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An Overview of Public Expenditure on Health Sector in Tamil Nadu

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Abstract

The state governments spend money on both economic and social services for the community. Education, public health, worker welfare programs, aid and rehabilitation for displaced people, and similar services are examples of social services. The community benefits from these services, and the better and happier the people are, the more advanced these services are. Tamil Nadu is welfare state which understands its responsibility to provide a minimum standard of living to all the citizens. Tamil Nadu is socially and economically a well performing state in the country. From the time of independence, the state has been dedicated in the provision of quality in the health sector. Almost all the political parties who ruled the state known for their rationality. The study period includes six five-year plans from 1991-2017. The health sector expenditure has been on increasing trend during the study period. It shows how far the government was interested towards providing health benefits to its masses. During every five-year plan period Tamil Nadu Government has introduced number of schemes and policy measures towards the health sector. The main focus of the study is an overview about the public expenditure on health from different five-year plan period from 8th five-year to 12th five-year plan. In Tamil Nadu, approved spending was almost always less than actual spending incurred during all plan periods. It concludes that over the period of the plan periods, the total amount spent by the federal and state governments on the health sector has increased steadily.

Keywords: *Public Expenditure, Health, Five-Year Plan, Health Schemes*

INTRODUCTION

The provision of basic health care has been guaranteed by the guiding principles of state policy under Article 47 of the Indian Constitution (1949), as explained below:

"The states have the power to establish their own health policies, improve public health, and raise the standard of living and nutrition of the people."

However, the health indicators like IMR, MMR, and LEB and others have not been considerably improved in India as promised by the Article 47 of the constitution. But after 1980's onwards, the health indicators have slowly improved and lot more could have been achieved by increasing the public spending on health. Until now, there are many Indian states which could not provide better health facilities and their health indicators are very poor in comparison with some of the developed states.

Many research studies like Reddy and Selvaraju (1994), Govinda Rao (2012), Mita Choudhury (2012), show strong linkages between public expenditure and better health indicators. States like Tamil Nadu and Kerala have better position in terms of their health indicators, especially IMR and MMR. They also have spent substantial money for health and related requirements like water supply and sanitation, nutrition, child health care etc.

The challenges are manifold in the country given its diversity, population density and division between rural and urban fragment. India houses a quarter of all maternal and child deaths at the global level (WHO, 2005). Government intervention is necessary in providing the basic health facilities for which public expenditure plays a critical role. Obviously, the other strand is the private expenditure on health which is continuously on an

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increase in India and has also put pressure on the allocation priorities of the poor. Hence, the level of public expenditure needs to be improved.

This study gives an overview of public expenditure on health in Tamil Nadu. Tamil Nadu is welfare state which understands its responsibility to provide a minimum standard of living to all the citizens (Encyclopaedia of Social Science, 1948). In that way, Tamil Nadu is socially and economically a well performing state in the country. From the time of independence, the state has been dedicated in the provision of quality in the health sector. Almost all the political parties who ruled the state known for their rationality. The best example of Tamil Nadu's logical thinking is the fact that it was the first state to introduce family planning programs, including a male sterilisation program, even before the 1950s.

The study period includes six five-year plans from 1991-2017. The health sector expenditure has been on increasing trend during the study period. It shows how far the government was interested towards providing health benefits to its masses. During every five-year plan period Tamil Nadu Government has introduced number of schemes and policy measures towards the health sector. This was possible with the support of Union Government centre, economic aid from other countries and assistance from World Bank. During the period government concentrated on various issues like building new hospitals across the state, buying sophisticated health equipments, increasing the number of wards and beds, building many new teaching hospitals, introduction of special health departments, proper diagnostic centers etc.

Major Health Policies and Programmes in Tamil Nadu

In addition, the state is a pioneer in introducing scheme and programmes viz., Leper-cum-Beggar Rehabilitation Homes, Mid-Day Meal Scheme, Nutritious Meal Scheme, Cradle-Baby Scheme, Medical aid Scheme to below poverty line people, under Varumun Kappom Thittam, Immunisation Programmes, Family Welfare Programmes, Food Security under Public Distribution System, Nutritious Status for Women to reducing IMR and MMR, Maternal and Reproductive Health for Women, Accident And Emergency Service Scheme (1979-80), Multi-Drug Treatment, Universal Immunisation Programme, Public Health and Preventive Medicine, Revised National TB Control Programme, Pulse Polio Immunisation Programme, Illamgulanthaigal Irudaya Aruvai Sigichi Thittam, Reproductive and Child Health Programme, The Chief Minister's Comparative Health Insurance and Dr. Muthulakshmi Reddy Maternity Benefit are the best schemes to support economically poor people, the National Urban Health Mission, and other initiatives that support women and children. Health projects like master-health check-up scheme, free comprehensive health-care scheme for the poor and feeding of pregnant women. Local governments like panchayat union, village panchayat, corporation and municipal corporations has played a significant role in implementing all these schemes. The schemes are helps us to understand the pattern of public expenditure in Tamil Nadu. By knowing the financial position can help us to understand how far the Tamil Nadu government gave importance to health sector.

Tamil Nadu as a model for implementing health insurance scheme and more than lakhs of families in the state have been benefitted. It is also one of the important reasons to reduced IMR and CMR. These are the health facilities have provided by the Tamil Nadu government and also giving access to health to providing satisfaction.

By knowing the financial position can help us to understand how far the Tamil Nadu government gave importance to health sector for the last 30 year period. Instead of studying the 30 year long period as such. By classifying the time based on some criteria can help us to understand more about the overall financial position and health sector. So, the study has been segregated into five phases by keeping five-year plans as benchmark.

1. 8th Five Year Plan – (1992-1997)
2. 9th Five Year Plan – (1997-2002)
3. 10th Five Year Plan – (2002-2007)
4. 11th Five Year Plan – (2007-2012)
5. 12th Five Year Plan – (2012-2017)

