension Fund: As of March 2018, out of ₹ 23,392.42 crore accumulated in the Deposit head under Public Accounts, only ₹ 22,506.24 crore stood invested in 91 days T Bills.

(c) Short receipt of interest: During 2015-18, GoTN allowed interest at rates⁵ ranging from 7.60 to 8.70 *per cent* on the balance held by individual CPS Account holders. Whereas, it earned interest only at 6.03 *per cent* to 7.85 *per cent* by investing the balance in 91 days T Bills.

Thus, short investment of the fund, together with lesser realisation of interest on T Bill investments had resulted in earning only ₹ 2,984.36 crore as interest during 2015-18 against ₹ 3,781.48 crore allowed as interest to CPS Account holders. Audit observed that by not joining the NPS architecture under PFRDA Act, 2013, GoTN had incurred an avoidable additional expenditure of ₹ 797.12 crore (₹ 3,781.48 crore - ₹ 2,984.36 crore).

1.6.3.2 Subsidies

Subsidies are dispensed not only explicitly but also implicitly by providing subsidised public service to the people. Budgetary support to financial institutions, inadequate return on investments, poor recovery of user charges, assistance in cash/kind to individuals, etc., fall under the category of implicit subsidies⁶. Subsidies consumed 10.41 *per cent* of State's revenue.

(a) Explicit subsidies were on a continuous increase from 2013-14 to 2016-17 and it reduced to ₹ 15,230 crore in 2017-18. A list of schemes for

⁴ Including employees of Local Bodies and aided educational institutions.

⁵ GoTN allowed interest on the balances at a rate on par with GPF interest rate, which was revised periodically.

⁶ Subsidies which were not booked under the object head "11-Subsidies" under the relevant major head of account are "Implicit Subsidies".

which the State Government provided subsidy during 2013-18 is given in **Table 1.19**.

Table 1.19: List of schemes for which subsidy was given by the State Government

(₹ in crore)

Name of the scheme	2013-14	2014-15	2015-16	2016-17	2017-18
Social Safety Net - Food Security - Public Distribution System Support	4,900	5,000	5,300	5,500	6,000
Electricity - Compensation to Tamil Nadu Electricity Board (TNEB) due to reduction in tariff to domestic consumers	1,842	2,482	2,885	4,271	3,623
Subsidy to farmers for Agricultural inputs	--	--	--	1,626	81
Subsidy to farmers for Horticultural inputs	--	--	--	152	4
Value Added Tax Refund Subsidy for Promotion of Industries	500	600	1,000	1,600	1,600
Reimbursement of Social cost on student concessions in bus fares	623	448	480	505	541
Free distribution of handloom clothes to the people below poverty line	486	519	484	472	484
National Agriculture Development Programme - Agriculture Department	110	75	135	186	204
Payment to TNEB on behalf of Powerloom weavers	235	269	312	386	387
Installation of Drip and Sprinklers Irrigation System in farmers' holdings in Ground Water Stresses Blocks	59	125	156	246	--
Other subsidies schemes	891	855	1,563	1,148	2,306
Total	9,646	10,373	12,315	16,092	15,230

(Source: Finance Accounts for the respective years)

(b) The expenditure on subsidy increased from ₹ 9,646 crore in 2013-14 to ₹ 16,092 crore in 2016-17, however there was marginal decline to ₹ 15,230 crore during 2017-18. The decrease was mainly on account of reduction of subsidies on agricultural and horticultural inputs by ₹ 1,693 crore.

(c) Subsidies are to be booked in the accounts under the object head '11-Subsidies'. The State Government also provided implicit subsidies during 2013-18 which were not booked under the object head '11 - Subsidies' but were booked under (i) 09-Grants-in-aid (Laptop scheme and Marriage assistance scheme), (ii) 24-Materials and Supplies (grinders, mixies and fans), (iii) 10-Contributions (health insurance), etc. Some of which are listed in **Appendix 1.6**.

Implicit subsidies in the form of marriage assistance, maternity assistance, free supply of laptop, uniform, etc., has come down from ₹ 6,156 crore in 2015-16 to ₹ 4,433 crore in 2017-18.

1.6.4 Financial assistance by State Government

(a) Local bodies

The 73rd and 74th Constitutional amendments gave Constitutional status to Panchayat Raj Institutions (PRIs) and Urban Local Bodies (ULBs) respectively and established a system of uniform structure, regular elections, regular flow of funds through Finance Commission, etc. In Tamil Nadu, there are 664 ULBs (12 Municipal Corporations, 124 Municipalities and 528 Town Panchayats) and 12,940 PRIs (31 District Panchayats, 385 Panchayat Unions and 12,524 Village Panchayats).

Consequent upon the 74th amendment to the Constitution, the State Legislature amended the Tamil Nadu District Municipalities Act, 1920 for transferring certain powers and responsibilities to ULBs. Out of the 18 functions enlisted in the Twelfth Schedule of the Constitution, 12 functions have been devolved to the Town Panchayats and 17 functions to Municipalities and Municipal Corporations of the State. In respect of Greater Chennai Corporation (GCC), 13 out of 18 functions have been devolved.

Eleventh Schedule of the Constitution of India empowered the State Legislatures to devolve 29 functions to PRIs. GoTN has delegated powers to the three tiers of Panchayats to supervise, assist and monitor the works, falling under the 29 subjects implemented by various departments.

The quantum of assistance provided during 2013-18 by way of grants to the local bodies is presented in **Table 1.20**.

Table 1.20: Financial assistance to Local Bodies

(₹ in crore)					
Local Body	2013-14	2014-15	2015-16	2016-17	2017-18
Urban Local Bodies	3,548	4,142	4,083	5,020	4,585
Panchayat Raj Institutions	4,376	4,868	5,433	6,196	4,326
Total	7,924	9,010	9,516	11,216	8,911
Assistance as percentage of Revenue Expenditure	7.22	6.99	6.75	7.32	5.31

(Source: Finance Accounts for the respective years)

- During the year, assistance to ULBs and PRIs as a percentage of revenue expenditure, decreased to 5.31 from 7.32 in the previous year.
- The short release was mainly under optimisation of the FFC grant as commented in **Paragraph 1.3.4** above.
- The Fifth State Finance Commission (SFC) recommended devolution of 10 *per cent* of net State's own tax revenue to Local Bodies in the ratio of 56:44 to PRIs and ULBs respectively. GoTN accepted the recommendation. It was, however, noticed that during 2017-18, against ₹ 5,433 crore entitled to PRIs as SFC grants, GoTN released only ₹ 5,116 crore. Similarly, against ₹ 4,269 crore due to ULBs as SFC grants, GoTN released only ₹ 3,796 crore.
- Against the budget provision of ₹ 5,128 crore as assistance to PRIs, the actual release was only ₹ 4,326 crore. Similarly, against the budget provision of ₹ 5,189 crore as assistance to ULBs, the actual release was only ₹ 4,585 crore.

(b) Other institutions

The quantum of assistance provided by way of grants to the other institutions during the current year and in the earlier years is presented in **Table 1.21**.

Table 1.21: Financial assistance to other institutions

(₹ in crore)					
Financial Assistance to Institutions	2013-14	2014-15	2015-16	2016-17	2017-18
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	3,111	4,446	3,989	3,526	3,894
Development Agencies	646	899	610	1,192	2,066
Hospitals and Other Charitable Institutions	448	1,131	1,497	1,294	1,630
Other Institutions ⁷	12,720	18,734	20,696	22,169	24,130
Total	16,925	25,210	26,792	28,181	31,720
Assistance as percentage of Revenue Expenditure	15.41	19.57	19.00	18.40	18.90

(Source: Finance Accounts for the respective years)

- Financial assistance to the other institutions increased from ₹ 16,925 crore in 2013-14 to ₹ 31,720 crore in 2017-18. During 2017-18, financial assistance to educational institutions increased by ₹ 368 crore (10.44 *per cent*) over the previous year. As a percentage of revenue expenditure, financial assistance to other institutions marginally increased from 18.40 in 2016-17 to 18.90 in 2017-18.

1.7 Quality of expenditure

The improvement in the quality of expenditure basically involves three aspects *viz.*, adequacy of expenditure (i.e. adequate provisions for providing public services), efficiency of expenditure use and its effectiveness (assessment of outlay-outcome relationships for selected services).

1.7.1 Adequacy of public expenditure

Table 1.22 analyses the fiscal priority of the State Government with regard to development expenditure⁸, social sector expenditure and capital expenditure during 2013-14, 2016-17 and 2017-18.

Table 1.22: Fiscal priority of the State in 2013-14, 2016-17 and 2017-18

Fiscal Priority of the State		(In per cent)					
		AE/ GSDP	DE [#] /AE	SSE/AE	CE/AE	Education/ AE	Health/ AE
General Category States' Average	2013-14	14.70	66.50	37.60	13.60	17.20	4.50
	2016-17	17.30	70.80	35.70	15.30	15.20	4.50
	2017-18	16.10	67.90	36.70	14.40	15.50	4.90
Tamil Nadu	2013-14	13.34	64.52	40.54	13.29	16.65	4.66
	2016-17	15.74	67.51	31.06	10.36	13.51	4.32
	2017-18	13.64	62.45	34.31	10.38	15.21	5.36

Development expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed

AE: Aggregate Expenditure DE: Development Expenditure SSE: Social Sector Expenditure CE: Capital Expenditure

(Source: For GSDP, information from Central Statistics Office)

⁷ Institutions/agencies connected with water supply and sanitation, housing, social welfare, labour and employment, forestry and wildlife, agriculture and allied activities, industries and minerals, relief on account of natural calamities and village and small industries.

⁸ See glossary.

- In all the three years 2013-14, 2016-17 and 2017-18, the percentage of AE to GSDP was low in the State as compared to GCS.
- The development expenditure as a percentage of AE of the State was lower than the average of GCS during all the three years 2013-14, 2016-17 and 2017-18.
- Except the expenditure on Health, the development expenditure, social sector expenditure, capital expenditure and the expenditure on Education of the State as a percentage of AE was lower than the GCS in 2017-18.
- The proportion of capital expenditure to aggregate expenditure of the State at 10.38 during 2017-18 was less than the average of 14.40 in GCS.

1.7.2 Efficiency of expenditure

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for the State Government to take appropriate expenditure rationalisation measures. **Table 1.23** presents the trends in development expenditure relative to the aggregate expenditure of the State during 2013-18.

Table 1.23: Development expenditure

(₹ in crore)

Components of Development Expenditure	2013-14	2014-15	2015-16	2016-17	2017-18
Development Expenditure (a to c)	83,385 <i>(64.52)</i>	97,869 <i>(64.84)</i>	1,04,739 <i>(64.53)</i>	1,34,991 <i>(67.51)</i>	1,21,518 <i>(62.45)</i>
(a) Development Revenue Expenditure	64,920 <i>(50.23)</i>	77,192 <i>(51.14)</i>	84,749 <i>(52.21)</i>	89,277 <i>(44.65)</i>	95,952 <i>(49.31)</i>
(b) Development Capital Expenditure	16,571 <i>(12.82)</i>	16,739 <i>(11.09)</i>	17,941 <i>(11.05)</i>	19,959 <i>(9.98)</i>	19,356 <i>(9.95)</i>
(c) Development Loans and Advances	1,894 <i>(1.47)</i>	3,938 <i>(2.61)</i>	2,049 <i>(1.26)</i>	25,755 <i>(12.88)</i>	6,210 <i>(3.19)</i>

Figures in brackets indicate percentage of aggregate expenditure
(Source: Finance Accounts for the respective years)

- Development expenditure decreased from 67.51 *per cent* in 2016-17 to 62.45 *per cent* in 2017-18. During the five year's period from 2013-14 to 2017-18, while the development revenue expenditure marginally declined from 50.23 *per cent* to 49.31 *per cent*, the development capital expenditure declined steeply from 12.82 *per cent* to 9.95 *per cent*.
- The expenditure on development loans declined significantly from 12.88 *per cent* of the aggregate development expenditure in 2016-17 to 3.19 *per cent* of aggregate expenditure during the year. The higher expenditure on loans during 2016-17 was on account of interest free loan to TANGEDCO under UDAY scheme.

Table 1.24 provides the details of capital expenditure and the components of revenue expenditure incurred on the maintenance of the selected Social and Economic Services during 2016-17 and 2017-18.

Table 1.24: Efficiency of expenditure use in selected Social and Economic Services
(In per cent)

Social/Economic infrastructure	2016-17		2017-18	
	Ratio of CE to TE	Ratio of S&W to RE	Ratio of CE to TE	Ratio of S&W to RE
Social Services of which				
Education, Sports, Art and Culture	3.66	55.47	2.08	57.22
Health and Family Welfare	7.95	57.16	3.90	49.37
Water Supply, Sanitation, Housing and Urban Development	48.79	1.63	33.66	1.32
Total (Social Services)	9.72	39.89	7.09	41.48
Economic Services of which				
Agriculture and Allied Activities	8.93	16.45	6.79	15.14
Irrigation and Flood Control	42.94	25.10	43.13	25.68
Energy	13.06	0.02	8.05	0.01
Transport	76.90	16.66	66.22	12.56
Total (Economic Services)	19.09	9.14	26.71	9.40
Total (Social and Economic Services)	14.78	28.18	15.93	29.39

CE: Capital expenditure on the Sector/Service concerned; TE: Total expenditure on the Sector/Service concerned; RE: Revenue expenditure on the Sector/Service concerned; S&W: Salaries and Wages on the Sector/Service concerned
(Source: Finance Accounts for the respective years)

Expenditure on Social Services

- The capital expenditure on Social Services, as a percentage of total expenditure decreased over previous year.
- The ratio of expenditure on salaries and wages to revenue expenditure in respect of Water Supply, Sanitation, Housing and Urban Development under selected Social Services decreased from 1.63 in 2016-17 to 1.32 in 2017-18, while in respect of Education, Sports, Art and Culture, it increased from 55.47 to 57.22 during the period.

Expenditure on Economic Services

- Capital expenditure on Economic Services, as a percentage of total expenditure of selected services, decreased overall except under Irrigation and Flood Control, where the ratio marginally rose to 43.13.
- There was also a decline in the ratio of expenditure on salaries and wages to revenue expenditure under selected economic services except Irrigation and Flood Control.

1.8 Financial analysis of Government expenditure and investments

This section presents a broad financial analysis of investments and other capital expenditure undertaken by the Government during the current year *vis-à-vis* the previous years.

1.8.1 Financial results of irrigation projects

Ensuring the commercial viability of irrigation projects through realisation of adequate revenue by way of user charges would be prudent on the part of Government. However, it was observed that the revenue from irrigation projects (₹ 34 crore) declined to 2.36 per cent from 2.83 per cent (2016-17) of the maintenance expenditure (₹ 1,439 crore) during 2017-18.

The financial results of five major and 47 medium irrigation projects are depicted in Appendix VIII of the Finance Accounts for 2017-18. The revenue realised from these projects during 2017-18 was ₹ 10 crore. After meeting the working and maintenance expenditure (₹ 321 crore) and interest charges (₹ 136 crore), these 52 projects suffered a net loss of ₹ 447 crore during 2017-18.

1.8.2 Incomplete projects

The department-wise information pertaining to incomplete projects as on 31 March 2018 is given in **Table 1.25**.

Table 1.25: Department-wise profile of incomplete projects

(₹ in crore)

Department	No. of incomplete projects*	Initial budgeted cost	Revised total cost of projects**	Expenditure during the year	Cumulative actual expenditure as on 31 March 2018
Roads and Bridges , etc.	79	1,393.16	1,573.74	396.40	1,144.84
Buildings	55	142.82	142.82	120.45	131.43
Total	134	1,535.98	1,716.56	516.85	1,276.27

* Only those projects scheduled to be completed before 31 March 2018 were included

** Indicates the revised total cost of the projects as per the last revision by the State Government upto March 2018.

(Source: Collected from various sources by Accountant General (Accounts & Entitlements) and included in Appendix IX of Finance Accounts for 2017-18)

Failure to complete the projects in time leads to escalation of project costs and delays the accrual of the projects' benefits to the society at large. Delays also result in postponement of revenue realisation from the projects.

1.8.3 Investments and returns

Government invested (upto March 2018) ₹ 33,579 crore in statutory corporations, joint stock companies and co-operatives (**Table 1.26**).

