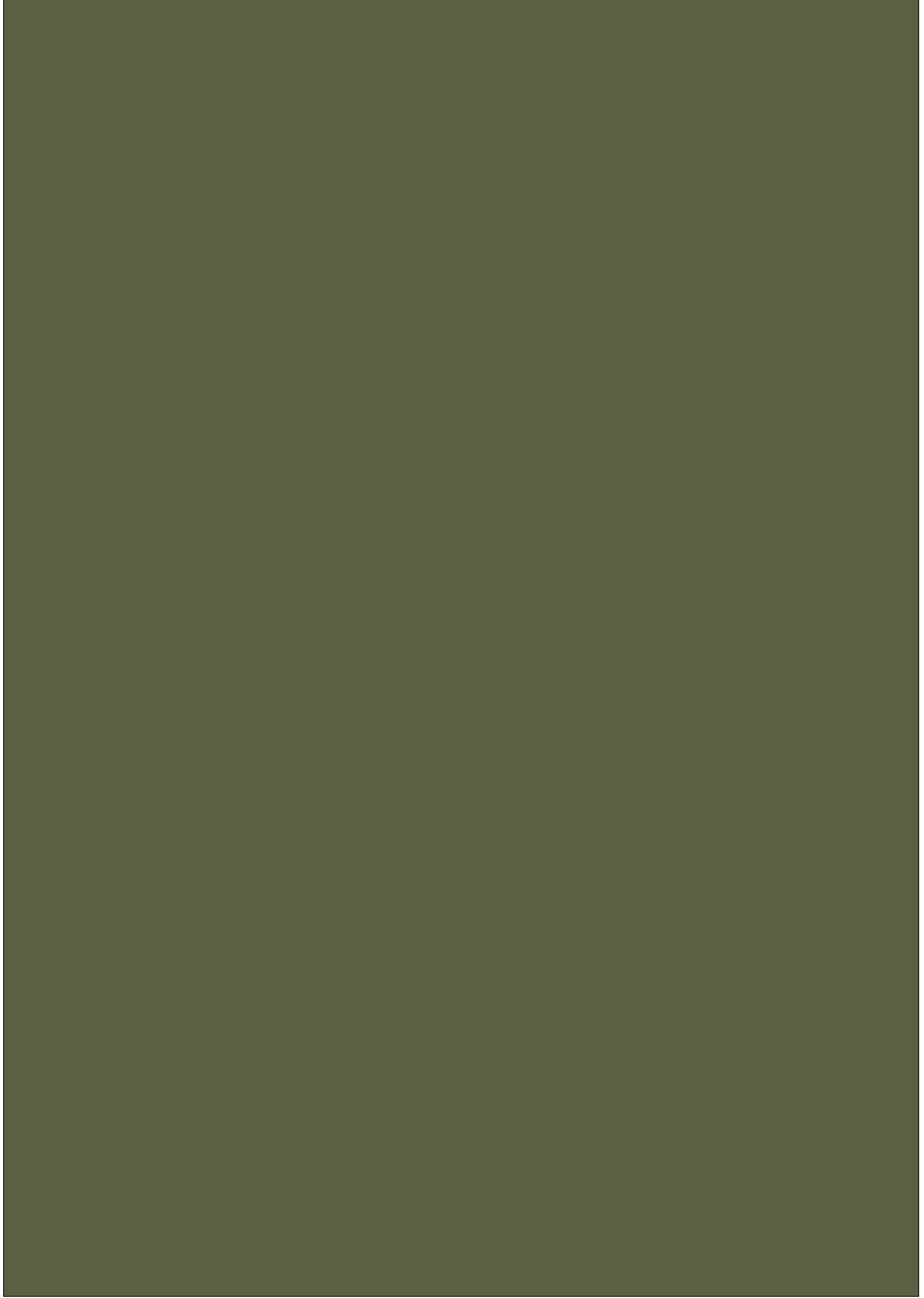


APPENDICES



Appendix 1.1
(Reference: Paragraph 1.2)
State Profile

A. General Data			
Sl. No.	Particulars		Figures
1	Area		1,30,058 sq.km.
2	Population		
	(a)	As per 2011 Census	7.21 crore
	(b)	in 2023*****	7.69 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 (2023) (All India Density = 422.26 persons per sq.km)	590.96 persons per sq.km.
4	Population below poverty line* (BPL) (All India Average = 21.92 per cent)		11.28 per cent
5	Literacy** (as per 2011 Census) (All India Average = 73.00 per cent)		80.10 per cent
6	Infant mortality*** (per 1,000 live births) (All India Average (2020) = 28 per 1,000 live births)		13
7	Life Expectancy at birth**** (All India Average (2016-20) = 70 years)		73.2
8	Gross State Domestic Product (GSDP) 2022-23 at current prices		₹ 23,64,514 crore
	Per capita GSDP CAGR (2013-14 to 2022-23)		9.88 per cent
9	GSDP CAGR* (2013-14 to 2022-23)	Tamil Nadu	10.43 per cent
10	Population and Decadal Growth (2013 to 2023*****)	Tamil Nadu	5.08 per cent
B. Financial Data			
Particulars			
CAGR@		2021-22 to 2022-23	
		General States	Tamil Nadu
(In per cent)			
a	of Revenue Receipts	13.41	17.47
b	of Own Tax Revenue	19.78	22.27
c	of Non Tax Revenue	12.94	40.81
d	of Total Expenditure	12.53	10.88
e	of Capital Expenditure	14.18	6.81
f	of Revenue Expenditure on Education	13.21	15.91
g	of Revenue Expenditure on Health	0.88	(-) 1.51
h	of Revenue Expenditure on Salaries and Wages	8.52	13.28
i	of Revenue Expenditure on Pension	11.38	25.39

* Ministry of Statistics and Programme Implementation (MoSPI)

** Economic Survey 2021-22

*** Sample Registration Systems (SRS) Bulletin (2020)

**** SRS based Abridged Life Tables 2016-20, Registrar General of India

***** Population Projections for India and States 2011-2036 by National Commission on Population, Ministry of Health & Family Welfare

@ Compound Annual Growth Rate

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

Appendix 1.2
(Reference: Paragraph 1.4)

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 up to 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 1.4)

Part A: Methodology adopted for assessment of Fiscal Position	
<p>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.</p> <p>The definitions of some of the selected terms used in assessing the trends and patterns of fiscal aggregates are given below:</p>	
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	
<p>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 followed by Thirteenth, Fourteenth and Fifteenth Finance Commissions 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:</p>	
(a)	Reduce the ratio of revenue deficit to revenue receipts every year by three to five <i>per cent</i> depending on the economic situation in that year beginning from financial year 2002-03 and eliminate revenue deficit by 2023-24 and adhere to it thereafter.
(b)	Maintain the ratio of fiscal deficit to GSDP as not more than three <i>per cent</i> by 31 March 2024 and adhere to it thereafter.
(bb)	Maintain the ratio of total outstanding debt to GSDP with medium term goal of not being more than 24.50 <i>per cent</i> during 2011-12; 24.80 <i>per cent</i> during 2012-13; 25.00 <i>per cent</i> during 2013-14; 25.20 <i>per cent</i> during 2014-15 and thereafter maintain such <i>per cent</i> as may be prescribed.
(c)	Cap outstanding guarantees within 100.00 <i>per cent</i> of revenue receipts of previous year or 10.00 <i>per cent</i> of GSDP, whichever is lower.

Appendix 2.1
(Reference: Paragraph 2.1)
Time series data on the State Government finances

	2018-19	2019-20	2020-21	2021-22	2022-23
<i>(₹ in crore)</i>					
Part A. Receipts					
1 Revenue Receipts	1,73,741 (38)	1,74,526 (34)	1,74,076 (28)	2,07,492 (33)	2,43,749 (30)
(i) Own Tax Revenue	1,05,534 (61)	1,07,462 (62)	1,06,153 (61)	1,22,866 (59)	1,50,223 (62)
State Goods and Service Tax (SGST)	38,533 (37)	38,376 (36)	37,942 (36)	45,277 (37)	53,823 (36)
Taxes on Agricultural Income	..	..	..	..	..
Taxes on Sales, Trade, etc.	42,701 (40)	44,515 (41)	43,489 (41)	48,668 (40)	59,143 (39)
State Excise	6,863 (7)	7,206 (7)	7,822 (7)	8,237 (7)	10,423 (7)
Taxes on Vehicles	5,573 (5)	5,675 (5)	4,561 (4)	5,627(5)	7,513 (5)
Stamps and Registration fees	11,066 (10)	10,856 (10)	11,675 (11)	14,331 (12)	17,560 (12)
Land Revenue	178 (..)	258 (..)	211 (..)	205 (..)	248 (..)
Taxes on Goods and Passengers	3 (..)	11 (..)	2 (..)	12 (..)	5 (..)
Other Taxes	617 (1)	565 (1)	451 (..)	509 (..)	1,508 (1)
(ii) Non-Tax Revenue	14,200 (8)	12,888 (7)	10,422 (6)	12,117 (6)	17,061 (7)
(iii) State's share of Union taxes and duties	30,639 (18)	26,393 (15)	24,924 (14)	37,458 (18)	38,731 (16)
(iv) Grants-in-aid from Government of India	23,368 (13)	27,783 (16)	32,577 (19)	35,051 (17)	37,734 (15)
2 Miscellaneous Capital Receipts	..	..	..	..	42 (..)
3 Recoveries of Loans and Advances	6,913 (1)	5,384 (1)	5,245 (1)	5,355 (1)	1,078 (..)
4 Total Revenue and Non debt capital receipts (1+2+3)	1,80,654	1,79,910	1,79,321	2,12,847	2,44,869
5 Public Debt Receipts	47,936 (10)	66,774 (13)	1,02,867 (17)	1,04,485 (17)	1,01,062 (12)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	45,596	64,784	91,997	90,843	90,807
Net transactions under Ways and Means Advances and Overdrafts	..	..	..	..	..
Loans and Advances from Government of India	2,340	1,990	10,870	13,642	10,255
6 Total Receipts in the Consolidated Fund (4+5)	2,28,590	2,46,684	2,82,188	3,17,332	3,45,931
7 Contingency Fund Receipts	..	10	..	..	..
8 Public Account Receipts	2,34,439 (51)	2,61,483 (52)	3,36,178 (54)	3,98,157 (56)	4,79,342 (58)
9 Total Receipts of the State (6+7+8)	4,63,029	5,08,177	6,18,366	7,15,489	8,25,273
Part B. Expenditure/Disbursement					
10 Revenue Expenditure	1,97,200 (42)	2,10,435 (42)	2,36,402 (39)	2,54,030(36)	2,79,964 (34)
General Services (including interest payments)	72,450	78,138	78,993	84,894	99,097
Social Services	70,202	73,999	89,805	88,749	88,967
Economic Services	39,669	42,610	51,808	60,898	71,974
Grants-in-aid and contributions	14,879	15,688	15,796	19,489	19,926
11 Capital Expenditure	24,311 (5)	25,632 (5)	33,067 (5)	37,011 (5)	39,530 (5)
Plan	..	..	..	..	..
Non Plan	..	..	..	..	..
General Services	858	1,064	936	780	1,041
Social Services	6,996	5,860	10,831	14,985	14,324
Economic Services	16,457	18,708	21,300	21,246	24,165
12 Disbursement of Loans and Advances	6,478 (1)	4,022 (1)	3,835 (1)	3,641 (1)	7,261 (1)
13 Total (10+11+12)	2,27,989	2,40,089	2,73,304	2,94,682	3,26,755
14 Repayments of Public Debt	15,064 (3)	17,866 (3)	16,228 (3)	19,737 (3)	27,105 (3)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	13,881	16,510	14,874	18,385	25,377
Net transactions under Ways and Means Advances and Overdraft	..	..	..	..	..
Loans and Advances from Government of India	1,183	1,356	1,354	1,352	1,728
15 Appropriation to Contingency Fund	..	..	..	..	..
16 Total disbursement out of Consolidated Fund (13+14+15)	2,43,053	2,57,955	2,89,532	3,14,419	3,53,860
17 Contingency Fund disbursements	10	..	..	..	..
18 Public Account disbursements	2,23,930 (48)	2,44,023 (49)	3,23,189 (53)	3,83,757 (55)	4,62,459 (57)
19 Total disbursement by the State (16+17+18)	4,66,993	5,01,978	6,12,721	6,98,176	8,16,319

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	2018-19	2019-20	2020-21	2021-22	2022-23
Part C. Deficits/Surplus					
20 Revenue Deficit (1-10)	23,459	35,909	62,326	46,538	36,215
21 Fiscal Deficit (4-13)	47,335	60,179	93,983	81,835	81,886
22 Primary Deficit (21+23)	18,578	28,199	57,486	40,271	34,975
Part D. Other data					
23 Interest Payments (included in revenue expenditure)	28,757	31,980	36,497	41,564	46,911
24 Financial Assistance to Local Bodies, etc.,	14,880	15,688	15,796	19,489	19,926
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)	16,30,209	17,43,144	17,88,074	20,71,286	23,64,514
28 Outstanding Fiscal liabilities (year-end)	3,68,736	4,23,743	5,18,796	6,10,667	6,91,591
29 Outstanding guarantees (year-end) (including interest)	44,163	47,319	65,659	91,975	90,709
30 Maximum amount guaranteed (year-end)	83,140	4,669	44,656	64,176	40,565
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
31 Own Tax revenue/GSDP	6.47	6.16	5.94	5.93	6.35
32 Own Non-Tax Revenue/GSDP	0.87	0.74	0.58	0.58	0.72
33 Central Transfers/GSDP	1.88	1.51	1.39	1.81	1.64
II Expenditure Management					
34 Total Expenditure/GSDP	13.99	13.77	15.28	14.23	13.82
35 Total Expenditure/Revenue Receipts	131.22	137.57	157.00	142.02	134.05
36 Revenue Expenditure/Total Expenditure	86.50	87.65	86.50	86.20	85.68
37 Revenue Expenditure on Social Services/Total Expenditure	30.79	30.82	32.86	30.12	27.23
38 Revenue Expenditure on Economic Services/Total Expenditure	17.40	17.75	18.96	20.67	22.03
39 Capital Expenditure/Total Expenditure	10.66	10.68	12.10	12.56	12.10
40 Capital Expenditure on Social and Economic Services/Total Expenditure	10.29	10.23	11.76	12.29	11.78
III Management of Fiscal Imbalances					
41 Revenue deficit/GSDP	1.44	2.06	3.49	2.25	1.53
42 Fiscal deficit/GSDP	2.90	3.45	5.26	3.95	3.46
43 Primary Deficit/GSDP	1.14	1.62	3.21	1.94	1.48
44 Revenue Deficit/Fiscal Deficit	49.56	59.67	66.32	56.87	44.23
IV Management of Fiscal Liabilities					
45 Fiscal Liabilities/GSDP	22.62	24.31	28.67	28.79	28.64
46 Fiscal Liabilities/RR	212.23	242.80	298.03	294.31	283.73
47 Debt Redemption (Principal +Interest)/Total Debt Receipts	82.14	66.73	45.89	52.89	66.58
V Other Fiscal Health Indicators					
48 Return on Investment	0.62	0.45	0.37	0.49	0.68
49 Financial Assets/Liabilities	0.83	0.79	0.76	0.66	0.63

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

Explanatory Notes

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, 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 2.2
(Reference: Paragraph 2.3.2.3)
Delay in release of funds to Single Nodal Agency (SNA)

Delay in transfer of Central Government share

(₹ in crore)

Sl. No.	Name of the scheme	Central Government release amount	Central Government release date	Date of Central Government share to be transferred to SNA (21 days from the date of central release)	Actual date of transfer of Central Government share	Delay in days
1.	Implementation of Project Tiger Scheme	5.01	17-01-2023	07-02-2023	17-02-2023	10
2.	PMAY	160.83	25-03-2022	15-04-2022	05-05-2022	20

Delay in transfer of State Government share

(₹ in crore)

Sl. No.	Name of the scheme	State share amount	Date of State Government share to be released (40 days from the date of release of central Government)	Actual date of release of state Government share	Delay in days
1.	National Mission on Edible Oil – Oil Palm	1.13	05-11-2022	25-11-2022	20
2.	PMAY	107.22	04-05-2022	05-05-2022	1

(Source : Details furnished by the Department)

Appendix 2.3
(Reference: Paragraph 2.4.2.5)
Recoveries of ₹ one crore and above under 'Minor Head – 911'

Sl. No	Head of Account	Description	Recovery of Expenditure (in ₹)
1	2235.60.200.KG	Dr. Muthulakshmi Reddy Maternity Assistance Scheme for the female members of Below Poverty Line families for delivery(200)	5,84,54,58,000
2	2401.00.110.JJ	State's Share towards Premium Subsidy under Pradhan Mantri Fasal Bima Yojana (PMFBY) for Agriculture Crops	2,25,21,90,159
3	2425.00.108.KD	Interest Subsidy to Co-operative institutions towards reduced interest for crop loans to the farmers	1,97,27,49,306
4	2210.06.101.KE	Menstrual Hygiene Programme	1,47,64,55,986
5	2210.80.789.JC	Chief Ministers Comprehensive Health Insurance Scheme	1,33,67,74,000
6	2405.00.103.JS	Livelihood Support to Coastal Fishermen during the Fishing ban period	52,65,38,000
7	2225.01.277.KM	Educational Concessions	40,96,71,957
8	2217.80.001.AG	Regional Town Planning	28,62,69,790
9	2204.00.104.KR	Grants to Sports Development Authority of Tamil Nadu for conducting Sports Competitions	25,05,12,000
10	2070.00.800.QA	World Bank assisted scheme under Emergency Tsunami Reconstruction Project (ETRP) - Project Management Unit - Revenue Administration	25,04,50,000
11	2225.03.277.SA	Scholarships to Students belonging to Minority Communities	13,46,28,937
12	2435.01.101.AC	Establishment charges for the provincialised employees of the Agricultural market committees	11,64,00,000
13	2203.00.108.AA	Conduct of Examinations	11,63,24,391
14	2245.80.800.AH	Disaster preparedness / preventive measures to contain the outbreak of Corona Virus (Covid-19)	9,90,63,582
15	2852.08.202.JA	Grants to SIPCOT for setting up of Textile Park	9,00,00,000
16	2236.02.102.KN	Puratchithalaivar MGR Nutritious Meal Programme for children in the age group of 10 to 14 in the Government and aided schools	8,48,11,824
17	2071.01.101.AA	Payment to Tamil Nadu Government Pensioners	7,41,79,964
18	2217.05.800.KA	Schemes implemented in Urban Local Bodies under Infrastructure and Amenities Fund	6,68,75,540
19	2217.80.001.AA	Director of Town Planning	5,92,04,077
20	2041.00.800.AG	Implementation of Road Safety Programme	5,89,83,008
21	2225.01.789.JA	Supply of Text Books under Special Component Plan Directorate of Elementary Education	5,41,11,213
22	2210.06.003.AB	Training of Health Visitors	5,33,49,954
23	2071.01.117.AA	Government Contribution for Tamil Nadu Government Employees	4,93,75,591
24	2202.01.108.JC	Supply of Text Books to Students	4,61,52,040
25	2225.01.277.AV	Special Scholarship Scheme to Scheduled Caste students who are at post-matric level	4,54,13,345
26	2071.01.101.AC	Dearness Allowance to Pensioners	4,39,74,356
27	2225.01.283.JA	Interest Subsidy to Scheduled Castes for the Construction of Houses under Rural Housing Schemes	4,39,50,392
28	2403.00.101.KR	Livestock Protection Programme	4,31,58,163
29	2250.00.103.AE	Repairs to Temples	3,97,22,914
30	2245.02.114.AA	Subsidy to Small and Marginal Farmers for Agricultural Inputs due to Flood	3,67,66,647
31	2225.01.277.AA	School Education	3,55,79,059
32	2235.60.102.UA	Social Security Net - Indira Gandhi National Old Age Pension	3,45,68,456
33	2202.02.004.JJ	State Council of Educational Research and Training	3,18,93,443
34	2071.01.105.AA	Family pension to Tamil Nadu Government pensioners	3,09,01,479
35	2225.01.800.JB	Assistance to Technically Trained persons	2,99,63,377
36	2235.02.103.LT	Financial Assistance for Marriage of Girls Below Poverty Line under "Moovalur Ramamirtham Ammaiyar Ninaivu Thirumana Thittam"	2,93,60,670

