

APPENDICES

Appendix 1.1
(Reference: Paragraph 1.2)
State Profile

A. General Data			
Sl. No.	Particulars		Figures
1	Area		1,30,060 sq.km.
2	Population		
	(a) As per 2011 Census		7.21 crore
	(b) in 2024*****		7.71 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 (2024) (All India Density = 426.09 persons per sq.km)		592.72 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 = 70 years)		73.2 years
8	Gross State Domestic Product (GSDP) 2023-24 at current prices		27,21,571 crore
	Per capita GSDP CAGR (2014-15 to 2023-24)		10.40 per cent
9	GSDP CAGR* (2014-15 to 2023-24)	Tamil Nadu	10.90 per cent
10	Population and Decadal Growth (2014 to 2024*****)	Tamil Nadu	4.68 per cent

B. Financial Data			
Particulars			
CAGR@		2022-23 to 2023-24	
		General States	Tamil Nadu
		(In per cent)	
a	of Revenue Receipts	8.19	8.55
b	of Own Tax Revenue	10.58	11.35
c	of Non Tax Revenue	14.62	51.83
d	of Total Expenditure	10.56	9.89
e	of Capital Expenditure	19.85	2.45
f	of Revenue Expenditure on Education	5.11	3.27
g	of Revenue Expenditure on Health	10.34	1.92
h	of Revenue Expenditure on Salaries and Wages	7.52	9.13
i	of Revenue Expenditure on Pension	6.27	17.16

* 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

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

The definitions of some of the selected terms used in assessing the trends and patterns of fiscal aggregates are given below:

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

Part B: The Tamil Nadu Fiscal Responsibility Act, 2003

The State Government enacted the Tamil Nadu Fiscal Responsibility Act, 2003 which was amended first to bring it in line with the requirements prescribed by the Twelfth Finance Commission 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 as amended from time to time:

- (a) Reduce the ratio of revenue deficit to revenue receipts every year by three to five *per cent* depending on the economic situation in that year beginning from financial year 2002-03 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 *per cent* by 31 March 2025 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 *per cent* during 2011-12; 24.80 *per cent* during 2012-13; 25.00 *per cent* during 2013-14; 25.20 *per cent* during 2014-15 and thereafter maintain such *per cent* as may be prescribed.
- (c) Cap outstanding guarantees within 100.00 *per cent* of revenue receipts of previous year or 10.00 *per cent* of GSDP, whichever is lower.

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

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Part A. Receipts					
1 Revenue Receipts	1,74,526 (34)	1,74,076 (28)	2,07,492 (33)	2,43,749 (30)	2,64,597 (28)
(i) Own Tax Revenue	1,07,462 (62)	1,06,153 (61)	1,22,866 (59)	1,50,223 (62)	1,67,279 (63)
State Goods and Service Tax (SGST)	38,376 (36)	37,942 (36)	45,277 (37)	53,823 (36)	61,961 (37)
Taxes on Agricultural Income	..	..	..	..	..
Taxes on Sales, Trade, etc.	44,515 (41)	43,489 (41)	48,668 (40)	59,143 (39)	60,200 (36)
State Excise	7,206 (7)	7,822 (7)	8,237 (7)	10,423 (7)	10,774 (6)
Taxes on Vehicles	5,675 (5)	4,561 (4)	5,627 (5)	7,513 (5)	9,375 (6)
Stamps and Registration fees	10,856 (10)	11,675 (11)	14,331 (12)	17,560 (12)	19,013 (11)
Land Revenue	258 (..)	211 (..)	205 (..)	248 (..)	256 (..)
Taxes on Goods and Passengers	11 (..)	2 (..)	12 (..)	5 (..)	7 (..)
Other Taxes	565 (1)	451 (..)	509 (..)	1,508 (1)	5693 (3)
(ii) Non-Tax Revenue	12,888 (7)	10,422 (6)	12,117 (6)	17,061 (7)	25,904 (10)
(iii) State's share of Union taxes and duties	26,393 (15)	24,924 (14)	37,458 (18)	38,731 (16)	46,072 (17)
(iv) Grants-in-aid from Government of India	27,783 (16)	32,577 (19)	35,051 (17)	37,734 (15)	25,342 (10)
2 Miscellaneous Capital Receipts	..	..	..	42 (..)	12 (..)
3 Recoveries of Loans and Advances	5,384 (1)	5,245 (1)	5,355 (1)	1,078 (..)	4,024 (..)
4 Total Revenue and Non debt capital receipts (1+2+3)	1,79,910	1,79,321	2,12,847	2,44,869	2,68,633
5 Public Debt Receipts	66,774 (13)	1,02,867 (17)	1,04,485 (17)	1,01,062 (12)	1,31,597 (14)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	64,784	91,997	90,843	90,807	1,16,602
Net transactions under Ways and Means Advances and Overdrafts	..	..	..	..	..
Loans and Advances from Government of India	1,990	10,870	13,642	10,255	14,995
6 Total Receipts in the Consolidated Fund (4+5)	2,46,684	2,82,188	3,17,332	3,45,931	4,00,230
7 Contingency Fund Receipts	10	..	..	..	..
8 Public Account Receipts	2,61,483 (52)	3,36,178 (54)	3,98,157 (56)	4,79,342 (58)	5,44,412 (58)
9 Total Receipts of the State (6+7+8)	5,08,177	6,18,366	7,15,489	8,25,273	9,44,642
Part B. Expenditure/Disbursement					
10 Revenue Expenditure	2,10,435 (42)	2,36,402 (39)	2,54,030 (36)	2,79,964 (34)	3,09,718 (33)
General Services (including interest payments)	78,138	78,993	84,894	99,097	1,13,336
Social Services	73,999	89,805	88,749	88,967	1,01,245
Economic Services	42,610	51,808	60,898	71,974	71,573
Grants-in-aid and contributions	15,688	15,796	19,489	19,926	23,564
11 Capital Expenditure	25,632 (5)	33,067 (5)	37,011 (5)	39,530 (5)	40,500
Plan	..	..	..	..	
Non Plan	..	..	..	..	..
General Services	1,064	936	780	1,041	950
Social Services	5,860	10,831	14,985	14,324	14,398
Economic Services	18,708	21,300	21,246	24,165	25,152
12 Disbursement of Loans and Advances	4,022 (1)	3,835 (1)	3,641 (1)	7,261 (1)	8845 (1)
13 Total (10+11+12)	2,40,089	2,73,304	2,94,682	3,26,755	3,59,063
14 Repayments of Public Debt	17,866 (3)	16,228 (3)	19,737 (3)	27,105 (3)	43,565
Internal Debt (excluding Ways and Means Advances and Overdrafts)	16,510	14,874	18,385	25,377	41,643
Net transactions under Ways and Means Advances and Overdraft	..	..	..	..	..
Loans and Advances from Government of India	1,356	1,354	1,352	1,728	1,922
15 Appropriation to Contingency Fund	..	..	..	..	..
16 Total disbursement out of Consolidated Fund (13+14+15)	2,57,955	2,89,532	3,14,419	3,53,860	4,02,628
17 Contingency Fund disbursements	..	..	..	..	5
18 Public Account disbursements	2,44,023 (49)	3,23,189 (53)	3,83,757 (55)	4,62,459 (57)	5,38,016 (57)
19 Total disbursement by the State (16+17+18)	5,01,978	6,12,721	6,98,176	8,16,319	9,40,649

	(₹ in crore)				
	2019-20	2020-21	2021-22	2022-23	2023-24
Part C. Deficits/Surplus					
20 Revenue Deficit (1-10)	35,909	62,326	46,538	36,215	45,121
21 Fiscal Deficit (4-13)	60,179	93,983	81,835	81,886	90,430
22 Primary Deficit (21+23)	28,199	57,486	40,271	34,975	36,864
Part D. Other data					
23 Interest Payments (included in revenue expenditure)	31,980	36,497	41,564	46,911	53,566
24 Financial Assistance to Local Bodies, etc.,	15,688	15,796	19,489	19,926	23,564
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)	17,43,144	17,88,074	20,72,496	23,93,364	27,21,571
28 Outstanding Fiscal liabilities (year-end)	4,23,743	5,18,796	6,10,667	6,91,591	7,72,423
29 Outstanding guarantees (year-end) (including interest)	47,319	65,659	91,975	90,709	1,22,270
30 Maximum amount guaranteed (year-end)	4,669	44,656	64,176	40,565	70,567
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
31 Own Tax revenue/GSDP	6.16	5.94	5.93	6.28	6.15
32 Own Non-Tax Revenue/GSDP	0.74	0.58	0.58	0.58	0.95
33 Central Transfers/GSDP	1.51	1.39	1.81	1.62	1.69
II Expenditure Management					
34 Total Expenditure/GSDP	13.77	15.28	14.22	13.65	13.19
35 Total Expenditure/Revenue Receipts	137.57	157.00	142.02	134.05	135.70
36 Revenue Expenditure/Total Expenditure	87.65	86.50	86.20	85.68	86.26
37 Revenue Expenditure on Social Services/Total Expenditure	30.82	32.86	30.12	27.23	28.20
38 Revenue Expenditure on Economic Services/Total Expenditure	17.75	18.96	20.67	22.03	19.93
39 Capital Expenditure/Total Expenditure	10.68	12.10	12.56	12.10	11.28
40 Capital Expenditure on Social and Economic Services/Total Expenditure	10.23	11.76	12.29	11.78	11.01
III Management of Fiscal Imbalances					
41 Revenue deficit/GSDP	2.06	3.49	2.25	1.51	1.66
42 Fiscal deficit/GSDP	3.45	5.26	3.95	3.42	3.32
43 Primary Deficit/GSDP	1.62	3.21	1.94	1.46	1.35
44 Revenue Deficit/Fiscal Deficit	59.67	66.32	56.87	44.23	49.90
IV Management of Fiscal Liabilities					
45 Fiscal Liabilities/GSDP*	24.35	28.70	28.83	28.39	28.00
46 Fiscal Liabilities/RR	242.80	298.03	294.31	283.73	291.93
47 Debt Redemption (Principal +Interest)/Total Debt Receipts	66.73	45.89	52.89	66.58	67.85
V Other Fiscal Health Indicators					
48 Return on Investment	0.45	0.37	0.49	0.68	1.56
49 Financial Assets/Liabilities	0.79	0.76	0.66	0.63	0.62

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

* Off-Budget Borrowings are included as liability and back-to-back loan from GoI in lieu of GST compensation shortfall which are not to be repaid by the State from its sources are excluded from liability for calculating the Fiscal Liability/GSDP

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)

(a) Delay in transfer of both Central and State Government share of Centre – State shared scheme to Single Nodal Agency (SNA)

Sl. No.	Name of the Scheme	Release Date (Released by GOI to State)	Central Government Share	State Government Share	Date of Central Government and State Government share to be transferred to SNA (30 days from the date of central release to state government)	Date of Central Share Released by Treasury to SNA	Actual Delay
			(₹ in crore)				
1.	9145-Rashtriya Krishi Vikash Yojna	16-12-2023	2.54	1.69	15-01-2024	18-01-2024	3
		16-12-2023	5.88	3.92	15-01-2024	18-01-2024	3
		16-12-2023	10.91	0.96	15-01-2024	18-01-2024	3
2.	9186 - Integrated Development of Wildlife Habitats	13-10-2023	1.05	0.70	12-11-2023	11-01-2024	60
3.	3663 - Strengthening of State Drug Regulatory Systems	10-11-2023	1.02	0.68	10-12-2023	25-03-2024	106
		10-11-2023	0.07	4.27	10-12-2023	18-03-2024	99
		10-11-2023	6.48	4.32	10-12-2023	11-12-2023	1
4.	3667 - Samagra Shiksha	12-02-2024	4.20	2.80	13-03-2024	15-03-2024	2
5.	9488 - Strengthening of Machinery for Enforcement of Protection of Civil Rights Act 1995 and Prevention of Atrocities Act 1989 (DAMA)	06-10-2023	0.90	0.90	05-11-2023	20-11-2023	15
		06-10-2023	5.72	5.72	05-11-2023	17-11-2023	12
		18-12-2023	0.04	0.04	17-01-2024	22-02-2024	36
6.	3975 - Saksham Anganwadi and Poshan2.0 (Umbrella ICDS-Anganwadi Services Poshan Abhiyan Scheme for Adolescent Girls National Creche Scheme)	01-11-2023	13.56	9.04	01-12-2023	15-12-2023	14
		30-12-2023	0.30	0.20	29-01-2024	16-02-2024	18
		30-12-2023	2.63	1.75	29-01-2024	07-02-2024	9
		30-12-2023	11.94	11.94	29-01-2024	15-02-2024	17
7.	3980 - SAMARTHYA (Shakti Sadan (Swadhar Ujjawala Widow Home) Shakhi Niwas Palna PMMVY National Hub for Women Empowerment Gender Budgeting Research Skilling Training Media etc.)	27-10-2023	0.82	0.55	26-11-2023	31-01-2024	10

(b) Delay in transfer of Central Government share of Centrally sponsored scheme to Single Nodal Agency (SNA)

Sl. No.	Name of the scheme	Central Government release amount (₹ in crore)	Central Government release date to State Government	Date of Central Government share to be transferred to SNA (30 days from the date of central release to state government)	Actual date of transfer of Central Government share to SNA	Delay in days
1.	9556 - Urban Rejuvenation Mission-500 Cities	40.00	22-12-2023	21-01-2024	14-02-2024	24
2.	3166 - National Family Benefit Scheme	2.71	26-10-2023	25-11-2023	01-12-2023	6
		6.63	26-10-2023	25-11-2023	07-12-2023	12
3.	9165 - Pradhan Mantri Poshan Shakti Nirman (Erstwhile National Programme of Mid-Day Meal in Schools)	2.44	29-12-2023	28-01-2024	29-01-2024	1

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 ₹)
CHARGED			
1.	2049.03.117.AE	Interest on Defined Contributory Pension Scheme for Tamil Nadu State Government Employees - Government Contribution	5,81,44,167
2.	2014.00.102.AA	Judges and Registrars	2,05,39,090
VOTED			
3.	2401.00.110.JJ	State's Share towards Premium Subsidy under Pradhan Mantri Fasal Bima Yojana (PMFBY) for Agriculture Crops	12,27,37,09,455
4.	3456.00.102.UF	Intra - State movement of food grains and Fair price shop Dealers margin under NFSA 2013 - State Share	4,52,68,64,694
5.	2425.00.108.KD	Interest Subsidy to Co-operative institutions towards reduced interest for crop loans to farmers	2,25,67,96,844
6.	2210.80.800.JJ	Chief Ministers Comprehensive Health Insurance Scheme	1,92,58,13,453
7.	2235.60.200.KG	Dr. Muthulakshmi Reddy Maternity Assistance Scheme for the female members of Below Poverty Line families for delivery	1,37,97,87,986
8.	2235.60.102.UC	Indira Gandhi National Destitute Widow Pension Scheme	1,10,46,76,690
9.	2210.01.110.JJ	Improvements to Teaching Hospitals	1,00,42,92,133
10.	2235.02.102.JX	Assistance to Scheme for Girls Child Protection	85,74,00,000
11.	3475.00.108.UD	National Urban Livelihood Mission	85,37,28,437
12.	2236.02.102.KL	Puratchithalaivar MGR Nutritious Meal Programme for Children in the age group of 5 to 9	76,79,85,857
13.	2505.01.911.JF	Indira Awas Yojana	76,22,81,141
14.	2215.01.190.JG	Grants to New Tirupur Area Development Corporation Limited for Contribution to Water Shortage Fund	70,96,80,000
15.	2217.04.192.JC	Jawaharlal Nehru National Urban Renewal Mission (JNNURM) - Basic Services to Urban Poor - Controlled by Commissioner of Municipal Administration	63,16,04,925
16.	2235.60.102.UA	Social Security Net - Indira Gandhi National Old Age Pension	61,17,74,382
17.	2216.03.800.JG	Solar Powered Green House Scheme	54,10,13,224
18.	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	43,43,93,994
19.	2236.02.102.UJ	Puratchithalaivar MGR Nutritious Meal Programme for Children in the age group of 5 to 9 - State Share	42,45,87,212
20.	2204.00.104.KR	Grants to Sports Development Authority of Tamil Nadu for conducting Sports Competitions	40,61,04,000
21.	2210.06.101.KE	Menstrual Hygiene Programme	31,72,21,723
22.	2210.01.110.PE	Tamil Nadu Health System Reform Project - Administred by the Director of Medical Education	30,35,47,362
23.	2236.02.102.UN	Puratchithalaivar MGR Nutritious Meal Programme for children in the age group of 10 to 14 in the Government and aided schools - State Share	29,43,23,851
24.	2515.00.102.UC	Rashtriya Gram Swaraj Abhiyan (RGSA)	26,75,57,684
25.	2202.03.104.AC	Tamil Nadu State Council for Higher Education	25,00,01,261
26.	2215.02.192.JA	Assistance to urban local bodies for Solid Waste Management	24,03,63,272
27.	2405.00.103.JS	Livelihood Support to Coastal Fishermen during the Fishing ban period	22,84,13,653
28.	2235.60.793.UA	Social Security Net - Indira Gandhi National Old Age Pension under Special Component Plan	22,38,31,300

Sl. No	Head of Account	Description	Recovery of Expenditure (in ₹)
29.	2235.60.794.UA	Social Security Net - Indira Gandhi National Old Age Pension	20,07,77,330
30.	2225.03.277.UA	Pre-matric Scholarship to Other Backward Classes, Most Backward Classes and Denotified Communities Welfare Department	19,19,00,000
31.	2235.60.794.UC	Indira Gandhi National Widow Pension Scheme	17,54,13,870
32.	2236.02.789.UJ	Feeding Children in the Age Group of 10-14 years under Puratchi Thalaivar MGR Nutritious Meal Programme under Special Component Plan	16,87,66,000
33.	2236.02.789.UH	Feeding Children in the age group of 5-9 years under Puratchi Thalaivar MGR Nutritious Meals Programme under Special Component Plan	15,64,75,220
34.	3475.00.108.JC	Assistance to Community Structure Component under Swarna Jayanthi Shahari Rozgar Yojana Scheme	15,05,03,220
35.	2217.04.192.JB	Integrated Housing and Slum Development Programme (IHSDP)	14,89,05,953
36.	2217.80.001.AG	Regional Town Planning	14,73,40,260
37.	2515.00.001.AE	Block Headquarters - Block Panchayats	14,60,28,838
38.	2235.02.102.UB	Programme for the care of Destitute children - Assistance to Private Organisations	13,92,43,820
39.	2236.02.102.UU	Feeding to children in the Age Group of 10-14 under Puratchi Thalaivar MGR NMP - payment of cost to TNCSC for supply of food articles	13,42,34,469
40.	2235.60.789.JY	Feeding Children in the age group of 5 - 9 under Puratchi Thalaivar MGR Nutritious Meals Programme - Payment of cost to Tamil Nadu Civil Supplies Corporation for supply of food articles	13,09,84,000
41.	2236.02.789.UK	Feeding Children in the Age Group of 10-14 years under Puratchi Thalaivar MGR Nutritious Meal Programme under Special Component Plan - State Share	11,48,70,513
42.	2801.80.800.AC	Installation of Solar Roof Top Photo Voltic and Generate Power	10,72,51,620
43.	2236.02.789.UI	Feeding Children in the age group of 5-9 years under Puratchi Thalaivar MGR Nutritious Meals Programme under Special Component Plan - State Share	10,67,39,595
44.	2014.00.105.AB	Mofussil, Civil and Sessions Courts - Regular Establishments	10,44,18,436
45.	2235.02.102.UF	Programme for the care of Destitute children - Assistance to Private Organisations - State Share	9,28,29,213
46.	2236.02.101.UJ	Strengthening and Restructuring of Integrated Child Development Services Scheme - State Share	9,24,04,844
47.	2217.05.800.JW	Assistance from Infrastructure and Amenities Fund for Schemes implemented through TNUHDB.	9,00,00,000
48.	2236.02.102.UG	New Programme for feeding to poor children in the age group of 10 to 15 in Denotified Community Schools	8,94,93,804
49.	2236.02.102.UX	Feeding Children in the age group of 5 - 9 under Puratchi Thalaivar MGR Nutritious Meals Programme - Payment of cost to Tamil Nadu Civil Supplies Corporation for supply of food articles - State Share	8,81,05,360
50.	2515.00.102.AJ	Implementation of "Namakku Naame Thittam"	8,70,74,727
51.	2071.01.117.AA	Government Contribution for Tamil Nadu Government Employees	7,97,74,582
52.	2210.01.110.ME	Mesenchymal Stem Cell Secretome for treatment of non-healing Ulcers - Scheme under State Innovation Fund	7,78,20,000
53.	2014.00.105.AE	Family Courts	7,66,35,402
54.	2202.01.101.AC	Salaries to Panchayat Union Elementary School Teachers	7,45,37,028

Sl. No	Head of Account	Description	Recovery of Expenditure (in ₹)
55.	2236.02.102.UV	Feeding to children in the Age Group of 10-14 under Puratchi Thalaivar MGR NMP - payment of cost to TNCSC for supply of food articles - State Share	7,08,49,783
56.	2236.02.102.SA	National Programme of Nutritional Support to Primary Education (Mid-Day Meal Scheme)	6,82,62,270
57.	4515.00.789.JB	Execution of other schemes under Member of Legislative Assembly Constituency Development Scheme	6,41,45,839
58.	2236.02.789.UF	Feeding children in the Age Group of 10-14 under Puratchi Thalaivar MGR Nutritious Meal Programme - payment of cost to TNCSC for supply of food articles under Special Component Plan	6,27,52,558
59.	2515.00.102.KI	Programme for Comprehensive Development in Dharmapuri District	6,27,40,833
60.	2501.01.003.UA	Swarna Jayanthi Gram Swarozgar Yojana	5,87,58,051
61.	2215.02.105.UC	Total Sanitation Campaign - Swachh Bharat Mission - State Share	5,73,91,603
62.	2505.02.101.UA	Mahatma Gandhi Rural Employment Guarantee Scheme	5,48,48,836
63.	2235.60.794.UB	Indira Gandhi National Disabled Pension Scheme	5,33,28,090
64.	2515.00.102.PA	Post Tsunami Sustainable Livelihoods Programme from International Fund for Agricultural Development (IFAD) Phase-II	5,09,68,000
65.	2505.01.702.UM	Pradhan Mantri Awaas Yojana (Gramin)	4,93,63,058
66.	2071.01.109.AD	Family pensions	4,88,52,251
67.	2202.02.108.AA	Examinations conducted by the Director of Government Examinations	4,31,48,846
68.	2236.02.789.UG	Feeding children in the Age Group of 10-14 under Puratchi Thalaivar MGR Nutritious Meal Programme - payment of cost to TNCSC for supply of food articles under Special Component Plan - State Share	4,27,71,306
69.	2014.00.108.AA	Criminal Court - Regular Establishments (108-AA)	4,16,36,856
70.	2235.60.793.UC	Indira Gandhi National Widow Pension Scheme under Special Component Plan	3,99,08,550
71.	2236.02.789.UD	Feeding Children in the age group of 5 - 9 under Puratchi Thalaivar MGR Nutritious Meals Programme - Payment of cost to Tamil Nadu Civil Supplies Corporation for supply of food articles under Special Component Plan	3,89,63,669
72.	2210.01.110.PD	Tamil Nadu Health System Reform Project - Administred by the Director of Medical and Rural Health Services	3,82,44,168
73.	2210.01.110.EA	Establishment of Multi Super Speciality Hospital at Omandurar Government Estate, Chennai	3,72,03,650
74.	2225.01.277.AV	Special Scholarship Scheme to Scheduled Caste students who are at post-matric level	3,71,10,289
75.	2851.00.102.MN	Grants to Cluster of Tiny Industries	3,69,59,514
76.	2236.02.102.UQ	Puratchi Thalaivar MGR Nutritious Meal Programme for Children in the age group of 5 to 9 in the Corporation and Municipal Schools	3,66,02,444
77.	2515.00.102.KP	Anaithu Grama Anna Marumalarchi Thittam	3,40,69,745
78.	2236.02.102.US	Puratchi Thalaivar MGR Nutritious Meal Programme for Children in the age group of 10 to 14 in the Corporation and Municipal Schools	3,13,11,821
79.	2235.02.200.SB	"Beti Bachao Beti Padhao" to celebrate Girl Child and enable her education	3,05,73,356
80.	2014.00.103.UA	Special Court to Try the Cases under POCSO Act, 2012	2,91,50,000
81.	2217.80.001.JO	Grants to AMMA Unavagam	2,89,59,756