Table 1.26: Return on investments

Investment/Return/Cost of Borrowings	2013-14	2014-15	2015-16	2016-17	2017-18
Investment at the end of the year (₹ in crore)	19,724	23,065	25,725	29,811	33,579
Return (₹ in crore)	40	97	156	185	153
Return (in <i>per cent</i>)	0.20	0.42	0.61	0.62	0.45
Average rate of interest on Government borrowing (in <i>per cent</i>)	7.90	8.12	8.38	8.11	8.53
Difference between borrowing interest rate and return on investment (in <i>per cent</i>)	7.70	7.70	7.77	7.49	8.08

(Source: Finance Accounts for the respective years)

Government invested (upto March 2018) in two Statutory corporations (₹ 23,232 crore), 58 Government companies (₹ 9,824 crore), five Joint Stock companies (₹ 1 crore) and 9,149 Co-operatives (₹ 522 crore). During 2017-18, Government infused an additional capital of ₹ 3,001.48 crore into eight State Transport Undertakings.

The average rate of return increased from 0.20 *per cent* in 2013-14 to 0.62 *per cent* in 2016-17 and declined to 0.45 *per cent* in 2017-18. The return on investment during 2013-18 was meagre compared to Government's average rate of borrowing of 8.53 *per cent* during the year. The low returns on investment was mainly on account of poor financial results of public sector undertakings.

1.8.4 Loans and advances by State Government

In addition to the investments in co-operative societies, corporations and companies, Government has also been providing loans and advances to many of these institutions/organisations. **Table 1.27** presents the outstanding loans and advances as on 31 March 2018 and interest receipts *vis-à-vis* interest payments during the last five years.

Table 1.27: Average interest received on loans advanced by the State Government

Quantum of loans/interest receipts/cost of borrowings	2013-14	2014-15	2015-16	2016-17	2017-18
Opening balance	15,014	16,636	19,604	21,251	43,749
Amount advanced during the year	2,242	4,319	2,331	26,046	6,517
Amount repaid during the year	620	1,351	684	3,548	8,472
Closing balance	16,636	19,604	21,251	43,749	41,794
Net increase (+)/decrease (-)	1,622	2,968	1,647	22,498	(-) 1,955
Interest receipts	748	130	186	1,372	1,484
Interest receipts as percentage of outstanding loans and advances	4.73	0.72	0.91	4.22	3.47
Interest payments as percentage of outstanding fiscal liabilities of the State Government	7.90	8.12	8.38	8.11	8.53
Difference between interest payments and interest receipts (<i>per cent</i>)	3.17	7.40	7.47	3.89	5.06

(Source: Finance Accounts for the respective years)

- The recovery of loans and advances which was at ₹ 3,548 crore in 2016-17 had improved to ₹ 8,472 crore in 2017-18. The increase was mainly due to conversion of TANGEDCO's loan of ₹ 4,563 crore as Grants-in-aid under UDAY scheme.
- Major recipients of loans and advances were Chennai Metro Rail Corporation Limited (₹ 800 crore) and Loans to TN Urban Development Fund for implementing World Bank assisted Tamil Nadu Sustainable Urban Development Project (₹ 225 crore), Transport Corporations (₹ 2,519 crore), TANGEDCO and others (₹ 508 crore) and Tamil Nadu Cement Corporation (₹ 300 crore).
- The interest receipts which was at ₹ 1,372 crore in 2016-17 had increased to ₹ 1,484 crore in 2017-18.

1.8.5 Cash balances and investment of cash balances

Table 1.28 depicts the cash balances and investments made by the State Government out of cash balances during the year.

Table 1.28: Cash balances and investment of cash balances

(₹ in crore)			
Sl. No.	Particulars	As on 31 March 2017	As on 31 March 2018
(a)	General Cash Balance		
1	Cash in Treasuries	0.00	0.00
2	Deposits with Reserve Bank of India	(-) 305.55	(-) 81.18
3	Remittances in Transit	16.80	16.80
	Total	(-) 288.75	(-) 64.38
4	Investments held in the Cash Balance Investment Account	15,144.29	18,585.03
	<i>Total (a)</i>	<i>14,855.54</i>	<i>18,520.65</i>
(b)	Other Cash Balances and Investments		
1	Cash with Departmental Officers viz., Public Works and Forest Departments	4.16	4.16
2	Permanent advances for contingent expenditure with Departmental Officers	8.39	8.40
3	Investments of earmarked funds	23,653.91	28,660.23
	<i>Total (b)</i>	<i>23,666.46</i>	<i>28,672.79</i>
	Total (a) and (b)	38,522.00	47,193.44

(Source: Finance Accounts for the respective years)

- The State Government maintained the minimum required daily cash balance of ₹ 3.25 crore with the Reserve Bank of India during 2017-18. No ways and means advance or overdraft was taken during the year.
- The general cash balance as on 31 March 2018 increased to ₹ 18,521 crore as the Government could not incur the budgeted expenditure on various programmes, leading to savings of ₹ 28,179 crore out of total grant and appropriation of ₹ 2,36,802 crore.

- The total cash balance as on 31 March 2018 increased by ₹ 8,671 crore. The increase over the previous year was mainly under investments held in the Cash Balance Investment Account and investments of earmarked funds.

1.9 Assets and liabilities

1.9.1 Growth and composition of assets and liabilities

In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. **Appendix 1.5 Part B** gives an abstract of such liabilities and assets as on 31 March 2018, compared with the corresponding position on 31 March 2017. While the liabilities consist mainly of internal borrowings, loans and advances from GoI, receipts from the Public Account and Reserve funds, the assets comprise mainly the capital outlay, loans and advances given by the State Government and cash balances.

The TNFR Act, 2003 defines the total liability of the State as ‘the liabilities under the Consolidated Fund of the State and the Public Account of the State’, which include loans and advances from the Central Government, open market borrowings, loans from financial institutions, Provident Fund balances of Government employees, Reserve funds, Deposits, etc.

The ratio of financial assets and liabilities as on 31 March 2018 was 0.79, indicating that asset creation was not keeping pace with the liabilities.

1.9.2 Financial assets

Loans and advances made by the Government form part of its financial assets. During 2016-17 under Ujjwal DISCOM Assurance Yojana (UDAY), a financial revival package for electricity distribution companies (DISCOMs), GoTN released ₹ 22,815 crore to TANGEDCO as interest free loan. As the scheme guidelines, the loan amount would be converted as grant over a period of five years commencing from 2017-18. During 2017-18, as per the scheme guidelines, GoTN converted ₹ 4,563 crore as grants.

As the loan of ₹ 18,252 crore outstanding as of 31 March 2018 (₹ 22,815 crore - ₹ 4,563 crore) under UDAY would ultimately to be waived off by GoTN by releasing grants-in-aid over the next four years, the entire sum was not an asset in its real sense, despite being depicted under loans and advances.

1.9.3 Fiscal liabilities

The trends in outstanding fiscal liabilities of the State are presented in **Appendix 1.4**. The composition of fiscal liabilities during the last five years is presented in **Table 1.29** and for 2017-18 in **Chart 1.7**.

Table 1.29: Trends in outstanding fiscal liabilities

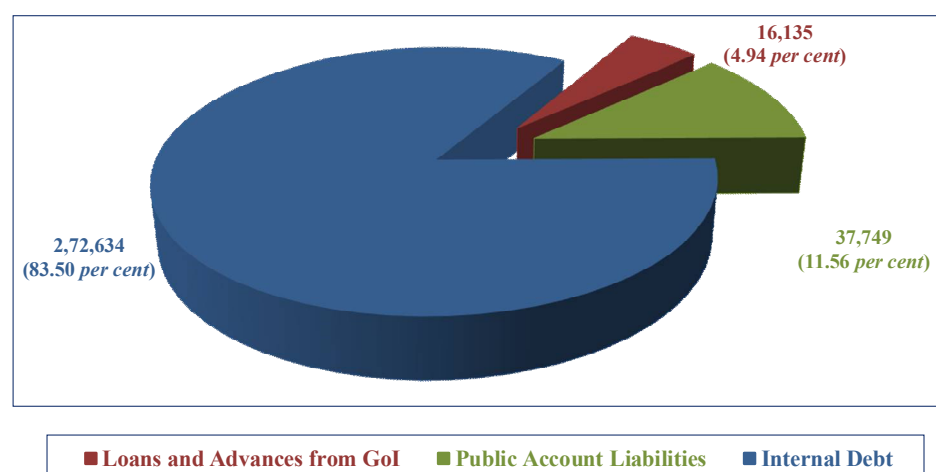
(₹ in crore)

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
Internal Debt	1,27,906 (76.74)	1,51,736 (79.09)	1,80,693 (81.02)	2,37,701 (83.88)	2,72,634 (83.50)
Public Account Liabilities	26,639 (15.98)	27,213 (14.19)	28,934 (12.97)	31,355 (11.06)	37,749 (11.56)
Loans and Advances from GoI	12,136 (7.28)	12,898 (6.72)	13,403 (6.01)	14,338 (5.06)	16,135 (4.94)
Total	1,66,681	1,91,847	2,23,030	2,83,394	3,26,518

Figures in brackets indicate percentage to outstanding fiscal liabilities

(Source: Finance Accounts for the respective years)

Chart 1.7: Composition of outstanding fiscal liabilities as on 31-03-2018 (₹ in crore)



(Source: Finance accounts for 2017-18)

- The share of internal debt, which constitutes a major component of outstanding fiscal liabilities has progressively increased in terms of value from ₹ 1,27,906 crore (76.74 per cent) in 2013-14 to ₹ 2,72,634 crore (83.50 per cent) in 2017-18. The percentage share of Loans and Advances from GoI has been on a declining trend from 2013-14.
- The outstanding fiscal liabilities had increased by 15.22 per cent from ₹ 2,83,394 crore at the end of 2016-17 to ₹ 3,26,518 crore at the end of 2017-18.
- The fiscal liabilities at the end of 2017-18 represented 223.21 per cent of the revenue receipts during the year as against 202.09 per cent of the revenue receipts during 2016-17.
- The outstanding liabilities as a percentage of GSDP was 22.88, which was marginally above the norm of 22.54 prescribed for the year 2017-18 as per FFC.

- Public Account liabilities as a percentage of the total fiscal liabilities decreased from 12.97 in 2015-16 to 11.06 in 2016-17 and slightly increased to 11.56 in 2017-18. Internal debt at 83.50 *per cent* and GoI loans at 4.94 *per cent* of the fiscal liabilities was lower than that of the previous year 83.88 *per cent* and 5.06 *per cent* respectively.

1.9.4 Transactions under Reserve Fund

There were 23 Reserve Funds earmarked for specific purposes at the beginning of the year. One Reserve Fund was closed during the year. Out of the remaining 22 Reserve Funds, five Funds were inoperative for one to eight years. The total accumulated balance as on 31 March 2018 under Reserve Funds was ₹ 14,185 crore (₹ 13,991 crore in active funds and ₹ 194 crore in inoperative funds) out of which ₹ 6,154 crore (43.38 *per cent*) was invested. A few of the reserve funds are discussed below:

1.9.4.1 Consolidated Sinking Fund

The State Government has created a Consolidated Sinking Fund (CSF) in 2005-06 for amortisation of Open Market Loans, Government of India Loans and Special Securities issued to National Small Savings Fund availed of by the State Government. The State Government is required to contribute one to three *per cent* of the outstanding open market loans, as at the end of the previous year, to CSF. During the year, the State Government contributed ₹ 721.56 crore to the Fund, which works out to 0.39 *per cent* of the open market loans of ₹ 1,82,942 crore as on 1 April 2017. Thus, there was a short contribution of ₹ 1,107.86 crore calculated at the minimum rate of one *per cent*. As on 31 March 2018, CSF had a balance of ₹ 5,865.54 crore, of which ₹ 5,311.45 crore was invested in GoI securities.

1.9.4.2 Other Reserve Funds

There was short transfer of ₹ 60 crore to Reserve Funds during 2017-18, which resulted in understatement of Revenue and Fiscal Deficits to that extent. The short transfer which stood at ₹ 1,600 crore at the end of 2016-17 reduced to ₹ 60 crore mainly on account of transfer of ₹ 1,448 crore which related to National Disaster Response Fund which could not be transferred during the previous year as it was received on 31 March 2017.

1.9.5 Sugarcane Cess Fund

Sugarcane cess is being collected as per the provisions of Section 14(1) of Tamil Nadu Sugar Factories Act, 1949 at the rate of ₹ 5 per metric tonne of cane crushed. The Sugarcane Cess Fund was constituted out of the sugarcane cess. The cess fund is to be utilised for specific purposes, *viz.*, (i) Road work in area of specific mills (60 *per cent*), (ii) Road work in other areas (20 *per cent*), (iii) Research and Development (10 *per cent*) and (iv) Miscellaneous purposes (10 *per cent*).

Audit observed that:

- the sugarcane cess collected by GoTN was not transferred to the Fund regularly. As of March 2018, the short transfer was ₹ 1.48 crore and
- at the beginning of the year the opening balance stood at ₹ 35.41 crore and during the year the receipt was ₹ 4.50 crore, out of which only ₹ 1.53 crore (34 *per cent* of the Receipt during the year) was spent. Non-utilisation of the fund balance for the approved purposes resulted in a balance of ₹ 38.38 crore (96 *per cent*) in the Fund as on 31 March 2018.

1.9.6 Contingent liabilities

Status of Guarantees

Guarantees are liabilities contingent on the Consolidated Fund of the State in cases of defaults by borrowers for whom the guarantees have been extended. As per Statement 9 of the Finance Accounts, the maximum amount for which guarantees were given by the State and the outstanding guarantees for the last five years are given in **Table 1.30**.

Table 1.30: Guarantees given by Government of Tamil Nadu

(₹ in crore)

Guarantees	2013-14	2014-15	2015-16	2016-17	2017-18
Outstanding amount of guarantees	49,499	53,698	51,586	29,540*	36,131
Percentage of outstanding amount guaranteed to total Revenue receipts of previous year	50.09	49.70	42.14	20.19	24.70
Percentage of outstanding amount guaranteed to GSDP	5.11	5.01	4.38	2.32	2.53

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

(Source: Finance Accounts for the respective years)

- GoTN constituted (March 2003) a “Guarantee Redemption Fund” for discharge of invoked guarantees. An amount of ₹ 13.70 crore being the contribution and ₹ 13.04 crore being gain on sale of securities were transferred to this Fund during the year, leaving a closing balance of ₹ 257.25 crore at the end of the year. As of 31 March 2018, an amount of ₹ 225.40 crore was invested in GoI Treasury bills out of the Fund.
- The risk weighted guarantees were well within the stipulations of the TNFR Act, 2003 (i.e. 75 *per cent* revenue receipts of the previous year or 7.50 *per cent* of GSDP whichever is lower). As a percentage of revenue receipts of previous year, it had increased from 20.19 in 2016-17 to 24.70 in 2017-18. Similarly, as a percentage of GSDP, it increased from 2.32 in 2016-17 to 2.53 in 2017-18.

1.9.7 Off-budget borrowings

The borrowings of a State are governed under Article 293 of the Constitution of India. In addition to the liabilities shown in **Appendix 1.5**, companies/corporations borrow funds from the market/financial institutions for implementation of various State Plan programmes projected outside the State budget. These borrowings were repaid by the companies/corporates through funds specifically provided by Government and ultimately turn out to be liabilities on the State Government. These are termed as ‘off-budget borrowings’. Though off-budget borrowings are not permissible under Article 293 (3), the State Government undertook such off-budget borrowings. Details of such borrowings collected from four agencies as on 31 March 2018 are given in **Table 1.31**.

Table 1.31: Details of off-budget borrowings

(₹ in crore)			
Sl. No.	Name of Agency	Off-budget borrowings as of March 2018	Borrowings repaid by Government during the year
1	Tamil Nadu Civil Supplies Corporation	2,723	2,890
2	Tamil Nadu Rural Housing and Infrastructure Development Corporation	566	54
3	Tamil Nadu Water Supply and Drainage (TWAD) Board	182	62
4	Water and Sanitation Pooled Fund - Tamil Nadu Urban Infrastructure Financial Services Limited	283	58
Total		3,754	3,064

(Source: Information furnished by the Agencies)

Though State Government undertook to repay the principal and interest, the off-budget borrowings, which add to the fiscal liabilities of the State, are not captured in the Finance Accounts of the State.

1.10 Debt management

Apart from the magnitude of debt of the State Government, it is important to analyse the various indicators that determine the debt sustainability⁹ of the State. This section assesses the sustainability of debt of the State Government in terms of (i) debt as a percentage of GSDP, (ii) rate of growth of outstanding debts, (iii) interest payments/revenue receipts ratio and (iv) net availability of borrowed funds¹⁰ and the maturity profile of State Government debts. **Table 1.32** analyses the debt sustainability of the State according to these indicators for a period of five years beginning from 2013-18.

⁹ See glossary.

¹⁰ See glossary.