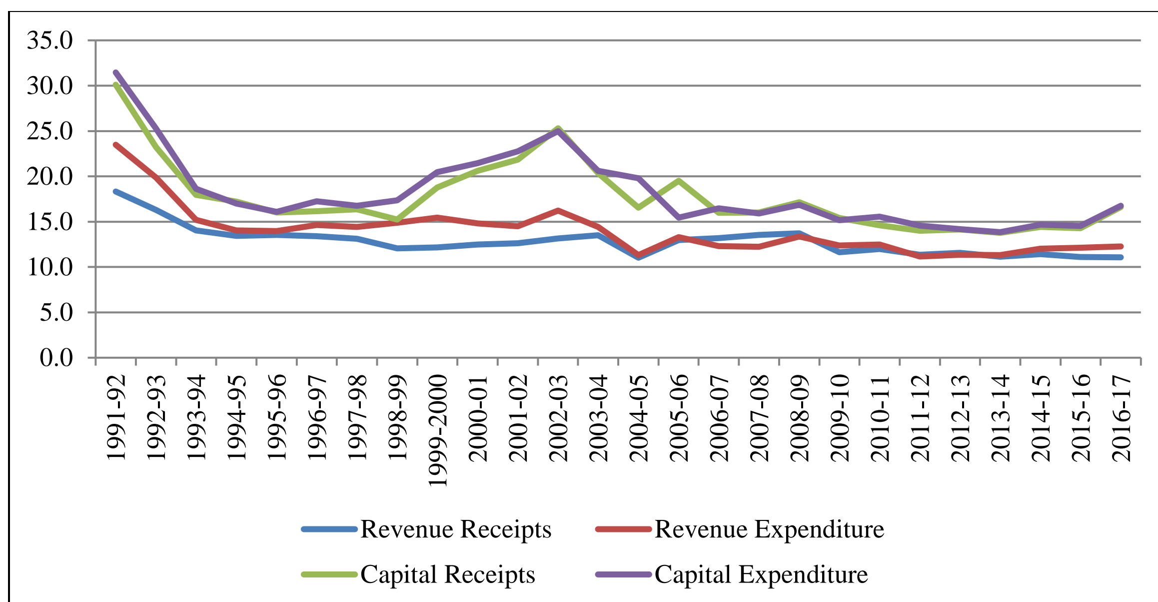

Figure No.1 Budget Performance of Tamil Nadu

Source: Computed from various documents, Government of Tamil Nadu from 1991-92 to 2016-2017

Phases

8th Five Year Plan (1992-1997)

Tamil Nadu's overall budget performance is very poor in the early period of 8th five-year plan. Almost all the indicators have shown a decreasing trend. Prior to this, both the capital side and the revenue side had dropped to a minimum of 14 percent from 30 percent in the five-year plans. In India, 1990's depression forced all its states to bring down the level of its expenditure and minimum government participation in all sectors. In addition, new economic policy leads to active private participation, left government to focus on governance than the government.

The overall budgetary trend of the center was highly reflective of the state governments' trends. The central government has started a number of economic initiatives in response to the expanding burden of the twin deficit. The same has been followed by the state governments for the betterment of the overall budgetary positions. Followed by the central government, state governments had also brought various measures to overcome the budgetary complications. Total Revenue Receipt (TRR), Total Revenue Expenditure (TRE), Total Capital Receipt (TCR), Total Capital Expenditure (TCE) was 18.33, 23.49, 30.11 and 31.46 percent in the end of 7th five-year plan respectively.

Table No. 1 Fiscal Trends in Tamil Nadu (As ratio of GSDP)

Year	Revenue Receipts	Revenue Expenditure	Capital Receipts	Capital Expenditure	Revenue Deficit	Fiscal Deficit	Primary Deficit
1991-92	18.3	23.5	30.1	31.5	-5.2	3.7	2.1
1992-93	16.3	19.9	23.2	25.3	-3.5	4.2	2.6
1993-94	14.0	15.2	18.0	18.6	-1.2	2.5	0.8
1994-95	13.4	14.0	17.2	17.0	-0.6	2.2	0.5
1995-96	13.6	14.0	16.0	16.1	-0.4	1.6	1.4
1996-97	13.4	14.6	16.1	17.3	-1.2	2.7	1.0
1997-98	13.1	14.4	16.4	16.7	-1.3	2.0	0.3
1998-99	12.1	14.9	15.2	17.4	-2.8	4.0	2.2

1999-00	12.2	15.5	18.8	20.5	-3.3	4.0	2.0
2000-01	12.5	14.8	20.6	21.4	-2.3	3.5	1.3
2001-02	12.6	14.5	21.9	22.8	-1.8	3.2	0.9
2002-03	13.2	16.2	25.3	25.0	-3.1	4.3	1.7
2003-04	13.5	14.4	20.4	20.6	-0.9	3.2	0.5
2004-05	11.0	11.3	16.6	19.8	-0.3	2.5	0.2
2005-06	13.0	13.3	19.5	15.5	0.8	0.9	-1.1
2006-07	13.2	12.3	16.0	16.5	0.9	1.3	-0.6
2007-08	13.6	12.3	16.0	15.9	1.3	1.1	-0.8
2008-09	13.7	13.4	17.2	16.9	0.4	2.1	0.5
2009-10	11.6	12.4	15.4	15.2	-0.7	2.5	1.0
2010-11	12.0	12.5	14.6	15.5	-0.5	2.8	1.5
2011-12	11.3	11.2	14.0	14.6	0.2	2.3	1.1
2012-13	11.6	11.4	14.2	14.2	0.2	1.9	0.6
2013-14	11.2	11.3	13.8	13.9	-0.2	2.1	0.8
2014-15	11.4	12.0	14.4	14.7	-0.6	2.5	1.1
2015-16	11.1	12.1	14.3	14.5	-1.0	-2.8	-4.3
2016-17	11.1	12.3	16.6	16.8	-1.2	-4.7	-6.3

Source: Computed from various documents, Government of Tamil Nadu from 1991-92 to 2016-2017

In the first year of the eighth five-year plan, this was decreased to 16.31, 19.86, 23.23, and 25.28 percent, respectively. This demonstrates that the eighth plan's goal is to cut back on government spending. In some way, this caused the revenue deficit to drop from -5.2 per cent in 1991–1992 to -3.5 per cent in 1992–1993. Nevertheless, the entire amount spent in the first year of the eighth plan is extremely high, resulting in the highest fiscal deficit of 4.2 per cent in 1992–1993. By reducing the interest payment from the fiscal deficit, the primary deficit stands with the number of 2.6 per cent, which was again the highest during the decade. By following the measures of the new economic policies in centre, Tamil Nadu government had taken stringent actions to reduce its deficit indicators in the consecutive periods. Thus, revenue deficit had reduced to -1.2 per cent in 1993-94. In addition, other indicators like fiscal and primary deficit also reduced to 2.5 and 0.8 per cent.

Development expenditure has drastically decline from 18.3 per cent to 9.12 per cent in 1992-1998. Since 1991, the role of central and state governments had reduced, and the private participation had increased in the development activity of the government. Though, Tamil Nadu's share on health sector had increased in absolute terms but the ratio to GSDP show 0.22 per cent reduction in the health and family welfare expenditure. Public spending on health had reduced from 1.15 per cent in 1991-92 to 0.87 per cent in 1997-98. Development expenditure began to decrease from the 8th plan period. On the other hand, non-development expenditure left at a stable rate at 4.65 per cent in 1991-92 to 4.51 per cent in 1997-98. A continues plunge in the development expenditure in other items under economic services were also seen.

Table No. 2 Revenue Expenditure (As ratio of GSDP)

Year	Development Expenditure	Non-Development Expenditure
1991-92	18.3	4.7
1992-93	14.5	4.7
1993-94	10.7	4.3
1994-95	9.7	4.2
1995-96	9.3	4.4
1996-97	9.7	4.6
1997-98	9.1	4.5

1998-99	9.1	4.9
1999-00	8.9	5.8
2000-01	8.5	5.7
2001-02	8.0	6.0
2002-03	9.0	6.3
2003-04	7.5	6.0
2004-05	6.9	5.5
2005-06	6.6	5.0
2006-07	6.7	4.8
2007-08	6.7	4.6
2008-09	7.7	4.6
2009-10	7.3	4.2
2010-11	7.0	4.4
2011-12	6.3	3.9
2012-13	6.6	3.7
2013-14	6.7	3.7
2014-15	7.2	3.9
2015-16	7.3	3.9
2016-17	7.2	4.1

Source: Computed from various documents, Government of Tamil Nadu from 1991-92 to 2016-2017

Expenditure on Agriculture and Allied Activities had reduced from 2.36 per cent in 1991-92 to 1.20 per cent in 1997-98. The level of decline in other expenditures such as science and technology, transportation, industry and minerals, irrigation and flood control, special area programs, and rural development is also the same. Energy sector had shown a very drastic fall from 4.80 per cent in 1991-92. This advancing in front of us those governments concentration on energy sector had reduced significantly during this plan period. Under Non-development expenditure a moderate increase in interest payment and servicing debt was seen from 1.61 per cent in 1991-92 to 1.78 per cent in 1997-98. All the other non-development expenditures like administrative services and pensions had also increased at moderate levels.

