



SUPREME AUDIT INSTITUTION OF INDIA  
लोकहितार्थ सत्यनिष्ठा  
Dedicated to Truth in Public Interest

# **Report of the Comptroller and Auditor General of India on State Finances for the year 2023-24**



**Government of Tamil Nadu  
Report No. 2 of 2025  
(State Finances Audit Report)**

**Report of the  
Comptroller and Auditor General of India  
on State Finances for the year 2023-24**

**Government of Tamil Nadu**

***Report No. 2 of 2025***

**(State Finances Audit Report)**

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## PREFACE

This Report has been prepared for submission to the Governor of Tamil Nadu under Article 151 of the Constitution.

Chapter I of this report describes the basis and approach to the Report and the underlying data provides an overview of structure of government accounts, budgetary processes, macro-fiscal analysis of key indices and State's fiscal position including the deficits/ surplus for the year ended 31 March 2024.

Chapter II provides a broad perspective of the finances of the State, analyses the critical changes in major fiscal aggregates relative to the previous year, overall trends during the period from 2019-20 to 2023-24, debt profile of the State and key Public Account transactions, based on the Finance Accounts of the State.

Chapter III is based on the Appropriation Accounts of the State and reviews the appropriations and allocative priorities of the State Government and reports on deviations from Constitutional/codal provisions relating to budgetary management.

Chapter IV comments on the quality of accounts rendered by various authorities of the State Government and issues of non-compliance with prescribed financial rules and regulations by various departmental officials of the State Government.

The Reports containing the findings of Performance Audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.

# EXECUTIVE SUMMARY





## EXECUTIVE SUMMARY

### About the Report

This Report of the CAG of India is on the State Finances for the year 2023-24. It provides an overview, finances of the State, budgetary management and quality of accounts and financial reporting practices.

This executive summary highlights the contents of this report and through snapshots of the important figures and aspects, provides insight into fiscal sustainability, performance against the budget intent, revenue and expenditure projection, the reasons for variations and its impact.

Gross State Domestic Product (GSDP) (at current prices) grew at an average growth rate of 10.92 *per cent* from ₹17,43,144 crore in 2019-20 to ₹27,21,571 crore in 2023-24. Budget Outlay of the State grew at an average growth rate of 10.88 *per cent* from ₹2,88,353 crore in 2019-20 to ₹4,46,888 crore in 2023-24.

There was 13.71 *per cent* growth in GSDP over 2022-23. The revenue receipts grew at 8.55 *percent* and the percentage of revenue receipts over GSDP decreased from 10.18 *per cent* in 2022-23 to 9.72 *per cent* in 2023-24. The tax revenue (Own Tax Revenue + Share of net proceeds of Taxes and Duties) increased by 12.91 *per cent* during the period and the State's own tax revenue increased by 11.35 *per cent*. The total expenditure (revenue expenditure, capital expenditure and loans and advances) of the State of Tamil Nadu increased from ₹3,26,755 crore in 2022-23 to ₹3,59,063 crore in 2023-24, an increase of 9.89 *per cent*. Of this, revenue expenditure showed 10.63 *per cent* increase from 2022-23. Revenue deficit increased from ₹36,215 crore to ₹45,121 crore registering 24.59 *per cent* increase over 2022-23, while fiscal deficit increased significantly from ₹81,886 crore in 2022-23 to ₹90,430 crore in 2023-24 increasing by 10.43 *per cent*.

### Receipt-Expenditure Mismatch

The continuous mismatch between receipts and expenditure indicates rising fiscal stress. The State has different sources of receipts such as State Own Tax Revenue, Non-tax Revenue, Devolution of States' share in taxes, Grants in aid and transfers from the Union Government and non-debt capital receipts. The State Government's expenditure includes expenditure on revenue account as well as capital expenditure (assets creation, loans and advances, investments, etc.).

From 2019-20 to 2023-24, revenue receipts grew from ₹1,74,526 crore to ₹2,64,597 crore, with an average annual growth rate of 9.08 *per cent*. Capital receipts increased from ₹72,158 crore to ₹1,35,634 crore during this period. The percentage of share of Grants-in-aid to revenue receipts decrease significantly from 15.92 *per cent* in 2019-20 to 9.58 *per cent* in 2023-24. The State

Government received ₹13,972 crore as Central share for the Centrally Sponsored Schemes (CSS) in the year.

Revenue expenditure is incurred to maintain the current level of services and payment for the past obligation. As such, it does not result in any addition to the State's infrastructure and service network. Between 2019-20 and 2023-24, revenue expenditure increased from ₹2,10,435 crore (12.07 *per cent* of GSDP) to ₹3,09,718 crore (11.38 *per cent* of GSDP). It consistently made up a significant portion (85.68 to 87.65 *per cent*) of the total expenditure during this period, growing at an average annual rate of 86.46 *per cent*.

### *Result of expenditure beyond means*

The gap between the revenue receipt and revenue expenditure results in revenue deficit. The revenue deficit of the State increased to ₹45,121 crore (1.66 *per cent* of GSDP) in the current year from ₹35,909 crore (2.06 *per cent* of GSDP) in the year 2019-20.