Sl. No	Head of Account	Description	Recovery of Expenditure (in ₹)
37	2217.01.001.AA	Transport and Traffic Studies for Class I Cities	2,59,69,625
38	2851.00.103.KN	Payment of premium for Tamil Nadu Co-operative Handloom Weavers under Bunkar Bima Yojana Scheme	2,44,51,463
39	2225.01.277.SF	Government of India Pre-Matric Scholarship	2,38,44,675
40	2235.60.200.JK	Free distribution of Handloom Cloth to the People Below Poverty Line	2,37,27,381
41	2049.03.117.AE (C)	Interest on Defined Contributory Pension Scheme for Tamil Nadu State Government Employees-Government Contribution	2,31,09,762
42	2210.01.110.AA	District Headquarters Hospitals	2,31,02,233
43	2053.00.094.AN	Establishment for Acquisition of Lands for Growth Centre by SIPCOT Limited	2,07,97,570
44	2405.00.103.KB	Establishing Crushing Blocks for the Preservation of Fishes at Fishing Harbours in Tamil Nadu	2,00,00,000
45	2852.07.101.AC	Amma Call Centre	1,71,55,658
46	2225.01.277.SA	Educational Concessions	1,54,15,503
47	2235.60.789.JC	Dr.Muthulakshmi Reddy Maternity Assistance Scheme for the female members of below poverty line families for delivery under Special Component Plan	1,36,96,000
48	2029.00.001.SA	Census of Irrigation Schemes Plan	1,31,31,367
49	3456.00.102.UB	Fortification of Rice and its distribution under Public Distribution System	1,05,23,177
50	2401.00.793.UA	Integrated Cereals Development in Coarse Cereals (ICDP coarse cereal) Accelerated Maize Development Programme (AMDP)	1,04,17,612
51	2205.00.102.AA	Encouragement of Artists and Men of Letters	1,02,59,582
52	2235.02.789.JF	Financial Assistance for Marriage of Girls Below Poverty Line under "Moovalur Ramamirtham Ammaiyar Ninaivu Thirumana Thittam" under Special Component Plan	1,02,00,000
53	2225.01.377.JY	Special incentive scheme to promote literacy among scheduled caste girls studying VI standard to VIII standard	1,01,59,136
54	2405.00.911.UB	Relief Scheme for Tamil Nadu Marine Fishermen during Lean Months	1,00,29,910
		Total	16,46,17,72,274

(Source: Detailed Appropriation Accounts for the year 2022-23)

Appendix 2.4
(Reference: Paragraph 2.4.3.2 (i))
‘Differences in balances between Statement 16 and Statement 19’

(₹ in lakh)

Sl. No	Head of Account / Investment in	Investment at the end of 31 March 2023 as per Statement 19	Investment at the end of 31 March 2023 as per Statement 16	Difference
1	4217-60-190 Investments in Chennai Metro Rail Limited	3,63,378.00	5,55,192.27	(-) 1,91,814.27
2	4225-01-190 Investments in Tamil Nadu Adi Dravidar Housing and Development Corporation	9,659.50	10,996.50	(-) 1,337.00
3	4406-01-190 Investment in Tamil Nadu Forest Plantation Corporation Limited	564.00	376.00	188.00
4	4407-03-190 Investments in Arasu Rubber Corporation Limited	1,307.00	845.00	462.00
5	4801-80-190 Investments in Tamil Nadu Power Finance and Infrastructure Development Corporation	3,76,700.00	5,000.00	3,71,700.00
6	4851-00-190 Investments in Tamil Nadu Small Industries Development Corporation Limited	2,514.00	870.00	1,644.00
7	4853-01-190 Investments in Tamil Nadu Minerals Limited	1,573.89	1,339.00	234.89
8	4860-04-190 Investments in Tamil Nadu Sugar Corporation Limited	21,824.36	1,33,349.58	(-) 1,11,525.22
9	4875-60-190 Investments in State Industries Promotion Corporation of Tamil Nadu Limited	11,417.51	5,791.25	5,626.26
10	4875-60-190 Investments in Tamil Nadu Cements Corporation Limited	11,131.80	3,741.80	7,390.00
11	5055-00-190 Investments in Metropolitan Transport Corporation (Chennai) Limited Chennai	8,90,290.15	86,006.39	8,04,283.76
12	5055-00-190 Investments in Tamil Nadu State Transport Developments Finance Corporation Limited	2,98,128.82	2,52,922.82	45,206.00
13	5055-00-190 Investments in Tamil Nadu State Transport Corporation (Salem) Limited	61,589.68	59,475.19	2,114.49
14	5055-00-190 Investments in Tamil Nadu State Transport Corporation (Villupuram) Limited	84,833.58	77,644.15	7,189.43
15	5055-00-190 Investments in Tamil Nadu State Transport Corporation (Madurai) Limited	80,602.62	94,773.06	(-) 14,170.44
16	5055-00-190 Investments in Tamil Nadu State Transport Corporation (Tirunelveli) Limited	90,282.02	82,323.98	7,958.04
17	5055-00-190 Investments in Tamil Nadu State Transport Corporation (Coimbatore) Limited	98,488.01	97,484.02	1,003.99

(₹ in lakh)

Sl. No	Head of Account / Investment in	Investment at the end of 31 March 2023 as per Statement 19	Investment at the end of 31 March 2023 as per Statement 16	Difference
18	5055-00-190 Investments in State Express Transport Corporation (Tamil Nadu) Limited Chennai	69,838.78	59,206.22	10,632.56
19	5452-80-190 Investments in Tamil Nadu Tourism Development Corporation Limited	1,042.74	892.74	150.00
20	4875-60-190 Tamil Nadu Industrial Investment Corporation	30,352.28	26,602.28	3,750.00
21	4225-03-190 Investment in Tamil Nadu Minorities Economic Development Corporation Limited	205.01	305.00	(-) 99.99
22	4860-60-190 Investment in Tamil Nadu salt Corporation	1,134.03	634.02	500.01
23	4215-02-190 Share Capital assistance to New Tiruppur Area Development Limited	12,371.79	15,000.00	(-) 2,628.21

(Source: Finance Accounts 2022-23)

Appendix 3.1

(Reference: Gender Budgeting –Para 3.3.4)

Token provision given and withdrawn under Gender Budgeting under Part A

(in ₹)

SL No	Name of the Scheme	Head of Account	Provision
1	Construction of Women's Hostel in Government Aided Polytechnics under the Sub-Mission on Polytechnics under Co-ordinated Action for Skill Development	2203.00.105.SB	3,000
		2203.00.793.SB	
		2203.00.794.SB	
2	Conventional Contraceptives	2211.00.200.SE	1,000
3	Early Intervention Programme for the Children with development delay to the age group of 0-6 years	2235.02.101.DH	4,000
4	Imparting school preparedness and child health outcome through Integrated Child Development Services Scheme - Scheme under State Innovation Fund	2236.02.101.JQ	1,000
5	Supply of Teaching , Training and Sports material for Early Intervention Centres for the Hearing Impaired Children	2235.02.101.DK	1,000
6	Starting of Creches for children of working and ailing mothers	2235.02.102.BO	1,000
7	Special Nutrition for children and Lactating mothers	2245.02.282.AB	1,000
8	Construction of Working Women's Hostels	4225.01.800.JE	1,000
9	Construction of Girls Hostels for Scheduled Caste / Scheduled Tribes Students	4225.01.277.SB	1,000
10	Free Supply of Bicycles to all girl students belonging to Scheduled Tribes studying in Standard XI and XII in the Government / Government Aided Higher Secondary Schools	2225.02.277.BL	1,000
11	Free distribution of Sheep / Goat to the persons living Below Poverty Line	2403.00.800.JH	6,000
		2403.00.800.JI	
		2403.00.796.JD	
		2403.00.796.JE	
		2403.00.789.JE	
12	Mahila Kisan Sashaktikaran Pariyojana (MKSP)	2403.00.789.JF	6,000
		2501.06.102.UA	
		2501.06.102.UC	
		2501.00.793.UC	
		2501.06.793.UG	
		2406.06.794.UC	
2406.06.794.UG			

Appendix 3.2
(Reference: Paragraph 3.5.1.4)

**(a) Cases where Supplementary provision (₹ 50 lakh or more in each scheme)
proved unnecessary**

(₹ in lakh)

SL No.	Grant No.	Head of Account	Nomenclature	Original Provision	Actual Expenditure	Supplementary Provision
(A) Revenue (Voted)						
1	01	2011.02.103.AA	State Legislative Assembly Secretariat	3,652.15	3,483.35	163.95
2	03	2014.00.103.AA	Establishment of Special Courts for exclusive trial of Central Bureau of Investigation cases	895.18	821.28	66.09
3		2014.00.106.AA	Presidency Small Causes Courts	1,330.31	1,254.38	56.33
4		2014.00.107.AA	Regular Establishments	2,400.14	2,318.31	228.00
5	06	2403.00.101.AC	Institute of Veterinary Preventive Medicine, Ranipet	1,201.81	1130.99	73.26
6		2403.00.101.LD	Implementation of Bio Medical Waste management in veterinary Institution.	0.01	0.00	749.99
7		2403.00.102.AR	Cattle Breeding Units	2,967.07	2,848.20	219.15
8		2415.03.277.AA	Grants to Tamil Nadu Veterinary and Animal Sciences University	27,519.37	21,252.21	643.59
9	07	2405.00.101.UC	National Agriculture Development Programme (NADP-RKVY) - Fisheries Department	185.34	147.96	59.81
10	09	2225.04.001.AC	District Staff - Minorities Welfare Department	631.05	613.23	173.55
11	17	2852.08.202.AP	Commissionerate of Textiles	1,314.85	1,266.69	170.01
12	19	2210.05.105.AL	Improvements of Medical Colleges	59,673.08	56,903.34	264.66
13		2210.06.107.AD	Public Health Laboratory, King Institute at Guindy	2,489.92	2,457.05	700.02
14	21	3054.03.337.AC	Establishment for Land Acquisition under Chennai - Kanyakumari Industrial Corridor Project	1,442.00	1,280.30	100.00
15		3054.04.337.AA	Major District Roads - Road Maintenance (Core Segment)	12,613.54	12,387.67	50.00
16	22	2055.00.109.AA	District Police	4,52,715.95	4,24,316.14	75.12
17	24	2056.00.102.AA	Jails (other than Approved Schools)	3,169.51	3,134.28	100.00
18	28	2220.60.110.AC	Printing and Publication of Tamil Arasu	780.66	692.55	180.55
19	33	2202.03.103.AE	Law Colleges	4,687.67	4,495.83	135.56
20	35	2052.00.090.AT	Human Resources Management Department	2,205.89	2,119.65	184.97
21		2052.00.090.AT	Human Resources Management Department	2,205.89	2,119.65	184.97
22	36	3475.00.800.JI	Awareness Building, Capacity Building, Evaluation, Documentation and Awards for Innovation	500.00	27.57	250.00
23	37	2039.00.001.AA	Headquarters Establishment - Commissioner of Prohibition and Excise Department	13,068.25	11,845.91	299.72
24	38	2015.00.103.AA	Legislative Assembly Constituencies	14,926.08	14,352.56	1,465.64
25		2015.00.108.AA	Scheme of Issue of Photo Identity Cards to Voters	1,250.20	931.22	769.29
26		2052.00.090.AA	Chief Secretariat	4,382.31	3,983.67	107.99
27		2052.00.090.AM	Charges Common to all Civil Secretariat	2,258.97	2,011.35	448.27
28	39	2059.80.001.BH	Executive Engineers - Special Divisions	11,416.29	11,191.97	866.26

State Finances Audit Report, Tamil Nadu for the year ended March 2023

(₹ in lakh)

SL No.	Grant No.	Head of Account	Nomenclature	Original Provision	Actual Expenditure	Supplementary Provision
29	43	2059.01.053.AR	Buildings - Schools (Administered by Chief Engineer (Buildings))	15,000.00	14,840.32	8,619.50
30	45	2235.02.103.BP	Managerial Training for Field and Executive Staff	39.50	16.13	51.04
31	46	2202.03.102.AI	Tamil University, Thanjavur	2,893.37	2,801.25	95.26
32		2202.05.001.AA	Directorate of Tamil Development	1,385.18	1,329.81	97.36
33		2202.05.102.AG	Grants to Madurai Ulaga Tamil Sangam	145.75	145.00	61.64
34	54	2406.01.001.AB	District Establishment	28,265.54	25,965.72	332.27
35		2406.01.001.AA	General Direction	3,217.48	3,190.49	113.25
36		2406.01.101.JF	DGPS Survey of notified Forest Areas of Tamil Nadu	517.00	18.84	101.20
(B) Capital (Voted)						
37	05	4401.00.103.UA	National Agriculture Development Programme (NADP/RKVY)- Agriculture Department	4,650.00	1,932.71	745.96
38	06	4403.00.105.AA	Construction of Buildings	0.01	0.00	57.63
39	09	4225.03.277.JZ	Construction of Buildings for Most Backward Classes and Denotified Communities Students	1,260.00	1,248.23	742.50
40	20	4202.01.203.JB	Buildings - Executed by Technical Education Wing	24,778.43	15,433.89	300.02
41	21	5054.03.101.JG	Construction of over and under bridges in lieu of Existing level crossings	13,231.33	6,903.94	732.02
42		5054.04.800.JK	Acquisition of Lands for Bye Passes	17,983.76	2,997.46	749.01
43		5054.80.800.JT	Construction of Railway Over Bridges /Railway Under Bridges	26,804.16	18,492.23	4,100.02
44	24	4070.00.800.KE	Construction of Buildings for Prison Department	509.89	136.62	390.10
45	29	4202.04.800.KH	Repairs, Renovation and Maintenance of Monuments etc., of Archaeological Sites	1,649.23	79.77	63.36
46	32	4250.00.203.JG	Development of I.T.I.s - Land and Buildings	64,046.70	56,499.23	500.02
47	34	4215.01.101.PK	Setting up of 400 MLD Capacity Sea water Reverse Osmosis (SWRO) Desalination plant at perur, Chennai	15,615.00	13,291.81	7,806.87
48	39	4059.01.051.JC	Land Revenue	28,415.85	26,122.08	2,575.01
49		4059.01.051.JJ	Public Works	18,111.17	8,934.67	250.01
50		4059.01.051.JG	Administration of Justice	10,559.06	4941.43	3,959.12
51		4059.01.051.AR	Transport Department	5,075.34	3,989.68	200.00
52		4059.01.051.JN	Commercial Taxes	3,619.80	3,224.65	285.01
53		40	4700.01.800.CA	Canals	1,12,662.72	61,915.64	200.00
54	4700.01.800.FA		Barrage	9,772.71	6,007.26	50.00
55	4700.02.800.CB		Canals-NABARD assistance	7,991.40	7,403.66	1,000.00
56	4700.05.800.CA		Canals	28,412.00	23,511.54	99.37
57	4700.05.800.FB		Barrage - NABARD Assistance	1,385.67	1,216.05	324.00
58	4701.01.800.DB		WEIR - NABARD Assistance	4,609.00	3,117.87	500.00
59	4702.00.101.AF		Parambikulam-Aliyar Basin Canal	125.99	125.77	194.91
Total				10,84,616.53	9,05,221.08	44,083.21

(b) Excess Supplementary provision (₹ 10 crore or more in each scheme)

(₹ in lakh)

Sl. No.	GRNT	Classification	Nomenclature	Original	Supplementary	Actual Expenditure	Excess supplementary provision
Revenue – Charged							
1.	03	2014.00.102.AA	Judges and Registrars	22,791.13	5,035.19	26,812.47	(-) 1,013.85
Revenue - Voted							
2.	03	2014.00.108.AA	Regular Establishments	22,237.30	2,552.56	23,691.55	(-) 1,098.31
3.	03	2014.00.105.AB	Mofussil, Civil and Sessions Courts - Regular Establishments	48,785.41	10,306.92	58,041.88	(-) 1,050.45
4.	06	2403.00.103.AK	Establishment of Native Chicken breeding farm, Hatchery unit and Feed Mill at Livestock Farm, Chettinad.	0.00	1,381.92	130.43	(-) 1,251.49
5.	13	3456.00.103.AE	Social safety Net - Food Security - PDS Support	7,50,000.00	6,06,905.18	13,27,725.18	(-) 29,180.00
6.	17	2235.60.200.JK	Free distribution of Handloom Cloth to the People Below Poverty Line	36,747.25	22,857.55	57,466.90	(-) 2,137.90
7.	17	2235.60.789.JS	Free Distribution of Handloom Cloth to the People Below Poverty line under Special Component Plan	12,088.08	8,840.31	19,019.76	(-) 1,908.63
8.	20	2202.03.102.AC	Madurai Kamaraj University	5,400.01	5,320.00	6,695.67	(-) 4,024.34
9.	20	2202.03.104.AA	Grants to Private colleges (Arts and Oriental colleges)	1,62,955.32	7,968.08	1,67,339.53	(-) 3,583.87
10.	20	2203.00.112.AA	Engineering Colleges	7,945.91	2,150.40	8,800.04	(-) 1,296.27
11.	24	2056.00.101.AA	Jails (other than Sub-Jails)	24,325.03	2,890.73	25,756.87	(-) 1,458.89
12.	28	2220.60.106.AM	Social Media Campaign.	27.71	2,505.00	931.87	(-) 1,600.84
13.	41	2235.60.102.JE	Destitute Widows Pension	54,219.67	3,625.65	54,742.45	(-) 3,102.87
14.	41	2235.60.102.JB	Social Security Net - Pension for the Differently abled	34,686.85	8,259.34	40,513.74	(-) 2,432.45
15.	41	223560102UC	Indira Gandhi National Destitute Widow Pension Scheme	25,076.66	3,498.49	27,320.93	(-) 1,254.22
16.	45	2236.02.102.UW	Feeding to children in the Age group of 5-9 under Puratchi Thalaivar MGR Nutritious Meal Programme - payment of cost to Tamil Nadu Civil Supplies Corporation for supply of food articles	0.00	5,947.39	4,480.16	(-) 1,467.23
17.	51	2245.80.800.AA	Assistance for undertaking immediate relief works in connection with Flood / Fire / Drought	0.07	8,929.86	7,232.10	(-) 1,697.83
18.	51	2245.02.114.AA	Subsidy to Small and Marginal Farmers for Agricultural Inputs due to Flood	0.01	18,769.82	17,210.71	(-) 1,559.12

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(₹ in lakh)

Sl. No.	GRNT	Classification	Nomenclature	Original	Supplementary	Actual Expenditure	Excess supplementary provision
19.	52	2235.02.101.CD	Maintenance Allowance to the Severely affected Differently Abled Persons	45,000.00	4,295.60	48,051.23	(-) 1,244.37
Capital - Voted							
20.	19	4210.01.200.PA	Civil Works towards Tamil Nadu Urban Health Care Project	21,650.23	13,736.25	22,051.56	(-) 13,334.92
21.	19	4210.03.105.UF	Establishment of Government Medical College with existing District / Referral Hospital. - State Share	43,198.93	18,706.93	54,059.95	(-) 7,845.91
22.	19	4210.01.200.PC	Tamil Nadu Health Systems Reforms Project	0.01	2,897.87	1,463.58	(-) 1,434.30
23.	21	5054.80.800.JJ	Construction of over and under bridges in lieu of Existing level crossings	14,963.29	6,616.48	18,932.49	(-) 2,647.28
24.	29	4202.04.106.KE	Construction of a New Museum to Display Unearthed Antiques found in Excavation work at Archaeological Site station of Archaeological Sites under State Infrastructure and Amenities Fund	0.00	1,800.00	41.46	(-) 1,758.54
25.	29	4202.04.101.JE	Buildings - Art and Culture - (Administered by Chief Engineer (Buildings))	783.91	1,526.01	1,177.30	(-) 1,132.62
26.	29	4202.04.106.KC	Construction of a New Museum to Display Unearthed Antiques found in Excavation work at Archaeological Sites	500.00	1,551.80	1,050.34	(-) 1,001.46
27.	39	4220.60.101.AC	Buildings	456.90	5,456.70	4,878.39	(-) 1,035.21
28.	40	4700.01.800.DA	Weir	748.55	2,944.69	2,059.04	(-) 1,634.20
29.	40	4700.03.800.FB	Barrage - NABARD assistance	200.00	4,750.00	3,944.14	(-) 1,005.86
30.	44	6851.00.102.AH	SIDBI Funded Cluster Development Programme	0.01	12,801.99	8,088.66	(-) 4,713.34
Total				13,34,788.24	8,04,828.71	20,39,710.36	(-) 99,906.59

Appendix 3.3
(Reference: Paragraph 3.5.1.4)

Cases where Supplementary provision (₹ 50 lakh or more in each scheme) is inadequate
(₹ in crore)

SI No.	Grant No	Head of Account	Original Provision	Supplementary provision	Actual Expenditure
(A) Revenue (Voted)					
1.	03	2014.00.101.AA	29.99	4.39	36.51
2.	03	2014.00.101.AC	35.59	1.31	38.36
3.	03	2014.00.101.AE	39.74	5.63	47.86
4.	03	2014.00.101.AC	10.11	1.68	12.02
5.	03	2014.00.801.AL	7.61	0.77	8.43
6.	05	2401.00.101.BB	3.30	1.30	7.33
7.	05	2401.00.801.AV	5,157.57	2,344.68	7,857.76
8.	06	2403.00.101.AA	499.34	17.65	541.98
9.	06	2403.00.101.KR	6.60	4.63	11.97
10.	06	2403.00.101.AA	3.58	0.69	4.41
11.	07	2405.00.101.UH	0.00	5.84	25.50
12.	11	2030.03.001.AD	52.06	16.33	68.57
13.	11	2030.02.101.AA	37.96	12.08	59.13
14.	13	2070.00.801.BJ	2.74	1.02	4.05
15.	14	2801.80.101.AH	3,620.02	738.91	5,246.84
16.	16	2075.00.791.AE	330.00	590.75	970.18
17.	17	2851.00.101.AB	7.70	2.85	10.89
18.	17	2851.00.101.AA	0.00	2.00	6.00
19.	18	2851.00.101.AJ	75.00	20.21	95.64
20.	18	2851.00.101.JP	0.00	1.15	1.30
21.	18	2851.00.791.JA	2.00	0.60	2.86
22.	19	2210.05.101.KE	65.21	24.23	198.26
23.	19	2210.01.111.CQ	280.16	20.08	306.43
24.	19	2210.01.111.PD	5.28	1.22	19.24
25.	19	2210.01.111.PE	70.71	5.24	76.73
26.	19	2210.06.791.UA	0.00	14.68	29.36
27.	19	2210.06.791.UB	0.00	9.79	19.57
28.	19	2210.06.791.UA	0.00	0.80	1.60
29.	19	2210.06.791.UB	0.00	0.53	1.07
30.	19	2210.06.801.UB	0.00	57.86	115.72
31.	19	2210.06.801.UC	0.00	38.57	77.15
32.	20	2202.03.101.AB	428.04	105.50	542.99
33.	20	2202.03.101.AE	21.45	20.47	42.18
34.	21	3054.01.001.AC	37.08	3.98	41.61
35.	21	3054.80.001.AE	134.86	24.87	160.53
(A) Revenue (Voted)					
36.	21	3054.80.001.AA	31.64	0.90	38.65
37.	22	2055.00.801.AE	0.50	19.02	37.35
38.	24	2056.00.101.SB	0.00	3.00	3.08
39.	28	2220.01.101.AE	0.27	0.54	1.83
40.	28	2220.60.101.AI	31.80	9.72	43.24
41.	29	2205.00.101.AO	14.03	0.84	15.38