Development and non-development expenditure of the capital account on both social and economic services showed very less expenditure compare to revenue account. This shows that governments share on the capital investment was less. Health and family welfare expenditure on the capital account was 0.04 per cent in 1991-92 had reduced to 0.02 per cent in 1996-97 had again retrieved to 0.04 per cent in 1997-98. Social welfare and nutrition expenditure were 0.03 per cent in 1991-92.

According to the 8th five-year plan the following goals have been set up and the highest priority has been given to these areas viz., reduction in the BR, DR, IMR and MMR, removal of deficiency diseases and eradication of epidemic and endemic diseases, sustaining immunisation coverage, increasing basic amenities at various levels of hospitals and training doctors. During the 8th plan period Tamil Nadu has taken various measures in the health sector. Here, on one side, the government must work for the improvement of health sector and regulate the expenditure and revenue on the other. Despite its regulatory measures government was abled enough to introduce various schemes and programmes in the health sector. During that time, the state's government established 35 teaching hospitals, one dental college, and nine medical colleges.

Furthermore, 24 government dispensaries and mobile units, 137 taluk hospitals, 72 non-taluk hospitals, and 19 government district headquarters hospitals had been established under the directorate of medical and rural health services. Various measures had been taken place they are; Accident and Emergency Service Scheme (1979-80) had been extended to all districts and was covered by 389 primary health centres, 19 district headquarters hospitals, 20 taluk headquarters hospital and 3 medical college hospitals totalling to 431

institutions. There were 1357 Primary Health Centers, 8681 Health Sub-Centers, and 72 Community Health Centers. 162 primary health centers in the state are part of the National Program for the Prevention of Visual Impairment and Control of Blindness. In 1991-92, 5 AIDS surveillance centres had been started at five districts.

During the time Tamil Nadu is highly endemic state for leprosy in India. Government has introduced multi-drug treatment (MDT) in all districts to eradicate leprosy. All government hospitals and primary health centers provide diagnostic and domiciliary treatment services for tuberculosis. Cancer treatment (Pap smear test) facility were made available at 6 teaching hospitals. To reduce the mortality rate in the state, government has launched various programmes to curb the disease like cholera, acute gastro-enteritis, typhoid, infective hepatitis, malaria, filaria, encephalitis and tuberculosis.

'DANIDA' (a brand and communication platform for development cooperation activities run by the Danish Ministry of Foreign Affairs) carried out a project during that time with the aim of increasing the state's health services' coverage and effectiveness. The government has established government siddha medical colleges in a number of districts in an effort to advance Indian medicine. The government has invested a significant amount of money in family welfare programs since it was a pioneer in their implementation.

This had drastically reduced the birth and death rates in the state. Additionally, the government gives maternal and child health services which include prenatal, intra-natal, and postnatal care for mothers as well as medical attention for infants and children high priority during this time.

The Universal Immunization Program was started by the central government with support from UNICEF, the United Nations Children's Fund 1985-86. This programme covers the entire Tamil Nadu during the 8th plan period. Various new departments had been initiated in both government and private hospitals. Central blood bank facility had been created in the state. As nursing care is an important part of hospital services, government increased the outlay to reduce nurse-bed ratio from 1:8 to 1:5 during this 8th five-year period. The Directorate of Medical services has increased its outlay to Rs. 3509.69 in 8th five-year plan to continuously increase the medical facilities in the state.

Several efforts for the benefit of the rural people are being carried out by the district, taluk headquarters hospitals, non-taluk hospitals, and dispensaries. As rightly mentioned by the Tamil Nadu Medical Education and Hospital Improvement Committee report (July 1989), "a well-thought-out strategy for the growth of taluk hospitals is essential, as they serve as a crucial link in the state's healthcare system, situated between district headquarters hospitals and primary health centers." The number of hospitals available at present are adequate but the hospitals vary greatly in the facilities available and the quality of service. Both have to be improved.

During the 8th plan and previous years Japanese Encephalitis kept the state in apprehension. In the last few years, it has become evident that the state has a public health issue. In 1989, around 321 cases had been registered in that 194 deaths occurred. So, government was in a position to take stringent action to control the spread of various diseases. In addition, programmes related to filaria control programme and AIDS awareness and surveillance centres have been created. Increasing the number of accident and emergency service vehicles also helped to improve the health indicators. It consists of three components. (1) First aid, ambulance service and improvements to communication services, (2) immediate care at the trauma care centres and (3) improvement to facilities in referral centres and hospitals.

9th Five Year Plan (1997-2002)

The first two consecutive years, overall budgetary performance of the state was not remarkable. In later years capital receipt and capital expenditure had shown a mounting increase. Total capital receipt and capital expenditure has increased form 16.36 per cent, 16.74 per cent in 1997-98 to 25.31 per cent and 24.99 per cent in 2002-03 respectively. Mounting capital receipt and expenditure lead the economy into peril. Capital receipts either create liabilities or reduce the assets of the government. In addition, capital expenditure either creates an asset or reduces liabilities. It increases the economy's capital stock and expands its potential for future production. Though the after effects of capital expenditure somehow managed, but the impact of the capital receipt was realized in the short run and the impact of capital expenditure can be realized only in the long-run period. Thus, this caused short-term stress in the economy. Short-term deficit indicators have increased due to

an increase in spending. From -1.3 percent, 2.0 percent, and 0.3 percent in 1997–1998 to -3.1 percent, 4.3 percent, and 1.7 percent in 2002–2003, respectively, the revenue, fiscal, and primary deficits have grown. During this five-year period the Fiscal deficit was at the all-time high due to an all-time increase in the capital expenditure.

Development spending decreased two years in consecutive years during the ninth plan period, with a slight increase in the final year of the plan. It was 9.12 percent in 1997–1998; it dropped to 8.56 percent in 2000–02; it then increased to 9 percent in 2002–03. Conversely, non-development spending rose, rising from 4.51 percent in 1997–1998 to 6.26 percent in 2002–2003. The state's Development expenditure under the revenue account especially on the health and family welfare had reduced from 0.87 per cent in 1997-98 to 0.75 per cent in 2002-03.