The State Government spent ₹40,500 crore only on capital account. This was 11.28 *percent* of the total expenditure in the year 2023-24. Capital expenditure was 31 *per cent* of the total borrowings. Thus, the borrowed funds were being used mainly for meeting current consumption and repayment of borrowings instead of capital creation/development activities.

The gap between the total expenditure and total non-debt receipt of the State results in fiscal deficit. The fiscal deficit of the State increased to ₹90,430 crore (3.32 *per cent* of GSDP) in 2023-24 from ₹60,179 crore (3.45 *per cent* of GSDP) in 2019-20.

Under the revenue expenditure, the quantum of committed expenditure constitutes the largest share. Committed expenditure has the first charge on the resources and consists of interest payments, expenditure on salaries and wages and pensions. Committed expenditure on interest payments, salaries and pensions constituted 50-56 *per cent* of revenue expenditure during 2019-20 (56 *per cent*) and 2021-22 (50 *per cent*). The Committed expenditure increased at an average rate of 8.42 *per cent* i.e. from ₹1,17,819 crore in 2019-20 to ₹1,63,355 crore in 2023-24 {an increase of 12.42 *per cent* over 2022-23 (₹1,45,306 crore)}.

In addition to the committed expenditure, inflexible expenditure decreased from 16.76 *per cent* to 15.94 *per cent* of revenue expenditure during 2019-20 to 2023-24. The inflexible expenditure increased from ₹45,541 crore in 2022-23 to ₹49,346 crore in 2023-24 registering an increase of 8.36 *per cent*.

Taken together, the committed and inflexible expenditure in 2023-24 was ₹2,12,701 crore; 68.68 *per cent* of the revenue expenditure. Upward trend on committed and inflexible expenditure leaves the Government with lesser flexibility for other priority sectors and capital creation.

### ***Subsidies constitute major portion of the non-committed expenditure***

Within the non-committed expenditure, there is an increasing trend of subsidies, which increased from ₹20,144 crore in 2019-20 to ₹37,749 crore in 2023-24 i.e., from 9.57 *per cent* of the total revenue expenditure in 2019-20 to 12.19 *per cent* in 2023-24. Apart from this, the State Government also spent ₹801.77 crore on implicit subsidies.

### ***Off-Budget Borrowings***

The State Government, through Public Sector Undertaking, raised ₹1,672.01 crore as off-budget borrowings, which did not flow into the Consolidated Fund of the State but are required to be repaid and serviced through budget. In 2023-24, the State Government provided ₹51.45 crore for repayment and servicing of the off-budget borrowings. This was in addition of the repayment and interests paid on the borrowings by the Government.

### ***Contingent Liabilities on account of Guarantees***

The total outstanding guarantees of the State Government were ₹1,22,269.91 crore as on 31 March 2024. This constituted 50.16 *per cent* of the total revenue receipts of 2022-23 (₹2,43,749.34 crore) and 4.49 *per cent* of the GSDP (₹27,21,571 crore at current prices). No guarantee was invoked during the year.

### ***Fiscal sustainability***

Fiscal sustainability is examined in terms of macro-fiscal parameters such as deficits, level of debt and liabilities, commitments on account of off-budget borrowings, guarantees, subsidies etc. So far as revenue and expenditure mismatch is concerned, one of the important constraints is committed and inflexible expenditure, which includes salaries and wages, pension payments, interests, etc. and also other inflexible expenditure such as those arising out of commitment for centrally sponsored schemes, transfer to reserve funds, transfer to local bodies etc.

### ***FRBM requirements and compliance with fiscal parameters***

The fiscal deficit as a percentage of GSDP during 2023-24 stood at 3.32 *per cent* which was higher than the target of 3 *per cent* as set under TNFR Act. Outstanding liability (including Off Budget Borrowing) to GSDP was 28.00 *per cent* as against limit of 29.10 *per cent*.

As per the Debt Stabilisation Analysis, the overall debt of the Government of Tamil Nadu has grown on an average at the rate of 15.62 *per cent* annually of the outstanding overall debt between 2019-20 to 2023-24. Debt-GSDP ratio has increased from 24.35 *per cent* in 2019-20 to 28.00 *per cent* in 2023-24.

As per Domar model, in the initial two years of the subject period i.e. 2019-20 and 2020-21, the primary deficit was on an increasing trend. The Domar gap (g-r) which was positive during 2019-20, turned negative during the year 2020-21 showing that the overall Debt as percentage of GSDP would increase indefinitely, without converging to a stable level. However, during 2021-22 and 2022-23, the Domar gap again turned positive as its value considerably increased from the preceding years. The Domar gap decreased marginally during 2023-24 and stood at 5.80. Thus, as per the Domar model analysis of Debt sustainability, the overall debt would converge to a stable level.