Sl. No	Head of Account	Description	Recovery of Expenditure (in ₹)
82.	2236.02.789.UE	Feeding Children in the age group of 5 - 9 under Puratchi Thalaivar MGR Nutritious Meals Programme - Payment of cost to Tamil Nadu Civil Supplies Corporation for supply of food articles under Special Component Plan - State Share	2,74,81,165
83.	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	2,72,52,959
84.	2236.02.102.UO	Feeding children of Adi Dravidar Welfare Schools under Puratchithalaivar MGR Nutritious Meal Programme	2,66,66,495
85.	2515.00.102.KJ	Model Village Award	2,48,14,428
86.	2236.02.102.UR	Puratchi Thalaivar MGR Nutritious Meal Programme for Children in the age group of 5 to 9 in the Corporation and Municipal Schools - State Share	2,47,02,324
87.	2210.01.110.MF	Probiotic study of Fermented Rice (Pazhaya Sorru) for treatment of Ulcerative Colitis - Scheme under State Innovation Fund	2,43,13,723
88.	2515.00.800.KS	Implementation of Schemes under Backward Regions Grant Fund	2,42,35,584
89.	2235.02.103.PE	World Bank aided Tamil Nadu Rural Transformation Project (TNPVP Phase-II)	2,39,32,045
90.	2203.00.108.AA	Conduct of Examinations	2,36,37,959
91.	2245.01.800.AF	Relief to Small, Marginal and Large Farmers for Crop loss due to drought	2,34,21,169
92.	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	2,21,04,211
93.	2217.01.001.AA	Transport and Traffic Studies for Class I Cities	2,18,43,972
94.	2236.02.102.UT	Puratchi Thalaivar MGR Nutritious Meal Programme for Children in the age group of 10 to 14 in the Corporation and Municipal Schools - State Share	2,12,54,937
95.	2014.00.103.UB	Special Court to Try the Cases under POCSO Act, 2012 - State Share	1,94,33,334
96.	2202.80.800.AK	Free distribution of Laptop Computers to the Students.	1,93,97,654
97.	2217.05.191.UI	Implementation of Swachh Bharat Mission 2.0 in Corporations / Municipalities - State Share	1,89,98,845
98.	2210.01.200.PB	Tamil Nadu Health System Reform Project - Administred by Director of Public Health	1,89,79,108
99.	2215.02.105.JL	Total Sanitation Campaign - Swachh Bharat Mission	1,85,65,576
100.	2236.02.102.UP	Feeding children of Adi Dravidar Welfare Schools under Puratchithalaivar MGR Nutritious Meal Programme - State Share	1,79,85,579
101.	2505.01.702.JP	Sampoorna Grameen Rozgar Yojana - Village Panchayat	1,78,00,591
102.	2202.01.789.JF	Supply of bags and other learning materials to students in Government and Government Aided Schools	1,72,38,284
103.	2415.03.277.AA	Grants to Tamil Nadu Veterinary and Animal Sciences University	1,65,62,554
104.	2405.00.800.KE	Tsunami Relief Work - Fisheries	1,60,03,663
105.	2203.00.001.AA	Directorate of Technical Education	1,51,55,825
106.	2216.03.800.JC	Formation of Periyar Ninaivu Samathuvapuram	1,47,86,580
107.	2204.00.104.AS	Grants to Sports Development Authority of Tamil Nadu for Financial Assistance to Sports Associations	1,45,10,000
108.	2203.00.001.AE	Internship Training for the Students of Engineering and Polytechnic Colleges	1,44,55,398
109.	2014.00.800.AC	Publication of Law Journal	1,42,87,469
110.	2515.00.800.AP	Assistance towards Expenditure on Differential cost of cement under RD scheme	1,28,47,031

Sl. No	Head of Account	Description	Recovery of Expenditure (in ₹)
111.	2205.00.103.AB	Repairs, Renovation and Maintenance of Monuments, etc., and Excavation of Archaeological Sites	1,27,35,916
112.	3054.01.001.AC	Executive Establishment (National Highways)	1,21,55,880
113.	2014.00.800.AJ	Constitution of State Legal Service Authority	1,21,26,036
114.	2225.01.277.JY	Special incentive scheme to promote literacy among scheduled caste girls studying VI standard to VIII standard	1,19,44,879
115.	2403.00.113.UA	Strengthening of Statistical Cell	1,18,57,509
116.	2225.03.277.SA	Post-Matric scholarships to OBCs students - controlled by Director of Backward Classes and Minorities Welfare	1,14,42,790
117.	2204.00.104.JW	Grants to Sports Development Authority of Tamil Nadu for Establishment of Sports Complex	1,10,00,000
118.	2204.00.104.AR	Grants to Sports Development Authority of Tamil Nadu for Financial Assistance to Sports persons	1,03,54,000
119.	2405.00.800.KJ	Tamil Nadu Fisheries University, Nagapattinam	1,00,00,000
Total			38,78,41,26,508

(Source: Detailed Appropriation Accounts for the year 2023-24)

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 2024 as per Statement 19	Investment at the end of 31 March 2024 as per Statement 16	Difference
1	4217-60-190 Investments in Chennai Metro Rail Limited	3,63,378.00	8,95,192.27	(-) 5,31,814.27
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	89,290.15	86,006.39	3,283.76
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 2024 as per Statement 19	Investment at the end of 31 March 2024 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 2023-24)

Appendix 2.5
(Reference: Paragraph 2.7
Debt Sustainability Analysis (DSA)

(₹ in crore)

S.No.	Debt Sustainability Indicators	2019-20	2020-21	2021-22	2022-23	2023-24
1	Overall Liabilities or Overall Debt, of which\$	4,24,447	5,13,223	5,97,573	6,79,554	7,62,006
	Non-Interest Bearing Debt (50 years interest free loans)	17,280	24,127	5,446	35,140	33,131
	Overall Liability or Overall Debt (excluding Non-Interest Bearing Debt*)	4,07,167	4,89,096	5,92,127	6,44,414	7,28,875
2	Rate of Growth of Overall Debt (<i>per cent</i>)	14.87	20.92	16.44	13.72	12.13
3	GSDP (in nominal terms)	17,43,144	17,88,074	20,72,496	23,93,364	27,21,571
4	Nominal GSDP growth (<i>per cent</i>) current price	6.93	2.58	15.91	15.48	13.71
5	Overall Debt/GSDP (<i>per cent</i>)	24.35	28.70	28.83	28.39	28.00
6	Maturity profile of all kinds of Public Debts					
6a	0-2 years	30,139	40,235	62,766	74,968	77,126
6b	2-5 years	82,724	1,15,385	1,21,517	1,35,138	1,38,189
6c	5-10 years	1,92,952	2,10,289	2,19,113	1,99,015	2,14,753
6d	Over 10 years	38,098	52,571	85,355	1,43,123	1,95,919
6e	Others*	26,637	38,709	53,185	63,649	77,939
7	Gross Borrowings (corresponding to the items accounted for Overall Debt as at Sl.No 1)	1,87,209	2,44,230	2,49,626	2,30,091	2,77,189
8	Repayments of borrowings (corresponding to the items accounted for Overall Debt including Principal and Interest Payments)	1,64,323	1,85,774	1,99,315	1,95,142	2,48,545
9	Repayments to Gross Borrowings (<i>per cent</i>) (8/7*100)	87.78	76.07	79.85	84.81	89.67
10	Net borrowings available as a percentage of Gross Borrowings	12.20	23.90	20.20	15.20	10.30
11	Interest payments on Overall Debt	32,050	36,560	41,641	47,031	53,808
12	Effective rate of interest on Overall Debt (<i>per cent</i>)	8.42	8.16	7.70	7.61	7.84
13	Revenue Receipts (RR)	1,74,526	1,74,076	2,07,492	2,43,749	2,64,597
14	Revenue Expenditure (RE)	2,10,435	2,36,402	2,54,030	2,79,964	3,09,718
15a	Interest payment to Revenue Receipts (<i>per cent</i>)	18.36	21.00	20.07	19.29	20.34
15b	Interest payment to Revenue Expenditure (<i>per cent</i>)	15.23	15.47	16.39	16.80	17.37
16	Primary Revenue Balance (PRB) (13-14+11)	(-) 3,859	(-) 25,766	(-) 4,897	10,815	8,687
17	Fiscal Balance (fiscal deficit)	(-) 60,179	(-) 93,983	(-) 81,835	(-) 81,886	(-) 90,430
18	Primary Balance (PB) (17+11)	(-) 28,129	(-) 57,423	(-) 40,194	(-) 34,855	(-) 36,622
19	PB/GSDP (<i>per cent</i>)	(-) 1.61	(-) 3.21	(-) 1.94	(-) 1.46	(-) 1.35
20	Outstanding Loan & Advances Disbursed	4,022	3,835	3,641	7,261	8,845

(₹ in crore)

S.No.	Debt Sustainability Indicators	2019-20	2020-21	2021-22	2022-23	2023-24
21	Interest Receipts on Outstanding Loan & Advances Disbursed	4	346	320	372	1,093
22	Return on Investment (RoI)	0.07	8.80	8.56	6.82	13.58
23	Difference between RoI and effective rate of interest on overall liability	(-) 8.35	0.64	0.86	(-) 0.79	5.74
24	Liquidity Management (use of financial accommodation instruments available with RBI) (in number of occasions)	0	0	0	0	0
25	Interest/Rate Spread	(-) 1.49	(-) 5.58	8.20	7.88	5.88
26	Quantum Spread	(-) 6,058	(-) 27,296	48,578	50,750	42,834
27	Debt Stabilisation (Quantum spread + Primary balance)	(-) 34,187	(-) 84,718	8,384	15,895	6,213
28	Domar Criteria					
a	GSDP (in constant terms)	12,43,836	12,44,650	13,42,817	14,51,929	15,71,368
b	Real Growth (in constant terms)	3.25	0.07	7.89	8.13	8.23
c	Inflation based on CPI (<i>per cent</i>)	5.72	6.81	5.67	5.96	5.41
d	Effective Rate of interest on Overall Debt as in Sl.No 12)	8.42	8.16	7.70	7.61	7.84
e	Real effective rate of interest (Effective rate of interest-Inflation) (28.d-28.c)	2.70	1.35	2.03	1.65	2.43
f	Growth Interest Differential (Real growth-Real effective rate of interest) (28.b-28.e)	0.55	(-) 1.28	5.86	6.48	5.80

\$ Overall Liabilities = Public Debt + Public Account Liabilities (excluding Suspense, Remittance and Cash Balance) after excluding the back-to-back loan of ₹8,095 crore in 2021-22 and ₹6,241 crore in 2020-21 and including off-budget ₹703.78 crore, ₹668.42 crore, ₹1,241.96 crore, ₹2,298.50 crore and ₹3,919.10 crore from 2019-20 to 2023-24 respectively.

* maturity profile of Public Account Liabilities is not available.

PRB: Revenue Receipts - Revenue Expenditure (net of interest payments), where (-) PB implies Primary Deficit and vice-versa.

PB: Total Receipts (net of borrowings) -Total Expenditure (net of interest payments), where (-) PB implies Primary Deficit and vice-versa.

Effective Rate of Interest: Interest Payments/Average Outstanding Debt of Previous and Current Financial Year. This may be calculated excluding the non-interest bearing reserve funds and deposits.

Interest/Rate Spread: GSDP Nominal Growth – Effective rate of Interest.

Quantum Spread: Interest Spread × Debt

Net Lending (NL): Outstanding Loans & Advances Disbursed (Loans & Advances Disbursed - Net of recovery)

Effective rate of Interest Receipts: Interest Receipts/Average Outstanding Debt Loans and Advances Disbursed of Previous and Current Financial Year

RoI: Return on Investment (Effective rate of interest calculated for interest receipts on account of Net Lending)

Liquidity Management: Amount availed against SDF, WMA & OD

Appendix 3.1
(Reference: Gender Budgeting-Para 3.3.3)
Token provision given and withdrawn under Gender Budgeting under Part A

(in ₹)

Sl. No	Scheme Description	Head of Account	Budget Estimate
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
2	Conventional Contraceptives	2211.00.200.SE	1,000@
3	Grants to excess pay and allowances for Deputations in Tamil Nadu Corporation for Development of Women (TNCDW)	2217.80.191.KU	1,000*
4	Safe city projects for women's safety in public places in Chennai under the NIRBHAYA fund	2217.05.800.UH	2,000*
5	Early Intervention Programme for the Children with development delay to the age group of 0-6 years	2235.02.101.DH	3,000\$
6	Impairing School preparedness and child health outcome through Integrated Child Development Services Scheme - Scheme under State Innovation Fund	2236.02.101.JQ	1,000@
7	Starting of Creches for children of working and ailing mothers	2235.02.102.BO	1,000@
8	Supply of Teaching, Training and Sports material for Early Intervention Centres for the Hearing-Impaired Children	2235.02.101.DK	1,000#
9	Swachchata action plan under "Child Protection Services" Scheme.	2235.02.106.KD	1,000*
10	Tailoring Centres for Tribal Women	2235.02.796.JB	8,000##
11	Special Nutrition for children and Lactating mothers	2245.02.282.AB	1,000@@
12	Construction of Girls Hostels for Scheduled Caste / Scheduled Tribes Students	4225.01.277.SB	1,000^
13	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@
14	Free distribution of Sheep / Goat and Milch Cows 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	
		2403.00.789.JF	
15	Schemes financed from NIRBHAYA fund	2055.00.101.SA	4,000

\$ No expenditure since last seven years

@ No expenditure since last five years

No expenditure since last four years

* No expenditure since last three years

No expenditure since last six years

@@ No expenditure incurred from 2014-15

^ Provision of ₹1.07 crore in SII, whereas no expenditure for last three years

(Source: Appendices to Budget Memorandum Publication 2023-24)

Appendix 3.2
(Reference: Gender Budgeting-Para 3.3.3)
Budget provision fully withdrawn under Gender Budgeting under Part A

(₹ in lakh)

Sl. No	Scheme Description	Head of Account	Budget Estimate
1	Avinashilingam Institute for Home Science and Higher Education for Women, Coimbatore	2202.03.102.AJ	42.60
2	Starting of Exclusive Coaching Centre for Women to appear in All India Services and Central Services Examinations	2202.03.800.AE	10.00
3	HPV Vaccination on Pilot Mode among all school going and out of School girls aged 12-14 years in one selected District in Tamil Nadu - Pilot Project	2210.01.110.EV	357.26
4	Assistance to Muslim Gosha Women Aid Society	2235.60.200.AJ	20.00
5	Assistance to School children of poor widows	2235.02.103.JS	12.45
6	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls -SABLA	2236.02.793.UI	1.26
7	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls -SABLA	2236.02.101.UV	4.68
8	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls -SABLA	2236.02.794.UG	0.12
9	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls -SABLA- State Share	2236.02.794.UH	0.08
10	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls -SABLA- State Share	2236.02.101.UW	3.12
11	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls -SABLA- State Share	2236.02.101.UJ	0.84

(Source: Appendices to Budget Memorandum Publication 2023-24)

Appendix 3.3
(Reference: Gender Budgeting-Para 3.3.3)
Part A – Schemes where percentage of actual expenditure was less than 50 per cent of budget provision

(₹ in crore)

Sl. No	Scheme Description	Head of Account	Budget Estimate	Revised Estimate	Actual Expenditure	Percentage of deviation of Actual expenditure with Budget Estimate
1	Menstrual Hygiene Programme	2210.06.101.KE	69.13	18.61	18.61	26.92
		2210.06.796.JA				
		2210.06.789.JA				
2	Assistance to NGOs for running Open Shelter for Children in need under Mission Vatsalya Scheme	2235.02.106.UR	2.79	0.69	0.69	24.77
3	Assistance to NGOs for running Open Shelter for Children in need under Mission Vatsalya Scheme - State Share	2235.02.106.US	1.86	0.46	0.46	24.77
4	Grants to Tamil Nadu Working Women's Hostels Corporation for Construction of Hostels	2235.02.103.CC	5.00	0.21	0.21	4.20
5	Marriage Assistance Schemes	2235.02.200.JG	557.78	219.44	218.52	39.18
		2235.02.103.KH				
		2235.02.103.KC				
		2235.02.789.JH				
		2235.02.789.JL				
		2235.02.789.JI				
		2235.02.793.UC				
		2235.02.793.UD				
6	Running of Hostels for working women	2235.02.103.AA	1.66	0.66	0.66	39.83

(Source: Budget Documents and Appropriation Accounts 2023-24)

Appendix 3.4
(Reference: 3.6.1.1)
Unspent amount in the Bank Account as on 31 March 2024

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Head of Account	Amount Transferred during 2023-24	Amount actually spent during 2023-24	Unspent amount in the Bank account as on 31 March, 2024
1	Horticulture and Plantation Crops	05	2401.00.119.BJ	2.00		2.00
			2401.00.119.LL	8.68	4.57	4.12
			2401.00.789.AF	0.05		0.05
			2401.00.796.JO	0.33		0.33
			2401.00.119.BJ	0.50	0.10	0.40
			2401.00.119.LN	0.25		0.25
			2401.00.119.JX	0.20	0.10	0.10
			2401.00.001.JX	0.20	0.15	0.50
			2401.00.001.AO	2.59		2.59
			2401.00.104.AC	1.18		1.18
			2401.00.109.AH	0.02		0.02
			2401.00.119.JX	0.30		0.30
			2402.00.101.AA	0.18		0.18
			2401.00.119.JX	0.10		0.10
			2401.00.119.BJ	0.25		0.25
			2401.00.119.JX	0.99	0.33	0.66
			2401.00.119.BJ	0.86		0.86
			2401.00.001.AO	0.05		0.05
			2401.00.794.VE	0.33		0.33
			2401.00.793.VK	6.18		6.18
			2401.00.119.UM	26.00		26.00
2	Science city	20	3425.60.200.JG	135.00	128.16	6.84
				39.90	13.64	6.36
3	Tamil Nadu Science and Technology Centre	20	3425.60.200.AF	518.41	400.13	118.28
4	Chennai Unified Metropolitan Transport Authority	26	3055.00.800.AN	728.00	715.34	12.66
5	State Law Commission	33	2052.00.091.BM	1.01	1.00	0.01
6	Tamil Nadu Public Service Commission	35	2051.00.102.AA	10,010.40	9,429.07	581.33
7	Civil Service Training Institute	35	2070.00.003.AM	465.88	455.32	10.56
			2070.00.003.AO			
8	Tamil Nadu Motor Vehicles Maintenance Department	48	2070.00.114.AA	7,263.32	7,219.94	43.38
			2059.01.153.CF	151.00	150.86	0.14
Total				19,364.16	18,518.71	826.01

(Source: Appropriation Accounts 2023-24)

Appendix 3.5
(Reference: Paragraph 3.6.1.2 and 3.8.1.3)
(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
Revenue(Voted)						
1	09	2225.03.277.AA	Backward Classes Hostels	18,780.10	17,677.26	503.41
2	09	2225.03.277.BC	Most Backward Classes Hostels	11,020.09	10,950.67	347.41
3	09	2225.80.101.AE	Denotified Community Schools	15,313.52	15,215.00	412.03
4	11	2030.03.001.AB	District Establishment Charges	26,447.87	23,031.47	413.15
5	12	2425.00.107.UC	Project for Computerization of Primary Agricultural Co-operative Credit Societies	5,212.00	4,568.20	2,550.30
6	12	2425.00.107.UD	Project for Computerization of Primary Agricultural Co-operative Credit Societies - State Share	3,475.00	3,045.47	2,128.00
7	13	2070.00.800.BK	District Consumer disputes redressal forums - District staff	2,438.45	2,402.38	214.17
8	13	3456.00.001.AA	Headquarters	863.95	826.58	240.36
9	19	2210.01.110.AB	Taluk Headquarters Hospitals	64,697.81	59,785.56	909.49
10	19	2210.01.110.EA	Establishment of Multi Super Speciality Hospital at Omandurar Government Estate, Chennai	5,634.82	5,138.17	370.63
11	19	2210.01.110.EA	Establishment of Multi Super Speciality Hospital at Omandurar Government Estate, Chennai	5,634.82	5,138.17	370.63
12	19	2210.01.110.PC	Tamil Nadu Urban Health Care Project	860.00	0.00	8,500.00
13	19	2210.01.110.TU	National Centre of Ageing at King Institute and preventive Medicine, Guindy, Chennai	3,137.25	86.52	906.54
14	19	2211.00.103.UA	National Health Mission Schemes	66,942.72	63,653.99	2,019.46
15	19	2211.00.103.UD	National Health Mission Schemes - State Share	74,588.28	59,658.77	990.70
16	21	3054.03.337.AE	Establishment charges of Special Revenue Staff for implementation of Chennai Peripheral Ring Road (CPRR) Project	514.00	481.49	191.29
17	21	3054.04.337.AB	Rural Roads	47,465.43	47,440.62	581.90
18	22	2052.00.090.CD	High Court Security - Deployment of the Central Industrial Security Force	1,625.40	1,569.09	88.89
19	22	2055.00.001.AA	Director-General of Police	18,473.60	15,410.31	1934.02
20	22	2055.00.003.AG	Police Academy at Oonamancheri	3,341.02	2,321.73	84.86
21	22	2055.00.003.AQ	Training to Grade-II Police Constable	6,998.25	6,983.45	67.09
22	22	2055.00.104.AA	Battalions Expenditure when stationed in the State	75,193.58	70,039.29	227.17
23	22	2055.00.108.AA	Commissioner of Police, Chennai	17387.68	15125.39	53.03
24	22	2055.00.108.AB	Law and Order	1,31,576.55	1,22,515.05	1,861.03
25	22	2055.00.113.AA	State Headquarters Police Hospital	865.21	838.28	64.47
26	22	2059.01.053.AP	Buildings - Police Department - Administered by the Director General of Police	5,821.81	3,797.62	506.57
27	23	2070.00.108.AA	Direction and Administration	8,387.29	8,338.66	1,143.17
28	24	2056.00.102.AA	Jails (other than Approved Schools)	3,294.45	3,116.37	53.96
29	31	2852.07.800.JM	Assistance from State towards establishment of State Data Centre	2,170.72	2,085.00	567.70
30	32	2230.01.101.AB	Machinery for Enforcement of Labour Laws	5,418.86	4,965.28	145.93
31	32	2230.03.101.AA	Industrial Training Institutes	21,721.37	20,238.84	317.28
32	35	2062.00.105.AA	Directorate of Vigilance and Anti-Corruption	9,052.45	8,951.59	207.77
33	38	2015.00.103.AA	Legislative Assembly Constituencies	15,911.46	14,311.62	300.03
34	38	2015.00.105.AB	Election to Lok Sabha	12,132.39	9,435.58	1,400.01