Table 1.32: Debt sustainability - indicators and trends

(₹ in crore)

Indicators of Debt Sustainability	2013-14	2014-15	2015-16	2016-17	2017-18
Rate of growth of outstanding debts* (percentage)	16.50	17.56	17.89	29.85	14.57
Debt*/GSDP (percentage)	14.46	15.35	16.50	19.84	20.24
Growth rate of GSDP (in <i>per cent</i>)	13.30	10.75	9.68	7.99	12.32
Average interest rate of outstanding debt (in <i>per cent</i>)	7.89	8.28	8.18	7.73	8.01
Burden of Interest Payments (Interest payment/Revenue Receipts) Ratio	11.48	11.89	13.48	14.64	17.78
Debt Repayment/Debt Receipts	20.06	20.88	18.31	12.40	19.66
Net debt available to the State	9,567	11,975	14,780	40,704	15,064
Maturity profile of internal debts and GoI loans (in years)					
0 - 1	4,068 (2.91)	3,861.10 (2.35)	4,430.49 (2.28)	7,116.24 (2.82)	13,051.10 (4.52)
1 - 3	7,944 (5.67)	10,852.42 (6.59)	18,916.28 (9.74)	27,876.98 (11.06)	28,238.09 (9.78)
3 - 5	18,222 (13.01)	25,932.68 (15.75)	28,235.97 (14.55)	30,136.44 (11.96)	39,235.11 (13.59)
5 - 7	26,342 (18.81)	29,586.51 (17.97)	36,951.50 (19.04)	46,513.48 (18.46)	52,617.82 (18.22)
7 and above	69,448 (49.59)	78,717.10 (47.81)	88,212.86 (45.45)	1,20,738.48 (47.90)	1,33,099.19 (46.09)
Year-wise details not available	14,018 (10.01)	15,684.65 (9.53)	17,348.55 (8.94)	19,657.00 (7.80)	22,528.01 (7.80)

* Excluding Public Account liabilities

Figures in brackets represent percentage to total outstanding internal debts and GoI loans

(Source: Finance Accounts for the respective years and information on GSDP from Department of Economics and Statistics)

- The outstanding debt grew by 14.57 *per cent* over previous year. When compared to previous year, the growth rate slowed down.
- The burden of interest payments (interest payments/revenue receipts) continuously increased from 11.48 *per cent* in 2013-14 to 17.78 *per cent* in 2017-18.
- The increase in debt repayment/debt receipts ratio was mainly due to decrease in total debt receipts by ₹ 20,421 crore as compared to debt repayment made during the year which increased by ₹ 791 crore only.
- The net debt available to the State decreased drastically mainly due to decrease in receipt under public debt from ₹ 66,143 crore in 2016-17 to ₹ 45,722 crore in 2017-18 (**Appendix 1.4**). The net debt available to the Government was only ₹ 15,064 crore due to repayment of ₹ 8,991 crore and interest payments of ₹ 21,667 crore. The net debt available was only 33 *per cent* of the total borrowings during the current year as compared to 61 *per cent* during 2016-17 and 41 *per cent* during 2015-16.
- Bunching of repayments in any particular year will cause financial stress to that year's budget. The maturity profile of the State's debt indicates a year-on-year increase in its repayment burden. During

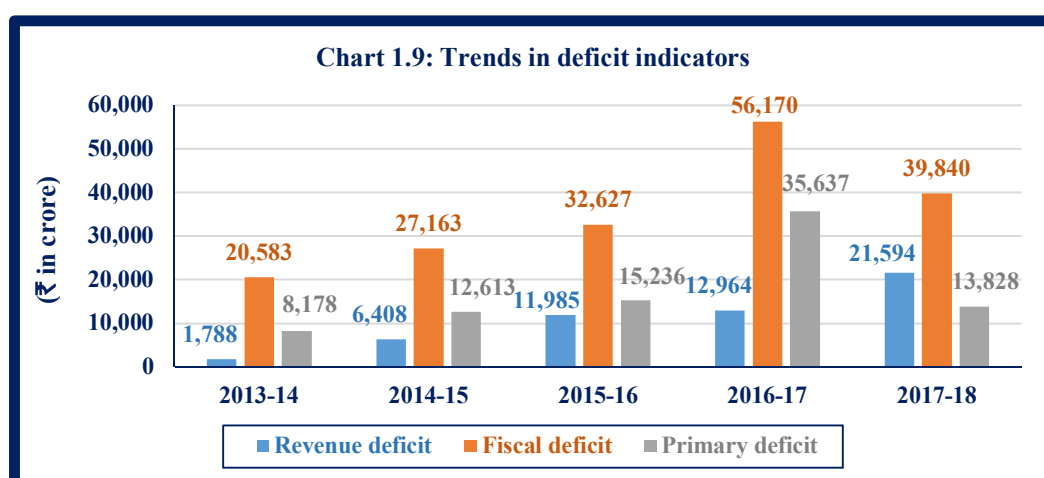
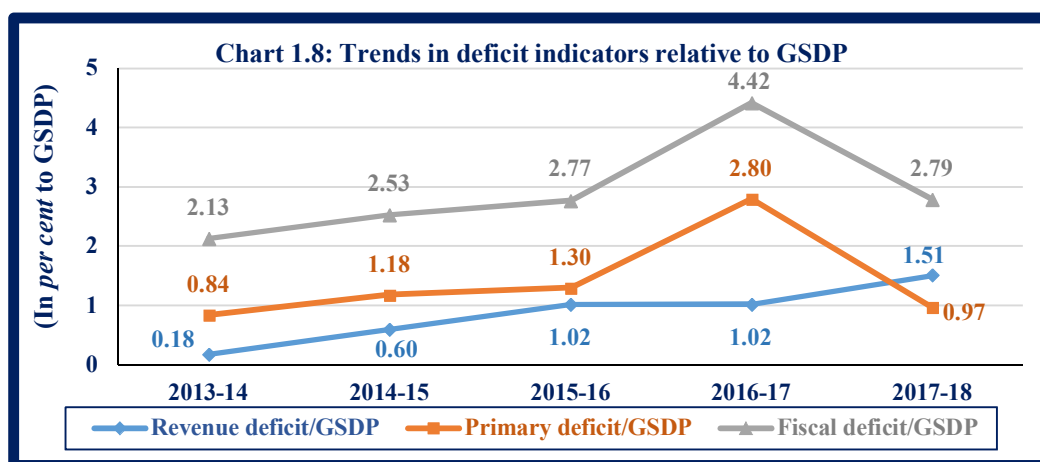
the four year period from 2021-22 to 2024-25, 31.81 per cent of the current outstanding, totalling ₹ 91,852.93 crore will become due for repayment. The Government is likely to face challenges during that periods.

1.11 Fiscal imbalances

Three key fiscal parameters, viz., revenue, fiscal and primary deficits, indicate the extent of overall fiscal imbalances in the finances of the State Government during a specified period. The deficit in the Government Accounts represents the gap between its receipts and expenditure. The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficit is financed and the resources raised are applied as important pointers to its fiscal health. This section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of revenue and fiscal deficits vis-à-vis targets set for the financial year 2017-18 under TNFR Act, 2003.

1.11.1 Trends in deficits

Charts 1.8 and 1.9 present the trends in deficit indicators over the period 2013-18.



(Source: Finance Accounts for the respective years and Central Statistics Office)

- The revenue deficit was on an increasing trend from ₹ 1,788 crore during 2013-14 to ₹ 21,594 crore in 2017-18. During the current year, revenue deficit increased by ₹ 8,630 crore (66.57 per cent) over the previous year.
- The primary deficit, which was at ₹ 8,178 crore in 2013-14, was on an increasing trend and was ₹ 35,637 crore in 2016-17 and decreased to ₹ 13,828 crore in 2017-18.
- The fiscal deficit, which was on an increasing trend from 2013-14, stood at ₹ 56,170 crore in 2016-17. In 2017-18, it decreased to ₹ 39,840 crore. Considering the capital expenditure of only ₹ 20,203 crore, the high fiscal deficit is indicative of the fact that the borrowing during the year was utilised for the financing revenue expenditure, thereby less prioritising the capital expenditure.

1.11.2 Composition of fiscal deficit and its financing pattern

The financing pattern of the fiscal deficit had undergone a compositional shift as reflected in **Table 1.33**.

Table 1.33: Composition of fiscal deficit and its financing pattern

		(₹ in crore)				
Sl.No.	Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
Decomposition of Fiscal Deficit		20,583	27,163	32,627	56,170	39,840
1	Revenue Deficit	1,788	6,408	11,985	12,964	21,594
2	Net Capital Expenditure	17,173	17,787	18,995	20,708	20,201
3	Net Loans and Advances	1,622	2,968	1,647	22,498	(-) 1,955
Financing Pattern of Fiscal Deficit*						
1	Market Borrowings	18,681	23,144	27,623	34,993	36,023
2	Loans from GoI	1,314	762	505	935	1,797
3	Special Securities issued to National Small Savings Fund	(-) 733	190	595	(-) 1,749	(-) 1,749
4	Loans from Financial Institutions	575	496	739	23,763	660
5	Small Savings, Provident Fund, etc.	1,262	1,323	1,638	2,355	2,334
6	Deposits and Advances	3,174	2,522	4,145	4,405	8,074
7	Suspense and Miscellaneous	(-) 1,156	(-) 53	(-) 902	2,213	388
8	Remittances	27	172	(-) 180	(-) 948	(-) 7
9	Reserve Funds	788	359	401	443	991
10	Contingency Fund	(-) 19	19	(-) 19	19	..
Total		23,913	28,934	34,545	66,429	48,511
11	Overall Surplus(+)/ Deficit (-) (Cash Balance)	3,330	1,771	1,918	10,259	8,671

* All these figures are net of disbursements/outflows during the year
(Source: Finance Accounts for the respective years)

- Though revenue deficit steeply increased by ₹ 8,630 crore, fiscal deficit decreased mainly due to steep increase in net loans and advances from a negative value of ₹ 22,498 crore in 2016-17 to a positive value of ₹ 1,955 crore in 2017-18.
- The fiscal deficit was largely managed by market borrowings, loans from other financial institutions and GoI and from the proceeds of small savings and deposits and advances.

1.11.3 Quality of deficit/surplus

The decomposition of primary deficit into primary revenue deficit and capital expenditure (including loans and advances) would indicate the quality of deficit in the States' finances. The bifurcation of the primary deficit (Table 1.34) would indicate the extent to which the deficit had been on account of enhancement in capital expenditure, which may have been desirable to improve the productive capacity of the State's economy.

Table 1.34: Primary Deficit/Surplus – Bifurcation of factors

(₹ in crore)

Year	Non-debt receipts	Primary Revenue Expenditure	Capital Expenditure	Loans and Advances	Primary Expenditure	Primary revenue surplus	Primary deficit (-)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
2013-14	1,08,656	97,419	17,173	2,242	1,16,834	11,237	8,178
2014-15	1,23,787	1,14,278	17,803	4,319	1,36,400	9,509	12,613
2015-16	1,29,692	1,23,602	18,995	2,331	1,44,928	6,090	15,236
2016-17	1,43,780	1,32,662	20,709	26,046	1,79,417	11,118	35,637
2017-18	1,54,754	1,41,862	20,203	6,517	1,68,582	12,892	13,828

(Source: Finance Accounts for the respective years)

- While the primary revenue expenditure increased by 6.93 per cent in 2017-18 over the previous year, the capital expenditure decreased by 2.44 per cent and loans and advances decreased by 74.98 per cent over the previous year.
- During the year 2017-18, though non-debt receipts increased by ₹ 10,974 crore and primary expenditure decreased by ₹ 10,835 crore, non-debt receipts was not enough to meet the primary expenditure mainly due to increase of primary revenue expenditure by ₹ 9,200 crore.
- Capital expenditure as a percentage of primary expenditure increased from 11.54 in 2016-17 to 11.98 in 2017-18. Loans and advances as a percentage of primary expenditure decreased from 14.52 in 2016-17 to 3.87 in 2017-18.

1.12 Follow-up action by State Government

The Audit Report on State Finances for the year ended 31 March 2017 pointed out pending regularisation of an excess expenditure of ₹ 932.42 crore pertaining to 2012-16. Together with the excess of ₹ 167.16 crore during 2016-17, ₹ 1,099.58 crore relating to 2012-17, remained to be regularised (March 2018).

Similarly, cases of misappropriation, shortage, theft and loss persisted despite being pointed out in earlier Audit Reports as discussed in **Paragraph 3.6** of Chapter III of this Report.

1.13 Conclusion

Fiscal position: The revenue deficit increased from ₹ 1,788 crore in 2013-14 to ₹ 21,594 crore (1.51 *per cent* of GSDP) in 2017-18. During 2017-18, though the State could contain its revenue deficit within the target proposed in the MTFP, it failed to achieve the target proposed in the budget. The State could contain the fiscal deficit to GSDP as envisaged under the TNFR Act, 2003, FFC, Budget and MTFP. There were short transfers of ₹ 1,339 crore to Sinking Fund, Guarantee Redemption Fund, various reserve funds and defined contributory pension scheme, which resulted in understatement of Revenue and Fiscal Deficits to that extent.

Revenue receipts of the State increased by ₹ 6,049 crore (4.31 *per cent*) over the previous year and stood at ₹ 1,46,280 crore. The annual growth rate of revenue receipts during 2017-18 stood at 4.31 *per cent*, was much less than the growth rate (11.30 *per cent*) of revenue receipts in General Category States. The growth rate of revenue receipts also declined from 8.70 *per cent* in 2016-17 to 4.31 *per cent* during 2017-18, which is the lowest for the last five years. The revenue receipts as a percentage of GSDP ranged between 10.25 and 11.41 during 2013-18. Revenue buoyancy with reference to State's own taxes stood at 0.48 in 2017-18, which is the lowest in the last five year period.

Revenue expenditure: Of the total expenditure of ₹ 1,94,594 crore during 2017-18, revenue expenditure (₹ 1,67,874 crore) accounted for 86.27 *per cent*. The committed expenditure (₹ 1,06,333 crore) stood at 63.34 *per cent* of the total revenue expenditure (₹ 1,67,874 crore) of the State during 2017-18, as against 61.85 *per cent* during 2016-17. Audit observed that by not joining the NPS architecture under the PFRDA Act, 2013, GoTN had incurred an avoidable additional expenditure of ₹ 797.12 crore.

Capital expenditure decreased by ₹ 506 crore ((-) 2.44 *per cent*) over the previous year as against 9.02 *per cent* increase in 2016-17. The proportion of capital expenditure to aggregate expenditure of the State at 10.38 during 2017-18 was less than the average of 14.40 in General Category States.

Adequacy and priority of expenditure: In 2017-18, aggregate expenditure as a percentage of GSDP as well as development expenditure as a percentage of aggregate expenditure declined over the previous year.

Investments and returns: Government invested (upto March 2018) ₹ 33,579 crore in statutory corporations, joint stock companies and co-operatives. The average rate of return increased from 0.20 *per cent* in 2013-14 to 0.62 *per cent* in 2016-17 and declined to 0.45 *per cent* in 2017-18. The return on investment during 2013-18 was meagre compared to Government's average rate of borrowing of 8.53 *per cent* during the year.

Debt Management: The outstanding fiscal liabilities had increased from ₹ 2,83,394 crore at the end of 2016-17 to ₹ 3,26,518 crore at the end of 2017-18. The fiscal liabilities at the end of 2017-18 represented 223.21 *per cent* of the revenue receipts during the year as against 202.09 *per cent* of the revenue receipts during 2016-17. The outstanding liabilities as a percentage of GSDP was 22.88, which was marginally above the norm of 22.54 prescribed for the year 2017-18 by FFC.

CHAPTER II
FINANCIAL MANAGEMENT
AND
BUDGETARY CONTROL

CHAPTER II

FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

2.1 Introduction

2.1.1 The Appropriation Accounts are accounts of the expenditure, voted and charged, of the Government for each financial year, compared with the amounts of the voted¹ grants and charged² appropriations for different purposes, as specified in the schedules appended to the Appropriation Acts. These Accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations and indicate the actual capital and revenue expenditure on various specified services *vis-à-vis* those authorised by the Appropriation Acts in respect of both charged and voted items of budget. The Appropriation Accounts are complementary to the Finance Accounts.

2.1.2 Audit of appropriations by the Comptroller and Auditor General of India seeks to ascertain whether the expenditure actually incurred under various grants is within the authorisation given under the Appropriation Acts and whether the expenditure required to be charged under the provisions of the Constitution is so charged. It also ascertains whether the expenditure so incurred is in conformity with the law, relevant rules and regulations and instructions.

2.2 Summary of Appropriation Accounts

There are 37 departments in the State headed by Additional Chief Secretaries/Principal Secretaries/Secretaries to the Government. Each department operates one or more demand(s). The demand for grant generally reflects the allocation for a department. In 2017-18, there were 54 demands for grants and two appropriations (one each for debt charges and public debt-repayment). The summarised position of actual expenditure during 2017-18 against 56 grants/appropriations is given in **Table 2.1**.