### *Funds to Single Nodal Agency*

The State Government received ₹13,133.76 crore being SNA's Central Share of CSS Schemes during the year. In compliance with GoI's directions, as on 31 March 2024, the State Government had transferred ₹13,487.29 crore being Central Share and corresponding State share of ₹12,198.81 crore (including State top up share of ₹17.26 crore) to the SNA accounts. As of 31 March 2024, the unspent amounts lying in the SNA Accounts was ₹10,083.87 crore. There were delays ranged between one day and 106 days in release of GOI share and State Government share to SNA in seven schemes shared by the Central and the State schemes and delays in release of GOI share between one and 24 days in three Central schemes.

### *Budget performance*

#### *Aggregate expenditure outturn*

Budget performance in terms of budgetary intent and budget implementation is examined to assess extent to which the aggregate expenditure outturn reflects the amount originally approved both in terms of excess and saving. In the Revenue section, deviation in outturn compared with Budget Estimates (BE) was 1.96 *per cent*. This was due to deviation up to 25 *per cent* in 47 grants, more than 25 *per cent* and up to 50 *per cent* in two grants, and more than 50 *per cent* and up to 100 *per cent* in four grants and more than 100 *per cent* in two grants. In the Capital section, deviation in outturn compared with BE was (-) 4.21 *per cent*. This was due to deviation up to 25 *per cent* in 11 grants, more than 25 *per cent* and up to 50 *per cent* in eight grants, more than 50 *per cent* and up to 100 *per cent* in 18 grants and more than or equal to 100 *per cent* in six grants respectively. The original provision was not given under eight grants and the original provision was withdrawn in respect of two grants.

#### *Expenditure Composition Outturn*

The Expenditure Composition Outturn reflects the extent to which the re-allocations under budget categories effects the expenditure composition during the execution stage. In Revenue section, deviation in Actual expenditure compared with Revised Estimate (RE) was 0.37 *per cent*. This was due to deviation upto 25 *per cent* in 50 grants, more than 25 *per cent* and up to 50 *per cent* in three grants, and more than 50 *per cent* and up to 100 *per cent* in one

grant and more than 100 *per cent* in one grant. In the Capital section, deviation in outturn compared with RE was (-) 0.05 *per cent*. This was due to deviation up to 25 *per cent* in 22 grants, more than 25 *per cent* and up to 50 *per cent* in ten grants, more than 50 *per cent* and up to 100 *per cent* in three grants and more than 100 *per cent* in one grant respectively. Expenditure was incurred without provision either in Original budget or RE in one grant.

It was noticed that supplementary provisions of ₹1,078 crore during the year 2023-24 in 81 cases under 26 grants (more than ₹50 lakh in each case) was proved unnecessary, as the expenditure did not come up even to the level of original provisions.

Overall Budget reliability assessment indicates that though the deviations between the actual expenditure and original budget was less than 10 *per cent*, there were deviations up to 25 *per cent* and even above in different grants. Moreover, it was also noticed that in several cases, there were supplementary grants where expenditure was not even up to the original grant. A reliable budget practice should need to deal with such deviations.

#### ***Expenditure incurred without authority of law***

In nine Heads of account, an expenditure of ₹42.42 crore was incurred without provision either in the Original Budget or in the Supplementary estimates, which led to incurring of expenditure on the schemes without the authority of legislature.

#### ***Regularization of Excess over Grants/ Appropriations***

The State Government has to get excesses over grants/appropriations regularised by the State Legislature as per article 204 and 205 (1) (b) of the constitution. Excess expenditure of ₹968.12 crore relating to 2019-23 was yet (August 2024) to be regularised by the State Legislature.

#### ***Quality of Accounts & Financial Reporting Practices***

Quality of accounts and financial reporting covers items, transactions and events which relate to gaps in compliance, regularity weaknesses and issues relating to delay in receipt of those accounting records or adjustment records which evidence the actual expenditure. It also highlights issues pertaining to the accounts and financial reporting such as parking of funds outside the Government accounts, non- or short – discharging of liabilities and misclassification of transactions and data gaps.

#### ***Reconciliation***

As per the Tamil Nadu Treasury Rules, all Departments are required to reconcile their expenditure and receipts with the expenditure booked in the accounts in the Accountant General Office. The State Government did not reconcile 2.89

*per cent* of the Revenue expenditure, 1.15 *per cent* of Capital expenditure and 6.14 *per cent* of Revenue receipts and 2.81 *per cent* of Loans and Advances.

The remaining unreconciled amounts of both receipts and expenditure relates to 41.43 *per cent* and 38.60 *per cent* of the CCOs.

### **Compliance with IGAS**

As against the requirements of the Indian Government Accounting Standards (IGAS), the State Government partly complied with IGAS-3: Loans and Advances made by the Government. The reconciliation of figures booked under the loan heads was not completed during 2023-24, subsequent to the restructuring of loans and advances given by the Government during the year 2018-19. Reconciliation with the State is under process.