(₹ in lakh)

Sl No	Grant No	Head of Account	Nomenclature	Original Provision	Actual Expenditure	Supplementary Provision
35	38	2052.00.090.AM	Charges Common to all Civil Secretariat	2,819.55	2,148.16	121.61
36	38	2235.01.140.BB	Scheme for implementation of Migrants Employment Generation Programme (MEGP) for the Tamilians who returned to Tamil Nadu due to COVID-19 Pandemic	0.05	0.00	579.40
37	39	2059.01.053.AE	Public Works Department - Office Buildings	4,717.75	4,701.01	79.02
38	39	2059.80.001.BH	Executive Engineers - Special Divisions	13,472.57	11,858.62	96.60
39	40	2701.80.001.AF	Executive Establishment (Territorial) Divisions under Water Resources Department	30,898.01	30,395.20	115.50
40	40	2701.80.001.AM	Investigation projects	3,899.01	3,748.69	140.63
41	42	2501.06.793.UD	Startup Village Entrepreneurship Programme (SVEP)	0.01	0.00	251.19
42	42	2501.06.793.UH	Startup Village Entrepreneurship Programme (SVEP) - State Share	0.01	0.00	167.46
43	43	2202.01.101.AC	Salaries to Panchayat Union Elementary School Teachers	8,54,205.00	8,18,982.47	1,163.12
44	43	2202.01.113.UA	Implementation of SSA (Sarva Shiksha Abhiyan) under Samagra Shiksha Abhiyan	1,01,027.85	84,101.23	1,909.00
45	43	2202.01.113.UD	Implementation of SSA (Sarva Shiksha Abhiyan) under Samagra Shiksha Abhiyan - State Share	67,351.90	56,067.49	1,272.66
46	43	2202.01.793.UA	Implementation of SSA (Sarva Shiksha Abhiyan) under Samagra Shiksha Abhiyan	33,488.76	31,923.40	632.80
47	43	2202.01.793.UB	Implementation of SSA (Sarva Shiksha Abhiyan) under Samagra Shiksha Abhiyan - State Share	22,325.84	21,282.26	421.86
48	43	2202.02.001.AA	Directorate of School Education	2,480.05	2,213.07	81.16
49	43	2202.02.101.AA	Inspection of General Schools	24,204.59	15,476.39	57.72
50	43	2202.02.108.AA	Examinations conducted by the Director of Government Examinations	12,762.64	12,505.29	207.82
51	43	2202.02.109.AA	Salary of Teachers and staff in Government Secondary and Higher Secondary Schools	9,64,075.03	9,62,069.32	6,623.22
52	45	2236.02.101.UG	National Nutrition Mission (NNM)	6,201.28	6,136.68	1,051.98
53	48	2070.00.114.AA	Motor Vehicles Maintenance Organisation	7,257.23	7,219.94	435.00
54	49	2204.00.104.AN	Grants to Sports Development Authority of Tamil Nadu	3,059.27	1,850.00	385.37
55	51	2245.08.797.AA	State Disaster Mitigation Fund	30,000.00	14,280.00	14,280.00
56	53	2235.02.103.CD	Magalir Urimai Thogai	5,46,000.00	5,36,772.08	8,301.36
Revenue(Charged)						
57	03	2014.00.102.AI	Madurai Bench of Madras High Court at Madurai	6,857.49	6,776.10	98.09
58	35	2051.00.102.AA	Tamil Nadu Public Service Commission - Charged	12,414.89	9,429.07	94.09
Capital (Voted)						
59	19	4210.01.200.PC	Tamil Nadu Health Systems Reforms Project	27,057.01	12,130.42	2,470.00
60	19	4210.01.200.PD	Tamil Nadu Health System Reforms Project - Adminstrated by Director of Medical and Rural Health Service	3,692.06	2,364.97	320.01
61	19	4210.03.105.UF	Establishment of Government Medical College with existing District / Referral Hospital. - State Share	19,213.41	13,725.11	377.86
62	20	4202.02.104.JA	Buildings	10,700.70	7,499.36	15,000.00
63	21	5054.03.101.JG	Construction of over and under bridges in lieu of Existing level crossings	25,566.27	9,633.84	340.01
64	21	5054.80.800.JJ	Construction of over and under bridges in lieu of Existing level crossings	18,379.74	12,258.67	600.03

(₹ in lakh)

Sl No	Grant No	Head of Account	Nomenclature	Original Provision	Actual Expenditure	Supplementary Provision
65	24	4070.00.800.KE	Construction of Buildings for Prison Department	169.00	0.00	710.22
66	27	5053.02.102.AI	Expansion of Chennai Airport	15,500.00	9,728.38	3,123.04
67	27	5053.02.102.AM	Expansion of Trichy Airport	17,868.00	0.00	67.91
68	35	4070.00.800.AN	Construction of Building at Anna Administrative Staff College, Chennai	298.04	218.49	142.59
69	39	4059.01.051.JC	Land Revenue	19,249.19	15,854.86	400.01
70	39	4059.01.051.JG	Administration of Justice	5,817.40	5,105.11	642.34
71	39	4059.01.051.JJ	Public Works	11,798.51	10,719.06	148.81
72	39	4202.01.203.JA	Buildings	12,464.18	8,321.78	2,245.00
73	39	4210.01.110.JA	Buildings	16,060.25	14,328.73	216.12
74	39	4216.01.106.JA	Public Works Department - Housing Scheme	9,859.17	7,732.17	2,500.00
75	40	4700.01.800.CB	Canals-NABARD assistance	3,286.49	2,335.37	1,400.01
76	40	4700.01.800.DB	Weir - NABARD Assistance	13,690.08	10,821.66	100.03
77	40	4700.03.800.DB	Weir - NABARD Assistance	4,732.94	3,232.70	1,500.01
78	42	4515.00.103.UC	Road / Bridge Works under PMGSY-III	39,600.00	39,037.30	3,470.00
79	42	4515.00.103.UF	Road / Bridge Works under PMGSY-III - State Share	26,400.00	26,029.37	2,315.00
80	52	4235.02.101.AB	Construction of Buildings - School and Government Rehabilitation Homes for the Welfare of Differently Abled persons.	0.01	0.00	199.99
81	52	4235.02.101.SA	Scheme for Implementation of Persons with Disabilities Act - (SIPDA)	0.20	0.00	272.39
Total				37,43,319.63	34,80,157.29	1,07,800.49

(Source: Detailed Appropriation Accounts 2023-24)

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

(₹ in lakh)							
Sl. No.	Grant No.	Classification	Nomenclature	Original	Supplementary	Actual Expenditure	Excess supplementary provision
Revenue – Charged							
1.	03	2014.00.102.AA	Judges and Registrars	27,516.64	9,905.21	35,942.80	1,479.05
Revenue(Voted)							
2	10	2040.00.001.JB	Special Initiatives for E-Governance in Commercial Taxes Department	77.06	7,919.13	3,429.47	4,566.72
3	11	2030.03.001.AD	Computerisation of Registration Department under Simplified and Transparent Administration of Registration(STAR) Project	5,180.27	1,966.46	5,751.69	1,395.04
4	13	3456.00.001.AB	District Establishment	10,078.53	4,086.12	10,093.36	4,071.29
5	13	3456.00.102.UE	Intra - State movement of food grains and Fair Price Shop Dealers margin under NFSA 2013	10,000.00	45,592.32	35,592.32	20,000.00
6	16	2054.00.095.AA	Commissioner of Treasuries and Accounts	2,243.33	2,489.34	2,959.88	1,772.79
7	19	2210.80.800.UC	Chief Minister Comprehensive Health Insurance Scheme converged with Pradhan Mantri Jan Arogya Yojana	44,916.11	4,471.63	47,013.15	2,374.59
8	19	2210.80.800.UE	Chief Minister Comprehensive Health Insurance Scheme converged with Pradhan Mantri Jan Arogya Yojana - State Share	29,955.90	2,981.09	31,336.83	1,600.16
9	22	2055.00.101.AB	Special Branch	30,810.62	3,244.04	32,850.14	1,204.52
10	24	2056.00.101.AA	Jails (other than Sub-Jails)	28,243.80	4,102.11	30,082.82	2,263.09
11	41	2235.60.102.JE	Destitute Widows Pension	65,129.49	5,615.00	69,520.19	1,224.30
12	41	2235.60.102.UD	Social Security Net - Indira Gandhi National Old Age Pension - State Share	1,07,449.61	8,355.51	1,12,416.76	3,388.36
13	42	2505.01.794.UC	Pradhan Mantri Janman	0.00	3,565.20	1,348.00	2,217.20
14	42	2505.01.794.UD	Pradhan Mantri Janman - State Share	0.00	2,376.80	898.67	1,478.13
15	43	2202.02.113.UB	Implementation of Rashtriya Madhyamik Shiksha Abhiyan (RMSA) under Samagra Shiksha Abhiyan (Non-Recurring)	1,164.89	6,454.68	3,809.78	3,809.79
16	43	2202.02.113.UC	Implementation of Rashtriya Madhyamik Shiksha Abhiyan (RMSA) under Samagra Shiksha Abhiyan (Recurring)	24,216.54	3,986.71	24,355.22	3,848.03
17	43	2202.02.113.UD	Implementation of Rashtriya Madhyamik Shiksha Abhiyan (RMSA) under Samagra Shiksha Abhiyan (Non-Recurring) - State Share	776.60	4,303.11	2,539.85	2,539.86

(₹ in lakh)							
Sl. No.	Grant No.	Classification	Nomenclature	Original	Supplementary	Actual Expenditure	Excess supplementary provision
18	43	2202.02.113.UE	Implementation of Rashtriya Madhyamik Shiksha Abhiyan (RMSA) under Samagra Shiksha Abhiyan (Recurring) - State Share	16,144.36	2,657.80	16,236.82	2,565.34
19	43	2202.02.113.UH	Implementation of Teacher Education Schemes under Integrated scheme for School Education (Samagra Shiksha) - Capital Grant	64.65	2,477.23	165.27	2,376.61
20	43	2202.02.793.UD	Implementation of Rashtriya Madhyamik Shiksha Abhiyan (RMSA) Schemes under Samagra Shiksha Abhiyan (Non-Recurring)	357.23	1,979.44	1,168.33	1,168.34
21	43	2225.01.789.JA	Supply of Text Books under Special Component Plan Directorate of Elementary Education	2,914.33	3,331.37	4,737.79	1,507.91
22	43	2225.01.789.JB	Supply of Uniforms to Students under Special Component Plan	11,158.52	6,419.47	12,864.62	4,713.37
23	51	2245.02.101.AE	Cash Doles to persons affected in floods	0.02	2,16,804.74	2,06,796.35	10,008.41
24	51	2245.02.102.AB	Storm Water Drains and Water Supply Schemes under Corporations, Local Bodies and Autonomous Bodies	0.02	43,400.00	33,028.05	10,371.97
25	51	2245.02.114.AA	Subsidy to Small and Marginal Farmers for Agricultural Inputs due to Flood	0.01	39,064.79	28,893.60	10,171.20
26	51	2245.08.101.AA	Assistance under State Disaster mitigation Fund	0.00	8,112.80	74.98	8,037.82
27	51	2245.80.800.AA	Assistance for undertaking immediate relief works in connection with Flood / Fire / Drought	0.06	13,329.11	12,312.13	1,017.04
Capital (Voted)							
28	27	5053.02.102.AJ	Expansion of Thoothukudi Airport	1554.00	4886.94	5091.13	1349.81
29	38	4235.01.105.JW	Construction of houses in Refugee Camps	15000.00	11129.80	16527.21	9602.59
30	39	4059.01.051.LB	Tamil Nadu House, New Delhi	57.56	2500.00	124.92	2432.64
31	42	4515.00.103.JC	Implementation of Road Works with NABARD assistance	18436.85	55666.83	52149.85	21953.83
32	42	4515.00.789.JD	Implementation of Road Works with NABARD assistance under Special Component Plan for Scheduled Castes - Controlled by DRD	5531.05	16700.06	15644.95	6586.16
Total				4,58,978.05	5,49,874.84	8,55,756.93	1,53,095.96

(Source: Detailed Appropriation Accounts 2023-24)

Appendix 3.6
(Reference: Paragraph 3.6.1.2 and 3.8.1.3)

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

(₹ in lakh)

SI No.	Grant No	Head of Account	Nomenclature	Original Provision	Supplementary Provision	Actual Expenditure
Revenue(Charged)						
1	50	2071.01.106.AA	Superannuation and other Retirement Pensions	702.95	3,090.85	3,974.93
Revenue(Voted)						
2	03	2014.00.105.AB	Mofussil, Civil and Sessions Courts - Regular Establishments	58,748.05	18,600.00	77,427.11
3	03	2014.00.105.AD	Mofussil, Civil and Sessions Courts - Process Service Establishments	17,295.81	1177.29	18,541.06
4	03	2014.00.108.AA	Regular Establishments	26,251.22	2597.46	29,258.10
5	07	2405.00.103.JV	Grants to Commercial based Kerosene to the Fishermen	3,800.00	4,640.64	8,975.60
6	08	2404.00.195.AB	Financial Assistance to Tamil Nadu Co-operative Milk Producers Federation Limited	0.00	2,712.33	3,000.00
7	09	2225.03.277.AJ	Pre- Matric Scholarship for Backward Classes Students (Top Up)	0.00	2,278.00	6,088.00
8	09	2225.03.277.KR	Free Supply of Bicycles to Most Backward Classes and Denotified Communities - Girls Students studying in Standard XI and XII in the Government / Government Aided Higher Secondary Schools	5,463.28	3,836.77	9,300.99
9	12	2425.00.108.KO	Interest Subvention to Co-operative Institutions towards reduced interest for Animal Husbandry and its allied loans to the farmers under KCC Scheme.	0.01	2,902.18	2,902.20
10	14	2801.80.101.AH	Reduction in tariff to Domestic Consumers from 16-06-2004	6,70,504.81	10,000.02	6,90,481.00
11	17	2235.60.200.JK	Free distribution of Handloom Cloth to the People Below Poverty Line	15,579.07	17,262.53	38,071.49
12	19	2210.06.200.UA	National Mission on AYUSH - State Share	2,418.07	1,489.37	3,975.44
13	19	2210.06.794.UA	Prime Minister Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)	138.46	1,126.54	1,326.00
14	19	2210.06.800.UB	PM Ayushman Bharat Health Infrastructure Mission	10,799.55	1,731.45	20,586.72
15	19	2210.06.800.UC	PM Ayushman Bharat Health Infrastructure Mission - State Share	7,199.70	1,062.00	10,897.33

(₹ in lakh)

Sl No.	Grant No	Head of Account	Nomenclature	Original Provision	Supplementary Provision	Actual Expenditure
16	19	2210.80.800.UB	National Mission on AYUSH	1,813.55	4,047.61	5,963.26
17	19	2211.00.103.UB	Kind Grant under National Health Mission	7,810.00	3,802.50	11,690.89
18	20	2202.03.102.AB	Annamalai University	46,452.92	6,933.02	55,353.88
19	21	3054.80.001.AE	Executive Establishment (General) Highways	14,618.39	1,486.70	17,921.74
20	22	2055.00.109.AA	District Police	4,62,060.03	2,313.28	4,64,891.80
21	22	2055.00.109.AL	Commissioner of Police in Districts	1,32,209.32	5,173.64	1,63,745.78
22	25	2235.02.800.AI	Payment of Cash Relief to Traffic Accident Victims	12,000.00	1,144.07	19,999.78
23	28	2220.60.106.AI	Publicity	3,639.07	1,025.56	4,664.99
24	32	2230.01.111.JA	Grants to Unorganized Labour Welfare Board	15,315.00	9,648.07	26,050.41
25	40	2711.01.103.AZ	Interest Charges	0.00	16,658.34	20,476.95
26	42	2501.06.003.UH	Rural Self Employment Training Institutes Scheme(RSETIs)	0.01	4,075.83	4,254.70
27	42	3604.00.198.SD	Tied / Performance Grants to Village Panchayats as per the Recommendations of the 15th Finance Commission	1,36,649.40	28,410.12	2,00,231.94
28	43	2202.01.108.JC	Supply of Text Books to Students	12,270.83	1,026.47	15,056.53
29	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.)	0.01	3,675.10	6,886.89
30	44	2851.00.102.NJ	Annal Ambedkar Business Champions Scheme (AABCS)	0.00	3,783.84	16,429.39
31	48	2235.02.190.AC	Reimbursement of loss due to issue of free bus passes to women	2,80,000.00	13,221.25	3,00,000.00
32	49	2204.00.104.BC	Conducting of Sports Events	2,500.00	10,047.96	13,705.20
33	51	2245.80.800.AH	Disaster preparedness / preventive measures to contain the outbreak of Corona Virus (Covid-19)	0.01	1,076.37	1,229.64
34	53	2235.02.789.AB	Magalir Urimai Thogai	1,54,000.00	84,880.67	2,40,851.61
Capital(Charged)						
35	40	4701.01.800.AA	Reservior	0.00	2,344.61	2,808.96
Capital(Voted)						
36	05	4401.00.793.UA	National Agriculture Development Programme (NADP/RKVY) under Special Component Plan - Agriculture Department	650.88	1,180.73	1,896.05
37	08	4404.00.102.JF	NABARD assisted schemes for providing infrastructure facilities to	7,897.75	3,300.02	11,397.75

(₹ in lakh)						
Sl No.	Grant No	Head of Account	Nomenclature	Original Provision	Supplementary Provision	Actual Expenditure
			Dairies and expansion of Cattle Feeds			
38	14	4801.05.190.AA	Share Capital -Assistance to TANTRANSCO for Chennai-Kanyakumari Industrial Corridor(CKIC) Project	0.01	5,846.45	10,000.00
39	19	4211.00.103.AA	Civil Works under National Health Mission Scheme	19,609.55	5,894.32	50,493.33
40	21	5054.80.800.JW	Chennai Metropolitan Development Plan - Traffic and Transport Improvement in Chennai City	18,746.55	5,500.01	36,730.63
41	21	5054.80.800.JX	Upgradation of IT Highways in Chennai City	0.01	5000.01	19,281.18
42	26	4217.60.190.JH	Share Capital Assistance to Chennai Metro Rail Limited	2,00,000.00	1,39,999.98	3,40,000.00
43	27	5053.02.102.AK	Expansion of Coimbatore Airport	13,698.00	2,716.84	16,414.95
44	34	4217.60.051.UA	Atal Mission for Rejuvenation and Urban Transformation (AMRUT) - State Share	0.01	5,000.00	40,466.87
45	34	4217.60.800.UA	Atal Mission for Rejuvenation and Urban Transformation (AMRUT)	0.01	10,000.00	82,895.00
46	39	4059.01.051.AL	Registration	739.09	1,685.30	3,208.18
47	39	4059.01.051.JY	Construction of New Building Complex for the Tamil Nadu Legislative Assembly and Secretariat.	0.01	2,000.00	4,412.75
48	39	4220.60.101.AC	Buildings	5,171.18	5,426.37	12,919.63
49	40	4701.02.800.AA	Reservoirs	332.23	1,000.01	1,537.93
50	40	4701.02.800.CB	Canals NABARD assistance	1,428.75	2,800.01	5,215.61
51	40	4711.01.103.KO	Desilting, widening and Construction of Flood Protection Works in Chennai City water ways	15,000.01	3,000.03	21,160.22
Total				23,83,513.56	4,79,632.52	31,75,050.39

(Source: Detailed Appropriation Accounts 2023-24)

Appendix 3.7
(Reference: Paragraph 3.6.1.3)
Insufficient re-appropriation of funds

(₹ in crore)

Sl No.	Grant No	Grant Description	Head of Account	Provisions				Actual Expenditure	Excess
				Original	Supplementary	Re-appropriation	FMA (O+S+R)		
1	21	Highways and Minor Ports Department	5054.80.800.JE	364.72	0.00	(-) 292.61	72.10	393.37	321.27
2	21	Highways and Minor Ports Department	5054.80.800.JF	20.93	0.00	(-) 17.49	3.43	18.73	15.30
3	22	Police (Home, Prohibition and Excise Department)	2055.00.109.AA	4,620.60	23.13	(-)7.92	4,635.81	4,648.92	13.10
4	38	Public Department	2015.00.103.AA	159.11	3.00	(-) 22.32	139.80	143.12	3.32
5	39	Buildings (Public Works Department)	4059.01.800.AA	26.09	0.00	(-) 1.92	24.17	47.39	23.22
6	39	Buildings (Public Works Department)	4202.04.800.JW	32.24	0.00	(-) 2.38	29.87	83.17	53.30
7	39	Buildings (Public Works Department)	4202.04.800.JX	2.31	0.00	(-) 0.17	2.14	11.13	8.99
8	39	Buildings (Public Works Department)	4210.80.800.JA	41.97	0.00	(-) 3.09	38.88	57.10	18.22
9	39	Buildings (Public Works Department)	4210.80.800.UW	0.23	0.00	(-) 0.02	0.22	19.00	18.78
10	39	Buildings (Public Works Department)	4220.60.800.AA	2.24	0.00	(-) 0.17	2.07	17.30	15.22
11	39	Buildings (Public Works Department)	4225.03.800.JA	4.45	0.00	(-) 0.33	4.12	6.97	2.85
12	40	Water Resources Department	2700.01.800.AZ	0.00	0.00	314.75	314.75	448.73	133.98
13	40	Water Resources Department	2700.02.800.AZ	0.00	0.00	29.84	29.84	43.58	13.75
14	40	Water Resources Department	2700.03.800.AZ	0.00	0.00	29.77	29.77	46.47	16.70
15	40	Water Resources Department	2700.04.800.AZ	0.00	0.00	12.01	12.01	20.39	8.39
16	40	Water Resources Department	2700.05.800.AZ	0.00	0.00	26.74	26.74	58.77	32.03
17	40	Water Resources Department	2701.01.800.AZ	0.00	0.00	194.70	194.70	206.55	11.86
18	40	Water Resources Department	2701.02.800.AZ	0.00	0.00	11.37	11.37	17.99	6.62
19	40	Water Resources Department	2711.01.103.AZ	0.00	166.58	28.41	194.99	204.77	9.78
20	40	Water Resources Department	4700.80.800.PW	146.15	0.00	(-) 14.17	131.98	149.43	17.44
21	40	Water Resources Department	4701.80.800.JJ	17.98	0.00	(-) 1.45	16.52	22.83	6.30
22	41	Revenue and Disaster Management Department	2235.60.102.UA	545.68	0.00	(-) 219.41	326.26	385.54	59.27
23	41	Revenue and Disaster Management Department	2235.60.102.UB	27.17	0.00	(-) 10.07	17.10	22.37	5.28
24	41	Revenue and Disaster Management Department	2235.60.102.UC	236.11	0.00	(-) 210.49	25.62	135.56	109.94
25	41	Revenue and Disaster Management Department	2235.60.793.UA	181.84	0.00	(-) 81.89	99.96	121.83	21.87
26	41	Revenue and Disaster Management Department	2235.60.793.UC	76.51	0.00	(-) 36.36	40.15	43.99	3.83
27	43	School Education Department	2202.02.110.AA	4,368.55	0.10	(-) 353.67	4,014.98	4,019.53	4.54
28	45	Social Welfare and Women Empowerment Department	2236.02.102.SA	13.34	0.00	(-) 9.84	3.50	5.53	2.04
29	56	Debt Charges (Charged Appropriation)	2049.01.101.LA	34,653.26	0.00	5,114.45	39,767.71	39,813.67	45.96
Total				45,541.49	192.82	4,476.26	50,210.57	51,213.71	1,003.14

(Source: Detailed Appropriation Accounts 2023-24)