(₹ in crore)

Sl No.	Grant No	Head of Account	Original Provision	Supplementary provision	Actual Expenditure
42.	32	2230.02.001.AA	5.62	1.28	8.23
43.	32	2230.02.101.AA	34.21	2.32	37.94
44.	34	3604.00.191.AN	0.00	404.17	767.37
45.	35	2062.00.101.AA	78.21	1.52	80.74
46.	36	2052.00.091.BA	4.99	1.75	6.92
47.	36	3454.02.111.AE	32.25	2.48	34.99
48.	38	2070.00.111.AB	23.11	20.05	48.64
49.	39	2216.05.051.AD	9.08	13.53	23.64
50.	40	2701.80.001.PA	0.00	0.94	3.52
51.	42	2202.01.101.AE	0.00	357.60	800.00
52.	43	2202.02.101.KT	125.00	14.95	210.04
53.	43	2202.02.101.KV	0.00	10.30	21.50
54.	45	2236.02.101.UU	0.00	21.52	38.41
55.	47	2250.00.101.AY	0.00	1.82	3.25
56.	48	2235.02.191.AC	1,520.00	1,183.99	2,728.79
57.	49	2204.00.101.AF	54.15	1.28	55.99
58.	49	2204.00.101.AN	28.77	1.05	31.18
59.	49	2204.00.101.AR	7.48	34.79	42.34
60.	51	2245.02.101.AE	0.00	0.55	0.80
61.	51	2245.02.101.AF	0.00	4.52	4.75
62.	51	2245.02.111.AB	0.00	9.66	10.09
63.	51	2245.02.111.AB	0.00	3.99	4.14
64.	51	2245.80.801.AH	0.00	55.69	62.50
65.	51	2245.02.801.BI	0.00	2.79	2.93
66.	52	2235.02.101.CO	23.73	6.18	30.00
67.	54	2406.01.001.AE	2.41	0.75	3.17
68.	54	2406.01.101.AS	0.00	5.56	7.03
(A) Revenue (Charged)					
69.	22	2235.60.201.CI	3.42	2.62	6.55
70.	56	2049.04.101.CB	0.00	2.05	2.67
71.	56	2049.04.101.CC	0.00	2.10	2.71
(B) Capital (Voted)					
72.	06	4403.00.101.JA	9.00	8.95	38.43
73.	07	4405.00.101.JE	300.00	6.94	334.64
74.	09	4225.03.271.KE	14.43	13.72	29.11
75.	09	4225.03.271.UB	0.00	5.85	7.41
76.	09	4225.03.271.UC	0.77	5.26	6.17
77.	19	4210.03.101.UE	9.80	6.33	17.42

(₹ in crore)

SI No.	Grant No	Head of Account	Original Provision	Supplementary provision	Actual Expenditure
78.	21	5054.03.331.JK	126.76	227.16	864.42
79.	39	4059.60.051.UB	21.14	35.00	174.75
80.	39	4059.60.051.UC	18.43	26.00	113.00
81.	39	4210.01.111.JA	132.52	98.52	238.35
82.	40	4700.05.801.AA	9.97	1.00	27.77
83.	40	4700.01.801.BB	1.14	10.00	51.06
84.	40	4701.01.801.CA	82.07	0.97	138.52
85.	40	4700.04.801.DB	2.26	2.52	16.32
86.	40	4701.01.801.EA	0.00	4.69	4.76
87.	48	5055.00.191.KE	0.00	759.61	1,031.31
88.	54	4406.01.101.PI	0.00	76.33	99.12
89.	54	4406.02.111.JI	0.00	2.48	4.56
(C) Loan (Voted)					
90.	17	6860.01.101.AH	1.00	1.50	2.90
91.	26	7610.00.201.BS	140.00	44.22	188.35
92.	34	6217.60.191.PN	0.00	66.60	100.00
Total			13,863.66	7,711.76	25,398.76

Appendix 3.4

(Reference: Paragraph 3.5.1.5)

Excessive/Insufficient re-appropriation of funds

(₹ in crore)

Sl No	Grant No.	Grant Description	Head of Account	Provisions				Actual Expenditure	Savings(-) / Excess (+)
				Original	Supplementary	Re-appropriation	FMA (O+S+R)		
Savings occurred under the following									
1	03	Administration of Justice	2014.00.102.AA	227.91	50.35	(-) 7.34	270.92	268.12	(-) 2.79
2	04	Adi Dravidiar and Tribal Welfare Department	2225.01.277.AA	598.97	0.00	(-) 53.24	545.73	543.56	(-) 2.17
3	19	Health and Family Welfare Department	2210.01.110.AB	581.00	0.13	(-) 14.26	566.87	563.46	(-) 3.41
4	19	Health and Family Welfare Department	2210.01.110.CM	66.13	0.00	(-) 9.03	57.11	54.96	(-) 2.15
5	19	Health and Family Welfare Department	2210.03.103.BI	981.40	0.00	(-) 114.77	866.63	864.48	(-) 2.15
6	19	Health and Family Welfare Department	2210.05.105.AL	596.73	2.65	(-) 27.86	571.52	569.03	(-) 2.48
7	19	Health and Family Welfare Department	2235.60.200.KG	579.62	0.00	(-) 85.76	493.86	490.24	(-) 3.62
8	20	Higher Education Department	2203.00.108.AA	50.74	0.00	(-) 4.23	46.51	42.90	(-) 3.60
9	21	Highways and Minor Ports Department	5054.80.800.JE	319.44	0.00	37.40	356.84	285.64	(-) 71.20
10	22	Police (Home, Prohibition and Excise Department)	2055.00.104.AA	757.13	0.00	(-) 85.38	671.75	667.52	(-) 4.23
11	22	Police (Home, Prohibition and Excise Department)	2055.00.108.AB	1,405.83	0.25	(-) 266.57	1,139.51	1,136.63	(-) 2.88
12	22	Police (Home, Prohibition and Excise Department)	2055.00.109.AA	4,527.16	0.75	(-) 270.14	4,257.78	4,243.16	(-) 14.61
13	22	Police (Home, Prohibition and Excise Department)	2055.00.109.AL	897.96	0.00	351.84	1249.80	1247.72	(-) 2.08
14	22	Police (Home, Prohibition and Excise Department)	2055.00.797.AA	14.38	0.00	4.05	18.42	13.74	(-) 4.69

(₹ in crore)

Sl No	Grant	Description	Head of Account	Provisions				Actual Expenditure	Savings(-) / Excess (+)
				Original	Supplementary	Re-appropriation	FMA (O+S+R)		
15	34	Municipal Administration and Water Supply Department	3604.00.191.AA	1,756.00	0.00	(-) 627.14	1,128.86	1,123.86	(-) 5.00
16	34	Municipal Administration and Water Supply Department	3604.00.191.AN	0.00	404.17	365.20	769.37	767.37	(-) 2.00
17	39	Buildings (Public Works Department)	4210.01.051.SA	0.00	4.79	(-) 0.02	4.77	0.16	(-) 4.61
18	39	Buildings (Public Works Department)	4215.01.800.JW	9.32	0.00	2.05	11.37	0.54	(-) 10.83
19	39	Buildings (Public Works Department)	4216.80.800.JU	11.05	0.00	2.43	13.48	6.14	(-) 7.34
20	40	Water Resources Department	2701.80.001.AF	300.74	0.00	(-) 11.78	288.96	285.22	(-) 3.74
21	40	Water Resources Department	2701.80.052.AC	2.33	0.00	0.20	2.53	0.00	(-) 2.53
22	40	Water Resources Department	2701.80.800.AA	1,436.97	0.00	(-) 116.68	1,320.29	0.00	(-) 1,320.29
23	40	Water Resources Department	2701.80.800.AC	161.86	0.00	(-) 31.23	130.63	0.00	(-) 130.63
24	40	Water Resources Department	2711.01.800.AC	190.84	0.00	(-) 11.87	178.97	0.00	(-) 178.97
25	40	Water Resources Department	4700.80.800.PW	203.07	0.00	(-) 32.64	170.43	124.69	(-) 45.74
26	40	Water Resources Department	4702.00.800.JW	11.59	0.00	5.37	16.97	6.57	(-) 10.40
27	40	Water Resources Department	4711.01.800.JD	3.87	0.00	27.67	31.55	28.03	(-) 3.52
28	41	Revenue and Disaster Management Department	2235.60.102.JB	346.87	82.59	(-) 17.27	412.19	405.14	(-) 7.05
29	41	Revenue and Disaster Management Department	2235.60.102.JE	542.20	36.26	(-) 21.38	557.07	547.42	(-) 9.65
30	41	Revenue and Disaster Management Department	2235.60.102.UA	630.68	0.00	(-) 126.36	504.31	502.29	(-) 2.02
31	41	Revenue and Disaster Management Department	2235.60.102.UD	905.68	0.00	(-) 10.53	895.15	871.34	(-) 23.81
32	41	Revenue and Disaster Management Department	2235.60.102.UF	400.79	0.00	(-) 63.07	337.72	330.95	(-) 6.78
33	41	Revenue and Disaster Management Department	2235.60.200.KX	345.86	0.00	(-) 79.63	266.24	259.96	(-) 6.28

State Finances Audit Report, Tamil Nadu for the year ended March 2023

(₹ in crore)

Sl No	Grant	Description	Head of Account	Provisions				Actual Expenditure	Savings(-) / Excess (+)
				Original	Supplementary	Re-appropriation	FMA (O+S+R)		
34	41	Revenue and Disaster Management Department	2235.60.789.JF	90.31	0.00	18.02	108.33	106.24	(-) 2.09
35	41	Revenue and Disaster Management Department	2235.60.789.JT	155.24	0.00	8.71	163.95	161.02	(-) 2.93
36	41	Revenue and Disaster Management Department	2235.60.793.UE	293.84	0.00	(-) 7.15	286.68	276.87	(-) 9.82
37	41	Revenue and Disaster Management Department	2235.60.793.UG	127.20	0.00	(-) 18.07	109.13	106.86	(-) 2.27
38	43	School Education Department	2202.01.101.AC	7,952.76	0.00	(-) 400.21	7,552.56	7,548.36	(-) 4.19
39	43	School Education Department	2202.02.101.AB	0.00	0.00	9.19	9.19	0.62	(-) 8.57
40	43	School Education Department	2202.02.109.AA	8,891.80	0.00	(-) 70.83	8,820.97	8,815.23	(-) 5.74
41	43	School Education Department	2202.02.110.AA	3,169.28	0.00	609.33	3,778.61	3,772.88	(-) 5.73
42	45	Social Welfare and Women Empowerment Department	2236.02.101.JN	1,087.04	0.00	(-) 86.02	1,001.01	998.58	(-) 2.43
43	45	Social Welfare and Women Empowerment Department	2236.02.101.SF	531.00	0.00	(-) 83.81	447.19	444.79	(-) 2.40
44	45	Social Welfare and Women Empowerment Department	2236.02.102.KL	781.73	0.00	(-) 106.50	675.23	655.34	(-) 19.89
45	45	Social Welfare and Women Empowerment Department	2236.02.102.KN	299.67	0.00	(-) 11.59	288.08	266.70	(-) 21.38
46	45	Social Welfare and Women Empowerment Department	2236.02.789.JN	22.55	0.00	(-) 14.14	8.40	4.99	(-) 3.42
47	45	Social Welfare and Women Empowerment Department	2236.02.789.JO	34.81	0.00	(-) 11.06	23.75	12.41	(-) 11.34
48	47	Hindu Religious and Charitable Endowments (Tamil Development, Religious Endowments and Information Department)	2250.00.102.AC	0.00	0.00	2.01	2.01	0.00	(-) 2.01
49	51	Relief on account of Natural Calamities	2245.02.800.BI	0.00	2.79	2.97	5.76	2.93	(-) 2.83

(₹ in crore)

Sl No	Grant	Description	Head of Account	Provisions				Actual Expenditure	Savings(-) / Excess (+)
				Original	Supplementary	Re-appropriation	FMA (O+S+R)		
50	56	Debt Charges (Charged Appropriation)	2049.03.104.AM	55.91	0.00	1.74	57.65	53.20	(-) 4.45
Total				42,357.27	584.73	(-) 1,449.37	41,492.63	39,477.89	(-) 2,014.74
Excess occurred under the following									
1	05	Agriculture and Farmers Welfare Department	2401.00.109.AK	286.40	0.00	9.35	295.74	299.80	4.05
2	05	Agriculture and Farmers Welfare Department	2408.01.103.UA	0.00	0.00	0.00	0.00	2.46	2.46
3	21	Highways and Minor Ports Department	5054.80.800.JF	20.71	0.00	(-) 1.74	18.97	29.96	10.99
4	22	Police (Home, Prohibition and Excise Department)	2055.00.800.AL	8.58	0.00	6.63	15.21	21.97	6.76
5	34	Municipal Administration and Water Supply Department	2217.05.191.AJ	0.00	0.00	0.00	0.00	56.00	56.00
6	34	Municipal Administration and Water Supply Department	3604.00.192.SD	160.95	0.00	(-) 160.95	0.00	80.48	80.48
7	39	Buildings (Public Works Department)	4059.01.800.AA	19.74	0.00	4.35	24.09	61.76	37.67
8	39	Buildings (Public Works Department)	4202.04.800.JW	24.39	0.00	5.38	29.77	43.52	13.75
9	39	Buildings (Public Works Department)	4210.80.800.JA	31.75	0.00	7.00	38.75	81.67	42.92
10	39	Buildings (Public Works Department)	4210.80.800.UW	0.18	0.00	0.04	0.21	28.15	27.93
11	39	Buildings (Public Works Department)	4220.60.800.AA	1.69	0.00	0.37	2.07	5.70	3.64
12	39	Buildings (Public Works Department)	4225.03.800.JA	3.36	0.00	0.74	4.10	6.76	2.66
13	39	Buildings (Public Works Department)	4403.00.800.JA	9.43	0.00	2.08	11.51	15.13	3.62
14	40	Water Resources Department	4701.80.800.JJ	18.81	0.00	(-) 0.70	18.11	21.40	3.29
15	40	Water Resources Department	4702.00.101.UZ	0.00	0.00	10.61	10.62	16.28	5.66
16	41	Revenue and Disaster Management Department	2235.60.793.UC	80.51	0.00	(-) 23.15	57.36	59.62	2.26
17	45	Social Welfare and Women Empowerment Department	2236.02.101.UK	257.11	0.00	24.56	281.67	296.85	15.18

State Finances Audit Report, Tamil Nadu for the year ended March 2023

(₹ in crore)

Sl No	Grant	Description	Head of Account	Provisions				Actual Expenditure	Savings(-) / Excess (+)
				Original	Supplementary	Re-appropriation	FMA (O+S+R)		
18	45	Social Welfare and Women Empowerment Department	2236.02.102.UM	0.00	0.00	10.11	10.11	18.69	8.58
19	45	Social Welfare and Women Empowerment Department	2236.02.102.UN	0.00	0.00	6.83	6.83	12.59	5.76
20	45	Social Welfare and Women Empowerment Department	2236.02.789.UH	0.00	0.00	5.40	5.40	7.46	2.05
21	45	Social Welfare and Women Empowerment Department	2236.02.789.UJ	0.00	0.00	3.68	3.68	10.46	6.78
22	45	Social Welfare and Women Empowerment Department	2236.02.789.UK	0.00	0.00	2.28	2.28	6.84	4.56
23	56	Debt Charges (Charged Appropriation)	2049.01.101.LA	30,547.29	0.00	4,076.06	34,623.35	34,630.35	7.00
24	56	Debt Charges (Charged Appropriation)	2049.01.305.AG	0.00	0.00	822.17	822.17	882.08	59.91
25	56	Debt Charges (Charged Appropriation)	2049.03.104.AJ	32.10	0.00	(-) 14.08	18.02	31.10	13.08
Total				31,503.01	0.00	4,797.03	36,300.04	36,727.08	427.04

Appendix 3.5
(Reference: Paragraph 3.5.1.5)
Injudicious re-appropriations-Unnecessary provision by re-appropriation
(₹ in lakh)

Sl No	Grant	Head of Account	Original	Supple- mentary	Re- appropriation	Final Modified Appropriation	Expenditure
(A) Revenue (Voted)							
1	05	2401.00.119.AG	2,672.78	0.00	85.35	2,758.13	2,572.28
2	05	2435.01.102.AA	438.33	0.00	1.23	439.56	436.25
3	19	2210.02.001.JB	20.73	0.00	0.17	20.90	20.64
4	22	2055.00.797.AA	1,437.70	0.01	404.76	1,842.47	1,373.50
5	36	2551.01.137.JA	250.03	0.00	4.34	254.37	245.02
6	38	2070.00.115.AC	205.81	0.01	0.10	205.92	203.68
7	39	4215.01.800.JW	931.66	0.01	205.33	1,137.00	54.36
8	40	2701.03.101.AY	4.76	0.01	39.93	44.70	0.00
9	40	2702.02.001.AA	417.71	0.00	45.20	462.91	415.12
10	45	2236.02.102.KP	3,248.43	0.00	23.22	3,271.65	3,202.47
11	46	2202.05.102.AK	62.32	0.01	3.75	66.08	61.88
12	51	2245.02.101.AB	0.08	286.38	0.34	286.80	286.35
13	54	2415.06.004.AA	30.01	213.00	0.39	243.4	242.06
(A) Revenue (Charged)							
14	56	2049.03.104.AM	5,590.80	0.01	174.28	5,765.09	5,320.04
15	56	2049.03.111.AF	143.00	0.00	0.72	143.72	117.01
16	56	2049.04.101.CD	0.00	117.17	117.13	234.30	117.14
17	56	2049.60.101.AB	1.45	0.00	0.01	1.46	1.39
Total			15,455.60	616.61	1,106.25	17,178.46	14,669.19

Appendix 3.6
(Reference: Paragraph 3.5.1.5)
Provision more than ₹ 100 crore withdrawn by re-appropriation and with 'NIL'
Expenditure

(₹ in crore)

Sl No	Grant No	Head of Account	Description	Original	Supple- mentary	Re- appropriation	Actual Expenditure
A-Revenue(-) Voted							
1	04	2225.01.277.KM	Educational Concessions	878.59	0.00	(-) 878.59	0.00
2	04	2225.01.277.SA	Educational Concessions	930.81	0.00	(-) 930.81	0.00
3	14	2810.00.800.AB	Solar Energy Produced by Farmers' under KUSUM Scheme	100.00	0.00	(-) 100.00	0.00
4	26	2216.02.190.JU	Providing basic amenities for resettlement and re-habilitation of flood affected slum dwellers on the river margins	200.00	0.00	(-) 200.00	0.00
5	27	2851.00.102.DG	Export Promotion Fund	100.00	0.00	(-) 100.00	0.00
6	32	2230.03.800.JB	Grants to Tamil Nadu Skill Development Corporation	117.00	0.00	(-) 117.00	0.00
7	34	2217.05.191.UG	Implementation of Swacch Bharat Mission in Corporations / Municipalities - State Share	168.00	0.00	(-) 168.00	0.00
8	34	2217.05.800.UB	Implementation of Swacch Bharat Mission in Corporations / Municipalities	210.00	0.00	(-) 210.00	0.00
9	34	2217.05.800.UE	Implementation of Swacch Bharat Mission in Town Panchayats	100.80	0.00	(-) 100.80	0.00
10	34	3604.00.191.AC	Contribution to the Operational and Maintenance Gap filling fund	109.75	0.00	(-) 109.75	0.00
11	34	3604.00.191.AE	Capital Grant Fund	329.25	0.00	(-) 329.25	0.00
12	34	3604.00.191.SF	Solid Waste Management and Sanitation Grants to Million Plus Cities as per the recommendation of 15th Finance Commission - Municipal Corporations.	313.00	0.00	(-) 313.00	0.00
13	34	3604.00.192.AH	Capital Grant Fund	238.71	0.00	(-) 238.71	0.00
14	42	3604.00.200.BP	Capital Grant Fund for Rural Local Bodies	1,451.68	0.00	(-) 1,451.68	0.00
15	42	3604.00.200.BQ	Pooled Fund Deficit - Rural Local Bodies	725.84	0.00	(-) 725.84	0.00
A-Revenue-Charged							
16	56	2049.01.101.AC	Lumpsum provision for the New Loans to be floated during next Financial Year	1,575.00	0.00	(-) 1,575.00	0.00
B-Capital-Voted							
17	14	4801.05.190.AA	Share Capital -Assistance to TANTRANSO for Chennai-Kanyakumari Industrial Corridor(CKIC) Project	475.00	0.00	(-) 475.00	0.00
18	16	4070.00.800.KF	Transfer to Tamil Nadu Infrastructure Development Fund	500.00	0.00	(-) 500.00	0.00
19	16	5475.00.115.PA	First Loss Catalytic Capital for Investments into Tamil Nadu Infrastructure Fund under TNIPP Phase-2	138.30	0.00	(-) 138.30	0.00