### **Utilisation Certificates against conditional grants**

Despite the requirement of submitting Utilisation Certificates (UCs) against conditional grants within a stipulated time period, 111 outstanding UCs of ₹2,805.94 crore were pending as on 31 March 2024. Non-submission of UCs indicates the failure of the departmental officers to comply with the rules to ensure accountability. The pendency of UCs are fraught with the risk of misappropriation of funds and fraud.

### **Temporary Advance**

383 number of temporary advances amounting to ₹216.46 crore drawn by various DDOs, which remains unadjusted as on 31 March 2024. Out of which 99 temporary advances amounting to ₹181.58 crore pertained to the period upto 2022-23. Temporary Advances drawn and not accounted for increase the possibility of wastage/misappropriation/malfeasance, etc., of public money.

### **Funds outside Government Account**

During the year, TANGEDCO collected ₹1,985.03 crore as Electricity Tax from consumers, but remitted only ₹1,457.75 crore. The amount of electricity tax collected but not remitted into the consolidated fund as of 31 March 2024 was ₹507.43 crore (after retaining collection charges of ₹19.85 crore). Such non-remittance to the Government account and retaining the collected tax for such a long period is fraught with the risk of suspected temporary misappropriation.

# CHAPTER I

## OVERVIEW

the 1990s, the incidence of *S. flexneri* has increased in the United Kingdom [10]. In the United States, *S. flexneri* has been reported to be the most common serotype of *S. flexneri* isolated from children with acute colitis [11].

There is a paucity of data on the epidemiology of *S. flexneri* in the United Kingdom. In the 1970s, *S. flexneri* was the most commonly isolated serotype of *S. flexneri* from patients with acute colitis in the United Kingdom [12]. In the 1980s, *S. flexneri* was the most commonly isolated serotype of *S. flexneri* from patients with acute colitis in the United Kingdom [13].

In the 1990s, *S. flexneri* was the most commonly isolated serotype of *S. flexneri* from patients with acute colitis in the United Kingdom [14]. In the 2000s, *S. flexneri* was the most commonly isolated serotype of *S. flexneri* from patients with acute colitis in the United Kingdom [15].

In the 2010s, *S. flexneri* was the most commonly isolated serotype of *S. flexneri* from patients with acute colitis in the United Kingdom [16]. In the 2020s, *S. flexneri* was the most commonly isolated serotype of *S. flexneri* from patients with acute colitis in the United Kingdom [17].

In the 2030s, *S. flexneri* was the most commonly isolated serotype of *S. flexneri* from patients with acute colitis in the United Kingdom [18]. In the 2040s, *S. flexneri* was the most commonly isolated serotype of *S. flexneri* from patients with acute colitis in the United Kingdom [19].

In the 2050s, *S. flexneri* was the most commonly isolated serotype of *S. flexneri* from patients with acute colitis in the United Kingdom [20]. In the 2060s, *S. flexneri* was the most commonly isolated serotype of *S. flexneri* from patients with acute colitis in the United Kingdom [21].

In the 2070s, *S. flexneri* was the most commonly isolated serotype of *S. flexneri* from patients with acute colitis in the United Kingdom [22]. In the 2080s, *S. flexneri* was the most commonly isolated serotype of *S. flexneri* from patients with acute colitis in the United Kingdom [23].

In the 2090s, *S. flexneri* was the most commonly isolated serotype of *S. flexneri* from patients with acute colitis in the United Kingdom [24]. In the 2100s, *S. flexneri* was the most commonly isolated serotype of *S. flexneri* from patients with acute colitis in the United Kingdom [25].



## CHAPTER I

### OVERVIEW

#### 1.1 Introduction

This chapter provides a brief profile of the State and describes the basis and approach to the Report. The underlying data provides an overview of the structure of Government Accounts, budgetary processes, macro-fiscal analysis of key indices and State's fiscal position including the deficit/surplus.

#### 1.2 Profile of Tamil Nadu

Tamil Nadu, with a geographical area of 1,30,060 Sq. Km is the 11<sup>th</sup> largest State in India. It comprises 38 Districts and 313 Taluks. As per the census 2011, the State's population was 7.21 crore, making it the seventh largest State in terms of population. As per population projections for India and States 2011-2036 by National Commission on Population, Ministry of Health & Family Welfare, the projected population of the State in 2023-24 stands at 7.71 crore. General and financial data relating to Tamil Nadu are provided in **Appendix 1.1**.

##### 1.2.1 Gross State Domestic Product and Gross State Value Added of the State

Gross State Domestic Product (GSDP) is the value of all the goods and services produced within the boundaries of the State in a given period of time. Growth of GSDP is an important indicator of the State's economy, as it denotes the extent of changes in the level of economic development of the State over a period of time.

As per the United Nations System of National Accounts of 2008, Gross Value Added (GVA) is defined as the value of output less the value of intermediate consumption and is a measure of the contribution to Gross Domestic Product (GDP) made by an individual producer, industry or sector. Thus, GVA is considered a better indicator of economic growth compared to GDP and is used for economic analysis by GoI and international organisations like IMF and World Bank, as it ignores the impact of taxes and subsidies.