¹ Amounts voted by the State Legislature in respect of demands for grants for specific purposes.

² Amounts directly charged to the Consolidated Fund of the State, which are not subject to the vote of the State Legislature.

Table 2.1: Position of actual expenditure vis-à-vis original/supplementary provisions

(₹ in crore)

Nature of expenditure	Original grant/ Appropriation	Supplementary grant/ Appropriation	Total	Actual expenditure	Saving (-)/ Excess (+)	Amount surrendered	Amount surrendered on 31 March	Percentage of savings surrendered
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(7)/(6)
Voted								
I Revenue	1,50,724.65	8,559.65	1,59,284.30	1,45,598.58	(-) 13,685.72	(-) 13,454.20	(-) 8,088.11	98.31
II Capital	27,857.08	3,364.94	31,222.02	20,246.17	(-) 10,975.85	(-) 11,021.25	(-) 2,378.98	100.41
III Loans and Advances	3,540.66	4,180.21	7,720.87	6,517.03	(-) 1,203.84	(-) 1,248.85	(-) 427.15	103.74
Total Voted	1,82,122.39	16,104.80	1,98,227.19	1,72,361.78	(-) 25,865.41	(-) 25,724.30	(-) 10,894.24	99.45
Charged								
IV Revenue	25,965.86	1,158.61	27,124.47	27,072.11	(-) 52.36	(-) 43.51	(-) 39.31	83.10
V Capital	3.00	198.73	201.73	197.44	(-) 4.29	(-) 4.12	(-) 4.12	96.06
VI Public Debt-Repayment	11,248.23	0.00	11,248.23	8,990.85	(-) 2,257.38	(-) 2,257.38	(-) 1.25	100.00
Total Charged	37,217.09	1,357.34	38,574.43	36,260.40	(-) 2,314.03	(-) 2,305.01	(-) 44.68	99.61
Appropriation to Contingency Fund (if any)	..	..	..	..	..	..	..	..
Grand Total	2,19,339.48	17,462.14	2,36,801.62	2,08,622.18	(-) 28,179.44	(-) 28,029.31	(-) 10,938.92	99.47

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

Supplementary provisions of ₹ 17,462.14 crore obtained during the year constituted 7.37 per cent of the total provision. The overall savings of ₹ 28,179.44 crore was the result of savings of ₹ 28,256.99 crore across several grants and appropriations, offset by excess of ₹ 77.55 crore in few others, as given in Table 2.2. In view of the overall savings of ₹ 28,179.44 crore, the whole supplementary provisions of ₹ 17,462.14 crore proved unnecessary as the actual expenditure was within the original grant/appropriation.

Table 2.2: Grants and Appropriations with excesses and savings

Description	Savings				Excess				Net savings
	Revenue	Capital	Loans	Total amount (₹ in crore)	Revenue	Capital	Loans	Total amount (₹ in crore)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(9)-(5)
Grants	52	37	29	28,256.99	2	1	1	77.55	28,179.44
Appropriations	50	4	1		4	1	--		

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

As against the original provision of ₹ 2,19,339.48 crore, an expenditure of ₹ 2,08,622.18 crore was incurred. Cases of supplementary provisions that proved unnecessary are discussed in Paragraph 2.3.6. When the reasons for savings/excesses were sought from the Controlling Officers, explanations for

the variations were not received (October 2018) for 366 sub-heads (Saving: 205 sub-heads and Excess: 161 sub-heads) out of 1,095 sub-heads.

Further, it was seen that 68.61 *per cent* of provision in Supplementary estimates (January 2018 and March 2018) i.e., in 1,379 of the total of 2,010 items, only token provision was provided. Practice of meeting expenditure with an anticipation of savings in other heads was indicative of poor budgetary process.

The trend of savings and surrenders during 2013-18 is indicated in **Table 2.3**.

Table 2.3: Trend of savings and surrenders

(₹ in crore)

Year	Total Provision	Expenditure	Savings	Surrender
2013-14	1,63,708.54	1,37,692.51	26,016.03 (15.89)	26,145.68 (15.97)
2014-15	1,82,805.18	1,60,576.18	22,229.00 (12.16)	23,057.81 (12.61)
2015-16	1,95,913.62	1,73,288.37	22,625.25 (11.55)	22,750.14 (11.61)
2016-17	2,33,667.47	2,11,641.78	22,025.69 (9.43)	22,527.80 (9.64)
2017-18	2,36,801.62	2,08,622.18	28,179.44 (11.90)	28,029.31 (11.84)

Figures indicated in brackets are percentages to total provision

(Source: Appropriation Accounts of the respective years)

The savings varied between 9.43 and 15.89 *per cent*, while surrender of total provision varied between 9.64 and 15.97 *per cent* during 2013-18.

2.3 Financial accountability and budget management

2.3.1 Appropriations *vis-à-vis* allocative priorities

During 2017-18, there were savings to the tune of ₹ 20,793.84 crore in 28 cases, exceeding ₹ 10 crore in each case and also by more than 20 *per cent* of the total provision (**Appendix 2.1**). Against the overall savings of ₹ 28,179.44 crore (11.90 *per cent* of total provision), savings of ₹ 27,401.55 crore (97.24 *per cent*) occurred in 40 cases (30 grants and 1 appropriation) involving ₹ 50 crore and above in each case (**Appendix 2.2**).

The departments that registered major savings were Rural Development & Panchayat Raj, Finance, School Education, Municipal Administration & Water Supply, Irrigation, Highways & Minor Ports and Energy. Major surrenders and reasons wherever furnished by the departments for the major savings, as reported in Appropriation Accounts, are given in the succeeding sub-paragraphs:

School Education Department

- Savings in the Revenue voted grant during the year was 8.84 *per cent*. Surrenders were noticed under ‘Sarva Shiksha Abhiyan’ (₹ 894 crore), ‘Implementation of Secondary Education Improvement Scheme’ (₹ 437 crore) and ‘Sarva Shiksha Abhiyan under Special Component Plan’ (₹ 296 crore) during the year due to non-utilisation of funds for implementation of these schemes.

Municipal Administration and Water Supply Department

- Savings in the Revenue voted grant was 23.12 *per cent* and Capital voted grant was 50.68 *per cent* during the year. Surrenders in Revenue Section were noticed under (i) ‘Basic Grants to Municipal Corporations as per the recommendations of the Fourteenth Finance Commission - Controlled by Commissioner of Municipal Administration’ (₹ 253 crore), (ii) ‘Implementation of Swachh Bharat Mission in Corporations/ Municipalities’ (₹ 210 crore) and (iii) ‘Basic Grants to Municipalities as per the recommendations of the Fourteenth Finance Commission - Controlled by Commissioner of Municipal Administration’ (₹ 196 crore) during the year due to non-utilisation of funds for implementation of these schemes. Surrenders in capital section were noticed under ‘Atal Mission for Rejuvenation and Urban Transformation (AMRUT)’ (₹ 623 crore), ‘NABARD assisted combined water supply scheme executed by TWAD Board’ (₹ 450 crore) and ‘Implementation of Smart Cities Programme’ (₹ 332 crore) due to non-utilisation of funds for implementation of these schemes.

Highways and Minor Ports Department

- Savings in the Capital voted grant during the year was 20.11 *per cent*. An amount of ₹ 1,022.12 crore ((i) ₹ 668.76 crore under ‘Tamil Nadu Road Sector Project - Phase II’, (ii) ₹ 120.13 crore under ‘Chennai Outer Ring Road - Phase II’, (iii) ₹ 138.95 crore under ‘Construction of Flyover at Salem Junction - Yercaud Road’ and (iv) ₹ 94.28 crore under ‘Chennai Metropolitan Development Plan - Traffic and Transport Improvement in Chennai City’) was surrendered mainly due to delay in land acquisition and non-finalisation of tenders.

Irrigation Department

- Savings in the Capital voted grant during the year was 58.21 *per cent*. The total amount surrendered was ₹ 1,729.48 crore which included ₹ 258.71 crore under ‘Mitigation of impact of climate change in Cauvery Delta area under Asian Development

Bank Assistance Programme’, ₹ 237.59 crore under ‘Renovation of irrigation infrastructure in Nagapattinam, Pudukkottai, Thanjavur, Thiruvarur and Trichy districts under TNIAM Project-II’, ₹ 223.44 crore under ‘Mission for Water Resources Management and Reviving Kudimaramath’ and ₹ 160.03 crore under ‘Rehabilitation and Improvement of TANGEDCO Dams - Phase II’. These surrenders were due to non-utilisation/short utilisation of funds for implementation of these schemes.

Energy Department

- Savings in the Capital voted grant during the year was 65.65 *per cent*. The total amount surrendered was ₹ 1,493.46 crore, which included ₹ 1,218.46 crore under ‘Share Capital Assistance to Tamil Nadu Electricity Board’ and ₹ 195 crore under ‘Cyclone Resilient Electrical Network under Coastal Disaster Risk Reduction Project’ (CDRRP). These surrenders were due to non-utilisation of funds for implementation of these schemes.

2.3.2 Excess over provisions relating to previous years requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get the excess over a grant/appropriation regularised by the State Legislature. Although no time limit for regularisation of expenditure has been prescribed under the above Article, the regularisation of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Committee on Public Accounts (PAC). Excess expenditure of ₹ 1,099.58 crore relating to 2012-17 was yet to be regularised as detailed in **Appendix 2.3**. Repeated excess expenditure over the grants approved by the State Legislature is in violation of the will of the Legislature and the basic principle of democracy.

2.3.3 Excess over provisions during 2017-18 requiring regularisation

Table 2.4 contains a summary of the excess expenditure under four grants and five appropriations amounting to ₹ 77.55 crore from the Consolidated Fund of the State over the amounts authorised by the State Legislature during 2017-18, which requires regularisation under Article 205 of the Constitution.

Table 2.4: Summary of excess expenditure

Sl. No.	Grant number and description	Total grant	Expenditure	Surrender	Excess
(A)	Voted Grants				(₹ in crore)
1	10 Commercial Taxes (Commercial Taxes and Registration Department) - Revenue	365.68	367.56	(-) 38.26	1.88
2	19 Health and Family Welfare Department - Capital	132.72	133.58	(-) 10.76	0.86
3	40 Irrigation (Public Works Department) - Revenue	1,939.82	2,014.54	(-) 126.24	74.72
4	52 Department for the Welfare of Differently Abled Persons - Loans	0.00*	0.06	0.00	0.06
	Total (A)	2,438.22	2,515.74	(-) 175.26	77.52
(B)	Charged Appropriation				(₹ in lakh)
1	06 Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department) - Revenue	2.32	2.42	(-) 0.01	0.10
2	13 Food and Consumer Protection (Co-operation, Food and Consumer Protection Department) - Revenue	0.04	0.32	(-) 0.04	0.28
3	21 Highways and Minor Ports Department - Revenue	0.05	0.19	(-) 0.05	0.14
4	24 Prisons (Home, Prohibition and Excise Department) - Revenue	9.87	11.99	(-) 0.06	2.12
5	41 Revenue Department - Capital	14,249.41	14,249.71	(-) 7.61	0.30
	Total (B)	14,261.69	14,264.63	(-) 7.77	2.94
	Total (B) (₹ in crore)	142.62	142.65	(-) 0.08	0.03
	Grant Total (A) + (B) (₹ in crore)	2,580.84	2,658.39	(-) 175.34	77.55

* Token provision of ₹ 1,000

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

It could be seen from **Table 2.4** that in case of three grants and five appropriations, an amount of ₹ 175.34 crore was surrendered injudiciously, in spite of excess expenditure.

2.3.4 Persistent savings

In 37 cases (26 grants and four appropriations), there were persistent savings of more than five *per cent* of the total grant during the last five years as indicated in **Appendix 2.4**.

Savings in each financial year during 2013-18 ranged between 8.39 and 65.08 *per cent* of total provisions under 'Grant 14 - Energy Department - (Voted - Revenue)' and between 9.19 and 99.91 *per cent* under 'Grant 4 - Adi-Dravidar and Tribal Welfare Department (Charged - Revenue)'. The savings increased persistently from 12.14 *per cent* to 36.64 *per cent* under 'Grant 9 - Backward Classes, Most Backward Classes and Minorities Welfare Department (Voted - Revenue)'. The savings under the Capital Section was 97.91 *per cent* in respect of 'Grant 44 - Micro, Small and Medium Enterprises Department' during 2017-18. The persistent savings under the grants indicated unrealistic estimation of the anticipated expenditure during the period and poor control over expenditure.

2.3.5 Expenditure without provision of funds

Article 266 (3) of the Constitution of India prohibits withdrawal of money from the Consolidated Fund of the State unless relevant Appropriation Acts under Articles 204 and 205 of the Constitution of India are passed by the Legislature. As per Paragraph 14 (ii) of the Tamil Nadu Budget Manual, expenditure should not be incurred on a scheme or service without provision of funds. It was, however, noticed that in 35 cases, a total expenditure of ₹ 2.85 crore was incurred without appropriation by the Legislature either in the Original or Supplementary estimates as detailed in **Appendix 2.5**.

2.3.6 Unnecessary/Inadequate supplementary provision

Supplementary provisions of ₹ 50 lakh or more in each case aggregating ₹ 967.99 crore obtained in 25 cases, during the year 2017-18 proved unnecessary as the original provisions was not exhausted as detailed in **Appendix 2.6**. On the other hand, in two cases where excess expenditure was more than ₹ 1 crore, the supplementary provisions of ₹ 153.57 crore proved insufficient, leaving an aggregate uncovered excess expenditure of ₹ 76.60 crore as detailed in **Table 2.5**.

**Table 2.5: Cases where supplementary provision proved insufficient
(excess expenditure more than ₹ 1 crore)**

(₹ in crore)

Sl. No.	Grant number and description	Original provision	Supplementary provision	Total provision	Actual expenditure	Excess expenditure
1	10 - Commercial Taxes (Commercial Taxes and Registration Department) - Revenue	336.52	29.16	365.68	367.56	1.88
2	40 - Irrigation (Public Works Department) - Revenue	1,815.41	124.41	1,939.82	2,014.53	74.72
	Total	2,151.93	153.57	2,305.50	2,382.09	76.60

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

2.3.7 Excessive/insufficient re-appropriation of funds

(i) Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. It was seen that during 2017-18, surrenders to the tune of ₹ 17,090.39 crore (7.22 per cent of the total provision) were made on 22 March 2018 and ₹ 10,938.92 crore (4.62 per cent of the total provision) on 31 March 2018. As surrenders by the departments were made during the fag end of the year, Government could not utilise the surrendered amount.

(ii) Re-appropriations proved excessive or insufficient and resulted in savings/excess of over ₹ 10 lakh under 595 sub-heads. The savings/excess of more than ₹ 2 crore each, as a result of injudicious re-appropriations, were ₹ 2,144.08 crore (49 items under savings) and ₹ 972.92 crore (57 items under excess) in 106 sub-heads as detailed in **Appendix 2.7**.

(iii) Further, it was noticed that in 14 cases as detailed in **Appendix 2.8**, though the entire provision was fully withdrawn by re-appropriations,

expenditure of ₹ 0.33 crore was incurred by the Controlling Officers, indicating injudicious re-appropriations.

2.3.8 Non-furnishing of valid reasons for re-appropriations

According to paragraph 151 (ii) of the Tamil Nadu Budget Manual, reasons for additional expenditure and savings should be explained in the re-appropriation statement and vague expressions such as 'based on actuals', 'based on progress of expenditure', etc., should be avoided. However, scrutiny of re-appropriation orders issued by the Finance Department revealed that in respect of 19,850 out of 23,288 items (85.24 *per cent*), no valid reasons were given for additional provisions/withdrawal of provisions.

2.3.9 Withdrawal of entire provision by re-appropriation

In 309 cases, each case involving more than ₹ 10 crore or 50 *per cent* of the total provision, the provision was withdrawn fully or partially. In these cases, out of the total provision of ₹ 25,269.12 crore, ₹ 21,421.44 crore (84.77 *per cent*) was withdrawn. The details of *per cent* withdrawal in 106 cases (₹ 8,565.75 crore) are given in **Appendix 2.9**. Some of the departments which made substantial withdrawals were Municipal Administration & Water Supply, Housing & Urban Development, Energy, Irrigation (Public Works) and Finance (including Debt Charges). Large scale withdrawals were noticed in respect of Municipal Administration & Water Supply Department, which withdrew the entire provisions amounting to ₹ 2,112.91 crore, under 24 sub-heads.