(₹ in crore)

Sl No	Grant No	Head of Account	Description	Original	Supple- mentary	Re- appropriation	Actual Expenditure
20	21	5054.80.800.KN	Development of Northern Port Access Road Project	248.50	0.00	(-) 248.50	0.00
21	34	4217.03.800.UA	Implementation of Smart Cities Programme	935.00	0.00	(-) 935.00	0.00
22	34	4217.60.800.UA	Atal Mission for Rejuvenation and Urban Transformation (AMRUT)	870.00	0.00	(-) 870.00	0.00
23	42	4215.01.102.UB	Jal Jeevan Mission (Erstwhile National Rural Drinking Water Programme)	1,152.00	0.00	(-) 1,152.00	0.00
24	42	4215.01.793.UB	Jal Jeevan Mission (Erstwhile National Rural Drinking Water Programme)	594.00	0.00	(-) 594.00	0.00
Total				12,461.23	0.00	(-) 12,461.23	0.00

(Source: Detailed Appropriation Accounts for the year 2022-23)

Appendix 3.7
(Reference: Paragraphs 3.5.1.5 and 4.2)

Withdrawal of entire Provision towards interest liability under Major Head '8342'
(in ₹)

Sl No	Head of Account	Nomenclature	Original	Supplementary	Re-appropriation	Final Modified Appropriation	Expenditure
1	2049.60.101.BG	Interest on Deposits of State Agricultural Marketing Board	30,00,000	0.00	(-) 30,00,000	0.00	0.00
2	2049.60.101.BK	Interest on Deposits of Dharmapuri Market Committee	7,00,000	0.00	(-) 7,00,000	0.00	0.00
3	2049.60.101.BL	Interest on Deposits of Kanyakumari Market Committee	50,00,000	0.00	(-) 50,00,000	0.00	0.00
4	2049.60.101.BM	Interest on Deposits of Salem Market Committee	32,35,000	0.00	(-) 32,35,000	0.00	0.00
5	2049.60.101.DB	Interest on Deposits of Anna University, Chennai	8,28,46,000	0.00	(-) 8,28,46,000	0.00	0.00
6	2049.60.101.DC	Interest on Deposits of Tamil Nadu Agricultural University	15,12,88,000	0.00	(-) 15,12,88,000	0.00	0.00
7	2049.60.101.DU	Deposits of State Transport Corporation Employees' Post Retirement Benefit Fund	1,20,40,000	0.00	(-) 1,20,40,000	0.00	0.00
8	2049.60.101.EP	Interest on Deposits of Thiruvalluvar University	8,00,000	0.00	(-) 8,00,000	0.00	0.00
9	2049.60.101.EY	Interest on Deposits of Tamil Nadu State Transport Corporation Employees Pension Fund Trust	3,20,00,000	0.00	(-) 3,20,00,000	0.00	0.00
Total			29,09,09,000	0.00	-29,09,09,000	0.00	0.00

(Source: Detailed Appropriation Accounts for the year 2022-23)

Appendix 3.8
(Reference: Paragraph 3.5.1.5)

Expenditure incurred without Final Modified Appropriation

(in ₹)

SI No	Grant No. & Department	Head of Account & Description	Original	Supplementary	Re-appropriation	FMA	Expenditure
Revenue (Voted)							
1	04- Adi Dravidiar and Tribal Welfare Department	2225.02.277.SA (V) Government of India Post-Matric Scholarships	34,83,12,000	0	(-) 34,83,12,000	0	50,630
2	05- Agriculture and Farmers Welfare Department	2401.00.108.UD (V) Production and Distribution of dwarf and tall hybrid coconut seedlings	1,68,00,000	0	(-) 1,68,00,000	0	1,43,99,150
3	05- Agriculture and Farmers Welfare Department	2408.01.103.AD (V) Implementation of Scheme of Pradhan Mantri Formalization of Micro Food Processing Enterprises	0	1,000	(-) 1,000	0	52,83,392
4	05- Agriculture and Farmers Welfare Department	2408.01.103.UA (V) Implementation of Scheme of Pradhan Mantri Formalization of Micro Food Processing Enterprises	0	2,000	(-) 2,000	0	2,45,75,828
5	05- Agriculture and Farmers Welfare Department	2408.01.793.AA (V) Implementation of Scheme of Pradhan Mantri Formalization of Micro Food Processing Enterprises	0	1,000	(-) 1,000	0	1,13,932
6	05- Agriculture and Farmers Welfare Department	2408.01.793.UA (V) Implementation of Scheme of Pradhan Mantri Formalization of Micro Food Processing Enterprises	0	2,000	(-) 2,000	0	45,17,806
7	05- Agriculture and Farmers Welfare Department	2408.01.794.AA (V) Implementation of Scheme of Pradhan Mantri Formalization of Micro Food Processing Enterprises	0	1,000	(-) 1,000	0	48,790
8	05- Agriculture and Farmers Welfare Department	2408.01.794.UA (V) Implementation of Scheme of Pradhan Mantri Formalization of Micro Food Processing Enterprises	0	2,000	(-) 2,000	0	6,69,866

Sl No	Grant No. & Department	Head of Account & Description	Original	Supplementary	Re-appropriation	FMA	Expenditure
9	34- MUNICIPAL ADMINISTRATION AND WATER SUPPLY DEPARTMENT	2217.05.191.AJ (V) Grants to 28 newly upgraded Municipalities for creation of basic Infrastructure facilities	0	1,000	(-) 1,000	0	56,00,00,000
10	34- MUNICIPAL ADMINISTRATION AND WATER SUPPLY DEPARTMENT	2217.05.800.AB (V) Secretariat Staff Administration and Operational expenses for National Urban Livelihood Mission	15,10,000	0	(-)15,10,000	0	14,34,952
11	34- MUNICIPAL ADMINISTRATION AND WATER SUPPLY DEPARTMENT	3604.00.192.SD (V) Tied Grants to Non-Million Cities for Drinking Water and Solid Waste Management as per the recommendation of 15th Finance Commission - Municipalities	1,60,95,00,000	0	(-) 1,60,95,00,000	0	80,47,50,000
Capital (Voted)							
12	34- MUNICIPAL ADMINISTRATION AND WATER SUPPLY DEPARTMENT	4217.03.051.UA (V) Implementation of Smart Cities Programme - State Share	9,40,00,00,000	0	(-) 9,40,00,00,000	0	1,000
13	34- MUNICIPAL ADMINISTRATION AND WATER SUPPLY DEPARTMENT	4217.60.051.UA (V) Atal Mission for Rejuvenation and Urban Transformation (AMRUT) - State Share	5,80,00,00,000	0	(-) 5,80,00,00,000	0	1,000
Loan (Voted)							
14	34- MUNICIPAL ADMINISTRATION AND WATER SUPPLY DEPARTMENT	7610.00.201.AY (V) Loans to Secretariat Employees for construction of houses - Municipal Administration and Water Supply Department	80,00,000	0	(-) 80,00,000	0	39,13,750
Total							1,41,97,63,503

Appendix 3.9
(Reference: Paragraph 3.5.1.5)
Injudicious re-appropriations – Provisions made in first re-appropriation and withdrawn in second re-appropriation where expenditure is ‘Nil’

(in ₹)

Sl No	Grant No	Head of Account	Provision (O+S)	Re-appropriation I	Re-appropriation II
Revenue (Charged)					
1	56	2049.05.105.AF	2,92,000	3,000	(-) 2,95,000
2	19	2210.01.110.AJ	0	2,00,000	(-) 2,00,000
Revenue (Voted)					
3	09	2225.04.001.AD	1,000	2,75,59,000	(-) 2,75,60,000
4	34	2217.05.052.AA	1,000	16,11,29,000	(-)16,11,30,000
5	45	2251.00.090.BJ	2,000	8,57,000	(-) 8,59,000
6	34	2251.00.090.BR	1,000	74,99,000	(-) 75,00,000
7	14	2052.00.090.CS	1,000	56,000	(-) 57,000
8	41	2053.00.094.GB	6,000	10,91,88,000	(-) 10,91,94,000
9	32	2230.03.101.JT	4,20,01,000	5,59,89,000	(-) 9,79,90,000
10	32	2230.03.101.JX	35,64,000	16,01,000	(-) 51,65,000
11	07	2405.00.101.UG	2,000	1,71,04,000	(-) 1,71,06,000
12	06	2403.00.101.UH	18,000	1,46,000	(-) 1,64,000
13	32	2230.03.101.UK	1,000	74,99,000	(-) 75,00,000
14	11	2030.02.102.AA	38,93,000	1,75,000	(-) 40,68,000
15	45	2236.02.102.UY	2,000	15,42,01,000	(-) 15,42,03,000
16	45	2236.02.102.UZ	2,000	10,28,00,000	(-) 10,28,02,000
17	05	2408.01.103.AC	5,00,01,000	2,99,000	(-) 5,03,00,000
18	40	2711.01.103.AY	0	33,000	(-) 33,000
19	17	2851.00.103.KN	2,000	92,69,000	(-) 92,71,000
20	45	2235.02.103.UD	52,06,000	24,58,000	(-) 76,64,000
21	45	2235.02.103.UG	26,04,000	12,28,000	(-) 38,32,000
22	50	2071.01.104.AG	2,000	29,49,98,000	(-) 29,50,00,000
23	54	2406.01.105.AK	6,000	7,72,000	(-) 7,78,000
24	05	2401.00.108.VL	91,17,000	14,33,000	(-) 1,05,50,000
25	05	2401.00.108.VQ	2,12,95,000	57,34,000	(-) 2,70,29,000
26	05	2401.00.108.VR	60,78,000	9,55,000	(-) 70,33,000
27	54	2406.02.110.JQ	9,93,000	7,000	(-) 10,00,000
28	22	2055.00.115.UC	1,000	64,26,000	(-) 64,27,000
29	22	2055.00.115.UD	1,000	42,84,000	(-) 42,85,000
30	50	2071.01.117.AG	1,000	19,99,000	(-) 20,00,000
31	05	2415.01.120.JQ	2,000	4,49,98,000	(-) 4,50,00,000

(in ₹)

Sl No	Grant No	Head of Account	Provision (O+S)	Re-appropriation I	Re-appropriation II
32	38	2235.01.140.BB	7,96,000	5,89,39,000	(-) 5,97,35,000
33	26	2216.02.190.UJ	1,000	1,91,99,99,000	(-) 1,92,00,00,000
34	32	2230.03.789.JD	93,49,000	1,24,25,000	(-) 2,17,74,000
35	07	2405.00.789.UE	2,000	1,00,33,000	(-) 1,00,35,000
36	26	2216.02.793.UC	1,000	1,04,99,99,000	(-) 1,05,00,00,000
37	26	2216.02.793.UD	1,000	41,99,99,000	(-) 42,00,00,000
38	05	2401.00.793.UK	75,81,000	26,91,000	(-) 1,02,72,000
39	05	2401.00.793.UV	21,25,000	4,72,000	(-) 25,97,000
40	05	2401.00.793.VD	50,54,000	17,94,000	(-) 68,48,000
41	05	2401.00.793.VM	14,16,000	3,26,000	(-) 17,42,000
42	04	2225.02.794.SE	1,33,21,000	3,29,79,000	(-) 4,63,00,000
43	05	2501.05.794.UA	1,000	75,26,000	(-)75,27,000
44	05	2501.05.794.UB	1,000	50,17,000	(-) 50,18,000
45	26	2216.02.794.UC	1,000	2,99,99,000	(-) 3,00,00,000
46	26	2216.02.794.UD	1,000	1,19,99,000	(-) 1,20,00,000
47	05	2401.00.794.UQ	89,000	43,000	(-) 1,32,000
48	05	2401.00.794.VH	59,000	32,000	(-) 91,000
49	32	2230.03.796.JD	4,88,000	7,21,000	(-)12,09,000
50	12	2425.00.800.AL	14,000	15,39,000	(-)15,53,000
51	43	2202.02.800.JX	6,01,000	44,22,000	(-) 50,23,000
52	47	2250.00.102.AC	0	2,00,59,000	(-) 3,000
Capital (Voted)					
53	39	4059.60.051.JI	1,000	49,99,000	(-) 50,00,000
54	27	5053.02.102.AJ	2,000	10,65,70,000	(-) 10,65,72,000
55	27	5053.02.102.AO	2,000	25,89,000	(-) 25,91,000
56	07	4405.00.104.UA	2,000	14,99,000	(-) 15,01,000
57	45	4235.02.106.AB	1,000	4,99,99,000	(-) 5,00,00,000
58	29	4202.04.106.SA	1,000	16,14,000	(-) 16,15,000
59	39	4210.03.200.JX	0	4,98,000	(-) 4,98,000
60	20	4202.01.203.JG	2,000	5,19,99,000	(-) 5,20,01,000
61	16	4070.00.800.KS	2,35,00,000	8,32,000	(-) 2,43,32,000
62	40	4702.00.800.PC	2,000	43,16,000	(-) 43,18,000
Loan (Voted)					
63	16	7610.00.202.AA	0	7,50,000	(-) 22,000
Total			20,95,11,000	4,83,75,77,000	(-) 5,02,63,04,000

Appendix 3.10
(Reference: Paragraph 3.5.1.7 (a))
Grants in which savings more than ₹ 100 crore

(₹ in crore)

Sl No	Grant No	Name of the Grant	Original	Supple- mentary	Total	Actual Expenditure	Savings
A-Revenue (Charged)							
1	56	Debt Charges (Charged Appropriation)	50,611.92	30.42	50,642.34	47,547.21	(-) 3,095.13
A-Revenue (Charged) Total			50,611.92	30.42	50,642.34	47,547.21	(-) 3,095.13
A-Revenue (Voted)							
2	04	Adi Dravidiar and Tribal Welfare Department	3,846.92	0.34	3,847.26	2,471.91	(-) 1,375.35
3	05	Agriculture and Farmers Welfare Department	12,875.31	2,358.72	15,234.03	14,515.40	(-) 718.63
4	06	Animal Husbandry (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department)	1,192.11	132.07	1,324.18	1,199.24	(-) 124.93
5	12	Co-operation(Co-operation , Food and Consumer Protection Department)	5,165.07	1,161.62	6,326.70	6,142.21	(-) 184.49
6	13	Food and Consumer Protection(Co-operation , Food and Consumer Protection Department)	7,693.73	6,412.59	14,106.32	13,796.36	(-) 309.96
7	19	Health and Family Welfare Department	17,100.26	200.17	17,300.43	16,794.07	(-) 506.36
8	20	Higher Education Department	5,285.30	316.30	5,601.60	5,284.95	(-) 316.65
9	26	Housing and Urban Development Department	5,560.52	168.00	5,728.52	2,912.31	(-) 2,816.21
10	27	Industries, Investment Promotion and Commerce Department	2,346.91	0.00	2,346.91	1,772.32	(-) 574.59
11	31	Information Technology and Digital Services Department	199.20	0.00	199.20	90.03	(-) 109.17
12	32	Labour Welfare and Skill Development Department	1,696.22	3.87	1,700.09	1,351.81	(-) 348.28
13	34	Municipal Administration and Water Supply Department	11,498.16	1,979.58	13,477.75	11,885.02	(-) 1,592.73
14	41	Revenue and Disaster Management Department	7,474.54	153.85	7,628.39	7,044.65	(-) 583.74
15	42	Rural Development and Panchayat Raj Department	22,256.22	357.61	22,613.83	20,992.11	(-) 1,621.71
16	43	School Education Department	36,350.53	1,046.75	37,397.28	37,121.70	(-) 275.58
17	44	Micro, Small and Medium Enterprises Department	892.23	18.75	910.99	791.71	(-) 119.27
18	45	Social Welfare and Women Empowerment Department	5,867.95	276.38	6,144.33	5,306.07	(-) 838.26
19	50	Pensions and other retirement benefits	39,502.01	0.00	39,502.02	32,180.67	(-) 7,321.35
20	51	Relief on Account of Natural Calamities	1,428.02	1,032.27	2,460.28	2,291.16	(-) 169.12
A-Revenue (Voted) Total			1,88,231.21	15,618.87	2,03,850.11	1,83,943.70	(-) 19,906.38
B-Capital (Voted)							
21	05	Agriculture and Farmers Welfare Department	274.47	19.39	293.86	190.57	(-) 103.29
22	14	Energy Department	581.24	0.00	581.24	57.99	(-) 523.26
23	16	Finance Department	738.30	2.35	740.65	65.20	(-) 675.45
24	19	Health and Family Welfare Department	799.48	506.18	1,305.66	1,023.25	(-) 282.41
25	20	Higher Education Department	383.59	3.00	386.59	214.10	(-) 172.49

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(₹ in crore)

Sl No	Grant No	Name of the Grant	Original	Supplementary	Total	Actual Expenditure	Savings
26	21	Highways and Minor Ports Department	16,340.44	351.26	16,691.70	14,443.92	(-) 2,247.78
27	22	Police (Home, Prohibition and Excise Department)	200.00	0.00	200.00	73.17	(-) 126.83
28	27	Industries, Investment Promotion and Commerce Department	670.60	3.00	673.60	473.68	(-) 199.92
29	34	Municipal Administration and Water Supply Department	8,425.61	1,684.11	10,109.72	8,905.32	(-) 1,204.40
30	40	Water Resources Department	4,282.56	205.93	4,488.49	3,668.83	(-) 819.66
31	42	Rural Development and Panchayat Raj Department	4,390.83	0.00	4,390.83	2,729.03	(-) 1,661.80
32	43	School Education Department	544.96	0.00	544.96	217.54	(-) 327.42
B-Capital(Voted) Total			37,632.08	2,775.22	40,407.30	32,062.60	(-) 8,344.71
C-Loans (Voted)							
33	14	Energy Department	1,843.78	0.00	1,843.78	379.60	(-) 1,464.18
34	48	Transport Department	1,073.89	0.24	1,074.13	701.38	(-) 372.75
C-Loans(Voted) Total			2,917.67	0.24	2,917.91	1,080.98	(-) 1,836.93
Grand Total			2,79,392.88	18,424.75	2,97,817.66	2,64,634.49	(-) 33,183.15

(Source: Appropriation Accounts for the year 2022-23)

Appendix 3.11
(Reference: Paragraph 3.5.1.7 (b))

Cases of surrender of funds in excess of ₹ 10 crore on 31 March 2023

(₹ in crore)

Sl No	Grant No	Major Head	Description	Amount surrendered
Appropriations				
1	56	2049	Interest Payments	225.15
Grants				
2	03	2014	Administration of Justice	35.56
3	04	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	117.22
4	05	2401	Crop Husbandry	544.63
5	05	2402	Soil and Water Conservation	22.29
6	05	2408	Food Storage and Warehousing	70.01
7	05	2415	Agricultural Research and Education	10.15
8	05	2435	Other Agricultural Programmes	18.67
9	05	2501	Special Programmes for Rural Development	54.04
10	05	4401	Capital Outlay on Crop Husbandry	93.89
11	06	2403	Animal Husbandry	39.41
12	06	2415	Agricultural Research and Education	83.13
13	07	2405	Fisheries	23.62
14	07	4405	Capital Outlay on Fisheries	17.74
15	09	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	33.81
16	10	2040	Taxes on Sales, Trade etc.	42.42
17	11	2030	Stamps and Registration	31.09
18	12	2425	Co-operation	183.20
19	13	3456	Civil Supplies	14.48
20	14	6801	Loans for Power Projects	170.99
21	16	2052	Secretariat - General Services	10.26
22	16	2054	Treasury and Accounts Administration	23.08
23	16	4070	Capital Outlay on Other Administrative Services	57.43
24	16	7610	Loans to Government Servants etc.	30.38
25	17	2235	Social Security and Welfare	70.00
26	19	2210	Medical and Public Health	400.45
27	19	2211	Family Welfare	62.11
28	19	2235	Social Security and Welfare	13.04
29	19	4210	Capital Outlay on Medical and Public Health	288.76
30	20	2059	Public Works	12.06
31	20	2202	General Education	256.02
32	20	2203	Technical Education	39.86
33	20	4202	Capital Outlay on Education, Sports, Art and Culture	36.78
34	21	3054	Roads and Bridges	45.65
35	21	5054	Capital Outlay on Roads and Bridges	179.35
36	22	2055	Police	61.86
37	22	4055	Capital Outlay on Police	46.03
38	22	7610	Loans to Government Servants etc.	11.94
39	23	2070	Other Administrative Services	34.10
40	24	2056	Jails	27.20
41	25	2041	Taxes on Vehicles	23.61
42	26	2216	Housing	1,007.49

(₹ in crore)