Appendix 3.8
(Reference: Paragraph 3.6.1.3)
Excessive re-appropriation of funds

(₹ in crore)

Sl No.	Grant No.	Description	Head of Account	Provision				Actual Expenditure	Savings
				Original	Supplementary	Re-appropriation	FMA (O+S+R)		
1	07	Fisheries and Fishermen Welfare (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department)	2405.00.103.UI	76.73	0.00	19.63	96.36	92.86	(-) 3.50
2	16	Finance Department	7610.00.800.AG	0.05	0.00	4.26	4.31	0.69	(-) 3.62
3	19	Health and Family Welfare Department	2210.01.110.EA	56.35	3.71	(-) 4.87	55.19	51.38	(-) 3.80
4	19	Health and Family Welfare Department	2210.01.110.JJ	39.03	0.00	116.64	155.67	61.51	(-) 94.16
5	19	Health and Family Welfare Department	2210.01.110.PD	3.03	0.00	5.20	8.23	5.96	(-) 2.26
6	19	Health and Family Welfare Department	2210.01.110.PE	79.90	8.86	147.70	236.46	129.21	(-) 107.25
7	19	Health and Family Welfare Department	2210.03.103.BI	999.45	0.00	(-) 113.69	885.76	883.58	(-) 2.18
8	19	Health and Family Welfare Department	2210.05.105.KF	0.00	0.00	6.42	6.42	1.35	(-) 5.08
9	19	Health and Family Welfare Department	2210.06.107.AD	33.87	0.00	0.24	34.11	26.96	(-) 7.15
10	21	Highways and Minor Ports Department	5054.80.800.AA	1.24	0.00	318.93	320.17	1.02	(-) 319.15
11	21	Highways and Minor Ports Department	5054.80.800.AB	0.07	0.00	15.17	15.25	0.05	(-) 15.20
12	22	Police (Home, Prohibition and Excise Department)	2055.00.108.AB	1,315.77	18.61	(-) 105.57	1,228.81	1,225.15	(-) 3.66
13	22	Police (Home, Prohibition and Excise Department)	2055.00.109.AL	1,322.09	51.74	267.61	1,641.44	1,637.46	(-) 3.98
14	26	Housing and Urban Development Department	7610.00.201.BS	195.00	0.00	11.26	206.26	204.02	(-) 2.24
15	39	Buildings (Public Works Department)	4215.01.800.JW	12.32	0.00	(-) 0.91	11.41	0.00	(-) 11.41
16	39	Buildings (Public Works Department)	4403.00.800.JA	12.47	0.00	(-) 0.92	11.55	8.27	(-) 3.28
17	40	Water Resources Department	4702.00.800.JW	17.50	0.00	(-) 6.89	10.61	5.08	(-) 5.54
18	40	Water Resources Department	4711.01.800.JD	32.31	0.00	(-) 8.81	23.50	10.73	(-) 12.77
19	41	Revenue and Disaster Management Department	2235.60.102.UD	1074.50	83.56	(-) 30.21	1,127.84	1,124.17	(-) 3.67
20	43	School Education Department	2202.01.101.AC	8542.05	11.63	(-) 358.85	8,194.84	8,189.82	(-) 5.01

(₹ in crore)

Sl No.	Grant No.	Description	Head of Account	Provision				Actual Expenditure	Savings
				Original	Supplementary	Re-appropriation	FMA (O+S+R)		
21	43	School Education Department	2202.02.105.UA	48.28	0.00	(-) 2.60	45.68	0.00	(-) 45.68
22	43	School Education Department	2202.02.109.AA	9,640.75	66.23	-81.67	9,625.32	9,620.69	(-) 4.62
23	43	School Education Department	2202.02.789.JH	62.77	0.00	(-) 5.50	57.27	12.17	(-) 45.10
24	44	Micro, Small and Medium Enterprises Department	2852.80.102.AA	50.00	0.00	50.00	100.00	10.00	(-) 90.00
25	45	Social Welfare and Women Empowerment Department	2235.02.102.JX	75.01	0.00	15.77	90.78	52.71	(-) 38.07
26	45	Social Welfare and Women Empowerment Department	2236.02.101.JN	1,608.60	0.00	(-) 31.11	1,577.49	1,574.95	(-) 2.54
27	45	Social Welfare and Women Empowerment Department	2236.02.102.KL	817.34	0.00	(-) 134.12	683.23	675.65	(-) 7.58
28	45	Social Welfare and Women Empowerment Department	2236.02.102.KN	363.10	0.00	(-) 74.90	288.20	285.95	(-) 2.25
29	47	Hindu Religious and Charitable Endowments (Tourism, Culture and Religious Endowments Department)	2250.00.797.AB	330.00	42.57	18.72	391.30	367.84	(-) 23.46
30	48	Transport Department	7055.00.190.PA	700.00	0.00	(-) 644.63	55.37	52.50	(-) 2.87
31	50	Pensions and other retirement benefits	2071.01.117.AA	3,158.52	0.00	10.47	3,168.99	3,158.80	(-) 10.19
32	53	Department of Special Programme Implementation	2235.02.103.CD	5,460.00	83.01	(-) 165.10	5,377.92	5,367.72	(-) 10.20
33	54	Forests (Environment, Climate Change and Forests Department)	2406.01.797.AF	20.00	0.00	0.81	20.81	0.00	(-) 20.81
Total				36,148.11	369.92	(-) 761.53	35,756.51	34,838.25	(-) 918.26

(Source: Detailed Appropriation Accounts 2023-24)

Appendix 3.9
(Reference: Paragraph 3.6.1.3)
Injudicious re-appropriations-Unnecessary provision by re-appropriation
(₹ in lakh)

Sl No	Grant	Head of Account	Original	Supplementary	Re-Appropriation	Final Modified Appropriation	Expenditure
Revenue(Voted)							
1	05	2401.00.109.UC	3,313.80	0.01	62.24	3,376.05	3,266.47
2	05	2401.00.109.VD	2,209.20	0.01	41.49	2,250.70	2,177.65
3	05	2401.00.793.UH	840.00	0.01	15.77	855.78	829.75
4	05	2401.00.793.VA	560.03	0.01	10.48	570.52	553.17
5	05	2401.00.794.UA	46.20	0.00	0.87	47.07	45.70
6	05	2401.00.794.UT	30.83	0.00	0.55	31.38	30.46
7	11	2030.02.102.AB	621.93	0.00	60.19	682.12	583.49
8	16	2075.00.800.JJ	0.01	0.00	0.05	0.06	0.00
9	19	2210.01.110.CB	542.59	0.01	0.81	543.41	537.29
10	19	2210.06.107.AD	3,387.38	0.02	23.61	3,411.01	2,696.33
11	21	3054.80.001.JV	1,527.41	0.00	13.79	1,541.20	1,502.19
12	30	2058.00.001.AH	3.37	0.00	0.12	3.49	3.09
13	30	2058.00.103.AA	4,811.38	0.04	31.17	4,842.59	4,802.89
14	32	2230.03.101.JR	87.23	0.01	0.04	87.28	86.90
15	39	2059.80.001.AQ	68.43	0.00	43.42	111.85	56.95
16	41	2053.00.094.FG	60.07	0.02	0.27	60.36	47.14
17	41	2235.60.102.UF	40,256.97	0.01	61.66	40,318.64	40,177.28
18	43	2202.02.105.AF	91.91	0.00	11.06	102.97	86.91
19	44	2852.80.102.AA	5,000.00	0.00	5,000.00	10,000.00	1,000.00
20	45	2235.02.102.JX	7,500.86	0.01	1,576.77	9,077.64	5,270.89
21	47	2250.00.797.AB	33000.00	4257.19	1872.36	39,129.55	36,783.88
22	54	2406.01.797.AF	2,000.06	0.00	80.52	2,080.58	0.00
Total			1,05,959.66	4,257.35	8,907.24	1,19,124.25	1,00,538.42

(Source: Detailed Appropriation Accounts 2023-24)

Appendix 3.10
(Reference: Paragraph 3.6.1.3)
Provision more than ₹ 100 crore withdrawn by re-appropriation and with 'NIL'
Expenditure

(₹ in crore)

Sl No.	Grant No	Head of Account	Description	Original Provision	Supplementary Provision	Re-Appropriation	Actual Expenditure
Revenue(Charged)							
1	56	2049.01.101.AB	Lumpsum provision for the New Loans to be floated during the current Financial Year	3,750.00	0.00	(-) 3,750.00	0.00
2	56	2049.01.101.AC	Lumpsum provision for the New Loans to be floated during next Financial Year	2,875.00	0.00	(-) 2,875.00	0.00
Revenue (Voted)							
3	04	3604.00.200.BR	Grants to Rural Local Bodies for Providing basic amenities to Adi Dravidar habitations	100.00	0.00	(-) 100.00	0.00
4	04	3604.00.200.CI	Grants to Urban Local Bodies for Providing basic amenities to Adi Dravidar habitations	100.00	0.00	(-) 100.00	0.00
5	14	2810.00.800.AB	Solar Energy Produced by Farmers' under KUSUM Scheme	100.00	0.00	(-) 100.00	0.00
6	16	2052.00.090.JK	Grants to Tamil Nadu Infrastructure Development Board for Project preparation Fund	100.00	0.00	(-) 100.00	0.00
7	20	2203.00.105.AP	Upgradation of Polytechnics	418.00	0.00	(-) 418.00	0.00
8	34	2515.00.102.AV	Implementation of "Namakku Naame Thittam"	200.00	0.00	(-) 200.00	0.00
9	36	3475.00.797.JA	Amount Transferred to State Innovation Fund	100.00	0.00	(-) 100.00	0.00
10	40	2215.01.101.JN	Capital Grant to Andhra Pradesh for Krishna Water Supply Project	100.00	0.00	(-) 100.00	0.00
11	40	2701.80.800.AA	Interest Charges	1,452.32	0.00	(-) 1,452.32	0.00
12	40	2711.01.800.AC	Cauvery Delta System	196.87	0.00	(-) 196.87	0.00
13	42	2202.01.103.AE	Revamping the Infrastructure of Panchayat Union Primary and Middle Schools	560.00	0.00	(-) 560.00	0.00
14	42	2216.03.789.JB	Roofing cost for construction of Concrete Houses for Scheduled Castes	354.00	0.00	(-) 354.00	0.00
15	42	2216.03.800.JA	Roofing cost for construction of Concrete Houses for Other Backward Classes	240.00	0.00	(-) 240.00	0.00
16	44	2851.00.102.DK	Scheduled Caste / Scheduled Tribes Entrepreneur	100.00	0.00	(-) 100.00	0.00
17	45	2236.02.101.UN	Saksham Anganwadi and Poshan 2.0 - State Share	107.19	0.00	(-) 107.19	0.00
Capital (Voted)							
18	09	4225.04.102.UA	Pradhan Mantri Jan Vikas Karyakram - State Share	122.81	0.00	(-) 122.81	0.00
19	09	4225.04.102.UB	Pradhan Mantri Jan Vikas Karyakram	184.22	0.00	(-) 184.22	0.00
20	27	5053.02.102.AM	Expansion of Trichy Airport	178.68	0.68	(-) 179.36	0.00
21	34	4217.01.800.JA	Chennai Mega City Development Mission	100.00	0.00	(-) 100.00	0.00

(₹ in crore)

Sl No.	Grant No	Head of Account	Description	Original Provision	Supplementary Provision	Re-Appropriation	Actual Expenditure
22	34	4217.60.051.AB	Restoration of Adayar Drains, Coom Drains and Buckingham Canal	200.00	0.00	(-) 200.00	0.00
23	34	4217.60.800.AC	Adayar River Cleaning Revival Project	150.00	0.00	(-) 150.00	0.00
24	34	4217.60.800.JJ	Integrated Urban Development Mission (IUDM)	100.00	0.00	(-) 100.00	0.00
25	34	4217.60.800.JO	Implementation of Coom River Restoration Project	100.00	0.00	(-) 100.00	0.00
26	34	4217.60.800.QB	Capital Grants to Tamil Nadu Climate Resilient Urban Development Project (TNCRUDP) assisted by World Bank	100.00	0.00	(-) 100.00	0.00
27	40	4702.00.101.PM	Dam Rehabilitation and Improvement Project-II (DRIP-II) Parambikulam Aliyar Basin	100.00	0.00	(-) 100.00	0.00
Loan(Voted)							
28	27	6860.60.600.AC	Soft loans to Industrial units under Structured Assistance Package - Controlled by the Industries Commissioner and Director of Industries and Commerce	300.00	0.00	(-) 300.00	0.00
Total				12,489.10	0.68	(-) 12,489.78	0.00

(Source: Detailed Appropriation Accounts 2023-24)

Appendix 3.11
(Reference: Paragraphs 3.6.1.3 and 4.2)
Withdrawal of entire Provision towards interest liability under Major Head '2049'

(in ₹)

Sl No.	Head of Account	Nomenclature	Original	Supplementary	Re-appropriation	Final Modified Appropriation	Expenditure
1	2049.60.101.BP	Interest on Deposits of Tiruchirappalli Market Committee	8,70,000	0	(-) 8,70,000	0	0
2	2049.60.101.BS	Interest on Deposits of Tirunelveli Market Committee	35,00,000	0	(-) 35,00,000	0	0
3	2049.60.101.BT	Interest on Deposits of Madurai Market Committee	13,00,000	0	(-) 13,00,000	0	0
4	2049.60.101.CU	Interest on Deposits of Annamalai University	7,39,75,000	1,000	(-) 7,39,76,000	0	0
5	2049.60.101.DU	Deposits of State Transport Corporation Employees' Post Retirement Benefit Fund	23,10,000	0	(-) 23,10,000	0	0
6	2049.60.101.EM	Interest on Deposit of Nagapattinam Market Committee	2,25,000	0	(-) 2,25,000	0	0
7	2049.60.101.EN	Interest on Deposit of Thiruvarur Market Committee	16,00,000	0	(-) 16,00,000	0	0
8	2049.60.101.EO	Interest on Deposit of Thiruvannamalai Market Committee	4,50,000	0	(-) 4,50,000	0	0
9	2049.60.101.EX	Interest on Deposit of Water and Sanitation Pooled Fund	42,00,000	0	(-) 42,00,000	0	0
10	2049.60.101.EY	Interest on Deposits of Tamil Nadu State Transport Corporation Employees Pension Fund Trust	62,00,000	0	(-) 62,00,000	0	0
Total			9,46,30,000	1,000	(-) 9,46,31,000	0	0

(Source: Detailed Appropriation Accounts 2023-24)

Appendix 3.12
(Reference: Paragraph 3.6.1.3)
Expenditure incurred without Final Modified Appropriation

(₹ in crore)

Sl No	Grant No. & Department	Head of Account & Description	Original	Supplementary	Re-appropriation	FMA	Expenditure
Revenue (Voted)							
1	07- Fisheries and Fishermen Welfare (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department)	2405.00.800.SA (V) Development of Statistics	0.22	0.00	(-) 0.22	0.00	0.02
2	19- Health and Family Welfare Department	2211.00.103.UB (V) Kind Grant under National Health Mission	78.10	38.03	(-) 116.13	0.00	116.91
3	19- Health and Family Welfare Department	2211.00.793.UB (V) Kind Grant under National Health Mission	21.03	0.00*	(-) 21.03	0.00	29.38
4	19- Health and Family Welfare Department	2211.00.794.UB (V) Kind Grant under National Health Mission	1.00	0.00*	(-) 1.00	0.00	3.10
Revenue (Charged)							
5	19- Health and Family Welfare Department	2210.01.110.AB (C) Taluk Headquarters Hospitals	0.00	0.00	0.00	0.00	0.02
Capital (Voted)							
6	44- Micro, Small and Medium Enterprises Department	4408.02.190.JC (V) Tamil Nadu Food Processing and Agri Export Promotion Corporation	5.00	0.00	(-) 5.00	0.00	5.00
Total			105.35	38.03	-143.38	0.00	154.43

* ₹ 1,000

(Source: Appropriation Accounts 2023-24)

Appendix 3.13
(Reference: Paragraph 3.6.1.3)

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	2049.04.101.BL (C)	3,000	25,96,000	(-)25,99,000
2	56	2049.04.101.CS (C)	1,000	5,58,28,000	(-)5,58,29,000
3	56	2049.60.101.CU (C)	7,39,76,000	6,00,24,000	(-)13,40,00,000
Revenue(Voted)					
4	41	2029.00.001.SA (V)	0	3,03,000	(-)3,03,000
5	41	2029.00.102.AT (V)	1,000	8,03,51,000	(-)8,03,52,000
6	41	2053.00.094.GF (V)	1,000	99,99,000	(-)1,00,00,000
7	24	2056.00.001.AD (V)	25,03,000	6,97,000	(-)32,00,000
8	38	2070.00.003.AN (V)	2,000	20,98,000	(-)21,00,000
9	38	2070.00.105.DB (V)	21,000	1,000	(-)22,000
10	32	2210.02.200.AF (V)	85,000	18,63,000	(-)19,48,000
11	19	2210.06.794.UC (V)	1,000	3,33,33,000	(-)3,33,34,000
12	19	2210.06.794.UD (V)	1,000	1,66,66,000	(-)1,66,67,000
13	19	2210.80.800.SA (V)	1,000	99,000	(-)1,00,000
14	26	2216.02.190.AK (V)	1,000	2,99,99,000	(-)3,00,00,000
15	26	2217.05.190.JS (V)	1,000	134,99,99,000	(-)1,35,00,00,000
16	26	2217.05.190.JT (V)	1,000	2,49,99,000	(-)2,50,00,000
17	34	2217.05.800.UF (V)	2,000	14,24,98,000	(-)14,25,00,000
18	34	2217.05.800.UH (V)	2,000	14,29,98,000	(-)14,30,00,000
19	38	2235.01.140.BB (V)	5,79,45,000	17,93,000	(-)5,97,38,000
20	52	2235.02.101.NR (V)	1,000	14,99,000	(-)15,00,000
21	45	2235.02.102.KN (V)	2,000	10,90,000	(-)10,92,000
22	45	2235.02.103.UJ (V)	2,000	1,49,40,000	(-)1,49,42,000
23	45	2235.02.103.UK (V)	2000	1,98,00,000	(-)1,98,02,000
24	45	2235.02.103.UN (V)	0	7,88,000	(-)7,88,000
25	45	2235.02.103.UO (V)	0	5,25,000	(-)5,25,000
26	45	2235.02.103.UP (V)	1,000	2,66,75,000	(-)2,66,76,000
27	45	2235.02.103.UQ (V)	1,000	1,77,83,000	(-)1,77,84,000
28	22	2235.02.104.KT (V)	2,000	2,000	(-)4,000
29	45	2236.02.101.UV (V)	4,69,000	35,31,000	(-)40,00,000
30	45	2236.02.101.UW (V)	3,13,000	36,87,000	(-)40,00,000
31	45	2236.02.102.KY (V)	7,000	23,94,000	(-)24,01,000
32	45	2236.02.102.VA (V)	1,000	15,08,00,000	(-)15,08,01,000
33	45	2236.02.102.VB (V)	1,000	10,05,33,000	(-)10,05,34,000
34	45	2236.80.800.UB (V)	1,000	2,11,61,000	(-)2,11,62,000

(in ₹)

Sl No.	Grant No	Head of Account	Provision (O+S)	Re-Appropriation I	Re- Appropriation II
35	45	2236.80.800.UC (V)	1,000	1,41,07,000	(-)1,41,08,000
36	06	2403.00.101.LI (V)	2,000	3,000	(-)5,000
37	06	2403.00.800.BA (V)	1,000	26,79,000	(-)26,80,000
38	08	2404.00.001.JA (V)	7,000	1,000	(-)8,000
39	07	2405.00.101.UJ (V)	2,000	25,59,000	(-)25,61,000
40	54	2406.02.110.JQ (V)	1,000	9,99,000	(-)10,00,000
41	13	2408.01.101.JA (V)	86,00,000	1,00,000	(-)87,00,000
42	05	2415.01.004.BE (V)	0	1,15,000	(-)1,15,000
43	40	2700.80.006.AA (V)	1,000	4,000	(-)5,000
44	14	2801.80.101.AN (V)	1,000	26,90,000	(-)26,91,000
45	44	2851.00.106.JA (V)	2,000	10,48,000	(-)10,50,000
46	17	2852.08.202.AK (V)	11,44,000	1,56,000	(-)13,00,000
47	27	2852.80.800.BG (V)	1,000	2,49,99,000	(-)2,50,00,000
48	21	3054.80.001.BG (V)	0	21,000	(-)21,000
49	41	3604.00.200.AF (V)	0	3,60,000	(-)3,60,000
Capital(Voted)					
50	29	4202.04.106.UE (V)	1,000	1,26,000	(-)1,27,000
51	19	4210.01.200.UB (V)	1,000	15,40,000	(-)15,41,000
52	19	4210.03.105.UC (V)	3,000	1,82,45,000	(-)1,82,48,000
53	40	4215.01.101.JV (V)	2,000	1,99,98,000	(-)2,00,00,000
54	45	4236.02.794.SA (V)	1,000	3,11,99,000	(-)3,12,00,000
55	07	4405.00.103.JX (V)	1,000	4,000	(-)5,000
56	54	4406.01.105.JB (V)	4,08,56,000	3,32,55,000	(-)7,41,11,000
57	54	4406.02.110.AD (V)	1,000	99,99,000	(-)1,00,00,000
58	40	4700.02.800.CA (V)	1,63,000	2,21,72,000	(-)2,23,35,000
59	40	4701.01.800.AB (V)	2,000	13,98,000	(-)14,00,000
60	40	4701.01.800.FB (V)	1,000	14,03,000	(-)14,04,000
61	40	4701.01.800.GA (V)	1,000	40,000	(-)41,000
62	40	4702.00.101.PD (V)	0	11,000	(-)11,000
63	40	4702.00.800.PC (V)	2,000	43,17,000	(-)43,19,000
64	21	5054.03.337.JM (V)	20,00,04,000	3,84,81,000	(-)23,84,85,000
Total			38,61,53,000	2,55,33,81,000	(-)2,93,95,34,000

(Source: Detailed Appropriation Accounts 2023-24)

Appendix 3.14
(Reference: Paragraph 3.6.1.5 (a) and 3.8.1.1)
Grants in which savings more than ₹ 100 crore

(₹ in crore)

Sl No.	Grant No	Description	Original	Supplemen-tary	Provision (O+S)	Actual Expenditure	Savings
Revenue (Charged)							
1	56	Debt Charges	58,303.31	19.10	58,322.41	54,856.02	(-) 3,466.39
Revenue (Capital)							
2	04	Adi Dravidar and Tribal Welfare Department	2,995.82	2.00	2,997.82	2,632.75	(-) 365.07
3	05	Agriculture and Farmers Welfare Department	14,124.43	0.01	14,124.45	13,330.46	(-) 793.99
4	13	Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)	10,975.88	975.35	11,951.22	11,690.12	(-) 261.10
5	16	Finance Department	2,330.96	41.73	2,372.69	2,249.66	(-) 123.03
6	19	Health and Family Welfare Department	17,525.38	578.79	18,104.17	17,083.07	(-) 1,021.11
7	20	Higher Education Department	6,405.61	69.34	6,474.95	5,864.95	(-) 610.00
8	22	Police (Home, Prohibition and Excise Department)	10,661.43	277.50	10,938.93	10,702.47	(-) 236.45
9	26	Housing and Urban Development Department	3,742.29	0.00	3,742.29	3,234.20	(-) 508.09
10	27	Industries, Investment Promotion and Commerce Department	2,063.79	0.00	2,063.79	819.19	(-) 1,244.60
11	34	Municipal Administration and Water Supply Department	14,258.05	0.00	14,258.05	12,923.20	(-) 1,334.85
12	36	Planning, Development and Special Initiatives Department	408.08	0.00	408.08	155.57	(-) 252.51
13	40	Water Resources Department	3,155.83	198.93	3,354.76	3,225.26	(-) 129.49
14	41	Revenue and Disaster Management Department	8,198.68	374.69	8,573.38	7,919.54	(-) 653.83
15	42	Rural Development and Panchayat Raj Department	2,0953.53	587.65	21,541.18	19,677.80	(-) 1,863.38
16	43	School Education Department	39,700.51	913.88	4,0614.40	38,680.44	(-) 1,933.96
17	44	Micro, Small and Medium Enterprises Department	1,349.24	76.29	1,425.53	1,277.53	(-) 148.00
18	45	Social Welfare and Women Empowerment Department	7,663.35	17.54	7,680.89	6,744.63	(-) 936.27