2.3.10 Surrender in excess of actual savings

In 28 grants, the amounts surrendered were in excess of the actual savings indicating incorrect assessment of probable savings by the departments concerned. As against savings of ₹ 6,693.31 crore, the amount surrendered was ₹ 7,055.17 crore resulting in excess surrender of ₹ 361.86 crore. Details are given in **Appendix 2.10**. Some of the departments which surrendered funds in excess of savings are Pension and Other Retirement Benefits, Social Welfare & Nutritious Meal Programme, Energy, Police (Home, Prohibition and Excise) and Irrigation (Public Works).

2.3.11 Anticipated savings partially surrendered or not surrendered

As per Paragraph 140 of the Tamil Nadu Budget Manual, the spending departments are required to surrender the grants/appropriations or a portion thereof to the Finance Department as and when savings are anticipated.

Details of 19 grants and one appropriation where savings of more than ₹ 1 crore was not surrendered fully are given in **Appendix 2.11**. Out of the total savings of ₹ 12,878.81 crore, ₹ 743.83 crore was not surrendered. In 78 cases of surrender of funds in excess of ₹ 10 crore, ₹ 10,316.46 crore (**Appendix 2.12**) was surrendered on the last day of the year indicating inadequate financial control.

2.3.12 Rush of expenditure

According to Article 39 of the Tamil Nadu Financial Code, rush of expenditure in the closing month of the financial year should be avoided. Contrary to this, in 119 sub-heads as listed in **Appendix 2.13**, it was noticed

that the entire expenditure of more than ₹ 1 crore was incurred only in the month of March 2018. Rush of expenditure at the end of the year shows poor expenditure control.

In terms of expenditure progress, it was found that while the expenditure under four major heads, eight major heads and eight major heads exceeded 50 per cent of total expenditure during first, second and third quarter of 2017-18 respectively, in the fourth quarter expenditure under 40 major heads exceeded 50 per cent of the total expenditure.

2.4 Review of selected grants

A review of budgetary procedure and control over expenditure was conducted in respect of ‘Grant Number 39 - Buildings (Public Works Department)’ and ‘Grant Number 42 - Rural Development and Panchayat Raj Department’. Test check disclosed deficiencies in the budgetary process, as discussed in the succeeding paragraphs.

2.4.1 Grant Number 39 - Buildings (Public Works Department)

The Principal Secretary to Government, Public Works Department is the administrative head. Engineer-in-Chief (Buildings) is in-charge of the functioning of the Department. The Department is entrusted with the construction and maintenance of Government buildings.

2.4.1.1 Allocation and Expenditure

A summary of actual expenditure *vis-à-vis* original/supplementary provisions made during the year 2017-18 is given in **Table 2.6**.

Table 2.6: Details of Budget Provision and Actual Expenditure under Grant No. 39

(₹ in crore)								
	Nature of expenditure	Original	Supplementary	Total	Expenditure	Savings(-)/ Excess (+)	Percentage of savings	Amount surrendered
Voted	I Revenue	261.87	15.38	277.25	258.74	(-) 18.51	6.68	18.14
	II Capital	984.69	7.22	991.91	910.27	(-) 81.64	8.23	121.19
	III Loans	0.00*	0.18	0.18	0.18	0.00	0.00	0.00
Total Voted (A)		1,246.56	22.78	1,269.34	1,169.19	(-) 100.15		139.33
Charged	IV Revenue	0.00**	0.00	0.00	0.00	0.00	0.00	0.00
	V Capital	0.00	0.87	0.87	0.87	0.00	0.00	0.00
Total Charged (B)		0.00	0.87	0.87	0.87	0.00	0.00	0.00
Grand Total (A+B)		1,246.56	23.65	1,270.21	1,170.06	(-) 100.15	7.88	139.33

* ₹ 1,000 given as token provision;

** ₹ 2,000 given as token provision

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

From **Table 2.6**, it may be seen that, in view of the ultimate saving of ₹ 81.64 crore under Capital Section, surrender of ₹ 121.19 crore proved injudicious.

2.4.1.2 Inconsistent/Improper budget allocation

(a) Persistent savings under Revenue Sections

During 2017-18, there was a saving of 6.68 *per cent* in the Grant under Revenue Sections. During the five year period 2013-18, the Department had persistent savings in excess of five *per cent* of the total grant. The gradual reduction in savings from 18.92 *per cent* of total provision in 2015-16 to 6.68 *per cent* in 2017-18 was a good sign of improvement in budgeting accuracy. The details of which are given in **Table 2.7**.

Table 2.7: Year-wise allocation and savings

(₹ in crore)

Year	Total grant	Expenditure incurred	Saving	Amount surrendered	Percentage of saving
2013-14	224.10	206.76	17.34	18.08	7.74
2014-15	226.90	208.76	18.14	12.11	8.00
2015-16	278.00	225.39	52.61	48.44	18.92
2016-17	252.44	231.74	20.70	20.55	8.20
2017-18	277.25	258.74	18.51	18.14	6.68

(Source: Appropriation Accounts of the respective years)

(b) Excess/Savings under Capital Sections

Under Capital Section, it was observed that during the current year, 8.23 *per cent* of the budget allocation remained unutilised. This was a reversal of the trend of excess over Budget Estimates during the two previous years as given in **Table 2.8**.

Table 2.8: Year-wise allocation and excess/savings

(₹ in crore)

Year	Total Grant	Expenditure incurred	Excess (+)/Saving (-)	Amount surrendered
2015-16	836.27	901.71	(+) 65.44 (7.83 <i>per cent</i>)	115.03
2016-17	875.97	956.96	(+) 80.99 (9.25 <i>per cent</i>)	24.47
2017-18	991.91	910.27	(-) 81.64 (8.23 <i>per cent</i>)	121.19

(Source: Appropriation Accounts of the respective years)

Test check of records disclosed the following avoidable inaccuracies in budgeting.

Under "4059-01-051-JD - Registration", against the provision of ₹ 8.22 crore, only ₹ 2.78 crore was utilised as the Department was not in possession of the land for 'Construction of Integrated Office Complex buildings at Velachery, Selaiyur, Koyambedu, Tiruppur and Salem'. Seeking budget provision without ensuring the availability of land had resulted in savings of ₹ 5.44 crore.

Similarly, under '4235-02-103-JC - Construction of own buildings for Working Women Hostel', against the provision of ₹ 9.10 crore, only ₹ 1.16 crore was utilised and ₹ 7.94 crore was not utilised due to

non-identification of site for ‘Construction of Working Women Hostel at Tiruvallur, Chengalpattu and Sriperumbudur’.

(c) Rush of expenditure

As per Article 39 of the Tamil Nadu Financial Code, all appropriations lapse at the close of the financial year. No attempt should be made to prevent the lapse of an appropriation by any undue rush of expenditure during March.

It was, however, seen that more than 60 *per cent* of the total expenditure was incurred in the month of March 2018 in four heads as given in **Table 2.9**.

Table 2.9: 60 per cent of the total expenditure incurred during March 2018

(₹ in crore)

Name of the Scheme and Head of Account	Original Estimates	Supple-mentary Estimates	Total provision	Total expenditure	Expenditure in the month of March 2018
Maintenance of BC/MBC/DNC Hostel controlled by Chief Engineer (Buildings)	5.70	0.30	6.00	5.79	4.87 (84 <i>per cent</i>)
Maintenance and Provision of Amenities for Judges and other officials’ residences in Government Bungalows at Madurai	1.49	0.00	1.49	1.49	0.91 (61 <i>per cent</i>)
Public Works Department - Housing Schemes	36.71	0.00	36.71	14.91	14.89 (100 <i>per cent</i>)
Buildings	15.00	0.00*	15.00	1.34	1.13 (84 <i>per cent</i>)

* ₹ 2,000 only

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

The rush of expenditure is considered imprudent as this could lead to compromising the built-in controls in the rush to spend the provision.

2.4.2 Grant Number 42 - Rural Development and Panchayat Raj Department

The Rural Development and Panchayat Raj (RD & PR) Department is responsible for the implementation of various Centrally-sponsored, State-funded, and Externally-aided schemes for poverty alleviation, employment generation, sanitation, capacity building, women’s social and economic empowerment, etc.

The Additional Chief Secretary, RD & PR Department is the administrative head. The field formation is headed by the Director of RD & PR who is the Chief Controlling Officer.

2.4.2.1 Allocation and Expenditure

Summary of actual expenditure *vis-à-vis* original/supplementary provisions made during 2017-18 is given in **Table 2.10**.

Table 2.10: Details of budget provision and actual expenditure under Grant No. 42

(₹ in crore)

	Nature of expenditure	Original	Supplementary	Total	Expenditure	Savings(-)/Excess (+)	Percentage of Savings/Excess	Amount surrendered
Voted	I Revenue	15,236.99	0.00*	15,236.99	11,388.40	(-) 3,848.59	25.26	3832.09
	II Capital	1,428.44	288.58	1,717.02	1,717.02	0.00	0.00	0.00
	III Loan	0.00**	0.35	0.35	0.35	0.00	0.00	0.00
Total Voted (A)		16,665.43	288.93	16,954.36	13,105.77	(-) 3,848.59	22.70	3,832.09
Charged	IV Revenue	0.00***	0.00	0.00	0.00	0.00	0.00	0.00
Total Charged (B)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total (A+B)		16,665.43	288.93	16,954.36	13,105.77	(-) 3,848.59	22.70	3,832.09

* ₹ 42,000 only; ** ₹ 1,000 given as token provision; *** ₹ 5,000 given as token provision
(Source: Appropriation Accounts for 2017-18)

2.4.2.2 Persistent savings

As per Rule 18 of the Tamil Nadu Budget Manual, preparation of departmental estimates should receive the closest personal attention of the estimating officers. Every care should be taken to see that the estimates are neither inflated nor under-pitched but are as accurate as possible.

Audit noticed that during 2017-18, there was a saving of 25.26 per cent in the Grant under Revenue heads, and 22.70 per cent under the Grant as a whole. It was observed that a substantial portion of the budget allocation remained unutilised in the Grant as a whole during the last five years (2013-18) as given in **Table 2.11**.

Table 2.11: Year-wise allocation and savings

(₹ in crore)

Year	Total Grant	Expenditure incurred	Saving	Amount surrendered	Percentage of saving
2013-14	12,873.49	11,155.90	1,717.59	1,720.70	13.34
2014-15	19,312.09	14,799.72	4,512.37	4,514.16	23.37
2015-16	18,479.58	17,059.82	1,419.76	1,419.07	7.68
2016-17	21,420.78	15,770.99	5,649.79	5,654.13	26.38
2017-18	16,954.36	13,105.77	3,848.59	3,832.09	22.70

(Source: Appropriation Accounts of the respective years)

This indicated the lapses in the budgetary procedure adopted while preparing the budget estimates.

2.4.2.3 Surrenders

Observations based on test check of records related to the surrender of funds are as given in **Table 2.12**.

Table 2.12: Details of budget provision and actual expenditure under Fourteenth Finance Commission

(₹ in crore)

Sl. No.	Scheme/Head of Account	Original Estimate	Expenditure	Amount Surrendered	Remarks
1	Basic grants to Village Panchayats as per the recommendation of Fourteenth Finance Commission	1,516.12	758.06	758.06	Funds provided in the budget without ensuring receipt of Gol grant resulted in surrender of the provision.
2	Performance Grants to Rural Local Bodies as per the recommendations of the Fourteenth Finance Commission - Controlled by Director of Rural Development	194.78	0.00	194.78	
3	Pradhan Mantri Awaas Yojana (Gramin) - State Additional Share for Roofing Cost for Scheduled Castes, Under Tribal Sub Plan and for Other Backward Classes	881.69	150.11	731.58	Non-identification/delay in identification of beneficiaries resulted in surrender of the provision.
4	Pradhan Mantri Awaas Yojana (Gramin) - Matching State Share for Scheduled Castes, Under Tribal Sub Plan and for Other Backward Classes	2,200.70	577.90	1,622.80	
5	Mahatma Gandhi Rural Employment Guarantee Scheme under Special Component Plan, Tribal Sub Plan and to Others	1,000.00	752.16	247.84	Short release of funds had resulted in surrender of the provision.
6	World Bank aided Tamil Nadu Rural Transformation Project (TNPVP Phase-II)	100.00	2.35	97.65	Slow progress of work by the implementing agencies.
7	Tamil Nadu Women Development Project (Mahalir Thittam)	27.10	3.26	23.84	
Total		5,920.39	2,243.84	3,676.55	

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

2.5 Accounting issues

2.5.1 Misclassification under Minor head level

Provision was made under ‘Grant 50 - Pension and Other Retirement Benefits’ towards ‘Government contribution for New Pension Scheme for Tamil Nadu State Public Works Department Divisional Accountants/Accounts Officers’ under the minor head ‘101 - Superannuation and Retirement Allowances (2071-01-101-AP)’ instead of under the minor head ‘117 - Government contribution for Defined Contribution Pension Scheme’ and an expenditure of ₹ 0.21 crore had been incurred under the scheme.

According to correction slip to LMMH (No. 879) dated 01-01-2018, minor head '114' is to be included under the head of account '1601-08' for classification of 'Compensation for loss of revenue arising out of implementation of GST'. GoTN, however, accounted the compensation of ₹ 632 crore received by the State under the minor head '110 - Grants to cover up gap in resources'.

2.5.2 Error due to provision made under non-existent sub-major head

Sub major head '01 - Government Residential Building' under '2216-Housing' was deleted vide Correction slip no. 535 dated 30-12-2004 (effective 2005-06). However, this head was operated under 'Grant No.38 - Public Department' and an amount of ₹ 0.23 crore was booked under '2216-01-800-AB - Private Residence of Ministers/Representatives (Lease Charged) - Controlled by the Public Department'.

2.5.3 Incorrect bookings

The Head of Account '8782 - Cash Remittances and Adjustments' between officers rendering accounts to the same Accounts Officer - '102 - Public Works Remittances' and '103 - Forest Remittances' was operated by Public Works and Forest Divisions under Letter of Credit (LOC) system till March 2016. This system was scrapped and all the transactions were to be regulated and accounts rendered by the treasuries with effect from April 2016. Under the Treasury system, all the transactions earlier operated under '8782-102 - Public Works Remittances' and '103 - Forest Remittances' by the above departments are required to be booked under the respective service major heads and the closing balances under these heads were required to be aligned with the treasury mode of accounting system. However, during the year, fresh debits of ₹ 1.59 crore were booked under '8782-102 - Public Works' and the closing balance of ₹ 212.44 crore (Net debit) and ₹ 13.40 crore (Credit) continued to exist under the minor heads '102 - Public Works Remittances' and '103 - Forest Remittances' respectively.

2.5.4 Outstanding balances under 8658-101-PAO-Suspense

The head '8658-101-PAO-Suspense' is intended for settlement of transactions between the Accountant General (AG) and the various separate Pay and Accounts Officers (PAO). The transactions initially recorded under this head in the books of the AG are cleared on receipt of the Cheques/Demand Drafts from the Pay and Accounts Officers and on the issue of Cheque/Demand Draft in respect of amounts received in the State Treasuries on behalf of the Pay and Accounts Officers. Outstanding debit balance under this head would mean that payments have been made by the AG on behalf of a PAO, which were yet to be recovered. Outstanding credit balance would mean that payments have been received by the AG on behalf of a PAO, which were yet to be paid. The net debit balance under this head showed an increasing trend and increased from ₹ 75.86 crore in 2015-16 to ₹ 151.32 crore in 2017-18. On clearance/settlement of this, the cash balance of the State Government will increase. The transactions mainly related to payments made by State Government to Central Government Civil Pensioners and Ministry of Surface Transport.

2.6 Advances from the Contingency Fund

The Contingency Fund (CF) of the State was established under the Tamil Nadu Contingency Fund Act, 1954 in terms of provisions of Article 267 (2) and 283 (2) of the Constitution of India. Advances from the Fund are to be made only for meeting expenditure of an unforeseen and emergent character, postponement of which, till its authorisation by the Legislature, would be undesirable. The Fund is in the nature of an imprest and its corpus is ₹ 150 crore.

Details of sanctions accorded for drawal of CF advance and actually utilised are given in **Table 2.13**.

Table 2.13: Details of CF advances sanctioned

Year	Sanction of CFA		Utilisation of CFA		Percentage of utilisation	
	No.	Amount (₹ in crore)	No.	Amount (₹ in crore)	No.	Amount
2013-14	50	95.87	25	74.94	50	78
2014-15	46	47.94	40	41.66	87	87
2015-16	38	68.68	37	67.16	97	98
2016-17	22	31.02	19	27.93	86	90
2017-18	46	50.78	43	42.12	93	83

(Source: Government Orders)

As could be seen from **Table 2.13**, the CF advances were sanctioned without immediate need and hence the utilisation ranged from 78 to 98 *per cent*.