Sl No	Grant No	Major Head	Description	Amount surrendered
43	26	2217	Urban Development	57.11
44	27	2851	Village and Small Industries	11.60
45	27	5053	Capital Outlay on Civil Aviation	29.77
46	28	2220	Information and Publicity	27.24
47	29	4202	Capital Outlay on Education, Sports, Art and Culture	20.80
48	31	2852	Industries	11.50
49	32	2210	Medical and Public Health	47.09
50	32	2230	Labour, Employment and Skill Development	23.73
51	32	4250	Capital Outlay on other Social Services	42.47
52	34	2217	Urban Development	846.96
53	34	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	862.57
54	34	4215	Capital Outlay on Water Supply and Sanitation	113.14
55	34	4217	Capital Outlay on Urban Development	1,091.26
56	38	2015	Elections	22.94
57	38	2052	Secretariat - General Services	11.65
58	38	2235	Social Security and Welfare	10.80
59	39	2059	Public Works	21.02
60	39	4059	Capital Outlay on Public Works	84.77
61	39	4202	Capital Outlay on Education, Sports, Art and Culture	11.00
62	39	4216	Capital Outlay on Housing	15.16
63	39	4220	Capital Outlay on Information and Publicity	10.35
64	40	2216	Housing	12.86
65	40	2701	Major and Medium Irrigation	53.91
66	40	4700	Capital Outlay On Major Irrigation	216.48
67	40	4701	Capital Outlay on Major and Medium Irrigation	16.61
68	40	4702	Capital Outlay on Minor Irrigation	81.42
69	41	2029	Land Revenue	13.78
70	41	2053	District Administration	51.03
71	41	2235	Social Security and Welfare	454.56
72	42	2501	Special Programmes for Rural Development	31.46
73	42	2505	Rural Employment	673.34
74	42	2515	Other Rural Development programmes	84.88
75	42	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	828.32
76	43	2202	General Education	238.82
77	43	4202	Capital Outlay on Education, Sports, Art and Culture	193.66
78	44	2851	Village and Small Industries	23.52
79	44	2852	Industries	17.37
80	44	6851	Loans for Village and Small Industries	47.13
81	45	2235	Social Security and Welfare	160.55
82	45	2236	Nutrition	661.84
83	47	2250	Other Social Services	30.32
84	49	2204	Sports and Youth Services	68.95
85	50	2071	Pensions and other Retirement Benefits	731.27
86	51	2245	Relief on account of Natural Calamities	164.01
87	52	2235	Social Security and Welfare	81.83
88	54	2406	Forestry and Wild Life	83.65
89	54	4406	Capital Outlay on Forestry and Wild Life	16.24
Grand Total				12,979.70

(Source: Re-appropriation-II orders)

Appendix 3.12
(Reference: Paragraph 3.5.1.7 (b))
Cases where savings of ₹ one crore and above not surrendered

(₹ in crore)

Sl No	Grant Number	Name of the Grant/Appropriation	Savings	Amount surrendered	Savings which remained to be surrendered
I Appropriations					
A-Revenue					
1	03	Administration of Justice	12.21	9.39	2.82
II Grant					
A-Revenue					
2	03	Administration of Justice	42.67	38.36	4.31
3	04	Adi Dravidiar and Tribal Welfare Department	1,375.35	1,370.62	4.73
4	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	69.17	67.59	1.58
5	13	Food and Consumer Protection (Co-operation , Food and Consumer Protection Department)	309.96	18.19	291.77
6	16	Finance Department	41.49	39.04	2.45
7	18	Khadi, Village Industries and Handicrafts (Handlooms, Handicrafts, Textiles and Khadi Department)	3.76	2.11	1.65
8	19	Health and Family Welfare Department	506.36	476.78	29.58
9	20	Higher Education Department	316.65	309.76	6.89
10	21	Highways and Minor Ports Department	47.47	46.43	1.04
11	22	Police (Home, Prohibition and Excise Department)	99.85	71.60	28.25
12	24	Prisons and Correctional Services (Home, Prohibition and Excise Department)	28.40	27.21	1.20
13	31	Information Technology and Digital Services Department	109.17	108.06	1.10
14	32	Labour Welfare and Skill Development Department	348.28	346.95	1.33
15	39	Buildings (Public Works Department)	26.95	25.60	1.35
16	41	Revenue and Disaster Management Department	583.74	503.09	80.64
17	42	Rural Development and Panchayat Raj Department	1,621.71	1,620.59	1.12
18	43	School Education Department	275.58	244.06	31.52
19	45	Social Welfare and Women Empowerment Department	838.26	823.40	14.87
20	47	Hindu Religious and Charitable Endowments (Tamil Development, Religious Endowments and Information Department)	32.62	30.52	2.10
21	51	Relief on Account of Natural Calamities	169.12	164.01	5.11
22	54	Forests(Environment, Climate Change and Forests Department)	87.49	86.25	1.24
B-Capital					
23	21	Highways and Minor Ports Department	2,247.78	2,186.61	61.17
24	36	Planning, Development and Special Initiatives Department	1.94	0.00	1.94
25	40	Water Resources Department	819.66	768.26	51.40
C-Loans					
26	26	Housing and Urban Development Department	2.65	1.12	1.52
Total			10,018.29	9,385.60	632.68

(Source: Appropriation Accounts for the year 2022-23)

* In respect of Grant No.21, savings more than ₹one crore appear under both Revenue and Capital section

Appendix 3.13
(Reference: Paragraph 3.5.1.7 (b))
Surrender more than savings under the Grant/Appropriation

(₹ in lakh)

Sl No	Grant	Name of the Grant/Appropriation	Savings	Surrendered	Difference
Revenue-Charged					
1	04	Adi Dravidiar and Tribal Welfare Department	499.25	503.42	4.17
2	56	Debt Charges (Charged Appropriation)	3,09,512.77	3,16,676.08	7,163.31
Revenue-Voted					
3	01	State Legislature	972.37	972.50	0.13
4	05	Agriculture and Farmers Welfare Department	71,863.42	72,211.18	347.76
5	34	Municipal Administration and Water Supply Department	1,59,273.11	1,72,197.29	12,924.18
6	37	Prohibition and Excise (Home, Prohibition and Excise Department)	1,799.52	1,805.97	6.45
7	40	Water Resources Department	9,690.61	33,247.13	23,556.52
Capital-Voted					
8	05	Agriculture and Farmers Welfare Department	10,329.17	10,341.89	12.72
9	13	Food and Consumer Protection (Co-operation , Food and Consumer Protection Department)	2,824.17	2,824.33	0.16
10	19	Health and Family Welfare Department	28,241.14	29,524.21	1,283.07
11	30	Stationery and Printing (Tamil Development, Religious Endowments and Information Department)	124.28	134.12	9.84
12	32	Labour Welfare and Skill Development Department	5,647.34	8,596.65	2,949.31
13	34	Municipal Administration and Water Supply Department	1,20,439.88	1,20,439.91	0.03
14	35	Human Resources Management Department	125.05	165.82	40.77
15	39	Buildings (Public Works Department)	1,323.57	12,260.68	10,937.11
16	52	Department for the Welfare of Differently Aabled Persons	946.18	946.19	0.01
17	54	Forests(Environment, Climate Change and Forests Department)	1,634.84	1,656.43	21.59
Loans-Voted					
18	15	Environment and Climate Change (Environment, Climate Change and Forests Department)	24.87	25.56	0.69
19	34	Municipal Administration and Water Supply Department	0.86	40.00	39.14
20	48	Transport Department	37,274.55	37,275.89	1.34
Total			7,62,546.95	8,21,845.25	59,298.30

(Source: Appropriation Accounts for the year 2022-23)

Appendix 3.14
(Reference: Paragraph 3.5.1.7 (d))

List of Grants having Persistent Savings during 2018-2023

(₹ in crore)

Sl. No.	Name of the Grant	Amount of Savings				
		2018-19	2019-20	2020-21	2021-22	2022-23
(A) Revenue – Voted						
1	02 - Governor and Council of Ministers	4.05 (9.31)	6.85 (15.07)	12.78 (27.14)	12.07 (26.02)	7.09 (13.79)
2	09 - Backward Classes, Most Backward Classes and Minorities Welfare Department	114.75 (11.20)	142.35 (14.80)	245.67 (24.55)	413.55 (38.76)	69.17 (5.85)
3	11 - Stamps and Registration (Commercial Taxes and Registration Department)	40.19 (12.42)	36.28 (9.74)	69.59 (17.12)	35.92 (7.96)	31.53 (7.54)
4	23 - Fire and Rescue Services (Home, Prohibition and Excise Department)	25.92 (7.51)	33.87 (9.44)	64.22 (17.18)	21.33 (5.58)	42.29 (9.15)
5	28 – Information and Publicity (Tamil Development and Information Department)	9.78 (8.54)	13.19 (11.04)	22.49 (18.00)	40.58 (26.90)	28.90 (17.21)
6	31 – Information Technology Department	35.61 (22.38)	46.98 (28.21)	45.00 (28.43)	19.70 (20.14)	109.17 (54.80)
7	38 - Public Department	99.98 (18.65)	80.45 (8.53)	58.50 (9.29)	94.99 (8.15)	51.14 (7.65)
8	46 - Tamil Development (Tamil Development and Information Department)	20.18 (21.87)	5.97 (7.30)	9.59 (12.91)	11.86 (13.00)	13.03 (11.07)
9	47 - Hindu Religious and Charitable Endowments (Tourism, Culture and Religious Endowments Department)	28.89 (9.92)	26.61 (9.53)	125.30 (42.96)	38.66 (9.53)	32.62 (6.53)
10	49 - Youth Welfare and Sports Development Department	16.13 (6.93)	21.96 (6.89)	121.15 (43.65)	63.54 (28.19)	69.64 (16.99)
(A) Revenue – Charged						
11	01 – State Legislature	0.27 (37.56)	0.17 (28.38)	0.22 (38.18)	0.28 (49.63)	0.17 (22.75)
12	02 - Governor and Council of Ministers	2.55 (17.52)	1.31 (7.59)	2.41 (13.64)	0.87 (5.23)	4.16 (19.78)
13	19 - Health and Family Welfare Department	0.85 (59.67)	1.24 (81.79)	1.45 (53.56)	0.93 (49.88)	0.46 (29.31)
14	38 - Public Department	0.08 (21.20)	0.88 (25.68)	0.36 (70.29)	6.67 (64.34)	0.31 (25.49)
(B) Capital - Voted						
15	04 - Adi-Dravidar and Tribal Welfare Department	75.90 (50.43)	42.55 (31.75)	103.95 (28.15)	177.91 (43.91)	50.58 (12.20)
16	05 - Agriculture and Farmer's Welfare Department	113.29 (24.53)	160.65 (37.72)	100.60 (25.97)	295.40 (53.77)	103.29 (35.15)
17	13 - Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)	69.50 (32.36)	270.72 (55.96)	350.99 (97.12)	774.06 (89.21)	28.24 (8.91)
18	16 - Finance Department	768.90 (99.11)	768.41 (99.79)	500.00 (100)	572.64 (92.36)	675.45 (91.20)
19	20 - Higher Education Department	38.63 (10.21)	45.84 (19.18)	132.17 (48.88)	169.08 (48.50)	172.49 (44.62)
20	21 - Highways and Minor Ports Department	1,990.87 (20.82)	2,865.26 (23.63)	1,407.31 (56.65)	2,797.83 (17.29)	2247.78 (13.47)

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(₹ in crore)

Sl. No.	Name of the Grant	Amount of Savings				
		2018-19	2019-20	2020-21	2021-22	2022-23
21	29 - Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	33.33 (53.29)	137.29 (69.40)	56.65 (27.38)	8.98 (16.40)	60.51 (41.69)
22	32 - Labour Welfare and Skill Development Department	38.78 (47.76)	27.22 (28.37)	19.57 (24.75)	14.31 (22.20)	56.47 (8.51)
23	40 - Water Resources Department	1,336.56 (43.18)	1,514.88 (39.29)	1,534.52 (26.36)	1,329.78 (34.58)	819.66 (18.26)
24	43 - School Education Department	78.69 (23.20)	163.68 (42.59)	145.59 (43.45)	26.53 (15.23)	327.42 (60.08)
	(C) Loan - Voted					
25	14 - Energy Department	456.19 (48.99)	475.59 (27.59)	1148.26 (61.76)	485.72 (38.37)	1464.18 (79.41)
26	15 - Environment and Climate Change (Environment, Climate Change and Forests Department)	20.00 (100)	20.00 (100)	1.05 (100)	1.15 (21.48)	0.25 (5.31)
27	16 - Finance Department	23.74 (17.99)	37.43 (28.52)	64.26 (50.81)	62.43 (48.40)	71.89 (55.74)
28	22 - Police (Home, Prohibition and Excise Department)	5.00 (71.44)	3.61 (72.29)	1.69 (5.87)	4.81 (29.10)	11.94 (56.47)

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

(Source: Appropriation Accounts for the respective years)

Under Grant Nos 2 and 38, persistent savings occurred in both Voted and Charged section of Revenue head

Appendix 3.15
(Reference: Paragraph 3.5.2.3)

Rush of Expenditure (100% Expenditure in March where provision more than one crore)

Sl. No.	Grant No	Head of Account	Description	100% Expenditure during March 2023 (₹ in crore)
(A) Revenue – Voted				
1	04	2225.01.277.BD	Compensation to Government Aided Polytechnics / Engineering Colleges	13.25
2	04	2225.01.277.KS	Educational Assistance for Meritorious Adi-Dravidar / Tribal Students to study in reputed schools	8.53
3	04	2225.01.800.JB	Assistance to Technically Trained persons	0.99
4	04	2225.02.277.SD	Development of Particularly Vulnerable Tribal Groups	9.08
5	04	3604.00.200.BR	Devolution Grants to Rural Local Bodies for Providing basic amenities to Adi Dravidar habitations	100.00
6	05	2059.01.053.AW	Buildings - Agriculture Department (Administered by Chief Engineer (Buildings))	1.96
7	05	2401.00.107.AL	Assistance for Unforeseen Pest attacks and Other events	0.25
8	09	2225.03.102.KF	Free tools to Most Backward Classes	0.71
9	09	2225.03.190.JA	Assistance to Tamil Nadu Backward Classes Economic Development Corporation for Subsidy to Backward and Most Backward Class farmers for Irrigation Facilities	4.50
10	09	2225.80.800.AE	Supply of free Bicycles to Ulemas and Motinars belonging to Islamic Communities	5.44
11	09	2250.00.103.AC	Repairs and Renovation of Wakf properties	2.00
12	09	2250.00.103.JA	Repairs and Renovation of Christian Churches	6.00
13	12	2425.00.108.KD	Interest Subsidy to Co-operative institutions towards reduced interest for crop loans to the farmers	300.00
14	12	2425.00.789.JA	Interest subsidy to Co-operative institutions for crop loan to the farmers Under Special Component Plan	50.00
15	14	2810.00.104.AA	Establishment of Solar Powered Electric Vehicles (EV) Charging Stations under State Innovation Fund	1.50
16	18	2851.00.105.AL	Rebate on Sale of Khadi Cloth to Khadi Board	4.00
17	19	2210.05.200.JE	Payment of all fees for the students admitted under the 7.5% Preferential allotment of seats in BSMS, BAMS, BUMS and BHMS courses	1.63
18	19	2210.80.793.UA	National Mission on AYUSH under Special Component Plan for Scheduled Castes	3.05
19	19	2210.80.794.UA	National Mission on AYUSH under Tribal Area Sub-Plan	1.21
20	19	2211.00.103.UC	National Urban Health Mission Schemes	71.88
21	19	2211.00.103.UF	National Urban Health Mission Schemes - State Share	11.79
22	19	2211.00.793.UC	National Urban Health Mission Schemes under Special Component Plan	13.51
23	19	2211.00.793.UF	National Urban Health Mission Schemes under Special Component Plan - State Share	11.93
24	20	2202.03.104.UA	Grants for implementation of Rashtriya Uchhatar Siksha Abhiyan (RUSA)	39.49
25	20	2202.03.793.UA	Grants for implementation of Rashtriya Uchhatar Siksha Abhiyan (RUSA)	2.59
26	20	2202.03.793.UB	Grants for implementation of Rashtriya Uchhatar Siksha Abhiyan (RUSA) - State Share	6.07

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Sl. No.	Grant No	Head of Account	Description	100% Expenditure during March 2023 (₹ in crore)
27	20	2203.00.102.AO	Development of semi and Fully Automated Intelligent Exo-Skeletal and Prosthetics for Disabled Communities - Schemes under State Innovation Fund	2.25
28	20	2203.00.112.AI	Assistance to Post Graduate Students	6.63
29	22	2055.00.113.AC	Assistance to Police Welfare	1.00
30	22	2059.01.053.CU	Non Residential Buildings - Police Department - Administered by the Commissioner of Police, Chennai	1.67
31	25	2059.01.053.AF	Buildings- Buildings under the control of Transport Commissioner (Administered by Chief Engineer (Buildings))	0.08
32	26	2217.05.800.PD	Grants to DTCP for implementation of ADB assisted Inclusive Resilient and Sustainable Housing for the Urban Poor	2.23
33	27	2852.80.800.BB	Land cost Investment Incentive	25.25
34	32	2230.01.103.AC	Labour Welfare Fund - controlled by the Commissioner of Labour	4.70
35	32	2230.03.003.PA	Two-tier Skill Development Centres under TNIPP Phase-2	6.48
36	32	2230.03.793.PA	Two-tier Skill Development Centres under TNIPP Phase-2	1.44
37	34	2215.02.107.AA	Grants to WSPF for implementation of Under Ground Sewerage Scheme in Villupuram Municipality for Debt servicing and repayment of loans availed in HUDCO	0.08
38	34	2215.02.107.AB	Grants to WSPF for implementation of Under Ground Sewerage Scheme in Tindivanam Municipality for Debt servicing and repayment of loans availed in HUDCO	0.09
39	34	2217.05.800.KF	Grant to CMA for implementation of Asian Development Bank assisted Tamil Nadu Urban Flagship Investment Programme (TNUFIP)	13.50
40	34	3475.00.108.JF	Implementation of Urban Wage Employment Programme	25.00
41	34	3604.00.200.BN	Incentive to Urban Local Bodies	419.41
42	36	3475.00.800.JI	Awareness Building, Capacity Building, Evaluation, Documentation and Awards for Innovation	0.28
43	38	2235.01.800.AI	Transportation of deceased Non Resident Tamils / Repatriation of Tamil Nationals in distress/ medical invalidation	0.12
44	40	2215.01.101.JN	Capital Grant to Andhra Pradesh for Krishna Water Supply Project	106.00
45	41	2070.00.800.CK	Grants to Tamil Nadu Disaster Risk Reduction Agency	13.68
46	42	2215.02.105.UB	Total Sanitation Campaign - Swacch Bharat Mission	56.56
47	42	2215.02.105.UC	Total Sanitation Campaign - Swacch Bharat Mission - State Share	37.71
48	42	2215.02.793.UA	Total Sanitation Campaign - Swacch Bharat Mission	20.01
49	42	2215.02.793.UB	Total Sanitation Campaign - Swacch Bharat Mission - State Share	13.34
50	42	2215.02.794.UA	Total Sanitation Campaign - Swacch Bharat Mission	1.90
51	42	2215.02.794.UB	Total Sanitation Campaign - Swacch Bharat Mission - State Share	1.27
52	42	2216.03.800.JJ	Reconstruction and Repairs of Samathuvapurams.	67.01
53	42	2235.02.103.CA	Providing Training and Incubation facility to Self Help Group women on Food Processing technology Schemes under State Innovation Fund	1.01
54	42	2501.06.003.UB	Deen Dayal Upadhyaya Grameen Kaushal Yojana (DDU-GKY)	0.25
55	42	2501.06.102.UB	Startup Village Entrepreneurship Programme (SVEP)	0.44
56	42	2501.06.793.UE	Deen Dayal Upadhyaya Grameen Kaushal Yojana (DDU-GKY) - State Share	0.10
57	42	2501.06.794.UA	Deen Dayal Upadhyaya Grameen Kaushal Yojana (DDU-GKY)	0.11

Sl. No.	Grant No	Head of Account	Description	100% Expenditure during March 2023 (₹ in crore)
58	42	2501.06.794.UE	Deen Dayal Upadhyaya Grameen Kaushal Yojana (DDU-GKY) - State Share	0.07
59	43	2202.01.800.BB	Assistance to the students studying 1 - 8 std. of Government/Aided Schools where breadwinning father or mother dies in an accident or permanently incapacitated - Controlled by the Director of Elementary Education	4.60
60	43	2202.01.800.BD	Reimbursement of fee claimed as per the provision of section 12(1)(c) of Right of Children to Free and Compulsory Education Act, 2009 (L.K.G. & U.K.G.)	98.18
61	43	2202.01.800.KN	Free Supply of Woolen Sweaters to Students	1.34
62	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	266.26
63	43	2202.02.001.AD	Foreign Educational Tour for best performing students	3.00
64	43	2202.02.109.KJ	Incentive to Students to reduce drop out in Secondary Education level	204.68
65	43	2202.02.789.JH	Incentive to Students to reduce drop out in Higher Secondary Education level	62.77
66	43	2202.02.796.JB	Incentive to Students to reduce drop out in Secondary Education level	5.46
67	43	2202.02.800.JP	Assistance to the students studying 9 -12 std. of Government/Aided Schools where breadwinning father or mother dies in an accident or permanently incapacitated - Controlled by the Director of School Education	9.01
68	43	2202.02.800.JS	Free supply of Footwear to School going children	42.78
69	43	2225.01.789.JF	Free supply of Footwear to School going children under School Education	14.45
70	44	2851.00.102.DD	Micro Cluster development Programme	50.00
71	44	2851.00.102.MN	Grants to Cluster of Tiny Industries	2.07
72	45	2235.02.103.BQ	Scheme for Supply of Sewing Machines	1.35
73	45	2235.02.104.KP	Integrated Complex of Special Homes for Senior Citizens and Destitute Children	0.34
74	47	2250.00.102.AK	Grants to Hindus of Tamil Nadu performing pilgrimage to Manasarover and Mukthinath	0.10
75	51	2245.05.101.AC	Transfer to State Disaster Response Fund	1,142.40
76	52	2235.02.101.DO	Development of Integrated Services Ability Platform / Super App Schemes under State Innovation Fund	1.26
77	52	2235.02.101.NK	Providing Electronic Braille Reader to Visually Impaired persons	0.62
78	52	2235.02.101.NP	Grants to RKMVERI, Coimbatore for conducting Disability Management and Special Education Courses	1.78
79	54	2406.01.101.JF	DGPS Survey of notified Forest Areas of Tamil Nadu	0.19
80	54	2406.02.110.AW	Preparation of Detailed Project Report - Botanical Garden, Chennai	0.59
(B) Capital - Voted				
81	04	4225.01.277.JN	Upgrading infrastructure facilities in the Schools of Adi-Dravidar Department with loan assistance of NABARD under RIDF	2.45
82	07	4405.00.101.JT	Establishment of Native fish species production Centre	4.34
83	21	5054.03.337.JP	Project for the formation at Chennai Peripheral Ring Road (CPRR) with Asian Infrastructure Investment Bank (AIIB) and Organization of the Petroleum Exporting Countries (OPEC) Fund for International Development Assistance (OFID)	30.00
84	24	4070.00.800.KE	Construction of Buildings for Prison Department	1.37
85	29	5452.80.104.AA	Promotion of Traditional Sports	1.00