Under the classification of economic services, development expenditure on agriculture and allied activities had reduced from 1.20 per cent in 1997-98 to 0.72 per cent in 2002-03. Non-development expenditures like pension and interest payments had increased during this period. From 1.70 percent in 1997–1998 to 2.61 percent in 2007–2008, interest payments had increased. In the same way, the pension had gone from 1.27 percent in 1997–1998 to 2.20 percent in 2002–2003. During the period, development expenditure under the capital head shows that government expenditure had been reduced in sectors like agriculture, energy, industry and minerals and transport.

Strengthening and starting of medical and dental colleges, introducing new courses, infrastructural facilities for medical colleges and teaching hospitals and strengthening their departments, starting of new and super-speciality departments, provision of staff quarters for medical and non-medical personnel, construction of library and administrative blocks. In addition, the inspiriting expenses on accident and emergency services were also taken place. Training for the health personnel was organized. Since the necessity for the Indian medicine and homeopathy had been increasing. Government had taken various measures like purchase of rare manuscripts and cudgeon leaves from various parts of India. Provision of various facilities in strengthening government Siddha, Unani and homeopathy medical colleges.

The 9th plan allocated Rs. 11786.75 lakhs for primary health centers, of which Rs. 8960 lakhs were for new programs and Rs. 2826.75 lakhs were for ongoing initiatives. There was an 81 per cent increase from the previous plan period. Out of 1420 PHCs 124 PHCs were rendering 24-hour services and that was extended to another 262 more PHCs. Communication facilities, pay telephones, suitable accommodation for the staffs and 100 vehicles for transport and referral services were provided during the period.

Many new programs were introduced in addition to the ongoing public health and preventive medicine initiatives i.e. mobility of the village health nurse will be organized through vehicle loan facilities, construction of buildings for 600 health sub centres, replacing the old equipment with new equipment, using the data the school health program was expanded to higher secondary levels in the districts by the education and communication wing, and school medical inspection teams were responsible for conducting disease checks. The Revised National TB Control Programme (RNTCP) was introduced in Tamil Nadu in 1999 awareness campaigns and control programs for iodized salt consumption in cases of iodine deficiency. Clinics and disease control programmes were implemented during the period. Strengthening the food adulteration laboratories.

The Tamil Nadu State Illness Assistance Society was established in 1998 with the goal of introducing state of the art medical care to both public and private hospitals. Pulse polio immunisation programme targeted for zero level polio cases and immunisation through child survival and safe motherhood programmes. Skill development for the improvement in the quality of service, training for para medical staffs at block and district levels. Government has introduced various infrastructure and facilities for health service in urban population particularly for slum dwellers.

The government has started implementing drug control measures, such as setting up drug testing facilities, keeping an eye on the quality of drugs produced in the state, and addressing issues with contaminated and spurious drugs. Strengthening additional personnel, training and creation of regional drug testing laboratories.

Government has fulfilled its objective of providing research advancement and dissemination of technical knowledge among colleges and universities.

Strong network of Information Education and Communication (IEC) activities had been implemented in rural development, transport, social welfare, health, education and revenue. Mahalir Manram and women's Group were formed to take the IEC activities to the grass root level. Infrastructure facilities to rural and urban family welfare centres. With the introduction of the new No Scalpel Vasectomy technique, male participation in the family welfare program was highlighted for the first time. Initiatives for reproductive child health care are being carried out. This ninth five-year plan saw the implementation of numerous programs and schemes.

10th Five Year Plan (2002-2007)

In the third phase of the study period overall budgetary performance were in the better position. Both Capital receipt and capital expenditure reduced to the lowest level. This is an additional advantage to the economy. Capital receipt reduced from 25.31 per cent in 2002-03 to 16.56 per cent in 2004-05. Similarly, Capital expenditure reduced from 24.99 per cent in 2002-03 to 15.45 percent in 2005-06. The Fiscal Responsibility and Budget Management Act, which was introduced by the federal government in 2003, may have had a major role in the decline in state capital receipts and expenditures. During the same period, revenue receipt and revenue expenditure also faced a similar drop. Because of this phase both receipt and expenditure pattern of Tamil Nadu is holding a stable path. There are no wide fluctuations in the variables is seen in the Chart 3.1.

Fiscal and primary deficits show fall in their trends where primary deficit reached negative level of -1.1 per cent in 2005-06. Fiscal deficit also reduced to the level of 0.9 per cent in 2005-06 from 4 per cent in 1999-2000 (9th plan period). Revenue deficit showed a unique trend during this plan period. It moved in the positive side of trend reaching 1.3 per cent in 2007-08. The smaller differences between revenue receipts and revenue expenditures during that plan period, according to this trend.

Table 3 shows that during the 10th plan period, development expenditure had reduced from 9 per cent to 6.70 per cent in 2003-2008. Further, non-development expenditure had also reduced from 6.26 per cent in 2002-03 to 4.60 per cent in 2007-08. Government succeeded in reducing its non-development expenditure during the period. The trend sighted that in the study period from 1991-2017 at only once government had exceeded its expenditure to 6 per cent. During this 10th plan period government increased its non-development expenditure and it was able to be reduced to less than 4 per cent during the same period. Expenditure on Education, Sports, Art and Culture reduced from 2.62 per cent in 2002-03 to 1.95 per cent 2007-08.

Similarly, health sector expenditure reduced from 0.64 per cent in 2002-03 to 0.50 per cent in 2007-08. This expenditure pattern shows that how far government was deliberate in reducing the expenditures. During this period, energy expenditure once raised from zero per cent level to 1.27 per cent in 2002-03 and 0.33 per cent in 2007-08. Whereas, sectors like science and technology had reached zero per cent level which was disappointing. This could have reduced the efficiency of the society in excelling in technology. Government took stringent actions to reduce the non-development expenditure through various policies. One such policy was new pension scheme 2003, this reduced pensions from 2.20 per cent in 2002-03 to 1.73 per cent in 2007-08. Similar to this, interest payments decreased as well, going from 2.61 percent in 2002–03 to 1.86 percent in 2007–08.

Table No. 3 Revenue Account; Development Expenditure (Social Services) (As ratio of GSDP)

Year	Education, Sports, Art & Culture	Health & Family Welfare	Water Supply, Sanitation, Housing & Rural Development	Information & Broadcasting	Welfare of Scheduled Castes, Scheduled Tribes & Other B.C	Labour and Labour Welfare	Social Welfare and Nutrition	Others
1991-92	3.93	1.15	0.93	0.02	0.44	0.12	1.18	0.03
1992-93	3.64	1.14	0.7	0.03	0.43	0.13	1.26	0.03
1993-94	3.03	0.95	0.76	0.02	0.33	0.1	1.02	0.02
1994-95	2.8	0.89	0.56	0.03	0.34	0.09	0.86	0.03