From a policymaker's perspective, it is vital to have a comparison of the GVA and GDP data of the nation with the Gross State Value Added (GSVA) and GSDP data of the State for better analysis and making policy interventions.

Trends in GSVA and GSDP compared to GVA and GDP, respectively are shown in **Table 1.1**.

**Table 1.1: Trends in GSVA and GSDP compared to the GVA and GDP  
(at current prices)**

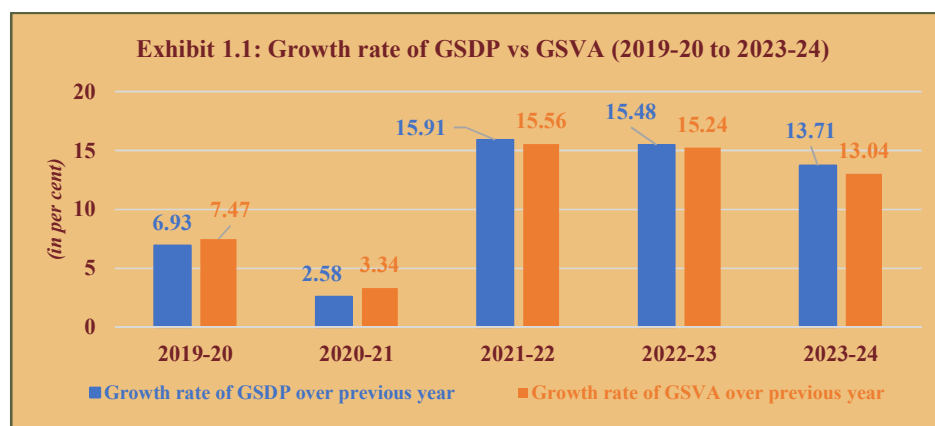
|                                                              | (₹ in crore) |             |             |             |             |
|--------------------------------------------------------------|--------------|-------------|-------------|-------------|-------------|
| Year                                                         | 2019-20      | 2020-21     | 2021-22     | 2022-23     | 2023-24     |
| <b>India</b>                                                 |              |             |             |             |             |
| GDP (2011-12 Series)                                         | 2,01,03,593  | 1,98,54,096 | 2,35,97,399 | 2,69,49,646 | 2,95,35,667 |
| Gross Value added (GVA)                                      | 1,83,81,117  | 1,82,10,997 | 2,16,35,584 | 2,46,59,041 | 2,67,62,147 |
| Growth rate of GDP over previous year (in <i>per cent</i> )  | 6.37         | (-) 1.24    | 18.85       | 14.21       | 9.60        |
| Growth rate of GVA over previous year (in <i>per cent</i> )  | 7.02         | (-) 0.93    | 18.81       | 13.97       | 8.53        |
| Per capita GDP (in ₹)                                        | 1,49,915     | 1,46,301    | 1,72,422    | 1,94,879    | 2,11,725    |
| <b>Tamil Nadu State</b>                                      |              |             |             |             |             |
| GSDP at current prices (2011-12 Series)                      | 17,43,144    | 17,88,074   | 20,72,496   | 23,93,364   | 27,21,571   |
| GSVA                                                         | 16,01,332    | 16,54,821   | 19,12,324   | 22,03,808   | 24,91,136   |
| Growth rate of GSDP over previous year (in <i>per cent</i> ) | 6.93         | 2.58        | 15.91       | 15.48       | 13.71       |
| Growth rate of GSVA over previous year (in <i>per cent</i> ) | 7.47         | 3.34        | 15.56       | 15.24       | 13.04       |
| Per capita GSDP (in ₹)                                       | 2,29,657     | 2,34,486    | 2,70,787    | 3,11,778    | 3,53,483    |

(Source: Central Statistical Office (CSO), Ministry of Statistics and Programme implementation, GoI)

During post Covid period i.e. 2021-22, there was a significant boost in the growth rate of GSDP (from 2.58 *per cent* to 15.91 *per cent*). The increase in growth rate was mainly due to growth in Industry and Services sectors during that period. The growth rate slightly showed a downward trend and stood at 15.48 *per cent* and 13.71 *per cent* during 2022-23 and 2023-24 respectively.

In 2023-24, the growth rate of GSDP at current prices was 13.71 *per cent* as against India's growth rate of 9.6 *per cent*. Further, the per capita GSDP of the State for the year was ₹ 3,53,483 while that of the country was ₹2,11,725.