Details of CF orders issued during the year, and the amount of expenditure incurred as at the end of the year have been given in **Appendix 2.14**.

On scrutiny of utilisation of CFA sanctions, three CFA sanctions were fully unutilised as detailed in **Table 2.14**.

Table 2.14: Details of CFA sanctions fully unutilised

Sl. No.	CFA No.	Grant No. and Department	Date of issue of CFA	Amount of CFA sanctioned (in ₹)	Reasons
1	19	33 - Law	13-09-2017	10,00,000	Specific reasons for non-utilisation of the advance were not provided
2	33	28 - Information and Publicity	22-11-2017	25,00,000	The Valedictory Function, for which the CFA was sanctioned, was not conducted
3	37	2 - Governor and Council of Ministers	13-12-2017	1,14,50,000	The advance sanctioned for provision of cabling for air-conditioner at Raj Bhavan was not utilised due to administrative reasons
Total				1,49,50,000	

(Source: CFA Orders and replies received from the departments concerned)

It was further noticed:

- ₹ 3.56 crore sanctioned (February 2018) in CFA No. 42 to the Department of Horticulture as additional assistance to the affected farmers due to “Ockhi” cyclone in Kanyakumari District, was drawn from the Treasury (February 2018) and kept in the savings bank account of Director of Horticulture. After incurring an expenditure of ₹ 0.76 crore (March 2018), the balance amount of ₹ 2.80 crore was retained in the bank account as of 31 March 2018.
- ₹ 19.80 crore sanctioned to the Fisheries Department in CFA No. 16 in August 2017 for the implementation of the Scheme of ‘Diversification of trawl fishing boats from Palk Bay into Deep Sea fishing boats’, was drawn in full, but only ₹ 0.11 crore was utilised. The balance amount was deposited in PD account of Director of Fisheries.

The above instances pointed to drawal of CFA without any immediate need.

2.7 Conclusion

During 2017-18, expenditure of ₹ 2,08,622.18 crore was incurred against the total grants and appropriations of ₹ 2,36,801.62 crore, resulting in savings of ₹ 28,179.44 crore. In view of the overall savings of ₹ 28,179.44 crore, the whole supplementary provisions of ₹ 17,462.14 crore proved unnecessary as the actual expenditure was within the original grant/appropriation. Excess expenditure of ₹ 1,099.58 crore pertaining to the period of 2012 to 2017 was pending regularisation. In 35 cases, an expenditure of ₹ 2.85 crore was incurred without appropriation by the Legislature either in the Original or Supplementary estimates. There were persistent savings of more than five *per cent* of the total provision in 26 grants and four appropriations. Supplementary provisions of ₹ 50 lakh or more in each case aggregating ₹ 967.99 crore obtained in 25 cases during the year 2017-18 proved unnecessary, as the expenditure did not come upto the level of original provisions. As an amount of ₹ 10,938.92 crore (4.62 *per cent* of the total provision) was surrendered by the departments on the last day of the financial year, Government could not utilise the surrendered amount for other development purposes. Rush of expenditure at the end of the year was noticed, as the entire expenditure of more than ₹ 1 crore was incurred only in the month of March 2018 in 119 sub-heads reflecting poor expenditure control.

2.8 Recommendations

- Government may streamline the process of budget estimation to ensure accuracy in budgeting.
- Government may restrict advances from contingency fund only for meeting expenditure of an unforeseen and emergent character.

CHAPTER III
FINANCIAL REPORTING

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FINANCIAL REPORTING

A sound internal financial reporting system and availability of relevant and reliable information significantly contribute to efficient and effective governance by a State Government. Compliance with financial rules, procedures and directives as well as timeliness and quality of reporting are some of the attributes of good governance. Reports on compliance and controls, if effective and operational, assist State Governments in meeting their basic stewardship responsibilities, including strategic planning and decision-making. This chapter provides an overview of the State Government's compliance with some of the financial rules, procedures and directives during 2017-18.

3.1 Delay in furnishing of Utilisation Certificates

Article 210A of the Tamil Nadu Financial Code provides that Utilisation Certificates (UCs) should be obtained by the departmental officers from the organisations to whom grants were given and after verification, the UCs should be forwarded to the Accountant General (Accounts and Entitlements) (AG (A&E)) within 18 months from the date of release of the grants, unless specified otherwise.

It was found that in respect of 293 grants released during 2014-17, 24 UCs for ₹ 367.49 crore were not furnished by the grantees as of September 2018. Department/Chief Controlling Officer-wise break-up of outstanding UCs is given in **Appendix 3.1** and the year-wise analysis of delays in submission of UCs is summarised in **Table 3.1**.

Table 3.1: Year-wise position of outstanding Utilisation Certificates

(₹ in crore)

Period	Utilisation certificates outstanding	
	Number	Amount
2014-15	1	14.61
2015-16	1	2.95
2016-17	22	349.93
Total	24	367.49

(Source: Accountant General (A&E), Tamil Nadu)

Non-receipt of UCs indicates that the departmental officers failed to comply with the rules to ensure accountability of the agencies that received Government grants.

3.2 Non-reconciliation of receipts and expenditure

As per Rules 124 and 127 of the Tamil Nadu Budget Manual, departmental accounts maintained by the Chief Controlling Officers (CCOs) and the progressive actuals, month by month are required to be reconciled with those entered in the books of the AG (A&E), so as to ensure that the departmental

accounts are sufficiently accurate to secure departmental financial control and also to ensure accuracy of the accounts maintained by the AG (A&E) from which final published accounts are compiled. As per Rule 128 of the Tamil Nadu Budget Manual, the CCO is required to send a Reconciliation Certificate (RC) to the AG (A&E) after necessary adjustments are made either in the accounts of the CCO or in the books of the AG (A&E).

However, it was seen that out of 207 CCOs in the State, 43 CCOs for expenditure and 74 CCOs for receipts did not reconcile their accounts with AG (A&E) as detailed in **Appendix 3.2**. It was observed that two CCOs did not reconcile their expenditure with the AG (A&E) for the whole year as given in **Table 3.2**.

Table 3.2: Non-reconciliation of expenditure for the whole year

Sl.No.	CCO	Major Head	Amount pending reconciliation (₹ in crore)
1	Forest Department	2225	3,610.74
2	Secretary to Government, Finance	2049	26,011.72
Total			29,622.46

(Source: Accountant General (A&E), Tamil Nadu)

Non-reconciliation of accounts impacted the assurance on the completeness and correctness of receipts and expenditure figures depicted in the accounts.

3.3 Non-submission/delay in submission of accounts

Sections 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 (DPC Act) envisages audit of accounts of institutions receiving Government grants, subject to conditions stipulated based on the quantum of the grants received, etc. In order to identify the institutions which attract audit under the DPC Act, every year, the heads of department were required to furnish to Audit the information about the financial assistance given to various institutions, the purposes for which the assistance was granted and the total expenditure of these institutions/bodies.

The annual accounts of 308 institutions/bodies, due upto 2017-18, were not received (June 2018) by Audit from the heads of department who released the financial assistances to them. The details are given in **Appendix 3.3** and their age-wise pendency is presented in **Table 3.3**.

Table 3.3: Age-wise arrears of annual accounts due from Institutions/Bodies

Sl. No.	Delay in number of years	Number of the Institutions/Bodies
1	Upto one year	83
2	More than one year and upto three years	70
3	More than three years and upto five years	44
4	Five years and above	111
Total		308

(Source: Data compiled from information furnished by the Heads of Department)

The major defaulters were educational institutions receiving Government grants for salaries, maintenance, etc. The delay in finalisation of accounts would hamper Audit in providing an assurance to the legislature that the grants were being utilised for the intended objective.

3.4 Non-adjustment of temporary advances

The Drawing and Disbursing Officers (DDOs) draw temporary advances for the purpose of meeting contingent expenditure either on the authority of standing orders or specific sanctions of the State Government. According to Article 99 of the Tamil Nadu Financial Code, the advances should be adjusted by presenting detailed bills and vouchers as soon as possible.

It was noticed that 791 temporary advances amounting to ₹ 261.90 crore drawn upto 31 March 2018 by DDOs through Pay and Accounts Offices/District Treasury Offices were not adjusted as on 30 June 2018. Age-wise analysis of the advances pending adjustment is given in **Table 3.4**.

Table 3.4: Age-wise analysis of advances pending

Sl. No.	Pendency	Number of Advances	Amount (₹ in crore)
1	More than 10 years	16	1.34
2	More than 5 years and less than 10 years	17	7.34
3	More than 1 year but less than 5 years	71	129.94
4	Less than one year	687	123.28
Total		791	261.90

(Source: Data compiled by the Accountant General (A&E), Tamil Nadu)

The pendency, involving substantial amounts, indicated laxity on the part of departmental officers in enforcing the codal provisions regarding adjustment of the advances. The non- settlement of advances within the prescribed period breaches financial discipline and entails the risk of misappropriation of public money and unhealthy practices.

3.5 Operation of Personal Deposit Accounts

Personal Deposit (PD) Accounts are created for specific purposes by debiting the service heads in the Consolidated Fund of the State and crediting Personal Deposits (Sub-head 'AA - Minor head - 106' under '8443 Civil Deposits') and authorisations are issued by AG (A&E). Under extant Rules, these PD Accounts are required to be closed by the Administrators at the end of the financial year by minus debit to the relevant service heads. Further, there should be a separate PD Account for every scheme implemented by the Administrator.

During 2017-18, based on requests from GoTN, AG (A&E) issued authorisations to open 78 PD Accounts for incurring expenditure on various schemes. It was noticed that in violation of the authorisation to open separate

PD Account for each of the scheme, several Administrators opened a single PD Account to book expenditure under multiple schemes, rendering it impossible to ensure that funds allotted for different schemes were utilised for the intended scheme.

A total of 24 PD Accounts in nine District Treasuries (DTs) and three Pay and Accounts Offices (PAOs) with a total balance of ₹ 30.05 crore were not closed on 31 March 2018, by minus debit to the service head concerned. The PD Accounts which were not closed on 31 March 2018 included one account at DT, Thiruvannamalai with negative balances aggregating to ₹ 0.28 crore. The negative balance indicated possible excess withdrawal, over and above the amount transferred from the service head. Non-closure of PD Accounts created by debiting service head led to depiction of inflated expenditure under the related service head.

3.5.1 Operation of 8443-800 - Other Deposits

The transactions under 8443-800 - Other Deposits during 2013-18 are given in **Table 3.5**.

Table 3.5: Transactions under 8443-800 - Other Deposits

(₹ in crore)

Year	OB	Receipts	Disbursements	CB
2013-14	3,558.05	17,660.18	17,178.07	4,040.16
2014-15	4,040.16	19,120.97	19,841.75	3,319.38
2015-16	3,319.38	23,598.81	23,277.92	3,640.27
2016-17	3,640.27	21,290.86	20,585.62	4,345.51
2017-18	4,345.51	25,415.84	25,294.80	4,466.55

(Source: Finance Accounts of respective years)

The closing balance of ₹ 4,466.55 crore, as on 31 March 2018, was held in the Deposit Accounts of 116 PSUs and autonomous bodies of GoTN. A list of PSUs/autonomous bodies holding more than ₹ 10 crore in their Deposit Accounts under 8443-800 is given in **Appendix 3.4**. GoTN utilised the head 8443-800 - Other Deposits mainly for releasing funds to various PSUs/autonomous bodies for implementing schemes/programmes. Funds debited to the service heads are placed at the disposal of PSUs/Agencies implementing schemes/programmes as agents of the Government. Audit scrutiny disclosed that:

- 29 of the 116 Deposit Accounts maintained under the head 8443-800 had negative balances totalling to ₹ 1,700.09 crore (minus) as on 31 March 2018. As overdrawal from Deposit Accounts is not allowed, these minus balances required detailed examination. A list of Deposit Accounts with negative balances are given in **Appendix 3.5**. These minus balances indicated laxities on the part of Treasuries/PAOs in administering these accounts.

- Forty six Deposit Accounts with a total balance of ₹ 805.29 crore, including nine of them with negative balances of ₹ 181.17 crore (minus), did not have any transaction during 2017-18 (**Appendix 3.6**).
- Six Deposit Accounts had zero balance as on 31 March 2018, five of them had no transactions during 2017-18.

Detailed audit of funds transferred to the Deposit Account (8443-800) of three PSUs¹ during 2017-18 disclosed the following:

(a) Tamil Nadu Slum Clearance Board

Tamil Nadu Slum Clearance Board (TNSCB) operates a Deposit Account (8443-800) for transactions connected with various Government schemes². The transactions in the Deposit Account of TNSCB during 2017-18 are given in **Table 3.6**.

Table 3.6: TNSCB's Deposit Account transactions during 2017-18

(₹ in crore)

OB	Receipts	Disbursements	CB
14.60	1,804.50	1,593.64	225.46

(Source: O/o the AG (A&E), Tamil Nadu, Chennai)

- The closing balance of ₹ 225.46 crore as per the Accounts maintained by the Accountant General (A&E) did not tally with the closing balance of ₹ 253.99 crore as reported by TNSCB. The difference was not reconciled by TNSCB.
- The closing balance included ₹ 14.60 crore released by GoTN to TNSCB between June 2008 and March 2011 towards three schemes³ for construction/improvement of slum tenements. The unutilised balance of ₹ 14.60 crore, out of the total release of ₹ 17.93 crore for three schemes, remained in the Deposit Account without being refunded to Government. TNSCB had no approved plan for utilising the balance.
- Audit found that the balance held in bank account of TNSCB included ₹ 35.67 crore which related to unspent balances under three other schemes⁴ sanctioned between February 2008 and

¹ Randomly sampled from the seven PSUs that had received more than ₹ 1,000 crore in their PD Account from GoTN during 2017-18.

² Construction/reconstruction of tenements under State plan scheme, Finance Commission grant, Emergency Tsunami Reconstruction Project, Flood relief works, etc.

³ Purchase of 1,228 tenements under RGRP, sanctioned in G.O. No. 367 dated 23-6-2008, Construction of houses in vulnerable areas in coastal district - Tsunami 2004, sanctioned in G.O. Ms. No. 518 dated 26-8-2008 and Resettlement of Foreshore Estate families, sanctioned in G.O. Ms. No. 77, dated 21-3-2011.

⁴ Reconstruction of 3,500 dilapidated tenements sanctioned in G.O.: 177 HUD, dated 5-7-2013, Reconstruction of dilapidated tenements under ETRP sale, sanctioned in G.O.: 37/HUD, dated 19-2-2008 and Resettlement of flood affected families, sanctioned in G.O.: 25/HUD dated 10-2-2016.

February 2016. Keeping unspent balances in bank accounts, without being remitting back to Government, was not in order.

(b) Tamil Nadu Urban Finance and Infrastructure Development Corporation

Tamil Nadu Urban Finance and Infrastructure Development Corporation (TUFIDCO) administers the Fund named ‘Tamil Nadu Urban Infrastructure Development and Renewal Fund’ (Fund). Grants released by GoTN under Jawaharlal Nehru National Urban Renewal Mission (JnNURM), Metropolitan Infrastructure Development Fund (MIDF), Atal Mission for Rejuvenation and Urban Transformation (AMRUT), Urban Infrastructure Development Scheme for Small and Medium Towns (UIDSSMT), etc., constituted the Fund. GoTN instructed (March 2007) to keep the Fund balance in Deposit Account. The grants received by TUFIDCO from GoTN are released to Urban Local Bodies (ULBs) as grants and loans as per respective scheme guidelines based on progress made in scheme implementation. The loans recovered from local bodies by TUFIDCO are used to create separate revolving funds as per applicable scheme guidelines and the money is ploughed back to local bodies as loan assistance for infrastructure development in urban areas. The transactions in the Deposit Account of TUFIDCO during 2017-18 are given in **Table 3.7:**

Table 3.7: TUFIDCO’s Deposit Account transactions during 2017-18

(₹ in crore)

OB	Receipts	Disbursements	CB
202.05	2,237.67	2,355.62	84.10

(Source: O/o the AG (A&E), Tamil Nadu, Chennai)

- The closing balance of ₹ 84.10 crore as per the Accounts maintained by the Accountant General (A&E) did not tally with the closing balance of ₹ 7,598, reported by TUFIDCO. The difference was not reconciled by TUFIDCO.
- As on 31 March 2018, the revolving funds had ₹ 2,849.25 crore; of which, only ₹ 822.34 crore was advanced as loans to local bodies and the balance ₹ 2,026.91 crore was invested in deposits with banks and financial institutions. Audit observed that though technically GoTN had absolute domain over this amount, the balance in the revolving fund was not included in Government account.
- As on 31 March 2018, TUFIDCO had ₹ 3,888.13 crore in bank accounts/bank deposits. This included the revolving fund balance of ₹ 2,026.91 crore, which is allowed to be kept in bank. Further, scheme funds of ₹ 1,861.22 crore which were to be drawn from Deposit Account only at the time of disbursement to ULBs based on progress in scheme implementation. The practice of TUFIDCO to

draw Government money from the Deposit Account for investment in deposits bearing interest was irregular. This had resulted in ₹ 1,861.22 crore voted by the Legislature for specific infrastructure development activities and debited to final heads of accounts being invested in interest bearing deposits. This irregular practice had resulted in over statement of expenditure on urban infrastructure by ₹ 1,861.22 crore as this money was not actually spent for that purpose.