1995-96	2.79	0.89	0.45	0.07	0.4	0.09	0.84	0.01
1996-97	2.82	0.87	0.52	0.01	0.4	0.08	1.02	0.02
1997-98	2.79	0.87	0.36	0.01	0.37	0.07	0.92	0.02
1998-99	3.26	0.93	0.39	0.02	0.38	0.08	0.91	0.04
1999-00	3.24	0.85	0.31	0.01	0.35	0.08	0.84	0.01
2000-01	2.99	0.79	0.23	0.01	0.34	0.07	0.83	0.03
2001-02	2.88	0.8	0.22	0.01	0.32	0.07	0.86	0
2002-03	2.62	0.75	0.28	0.01	0.32	0.07	0.97	0.02
2003-04	2.38	0.69	0.32	0.01	0.31	0.08	1.1	0.01
2004-05	2.1	0.6	0.18	0.01	0.28	0.05	1.2	0.01
2005-06	1.94	0.54	0.16	0.01	0.3	0.05	1.38	0.01
2006-07	1.95	0.5	0.38	0.23	0.28	0.05	0.79	0.01
2007-08	1.95	0.5	0.36	0.22	0.27	0.04	1.12	0.02
2008-09	2.19	0.57	0.67	0.2	0.27	0.05	1.35	0.01
2009-10	2.23	0.63	0.48	0.17	0.25	0.05	0.97	0.01
2010-11	2.3	0.7	0.31	0.18	0.24	0.05	1.15	0.01
2011-12	2.03	0.56	0.23	-0.02	0.25	0.03	1.32	0.02
2012-13	2.06	0.58	0.27	0.01	0.23	0.04	1.3	0.01
2013-14	2.18	0.56	0.3	0.01	0.29	0.04	1.27	0.01
2014-15	2.26	0.64	0.35	0.01	0.24	0.04	1.13	0.01
2015-16	0.12	0.5	0	0.01	-	0.01	0	0
2016-17	0.18	0.5	0	0.01	-	0.01	0.01	0

Source: Computed from various documents, Government of Tamil Nadu from 1991-92 to 2016-2017.

Tamil Nadu spent a total of Rs. 800 crores on family welfare and health, of which Rs. 477.14 crores went toward medical care, Rs. 265.97 crores toward public health, and Rs. 56.89 crores toward family welfare. The tenth five-year plan's main goals are as follows:

1. Enhance teaching hospitals' infrastructure, including their labs and other support services and diagnostic capabilities.
2. More personnel to meet MCI standards
3. Improving the caliber of medical instruction and training through updated training materials and curricular changes
4. Research Promotion
5. Health Service Improvement in Selected Medical Specialties.

Government worked for the ongoing schemes like Illamgulantaigal Irudaya Aruvai Sigichai Thittam and other improvements to medical colleges. In addition, government introduced various new schemes on the construction of buildings, renovation and repairs in various government hospitals in the state. In accordance with the guidelines set forth by the Medical Council of India, the state has announced the opening of three new medical colleges. Recognizing the growing significance of mental health services, the government announced plans to increase bed capacity and construct new buildings to house more patients.

Under Health care services 10th plan objective to update facilities to international standards. This was accomplished by increasing the number of hospital beds that are suitable for in-patients, making specialty services available in areas that are prone to disease, and building infrastructure facilities. In addition, with the existing schemes like leprosy control and T.B. Control government initiated various new schemes. Imparting training to doctors and paramedical staffs, strengthening of accident and emergency units, provision of new ambulance vans was done.

The employees at primary health centers receive training to address issues related to mental health in the community. Medical officers, community health nurses, block extension educators, public health nurses, and block health supervisors are among them. Furthermore, NABARD has consented to the building of HSC and PHC buildings, the phased supply of equipment and basic infrastructure, and the start of improved and expanded block-level health facility provision.

To reduce the number of emergency deaths, the government launched 108 emergency ambulance services. In 1996, the Tamil Nadu State Blindness Control Society was founded. where volunteers for large-scale eye camps and eye donations were inspired. The Reproductive and Child Health Programme was created in order to lessen the issues with MMR and IMR. This covers the programs for family welfare, child survival and safe motherhood, and universal immunization. A Voluntary Counselling and Testing Center (VCTC) has been established in each district headquarters to provide HIV patients with access to the Elisa or Rapid test at nearly no cost.

11th Five Year Plan Period (2007-2012)

The overall Tamil Nadu budget during the 11th plan period was moderate. Both revenue and capital side of the receipt and expenditure are stable for the complete plan period. In 2008-09 both revenue and capital indicators realized small jerk because of financial crisis in 2007. Following the FRBM Act 2003, the state has drastically reduced its expenditure and stabilized the revenue. Fiscal deficit was left at below 3 per cent for the entire 11th plan period. During the period, revenue deficit reduced from 1.3 percent in 2007-08 and again lifted to 0.2 percent in 2012-13.

Table No.4 Revenue Account; Development Expenditure (Economic Services) (As ratio of GSDP)

Year	Agriculture & Allied Activities	Rural Devt.	Special Areas Program	Irrigation and Flood Control	Energy	Industry and Minerals	Transport	Science Technology & Envt.	General Economic Services
1991-92	2.36	0.84	0.03	0.38	4.8	0.5	0.53	0.01	10.51
1992-93	3.34	0.82	0.02	0.37	0.01	0.45	0.48	0.01	7.17
1993-94	1.86	0.73	0.03	0.3	0.01	0.38	0.41	0.01	4.47
1994-95	1.75	0.46	0.02	0.28	0.01	0.34	0.37	0.01	0.82
1995-96	1.23	0.42	0.02	0.27	0.01	0.36	0.39	0.01	1.08
1996-97	1.23	0.45	0.02	0.28	0	0.37	0.4	0.01	1.19
1997-98	1.2	0.51	0.01	0.31	0	0.24	0.37	0.01	1.04
1998-99	1.23	0.48	0.01	0.33	0	0.26	0.29	0.01	0.51
1999-00	1.5	0.41	0.01	0.29	0	0.14	0.24	0	0.6
2000-01	0.91	0.45	0.01	0.29	0	0.17	0.18	0.01	1.13
2001-02	0.83	0.32	0.01	0.28	0.02	0.11	0.18	0	1.09
2002-03	0.72	0.39	0.01	0.31	1.27	0.19	0.23	0	0.84
2003-04	0.63	0.52	0.01	0.31	0.25	0.13	0.26	0.01	0.52
2004-05	0.59	0.25	0.01	0.26	0.49	0.11	0.29	0	0.49
2005-06	0.49	0.23	0	0.21	0.4	0.12	0.24	0	0.55

2006-07	0.52	0.22	0	0.19	0.38	0.16	0.28	0	0.6
2007-08	0.62	0.23	0	0.18	0.33	0.1	0.25	0	0.74
2008-09	0.66	0.18	0	0.18	0.32	0.13	0.23	0	0.88
2009-10	0.52	0.24	0	0.16	0.27	0.1	0.2	0	0.73
2010-11	0.47	0.14	0	0.14	0.22	0.24	0.11	0	0.7
2011-12	0.68	0.16	0	0.11	0.24	0.08	0.13	0	0.6
2012-13	0.7	0.1	0	0.08	0.22	0.19	0.18	0	0.54
2013-14	0.67	0.1	0	0.13	0.19	0.16	0.2	0	0.5
2014-15	0.02	0.53	0	0.13	0.33	0.15	0.19	0	0
2015-16	0.03	0	0	-	0	0	0.01	-	0
2016-17	0.52	0	0	-	0	0	0.01	-	0.6

Source: Computed from various documents, Government of Tamil Nadu from 1991-92 to 2016-2017

During previous plan periods, continuous reduction in the development and non-development expenditure had a severe impact on the economy. Situation of financial crisis necessitated more government expenditure. This increases the effective demand and put the economy into original equilibrium position. Financial crisis 2007 forced the government to spend more in the core sectors. Not only the central also the state governments initiated this economic deprivation.