(₹ in crore)

Sl No.	Grant No	Description	Original	Supplemen-tary	Provision (O+S)	Actual Expenditure	Savings
19	49	Youth Welfare and Sports Development Department	403.11	239.76	642.87	521.19	(-) 121.68
20	50	Pensions and other retirement benefits	41,208.45	0.00	41,208.45	37,658.90	(-) 3,549.55
21	51	Relief on Account of Natural Calamities	1,500.02	3,800.97	5,300.99	4,610.54	(-) 690.44
22	52	Department for the Welfare of Differently Abled Persons	1,104.24	0.00	1,104.24	951.92	(-) 152.32
23	53	Department of Special Programme Implementation	7,259.16	1,093.95	8,353.12	8,115.51	(-) 237.61
Capital (Voted)							
24	09	Backward classes, Most Backward classes and Minorities Welfare Department	352.33	0.00	352.33	44.70	(-) 307.63
25	13	Food and Consumer Protection (Co-operation , Food and Consumer Protection Department)	301.14	0.00	301.14	103.61	(-) 197.54
26	16	Finance Department	390.03	0.00	390.03	151.60	(-) 238.42
27	19	Health and Family Welfare Department	1,134.91	95.67	1,230.58	992.62	(-) 237.96
28	20	Higher Education Department	561.15	150.00	711.15	433.62	(-) 277.53
29	21	Highways and Minor Ports Department	17,435.47	149.71	17,585.18	16,843.07	(-) 742.11
30	27	Industries, Investment Promotion and Commerce Department	504.30	212.64	716.94	427.53	(-) 289.41
31	34	Municipal Administration and Water Supply Department	9,498.46	150.00	9,648.46	8,489.17	(-) 1,159.29
32	40	Water Resources Department	5,051.59	124.30	5,175.89	3,744.06	(-) 1,431.83
33	42	Rural Development and Panchayat Raj Department	1,607.82	802.34	2,410.16	2,050.26	(-) 359.90
34	43	School Education Department	598.41	0.00	598.41	351.98	(-) 246.43
35	48	Transport Department	900.00	0.00	900.00	668.71	(-) 231.29
36	54	Forests (Environment, Climate Change and Forests Department)	391.67	0.00	391.67	230.08	(-) 161.59
Loan (Charged)							
37	57	Public Debt-Repayment	43,825.71	0.15	43,825.85	43,564.79	(-) 261.07

(₹ in crore)

Sl No.	Grant No	Description	Original	Supplemen-tary	Provision (O+S)	Actual Expenditure	Savings
Loan (Voted)							
38	14	Energy Department	2,241.95	0.00	2,241.95	955.78	(-) 1,286.17
39	26	Housing and Urban Development Department	8,226.50	0.00	8,226.50	5,818.09	(-) 2,408.41
40	27	Industries, Investment Promotion and Commerce Department	700.23	0.40	700.63	242.33	(-) 458.30
41	48	Transport Department	700.80	0.00	700.80	412.43	(-) 288.38
Total			3,70,713.63	10,952.71	3,81,666.34	3,50,449.34	(-) 31,217.00

(Source: Detailed Appropriation Accounts 2023-24)

Appendix 3.15
(Reference: Paragraph 3.6.1.5 (b) and 3.8.1.3)
Cases of surrender of funds in excess of ₹ 10 crore on 31 March 2024

(₹ in crore)

Sl No	Grant No	Major Head	Description	Amount surrendered
Grants				
1.	03	2014	Administration of Justice	16.33
2.	04	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	150.05
3.	04	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities	95.21
4.	05	2401	Crop Husbandry	223.53
5.	05	2435	Other Agricultural Programmes	18.99
6.	05	4435	Capital Outlay on other Agricultural Programmes	13.36
7.	06	2403	Animal Husbandry	40.55
8.	06	2415	Agricultural Research and Education	10.51
9.	06	4403	Capital Outlay on Animal Husbandry	17.57
10.	07	2405	Fisheries	51.22
11.	07	4405	Capital Outlay on Fisheries	11.68
12.	09	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	51.84
13.	09	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities	41.25
14.	10	2040	Taxes on Sales, Trade etc.	87.23
15.	11	2030	Stamps and Registration	57.23
16.	12	2425	Co-operation	98.71
17.	13	3456	Civil Supplies	257.10
18.	13	4408	Capital Outlay on food Storage and Warehousing	89.25
19.	14	6801	Loans for Power Projects	137.90
20.	16	2052	Secretariat - General Services	34.80
21.	16	2054	Treasury and Accounts Administration	25.20
22.	16	2075	Miscellaneous General Services	62.84
23.	16	4070	Capital Outlay on Other Administrative Services	40.18
24.	16	7610	Loans to Government Servants etc.	12.89
25.	19	2235	Social Security and Welfare	355.59
26.	19	2210	Medical and Public Health	235.94
27.	19	2211	Family Welfare	337.82
28.	19	4210	Capital Outlay on Medical and Public Health	311.70
29.	20	2202	General Education	529.33
30.	20	2203	Technical Education	71.10
31.	20	4202	Capital Outlay on Education, Sports, Art and Culture	30.64
32.	21	3054	Roads and Bridges	34.14
33.	21	5054	Capital Outlay on Roads and Bridges	665.36

(₹ in crore)				
Sl No	Grant No	Major Head	Description	Amount surrendered
34.	22	2055	Police	210.48
35.	22	2059	Public Works	25.31
36.	22	4055	Capital Outlay on Police	41.13
37.	22	7610	Loans to Government Servants etc.	17.29
38.	23	2070	Other Administrative Services	22.33
39.	24	2056	Jails	40.51
40.	25	2235	Social Security and Welfare	20.15
41.	26	2216	Housing	67.27
42.	26	6216	Loans for Housing	15.00
43.	27	2852	Industries	57.70
44.	27	5053	Capital Outlay on Civil Aviation	289.40
45.	29	2205	Art and Culture	10.82
46.	29	4202	Capital Outlay on Education, Sports, Art and Culture	14.72
47.	31	2852	Industries	42.69
48.	32	2230	Labour, Employment and Skill Development	36.69
49.	32	2210	Medical and Public Health	16.67
50.	34	2217	Urban Development	66.15
51.	34	2515	Other Rural Development programmes	89.44
52.	34	2215	Water Supply and Sanitation	24.23
53.	34	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	143.12
54.	34	4215	Capital Outlay on Water Supply and Sanitation	164.68
55.	34	4217	Capital Outlay on Urban Development	719.55
56.	36	3475	Other General Economic Services	60.40
57.	38	2235	Social Security and Welfare	14.38
58.	38	2015	Elections	63.10
59.	39	2059	Public Works	26.20
60.	39	4059	Capital Outlay on Public Works	82.34
61.	39	4202	Capital Outlay on Education, Sports, Art and Culture	32.78
62.	39	4210	Capital Outlay on Medical and Public Health	18.40
63.	39	4216	Capital Outlay on Housing	14.34
64.	39	4220	Capital Outlay on Information and Publicity	41.47
65.	40	2215	Water Supply and Sanitation	101.12
66.	40	2701	Major and Medium Irrigation	112.36
67.	40	2702	Minor Irrigation	11.64
68.	40	4701	Capital Outlay on Major and Medium Irrigation	26.57
69.	40	4702	Capital Outlay on Minor Irrigation	14.49
70.	40	4711	Capital Outlay on Flood Control projects	202.35
71.	40	4700	Capital Outlay on Major Irrigation	219.18
72.	41	2235	Social Security and Welfare	675.35

(₹ in crore)				
Sl No	Grant No	Major Head	Description	Amount surrendered
73.	41	2053	District Administration	107.27
74.	41	2029	Land Revenue	45.04
75.	42	2501	Special Programmes for Rural Development	92.56
76.	42	2505	Rural Employment	962.80
77.	42	2515	Other Rural Development programmes	129.45
78.	42	2235	Social Security and Welfare	21.00
79.	42	2015	Elections	54.49
80.	42	2216	Housing	597.52
81.	42	4515	Capital Outlay on other Rural Development Programmes	359.90
82.	43	2202	General Education	1,741.29
83.	43	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	70.04
84.	43	4202	Capital Outlay on Education, Sports, Art and Culture	50.26
85.	44	2851	Village and Small Industries	145.13
86.	44	6851	Loans for Village and Small Industries	46.68
87.	45	2236	Nutrition	422.34
88.	45	2235	Social Security and Welfare	92.09
89.	45	4235	Capital Outlay on Social Security and Welfare	18.41
90.	48	7055	Loans for Road Transport	12.03
91.	49	2204	Sports and Youth Services	120.92
92.	51	2245	Relief on account of Natural Calamities	690.74
93.	52	2235	Social Security and Welfare	117.53
94.	53	2230	Labour, Employment and Skill Development	39.08
95.	53	2235	Social Security and Welfare	177.10
96.	53	2052	Secretariat - General Services	11.24
97.	54	2406	Forestry and Wildlife	23.90
98.	54	4406	Capital Outlay on Forestry and Wildlife	46.42
Appropriations				
99.	56	2049	Interest Payments	1,246.75
100.	57	6003	Internal Debt of the State Government	21.80
101.	57	6004	Loans and Advances from the Central Government	10.98
Total				15,543.60

(Source: Re-appropriation-II orders)

Appendix 3.16
(Reference: Paragraph 3.6.1.5 (b))
Cases where savings of ₹ one crore and above not surrendered

(₹ in crore)

Sl. No.	Grant No	Description	Savings	Amount surrendered	savings which remains to be surrendered
Revenue (Voted)					
1	03	Administration of Justice	6.44	4.75	1.69
2	04	Adi Dravidar and Tribal Welfare Department	365.07	361.41	3.67
3	05	Agriculture and Farmers Welfare Department	793.99	786.62	7.37
4	07	Fisheries and Fishermen Welfare (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department)	56.09	52.29	3.79
5	16	Finance Department	123.03	121.98	1.05
6	19	Health And Family Welfare Department	1,021.11	932.89	88.22
7	42	Rural Development And Panchayat Raj Department	1,863.38	1,860.59	2.79
8	43	School Education Department	1,933.96	1,826.98	106.98
9	44	Micro, Small and Medium Enterprises Department	148.00	57.70	90.29
10	45	Social Welfare and Women Empowerment Department	936.27	888.44	47.82
11	47	Hindu Religious and Charitable Endowments (Tourism, Culture and Religious Endowments Department)	33.13	9.68	23.45
12	50	Pensions and other retirement benefits	3,549.55	3,540.03	9.52
13	53	Department Of Special Programme Implementation	237.61	227.41	10.19
14	54	Forests (Environment, Climate Change and Forests Department)	93.78	71.72	22.06
Loan (Voted)					
15	16	Finance Department	33.68	28.92	4.76
16	26	Housing And Urban Development Department	2408.41	2405.85	2.56
17	48	Transport Department	288.38	285.50	2.87
Total			13,891.88	13,462.76	429.08

(Source: Appropriation Accounts for the year 2023-24)

Appendix 3.17
(Reference: Paragraph 3.6.1.5 (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	56	Debt Charges (Charged Appropriation)	3,46,638.76	3,51,372.21	4,733.45
Revenue(Voted)					
2	22	Police (Home, Prohibition and Excise Department)	23,645.29	24,657.79	1,012.50
3	31	Information Technology and Digital Services Department	4,362.92	4,363.23	0.31
4	34	Municipal Administration and Water Supply Department	1,33,485.07	1,33,485.17	0.10
5	35	Human Resources Management Department	662.39	665.74	3.35
6	38	Public Department	9,605.57	9,851.07	245.50
7	40	Water Resources Department	12,949.48	23,426.64	10,477.16
8	41	Revenue and Disaster Management Department	65,383.13	83,888.13	18,505.00
9	51	Relief on Account of Natural Calamities	69,044.38	69,074.18	29.80
Capital(Voted)					
10	07	Fisheries and Fishermen Welfare (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department)	9,333.79	9,338.29	4.50
11	19	Health and Family Welfare Department	23,796.27	30,676.82	6,880.55
12	21	Highways and Minor Ports Department	74,210.82	74,516.37	305.55
13	27	Industries, Investment Promotion and Commerce Department	28,941.20	28,941.21	0.01
14	30	Stationery and Printing (Tamil Development and Information Department)	614.58	913.75	299.17
15	32	Labour Welfare and Skill Development Department	8,030.04	9,172.75	1,142.71
16	35	Human Resources Management Department	186.98	222.16	35.18
17	39	Buildings (Public Works Department)	9,787.34	22,574.55	12,787.21
18	40	Water Resources Department	1,43,183.46	1,43,756.64	573.18
19	44	Micro, Small and Medium Enterprises Department	500.03	1,000.03	500.00
20	45	Social Welfare and Women Empowerment Department	4,024.53	4,027.42	2.89
Loan(Voted)					
21	05	Agriculture and Farmers Welfare Department	2.45	2.5	0.05
22	22	Police (Home, Prohibition and Excise Department)	1,767.33	1,768.57	1.24
Total			10,11,561.45	10,69,101.00	57,539.46

(Source: Appropriation Accounts for the year 2023-24)

Appendix 3.18
(Reference: Paragraph 3.6.1.5 (d))
List of Grants having Persistent Savings during 2019-2024

(₹ in crore)

Sl. No.	Name of the Grant	Amount of Savings				
		2019-20	2020-21	2021-22	2022-23	2023-24
(A) Revenue – Voted						
1	02 - Governor and Council of Ministers	6.85 (15.07)	12.78 (27.14)	12.07 (26.02)	7.09 (13.79)	3.68 (5.99)
2	11 - Stamps and Registration (Commercial Taxes and Registration Department)	36.28 (9.74)	69.59 (17.12)	35.92 (7.96)	31.53 (7.54)	59.72 (13.02)
3	28 – Information and Publicity (Tamil Development and Information Department)	13.19 (11.04)	22.49 (18.00)	40.58 (26.90)	28.90 (17.21)	16.41 (9.35)
4	31 – Information Technology Department	46.98 (28.21)	45.00 (28.43)	19.70 (20.14)	109.17 (54.80)	43.63 (33.24)
5	38 - Public Department	80.45 (8.53)	58.50 (9.29)	94.99 (8.15)	51.14 (7.65)	96.06 (12.89)
6	41- Revenue and Disaster Management Department	385.25 (6.12)	788.70 (10.93)	1152.52 (15.26)	583.74 (7.65)	653.83 (7.63)
7	46 - Tamil Development (Tamil Development and Information Department)	5.97 (7.30)	9.59 (12.91)	11.86 (13.00)	13.03 (11.07)	11.09 (8.75)
8	47 - Hindu Religious and Charitable Endowments (Tourism, Culture and Religious Endowments Department)	26.61 (9.53)	125.30 (42.96)	38.66 (9.53)	32.62 (6.53)	33.13 (5.40)
9	49 - Youth Welfare and Sports Development Department	21.96 (6.89)	121.15 (43.65)	63.54 (28.19)	69.64 (16.99)	121.69 (18.93)
(A) Revenue – Charged						
10	01 – State Legislature	0.17 (28.38)	0.22 (38.18)	0.28 (49.63)	0.17 (22.75)	0.14 (7.34)
11	38 - Public Department	0.88 (25.68)	0.36 (70.29)	6.67 (64.34)	0.31 (25.49)	1.26 (100.00)
(B) Capital - Voted						
12	04 - Adi-Dravidar and Tribal Welfare Department	42.55 (31.75)	103.95 (28.15)	177.91 (43.91)	50.58 (12.20)	95.21 (11.71)
13	05 - Agriculture and Farmer's Welfare Department	160.65 (37.72)	100.60 (25.97)	295.40 (53.77)	103.29 (35.15)	17.75 (7.21)
14	06-Animal Husbandry (Animal Husbandry, Dairying, Fisheries and Fisherman Welfare Department)	28.75 (26.11)	50.70 (18.75)	282.28 (60.02)	9.37 (6.99)	74.91 (53.10)
15	13 - Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)	270.72 (55.96)	350.99 (97.12)	774.06 (89.21)	28.24 (8.91)	197.54 (65.60)
16	16 - Finance Department	768.41 (99.79)	500.00 (100.00)	572.64 (92.36)	675.45 (91.20)	238.42 (61.13)
17	19-Health and Family Welfare Department	350.43 (45.65)	369.81 (14.74)	432.95 (16.61)	282.41 (21.63)	237.96 (19.34)
18	20 - Higher Education Department	45.84 (19.18)	132.17 (48.88)	169.08 (48.50)	172.49 (44.62)	277.53 (39.03)

(₹ in crore)

Sl. No.	Name of the Grant	Amount of Savings				
		2019-20	2020-21	2021-22	2022-23	2023-24
19	22-Police (Home, Prohibition and Excise Department)	29.40 (6.78)	178.17 (41.29)	274.21 (97.41)	126.83 (63.42)	41.13 (17.79)
20	29 - Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	137.29 (69.40)	56.65 (27.38)	8.98 (16.40)	60.51 (41.69)	28.15 (17.91)
21	30-Stationery and Printing (Tamil Development and Information Department)	1.49 (38.25)	1.98 (76.09)	0.66 (15.47)	1.24 (49.69)	6.15 (20.89)
22	32 – Labour Welfare and Skill Development Department	27.22 (28.37)	19.57 (24.75)	14.31 (22.20)	56.47 (8.51)	80.30 (39.58)
23	40 - Water Resources Department	1,514.88 (39.29)	1,534.52 (26.36)	1,329.78 (34.58)	819.66 (18.26)	1,431.83 (27.66)
24	43 - School Education Department	163.68 (42.59)	145.59 (43.45)	26.53 (15.23)	327.42 (60.08)	246.43 (41.18)
(C) Loan - Voted						
25	14 – Energy Department	475.59 (27.59)	1,148.26 (61.76)	485.72 (38.37)	1,464.18 (79.41)	1,286.17 (57.37)
26	16 - Finance Department	37.43 (28.52)	64.26 (50.81)	62.43 (48.40)	71.89 (55.74)	33.68 (29.90)
27	22 - Police (Home, Prohibition and Excise Department)	3.61 (72.29)	1.69 (5.87)	4.81 (29.10)	11.94 (56.47)	17.67 (82.01)

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

(Source: Appropriation Accounts for the respective years)

Appendix 3.19
(Reference: Paragraph 3.6.2.2)

Schemes were approved outlay of ₹ one crore and above with 'nil' actual expenditure

(₹ in crore)

Sl No	Grant No	Head of Account	Description	Total Provision (O+S)
(A) Revenue(Voted)				
1	03	2014.00.108.UA	Special Courts for protection of civil rights	3.25
2	03	2014.00.208.UB	Special Courts for protection of civil rights - State Share	3.25
3	03	2014.00.800.AK	Tribunal under Indian Criminal Law Amendment Act 1908	1.20
4	16	2052.00.090.BG	Settlement of Air Travel Expenses incurred by the User Departments under the Codal control of Finance Department	1.13
5	16	2052.00.090.JK	Grants to Tamil Nadu Infrastructure Development Board for Project preparation Fund	100.00
6	22	2055.00.108.AS	Conversational Artificial Intelligence Solution under State Innovation Fund	2.08
7	24	2056.00.001.AF	Shifting of Jails	5.00
8	24	2056.00.797.AA	Transfer to Tamil Nadu Victim Compensation Fund	4.34
9	50	2071.01.101.AI	Payment to Village Servants on retirement	6.53
10	50	2071.01.104.AA	Superannuation, Retirement, Compassionate and Invalid Gratuities granted under the Tamil Nadu Liberalised Pension Rules, 1960	1.53
11	50	2071.01.104.AF	Death-cum-Retirement Gratuities to the Employees of Government Colleges – Under the control of Directorate of Technical Education	5.06
12	43	2202.02.001.AC	Audit Wing	1.07
13	43	2202.01.101.AF	Honorarium of Special Educators Supplementary grants under Samagra Shiksha	3.99
14	42	2202.01.103.AE	Revamping the Infrastructure of Panchayat Union Primary and Middle Schools	560.00
15	43	2202.02.105.UA	Setting up of District Institute of Education and Training in Tamil Nadu	48.28
16	43	2202.02.109.KW	Information and Communication Technology (ICT) in Schools	40.83
17	43	2202.02.789.JO	Information and Communication Technology (ICT) in Schools	9.70
18	43	2202.02.800.UB	Inclusive Education for Disabled at Secondary Stage (IEDSS)	2.84
19	43	2202.02.800.UH	Inclusive Education for Disabled at Secondary Stage (IEDSS) - State Share	1.89
20	46	2202.05.102.AI	Tamil Language Propagation Centre	1.12
21	20	2203.00.102.AM	Digital Valuation System (DVS) - Anna University- Schemes under State Innovation Fund	8.16
22	20	2203.00.102.AN	Anna University, Chennai	50.00
23	20	2203.00.105.AH	Establishment of Innovation CoEs / Technology labs for the conduct of Innovation Practicum at Tamil Nadu Government Polytechnic College at Madurai - Scheme under State Innovation Fund	4.26
24	20	2203.00.105.AP	Upgradation of Polytechnics	418.00
25	49	2204.00.104.AQ	Grants to Sports Development Authority of Tamil Nadu for Establishment of Sports Schools, Sports Hostels and Specialized Sports Academies	27.71
26	49	2204.00.104.AS	Grants to Sports Development Authority of Tamil Nadu for Financial Assistance to Sports Associations	7.51

(₹ in crore)