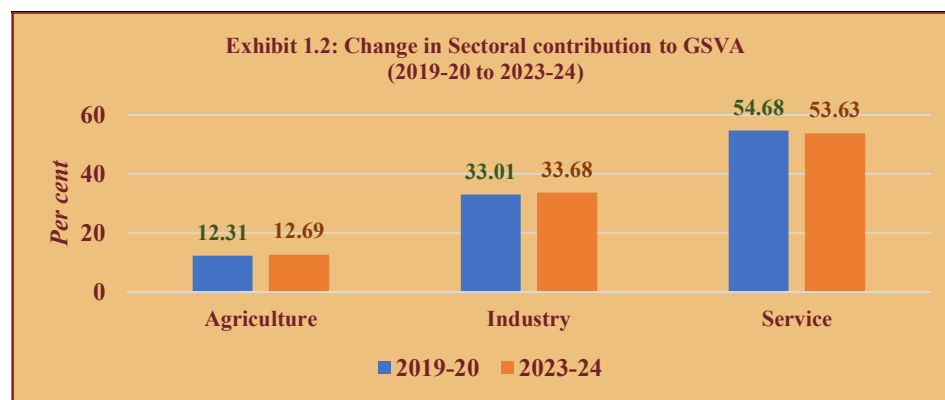
The trends of GSDP and GSVA for the period from 2019-20 to 2023-24 is indicated in **Exhibit 1.1**.



(Source: Ministry of Statistics and Programme Implementation)

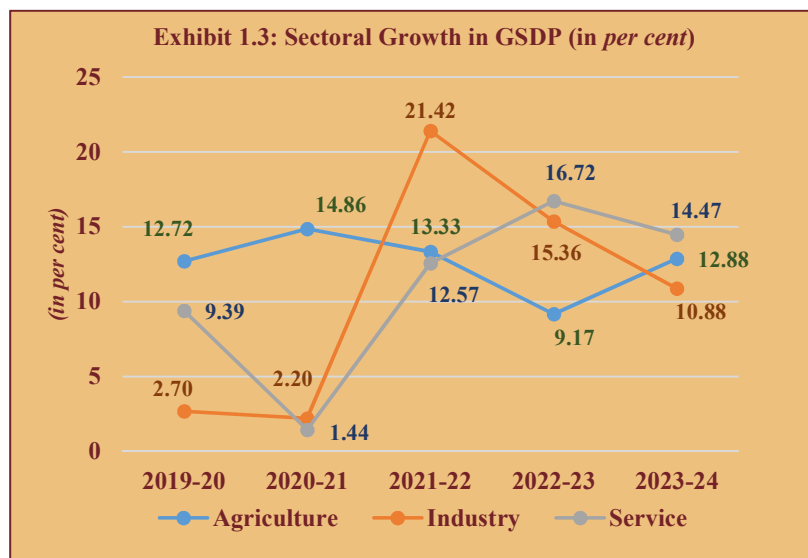
The growth rate of GSVA was more than growth rate of GSDP for 2019-20 and 2020-21 due to deceleration and contraction in growth of net taxes in 2019-20 and 2020-21 respectively. However, the growth rate of GSVA was less than growth rate of GSDP during the period 2021-22 to 2023-24.

Changes in sectoral contribution to the GSVA is important to understand the changing structure of economy. The economic activity is generally divided into Primary, Secondary and Tertiary sectors, which corresponds to the Agriculture, Industry and Service sectors. The Sectoral contribution to GSVA and Sectoral growth in GSDP during the period 2019-20 to 2023-24 are depicted in Exhibits 1.2 and 1.3.



(Source: Ministry of Statistics and Programme Implementation)

During the five-year period 2019-20 to 2023-24, the sectoral contribution of Agriculture Sector and Industry sector had increased marginally by 0.38 and 0.67 percentage points respectively. But there was a reduction of 1.05 percentage points in the Service Sector during the five-year period 2019-20 to 2023-24.



(Source: Ministry of Statistics and Programme Implementation)

From the above exhibit, it is seen that growth rate of Agriculture sector showed an increase, and Industry and Service sector's showed a decrease during the year 2023-24, when compared with the previous year. The decrease in growth rate of GSDP and GSVA during 2023-24 was due to deceleration in growth rate of Industry and Service sectors.

### 1.3 Basis and Approach to State Finances Audit Report

The State Finances Audit Report (SFAR) is prepared and submitted under Article 151 (2) of the Constitution of India. According to Article 151 (2) of the Constitution of India, the reports of the Comptroller and Auditor General (CAG) of India relating to the accounts of a State are to be submitted to the Governor of the State, who shall cause them to be laid before the Legislature of the State.

Principal Accountant General (Accounts & Entitlements) prepares the Finance Accounts and Appropriation Accounts of the State annually, from the vouchers, challans, accounts (initial and subsidiary) rendered by the treasuries, offices and departments responsible for keeping of such accounts functioning under the control of the State Government, and the statements received from the Reserve Bank of India. In Tamil Nadu, the accounts are compiled from the vouchers by Treasuries (primary compilation) and are furnished (along with the vouchers) to the Principal Accountant General (A&E) for secondary compilation. These accounts are audited independently by the Principal Accountant General (Audit - I) and certified by CAG.

Finance Accounts and Appropriation Accounts of the State constitute the core data for this report. Other sources include the following:

- Budget of the State for the year 2023-24, for assessing the fiscal parameters and allocative priorities *vis-à-vis* projections, as well as for

evaluating the effectiveness of its implementation and compliance with the relevant rules and prescribed procedures;

- Results of audit carried out by the Office of the Principal Accountant General (Audit-I), Tamil Nadu;
- Other data with Departmental Authorities and Treasuries (accounting as well as MIS);
- GSDP data and other State related statistics; and
- Audit Reports of the CAG of India.