From 6.70 percent in 2007–08 to 7.73 percent in 2008–09 and then to 7.03 percent in 2010–11, development expenditures had increased. Once again, during the final year of the eleventh plan period, development spending dropped to 6.31 percent. However, from 4.60 percent in 2007–08 to 3.85 percent in 2011–12, non-development spending decreased. During the period, certain sectors such as education, sports, art and culture, health, and family welfare experienced an increase in government spending. Whereas, information broadcasting, Welfare of SC and STs had seen serious drop in their expenditure. Agriculture and allied activities spending had enlarged. All the other economic activities had shown a severe drop in their expenditure.

Non-development expenditure like interest payments, administrative expenses and pensions had shown a severe fall in their expenditures. Interest payments, administrative expenses and pension reduced from 1.86 per cent to 0.71 per cent. Capital expenditure on these sectors was kept at a moderate level during the plan period. At centre 11th plan gave highest priority to education to rapid and inclusive growth.

Table. No. 5 Revenue Account; Non- Development Expenditure (General Services) (As ratio of GSDP)

Year	Organs of State	Fiscal Services	Other Fiscal Services	Interest Payment & Debt	Administrative Services	Pensions & Misc.General Services
1991-92	0.18	0.27	0.03	1.61	1.43	1.13
1992-93	0.14	2.59	0.04	1.69	1.41	1.12
1993-94	0.11	0.27	0.04	1.74	1.21	0.97
1994-95	0.12	0.2	0.05	1.68	1.09	0.97
1995-96	0.14	0.21	0.04	0.18	1.17	1.04
1996-97	0.19	0.21	0.03	1.78	1.15	1.22
1997-98	0.15	0.2	0.03	1.7	1.15	1.27
1998-99	0.14	0.24	0.03	1.79	1.22	1.47
1999-00	0.16	0.15	0.02	2.02	1.24	2.1
2000-01	0.13	0.14	0.02	2.13	1.14	2.06

2001-02	0.18	0.2	0.02	2.36	1.11	2.12
2002-03	0.12	0.2	0.04	2.61	1.09	2.2
2003-04	0.11	0.27	0.03	2.68	1.02	1.92
2004-05	0.11	0.26	0.03	2.38	0.92	1.81
2005-06	0.1	0.23	0.03	1.94	0.83	1.87
2006-07	0.12	0.2	0.02	1.92	0.81	1.77
2007-08	0.09	0.13	0.01	1.86	0.77	1.73
2008-09	0.1	0.13	0.01	1.6	0.84	1.95
2009-10	0.11	0.13	0.01	1.43	0.79	1.76
2010-11	0.11	0.13	0.01	1.39	0.77	2.03
2011-12	0.13	0.1	0.01	1.21	0.71	1.69
2012-13	0.08	0.1	0.01	1.28	0.66	1.57
2013-14	0.08	0.09	0	1.31	0.64	1.56
2014-15	0.1	0.09	0	1.39	0.66	1.65
2015-16	0.09	0.02	0.08	1.53	0.62	1.6
2016-17	0.14	0	0.08	1.62	0.64	1.57

Source: Computed from various documents, Government of Tamil Nadu from 1991-92 to 2016-2017

At the state level especially, Tamil Nadu level government focus on health has increased during this period. The 11th plan's goals in Tamil Nadu include producing highly qualified medical and paramedical workers by making quality education and training accessible at a reasonable cost, offering efficient tertiary care to all societal segments, and conducting research on human development and quality of life. Increasing the unreached and underserved population's access to and use of health services; implementing effective interventions to bring IMR and MMR down to expected levels; developing programs for the prevention and control of communicable and non-communicable diseases; raising public awareness of accidents and emergency services; and encouraging a healthy lifestyle.

During the eleventh plan period, a total expenditure of Rs. 1058.88 crores is proposed for medical education and research, and Rs. 1503.50 crores is proposed for health care delivery and services. During the period the state proposed to start three medical colleges at various districts. It had brought reforms in the curriculum, teaching methodology and technology used in the research.

During the period district headquarter hospitals were well equipped with modern facilities and equipments. In addition, taluk and non-taluk hospitals were upgraded with minimum basic facilities. Various programmes were implementing under Tamil Nadu Health Systems Project during this period. To reduce the infant and maternal mortality, Comprehensive Emergency Obstetrics and New born Care was made available for 24 hours. 66 hospitals were initially planned as CEmONCs. 32 more hospitals were later upgraded to CEmONC status. A web-based health management information system (HMIS) covering the 28 district headquarters hospitals and 241 sub-district hospitals, mobile outreach services launched in 12 tribal areas, the emergency transport system was strengthened to capitalize on "golden hour," and a few government hospitals expanded their infrastructure to use biomedical waste management.

There was a proposal to upgrade urban health infrastructure and outreach services through central funding. Up to 2012, the National Rural Health Mission focused on family welfare, the national program to prevent blindness, and the updated national tuberculosis control program in addition to reproductive and child health. Many other programs, such as the immunization against rubella for teenage girls (10–15 years old), the promotion of contraception and awareness among couples.

Tamil Nadu Medicinal Plants Board was established to expand the market potential for medicinal plants and products both domestically and internationally due to the growing significance of the Indian System of Medicine. The government also modernized Tamil Nadu Medicinal Plant Farms and Herbal Medicine Corporation Limited and established the National Institute of Siddha in Tambaram. Government was motivated to upgrade the quality and extend ISM to the length and breadth of Tamil Nadu.

12th Five Year Plan (2012-2017)

This plan period the state government realized much lesser capital receipt and expenditure. Tamil Nadu government managed to have stable position during the 12th plan period except 2015-16 and 2016-17 where capital indicators are at the increase mode. Political instability in the state left the capital receipt and capital expenditure at higher level. On the other hand, revenue receipt and revenue expenditure managed to lower level compared to the previous periods. Deficit indicators has shown severe fall during the period after 2014-15. Fiscal deficit was 0.2 per cent in 2012-13 which gone down to -4.7 per cent level in 2016-17. Primary deficit was 0.6 per cent in 2012-13 which reduced to -6.3 per cent in 2016-17. Despite its low expenditure and less income Tamil Nadu government had managed to allot good amount of fund towards health sector.