Sl No	Grant No	Head of Account	Description	Total Provision (O+S)
27	49	2204.00.104.KQ	Grants to Sports Development Authority of Tamil Nadu for conducting Sports Coaching and Training Camps	2.29
28	49	2204.00.104.KR	Grants to Sports Development Authority of Tamil Nadu for conducting Sports Competitions	2.42
29	49	2204.00.104.KT	Grants to Sports Development Authority of Tamil Nadu for Chief Minister's Awards and Trophies	51.81
30	19	2210.01.110.EV	HPV Vaccination on Pilot Mode among all school going and out of School girls aged 12-14 years in one selected District in Tamil Nadu - Pilot Project - Schemes under State Innovation Fund	3.57
31	19	2210.01.110.ME	Mesenchymal Stem Cell Secretome for treatment of non-healing Ulcers - Scheme under State Innovation Fund	2.06
32	19	2210.01.110.PC	Tamil Nadu Urban Health Care Project	93.60
33	19	2210.05.104.AM	Establishment of Tamil Nadu Siddha Medical University	1.59
34	19	2210.06.001.JG	Establishment of State Mental Health Authority	5.02
35	19	2211.00.103.UC	National Urban Health Mission Schemes	75.47
36	19	2211.00.103.UF	National Urban Health Mission Schemes - State Share	50.32
37	19	2211.00.793.UC	National Urban Health Mission Schemes under Special Component Plan	20.32
38	19	2211.00.793.UF	National Urban Health Mission Schemes under Special Component Plan - State Share	13.55
39	40	2215.01.101.JN	Capital Grant to Andhra Pradesh for Krishna Water Supply Project	100.00
40	34	2215.01.101.KB	Viability Gap Support for Desalination Plant at Chennai	86.95
41	26	2216.02.190.UD	Geo-tagging activities under BLC (Beneficiary Led Construction) Component of Pradhan Mantri Awaas Yojana (PMAY) (Urban) – Tamil Nadu Urban Habitat Development Board (TNUHDB)	1.00
42	26	2216.02.190.UE	Grants for the Third Party Quality Monitoring Agencies activities (TPQMA) under Pradhan Mantri Awas Yojana (Urban) - Housing for All	3.00
43	26	2216.02.190.UI	Grants for the Third Party Quality Monitoring Agencies activities (TPQMA) under Pradhan Mantri Awas Yojana (Urban) - Housing for All - State Share	1.00
44	26	2216.02.800.PA	Technical Assistance Grants to TNUHDB for implementation of ADB assisted Inclusive Resilient and Sustainable Housing for the Urban Poor	5.25
45	42	2216.03.789.JB	Roofing cost for construction of Concrete Houses for Scheduled Castes	354.00
46	42	2216.03.800.JA	Roofing cost for construction of Concrete Houses for Other Backward Classes	240.00
47	26	2217.04.190.JT	Grants to Tamil Nadu Urban Habitat Development Board for improvement to tenements including Repairs, Renovation, Sewerage, Water Supply etc.	60.00
48	34	2217.05.001.AA	Establishing Geographical Information System Division in Greater Chennai Corporation - Schemes under State Innovation Fund	2.02
49	26	2217.05.190.JP	Grants to Chennai Metro Rail Limited as reimbursement of taxes / duties levied by the State	50.00
50	34	2217.05.191.AK	Establishment of Semmozhi Poonga in Coimbatore	43.00
51	34	2217.80.800.PM	Technical assistance Grants to Project Development Grant Fund (PDGF) for implementing World Bank assisted Tamil Nadu Climate Resilient Urban Development Project (TNCRUDP)	2.00

(₹ in crore)				
Sl No	Grant No	Head of Account	Description	Total Provision (O+S)
52	04	2225.02.277.SD	Development of Particularly Vulnerable Tribal Groups	40.00
53	04	2250.02.796.KC	Schemes for Economic Development of Scheduled Tribes	12.40
54	32	2230.02.101.SD	Establishment of Model Career Centres (MCC)	1.31
55	53	2230.03.003.AI	Two-tier Skill Development Centres under TNIPP Phase-2	42.12
56	32	2230.03.102.SA	National Apprenticeship Training Schemes.	3.74
57	53	2230.03.793.AA	Two-tier Skill Development Centres under TNIPP Phase-2	9.36
58	38	2235.01.140.BB	Scheme for implementation of Migrants Employment Generation Programme (MEGP) for the Tamilians who returned to Tamil Nadu due to COVID-19 Pandemic	5.79
59	45	2235.02.001.AL	Conduct of Access Audit in all Government Offices	2.82
60	52	2235.02.101.DN	Corpus Fund for coverage of rehabilitation services to persons affected with disability	10.00
61	52	2235.02.101.NL	Tamil Nadu Women and Children with disabilities Victim compensation fund	1.00
62	45	2235.02.104.SA	National Action Plan for Senior Citizens.	2.82
63	45	2235.02.106.UP	Swachchata Action Plan under "Mission Vatsalya" (Child Protection Services and Child Welfare Services)	1.30
64	42	2235.02.789.PC	World Bank aided Tamil Nadu Rural Transformation Project (TNPVP Phase-II) under Special Component Plan	51.41
65	09	2235.60.800.AV	Grants to Christians for pilgrimage to Jerusalem	2.34
66	45	2236.02.101.UM	Saksham Anganwadi and Poshan 2.0	35.73
67	45	2236.02.101.UN	Saksham Anganwadi and Poshan 2.0 - State Share	107.19
68	05	2401.00.115.JJ	Financing to Farmer Producer Companies for Mezzanine Capital assistance.	12.50
69	05	2401.00.115.JK	Financing to Farmer Producer Companies under Credit Guarantee	12.50
70	05	2401.00.115.JL	Revolving Fund Assistance scheme to Farmer Producer Companies	16.68
71	05	2402.00.102.UU	National Agriculture Development Programme (NADP-RKVY) - Agricultural Engineering Department	8.58
72	05	2402.00.102.UY	National Agriculture Development Programme (NADP-RKVY) - Agricultural Engineering Department - State Share	5.72
73	06	2403.00.101.LD	Implementation of Bio Medical Waste management in veterinary Institution.	7.69
74	06	2403.00.101.LE	Stray Animals Protection	20.00
75	07	2405.00.101.UG	Pradhan Mantri Matsya Sampada Yojana (PMMSY) - Beneficiary oriented schemes for the development of Inland Fisheries and Aquaculture Sector	4.13
76	07	2405.00.103.UJ	Pradhan Mantri Matsya Sampada Yojana (PMMSY) Non-Beneficiary oriented schemes for the development of Marine Sector	11.82
77	54	2406.01.101.AV	Net Present Value of Forest Land	20.00
78	54	2406.01.797.AF	Transfer to State Compensatory Afforestation Fund - Tamil Nadu	20.00
79	54	2406.02.110.SC	Second All India Tiger Estimation Scheme	2.35
80	05	2415.01.120.AL	Creation of Corpus Fund for Research in Tamil Nadu Agricultural University.	20.00

(₹ in crore)

Sl No	Grant No	Head of Account	Description	Total Provision (O+S)
81	05	2415.01.800.AC	Establishment of Collective Farming based Agriculture Technological Center for Samba Chilli and Karunganni Cotton and Horticulture Technological center for Gloriosa	8.00
82	05	2415.06.800.AC	Popularization of multi-functional agroforestry model in small and marginal lands of Tamil Nadu.	2.00
83	42	2501.06.102.UA	Mahila Kisan Sashaktikaran Pariyojana (MKSP)	19.18
84	42	2501.06.102.UC	Mahila Kisan Sashaktikaran Pariyojana (MKSP) - State Share	12.78
85	42	2501.06.793.UC	Mahila Kisan Sashaktikaran Pariyojana (MKSP)	6.75
86	42	2501.06.793.UD	Startup Village Entrepreneurship Programme (SVEP)	2.51
87	42	2501.06.793.UG	Mahila Kisan Sashaktikaran Pariyojana (MKSP) - State Share	4.50
88	42	2501.06.793.UH	Startup Village Entrepreneurship Programme (SVEP) - State Share	1.67
89	34	2515.00.102.AV	Implementation of "Namakku Naame Thittam"	200.00
90	42	2515.00.102.UC	Rashtriya Gram Swaraj Abhiyan (RGSA)	35.30
91	42	2515.00.102.UE	Rashtriya Gram Swaraj Abhiyan (RGSA) - State Share	23.53
92	42	2515.00.793.UA	Rashtriya Gram Swaraj Abhiyan (RGSA)	22.29
93	42	2515.00.793.UB	Rashtriya Gram Swaraj Abhiyan (RGSA) - State Share	14.86
94	42	2515.00.794.UA	Rashtriya Gram Swaraj Abhiyan (RGSA)	8.26
95	42	2515.00.794.UB	Rashtriya Gram Swaraj Abhiyan (RGSA) - State Share	5.51
96	40	2700.01.101.AY	Pensionary Charges	1.77
97	40	2701.80.800.AA	Interest Charges	1,452.32
98	40	2711.01.800.AC	Cauvery Delta System	196.87
99	14	2810.00.800.AB	Solar Energy Produced by Farmers' under KUSUM Scheme	100.00
100	44	2851.00.102.CZ	Grants to Mega Cluster	50.00
101	44	2851.00.102.DE	State Innovation Council	1.00
102	44	2851.00.102.DK	Scheduled Caste / Scheduled Tribes Entrepreneur	100.00
103	44	2851.00.102.LQ	Strengthening of existing Industrial Infrastructure in Industrial Estates	3.62
104	17	2851.00.103.VB	Marketing Incentive under Integrated Handloom Development Scheme - State Share	32.00
105	44	2851.00.200.AD	Payment of Incentive / subsidies to Entrepreneur - Tamil Nadu food processing Policy	5.00
106	44	2851.00.800.AH	Survey of Micro Small and Medium Enterprises	5.00
107	44	2851.00.800.AL	Tamil Nadu Agro Industrial Corridor	20.00
108	31	2852.07.101.AS	Setting up of Tamil Nadu Technology Hub – Schemes under State Innovation Fund	10.00
109	17	2852.08.202.AN	Interest Subvention for Modernisation of Spindles in existing spinning mills under New Integrated Textile Policy, 2019	1.00
110	27	2852.08.600.JB	Implementation of Structured Package of Assistance to Industrial Projects	90.00
111	05	3054.05.337.AC	Maintenance of Road Works for Co-operative / Public Sector Sugar Mills	1.81
112	48	3055.00.800.AP	Assistance from Infrastructure and Amenities fund for Schemes implemented through Tamil Nadu State Transport Corporation Limited.	4.50
113	48	3055.00.800.PA	Improvement in urban mobility under the Chennai City Partnership Programme assisted by WB/AIIB.	1.00

					(₹ in crore)
Sl No	Grant No	Head of Account	Description	Total Provision (O+S)	
114	15	3435.03.104.PA	Tamil Nadu - Sustainably Harnessing Ocean Resources and Blue Economy (TN-SHORE)	25.00	
115	04	3604.00.200.BR	Grants to Rural Local Bodies for Providing basic amenities to Adi Dravidar habitations	100.00	
116	04	3604.00.200.CI	Grants to Urban Local Bodies for Providing basic amenities to Adi Dravidar habitations	100.00	
Total				5,748.28	
(B). Capital (Voted)					
1	39	4059.60.051.JI	Conservation and Restoration of Heritage Court Building recommended by 13th Finance Commission Grants	1.38	
2	39	4059.60.051.UB	Buildings	13.27	
3	39	4059.60.051.UC	Buildings - State Share	9.22	
4	24	4070.00.800.KE	Construction of Buildings for Prison Department	8.79	
5	16	4070.00.800.KP	Investment Fund for Startups	50.00	
6	16	4070.00.800.KQ	Emerging Sector Fund	50.00	
7	29	4202.04.106.AA	Establishment of Gangaikondacholapuram Museum	1.00	
8	29	4202.04.106.KA	Establishment of Field Fossil Museum at Ariyalur	10.30	
9	19	4210.03.200.JA	Buildings	5.00	
10	39	4216.01.106.UA	Administration of Justice	4.17	
11	39	4216.01.106.UB	Administration of Justice - State Share	3.02	
12	34	4217.01.051.AD	Grants to Greater Chennai Corporation for Establishment of Sports Complex	9.70	
13	34	4217.01.800.JA	Chennai Mega City Development Mission	100.00	
14	34	4217.60.051.AA	Eco-Restoration Project for Ennore Creek	20.99	
15	34	4217.60.051.AB	Restoration of Adayar Drains, Cooum Drains and Buckingham Canal	200.00	
16	34	4217.60.190.JV	Share Capital Assistance for Chennai Rivers Restoration Trust	5.00	
17	34	4217.60.800.AC	Adayar River Cleaning Revival Project	150.00	
18	34	4217.60.800.JJ	Integrated Urban Development Mission (IUDM)	100.00	
19	34	4217.60.800.JO	Implementation of Cooum River Restoration Project	100.00	
20	34	4217.60.800.PL	Capital Grants to TNUDF for implementation of Asian Development Bank assisted Tamil Nadu Urban Flagship Investment Programme (TNUFIP)	83.87	
21	34	4217.60.800.QB	Capital Grants to Tamil Nadu Climate Resilient Urban Development Project (TNCRUDP) assisted by World Bank	100.00	
22	34	4217.60.800.QD	Capital Grants to Project Sustainability Grant Fund (PSGF) for implementing Municipal Infrastructure Development in Tamil Nadu (MID-TN) Grant Program assisted by German Development Bank (KfW)	25.00	
23	04	4225.02.794.SA	Development of Particularly Vulnerable Tribal group-Capital	27.23	
24	09	4225.04.102.UA	Pradhan Mantri Jan Vikas Karyakram - State Share	122.81	
25	09	4225.04.102.UB	Pradhan Mantri Jan Vikas Karyakram	184.22	
26	52	4235.02.101.AA	District Headquarters - Construction of Office Building to Welfare of Differently Abled Department.	1.00	
27	52	4235.02.101.AB	Construction of Buildings - School and Government Rehabilitation Homes for the Welfare of Differently Abled persons.	2.00	

(₹ in crore)

Sl No	Grant No	Head of Account	Description	Total Provision (O+S)
28	52	4235.02.101.SA	Scheme for Implementation of Persons with Disabilities Act - (SIPDA)	2.73
29	32	4250.00.203.AG	Tamil Nadu World Innovation and Skill Training HUB(TN-WISH)	20.00
30	32	4250.00.203.JP	Employment Exchanges - Land and Buildings	2.65
31	05	4401.00.103.AC	Establishment of Millet Storage Structure and Processing Centres under Tamil Nadu Millet Mission.	7.10
32	05	4402.00.102.JP	Dam Rehabilitation and Improvement Project (DRIP)	7.91
33	08	4404.00.102.JE	Construction of Buildings	2.10
34	07	4405.00.104.JB	Scheme to open upriver mouths in fishing areas/harbours	1.00
35	54	4406.01.070.AD	Tribal Welfare Schools under Forests Department - Reconstruction Comprehension / Renovation	4.00
36	54	4406.01.101.JN	Improvement of Infrastructure in Thandarai and Pulleri Medicinal Plant Development	1.00
37	54	4406.01.105.JB	Teak Plantations	4.09
38	54	4406.01.105.JE	Sandal Plantations	11.67
39	13	4408.01.101.JC	Implement the e-procurement system in the Direct Purchase Centres in Tamil Nadu	1.14
40	05	4435.01.101.AF	Establishment of Modern Sales Centre for Value Added Products of Farmers.	1.00
41	05	4435.01.101.AG	Setting up of Drying Yards and Establishment of Rural Godowns under NABARD (RIDF) Assistance	4.44
42	40	4700.01.800.PB	Dam and Appurtenant Works	33.33
43	40	4700.01.800.PD	Dam Rehabilitation and Improvement Project-II (DRIP-II)	19.89
44	40	4700.02.800.FA	Barrage	1.57
45	40	4700.04.800.PB	Dam and Appurtenant Works	66.67
46	40	4701.02.800.PB	Dam and Appurtenant Works	33.33
47	40	4701.03.800.PB	Dam and Appurtenant Works	33.33
48	40	4702.00.101.AE	Varahanadhi Basin-Weir-NABARD assistance	2.00
49	40	4702.00.101.AI	Parambikulam Aliyar Basin -Buildings	1.00
50	40	4702.00.101.PM	Dam Rehabilitation and Improvement Project-II (DRIP-II) Parambikulam Aliyar Basin	100.00
51	40	4702.00.800.PD	Instrumentation to DRIP	2.00
52	40	4711.01.103.KO	Desilting, widening and Construction of Flood Protection Works in Chennai City water ways	1.00
53	44	4851.00.102.AJ	Seed Capital to Coir Development Corporation	5.00
54	27	5053.02.102.AM	Expansion of Trichy Airport	179.36
55	21	5054.03.337.JJ	Improvement of vital roads in developing industrial areas through Tamil Nadu Road Infrastructure Development Corporation	43.14
56	21	5054.03.337.JM	Widening to four lane of Madurai Ring Road through TNRIDC	20.00
57	21	5054.04.337.KH	Widening and improving the road to industries	30.86
58	15	5425.00.208.JC	Restoration of Eco sensitive areas	4.99
59	16	5475.00.115.PA	First Loss Catalytic Capital for Investments into Tamil Nadu Infrastructure Fund under TNIPP Phase-2	100.00
Total				2,136.26

(Source: Detailed Appropriation Accounts 2023-24)

Appendix 3.20
(Reference: Paragraph 3.6.2.3 and 3.8.1.2)

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

Sl No.	Grant No.	Head of Account	Description	100% Expenditure during March 2024 (₹ in crore)
Revenue (Voted)				
1.	01	2235.60.200.CU	Free Bus Pass to Ex-Legislators	2.84
2.	03	2235.60.200.DI	Contribution to Advocates Welfare Fund	10.00
3.	04	2225.01.277.BD	Compensation to Government Aided Polytechnics / Engineering Colleges	3.90
4.	04	2225.01.277.BZ	Payment of All Fees for the Students of Adi-Dravidar who converted to Christianity admitted under the 7.5% preferential allotment of seats in MBBS/BDS course	4.17
5.	04	2225.01.793.UA	Reward to selected villages	1.85
6.	04	2225.02.102.AC	Scheme to provide Fast Track Power Supply to Farmers	2.33
7.	04	2225.02.794.SB	Development of Particularly Vulnerable Tribes - Funds released by the GOI under Art.275(i) of the Constitution of India	6.50
8.	04	2225.02.794.SE	Implementation of Action Plan for Tribal Research Centre in Udhagamandalam	0.25
9.	05	2401.00.107.AL	Assistance for Unforeseen Pest attacks and other events	5.00
10.	05	2401.00.119.BG	Relief Measures to damaged Horticulture Crops in Flood Affected Areas	4.65
11.	06	2403.00.001.AI	Tamil Nadu Animal Welfare Board	9.38
12.	08	2404.00.195.AB	Financial Assistance to Tamil Nadu Co-operative Milk Producers Federation Limited	30.00
13.	09	2225.03.277.AK	Pre-Matric Scholarship for MBC/DNCs Students (Top Up)	40.29
14.	09	2225.03.277.LL	Reimbursement of fees for the students admitted under the 7.5% preferential allotment of Seats in MBBS / BDS Course	41.29
15.	09	2225.03.277.UB	Pre-matric Scholarship to Other Backward Classes, Backward Classes and Minorities Welfare Department	10.45
16.	09	2225.03.277.UE	Pre-matric Scholarship to Other Backward Classes and Backward Classes Welfare Department - State Share	6.97
17.	09	2250.00.103.JA	Repairs and Renovation of Christian Churches	2.00
18.	12	2425.00.108.KD	Interest Subsidy to Co-operative institutions towards reduced interest for crop loans to farmers	600.00
19.	12	2425.00.796.JA	Assistance to Co-operative Institution in Tribal areas	5.25
20.	14	3425.60.200.JE	Assistance to Tamil Nadu Energy Development Agency	2.46
21.	16	2075.00.800.JI	Corpus Fund for COVID -19 treatment in empanelled Hospitals under New Health Insurance Scheme for Employees.	5.00
22.	17	2851.00.103.BD	Handloom Support Programme	20.00
23.	17	2852.08.202.JB	Setting up of Mini Textile Park	5.00
24.	18	2851.00.105.AB	Grants to the Tamil Nadu Khadi and Village Industries Board towards the payment of Audit fees	1.63
25.	18	2851.00.105.AL	Rebate on Sale of Khadi Cloth to Khadi Board	4.00
26.	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	1.93
27.	22	2055.00.001.AQ	Assistance to Police Public School Society	6.93
28.	22	2055.00.800.AE	Provision for the purchase of motor vehicles in the place of condemned vehicles	28.49

Sl No.	Grant No.	Head of Account	Description	100% Expenditure during March 2024 (₹ in crore)
29.	22	2059.01.053.CU	Non-Residential Buildings - Police Department - Administered by the Commissioner of Police, Chennai	1.67
30.	26	2216.02.190.PB	Grants to TNUHDB for implementation of ADB assisted Inclusive Resilient and Sustainable Housing for the Urban Poor	34.90
31.	26	2216.02.190.UA	Slum Survey Programme under Housing for All - Pradhan Mantri Awaas Yojana (Urban)	4.09
32.	26	2216.02.190.UF	Slum Survey Programme under Housing for All - Pradhan Mantri Awaas Yojana (Urban) - State Share	1.36
33.	26	2216.05.053.AA	Contribution for maintenance of Government Colonies	11.55
34.	26	2216.05.053.AB	Maintenance of Government Flats in specific locations in Chennai City - Koyambedu, Taylor's Road, Government Estate, Old Tower Block and Foreshore Estate	1.70
35.	26	2216.05.053.AJ	Annual Maintenance of TNGRHS Building in other than Chennai	4.38
36.	26	2216.80.103.AA	Contribution towards rent for the Middle-Income group rental flats allotted to officers of the State Government	2.06
37.	26	2216.80.103.AJ	Grants to Tamil Nadu Housing Board for payment of property tax on Tamil Nadu Government Servants Rental Housing Scheme Quarters	6.30
38.	26	2216.80.103.AK	Grants to Tamil Nadu Urban Habitat Development Board for Payment of Property Tax on Urban Habitat Development Board Tenements	1.15
39.	26	2216.80.800.AE	Maintenance of Legislature Hostel / Committee rooms	4.66
40.	27	2851.00.102.DG	Export Promotion Fund	10.00
41.	27	2851.00.102.MK	Interest subvention on loans to Micro, Small and Medium Enterprises	29.69
42.	27	2852.80.800.JJ	Capital Subsidy for Mega Industries	1.00
43.	27	2852.80.800.JK	Effluent Treatment Plant Subsidy for Promotion of Industries	5.00
44.	31	2852.07.101.AK	State Family Database Project	2.49
45.	31	2852.07.101.AQ	Tamil Nadu Decision Support System (De TN)	2.02
46.	31	2852.07.800.AF	Cyber Security Architecture	5.00
47.	32	2230.01.103.AC	Labour Welfare Fund - controlled by the Commissioner of Labour	8.61
48.	33	2202.03.102.AM	The Tamil Nadu Dr.Ambedkar Law University, Chennai	6.49
49.	34	2217.05.191.UH	Implementation of Swachh Bharat Mission 2.0 in Corporations / Municipalities	48.34
50.	34	2217.05.191.UI	Implementation of Swachh Bharat Mission 2.0 in Corporations / Municipalities - State Share	44.00
51.	34	2217.05.793.UE	Implementation of Swachh Bharat Mission 2.0 in Corporations / Municipalities	14.50
52.	34	2217.05.793.UF	Implementation of Swachh Bharat Mission 2.0 in Corporations / Municipalities - State Share	13.20
53.	34	2217.05.794.UE	Implementation of Swachh Bharat Mission 2.0 in Corporations / Municipalities	6.21
54.	34	2217.05.794.UF	Implementation of Swachh Bharat Mission 2.0 in Corporations / Municipalities - State Share	5.66
55.	34	2217.80.800.PL	Technical assistance Grants to Project Development Grant Fund (PDGF) for implementing of KfW assisted Sustainable Municipal Infrastructure Financing in Tamil Nadu -Phase III (SMIF -TN -III) Program	1.00
56.	34	3604.00.191.AW	Grant for studies and documentation as per the recommendation of 6th SFC	5.00
57.	34	3604.00.191.AX	Grant for GIS Mapping as per the recommendation of 6th SFC	10.00
58.	34	3604.00.192.AM	Grants to TNIUS for training needs as per the recommendation of 6th SFC	5.00
59.	36	3454.02.110.CA	Conducting studies on Poverty in association with J-PAL	0.32