(c) Small Industries Promotion Corporation of Tamil Nadu Ltd

Small Industries Promotion Corporation of Tamil Nadu Ltd (SIPCOT) maintains a Deposit Account (8443-800) for transacting Government funds released under various schemes for industrial promotion in the State. The transactions in the Deposit Account of SIPCOT during 2017-18 are given in **Table 3.8**.

Table 3.8: SIPCOT's Deposit Account transactions during 2017-18

(₹ in crore)

OB	Receipts	Disbursements	CB
411.97	1,870.08	1,988.40	293.65

(Source: O/o the AG (A&E), Tamil Nadu, Chennai)

Audit scrutiny disclosed that the balance held included ₹ 9 crore sanctioned by GoTN in January 2016 towards establishment of a Textile Park in Perambalur District. Non-utilisation of the funds for nearly three years indicated hasty release by Government leading to idling of the funds in Deposit Account despite showing this as expenditure under 2852 - Industries.

3.6 Misappropriations, losses, defalcations, etc.

Article 294 of the Tamil Nadu Financial Code stipulates that heads of office should report all cases of defalcations or loss of public moneys, stores or other movable or immovable properties to the AG (A&E). Further, the Financial Code prescribes the principles and procedures to be followed for enforcing responsibility for losses and disposal of such cases.

As on 31 March 2018, 363 cases of misappropriation, shortages, theft and loss involving a total amount of ₹ 14.94 crore, were pending disposal. The department-wise break-up of pending cases and the nature of these cases are given in **Appendix 3.7**. The age-profile of the pending cases and the number of cases pending in each category viz., misappropriation, loss, theft, etc., are summarised in **Table 3.9**.

Table 3.9: Profile of misappropriations, shortages, thefts, losses, etc.

Age-Profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved (₹ in lakh)	Nature of the cases	Number of cases	Amount involved (₹ in lakh)
0 - 5	2	198.16	Thefts	30	12.46
6-10	20	188.42	Losses and shortages	128	237.31
11-15	47	431.87	Misappropriations	205	1,244.53
16 - 20	20	228.23			
21 and above	274	447.62			
Total	363	1,494.30	Total pending cases	363	1,494.30

(Source: Information furnished by Heads of Department)

The reasons for pendency of the cases are classified under the categories listed in **Table 3.10**.

Table 3.10: Reasons for pendency of the cases of misappropriations, shortages, thefts, losses, etc.

Reasons for the pendency		Number of cases	Amount (₹ in crore)
(i)	Awaiting departmental and criminal investigation	181	8.04
(ii)	Departmental action initiated but not finalised	120	2.53
(iii)	Criminal proceedings finalised but recovery of the amount still pending	16	1.64
(iv)	Awaiting orders for recovery or write off	24	0.72
(v)	Pending in Courts of law	22	2.01
Total		363	14.94

(Source: Information received from Heads of Department)

3.7 Deficiencies noticed in the Pay and Accounts Offices

Accumulation of unencashed cheques and return Electronic Clearance Service

Paragraph 92 (iii) of the PAO Manual and Rule 49 of Tamil Nadu Treasury Code specify that in cases where cheques are not encashed within three months after the month of their issue, the payees should be advised by the PAO/DT of the fact of those cheques having become time-barred and should be requested to obtain fresh cheques surrendering the time-barred cheques. If no reply is received from the payee, action should be taken to cancel the cheque with appropriate action to correct the expenditure under the relevant head.

It was, however, noticed from the details of unencashed cheques furnished by the seven PAOs that 55,296 cheques for ₹ 69.30 crore remained unencashed (June 2018) for periods upto 30 years. The age-wise profile of the number of cases and the value of cheques depicted as unencashed, as per the books of PAOs, are summarised in **Table 3.11(a)**.

Table 3.11(a): Details of unencashed cheques

(₹ in crore)

Delay in number of years	Number of cases	Value of cheques
0-5 years	1,256	10.93
5-10 years	10,163	7.36
10-20 years	34,206	39.98
More than 20 years	9,671	11.03
Total	55,296	69.30

(Source: Information furnished by PAOs)

No action was taken by Government to resolve these long pending issues.

Payments through Electronic Clearance Service (ECS) has been the norm in respect of direct benefit transfer, payment of salaries, wages, etc. Payments made through ECS return to the PAO/Treasury if the payee details as per the bank account do not match with the details of the payee maintained by the PAO/Treasuries. In November 2017, Commissioner of Treasuries and Accounts issued guidelines to be followed regarding return of funds paid through ECS. As per the guidelines, if the beneficiaries are not traceable, the unclaimed amount lying for more than three months should be remitted back into Government account by giving intimation to concerned DDOs. Returned ECS payments, pertaining to 22,698 cases amounting to ₹ 5.55 crore, were kept pending in Pay and Accounts Offices. Neither the money was disbursed to the beneficiaries nor remitted back into Government account. The details are given in **Table 3.11(b)**. On a test check it was noticed that in respect of PAO, High Court, returned ECS payments amounting to ₹ 0.10 crore was pending from the year 2010-11. Though this has been repeatedly pointed out by the Accountant General (A&E), the returned ECS amount lying unclaimed for more than three months were not remitted back into Government account.

Table 3.11(b): Details of Returned ECS

(₹ in crore)

Name of the PAO	Number of cases	Amount
PAO South	21,483	4.45
PAO North	981	0.62
PAO Secretariat	71	0.07
PAO High Court	91	0.27
PAO Pension	72	0.14
Total	22,698	5.55

(Source: Data compiled by the Accountant General (A&E), Tamil Nadu)

3.8 Amounts booked under Minor Head “800”

Booking of receipts or expenditure under the Minor Head - “800 - Other Receipts” and “800 - Other Expenditure” is considered opaque classification of receipts and expenditure as these heads do not disclose the schemes, programmes, etc., to which the amounts relate. These minor heads normally

accommodate the receipts/expenditure which cannot be classified under the available programme minor heads or due to incorrect identification of receipts/expenditure under the available heads of account at the stage of budget preparation.

During 2017-18, under 12 major heads in the Revenue and Capital sections, expenditure aggregating to ₹ 9,931.55 crore (71.25 *per cent* of the total expenditure of ₹ 13,939.37 crore in these heads) were classified under the minor head '800 - Other Expenditure'. The entire expenditure under "Flood Control and Drainage", and "Capital Outlay on Nutrition" were classified under the omnibus minor head '800 - Other Expenditure'. Under Industries department, the expenditure of ₹ 1,656.09 crore (99 *per cent* of the total expenditure of ₹ 1,672.64 crore) was classified under minor head '800 Other Expenditure', instead of depicting the same under relevant minor heads below the functional major heads as indicated in **Appendix 3.8**.

Similarly, under 22 major heads, revenue receipts aggregating ₹ 1,519.91 crore (94.45 *per cent* of the total receipt of ₹ 1,609.25 crore), were classified under minor head '800 - Other Receipts'. The entire receipts under "Urban Development", "Family Welfare" and "Other Rural Development Programme" were classified under the omnibus minor head '800 - Other Receipts' as indicated in **Appendix 3.9**.

Classification of the large amount under the omnibus minor head "800 - Other Expenditure/Receipts" reflected lack of transparency in financial reporting.

3.9 Functioning of Treasuries

The significant irregularities in Working of Treasuries, PAO's and PPO during the year 2017-18 pointed out by the Accountant General (A&E) are detailed below.

3.9.1 Excess payment of Pensionary benefits.

A test check of the payments made under pensionary benefits in 32 District Treasuries, six PAO's and one Pension Pay Office revealed excess payment of pension, family pension and other allowances amounting to ₹ 2.43 crore during 2017-18. The excess payment unearthed by Audit had increased from ₹ 1.38 crore in 2016-17 to ₹ 2.43 crore in 2017-18, indicating failure of internal controls in Treasuries/PAOs.

Despite computerisation of Treasuries, the issue of excess payment continue to exist, pointing to the need for strengthening the internal controls.

3.9.2 Deposits not lapsed to Government

As per the provisions of Article 271 of Tamil Nadu Financial Code Volume I, deposits lying unclaimed for more than four financial years shall be lapsed to Government. Various deposits amounting to ₹ 13.96 crore from 47 Treasuries/Sub-Treasuries have not been lapsed to Government. Details of deposits of more than ₹ 1 crore, which were unclaimed for more than four

years in five Treasuries, but not lapsed to Government account are given in **Appendix 3.10**.

Further, in respect of nine District Treasuries and 25 Sub-Treasuries, the details of amount lying unclaimed with year wise break up was not available. The details are shown in **Appendix 3.11**. In the absence of the information regarding the deposits lying unclaimed and the period of pendency, the total amount to be lapsing to Government account could not be ascertained.

3.10 Accounting of transactions under the object head 002 - “Other contingencies” under Office Expenses

During the year, total expenditure of ₹ 524.51 crore was incurred under the detailed head “050 - Office Expenses” across all the Departments/Grants. Out of this expenditure, an amount of ₹ 127.64 crore was incurred under the object head “002 - Other Contingencies” across all the Departments/Grants, which is 24.34 per cent of the total expenditure under Office Expenses.

Audit observed that booking of large sums under 002 - Other Contingencies makes the Accounts opaque as it would make it impossible to ascertain the object head-wise expenditure with accuracy.

3.11 Parking of Government funds in banks

According to Rule 178 of Tamil Nadu Budget Manual (TNBM) it is irregular to draw money from Treasury without immediate requirement. Notwithstanding the provision of TNBM, Government departments draw the funds provided in budget for various schemes and deposit the money in bank accounts for implementing schemes. Test check of records of Directorate and field offices of Social Welfare and Nutritious Meal Programme Department revealed the following:

The details of Government funds kept in banks during the period from 2015-16 to 2017-18 are given in **Table 3.12**.

Table 3.12: Year end balances of funds kept in bank account

Directorate/Offices	Number of Bank accounts	Balance as at the end of				Interest earned
		March 2015	March 2016	March 2017	March 2018	
(₹ in crore)						
Social Welfare Department						
State Headquarters	10	7.94	12.04	5.98	6.97	0.59
Field Offices	77	106.61	89.84	27.03	14.45	6.72
Differently Abled Welfare Directorate						
State Headquarters	11	1.04	3.21	25.63	6.03	1.09
Field Offices	198	10.33	16.77	8.92	7.36	1.09
Nutritious Meal Programme Department						
State Headquarters	4	20.26	7.60	28.16	239.19	4.21
Field offices	122	288.64	263.14	226.01	88.33	28.15
Total	422	434.82	392.60	321.73	362.33	41.85

(Source: Details collected by Audit from respective offices)

- District officers maintained multiple bank accounts for implementing various schemes. The number of bank accounts ranged from 1 to 13. However, no separate cash book was maintained for such accounts. Instead, one consolidated cash book was maintained. As such, there was no proper system of reconciliation of cash book balances with respective bank accounts to avoid non-payment/delay in payment of assistance to the beneficiaries. Further, this made it difficult to work out scheme wise balances at a given point of time.
- It was noticed that out of the above 422 bank accounts, 153 accounts having a balance of ₹ 201.31 crore (as of March 2018) were not operated for more than one year. The bank accounts were in-operative except for interest credits and bank charges. Non-operation of these accounts for more than a year indicated that these funds were not required immediately and hence keeping these amounts in bank account was not in order.
- The expenditure of the Department is overstated to that extent.

3.12 Conclusion

Departmental officers failed to ensure adherence to the terms and conditions relating to timely submission of Utilisation Certificates in respect of grants released. Similarly, 308 autonomous bodies/institutions did not submit their accounts due upto 2017-18 to Audit. Temporary advances drawn upto 31 March 2018 by the DDOs involving an amount of ₹ 261.90 crore in 791 cases remained unadjusted. 24 Personal Deposit Accounts opened by transferring funds from service heads of consolidated fund with a balance of ₹ 30.05 crore were not closed by returning the balance to the service heads concerned. The State Government departments reported 363 cases of misappropriations, losses, defalcation, etc., involving a total amount of ₹ 14.94 crore upto March 2018 on which final action was pending. There were 55,296 number of cheques amounting to ₹ 69.30 crore remaining unencashed and 22,698 returned ECS amounting to ₹ 5.55 crore pending due to non-initiation of timely action by PAOs.

3.13 Recommendations

- Government may ensure receipt of UCs for grants already released before releasing further grants.

- Institutions/Bodies receiving Government grants may be made responsible to submit their audited accounts in time.
- Operation of PD Accounts by Government officers and Other Deposits under 8443-800 by public sector undertakings and autonomous bodies require closer monitoring.
- Money should not be parked outside the government account, but drawn as and when required. The Government is advised to check the parking of funds in other Departments also, and take appropriate corrective measures.

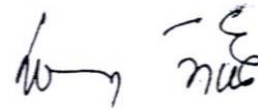


(DEVIKA NAYAR)

Principal Accountant General
(General and Social Sector Audit),
Tamil Nadu and Puducherry

Chennai
The 29 April 2019

Countersigned



(RAJIV MEHRISHI)

Comptroller and Auditor General of India

New Delhi
The 30 April 2019

APPENDICES

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

State Profile

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

* Economic Survey 2017-18 (January 2018), Vol. II

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

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

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

@ Compound Annual Growth Rate

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

Appendix 1.2
(Reference: Paragraph 1.1; Page 2)

Part A: Structure and Form of Government Accounts

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

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

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

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

Part B: Layout of Finance Accounts

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

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

Appendix 1.3
(Reference: Paragraph 1.1; Page 2)

Part A: Methodology adopted for assessment of fiscal position

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

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

Part B: The Tamil Nadu Fiscal Responsibility Act, 2003

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

- (a) Reduce the ratio of revenue deficit to revenue receipts every year by three to five *per cent* depending on the economic situation in that year beginning from financial year 2002-03 to a level not exceeding five *per cent* by 31 March 2019, eliminate revenue deficit by 2019-20 and adhere to it thereafter.
- (b) Reduce the ratio of fiscal deficit to GSDP every year by 0.25 to 0.3 *per cent* beginning from financial year 2002-03 with medium term goal of not being more than three *per cent* of fiscal deficit to GSDP to be attained by 31 March 2018 and adhere to it thereafter.
- (bb) Maintain the ratio of total outstanding debt to GSDP with medium term goal of not being more than 24.5 *per cent* during 2011-12; 24.8 *per cent* during 2012-13; 25.0 *per cent* during 2013-14; 25.2 *per cent* during 2014-15 and thereafter maintain such *per cent* as may be prescribed.
- (c) Cap outstanding guarantees within 75 *per cent* of revenue receipts of previous year or 7.5 *per cent* of GSDP, whichever is lower.

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

(₹ in crore)

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

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

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

(₹ in crore)

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

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

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

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

(₹ in crore)

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

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(₹ in crore)

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

(contd...)