Table. No. 6 Capital Account; Development Expenditure (Social Services) (As ratio of GSDP)

Year	Education, Sports, Art and Culture	Health and Family Welfare	Water Supply, Sanitation, Housing & Rural Devet.	Information & Publicity	Welfare of Scheduled Castes, Scheduled Tribes & Other B.C	Social Welfare and Nutrition	Others
1991-92	0.02	0.04	0.1	0	0.03	0.03	0.03
1992-93	0.01	0.03	0.08	0.01	0.03	0.02	0.01
1993-94	0.02	0.02	0.09	0	0.02	0	0.01
1994-95	0.02	0.04	0.08	0	0.02	0	0.01
1995-96	0.07	0.03	1.57	0.01	0.02	0	0
1996-97	0.02	0.02	0.15	0	0.02	0	0.01
1997-98	0.03	0.04	0.13	0.01	0.02	0	0.01
1998-99	0.06	0.06	0.03	0.01	0.03	0	0.01
1999-00	0.05	0.05	0.08	0	0.03	0	0
2000-01	0.01	0.02	0.39	0	0.01	0	0
2001-02	0	0.02	0.41	0	0.01	0	0
2002-03	0.01	0.03	0.34	0	0.01	0	0
2003-04	0.05	0.04	0.73	0	0.04	0	0
2004-05	0.05	0.02	1.01	0	0.04	0	0
2005-06	0.1	0.1	0.19	0	0.04	0.01	0
2006-07	0.06	0.04	0.24	0	0.03	0	0
2007-08	0.02	0.03	0.23	0	0.03	0	0
2008-09	0.08	0.05	0.24	0.01	0.03	0.01	0
2009-10	0.06	0.09	0.03	0	0.02	0	0
2010-11	0.05	0.06	0.54	0	0.01	0.03	0
2011-12	0.02	0.03	0.55	0	0.01	0	0
2012-13	0.04	0.04	0.53	0	0.01	0	0
2013-14	0.06	0.06	0.53	0	0.02	0.04	0
2014-15	2.15	0.05	0.25	0.01	0.02	0.01	0
2015-16	2.13	0.07	0.26	0.01	0.27	1.32	0.01
2016-17	0.06	0.04	0.35	0.01	0.32	0.95	0.01

Source: Computed from various documents, Government of Tamil Nadu from 1991-92 to 2016-2017

Table. No. 7 Capital Account; Development Expenditure (Economic Services) (As ratio of GSDP)

Year	Agri. & Allied Activity	Rural Devt.	Special Areas Program	Irr. & Flood Cont.	Energy	Industry &Mineral	Transt.	Science Tech. & Envt.	Gen. Eco. Services
1991-92	0.11	0.03	0.02	0.13	0	0.08	0.1	-	0.04
1992-93	0.1	0.02	0.01	0.18	0	0.05	0.16	-	0
1993-94	0.08	0	0.01	0.15	0.35	0.04	0.12	-	0.01
1994-95	0.09	0	0.01	0.13	0.3	0.07	0.21	-	0
1995-96	0.07	0	0.01	0.09	0	0.03	0.22	-	0
1996-97	0.09	0	0.01	0.03	0.15	0.04	0.43	-	0
1997-98	0.08	0	0.01	0.06	0.55	0.04	0.38	-	0
1998-99	0.14	0	0.01	0.19	-0.05	0.02	0.37	-	0
1999-00	0.08	0	0.01	0.27	-0.54	0	0.34	-	0
2000-01	0.07	0.13	0.01	0.2	-0.15	0	0.26	-	0
2001-02	0.07	0.02	0.01	0.2	0.07	0	0.27	-	0
2002-03	0.06	0	0.01	0.19	0.02	0.01	0.24	-	0
2003-04	0.06	0	0.01	0.14	0.11	0	0.7	-	0.02
2004-05	0.05	0.18	0.01	0.13	0.04	0	0.38	-	0.01
2005-06	0.07	0.24	0.01	0.1	0.01	0	0.63	-	0.03
2006-07	0.48	0.29	0.01	0.11	0.01	0	0.54	0	0.01
2007-08	0.45	0.29	0.01	0.1	0.14	0.05	0.66	0	0
2008-09	0.37	0.33	0.01	0.06	0.29	0	0.71	0	0
2009-10	0.2	0.26	0.01	0.16	0.03	0	0.58	0	0
2010-11	0.09	0.28	0.01	0.15	0.23	0.01	0.54	0	0
2011-12	0.1	0.15	0.01	0.21	0.55	0	0.48	0.01	0
2012-13	0.09	0.16	0	0.19	0.18	0	0.41	0.01	0
2013-14	0.07	0.15	0	0.1	0.22	0	0.45	0.01	0.01
2014-15	0.08	0.1	0	0.12	0.4	0.01	0.45	0.01	0.01
2015-16	0.67	0.63	0	0.12	0.34	0.19	0.11	0	0.51
2016-17	0.8	0.59	0	0.09	0.49	0.22	0.11	0	0.48

Source: Computed from various documents, Government of Tamil Nadu from 1991-92 to 2016-2017

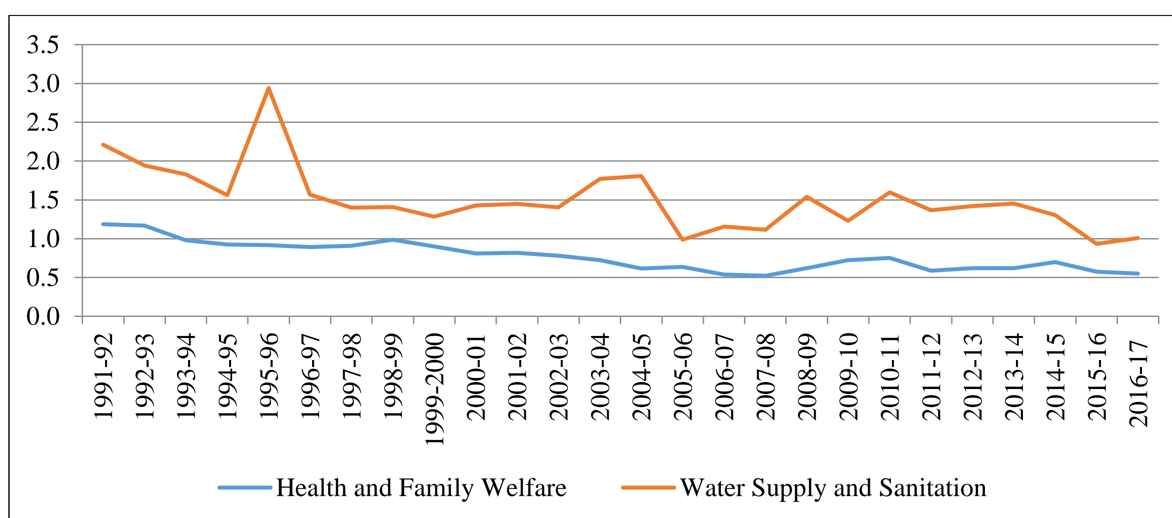

Figure No. 2 Health Expenditure under Revenue and Capital Account in Tamil Nadu (as GSDP ratio)

Source: Computed from various documents, Government of Tamil Nadu from 1991-92 to 2016-17

The 11th plan period both development and non-development expenditure experienced a fall. This trend has been completely changed during the 12th five-year plan where both the expenditures were on the increasing

mode. Revenue development and non-development expenditures have increased from 6.58 per cent and 3.70 per cent in 2012-13 to 7.24 per cent. The objective of achieving faster, more inclusive, and sustainable growth may be the basis for higher government spending.

Though, table 7 shows the increasing trend of the revenue account expenditures, in the sectoral composition none of the indicators shows any kind of improvement expenditure. Education, sports, art and cultural expenditure reduced from 2.06 per cent to 0.18 per cent. Similarly, health and family welfare expenditure reduced from 0.58 per cent to 0.05 per cent. Other indicators, such as housing and rural development, information and broadcasting, social welfare and nutrition, water supply, sanitation, and welfare of SC and STs, all saw a decline in spending during the time.