Sl No.	Grant No.	Head of Account	Description	100% Expenditure during March 2024 (₹ in crore)
60.	36	3475.00.800.AK	Priority blocks including Hill area regions	2.35
61.	39	2216.05.053.AF	Maintenance and Provision of Amenities for MLA's Hostels	0.28
62.	40	2701.80.004.PB	Irrigation Research Fund under TNIAM Project-II	1.57
63.	40	2711.01.103.AZ	Interest Charges	204.77
64.	41	2235.60.200.SF	Widows Differently abled and Old Age Pensioner's Free Ration Schemes	1.60
65.	41	2235.60.793.SA	Widows, differently abled and Old Age Pensioners' Free Ration Schemes	0.93
66.	42	2216.03.800.AC	Repair of Houses in Rural areas	99.75
67.	42	2216.03.800.JJ	Reconstruction and Repairs of Samathuvapurams.	50.00
68.	42	2235.02.103.PE	World Bank aided Tamil Nadu Rural Transformation Project (TNPVP Phase-II)	48.30
69.	42	2235.02.796.PC	World Bank aided Tamil Nadu Rural Transformation Project (TNPVP Phase-II) under Tribal Area Sub-Plan	0.70
70.	42	2501.06.102.UB	Startup Village Entrepreneurship Programme (SVEP)	2.46
71.	42	2501.06.102.UD	Startup Village Entrepreneurship Programme (SVEP) - State Share	1.64
72.	42	2505.01.794.UC	Pradhan Mantri Janman	13.48
73.	42	2505.01.794.UD	Pradhan Mantri Janman - State Share	8.99
74.	42	2515.00.102.AE	Provision of Basic Infrastructure facilities in Rural Areas - met from the fund for priority scheme	687.44
75.	42	3604.00.102.AA	Assignment under Global Sharing of Assigned Revenue to Rural Local Bodies - Stamp Duty	343.72
76.	42	3604.00.200.BT	State Level Capital Grant Fund (CGF) - Rural Infrastructure	660.00
77.	42	3604.00.200.BU	State Level Capital Grant Fund (CGF) - ODR Conversion	132.00
78.	42	3604.00.200.BV	State Level Capital Grant Fund (CGF) - Rural Regional Training Institute	1.00
79.	42	3604.00.200.BW	State Level Capital Grant Fund (CGF) - Schools	154.00
80.	42	3604.00.200.BX	District Level - Capital Grant Fund (CGF)	200.00
81.	43	2059.01.053.BS	Buildings - Sainik School (Administered by Chief Engineer (Buildings))	1.05
82.	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.)	68.87
83.	43	2202.01.800.JK	Free supply of Footwear to School going children	41.08
84.	43	2202.01.800.KU	Reimbursement of fee claimed as per the provision of section 12(1)(c) of Right of Children to Free and Compulsory Education Act, 2009	314.73
85.	43	2202.02.107.AA	National Scholarships at the Secondary Stage for Talented Children from Rural Areas	1.42
86.	43	2202.02.107.AD	Conduct of Tamil Nadu Chief Minister's Talent Search Exam	0.72
87.	43	2202.02.109.KJ	Incentive to Students to reduce drop out in Secondary Education level	186.75
88.	43	2202.02.789.JH	Incentive to Students to reduce drop out in Higher Secondary Education level	12.17
89.	43	2202.02.794.UN	Implementation of Pradhan Mantri Janjati Adivasi Nyaya Maha Abhiyan (PM-JANMAN) under samagra Shiksha	4.20
90.	43	2202.02.794.UO	Implementation of Pradhan Mantri Janjati Adivasi Nyaya Maha Abhiyan (PM-JANMAN) under samagra Shiksha - State Share	2.80
91.	43	2202.02.796.JB	Incentive to Students to reduce drop out in Secondary Education level	4.98

Sl No.	Grant No.	Head of Account	Description	100% Expenditure during March 2024 (₹ in crore)
92.	43	2202.02.800.AV	Free Supply of Text Books, Note Books, Uniforms, School Bags, Footwears, Crayons, Colour Pencils, Geometry Boxes, Maps, Woollen Sweaters etc.,	6.48
93.	43	2202.02.800.JQ	Free Supply of Bicycles to the students studying in XI and XII standard in Government Schools and Aided Schools in which classes are conducted on self-financing basis	6.11
94.	43	2205.00.105.JQ	Special Assistance to Implement the Children and Adolescents Libraries and Digital Infrastructure Scheme	16.42
95.	44	2851.00.102.DD	Micro Cluster development Programme	20.00
96.	44	2852.80.102.AA	Tamil Nadu Credit Guarantee Schemes (TNCGS)	10.00
97.	47	2250.00.102.AK	Grants to Hindus of Tamil Nadu performing pilgrimage to Manasarover and Mukthinath	0.60
98.	47	2250.00.102.AX	Grants to Temples under the Administration of Thanjavur Palace Devasthanam	3.00
99.	49	2204.00.104.BG	Tamil Nadu Centre for Sports Science	3.00
100.	49	2204.00.104.LA	Establishment of Olympic Academy	20.00
101.	49	2204.00.104.LB	Establishment of Olympic Academy at Chennai	3.01
102.	50	2071.01.117.AB	Government Contribution for Employees of Tamil Nadu Aided Educational Institutions	398.69
103.	50	2071.01.117.AC	Government Contribution for Employees of Panchayat Union Schools	228.61
104.	50	2071.01.117.AD	Government Contribution for Employees of Municipal Schools	15.22
105.	51	2245.02.106.AA	Repairs and Restoration of Damaged Roads and Bridges due to Floods	9.95
106.	51	2245.02.107.AA	Assistance for Repairs and Restoration of Damaged Government Office Buildings	4.91
107.	51	2245.02.122.AE	Repairs and restoration works under Public Works Department (Water Resources Department)	19.96
108.	51	2245.02.190.AE	Assistance to Chennai Metro Water Supply and Sewerage Board (CMWSSB)	15.00
109.	51	2245.02.800.BX	Assistance to Fire and Rescue Services Department	2.00
110.	51	2245.08.101.AA	Assistance under State Disaster mitigation Fund	0.75
111.	51	2245.80.102.AD	Tamil Nadu Disaster Response Force	1.03
112.	51	2245.80.800.AL	The Preparedness and Capacity Building Component of State Disaster Risk Management Fund.	17.50
113.	52	2235.02.101.MZ	Augmentative and Alternative Communication system for persons affected by Cerebral Palsy	0.48
114.	52	2235.02.101.NK	Providing Electronic Braille Reader to Visually Impaired persons	0.21
Capital (Voted)				
115.	04	4225.01.800.JF	Providing basic amenities to Adi Dravidar habitations through Rural Local Bodies	100.00
116.	04	4225.02.794.SC	Pradhan Mantri Janjati Adivasi Nyaya Maha Abhiyan (PM-JANMAN)	5.20
117.	07	4405.00.104.UA	Development of Fish Landing Facilities	0.15
118.	14	4801.05.190.AA	Share Capital -Assistance to TANTRANSCO for Chennai-Kanyakumari Industrial Corridor(CKIC) Project	100.00
119.	17	4851.00.103.AC	Construction of Unity Malls	111.50
120.	21	5054.80.800.JX	Upgradation of IT Highways in Chennai City	192.81
121.	27	4875.60.190.JJ	Equity Capital to TIDCO	100.00
122.	27	5053.02.102.AL	Expansion of Salem Airport	1.20
123.	29	4202.04.106.AB	Establishment of Museum of Social Justice	0.17

Sl No.	Grant No.	Head of Account	Description	100% Expenditure during March 2024 (₹ in crore)
124.	29	4202.04.106.KF	Improvement of Government Museum Virudhunagar	0.55
125.	30	4058.00.103.AH	Modernisation of Government Presses	0.60
126.	34	4217.01.800.JB	Implementation of Kalaignar Nagarpura Membattu Thittam	400.00
127.	34	4217.01.800.JC	Implementation of Singara Chennai 2.0 Scheme	150.00
128.	34	4217.60.051.UB	Atal Mission for Rejuvenation and Urban Transformation 2.0 (AMRUT 2.0)	447.73
129.	34	4217.60.051.UC	Atal Mission for Rejuvenation and Urban Transformation 2.0 (AMRUT 2.0) - State Share	395.48
130.	36	5475.00.115.AA	Tamil Nadu Innovative Initiative Schemes	5.85
131.	40	4700.02.800.PB	Dam and Appurtenant Works	0.40
132.	40	4700.03.800.FA	Barrage	9.00
133.	40	4701.01.800.EA	Water Course	0.16
134.	40	4701.03.800.DB	Weir - NABARD Assistance	0.30
135.	40	4702.00.101.AP	Kodaiyar Basin-Weir-NABARD assistance	0.12
136.	40	4711.02.103.AA	Coastal protection works across Tamil Nadu	0.00
137.	42	4202.01.201.AW	Revamping the Infrastructure of Panchayat Union Primary and Middle Schools.	2.26
138.	54	4406.02.110.KA	Tackling of Human Animal Conflict	0.89
Capital (Charged)				
139.	21	5054.80.800.PB	Tamil Nadu Road Sector Project	0.33
140.	40	4215.01.101.JB	Construction of Dam for Storage of Krishna River water	6.49
141.	40	4701.01.800.AA	Reservoir	28.09
142.	40	4711.01.103.KL	Works for Chennai flood protection and flood relief	4.24
Total				7,280.00

(Source: Appropriation Accounts for the year 2023-24)

Appendix 3.21
(Reference: Paragraph 3.7)
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 utilized out of CF as reported by AG(A&E) (in ₹)
1	GO Rt No 474 dated: 14/06/2023	2204.00.104.BF.090.003-Youth Welfare and Sports Development Department Fund for Meeting the initial expenditure in the year 2023-24	1,50,00,000	1,50,00,000
2	GO Rt No 509 dated: 30/06/2023	2235.01.200.BA.510.002 -Adi Dravidar and Tribal Welfare Machinery for enforcement of Protection of Civil Rights	2,00,00,000	2,00,00,000
3	GO Rt No 558 dated: 19/07/2023	2235.02.103.CD.110.009- Kalaigarnar Mahalir Urimai Thittam	37,77,69,000	37,76,49,350
4	GO Rt No 566 dated: 21/07/2023	2202.04.200.JP.090.003- Implementation of Special Literacy Program for illiterate inmates in prison	6,00,000	6,00,000
5	GO Rt No 612 dated: 10/08/2023	2014.00.114.AK.330.004- Creation of new temporary posts	3,84,000	3,83,225
6	GO Rt No 648 dated: 18/08/2023	2070.00.800.CP.590.001- Conducting speech competitions for College Students at State and District Level	42,60,000	42,60,000
7	GO Rt No 670 dated: 30/08/2023	2251.00.090.BB.090.003- Conduct of State Youth Festival at Chennai from 24.08.2023 to 29.08.2023	10,44,000	10,44,000
8	GO Rt No 688 dated: 08/09/2023	Kalaigarnar Mahalir Urimai Thittam		
		2029.00.001.AG.010.001	1,78,000	1,64,448
		2029.00.001.AG.010.002	2,000	1,239
		2029.00.001.AG.010.006	20,000	18,861
		2029.00.001.AG.010.008	4,000	3,181
		2029.00.001.AG.030.001	88,000	69,068
9	GO Rt No 698 dated: 13/09/2023	2205.00.103.AE.330.003 -Preparation of Archaeological and Historical Atlas through geographical information system	4,60,000	4,60,000
10	GO Rt No 727 dated: 27/09/2023	Acquisition of Lands for TIDCO for setting up of a Defense Industrial Park in Coimbatore District		
		2053.00.094.GD.010.001	26,40,000	0
		2053.00.094.GD.010.002	20,000	0
		2053.00.094.GD.010.004	2,000	0
		2053.00.094.GD.010.006	1,84,000	0
		2053.00.094.GD.010.008	55,000	0
		2053.00.094.GD.030.001	10,06,000	0
11	GO Rt No 168 dated: 05/03/2024	6860.01.101.AJ.020.001 -Cooperative Spinning Mills- Ways and Means Advance to Krishnagiri District	5,47,00,000	5,47,00,000

(Source: Details furnished by O/o PAG(A&E))

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	Project Director, Reproductive Child Health Project under Health and Family Welfare Department	2021-22	6	29.08
2		2022-23	18	244.47
3	Tamil Nadu Slum Clearance Board	2020-21	2	2.54
4		2021-22	4	8.34
5		2022-23	11	199.84
6	Commissionerate of Municipal Administration	2020-21	3	45.86
7		2021-22	1	24.87
8		2022-23	8	342.83
9	Commissionerate of Industries and Commerce	2016-17	1	2.28
10		2017-18	1	1.71
11		2019-20	1	0.11
12		2020-21	2	3.82
13		2021-22	2	8.31
14		2022-23	4	16.00
15	Directorate of Rural Development and Panchayat Raj	2021-22	4	7.50
16		2022-23	4	1,355.99
17	Chennai Metropolitan Water Supply and Sewerage Board	2019-20	1	5.70
18		2020-21	2	94.33
19		2021-22	3	68.56
20		2022-23	1	26.47
21	Directorate of Employment and Training	2021-22	3	4.55
22		2022-23	3	8.00
23	Directorate of Town and Country Planning	2016-17	1	7.50
24		2020-21	1	15.89
25		2021-22	1	6.02
26		2022-23	3	84.17
27	Directorate of Indian Medicine and Homeopathy	2022-23	5	3.53
28	Directorate of Fisheries	2021-22	1	40.46
29		2022-23	2	23.86
30	Sports Development Authority of Tamil Nadu	2022-23	3	12.31
31	Directorate of Town Panchayat	2020-21	1	6.21
32	Tamil Nadu Veterinary and Animal Science University	2022-23	1	4.86
33	Tamil Nadu Physical Education and Sports University	2022-23	1	0.92
34	Directorate of Tribal Welfare	2022-23	1	2.59
35	Directorate of Medical Education	2017-18	1	4.34

Sl. No.	Name of the Department	Year of UC due	No. of UCs due	Amount (₹ in crore)
36	Housing and Urban Development Department - Secretariat	2022-23	1	89.54
37	University under Higher Education Department	2022-23	1	2.00
38	Directorate of Adi Dravidar Welfare	2021-22	1	0.01
39	Public Works-Irrigation	2022-23	1	0.56
Total			111	2,805.93

(Source: Notes to Accounts 2023-24)

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.	4700 - Capital Outlay on Major Irrigation	2,862.93	2,862.93	100.00
2.	4701 - Capital Outlay on Medium Irrigation	374.83	374.83	100.00
3.	4070 - Capital Outlay on Other Administrative Services	240.56	240.56	100.00
4.	4236 - Capital Outlay on Nutrition	21.16	21.16	100.00
5.	4408 - Capital Outlay on Food, Storage and Warehousing	103.47	108.47	95.39
6.	5475 - Capital Outlay on other General Economic Services	42.34	48.20	87.86
7.	2700 - Major irrigation	617.98	747.12	82.71
8.	2852 - Industries	677.48	856.37	79.11
9.	2425 - Co-operation	3,865.45	5,232.34	73.88
10.	2401 - Crop Husbandry	6,990.93	10,949.27	63.85
11.	2041 - Taxes on Vehicles	166.46	273.67	60.83
12.	2701 - Major and Medium Irrigation	1,066.37	1,763.47	60.47
13.	2217 - Urban Development	702.90	1,346.45	52.20
14.	4406 - Capital Outlay on Forestry and Wild Life	117.26	230.01	50.98
15.	2013 - Council of Ministers	5.55	10.95	50.65

(Source: Notes to Accounts 2023-24)

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.	1456 - Civil Supplies	16.26	16.23	100.14
2.	0211 – Family Welfare	266.58	266.58	100.00
3.	0215 - Water Supply and Sanitation	91.45	91.45	100.00
4.	0408 - Food Storage and Warehousing	0.07	0.07	100.00
5.	0415 - Agricultural Research and Education	1.77	1.77	100.00
6.	0551 – Hill Areas	0.01	0.01	100.00
7.	0801 - Power	1.68	1.68	100.00
8.	0875 - Other Industries	0.35	0.35	100.00
9.	1051 - Ports and Light Houses	4.39	4.39	100.00
10.	1056 - Inland Water Transport	0.29	0.29	100.00
11.	1452 - Tourism	0.93	0.93	100.00
12.	0235 - Social Security and Welfare	290.77	297.66	97.69
13.	0515 - Other Rural Development Programmes	220.21	226.53	97.21
14.	0217 - Urban Development	1,426.84	1,469.38	97.10
15.	0250 – Other Social Services	277.74	296.24	93.76
16.	0435 - Other Agricultural Programmes	85.90	93.26	92.11
17.	0070 - Other Administrative Services	1,554.45	1,758.29	88.41
18.	0702 - Minor Irrigation	3.23	3.71	86.90
19.	0701 - Major and Medium Irrigation	105.20	126.24	83.33
20.	0029 - Land Revenue	213.35	256.29	83.25
21.	0210 - Medical and Public Health	2,037.93	2,635.05	77.34
22.	0425 - Co-operation	24.77	32.25	76.80
23.	0216 - Housing	282.34	368.30	76.66
24.	0056 - Jails	3.94	5.48	71.85
25.	0406 - Forestry and Wildlife	70.07	101.07	69.33
26.	0049 - Interest Receipts	6,903.32	9,968.76	69.25
27.	1054 – Roads and Bridges	240.39	397.85	60.42
28.	0075 – Miscellaneous General Services	1,645.10	2,723.55	60.40
29.	0220 - Information and Publicity	4.93	8.86	55.70
30.	0059 - Public Works	16.23	30.54	53.16
31.	0403 - Animal Husbandry	7.73	15.36	50.31

(Source: Notes to Accounts 2023-24)

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 2023-24**

Sl. No.	Name of the body/authority	Year for which accounts have not been received	No. of Accounts pending up to F.Y 2023-24
Universities			
1	Alagappa University Karaikudi	2018-19, 2019-20, 2020-21, 2022-23, 2023-24	5
2	Anna University, Chennai-25	2022-23, 2023-24	2
3	Annamalai University, Chidambaram	2023-24	1
4	Bharathiar University, Coimbatore	2022-23, 2023-24	2
5	Bharathidasan University, Trichy	2023-24	1
6	Madurai Kamaraj University, Madurai	2022-23, 2023-24	2
7	Manonmaniam Sundaranar University, Tirunelveli	2022-23, 2023-24	2
8	Mother Teresa Women's University, Kodaikanal	2023-24	1
9	Periyar University, Salem	2018-19, 2019-20, 2020-21, 2021-22, 2023-24	5
10	Tamil Nadu Open University, Chennai	2021-22, 2022-23, 2023-24	3
11	Tamil University, Thanjavur	2022-23, 2023-24	2
12	Thiruvallur University, Vellore	2022-23, 2023-24	2
13	University of Madras, Chennai	2022-23, 2023-24	2
14	Tamil Nadu Physical Education and Sports University	2020-21, 2021-22, 2022-23, 2023-24	4
15	Tamil Nadu Dr.J.Jayalithaa Fisheries University, Nagapattinam	2023-24	1
16	TN Dr.MGR Medical University	2023-24	1
Engineering colleges			
17	Coimbatore College of Engineering, Coimbatore	2023-24	1
18	Thiyagarajar College of Engineering, Madurai	2022-23, 2023-24	2
19	PSG College of Technology, Coimbatore	2023-24	1
Arts & Science Colleges			
20	A P C Mahalakshmi College for Women, Tuticorin	2022-23, 2023-24	2
21	A.Veeriya Vandayar Memorial Sri Pushpam College, Poondi, Thanjavur Dt.	2023-24	1
22	Aditanar College of Arts and Science, Tiruchendur	2023-24	1
23	Agurchand Manmull Jain College, Meenambakkam, Chennai	2023-24	1
24	Ambai Arts College, Ambasamudram, Tirunelveli	2023-24	1
25	Annammal College of Education for Women, Tuticorin	2023-24	1
26	Arignar Anna College, Aralvoymoli	2019-20, 2020-21, 2021-22	3
27	Arul Anandar College, Karumathur, Madurai	2023-24	1
28	Arulmigu Palani Andavar Arts College for Women, Chinnakalaymaputhur, Palani	2023-24	1
29	Arulmigu Palani Andavar College of Arts and Culture, Palani	2023-24	1

Sl. No.	Name of the body/authority	Year for which accounts have not been received	No. of Accounts pending up to F.Y 2023-24
30	Arumugam Pillai Seethai Ammal College, Tirupathur	2023-24	1
31	Auxilium College for Women, Vellore	2023-24	1
32	AVC College, Mayladuthurai	2023-24	1
33	Ayya Nadar Janaki Ammal College, Sivakasi	2023-24	1
34	Bishop Heber College, Trichy	2023-24	1
35	C.Abdul Hakeem College, Melvisharam	2023-24	1
36	Cardamom Planters' Association College, PB No.29, Pankajam Nagar, Bodinayakanur Theni Dist.	2020-21, 2023-24	2
37	CBM College, Coimbatore	2020-21, 2021-22, 2023-24	3
38	Chikkaiah Naicker College, Veerappanchatram (PO), Erode	2022-23	1
39	D.R.B.C.C.C. Hindu College, Pattabiram, Chennai	2023-24	1
40	Devanga Arts College, Aruppukottai	2022-23, 2023-24	2
41	Dhanabagiyam Krishnaswamy Mudaliar College for Women, Sainathpuram	2020-21, 2023-24	2
42	Dhanraj Baid Jain College, Jothi Nagar, Oggiam, Thoraipakkam, Chennai	2019-20, 2020-21, 2022-23	3
43	Dharmapuram Adinam Arts College, Mayiladuthurai	2020-21, 2022-23, 2023-24	3
44	Dr.Jakir Hussain College, Ilayangudi	2023-24	1
45	Dwraka Doss Govardhan Doss Vaishnav College, Arumbakkam, Chennai	2023-24	1
46	EM Gopalakrishna Kone Yadva Women's College, Madurai	2023-24	1
47	Fatima College, Madurai	2023-24	1
48	G.Venkataswamy Naidu College, Kovilpatti	2023-24	1
49	Ganesar Senthamil College, Pudukottai	2023-24	1
50	Gobi College of Arts and Science, Erode	2018-19, 2020-21	2
51	GTN Arts College, Dindigul	2023-24	1
52	Holy Cross College, Teppakulam, Tiruchirappalli	2022-23	1
53	Jamal Mohammed College, Khaja Nagar, Tiruchirappalli	2023-24	1
54	Jamia Darussalam Arabic College, Oomerabad, Thirupattur	2023-24	1
55	Justice Basheer Ahmed Syed Women's College, Teynampet, Chennai	2023-24	1
56	Kalai Kaviri College of Fine Arts, Trichy	2023-24	1
57	Kamaraj College, Tuticorin	2023-24	1
58	Khadir Mohideen College, Adirampattinam	2019-20, 2023-24	2
59	Kongundu Arts and Science College, Coimbatore	2019-20, 2020-21	2
60	Lady Doak College, Madurai	2023-24	1
61	Lakshmi College of Education, Dindigul	2023-24	1
62	Lakshmipuram College of Arts and Science, Neyoor	2023-24	1
63	Loyala College, Nungambakkam, Chennai	2023-24	1
64	Madras Christian College, Tambaram, Chennai	2020-21, 2023-24	2
65	Madura College, Madurai	2023-24	1
66	Mannar Thirumalai Naicker College, Madurai	2018-19, 2019-20	2