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Sl. No.	Grant No	Head of Account	Description	100% Expenditure during March 2023 (₹ in crore)
86	34	4215.01.101.PD	Design, Build and Commissioning of 120 MLD (2 Nos.) Capacity Sewage Treatment Plant at Kodungaiyur Zone I & II - TNIPP-2	25.00
87	34	4215.01.101.PE	Rehabilitation and Modification works and additional works in existing 110 MLD Capacity Sewage Treatment Plant at Kodungaiyur TNIPP-2	4.37
88	34	4215.01.101.PF	Design, Build and Commissioning of additional 60 MLD Capacity Sewage Treatment Plant at Perungudi - TNIPP-2	6.46
89	34	4215.01.101.PG	Rehabilitation and Modification works and additional works in existing 60 and 120 MLD Capacity Sewage Treatment Plant at Koyambedu TNIPP-2	6.41
90	34	4215.01.101.PH	Design, Build and Commissioning of additional 50 MLD Capacity Sewage Treatment Plant at Nesapakkam - TNIPP-2	7.33
91	34	4215.01.101.PJ	Rehabilitation and Modification works and additional works in existing 54 and 60 MLD Capacity Sewage Treatment Plant at Perungudi TNIPP-2	5.45
92	34	4215.01.102.JA	Rural Water Supply under Minimum Needs Programme	40.82
93	34	4215.01.789.JA	Rural Water Supply under Minimum Needs Programme	21.05
94	34	4215.01.796.JA	Rural Water Supply under Minimum Needs Programme	1.91
95	34	4217.60.800.PH	Capital Grant to TNUDF (GF-II) for Implementing World Bank Assisted Tamil Nadu Sustainable Urban Development Project (TNSUDP)	28.77
96	34	4217.60.800.PM	Capital Grants to Project Sustainability Grant Fund (PSGF) for implementation of Asian Development Bank (ADB) assisted Tamil Nadu Urban Flagship Investment Programme (TNUFIP) Tranche-II	75.00
97	34	4217.60.800.PN	Capital Grants to Project Sustainability Grant Fund (PSGF) for implementation of Solar Development Sub-Project under the Asian Development Bank assisted Tamil Nadu Urban Flagship Investment Programme (TNUFIP) Tranche-I	0.78
98	42	4515.00.103.JC	Implementation of Road Works with NABARD assistance	94.12
99	42	4515.00.789.JD	Implementation of Road Works with NABARD assistance under Special Component Plan for Scheduled Castes - Controlled by DRD	28.24
100	42	4515.00.796.JA	Implementation of Road Works with NABARD assistance under Tribal Sub-Plan	3.14
101	43	4202.04.105.JC	Construction / Upgradation of the Library Building under control of Directorate of Public Libraries	0.57
		Total		3,802.84

(Source: Appropriation Accounts for the year 2022-23)

Appendix 3.16
(Reference: Paragraph 3.6)
Details of Contingency Fund advances sanctioned during the year

CF Order No.	Date of Issue of Government order	Head of Account & Nomenclature	Provision as per CF order (in ₹)	Amount utilised out of CF as reported by AG (A&E) (In ₹)
1	G.O. Rt. No. 363 dated 12-05-2022	2851.00.102.LW - Small Tea Growers Protection Scheme	5,00,00,000	5,00,00,000
2	G.O. Rt. No. 461 dated 24-06-2022	4059.01.051.JY - Construction of New Building Complex for the Tamil Nadu Legislative Assembly and Secretariat.	19,60,17,000	19,60,16,733
3	G.O. Rt. No. 495 dated 09-07-2022	2054.00.098.AI - Director General of Audit	9,09,000	8,43,828
4	G.O. Rt. No. 534 dated 18-07-2022	3425.60.200.AL - Tami Nadu Unmanned Aerial Vehicles Corporation	3,00,00,000	3,00,00,000
5	G.O. Rt No 614 dated 17.08.2022	2039.00.001.AA - Headquarters Establishment - Commissioner of Prohibition and Excise Department	2,99,72,000	2,80,70,685
6	G.O. Rt No 620 dated 22.08.2022	2203.00.112.AO – Expenditure on Education to the Government School Students passed in the Engineering Entrance Examination for studying at Indian Institute of Technology	1,71,000	1,70,034
7	G.O. Rt No 623 dated 22.08.2022	2236.02.102.BG - Providing Breakfast to the Government Primary School Students on all School Days under Chief Minister's Breakfast Scheme	11,69,48,000	11,69,48,000
8	G.O. Rt No 650 dated 01.09.2022	2203.00.112.AN - Establishment of Project Monitoring Unit (PMU) at Directorate of Technical Education.	4,40,000	2,54,995
9	G.O. Rt No 691 dated 09.09.2022	2054.00.098.AI - Director General of Audit	20,76,000	4,86,261
10	G.O. Rt No 794 dated 10.10.2022	2404.00.800.AC - Settlement of Milk arrear payment to Village Milk producers towards supply of Milk Powders as relief assistance to Srilankan People	15,00,00,000	15,00,00,000
11	G.O. Rt No 802 dated 12.10.2022	2236.02.102.BG - Providing Breakfast to the Government Primary School Students on all School Days under Chief Minister's Breakfast Scheme	2,84,67,000	0
12	G.O. Rt No 814 dated 16.10.2022	2235.01.105.AC - Refugees relief measures	1,39,00,000	1,39,00,000
13	G.O. Rt No 1017 dated 23.12.2022	2225.01.277.AE - Hostels	33,34,000	33,34,000
14	G.O. Rt No 1022 dated 26.12.2022	2055.00.109.AA - District Police	75,00,000	75,00,000
15	G.O. Rt No 38 dated 13.01.2023	2205.00.102.JA - Lumpsum Provision for Cultural Activities	3,50,00,000	3,50,00,000
16	G.O. Rt No 39 dated 13.01.2023	2551.01.137.JF - Assistance to Tamil Nadu Urban Habitat Development Board (TNUHDB) for settlement of beneficiaries contribution in respect of removal of encroachment in Megamalai Wildlife sanctuary in Theni District	1,74,15,000	27,43,000
17	G.O. Rt No 90 dated 06.02.2023	2220.01.105.AJ - Film and T.V. Institute of Tamil Nadu	4,85,000	4,84,100

CF Order No.	Date of Issue of Government order	Head of Account & Nomenclature	Provision as per CF order (in ₹)	Amount utilised out of CF as reported by AG (A&E) (In ₹)
18	G.O. Rt No 111 dated 10.02.2023	4701.01.800.FB - Barrage - NABARD assistance	2,00,00,000	1,85,95,971
19	G.O. Rt No 119 dated 13.02.2023	2235.02.104.BH - PARAVAI	8,15,000	8,15,000
20	G.O. Rt No 120 dated 13.02.2023	2055.00.108.AB - Law and Order	25,00,000	17,38,617
21	G.O. Rt No 130 dated 15.02.2023	2701.80.004.PA - Strengthening of Institute of Water Studies under TNIAM Project-II	93,70,000	92,63,576
22	G.O. Rt No 131 dated 15.02.2023	2052.00.090.AT - Human Resources Management Department	22,50,000	22,50,000
23	G.O. Rt No 227 dated 17.03.2023	2055.00.108.AM - Security - Chennai Police	3,58,25,000	3,58,25,000
Total			75,33,94,000	70,42,39,800

(Source: Furnished by O/o AG(A&E))

Note: CF order. No. 2 and 17 were considered as fully utilized since unutilised amount was less than ₹ 1000

Appendix 4.1
(Reference: Paragraph 4.5)

List of outstanding Utilisation Certificates

Sl. No.	Name of the Department	Year of UC due	No. of UCs due	Amount (₹ in crore)
1	Directorate of Rural Development and Panchayat	2022-23	2	5.81
2	Commissionerate of Industries and Commerce	2017-18	1	4.56
3		2018-19	1	1.71
4		2020-21	1	0.60
5		2021-22	2	3.82
6		2022-23	2	4.24
7	Registrar of Co-operative Society	2022-23	2	0.73
8	Commissionerate of Municipal Administration	2019-20	1	3.04
9		2020-21	1	11.17
10		2021-22	3	97.98
11	Directorate of Adi-Dravidar Welfare	2021-22	1	0.00**
12	BC, MBC and Minorities Welfare Department – Secretariat	2021-22	1	0.97
13	Chennai Metropolitan Water Supply and Sewerage Board	2020-21	1	6.27
14		2021-22	2	350.00
15		2022-23	2	87.50
16	Housing and Urban Development Department – Secretariat	2021-22	1	50.00
17	Tamil Nadu Agricultural University, Coimbatore	2021-22	2	41.46
18		2022-23	2	17.98
19	Directorate of Agriculture	2021-22	1	0.00*
20	Directorate of Town and Country Planning	2017-18	1	12.20
21		2021-22	1	18.78
22		2022-23	1	13.00
23	Directorate of Medical Education	2018-19	1	6.24
24	Directorate of Town Panchayat	2021-22	1	6.21
25	Tamil Nadu Slum Clearance Board	2021-22	2	3.08
26		2022-23	10	687.93
27	Tamil Nadu Physical Education and Sports University	2021-22	1	0.01
28		2022-23	1	0.14
Total			48	1,435.43

* ₹ 100 ** ₹ 30,000

(Source: Notes to Accounts 2022-23)

Appendix 4.2
(Reference: Paragraph 4.10)
Expenditure under Minor Head '800 – Other expenditure'

(₹ in crore)

Sl. No.	Major Head	Expenditure under Minor Head '800'	Total Expenditure	Percentage
1.	4701 - Capital Outlay on Medium Irrigation	378.54	378.19	100.09
2.	4070 - Capital Outlay on Other Administrative Services	145.04	145.04	100.00
3.	4236 - Capital Outlay on Nutrition	5.82	5.82	100.00
4.	4700 - Capital Outlay on Major Irrigation	2,691.43	2,691.43	100.00
5.	4801 - Capital Outlay on Power Projects	57.99	57.99	100.00
6.	4859 - Capital Outlay on Telecommunication and Electronic Industries	184.00	184.00	100.00
7.	5475 - Capital Outlay on other General Economic Services	33.70	33.70	100.00
8.	4408 - Capital Outlay on Food, Storage and Warehousing	188.17	191.82	98.10
9.	2852 - Industries	1,528.06	1,774.13	86.13
10.	2425 - Co-operation	4,471.16	5,438.73	82.21
11.	2700 - Major irrigation	464.24	607.06	76.47
12.	2701 - Major and Medium Irrigation	1,054.26	1,544.34	68.27
13.	2401 - Crop Husbandry	7,927.78	13,286.61	59.67

(Source: Notes to Accounts 2022-23)

Appendix 4.3
(Reference: Paragraph 4.10)
Receipts under Minor Head '800 – Other receipts'

(₹ in crore)

Sl. No.	Major Head	Receipts under Minor Head '800'	Total Receipts	Percentage
1.	0250 – Other Social Services	391.94	389.85	100.54
2.	1456 - Civil Supplies	15.77	15.75	100.13
3.	0211 – Family Welfare	270.77	270.77	100.00
4.	0215 - Water Supply and Sanitation	0.89	0.89	100.00
5.	0217 - Urban Development	1,091.90	1,091.90	100.00
6.	0407 - Plantations	0.01	0.01	100.00
7.	0408 - Food Storage and Warehousing	6.95	6.95	100.00
8.	0415 - Agricultural Research and Education	0.01	0.01	100.00
9.	0506 - Land Reforms	0.02	0.02	100.00
10.	0810 - Non-Conventional Sources of Energy	0.54	0.54	100.00
11.	0875 - Other Industries	0.01	0.01	100.00
12.	1051 - Ports and Light Houses	3.37	3.37	100.00
13.	1056 - Inland Water Transport	0.24	0.24	100.00
14.	1452 - Tourism	0.26	0.26	100.00
15.	0235 - Social Security and Welfare	144.08	145.69	98.89
16.	0405 - Fisheries	160.52	173.75	92.39
17.	0435 - Other Agricultural Programmes	53.31	61.23	87.07
18.	0425 - Co-operation	35.82	41.74	85.82
19.	0070 - Other Administrative Services	1,045.01	1,225.48	85.27
20.	0702 - Minor Irrigation	2.42	2.91	83.16
21.	0029 - Land Revenue	200.45	247.73	80.91
22.	0852 - Industries	20.02	25.85	77.45
23.	0515 - Other Rural Development Programmes	1.49	1.93	77.20
24.	0406 - Forestry and Wildlife	81.70	112.71	72.49
25.	0701 - Major and Medium Irrigation	50.01	70.74	70.70
26.	0403 - Animal Husbandry	8.26	12.68	65.14
27.	0220 - Information and Publicity	6.03	9.55	63.14
28.	0059 - Public Works	17.21	28.79	59.78
29.	0210 - Medical and Public Health	914.98	1,607.58	56.92
30.	0049 - Interest Receipts	2,612.83	4,747.10	55.04
31.	0216 - Housing	90.71	178.16	50.91

(Source: Notes to Accounts 2022-23)

Appendix 4.4
(Reference: Paragraph 4.16)
List of Bodies and Authorities, the accounts of which
had not been received as at the end of 2022-23

Sl. No.	Name of the body/authority	Year for which accounts have not been received	No. of Accounts pending up to F.Y 2022-23
Universities			
1	Alagappa University, Karaikudi	2017-18 to 2022-23	6
2	Anna University, Chennai-25	2018-19 to 2022-23	5
3	Bharathiar University, Coimbatore	2021-22, 2022-23	2
4	Bharathidasan University, Trichy	2015-16, 2017-18, 2020-21, 2021-22, 2022-23	5
5	Madurai Kamaraj University, Madurai	2016-17, 2017-18, 2021-22, 2022-23	4
6	Manonmaniam Sundaranar University, Tirunelveli	2021-22, 2022-23	2
7	Mother Teresa Women's University, Kodaikanal	2017-18, 2020-21, 2021-22, 2022-23	4
8	Periyar University, Salem	2017-18 to 2022-23	6
9	Thiruvallur University, Fort Campus, Vellore	2021-22, 2022-23	2
10	University of Madras, Chennai-5	2015-16, 2021-22, 2022-23	3
11	Tamil Nadu Open University, Guindy, Chennai-25	2021-22, 2022-23	2
12	Annamalai University, Chidambaram	2020-21, 2021-22, 2022-23	3
13	Tamil University, Thanjavur	2021-22, 2022-23	2
14	Tamil Nadu Agriculture University, Coimbatore	2020-21, 2021-22, 2022-23	3
15	Tamil Nadu Veterinary and Animal Science University, Madhavaram, Chennai	2021-22, 2022-23	2
16	Tamil Nadu Dr. J. Jayalalitha Fisheries University, Nagapattinam	2021-22, 2022-23	2
Engineering Colleges			
17	PSG College of Technology	2022-23	1
18	Thiyagarajar College of Engineering	2021-22, 2022-23	2
19	Coimbatore College of Engineering	2019-20, 2022-23	2
Arts & Science Colleges			
20	A.Veeriya Vandayar Memorial Sri Pushpam College, Poondi, Thanjavur Dt.	2022-23	1
21	Ambai Arts College, Ambasamudram	2022-23	1
22	Annammal College of Education for Women, Tuticorin	2022-23	1
23	Arignar Anna College, Aralvoymoli	2019-20, 2021-22	2
24	Jamia Darussalam Arabic College, Omerabad	2022-23	1
25	Khadir Mohideen College, Adirampattinam	2019-20	1
26	Lakshmiapuram College of Arts and Science, Neyoor	2022-23	1
27	Madras Christian College, Tambaram, Chennai	2022-23	1
28	Mazharul Uloom College, Ambur	2022-23	1
29	Nesamony Memorial Christian College, Marthandam	2022-23	1
30	Pasumpon Muthu Ramalinga Thevar College, Usilampatti, Madurai	2021-22, 2022-23	2
31	Pasumpon Muthu Ramalinga Thevar College, Nallur	2022-23	1
32	Poompuhar College, Mayiladuthurai	2022-23	1
33	Sacred Heart College, Tirupathur	2022-23	1

Sl. No.	Name of the body/authority	Year for which accounts have not been received	No. of Accounts pending up to F.Y 2022-23
34	Sri Kumara Gurupara Swamigal Arts College, Srivaikundam	2020-21, 2022-23	2
35	Sri Sathguru Sangeetha Vidyalayam College of Music, Madurai	2022-23	1
36	S.T. Hindu College, Nagercoil	2022-23	1
37	The Madras School of Social Work, Egmore, Chennai	2022-23	1
38	Thiruvalluvar College, Papanasam	2022-23	1
39	Tirunelveli Dakshina Mara Nadar Sangam College, T.Kallikulam	2022-23	1
40	Tranqueber Bishop Manikam Lutheran College, Porayar	2017-18 to 2020-21, 2022-23	5
41	V.O.Chidambaram College of Education, Tuticorin	2018-19	1
42	Vivekananda College, Agasteeswaram	2022-23	1
43	A P C Mahalakshmi College for Women, Tuticorin	2022-23	1
44	Aditanar College of Arts and Science, Tiruchendur	2022-23	1
45	Arulmigu Palani Andavar College of Arts and Culture, Palani	2020-21	1
46	Arumugam Pillai Seethai Ammal College, Tirupathur	2022-23	1
47	AVC College, Mayiladuthurai	2019-20	1
48	Ayya Nadar Janaki Ammal College, Sivakasi	2017-18, 2018-19, 2021-22, 2022-23	4
49	Bishop Heber College, Trichy	2021-22, 2022-23	2
50	CBM College, Coimbatore	2021-22	1
51	Devanga Arts College, Aruppukottai	2022-23	1
52	Dhanabagiyam Krishnaswamy Mudaliar College for Women, Sainathapuram, Vellore	2020-21	1
53	Dharmapuram Adinam Arts College, Mayiladuthurai	2020-21, 2022-23	2
54	EM Gopalakrishna Kone Yadava Women's College, Madurai	2022-23	1
55	Fatima College, Madurai	2022-23	1
56	Gobi College of Arts and Science, Erode	2019-20 to 2021-22	3
57	GTN Arts College, Dindigul	2022-23	1
58	Islamiah College, Vaniyambadi	2019-20, 2020-21	2
59	Jayaraj Annapackiam College, Periakulam	2020-21	1
60	Kalai Kaviri College of Arts, Trichy	2017-18, 2022-23	2
61	Kongundu Arts and Science College, Coimbatore	2019-20	1
62	Lady Doak College, Madurai	2022-23	1
63	Lakshmi College of Education, Dindigul	2021-22, 2022-23	2
64	Madura College, Madurai	2022-23	1
65	Madurai Institute of Social Sciences, Madurai	2022-23	1
66	Mannar Thirumalai Naicker College, Madurai	2018-19	1
67	Meston College of Education, Royapettah, Chennai	2019-20	1
68	Nadar Mahajana Sangam, S. Vellaichamy Nadar College, Madurai	2022-23	1
69	Nallamuthu Gounder Mahalingam College, Pollachi	2017-18 to 2022-23	6
70	Nazareth Margosis College, Nazareth	2019-20, 2022-23	2
71	Nirmala College for Women, Coimbatore	2021-22	1
72	NKT National College of Education, Triplicane, Chennai	2020-21	1
73	NVKSD College of Education, Tiruvattar, Kanyakumari District.	2022-23	1