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

(₹ in crore)

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

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

Explanatory Notes for Appendices 1.4 and 1.5:

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

Appendix 1.6
(Reference: Paragraph 1.6.3.2; Page 20)

Major implicit subsidies given during 2013-18

(₹ in crore)

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

Appendix 2.1
(Reference: Paragraph 2.3.1; Page 41)

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

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

Appendix 2.2
(Reference: Paragraph 2.3.1; Page 41)

List of Grants having savings of ₹ 50 crore and above

(₹ in crore)

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

(₹ in crore)

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

(Source: Appropriation Accounts for 2017-18)

Appendix 2.3
(Reference: Paragraph 2.3.2; Page 43)

Excess over provisions relating to previous years requiring regularisation

Year	Number of Grants/ Appropriations	Grant/ Appropriation numbers	Amount of excess (₹ in crore)
2012-13	4 Grants	Revenue - 11, 51 and 53 Capital - 48	733.29
2013-14	3 Grants 1 Appropriation	Revenue - 40 Capital - 09 and 19 Revenue - 09	38.42
2014-15	10 Grants	Revenue - 23, 30, 40 and 43 Capital - 32, 35, 36 and 45 Loans - 10 and 16	78.55
2015-16	6 Grants	Revenue - 47 Capital - 19, 30, 39, and 49 Loans - 23	82.16
2016-17	6 Grants 1 Appropriation	Revenue – 21 and 40 Capital – 17, 32 and 39 Loans – 10 and 12	167.16
		Total	1,099.58

Appendix 2.4
(Reference: Paragraph 2.3.4; Page 44)

List of Grants having Persistent Savings during 2013-18

(₹ in crore)

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

(₹ in crore)

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

Figures in brackets indicate savings as a percentage of total provision

(Source: Appropriation Accounts for the respective years)

Appendix 2.5
(Reference: Paragraph 2.3.5; Page 45)

Expenditure incurred without provision (Original and Supplementary)

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

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

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

Appendix 2.6
(Reference: Paragraph 2.3.6; Page 45)

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

(₹ in lakh)					
Sl. No.	Grant Number	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
(A) Revenue (Charged)					
1	04	1,400.03	1,330.17	69.86	97.27
2	19	109.28	104.99	4.29	82.90
Total - Revenue (Charged)		1,509.31	1,435.16	74.15	180.17
(A) Revenue (Voted)					
3	04	3,03,834.68	2,88,727.08	15,107.60	75.31
4	06	1,12,985.40	1,12,775.70	209.70	2,524.26
5	07	61,917.86	56,235.98	5,681.88	9,833.13
6	11	28,553.13	26,998.46	1,554.67	1,173.11
7	16	1,10,767.13	84,316.09	26,451.04	96.56
8	18	19,356.07	19,193.56	162.51	1,035.10
9	20	3,52,472.86	3,45,916.10	6,556.76	10,120.18
10	22	6,04,484.44	6,01,203.59	3,280.85	46,915.19
11	23	24,725.49	24,577.82	147.67	2,110.63
12	24	27,108.49	24,621.44	2,487.05	386.24
13	31	10,748.41	5,936.61	4,811.80	154.29
14	36	25,214.32	24,209.33	1,004.99	1,030.33
15	38	41,508.53	38,454.03	3,054.50	5,897.81
16	39	26,186.86	25,874.10	312.76	1,538.20
17	43	26,57,927.43	24,24,825.45	2,33,101.98	1,903.35
18	44	48,228.64	37,614.74	10,613.90	90.19
19	45	4,77,713.16	4,55,617.56	22,095.60	4,508.48
20	54	37,603.89	35,154.22	2,449.67	3,920.70
Total - Revenue (Voted)		49,71,336.79	46,32,251.86	3,39,084.93	93,313.06
(B) Capital (Voted)					
21	23	623.70	486.57	137.13	486.58
22	39	98,468.72	91,027.11	7,441.61	722.59
23	40	2,97,219.72	1,24,246.02	1,72,973.70	82.32
24	43	35,272.20	34,020.99	1,251.21	1,867.68
Total - Capital (Voted)		4,31,584.34	2,49,780.69	1,81,803.65	3,159.17
(C) Loans (Voted)					
25	22	500.03	320.05	179.98	146.17
Total - Loans (Voted)		500.03	320.05	179.98	146.17
Grand Total		54,04,930.47	48,83,787.76	5,21,142.71	96,798.57

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

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

(₹ in lakh)

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

(₹ in lakh)

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

(₹ in lakh)

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

(₹ in lakh)

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

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

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

Injudicious re-appropriations

(In ₹)

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

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

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

(In ₹)

Sl. No.	Grant No.	Name of the Grant	Head of Account	Provision
1	04	Adi-Dravidar and Tribal Welfare Department	2225.01.277.KZ(V)	8,77,77,000
2	04	Adi-Dravidar and Tribal Welfare Department	4225.01.190.JE(V)	3,31,50,000
3	04	Adi-Dravidar and Tribal Welfare Department	4225.01.277.JQ(V)	30,00,00,000
4	04	Adi-Dravidar and Tribal Welfare Department	4225.01.277.SB(V)	5,00,00,000
5	04	Adi-Dravidar and Tribal Welfare Department	4225.02.277.KC(V)	3,02,34,000
6	05	Agriculture Department	2401.00.119.PE(V)	12,73,03,000
7	05	Agriculture Department	2401.00.119.PG(V)	5,00,00,000
8	05	Agriculture Department	2415.01.120.JR(V)	3,21,00,000
9	05	Agriculture Department	2415.01.120.JS(V)	1,36,50,000
10	05	Agriculture Department	4435.01.101.PE(V)	8,01,25,000
11	05	Agriculture Department	6401.00.195.AD(V)	1,30,00,00,000
12	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2415.03.277.JD(V)	3,14,96,000
13	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	2405.00.101.JL(V)	15,01,65,000
14	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	2405.00.101.PE(V)	23,83,05,000
15	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	2405.00.103.JT(V)	7,20,02,000
16	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	2405.00.103.JZ(V)	17,10,00,000
17	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	2405.00.103.UE(V)	6,00,00,000
18	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	4405.00.101.JP(V)	3,87,00,000
19	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	4405.00.103.JY(V)	1,50,00,000
20	08	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	2404.00.102.JH(V)	25,31,98,000
21	12	Co-operation (Co-operation, Food and Consumer Protection Department)	2425.00.789.JA(V)	50,00,00,000
22	14	Energy Department	2801.80.101.AG(V)	1,25,00,00,000
23	14	Energy Department	4801.80.101.PB(V)	1,95,00,00,000
24	14	Energy Department	4801.80.101.PC(V)	10,00,00,000
25	14	Energy Department	4801.80.101.PD(V)	10,00,00,000
26	14	Energy Department	4801.80.101.PE(V)	10,00,00,000
27	14	Energy Department	4801.80.101.PL(V)	10,00,00,000
28	14	Energy Department	4801.80.101.PM(V)	10,00,00,000

(In ₹)

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

(In ₹)

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

(In ₹)

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

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

Appendix 2.10
(Reference: Paragraph 2.3.10; Page 46)

Grants in which surrenders were made in excess of actual savings

(₹ in crore)

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

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

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

Appendix 2.11
(Reference: Paragraph 2.3.11; Page 46)

Cases where savings of ₹ 1 crore and above not surrendered

(₹ in crore)

Sl. No.	Grant Number	Name of Grant/Appropriation	Savings	Amount Surrendered	Savings which remained to be surrendered
I Grants					
A - Revenue					
1	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	352.63	351.43	1.20
2	12	Co-operation (Co-operation, Food and Consumer Protection Department)	51.20	43.22	7.98
3	17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	136.40	84.94	51.46
4	18	Khadi, Village Industries and Handicrafts (Handlooms, Handicrafts, Textiles and Khadi Department)	11.98	8.04	3.94
5	20	Higher Education Department	166.77	161.61	5.16
6	21	Highways and Minor Ports Department	40.14	26.93	13.21
7	24	Prisons (Home, Prohibition and Excise Department)	28.73	21.22	7.51
8	26	Housing and Urban Development Department	93.52	45.02	48.50
9	27	Industries Department	81.42	77.29	4.13
10	30	Stationery and Printing (Tamil Development and Information Department)	5.32	3.71	1.61
11	34	Municipal Administration and Water Supply Department	1,830.48	1,824.85	5.63
12	42	Rural Development and Panchayat Raj Department	3,848.59	3,832.09	16.50
13	43	School Education Department	2,350.05	1,811.17	538.88
14	44	Micro, Small and Medium Enterprises Department	107.04	104.94	2.10
15	49	Youth Welfare and Sports Development Department	10.32	8.86	1.46
B - Capital					
16	16	Finance Department	2,000.00	1,970.00	30.00
17	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	28.73	27.65	1.08
18	40	Irrigation (Public Works Department)	1,730.56	1,729.48	1.08
C - Loans					
19	22	Police (Home, Prohibition and Excise Department)	3.26	1.92	1.34
Total			12,877.14	12,134.37	742.77
II Appropriations					
A - Revenue					
20	04	Adi-Dravidar and Tribal Welfare Department	1.67	0.61	1.06
Total			1.67	0.61	1.06
Grand Total			12,878.81	12,134.98	743.83

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

Appendix 2.12
(Reference: Paragraph 2.3.11; Page 46)

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

(₹ in crore)

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

(₹ in crore)

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

(₹ in crore)

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

Appendix 2.13
(Reference: Paragraph 2.3.12; Page 46)

Rush of Expenditure

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

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

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

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

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

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

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

Appendix 2.14
(Reference: Paragraph 2.6; Page 53)

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

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

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

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

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

Appendix 3.1
(Reference: Paragraph 3.1; Page 55)

Utilisation Certificates outstanding as on 30 September 2018

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

Appendix 3.2
(Reference: Paragraph 3.2; Page 56)

Lists of CCOs who have not reconciled accounts

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

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

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

Appendix 3.3
(Reference: Paragraph 3.3; Page 56)

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

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

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

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

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

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

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

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

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

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

Appendix 3.4
(Reference: Paragraph 3.5.1; Page 58)

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

(₹ in crore)

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

Sl. No.	Description	OB	Receipts	Disbursement	CB
18	Deposits of Tamil Nadu Co-operative Housing Federation	103.42	0	0	103.42
19	Deposits of New Tiruppur Area Development Corporation Limited	95.17	0	0	95.17
20	Deposits of Grant Fund	300.54	201.49	412.40	89.63
21	Deposits of Tamil Nadu Folk Artiste Welfare Board	88.24	0.36	0.35	88.25
22	Deposits of Tamilnadu Urban Infrastructure Development and Renewal Fund	202.05	2,237.67	2,355.62	84.10
23	Deposits of Tamil Nadu Skill Development Mission Society	73.46	184.43	174.43	83.46
24	Deposits of Tamilnadu Electricity Regulatory Commission Fund	44.56	9.82	5.88	48.50
25	Honorarium to Enumerators/ Supervisors and salary to staff appointed for Census-2011 and preparation of National Population Register	41.44	0	0	41.44
26	Deposits of Tamil Nadu Transmission Corporation Limited	0	319.11	287.42	31.69
27	Deposits of Arasu Cable Television Corporation Limited	30.50	8.50	8.50	30.50
28	Deposits of Tamilnadu Co-operative Handloom Weavers Family Pension/Old Age Pension Fund	26.00	33.05	30.72	28.33
29	Guarantee Fund	23.69	0.01	0	23.70
30	Deposits of Tamil University Thanjavur for disbursement of pensionary benefits (Special One Time Grant)	50.85	(-)27.30	0	23.55
31	Deposits of Tamilnadu Agricultural Labourers/Farmers Welfare Board	22.21	0	0	22.21
32	Deposits of Tamil Nadu Infrastructure Development Board	30.00	0	10.00	20.00
33	Tamilnadu Government Pensioners Health Fund	19.15	0.84	0	19.99
34	Deposits of pay revision arrears as per the TN Revised Scales of Pay Rules, 1998 of Teaching/ Non-Teaching staff of Aided Polytechnics and Aided Engineering Colleges	18.71	0.36	0	19.07
35	Deposits of Tamil Nadu Magnesite Limited (TANMAC)	13.35	0	0	13.35
36	Deposits of Denotified Communities Welfare Board	11.49	0	0.03	11.46

Appendix 3.5
(Reference: Paragraph 3.5.1; Page 58)

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

(₹ in crore)

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

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

Appendix 3.6
(Reference: Paragraph 3.5.1; Page 59)

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

(₹ in crore)

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

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

Appendix 3.7
(Reference: Paragraph 3.6; Page 61)

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

Sl. No.	Name of the department	Theft		Shortage		Misappropriation		Total	
		Number of cases	Amount (₹ in lakh)	Number of cases	Amount (₹ in lakh)	Number of cases	Amount (₹ in lakh)	Number of cases	Amount (₹ in lakh)
1	Agriculture	3	1.17	85	160.12	18	229.27	106	390.56
2	Animal Husbandry	4	0.04	1	0.05	1	87.85	6	87.94
3	Higher Education	8	1.08	6	16.29	8	34.82	22	52.19
4	Commercial Tax	0	0	0	0	3	127.68	3	127.68
5	Cooperation	1	0.02	0	0	1	0.14	2	0.16
6	Election	0	0	1	0.23	0	0	1	0.23
7	Elementary Education	1	0	0	0	1	68.00	2	68.00
8	Energy	1	0.07	0	0	0	0	1	0.07
9	Finance	0	0	0	0	4	234.11	4	234.11
10	Forest	1	0.01	3	2.41	0	0	4	2.42
11	Health and Family Welfare	4	2.30	7	6.64	22	166.94	33	175.88
12	Highways	0	0	2	16.79	0	0	2	16.79
13	Home	1	0.97	1	0	7	22.60	9	23.57
14	Horticulture	0	0	4	9.73	1	1.14	5	10.87
15	Inspector of factories	1	0	0	0	1	1.43	2	1.43
16	Labour and Employment	2	1.18	0	0	4	5.70	6	6.88
17	Museum	0	0	0	0	1	14.57	1	14.57
18	Public	0	0	0	0	0	0	0	0
19	Public Works	0	0	9	3.46	0	0	9	3.46
20	Rural Development and Panchayat Raj	1	3.60	5	4.16	1	7.16	7	14.92
21	Revenue	0	0	2	1.27	119	188.14	121	189.41
22	School Education	0	0	1	12.16	4	38.11	5	50.27
23	Sericulture	1	0.05	0	0	3	1.75	4	1.80
24	Social Welfare	0	0	0	0	5	2.33	5	2.33
25	Transport	1	1.97	0	0	1	12.79	2	14.76
26	Treasury	0	0	1	4.00	0	0	1	4.00
	Total	30	12.46	128	237.31	205	1,244.53	363	1,494.30

Appendix 3.8
(Reference: Paragraph 3.8; Page 64)

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

(₹ in crore)

Sl. No.	Major Head	Description	Total Expenditure	Expenditure under minor head - 800	Percentage of Col. 4 to Col. 5
(1)	(2)	(3)	(4)	(5)	(6)
1	4236	Capital Outlay on Nutrition	19.91	19.91	100.00
2	3075	Other transport services	1.01	1.01	100.00
3	2711	Flood Control and Drainage	150.37	150.37	100.00
4	5475	Capital Outlay on other General Economic Services	58.38	58.10	99.52
5	4070	Capital Outlay on Other Administrative Services	164.14	163.14	99.39
6	2852	Industries	1,672.64	1,656.09	99.01
7	4408	Capital Outlay on Food, Storage and Warehousing	192.00	183.00	95.31
8	2075	Miscellaneous General Services	278.09	258.83	93.07
9	4217	Capital Outlay on Urban Development	2,579.33	1,944.51	75.39
10	2425	Co-operation	2,568.83	1,871.36	72.85
11	2401	Crop Husbandry	6,209.43	3,602.25	58.01
12	4401	Capital Outlay on Crop Husbandry	45.15	22.98	50.90
		Total	13,939.28	9,931.55	71.25

Appendix 3.9
(Reference: Paragraph 3.8; Page 64)

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

(₹ in crore)

Sl.No.	Major Head	Description	Total Receipts	Receipts under minor head - 800	Percentage of Col. 4 to Col. 5
(1)	(2)	(3)	(4)	(5)	(6)
1	0211	Family Welfare	103.94	103.94	100.00
2	1051	Ports and Light Houses	2.75	2.75	100.00
3	1456	Civil Supplies	2.92	2.92	100.00
4	0217	Urban Development	513.58	513.58	100.00
5	1452	Tourism	0.20	0.20	100.00
6	0215	Water Supply and Sanitation	0.34	0.34	100.00
7	1056	Inland Water Transport	0.21	0.21	100.00
8	0515	Other Rural Development Programmes	23.33	23.33	100.00
9	0235	Social Security and Welfare	69.90	69.54	99.48
10	1054	Roads and Bridges	125.01	123.97	99.17
11	0250	Other Social Services	148.26	146.96	99.12
12	0075	Miscellaneous General Services	400.15	372.44	93.08
13	0435	Other Agricultural Programmes	40.27	36.18	89.84
14	0425	Cooperation	24.67	21.30	86.34
15	0220	Information and Publicity	9.87	8.09	81.97
16	0405	Fisheries	20.47	15.30	74.74
17	0403	Animal Husbandry	13.91	9.92	71.32
18	0404	Dairy Development	3.00	2.03	67.67
19	0406	Forestry and Wild Life	57.51	37.11	64.53
20	0701	Major and Medium Irrigation	31.28	19.88	63.55
21	0702	Minor Irrigation	2.58	1.56	60.47
22	0059	Public Works	15.10	8.36	55.36
		Total	1,609.25	1,519.91	94.45

Appendix 3.10
(Reference: Paragraph 3.9.2; Page 65)

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

(₹ in crore)

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

Appendix 3.11
(Reference: Paragraph 3.9.2; Page 65)

Details of unclaimed amount

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

Glossary of terms and abbreviations used in the Report

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

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

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

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

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