Revenue account in economic services also show an expenditure are on the decreasing trend in sectors like agriculture, rural development, industry and minerals, transport except energy. Contrastingly, non-development expenditures have been increased in this period than the previous five-year plan. Interest payment, administrative and pension increased from 1.28 per cent to 1.57 per cent. During the period, capital account development expenditures increased.

At centre the vision of Universal Health Coverage by 2022 was framed for guaranteed access to an essential health package. Vision Tamil Nadu 2023 had been framed to create Tamil Nadu as number one state in India and reach the levels attained by developed countries. It ensures universal access to health care facilities. The Twelfth Plan put forth a number of goals, including maintaining gender and demographic balance, mainstreaming Indian medicine, providing effective tertiary care to all segments of the public, providing high-quality medical and paramedical education at a reasonable cost, conducting research, and revitalizing local health traditions.

The state created a network of super speciality and multi-super speciality hospitals during the period. Various other ongoing programmes are cadaver transplant programme, improvement in the curriculum and upgrading buildings, equipments, staff and hostel facilities in nursing schools and colleges.

To fill the shortage of medical practitioners to serve in the rural areas and to man the secondary and tertiary hospitals. Also, need specialists in mental health, geriatric and palliative care. Increasing cancer mortality in the state made government to set up a comprehensive cancer therapeutic centre. So far only one dental college existed which cannot fulfil the requirement of students and patients.

School Health Day was established as part of the school health program to increase the state-wide implementation of the modified school health program (MSHP). Pre-Conception and Pre-Natal Diagnostic Techniques Act of 1994 should be implemented effectively to stop female foeticide and infanticide. This may lower women's risks of infection and infertility. The Dr. Muthulakshmi Reddy maternity benefit scheme aims to provide impoverished women with maternity assistance for up to two deliveries. The Chief Minister's Comprehensive Health Insurance Scheme offers individuals complete health care, diagnostics, and life-saving medical procedures. The government launched a new program called Hospital on Wheels, which consists of mobile medical units. Both rural villages and urban slums profited greatly from the program.

Modernising the diagnostic services like imaging and laboratory services. Expanding the no. of cadres of bio-medical engineers already introduced for the maintenance of equipment in the government hospitals. Bio-medical waste management and handling was implemented to all institutions from tertiary to primary level hospitals. Various laws and awareness programmes were implemented by the government to attain the smoke-free Chennai. After the Eravadi incident government takes stringent measures related to mental health. Mental Health Monitoring Committee was formed under the district collector of each district to monitor the infrastructure of mental hospital.

Government had initiated Information and Communication Technology (ICT) to ensure good health governance like telemedicine, telehealth, teleconsultation, telemonitoring, tele-treatment, tele-diagnostics.

All these developments in the health division made the state as a forerunner in the health services provision. It is quickly becoming recognized throughout the nation as a model for public health. MMR and infant mortality have decreased to a level that is favourable. World class facilities are being built in hospitals, both new and renovated.

Auxiliary Nurse Midwives and skilled birth attendant training for all staff members are two examples of health services that helped the state meet the MDG of bringing the MMR below 107. The state has experienced a significant decline in the prevalence of both communicable diseases such as malaria, Japanese encephalitis, filaria, dengue, chikungunya, leptospirosis, etc. and non-communicable diseases like diabetes, mellitus, cancers of the breast and cervix, etc. as well as their elimination.

Major Health Indicators in Tamil Nadu

Since gaining federal autonomy, the nation's states have concentrated their efforts on offering quality healthcare systems. Tamil Nadu is one of the best states in the nation in terms of health indicators. The state, which is a model for public spending, has done well in the last few years. This helped the state to improve the human development as well as the economic development. It enhances capabilities of the poor people to improve their health and social status. Public expenditure in the state has improved the social indicators by increasing the LEB, BR. Fall in DR and IMR and controlled fertility.

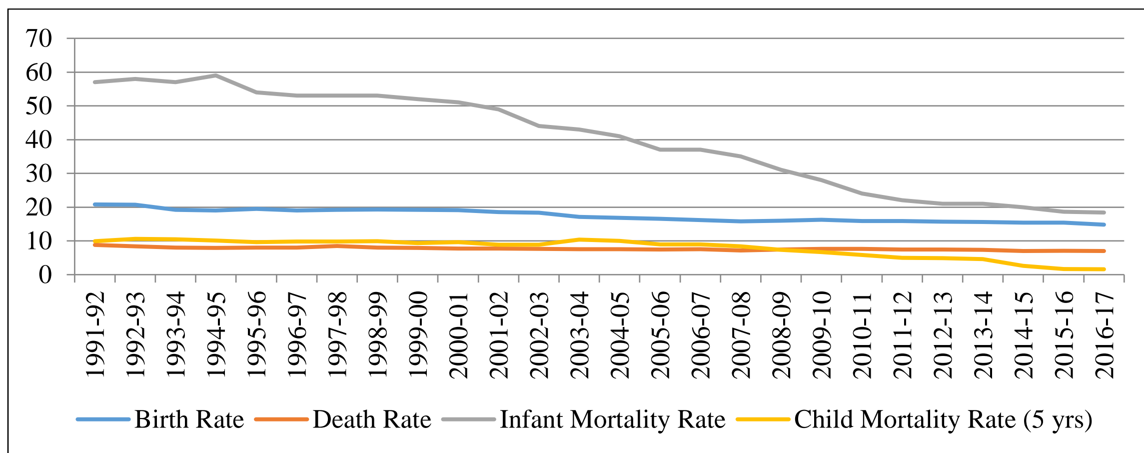

Figure No. 3 Birth Rate, Death Rate, Infant Mortality Rate and Child Mortality Rate in Tamil Nadu (as GSDP ratio)

Source: Statistical Handbook of Tamil Nadu from various years.

The figure 3 shows that all the health indicators have improved and it shows that Tamil Nadu government has created many health infrastructures to reduce these indicators. Tamil Nadu is among the best-performing states in India when it comes to health outcomes. One of the states that does the best effort of implementing programs for child and reproductive health is Tamil Nadu. There are many Indian states that have executed better healthcare programmes. States like Kerala, Punjab and Tamil Nadu on top in health indicators and Tamil Nadu is better position next to Kerala for provided better health parameters (Sushila Ravindranath, 2018).

CONCLUSION

Tamil Nadu as a model for implementing health insurance scheme and more than lakhs of families in the state have been benefitted. Revenue and capital development expenditure has to be increased and government should spend more financial resources to increase the health outcomes in the rural as well as in the urban areas. Revenue expenditure on education, health, water supply and sanitation has shown fluctuations and social welfare activities have increased during every five-year plan. Government has also spent more on medical goods and services to provide better health among individuals and it decreases the IMR and increases LE only by expanding public health expenditure in an effective way. Government increases its expenditure towards on development expenditure that makes the economy to achieve higher level economic growth. Government should spend more money on social sectors to increase health and related expenditure in Tamil Nadu. The

basic health facilities have provided by the Tamil Nadu government and also giving access to health to providing satisfaction of the people.

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