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Sl. No.	Name of the body/authority	Year for which accounts have not been received	No. of Accounts pending up to F.Y 2022-23
74	Pachaiyappa's College, Chetput, Chennai	2022-23	1
75	Pachaiyappa's College for Men, Kancheepuram	2022-23	1
76	Pasumpon Thiru. Muthu Ramalinga Thevar Memorial College, Kamuthi, Ramnad Dt.	2018-19	1
77	Popes College, Sawyerpuram	2022-23	1
78	PSG College of Arts and Science (Autonomous), Coimbatore	2019-20, 2020-21	2
79	PSGR Krishammal College for Women, Peelamedu, Coimbatore	2017-18, 2019-20, 2020-21	3
80	Rajah's College of Sanskrit, Tamil and Music Studies, Thiruvaiyaru	2022-23	1
81	Rajapalayam Rajus College, Rajapalayam	2018-19, 2019-20	2
82	Ramaswamy Tamil College, Karaikudi	2017-18 to 2020-21, 2022-23	5
83	Sadakathulla Appa College, Palayamkottai, Tirunelveli	2021-22, 2022-23	2
84	Saiva Bhanu Kshatriya College, Aruppukottai	2017-18 to 2022-23	6
85	Sarah Tucker College, Tirunelveli	2022-23	1
86	Seethalakshmi Ramaswami College for Men, Trichy	2022-23	1
87	Senthamil College, Madurai	2020-21, 2021-22, 2022-23	3
88	Senthamil Oriental College, Madurai	2021-22, 2022-23	2
89	Sourashtra College, Madurai	2019-20 to 2021-22	3
90	Sree Sevugan Annamalai College, Devakottai	2017-18, 2022-23	2
91	Sri GVG Visalakshi College for Women, Udumalpet	2017-18 to 2021-22	5
92	Sri Paramakalyani College, Alwarkurichi	2018-19 to 2021-22	4
93	Sri Parasakthi College for Women, Courtalam	2022-23	1
94	Sri Ramakrishna Mission Vidyala Maruthi College of Physical Education, Coimbatore	2022-23	1
95	Sri Ramakrishna Mission Vidyalaya College of Arts and Science, Coimbatore	2018-19, 2019-20	2
96	Sri S Ramaswamy Naidu Memorial College, Sattur	2018-19, 2022-23	2
97	Sri Sarada College for Women, Salem	2017-18	1
98	Sri Vasavi College, Erode	2022-23	1
99	Srimath Siva Gnana Balaya Swamigal Tamil, Arts and Science College, Mailam	2018-19	1
100	St. Ignatius College of Education, Palayamkottai	2020-21, 2022-23	2
101	St. Christopher's College of Education, Periyamet, Chennai	2017-18, 2018-19, 2019-20	3
102	St. Xavier's College, Palayamkottai, Tirunelveli	2021-22, 2022-23	2
103	St. Xavier's College of Education, Palayamkottai, Tirunelveli	2022-23	1
104	Thavathiru Santhalinga Adigalar Arts, Science and Tamil College, Coimbatore	2021-22, 2022-23	2
105	The American College, Madurai	2022-23	1
106	The Madurai Diraviyam Thayumanavar Hindu College, Tirunelveli	2022-23	1
107	The Standard Fire Works Rajaratnam College for Women, Sivakasi	2018-19	1
108	The Women's Christian College, Nungambakkam, Chennai	2019-20, 2022-23	2

Sl. No.	Name of the body/authority	Year for which accounts have not been received	No. of Accounts pending up to F.Y 2022-23
109	Thiagarajar College of Preceptors, Madurai	2018-19, 2019-20, 2020-21	3
110	Urumu Dhanalakshmi College, Trichy	2022-23	1
111	V.O. Chidambaram College of education, Tuticorin	2018-19	1
112	Vivekananda College, Madurai	2022-23	1
113	Women's Christian College, Nagercoil	2017-18, 2018-19, 2019-20	3
114	Yadava College, Madurai	2022-23	1
115	YMCA College of Physical Education, Nandanam, Chennai	2017-18, 2018-19, 2020-21	3
116	Agurchand Manmull Jain College, Meenambakkam, Chennai - 600 114	2017-18, 2018-19, 2019-20, 2020-21	4
117	Arulmigu Palani Andavar Arts College for Women, Chinnakalaymaputhur, Palani	2020-21	1
118	A. Doraisamy Nadar Maragathavalli Ammal College, (A.D.M. College for Women), Vellipalayam, Nagapattinam	2019-20, 2020-21	2
119	Chikkaiah Naicker College, Veerappanchatram (PO), Erode 638 004	2020-21, 2022-23	2
120	Cardamom Planters' Association College, PB No.29, Pankajam Nagar, Bodinayakanur - 625 513 Theni Dist.	2020-21	1
121	C.Kandasami Naidu College for Women, Cuddalore 607 001	2022-23	1
122	Dr. Jakir Hussain College, Ilayangudi - 630 702	2019-20, 2020-21, 2022-23	3
123	Dhanraj Baid Jain College, Jothi Nagar, Oggiam, Thoraipakkam, Chennai - 600 096	2019-20, 2020-21, 2022-23	3
124	Dwraka Doss Govardhan Doss Vaishnav College, 445, Periyar EVR High Road, Arumbakkam, Chennai - 600 106	2018-19, 2019-20, 2020-21	3
125	Erode Arts & Science College, Rangampalayam, Erode 638 009	2017-18, 2018-19	2
126	Guru Nanak College, Velachery Road, Velachery, Chennai - 600 042,	2017-18, 2018-19, 2019-20, 2020-21	4
127	Hajee Karutha Rowther Howdia College, Uthamapalayam - 626 533	2018-19, 2019-20, 2020-21, 2021-22,	4
128	Holy Cross College, PB No.118, Teppakulam, Tiruchirappalli - 620 002	2020-21, 2022-23	2
129	J.K.K. Nataraja College of Arts and Science, Komarapalayam 638 183	2020-21	1
130	Jamal Mohammed College, No. 7, Race Course Road, Khaja Nagar, Tiruchirappalli - 620 020	2020-21	1
131	Loyala College, Nungambakkam, Chennai -600 634	2018-19, 2019-20, 2020-21, 2022-23	4
132	Muzyyath Sha Sirguro Wakf Board College, K.K.Nagar, Madurai -625 020	2020-21	1
133	National College, Tiruchirappalli - 620 001	2020-21	1
134	Nehru Memorial College, Puthanampatti, Tiruchirappalli 621 007	2016-17, 2020-21	2
135	Pachaiyappa's College for Women, Kancheepuram - 631 503	2017-18, 2019-20, 2020-21,	3
136	Providence College for Women, Spring Field, Coonoor – 643 104 The Nilgiris	2016-17, 2020-21	2
137	Pioneer Kumaraswamy College, Nagercoil – 629 003 Kanyakumari Dist.	2022-23	1

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Sl. No.	Name of the body/authority	Year for which accounts have not been received	No. of Accounts pending up to F.Y 2022-23
138	Rama Krishna Mission Vivekananda College, Sir P.S. Siva Swami Salai, Mylapore, Chennai – 600 004	2019-20, 2020-21	2
139	St. Jude's College, Thoothoor – 629 176	2018-19, 2019-20, 2022-23	3
140	Sir Theagaraya College, T.H. Road, Old Washermenpet, Chennai – 600 021	2018-19, 2019-20, 2020-21	3
141	Seetha Lakshmi Achi College for Women, Pallathur – 630 107 Sivagangai Dist.	2020-21	1
142	Salem Sowdeswari College, Salem – 636 010	2016-17, 2020-21	2
143	Stella Maris College, 17, Cathedral Road, Chennai – 600 086	2017-18, 2018-19, 2019-20	3
144	Tamilavel Umamaheswaranar Karanthai Arts College, Karunthattankudi, Thanjavur – 613 002	2017-18, 2020-21	2
145	Stella matutina College of Education, Ashok Nagar, Chennai	2019-20, 2020-21	2
146	VV Vanniaperumal College for Women, Virudhunagar – 626 001	2019-20, 2020-21	2
Polytechnics			
147	A.D.J. Dharmambal Polytechnic College, Nagapattinam	2020-21, 2021-22, 2022-23	3
148	A.M.K. Technology Polytechnic College, Sembarambakkam, Chennai	2020-21, 2021-22, 2022-23	3
149	Annamalai Polytechnic College, Chettinad	2019-20, 2020-21, 2021-22, 2022-23	4
150	Ayya Nadar Janaki Ammal Polytechnic College for Women, Sivakasi	2020-21, 2021-22, 2022-23	3
151	Bhakthavachalam Polytechnic College, Kanchipuram	2020-21, 2021-22, 2022-23	3
152	CIT Sandwich Polytechnic College, Coimbatore	2019-20, 2022-23	2
153	GRG Polytechnic College for Women, Coimbatore	2020-21, 2022-23	2
154	Kamaraj Polytechnic College, Kanyakumari	2021-22, 2022-23	2
155	Mohammed Sathak Polytechnic College, Kilakarai	2020-21, 2021-22, 2022-23	3
156	Murugappa Polytechnic College, Avadi, Chennai	2022-23	1
157	Muthaiah Polytechnic College, Chidambaram	2021-22, 2022-23	2
158	Nachimuthu Polytechnic College, Pollachi	2021-22, 2022-23	2
159	NPA Centenary Polytechnic College, Kotagiri	2020-21, 2022-23	2
160	P.T. Lee Chengalvaraya Naickar Polytechnic, Vepery, Chennai	2020-21, 2021-22, 2022-23	3
161	PAC Ramasamy Raja Polytechnic College, Rajapalayam	2021-22, 2022-23	2
162	Pattukottai Polytechnic College, Pattukottai	2022-23	1
163	Periyar Centenary Girls Polytechnic College, Vallam	2022-23	1
164	PSG Polytechnic College, Coimbatore	2022-23	1
165	PSN Ramasamy Ayyar Memorial Polytechnic College for Girls, Trichy	2020-21, 2021-22, 2022-23	3
166	Rajagopal Polytechnic College, Gudiyatham	2021-22, 2022-23	2
167	Ramakrishna Mission Polytechnic College, Mylapore, Chennai	2021-22, 2022-23	2
168	Rukmani Shanmugam Polytechnic College, Madurai	2018-19, 2019-20, 2020-21, 2021-22, 2022-23	5
169	Sakthi Polytechnic College, Sakthinagar	2021-22, 2022-23	2
170	Sankar Polytechnic College, Sankarnagar	2020-21, 2021-22, 2022-23	3

Sl. No.	Name of the body/authority	Year for which accounts have not been received	No. of Accounts pending up to F.Y 2022-23
171	Seshasayee Institute of Technology, Trichy	2020-21, 2021-22, 2022-23	3
172	Sri Krishna Polytechnic College, Coimbatore	2020-21, 2021-22, 2022-23	3
173	Sri Ramakrishna Mission Vidyalaya Polytechnic College, Coimbatore	2020-21, 2021-22, 2022-23	3
174	SSM Polytechnic College, Komarapalayam	2022-23	1
175	Thiyagarajar Polytechnic College, Salem	2021-22, 2022-23	2
176	Vallivalam Desikar Polytechnic, Nagapattinam	2020-21, 2021-22, 2022-23	3
177	VSV Nadar Polytechnic College, Virudhunagar	2021-22, 2022-23	2
178	Arulmigu Palaniandavar Polytechnic College, Palani	2020-21, 2022-23	2
179	Arasan Ganesan Polytechnic College, Sivakasi	2020-21	1
180	EIT Polytechnic College, Kavindapadi	2019-20, 2020-21, 2022-23	3
Others			
181	District Blindness Control Society, Salem	2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23	8
182	Spastics Society of Tamil Nadu	2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23	6
183	State TB Society, Chennai	2005-06 to 2022-23	18
184	Scheiffelein Leprosy Research and Training Center, Vellore	2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23	7
185	Cancer Institute (Wia), Adyar, Chennai	2022-23	1
186	National Rural Health Mission	2022-23	1
187	Tamil Nadu Health Systems Project	2022-23	1
188	Voluntary Health Services, Taramani, Chennai	2020-21, 2021-22, 2022-23	3
189	Tamil Nadu Social Welfare Board	2018-19, 2019-20, 2020-21, 2021-22, 2022-23	5
190	Tamil Nadu Third Gender Welfare Board	2018-19, 2019-20, 2020-21, 2021-22, 2022-23	5
191	Tamil Nadu Social Welfare Board	2018-19, 2019-20, 2020-21, 2021-22, 2022-23	5
192	Tamil Nadu Wakf Board	2013-14 to 2022-23	10
193	Tamil Nadu Basketball Association, Chennai	2008-09 to 2022-23	15
194	Tamil Nadu Institute of Labour Studies	2019-20, 2020-21, 2021-22 & 2022-23	4
195	Tamil Nadu Labour Welfare Board	2019-20, 2020-21, 2021-22 & 2022-23	4
196	Tamil Nadu Manual Workers Welfare Board	2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23	6
197	Jeevan Blood Bank and Research Centre	2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23	6
198	Head Master, Little Flower Convent Higher Secondary School for the Blind, Chennai	2014-15 to 2022-23	9
199	Head Master, Little Flower Convent Higher Secondary School for the Deaf, Chennai	2011-12 to 2022-23	12
200	St. Louis Institute for Deaf and Blind	2012-13 to 2022-23	11
201	Avinashalingam Education Trust, Social Welfare, Coimbatore	2016-17 to 2022-23	7
202	Kuppuswamy Shastri Research Institute, Royapettah, Chennai	2016-17 to 2022-23	7

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Sl. No.	Name of the body/authority	Year for which accounts have not been received	No. of Accounts pending up to F.Y 2022-23
203	New Century Welfare Society, Social Welfare, Ambattur, Chennai	2016-17 to 2022-23	7
204	Society for Community Organization, Trichy	2014-15 to 2022-23	9
205	Women Indian Association, Chepauk, Chennai	2007-08 to 2022-23	16
206	Women Voluntary Service Of Tamil Nadu, Chetpet, Chennai	2014-15 to 2022-23	9
207	Avvai Home, Adyar, Chennai	2015-16 to 2022-23	8
208	Kandasamy Kandars Trust Namakkal	2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23	6
209	Stree Seva Mandir, Chennai	2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23	6
210	Andhra Mahila Sabha, Chennai	2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23	6
211	Tamil Nadu Urban Habitat Development Board	2020-21 and 2021-22	2
212	Chennai Metro Water Supply and Sewerage Board	2021-22	1
213	Tamil Nadu Housing Board	2021-22	1
214	Irrigation Management Training Institute, Trichy	2022-23	1
215	Tamil Nadu Watershed Development Agency, Chennai	2022-23	1
216	Tamil Nadu Horticulture Development Agency, Chepauk, Chennai	2020-21, 2021-22, 2022-23	3
217	Tamil Nadu Livestock Development Agency, Chennai	2022-23	1
218	Tamil Nadu Agriculture State Agricultural Marketing Board, Guindy, Chennai	2020-21, 2021-22, 2022-23	3
219	Tamil Nadu Compensatory Afforestation Fund Management and Planning Authority (TN CAMPA) Tamil Nadu Forest Department	2020-21, 2021-22	2

(Source: Information furnished by Head of Departments)

Appendix 4.5

(Reference: Paragraph 4.17)

Status of placement of Separate Audit Report (SAR) in the State Legislature

Sl. No.	Name of the body/authority	Year upto which accounts were received	Period upto which SAR is issued	Status of Placement of SAR in the Legislature
1.	Tamil Nadu State Legal Services Authority	2021-22	2020-21	SARs upto 1999-2000 was placed. SARs from 2000-01 onwards are yet to be placed.
2.	District Legal Services Authority (DLSA), Ariyalur	2021-22	2020-21	DLSA constituted on 17.06.2017. SAR from 2017-18 onwards are yet to be placed.
3.	District Legal Services Authority, Chennai	2021-22	2020-21	SARs upto 1999-2000 was placed. SARs from 2000-01 onwards are yet to be placed.
4.	District Legal Services Authority, Coimbatore	2021-22	2020-21	
5.	District Legal Services Authority, Cuddalore	2021-22	2020-21	
6.	District Legal Services Authority, Dharmapuri	2021-22	2020-21	DLSA constituted on 17.06.2017. SAR from 2017-18 onwards are yet to be placed.
7.	District Legal Services Authority, Dindigul	2021-22	2020-21	SARs upto 1999-2000 was placed. SARs from 2000-01 onwards are yet to be placed.
8.	District Legal Services Authority, Erode	2021-22	2020-21	
9.	District Legal Services Authority, Kancheepuram	2021-22	2020-21	
10.	District Legal Services Authority, Kanyakumari	2021-22	2020-21	
11.	District Legal Services Authority, Karur	2021-22	2020-21	
12.	District Legal Services Authority, Krishnagiri	2021-22	2020-21	
13.	District Legal Services Authority, Madurai	2021-22	2020-21	
14.	District Legal Services Authority, Nagapattinam	2021-22	2020-21	
15.	District Legal Services Authority, Namakkal	2021-22	2020-21	DLSA constituted on 29.03.2002. SAR from 2002-03 onwards are yet to be placed.
16.	District Legal Services Authority, Perambalur	2021-22	2020-21	SARs upto 1999-2000 was placed. SARs from 2000-01 onwards are yet to be placed.
17.	District Legal Services Authority, Pudukkottai	2021-22	2020-21	
18.	District Legal Services Authority, Ramanathapuram	2021-22	2020-21	
19.	District Legal Services Authority, Salem	2021-22	2020-21	
20.	District Legal Services Authority, Sivagangai	2021-22	2020-21	

Sl. No.	Name of the body/authority	Year upto which accounts were received	Period upto which SAR is issued	Status of Placement of SAR in the Legislature
21.	District Legal Services Authority, Thanjavur	2021-22	2020-21	
22.	District Legal Services Authority, Nilgiris	2021-22	2020-21	
23.	District Legal Services Authority, Theni	2021-22	2020-21	DLSA constituted on 28.01.2006. SAR from 2006-07 onwards are yet to be placed.
24.	District Legal Services Authority, Thiruvallur	2021-22	2020-21	DLSA constituted on 03.11.2006. SAR from 2007-08 onwards are yet to be placed.
25.	District Legal Services Authority, Tiruvarur	2021-22	2020-21	SARs upto 1999-2000 was placed. SARs from 2000-01 onwards are yet to be placed.
26.	District Legal Services Authority, Thoothukudi	2021-22	2020-21	
27.	District Legal Services Authority, Tiruchirapalli	2021-22	2020-21	
28.	District Legal Services Authority, Tirunelveli	2021-22	2020-21	
29.	District Legal Services Authority, Tiruppur	2021-22	2020-21	DLSA constituted on 17.06.2017. SAR from 2017-18 onwards are yet to be placed.
30.	District Legal Services Authority, Tiruvannamalai	2021-22	2020-21	SARs upto 1999-2000 was placed. SARs from 2000-01 onwards are yet to be placed.
31.	District Legal Services Authority, Vellore	2021-22	2020-21	
32.	District Legal Services Authority, Villupuram	2021-22	2020-21	
33.	District Legal Services Authority, Virudhunagar	2021-22	2020-21	

(Details furnished by O/o PAG (Audit-II))

Appendix 4.6
(Reference: Paragraph 4.18)
Department/category-wise details of loss to Government
due to theft, shortage and misappropriation

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	7	9.26	88	187.25	15	221.86	110	418.37
2	Animal Husbandry	4	0.04	1	0.04	1	87.85	6	87.93
3	Higher Education	8	1.08	6	16.29	8	34.81	22	52.18
4	Commercial Tax	--	--	--	--	3	127.68	3	127.68
5	Co-operation	1	0.02	--	--	1	0.14	2	0.16
6	Election	--	--	1	0.23	--	--	1	0.23
7	Elementary Education	1	--	--	--	1	68.00	2	68.00
8	Energy	1	0.07	--	--	--	--	1	0.07
9	Finance	--	--	--	--	4	234.11	4	234.11
10	Forest	--	--	2	0.32	--	--	2	0.32
11	Health and Family Welfare	4	2.30	7	6.64	22	166.94	33	175.88
12	Highways	--	--	2	16.79	--	--	2	16.79
13	Home	1	0.96	1	--	6	22.54	8	23.50
14	Horticulture	--	--	4	9.73	1	1.14	5	10.87
15	Inspector of factories	1	--	--	--	1	1.43	2	1.43
16	Labour and Employment	2	1.18	--	--	4	5.69	6	6.87
17	Museum	--	--	--	--	1	14.57	1	14.57
18	Public Works	--	--	9	3.46	--	--	9	3.46
19	Rural Development and Panchayat Raj	--	--	3	3.13	1	7.16	4	10.29
20	Revenue	--	--	2	1.27	114	177.04	116	178.31
21	School Education	--	--	1	12.16	4	38.12	5	50.28
22	Sericulture	1	0.05	--	--	1	1.36	2	1.41
23	Social Welfare	--	--	--	--	5	2.32	5	2.32
24	Transport	1	1.97	--	--	1	12.80	2	14.77
25	Treasury	--	--	1	4.00	39	1,577.27	40	1,581.27
Total		32	16.93	128	261.31	233	2,802.83	393	3,081.07

(Source: Information furnished by the Heads of Departments)

Appendix 5.1
(Reference: Paragraph 5.3)
List of Public Sector Undertakings under jurisdiction of Audit in
Tamil Nadu

Finance	
1	Tamil Nadu Handloom Development Corporation Limited
2	Tamil Nadu Adi-Dravidar Housing and Development Corporation Limited
3	Tamil Nadu Backward Classes Economic Development Corporation Limited
4	Tamil Nadu Corporation for Development of Women Limited
5	Tamil Nadu Minorities Economic Development Corporation Limited
6	Tamil Nadu Industrial Investment Corporation Limited
7	Tamil Nadu Transport Development Finance Corporation Limited
8	Tamil Nadu Urban Finance and Infrastructure Development Corporation Limited
9	Tamil Nadu Linguistic Minorities Social and Economic Development Corporation Limited
10	Tamil Nadu Urban Infrastructure Financial Services Limited
Infrastructure	
11	Tamil Nadu Rural Housing and Infrastructure Development Corporation Limited
12	Adyar Poonga
13	Tamil Nadu Small Industries Development Corporation Limited
14	Tamil Nadu Infrastructure Fund Management Corporation Limited
15	Tamil Nadu Industrial Development Corporation Limited
16	State Industries Promotion Corporation of Tamil Nadu Limited
17	TIDEL Park Limited
18	Nilakottai Food Park Limited
19	Guindy Industrial Estate Infrastructure Upgradation Company
20	Tamil Nadu Road Infrastructure Development Corporation
21	Tamil Nadu Road Development Company Limited
22	IT Expressway
23	TIDEL Park Coimbatore Limited
24	TICEL Bio Park Limited
25	Tamil Nadu Polymer Industries Park Limited
26	Tamil Nadu Sustainable Industrial Water Corporation Limited
27	Tamil Nadu Police Housing Corporation Limited
28	Chennai Smart City Limited
29	Vellore Smart City Limited
30	Tiruchirappalli Smart City Limited
31	Erode Smart City Limited