The analysis is also carried out on recommendations of the Finance Commission (FC), in the context of Tamil Nadu State Fiscal Responsibility and Budget Management Act (TNFR Act), best practices and guidelines of the Government of India. An entry conference was held with State Finance Department on 19 June 2024 and exit conference was held on 22 November 2024.

Replies received from the Government during the exit conference have been incorporated suitably in the report wherever applicable.

#### **1.4 Overview of Government Account Structure and Budgetary Processes**

Government Accounts are defined by the twin principles of Fund based accounting and functional classification of transactions. Fund based accounting system involves sourcing and allocating all receipts and disbursements to one of the three Funds, viz., Consolidated Fund, Contingency Fund and Public Account. These Funds are created by the Constitution and function as instruments of public accountability. The details and purpose of each of these Funds are given below:

##### **1. Consolidated Fund of the State (Article 266(1) of the Constitution of India)**

This Fund comprises all revenues received by the State Government, all loans raised by the State Government\*, Ways and Means advances extended by the Reserve Bank of India and all money received by the State Government in repayment of loans. No money can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (e.g., salaries of Constitutional authorities, loan repayments etc.) constitute a charge on the Consolidated Fund of the State (Charged expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted expenditure) is voted by the Legislature.

\*(market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.)

## **2. Contingency Fund of the State (Article 267(2) of the Constitution of India)**

This Fund is an imprest which is established by the State Legislature by law and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation by the State Legislature. Expenditure from the Fund is recouped subsequently by debiting the functional major head concerned under the Consolidated Fund of the State. The corpus of this Fund in Tamil Nadu is ₹150 crore.

## **3. Public Accounts of the State (Article 266(2) of the Constitution of India)**

Apart from the above, all other public money received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes re-payables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both are transitory heads pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account is not subject to the vote of the Legislature.

### **Budget documents**

There is a constitutional requirement in India (Article 202) to present before the House or Houses of the Legislature of the State, a statement of estimated receipts and expenditures of the Government in respect of every financial year. This 'Annual Financial Statement' (AFS) constitutes the main budget document. Further, the budget must distinguish expenditure on the revenue account from other expenditures.

**Revenue receipts** consist of tax revenue (Own Tax revenue plus share of Union Taxes / Duties), non-tax revenue and grants from the Government of India.

**Revenue expenditure** consist of all those expenditures of the Government which do not result in creation of physical or financial assets. It relates to those expenses incurred for the normal functioning of the Government departments and various services, interest payments on debt incurred by the Government, and grants given to various institutions (even though some of the grants may be meant for creation of assets).

**Capital receipts** consist of Debt receipts and Non-debt receipts as explained below:

- **Debt receipts:** Market Loans, Bonds, Loans from financial institutions, Net transaction under Ways and Means Advances, Loans and Advances from Central Government, etc.;
- **Non-debt receipts:** Proceeds from disinvestment, Recoveries of loans and advances;

**Capital expenditure** include expenditure on the acquisition of land, building, machinery, equipment and investment in shares.