Sl. No.	Name of the body/authority	Year for which accounts have not been received	No. of Accounts pending up to F.Y 2023-24
67	Mazharul Uloom College, Ambur	2023-24	1
68	Meenakshi College for Women, Kodambakkam, Chennai	2023-24	1
69	Meston College of Education, Royapettah, Chennai	2020-21, 2023-24	2
70	Muzyyath Sha Sirguro Wakf Board College, K.K.Nagar, Madurai	2023-24	1
71	Nadar Mahajana Sangam, S. Vellaichamy Nadar College, Madurai	2023-24	1
72	Nallamuthu Gounder Mahalingam College, Pollachi	2023-24	1
73	National College, Tiruchirappalli	2020-21, 2023-24	2
74	Nazareth Margosis College, Nazareth	2023-24	1
75	Nehru Memorial College, Puthanampatti, Tiruchirappalli 621 007	2023-24	1
76	Nesamony Memorial Christian College, Marthandam	2022-23, 2023-24	2
77	Nirmala College for Women, Coimbatore	2019-20, 2020-21	2
78	NKT National College of Education, Triplicane, Chennai	2023-24	1
79	NVKSD College of Education, Tiruvattar, KK Dt.	2022-23, 2023-24	2
80	Pachaiyappa's College for Men, Kancheepuram	2023-24	1
81	Pachaiyappa's College, Chetput, Chennai	2023-24	1
82	Pachaiyappa's College for Women, Kancheepuram	2019-20, 2020-21, 2023-24	3
83	Pasumpon Muthu Ramalinga Thevar College, Nallur	2023-24	1
84	Pasumpon Muthu Ramalinga Thevar College, Usilampatti, Madurai	2021-22, 2022-23, 2023-24	3
85	Pasumpon Thiru. Muthu Ramalinga Thevar Memorial College, Kamuthi, Ramnad Dt.	2018-19, 2023-24	2
86	Pioneer Kumaraswamy College, Nagercoil – 629 003 Kanyakumari Dist.	2023-24	1
87	Poompuhar College, Mayiladuthurai	2023-24	1
88	Popes College, Sawyerpuram	2023-24	1
89	Providence College for Women, Spring Field, Coonoor – 643 104 The Nilgiris	2023-24	1
90	PSG College of Arts and Science (Autonomous), Coimbatore	2019-20, 2020-21, 2023-24	3
91	PSGR Krishammal College for Women, Peelamedu, Coimbatore	2021-22, 2022-23, 2023-24	3
92	Quaid E-Millath College for Men Medavakkam, Chennai	2023-24	1
93	Rajah's College of Sanskrit, Tamil and Music Studies, Thiruvaiyaru	2023-24	1
94	Rajapalayam Rajus College, Rajapalayam	2018-19, 2019-20, 2020-21, 2023-24	4
95	Rama Krishna Mission Vivekananda College, Sir P.S. Siva Swami Salai, Mylapore, Chennai – 600 004	2019-20, 2020-21	2
96	Ramaswamy Tamil College, Karaikudi	2023-24	1
97	S.T. Hindu College, Nagercoil	2023-24	1

Sl. No.	Name of the body/authority	Year for which accounts have not been received	No. of Accounts pending up to F.Y 2023-24
98	Sacred Heart College, Tirupathur	2020-21, 2023-24	2
99	Sadakathulla Appa College, Palayamkottai, Tirunelveli	2023-24	1
100	Saiva Bhanu Kshatriya College, Aruppukottai	2018-19, 2019-20, 2020-21, 2021-22, 2023-24	5
101	Sarah Tucker College, Tirunelveli	2023-24	1
102	Saraswathi Narayana College , Perungudi, Madurai	2023-24	1
103	Scott Christian College, Nagercoil	2023-24	1
104	Seetha Lakshmi Achi College for Women, Pallathur – 630 107 Sivagangai Dist.	2020-21	1
105	Seethalakshmi Ramaswami College for Women, Trichy	2023-24	1
106	Senthamil College, Madurai	2020-21, 2021-22, 2023-24	3
107	Senthamil Oriental College, Madurai	2021-22, 2023-24	2
108	Sir Theagaraya College, T.H. Road, Old Washermenpet, Chennai – 600 021	2023-24	1
109	Sourashtra College, Madurai	2021-22, 2023-24	2
110	Sree Ayyappa College for Women, Ayyappa Nagar, Chunkankada, Nagercoil – 629 807 Kanyakumari Dist.	2023-24	1
111	Sree Devi Kumari Women's College, Kuzhithurai	2023-24	1
112	Sree Sevugan Annamalai College, Devakottai	2019-20, 2023-24	2
113	Sri GVG Visalakshi College for Women, Udumalpet	2021-22	1
114	Sri Kumara Gurupara Swamigal Arts College, Srivaikundam	2023-24	1
115	Sri Paramakalyani College, Alwarkurichi	2023-24	1
116	Sri Parasakthi College for Women, Courtalam	2023-24	1
117	Sri Ramakrishna Mission Vidyalaya College of Arts and Science, Coimbatore	2023-24	1
118	Sri Ramakrishna Mission Vidyalaya College of Education, Coimbatore	2023-24	1
119	Sri S Ramaswamy Naidu Memorial College, sattur	2018-19,2022-23	2
120	Sri Sathguru Sangeetha Vidyalayam College of Music, Madurai	2022-23, 2023-24	2
121	Sri Vasavi College, Erode	2023-24	1
122	Srimath Siva Gnana Balaya Swamigal Tamil College, Mailam	2018-19, 2019-20	2
123	St. Jude's College, Thoothoor – 629 176	2023-24	1
124	St.Christopher's College of Education, Veperi, Periyamet, Chennai	2023-24	1
125	St.Ignatius College of Education, Palayamkottai	2020-21, 2022-23, 2023-24	3
126	St.Johns College, Palayamkottai, Tirunelveli	2023-24	1
127	St.Joseph's College, Teppakulam, Trichy	2020-21, 2023-24	2
128	St.Justin College of Education, Madurai	2023-24	1
129	St.Mary's College, Tuticorin	2023-24	1

Sl. No.	Name of the body/authority	Year for which accounts have not been received	No. of Accounts pending up to F.Y 2023-24
130	St.Xavier's College, Palayamkottai, Tirunelveli	2023-24	1
131	Stella Maris College, 17, Cathedral Road, Chennai – 600 086	2023-24	1
132	Stella mautina College of Education, Ashok Nagar, Chennai	2019-20, 2020-21, 2023-24	3
133	Tamilavel Umamaheswaranar Karanthai Arts College, Karunthattankudi, Thanjavur – 613 002	2023-24	1
134	Thavathiru Santhalinga Adigalar Arts, Science and Tamil College, Coimbatore	2023-24	1
135	The American College, Madurai	2018-19, 2020-21, 2021-22, 2022-23, 2023-24	5
136	The Ethiraj College for Women, Chennai	2023-24	1
137	The Madurai Dirviyam Thayumanavar Hindu College, Tirunelveli	2023-24	1
138	The New College, Chennai	2023-24	1
139	The Women's Christian College, Nungambakkam, Chennai	2022-23, 2023-24	2
140	Thiagarajar College of Preceptors, Madurai	2023-24	1
141	Thiagarajar College, Madurai	2018-19, 2019-20, 2020-21, 2021-22, 2023-24	5
142	Thiruvalluvar College, Papanasam	2023-24	1
143	Tirunelveli Dakshina Mara Nadar Sangam College, T.Kallikulam	2023-24	1
144	Tranqueber Bishop Manikam Lutheran College, Porayar	2023-24	1
145	Urumu Dhanalakshmi College, Trichy	2023-24	1
146	V.O.Chidambaram College of Education, Tuticorin	2023-24	1
147	V.O.Chidambaram College, Tuticorin	2023-24	1
148	Viradhunagar Hindu Nadar's Senthil Kumara Nadar College, Virudhunagar	2023-24	1
149	Vivekananda College, Agasteeswaram	2023-24	1
150	Vivekananda College, Madurai	2023-24	1
151	Voorhees College, Vellore	2023-24	1
152	VV Vanniaperumal College for Women, Virudhunagar – 626 001	2019-20, 2020-21	2
153	Women's Christian College, Nagercoil	2023-24	1
154	Yadava College, Madurai	2022-23, 2023-24	2
155	YMCA College of Physical Education, Nandanam, Chennai	2023-24	1
156	EIT Polytechnic College, Kavidapadi	2022-23, 2023-24	2
157	Rukmani Shanmugam Polytechnic College, Madurai	2019-20, 2021-22, 2022-23, 2023-24	4
Polytechnics			
158	A.D.J. Dharmambal Polytechnic College, Nagapattinam	2022-23, 2023-24	2
159	A.M.K. Technology Polytechnic College, Sembarambakkam, Chennai	2023-24	1

Sl. No.	Name of the body/authority	Year for which accounts have not been received	No. of Accounts pending up to F.Y 2023-24
160	Annamalai Polytechnic College, Chettinad	2022-23, 2023-24	2
161	Arasan Ganesan Polytechnic College, Sivakasi	2023-24	1
162	Ayya Nadar Janaki Ammal Polytechnic College for Women, Sivakasi	2023-24	1
163	Bhakthavachalam Polytechnic College, Kanchipuram	2022-23, 2023-24	2
164	CIT Sandwich Polytechnic College, Coimbatore	2023-24	1
165	GRG Polytechnic College for Women, Coimbatore	2022-23, 2023-24	2
166	Kamaraj Polytechnic College, Kanyakumari	2023-24	1
167	Mohammed Sathak Polytechnic College, Kilakarai	2023-24	1
168	Murugappa Polytechnic College, Avadi, Chennai	2023-24	1
169	Muthaiah Polytechnic College, Cuddalore	2023-24	1
170	Nachimuthu Polytechnic College, Pollachi	2023-24	1
171	NPA Centenary Polytechnic College, Kotagiri	2023-24	1
172	PAC Ramasamy Raja Polytechnic College, Rajapalayam	2023-24	1
173	Pattukottai Polytechnic College, Pattukottai	2022-23, 2023-24	2
174	Periyar Centenary Girls Polytechnic College, Vallam	2023-24	1
175	PSG Polytechnic College Coimbatore	2023-24	1
176	PSN Ramasamy Ayyar Memorial Polytechnic College, Trichy	2022-23, 2023-24	2
177	Rajagopal Polytechnic College, Gudiyatham	2022-23, 2023-24	2
178	Ramakrishna Mission Polytechnic College, Mylapore, Chennai	2023-24	1
179	Sakthi Polytechnic College, Sakthinagar	2023-24	1
180	Sankar Polytechnic College, Sankarnagar	2023-24	1
181	Sri Krishna Polytechnic College, Coimbatore	2023-24	1
182	Sri Ramakrishna Mission Vidyalaya Polytechnic College, Coimbatore	2023-24	1
183	SSM Polytechnic College, Komarapalayam	2022-23, 2023-24	2
184	Thiyagarajar Polytechnic College, Salem	2022-23, 2023-24	2
185	VSV Nadar Polytechnic College, Virudhunagar	2022-23, 2023-24	2
Others			
186	Tamil Nadu Wakf Board	2013-14 to 2022-23	10
187	Tamil Nadu Basketball Association, Chennai	2008-09 to 2022-23	15
188	Tamil Nadu Institute of Labour Studies	2019-20, 2020-21, 2021-22 , 2022-23	4
189	Tamil Nadu Labour Welfare Board	2019-20, 2020-21, 2021-22 , 2022-23	4
190	Tamil Nadu Manual Workers Welfare Board	2017-18, 2018-19, 2019-20, 2020-21, 2021-22 , 2022-23	6
191	Head Master, Little Flower Convent Higher Secondary School for The Blind Chennai	2014-15 to 2022-23	9

Sl. No.	Name of the body/authority	Year for which accounts have not been received	No. of Accounts pending up to F.Y 2023-24
192	Head Master, Little Flower Convent Higher Secondary School for The Deaf Chennai	2011-12 to 2022-23	12
193	St. Louis Institute for Deaf and Blind	2012-13 to 2022-23	11
194	Avinashalingam Education Trust, Social Welfare, Coimbatore	2016-17 to 2022-23	7
195	Kuppuswamy Shastri Research Institute, Royapettah, Chennai	2016-17 to 2022-23	7
196	New Century Welfare Society, Social Welfare, Ambattur, Chennai	2016-17 to 2022-23	7
197	Society For Community Organization Trichy	2014-15 to 2022-23	9
198	Women Indian Association, Chepauk, Chennai	2007-08 to 2022-23	16
199	Women Voluntary Service Of Tamil Nadu, Chetpet, Chennai	2014-15 to 2022-23	9
200	Avvai Home, Adayar, Chennai	2015-16 to 2022-23	8
201	Kandasamy Kandars Trust Namakkal	2017-18, 2018-19, 2019-20, 2020-21, 2021-22 , 2022-23	6
202	Stree Seva Mandir Chennai	2017-18, 2018-19, 2019-20, 2020-21, 2021-22 , 2022-23	6
203	Andra Mahila Sabha Chennai	2017-18, 2018-19, 2019-20, 2020-21, 2021-22 , 2022-23	6
204	Madurai Institute of Social Sciences, Madurai	2023-24	1
205	The Madras School of Social Work, Egmore, Chennai	2023-24	1
206	P.T.Lee Chengalvaraya Naickar Polytechnic, Vepery, Chennai	2021-22, 2022-23, 2023-24	3
207	Seshasayee Institute of Technology, Trichy	2022-23, 2023-24	2
208	Vallivalam Desikar Polytechnic, Nagapattinam	2023-24	1
209	Science City	2022-23, 2023-24	2
210	Tamil Nadu Science and Technology Centre, Gandhi Mandapam, Chennai	2023-24	1
211	Tamil Nadu State Council for Higher Education	2022-23, 2023-24	2
212	Tamil Nadu State Council for Science and Technology, Dote Campus, Chennai	2022-23, 2023-24	2
213	Tamil Nadu State Council for Technical Education	2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24	7
214	Tamil Nadu Social Welfare Board	2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24	6
215	Tamil Nadu Third Gender Welfare Board	2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24	6
216	Juvenile Justice Board	2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24	9
217	Tamil Nadu State Child Protection Society	2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 2020-	9

Sl. No.	Name of the body/authority	Year for which accounts have not been received	No. of Accounts pending up to F.Y 2023-24
		21, 2021-22, 2022-23, 2023-24	
218	Tamil Nadu Widows & Destitute Women Welfare Board	2022-23, 2023-24	2
219	Tamil Nadu State Commission for Women	2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24	9
220	National Rural Health Mission	2022-23, 2023-24	2
221	TN Health System Project	2023-24	1
222	District Blindness Control Society, Salem	2015-16 to 2023-24	9
223	Spastics Society of TN	2017-18 to 2023-24	7
224	TN Voluntary Health Association	2023-24	1
225	Voluntary Health Services, Tharamani Chennai	2020-21 to 2023-24	4
226	State TB Society, Chennai	2005-06 to 2023-24	19
227	Scheiffeieing Leprosy Research & Training Centre, Vellore	2018-19 to 2023-24	6
228	Cancer Institute (WIA) Adyar, Chennai	2019-20 to 2023-24	5
229	TN Medical Services Recruitment Board	2023-24	1
230	TANSEDA	2023-24	1
231	Tamil Nadu State Agriculture Marketing Board	2019-20 to 2022-23	4
232	Tamil Nadu Urban Habitate Development Board	2021-22, 2022-23, 2023-24	3
233	Directorate of Municipal Administration-Tuticorin Corporation,	2023-24	1
234	Directorate of Municipal Administration-Tirunelveli Corporation	2022-23	1
235	Directorate of Municipal Administration-Thanjavur Corporation	2022-23	1
236	Chennai Metro Water Supply and Sewerage Board	2021-22, 2022-23	2
237	Tamil Nadu Water Supply and Drainage Board	2022-23	1
238	Tamil Nadu Horticulture Development Agency	2023-24	1

(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 (TNSLSA)	2022-23	2020-21	SARs upto 1999-2000 have been placed in the State Legislature. SARs from 2000-2001 onwards are yet to be placed before the State Legislature
2.	DLSA, Ariyalur	2022-23	2021-22	DLSA was constituted on 17.06.2017. SARs from 2017-18 onwards are yet to be placed before the State Legislature
3.	DLSA, Chennai	2022-23	2020-21	SARs upto 1999-2000 have been placed in the State Legislature. SARs from 2000-2001 onwards are yet to be placed before the State Legislature
4.	DLSA, Coimbatore	2022-23	2020-21	
5.	DLSA, Cuddalore	2022-23	2020-21	
6.	DLSA, Dharmapuri	2022-23	2021-22	DLSA was constituted on 17.06.2017. SARs from 2017-18 onwards are yet to be placed before the State Legislature
7.	DLSA, Dindigul	2022-23	2020-21	SARs upto 1999-2000 have been placed in the State Legislature. SARs from 2000-2001 onwards are yet to be placed before the State Legislature
8.	DLSA, Erode	2022-23	2021-22	
9.	DLSA, Kancheepuram	2022-23	2020-21	
10.	DLSA, Kanyakumari	2022-23	2020-21	
11.	DLSA, Karur	2022-23	2021-22	SARs upto 1999-2000 have been placed in the State Legislature. SARs from 2000-2001 onwards are yet to be placed before the State Legislature
12.	DLSA, Krishnagiri	2022-23	2021-22	SARs upto 1999-2000 have been placed in the State Legislature. SARs from 2000-2001 onwards are yet to be placed before the State Legislature.
13.	DLSA, Madurai	2022-23	2020-21	
14.	DLSA, Nagapattinam	2022-23	2020-21	
15.	DLSA, Namakkal	2022-23	2020-21	DLSA constituted on 29.03.2002. SAR from 2002-03 onwards are yet to be placed before the State Legislature
16.	DLSA, Perambalur	2022-23	2021-22	SARs upto 1999-2000 have been placed in the State Legislature. SARs from 2000-2001 onwards are yet to be placed before the State Legislature
17.	DLSA, Pudukkottai	2022-23	2020-21	
18.	DLSA, Ramnathapuram	2022-23	2020-21	
19.	DLSA, Salem	2022-23	2020-21	SARs upto 1999-2000 have been placed in the State Legislature. SARs from 2000-2001 onwards are yet to be placed before the State Legislature
20.	DLSA, Sivagangai	2022-23	2020-21	
21.	DLSA, Thanjavur	2022-23	2020-21	
22.	DLSA, Nilgiris	2022-23	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
23.	DLSA, Theni	2022-23	2020-21	DLSA constituted on 28.01.2006. SARs from 2006-07 onwards are yet to be placed before the State Legislature
24.	DLSA, Thiruvallur	2022-23	2020-21	DLSA was constituted on 03.11.2006. SARs from 2007-08 onwards are yet to be placed before the State Legislature
25.	DLSA, Tiruvarur	2022-23	2020-21	SARs upto 1999-2000 have been placed in the State Legislature. SARs from 2000-2001 onwards are yet to be placed before the State Legislature
26.	DLSA, Thoothukudi	2022-23	2020-21	SARs upto 1999-2000 have been placed in the State Legislature. SARs from 2000-2001 onwards are yet to be placed before the State Legislature
27.	DLSA, Tiruchirapalli	2022-23	2021-22	
28.	DLSA, Tirunelveli	2022-23	2021-22	
29.	DLSA, Tiruppur	2022-23	2020-21	DLSA was constituted on 17.06.2017. SAR from 2017-18 onwards are yet to be placed before the State Legislature
30.	DLSA, Tiruvannamalai	2022-23	2020-21	SARs upto 1999-2000 have been placed in the State Legislature. SARs from 2000-2001 onwards are yet to be placed before the State Legislature
31.	DLSA, Vellore	2022-23	2021-22	
32.	DLSA, Villupuram	2022-23	2020-21	
33.	DLSA, Virudhunagar	2022-23	2021-22	

(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	92	199.19	15	221.86	114	430.31
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	132	273.25	233	2,802.83	397	3,093.01

(Source: Information furnished by the Heads of Departments)

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. $(\text{sum of opening and closing balances of fiscal liabilities}/2) \times 100$
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.
Controlling Officer (Budget)	‘Controlling Officer (budget)’ - means an officer entrusted by a Department with the responsibility of controlling the incurring of

Terms	Description
	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 the debt receipts are used in debt redemption, indicating the net availability of borrowed funds.

Terms	Description
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, with reference to the transactions already recorded and anticipation

Terms	Description
	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	‘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. 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. - 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. 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)
AMRUT	Atal Mission for Rejuvenation and Urban Transformation
ATR	Action Taken Report
BE	Budget Estimate
CAG	Comptroller and Auditor General of India
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
DC	Detailed Contingent
DCPS	Defined Contributory Pension Scheme
DDO	Drawing and Disbursing Officer
DDR	Debt, Deposits and Remittances
DPC Act	Duties, Powers and Conditions of Service Act
DSA	Debt Sustainability Analysis
DTO	District Treasury Officer
ECS	Electronic Clearance Service
FB	Fiscal Imbalance
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
GBC	Gender Budget Cell
GBS	Gender Budget Statement

Abbreviations	Full form
GDC	Government Data Centre
GDP	Gross Domestic Product
GIA	Grants-in-Aid
GoI	Government of India
GoTN	Government of Tamil Nadu
GRF	Guarantee Redemption Fund
GSDP	Gross State Domestic Product
GST	Goods and Service Tax
GSVA	Gross State Value Added
GVA	Gross Value Added
HoA	Head of Account
IA	Implementing Agency
IFHRMS	Integrated Financial and Human Resources Management System
IGAS	Indian Government Accounting Standards
IGST	Integrated Goods and Service Tax
IMF	International Monetary Fund
LIC	Life Insurance Corporation
LMMH	List of Major and Minor Heads
MH	Major Head
MH&FW	Ministry of Health and Family Welfare
MIS	Management Information System
MLD	Million Liters per Day
MoI	Memorandum of Instructions
MTFP	Medium Term Fiscal Plan
NABARD	National Bank for Agriculture and Rural Development
NDRF	National Disaster Response Fund
NPS	National Pension Scheme
NSSF	National Small Saving Fund
NTFA	Notes to Finance Accounts
OBB	Off-Budget Borrowings
OD	Over Draft
PAC	Public Accounts Committee
PAG	Principal Accountant General
PAO	Pay and Accounts Officer
PD	Primary Deficit

Abbreviations	Full form
PD Account	Personal Deposit Account
PDS	Public Distribution System
PEFA	Public Expenditure and Financial Accountability
PFMS	Public Financial Management System
PFRDA	Pension Fund Regulatory and Development Authority
PMAY	Pradhan Mantri Awas Yojana
PMFBY	Pradhan Mantri Fasal Bima Yojana
PMGSY	Pradhan Mantri Gram Sadak Yojana
PRI	Panchayati Raj Institutions
PS	Primary Surplus
PSUs	Public Sector Undertakings
PWD	Public Works Department
RBI	Reserve Bank of India
RD	Revenue Deficit
RE	Revenue Expenditure
RoI	Return on Investment
RR	Revenue Receipts
SAR	Separate Audit Report
SCSP	Scheduled Caste Sub Plan
SDF	Special Drawing Facility
SDMF	State Disaster Mitigation Fund
SDRF	State Disaster Response Fund
SFAR	State Finances Audit Report
SFC	State Finance Commission
SGST	State Goods and Service Tax
SIA	State Implementing Agency
SNA	Single Nodal Agency
SPV	Special Purpose Vehicles
SWMA	Special Ways and Means Advance
TA	Temporary Advance
TANGEDCO	Tamil Nadu Generation and Distribution Corporation
TANTRANSCO	Tamil Nadu Transmission Corporation Limited
TE	Total Expenditure
TNEB	Tamil Nadu Electricity Board

Abbreviations	Full form
TNFR Act	Tamil Nadu Fiscal Responsibility Act
TNMSC	Tamil Nadu Medical Services Corporation
TSP	Tribal Sub Plan
UC	Utilisation Certificate
ULBs	Urban Local Bodies
VLC	Voucher Level Compilation
WMA	Ways and Means Advance
XVFC	Fifteenth Finance Commission