32	Coimbatore Smart City Limited
33	Salem Smart City Limited
34	Thoothukudi Smart City Limited
35	Thanjavur Smart City Limited
36	Chennai Industrial Water Utility Company Limited
37	Tamil Nadu Water Resources Conservation and Rivers Restoration Corporation Limited
38	CBIC Ponneri Industrial Township Limited
39	Chennai Aerospace Park Limited
40	Tidel Neo Limited
41	Tamil Nadu Industrial Housing Private Limited
42	Tamil Nadu Urban Infrastructure Trustee Company Limited
43	Tamil Nadu State Construction Corporation Limited
Service	
44	Tamil Nadu Civil Supplies Corporation
45	Overseas Manpower Corporation Limited
46	Tamil Nadu Skill Development Corporation Limited
47	Tamil Nadu Medical Services Corporation Limited
48	Tamil Nadu Ex-servicemen's Corporation Limited
49	Tamil Nadu Tourism Development Corporation Limited
50	Poompuhar Shipping Corporation Limited
51	Electronics Corporation of Tamil Nadu Limited
52	Pallavan Transport Consultancy Services Limited
53	Metropolitan Transport Corporation Limited
54	State Express Transport Corporation Limited
55	Tamil Nadu State Transport Corporation (Coimbatore) Limited
56	Tamil Nadu State Transport Corporation (Kumbakonam) Limited
57	Tamil Nadu State Transport Corporation (Salem) Limited
58	Tamil Nadu State Transport Corporation (Villupuram) Limited
59	Tamil Nadu State Transport Corporation (Madurai) Limited
60	Tamil Nadu State Transport Corporation (Tirunelveli) Limited
61	Tamil Nadu Arasu Cable TV Corporation Limited
62	Tamil Nadu FibreNet Corporation Limited
63	Tamil Nadu Internet and Connectivity Services Limited
64	Tamil Nadu State Marketing Corporation Limited
65	Tamil Nadu Working Women's Hostels Corporation Limited
66	Tamil Nadu Wilderness Experiences Corporation Private Limited
67	Tamil Nadu Centre of Excellence for Advanced Manufacturing
68	Tamil Nadu Startup and Innovation Mission

69	Tamil Nadu Smart and Advanced Manufacturing Centre
70	Tamil Nadu Advance Manufacturing Centre of Excellence Private Limited
71	Tamil Nadu Food processing and Agri Export Promotion Corporation
72	Tamil Nadu Coir Business Development Corporation
73	i Tamil Nadu Technology Foundation
74	Tamil Nadu Green Climate Company
75	TN Apex Skill Development Centre for Logistics
76	TN Apex Skill Development Centre for Health Care
77	Tamil Nadu Warehousing Corporation
78	Tamil Nadu Goods Transport Corporation Limited
Power	
79	Tamil Nadu Generation and Distribution Corporation Limited
80	Tamil Nadu Transmission Corporation Limited
81	TNEB Limited
82	Tamil Nadu Power Finance and Infrastructure Development Corporation Limited
83	Udangudi Power Corporation Limited
Others	
84	Tamil Nadu Fisheries Development Corporation Limited
85	Tamil Nadu Forest Plantation Corporation Limited
86	Tamil Nadu Tea Plantation Corporation Limited
87	Arasu Rubber Corporation Limited
88	Tamil Nadu Small Industries Corporation Limited
89	Tamil Nadu Textiles Corporation Limited
90	Tamil Nadu Zari Limited
91	Tamil Nadu Handicrafts Development Corporation Limited
92	Tamil Nadu Salt Corporation Limited
93	Tamil Nadu Sugar Corporation Limited
94	Perambalur Sugar Mills Limited
95	Tamil Nadu Cements Corporation Limited
96	Tamil Nadu Minerals Limited
97	Tamil Nadu Magnesite Limited
98	Tamil Nadu Industrial Explosives Limited
99	Tamil Nadu Newsprint and Papers Limited
100	Tamil Nadu Medicinal Plant Farms and Herbal Medicine Corporation Limited
101	Namma School Foundation
102	Tamil Nadu Unmanned Aerial Vehicle Corporation

Appendix 5.2

(Reference: Paragraph 5.8.2;)

Details of PSUs whose Net worth has eroded as per their latest finalised accounts

(₹ in crore)

Sl No.	Name of SPSE	Latest year of finalised Accounts	Total paid up capital	Net profit (+)/Loss (-) after Interest, tax and dividend	Accumulated losses	Net worth	Period since when Net worth remained Negative	State Government Equity as on 31 March 2023	State Government Loans as on 31 March 2023
	1	2	3	4	5	6	7	8	9
1	Tamil Nadu Tea Plantation Corporation Limited	2022-23	14.96	(-) 37.74	(-) 299.00	(-) 278.36	2010-11	14.96	116.05
2	Tamil Nadu Sustainable Industrial Water Corporation Limited	2022-23	0.05	(-) 0.03	(-) 0.62	(-) 0.57	2018-19	0.00	0.00
3	Tamil Nadu Sugar Corporation Limited	2022-23	218.24	(-) 20.15	(-) 251.29	(-) 33.05	2020-21	217.24	0.00
4	Perambalur Sugar Mills Limited	2022-23	209.10	25.51	(-) 319.61	(-) 110.51	2013-14	0.00	0.00
5	Tamil Nadu Minerals Limited	2022-23	15.74	(-) 4.66	(-) 257.46	(-) 155.29	2018-19	15.74	120.33
6	Tamil Nadu Industrial Explosives Limited	2022-23	27.03	(-) 12.67	(-) 262.36	(-) 235.33	Prior 2010	22.14	3.53
7	Pallavan Transport Consultancy Services Limited	2022-23	0.10	0.06	(-) 1.59	(-) 1.49	Prior 2010	0.10	0.00
8	Metropolitan Transport Corporation Limited	2022-23	982.59	(-) 995.56	(-) 8,405.11	(-) 7,422.52	Prior 2010	982.59	284.11
9	State Express Transport Corporation Limited	2022-23	704.02	(-) 379.76	(-) 4,135.77	(-) 3,431.75	Prior 2010	704.02	356.89
10	Tamil Nadu State Transport Corporation (Coimbatore) Limited	2022-23	993.32	(-) 964.53	(-) 8,888.82	(-) 7,895.50	Prior 2010	993.32	311.19
11	Tamil Nadu State Transport Corporation (Kumbakonam) Limited	2022-23	1,007.82	(-) 775.68	(-) 7,770.22	(-) 6,762.40	Prior 2010	1,007.82	510.83
12	Tamil Nadu State Transport Corporation (Salem) Limited	2022-23	616.59	(-) 634.21	(-) 5,383.17	(-) 4,766.58	Prior 2010	616.59	601.34
13	Tamil Nadu State Transport Corporation (Villupuram) Limited	2022-23	848.54	(-) 906.30	(-) 7,054.99	(-) 6,206.45	Prior 2010	848.54	381.12

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(₹ in crore)

Sl No.	Name of SPSE	Latest year of finalized Accounts	Total paid up capital	Net profit (+)/Loss (-) after Interest, tax and dividend	Accumulated losses	Net worth	Period since when Net worth remained Negative	State Government Equity as on 31 March 2023	State Government Loans as on 31 March 2023
14	Tamil Nadu State Transport Corporation (Madurai) Limited	2022-23	814.47	(-) 704.98	(-) 6,207.87	(-) 5,393.40	Prior 2010	814.47	905.28
15	Tamil Nadu State Transport Corporation (Tirunelveli) Limited	2022-23	903.51	(-) 716.84	(-) 6,710.54	(-) 5,807.03	2010-11	903.51	927.76
16	Tamil Nadu Arasu Cable TV Corporation Limited	2022-23	25.00	(-) 3.20	(-) 208.95	(-) 183.95	2019-20	25.00	0.00
17	Tamil Nadu State Marketing Corporation Limited	2022-23	15.00	(-) 2.05	(-) 370.40	(-) 354.42	2013-14	15.00	0.00
18	Chennai Industrial Water Utility Company Limited	2022-23	0.05	(-) 0.01	(-) 0.20	(-) 0.15	2020-21	0.00	0.00
19	Tidel Neo Limited	2022-23	0.10	(-) 0.32	(-) 0.49	(-) 0.39	2022-23	0.00	0.00
20	Tamil Nadu Smart and Advanced Manufacturing Centre	2022-23	0.001	(-) 2.19	(-) 2.19	(-) 2.19	2022-23	0.00	0.00
21	Tamil Nadu Food processing and Agri Export Promotion Corporation	2022-23	0.00	(-) 0.01	(-) 0.01	(-) 0.01	2022-23	0.00	0.00
22	Tamil Nadu Generation and Distribution Corporation Limited	2022-23	20,119.16	(-) 9,192.25	(-) 1,62,507.04	(-) 1,42,387.88	2011-12	0.00	4,558.00
23	Tamil Nadu Transmission Corporation Limited	2021-22	5,748.07	(-) 655.25	(-) 7,451.84	(-) 1,703.77	2019-20	0.00	20.45

Source: Latest finalised accounts.

Glossary of terms and abbreviations used in the Report

Terms	Description
Accounts or actuals	‘Accounts’ or ‘actuals’ of a year - are the amounts of receipts and disbursements for the financial year beginning on April 1 st and ending on March 31 st following, as finally recorded in the Accounting authority’s books (as audited by C&AG). Provisional Accounts refers to the unaudited accounts.
Administrative approval	‘Administrative approval’ of a scheme, proposal or work - is the formal acceptance thereof by the competent authority for the purpose of incurring expenditure. Taken with the provision of funds in the budget, it operates as a financial sanction to the work during that particular year in which the Administrative Approval is issued.
Annual financial statement	‘Annual financial statement’ – Also referred to as Budget means the statement of estimated receipts and expenditure of the Central/State Government for each financial year, laid before the Parliament /State Legislature.
Appropriation	‘Appropriation’ - means the amount authorized by the Parliament/State Legislature for expenditure under different primary unit of appropriation or part thereof placed at the disposal of a disbursing officer.
Average interest rate	Average interest rate is defined as the percentage of interest payment made to average financial liabilities of the State during the year i.e. (sum of opening and closing balances of fiscal liabilities/2) x 100
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> .
Charged Expenditure	‘Charged Expenditure’ - means such expenditure as is not to be submitted to the vote of the Legislature under the provisions of the Constitution.
Consolidated Fund of India/ State	‘Consolidated Fund of India/State’ - All revenues of the Union/State Government, loans raised by it and all moneys received in repayment of loans form the Consolidated Fund of India/ State. No moneys out of this Fund can be appropriated except in accordance with the law and for the purposes and in the manner provided in the Constitution.
Contingency Fund	‘Contingency Fund’ is in the nature of an imprest. The Contingency Fund is intended to provide advances to the executive /Government to meet unforeseen expenditure arising in the course of a year pending its authorization by the Parliament/State Legislature. The amounts drawn from the Contingency Fund are recouped after the Parliament/State Legislature approves it through the Supplementary Demands.

Terms	Description
Controlling Officer (Budget)	‘Controlling Officer (budget)’ - means an officer entrusted by a Department with the responsibility of controlling the incurring of expenditure and/or the collection of revenue. The term includes the Heads of Department and also the Administrators.
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.
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.
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.
Drawing and Disbursing Officer (DDO)	‘Drawing and Disbursing Officer’ (DDO) – means a Head of Office and also any other Officer so designated by the Finance Department of the State Government, to draw bills and make payments on behalf of the State Government. The term shall also include a Head of Department where he himself discharges such function.
Excess Grant	‘Excess Grant’ – Excess grant means the amount of expenditure over and above the provision allowed through the original/supplementary grant, that requires regularization by obtaining excess grant from the Parliament /State Legislature under Article 115/205 of the Constitution.
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.
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

Terms	Description
	the debt receipts are used in debt redemption, indicating the net availability of borrowed funds.
Major Head	‘Major Head’ - means a Major Head of account for the purpose of recording and classifying the receipts and disbursements of the State. A Major Head, particularly the one falling within the Consolidated Fund, generally corresponds to a ‘function’ of Government such as Agriculture, Education, Health, etc.
Major Work	‘Major Work’ - means an original work, the estimated cost of which exclusive of departmental charges exceeds the amount as notified by the Government from time to time.
Minor Head	‘Minor Head’ - means a head subordinate to a Major Head or a Sub-Major Head. A Minor Head subordinate to a Major Head identifies a “programme” undertaken to achieve the objectives of the function represented by the Major Head.
Minor Work	‘Minor Work’ - means an original work, the estimated cost of which exclusive of departmental charges does not exceed the amount as notified by the Government from time to time.
Modified Grant or Appropriation	‘Modified Grant or Appropriation’ - means the sum allotted to any Sub-Head of Appropriation as it stands after Re-Appropriation or the sanction of an Additional or Supplementary Grant by competent authority.
New Instrument of Service	‘New Instrument of Service’ - means relatively large expenditure arising out of important expansion of an existing activity.
New Service	‘New Service’ – As appearing in Article 115(1)(a)/205(1)(a) of the Constitution, New Service means expenditure arising out of a new policy decision, not brought to the notice of Parliament/State Legislature earlier, including a new activity or a new form of investment.
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.
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.
Public Accounts	‘Public Accounts’ - means the Public Account referred to in Article 266(2) of the Constitution. The receipts and disbursements such as deposits, reserve funds, remittances, etc. which do not form part of the Consolidated Fund are included in the Public Account. Disbursements from the Public Account are not subject to vote by the Parliament/State Legislature, as they are not moneys issued out of the Consolidated Fund of India/State.
Re-appropriation	‘Re-appropriation’ - means the transfer, by a competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same grant or charged appropriation.
Revised Estimate	‘Revised Estimate’ - is an estimate of the probable receipts or expenditure for a financial year, framed in the course of that year,

Terms	Description
	with reference to the transactions already recorded and anticipation for the remainder of the year in the light of the orders already issued.
Schedule of New Expenditure	‘Schedule of New Expenditure’ - means a statement of items of new expenditure proposed for inclusion in the Budget for the ensuing year.
Sub-Head	‘Sub-Head’ - means a unit of account next subordinate to a Minor Head which normally denotes the scheme or organisation under that Minor Head or programme.
Sub-Major Head	‘Sub-Major Head’ - means an intermediate head of account introduced between a Major Head and the Minor Heads under it, when the Minor Heads are numerous and can conveniently be grouped together under such intermediate Head.
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.
Supplementary Demands for Grants	<p>‘Supplementary Demands for Grants’- means the statement of supplementary demands laid before the legislature, showing the estimated amount of further expenditure necessary in respect of a financial year over and above the expenditure authorized in the Annual Financial Statement for that year. The demand for supplementary may be token, technical or substantive/cash.</p> <ol style="list-style-type: none"> a) Cash Supplementary is over and above the original budget provisions and results in enhancement of the allocation for the Demand/Grant. It should be obtained as a last resort and after proper due diligence. Presently, this method is followed by the State. b) There are four Sections in each Demand i.e., Revenue Voted, Revenue Charged, Capital Voted and Capital Charged. Technical Supplementary, after obtaining the approval of the State Legislature, allows to utilize the savings of one of the Sections for any other Section. c) Token Supplementary allows to utilize the savings within the same section of the grant.
Supplementary or Additional Grant or Appropriation	‘Supplementary or Additional Grant or Appropriation’ - means a provision included in an Appropriation Act, during the course of a financial year, to meet expenditure in excess of the amount previously included in an Appropriation Act for that year.
Token demand	‘Token demand’ - means a demand made to the Assembly for a nominal or token sum when, for example, it is proposed to meet the entire expenditure on a new service from savings out of the sanctioned budget grant.

Abbreviations	Full form
AC	Abstract Contingent
AFS	Annual Financial Statement
AG (A&E)	Accountant General (Accounts & Entitlements)
AGM	Annual General Body Meeting
AMRUT	Atal Mission for Rejuvenation and Urban Transformation
CAG	Comptroller and Auditor General of India
CAS	Central Accounting Section
CCO	Chief Controlling Officer
CE	Capital Expenditure
CF	Contingency Fund
CFA	Contingency Fund Advance
CGA	Controller General of Accounts
CGST	Central Goods and Services Tax
CMWSSB	Chennai Metropolitan Water Supply and Sewerage Board
CPI	Consumer Price Inflation
CSF	Consolidated Sinking Fund
CSS	Centrally Sponsored Schemes
CTA	Commissioner of Treasuries and Accounts
DBT	Direct Benefit Transfer
DC	Detailed Contingent
DCPS	Defined Contributory Pension Scheme
DCRG	Death-Cum-Retirement Gratuity
DDO	Drawing and Disbursing Officer
DDR	Debt, Deposits and Remittances
DIC	Directorate of Industries and Commerce
DISCOMs	Distribution Companies
DPC Act	Duties, Powers and Conditions of Service Act
DPO	District Project Officer
DTO	District Treasury Officer
DTCP	Director of Town and Country Planning
DTO	District Treasury Officer
EBIT	Earnings Before Interest and Taxes
ECS	Electronic Clearance Service
EPC	Engineering, Procurement and Construction

Abbreviations	Full form
FC	Finance Commission
FD	Fiscal Deficit
FMA	Final Modified Appropriation
FMG	Final Modified Grant
FRBM	Fiscal Responsibility and Budget Management
GASAB	Government Accounting Standards Advisory Board
GBS	Gender Budget Statement
GBC	Gender Budget Cell
GCS	General Category States
GDC	Government Data Centre
GDP	Gross Domestic Product
GIA	Grants-in-Aid
GoI	Government of India
GoTN	Government of Tamil Nadu
GPF	General Provident Fund
GRF	Guarantee Redemption Fund
GSDP	Gross State Domestic Product
GST	Goods and Service Tax
GVA	Gross Value Added
GSVA	Gross State Value Added
HoA	Head of Account
HoD	Head of the Department
IFHRMS	Integrated Financial and Human Resources Management System
ICPS	Integrated Child Protection Scheme
ICR	Interest Coverage Ratio
IGAS	Indian Government Accounting Standards
IGST	Integrated Goods and Service Tax
JBBRS	Jeevan Blood Bank and Research Centre
LIC	Life Insurance Corporation
LMMH	List of Major and Minor Heads
LPG	Liquefied Petroleum Gas
MGNRGE	Mahatma Gandhi National Rural Guarantee Employment
MH	Major Head
MIS	Management Information System
MoI	Memorandum of Instructions

Abbreviations	Full form
MoU	Memorandum of Understanding
MTFP	Medium Term Fiscal Plan
NABARD	National Bank for Agriculture and Rural Development
NPS	National Pension Scheme
NDRF	National Disaster Response Fund
NSDL	National Securities Depositories Limited
NSSF	National Small Saving Fund
OBB	Off-Budget Borrowings
OD	Over Draft
PAC	Public Accounts Committee
PAG	Principal Accountant General
PAO	Pay and Accounts Officer
PD	Primary Deficit
PD Account	Personal Deposit Account
PEFA	Public Expenditure and Financial Accountability
PFMS	Public Financial Management System
PFRDA	Pension Fund Regulatory and Development Authority
PMAY	Pradhan Mantri Awas Yojana
PMGSY	Pradhan Mantri Gram Sadak Yojana
PRI	Panchayati Raj Institutions
PSE	Public Sector Enterprises
PSUs	Public Sector Undertakings
RBI	Reserve Bank of India
RoCE	Return on Capital Employed
RoE	Return on Equity
RD	Revenue Deficit
RE	Revenue Expenditure
RR	Revenue Receipts
RUSA	Rashtriya Uchhathar Siksha Abhiyan
SAR	Separate Audit Report
SDRF	State Disaster Response Fund
SDMF	State Disaster Mitigation Fund
SFAR	State Finance Audit Report
SGST	State Goods and Service Tax

Abbreviations	Full form
SIA	State Implementing Agency
SLR	Statutory Liquidity Ratio
SNA	Single Nodal Agency
SPMRM	Shyama Prasad Mukherji Rurban Mission
SPSE	State Public Sector Enterprises
SPV	Special Purpose Vehicles
SRLM	State Rural Livelihood Mission
SWMA	Special Ways and Means Advance
TA	Temporary Advance
TANGEDCO	Tamil Nadu Generation and Distribution Corporation
TANSIDCO	Tamil Nadu Small Industries Development Corporation
TANTRANSCO	Tamil Nadu Transmission Corporation Limited
TFC	Thirteenth Finance Commission
T.Bills	Treasury Bills
TE	Total Expenditure
TNEB	Tamil Nadu Electricity Board
TNFR Act	Tamil Nadu Fiscal Responsibility Act
TNIDB	Tamil Nadu Infrastructure Development Board
TNIDF	Tamil Nadu Infrastructure Development Fund
TNRSP	Tamil Nadu Road Sector Project
UC	Utilisation Certificate
UDAY	Ujwal Discom Assurance Yojana
ULBs	Urban Local Bodies
UT	Union Territory
VAT	Value Added Tax
VLC	Voucher Level Compilation
WMA	Ways and Means Advance