**Loans and advances** include loans and advances given by the Government to PSUs and other parties.

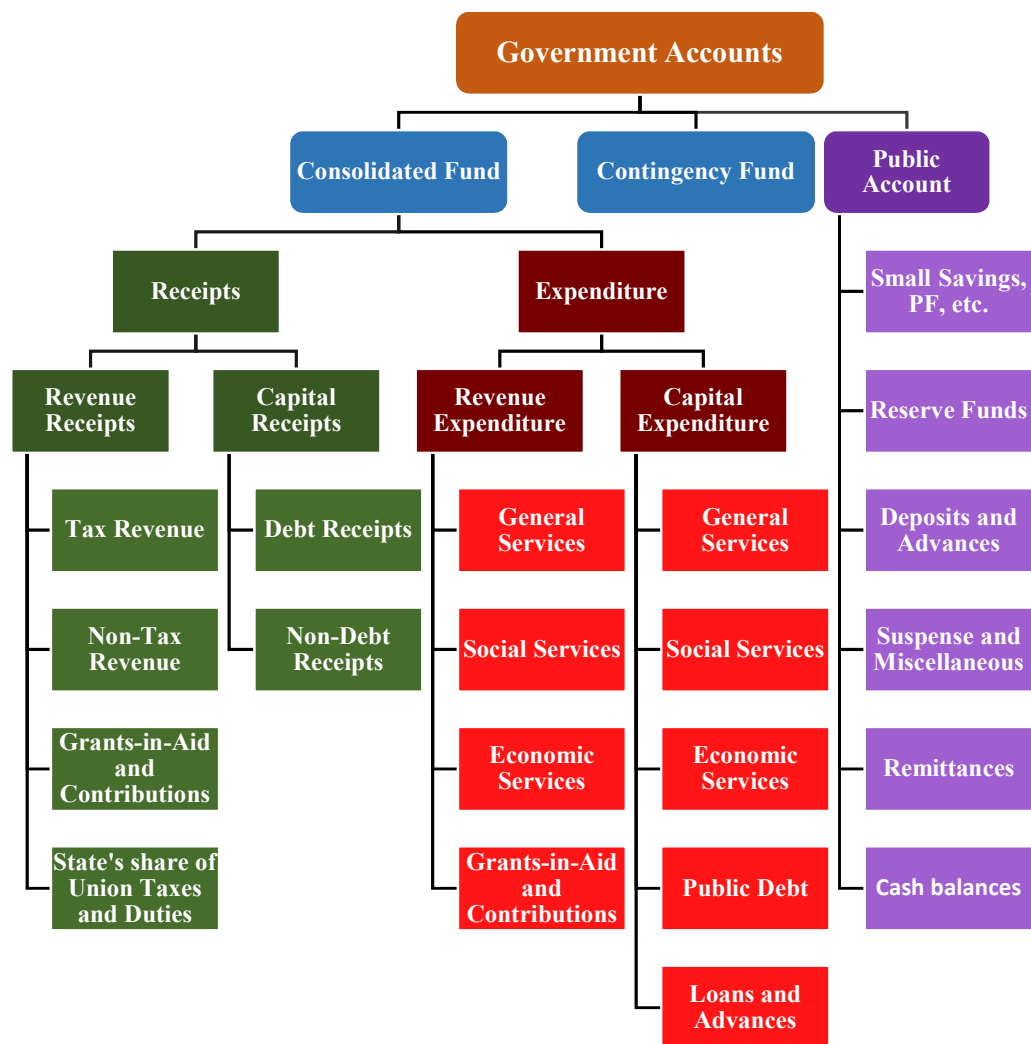
Accounting classification system in Government is functional and economic, as given below:

|                                                             | Attribute of transaction          | Classification                                            |
|-------------------------------------------------------------|-----------------------------------|-----------------------------------------------------------|
| Standardised in List of Major and Minor Heads (LMMH) by CGA | Function- Education, Health, etc. | Major Head under Grants (4-digit)                         |
|                                                             | Sub-Function                      | Sub Major head (2-digit)                                  |
|                                                             | Programme                         | Minor Head (3-digit)                                      |
| Flexibility left for States                                 | Scheme                            | Sub-Head (2-digit)                                        |
|                                                             | Sub scheme                        | Detailed Head (3-digit) - Salary, Maintenance etc.        |
|                                                             | Economic nature/Activity          | Object Head (2-digit) - Pay, Periodical maintenance, etc. |

The functional classification identifies the department, function, programme, scheme and object of the expenditure. Economic classification organises these payments as revenue, capital, debt, etc. It is achieved by the numbering logic embedded in the first digit of 4-digit Major Heads. For instance, 0 and 1 is for revenue receipts, 2 and 3 for revenue expenditure, etc. Economic classification is also achieved by an inherent definition and distribution of some object heads. For instance, “Pay” object head is revenue expenditure and “Major Works” object head is capital expenditure. Object head is the primary unit of appropriation in the budget documents.

The structure of Government Accounts and the layout of Finance Accounts are shown in **Appendix 1.2**. The methodology adopted for assessment of the fiscal position of the State is given in **Appendix 1.3 - Part A**. The salient features of the TNFR Act, 2003, revised in June 2021, are given in **Appendix 1.3 - Part B**.

### Structure of Government Accounts



### Public Debt and Public Liability

In this Report, 'Public Debt' comprises market borrowings, institutional loans, special securities issued to National Small Savings Fund (NSSF), loans given by Central Government etc. and the major heads operated are 6003 and 6004 - Public Debt.

Further, the transactions under Public Account such as 'Small Savings, Provident Fund, etc.', 'Reserve Funds' and 'Deposit and Advances' are such that the Government incurs a liability to repay the money received or has a claim to recover the amounts paid. The transaction relating to 'Remittances' and 'Suspense', includes adjusting heads on remittances of cash between treasuries and currency chests and transfer between different accounting circles.



In this Report, 'Public Liability' includes the transactions under major heads 8001 to 8554 ('Small Savings, Provident Fund, etc.', 'Reserve Funds' and 'Deposit and Advances') and major heads 6003 and 6004.

## 1.5 Budgetary Processes

In terms of Article 202 of the Constitution of India, the Governor of Tamil Nadu caused to be laid before the State Legislature, a statement of the estimated receipts and expenditure of the State for the year 2023-24, in the form of an **Annual Financial Statement (AFS)** which constitutes the main Budget document, with estimates of expenditure,

- charged upon the Consolidated Fund of the State;
- the sums required to meet other expenditure proposed to be made from the Consolidated Fund of the State; and shall distinguish expenditure on Revenue Account from other expenditure.

In terms of Article 203, AFS is submitted to the State Legislature in the form of 54 Demands for Grants/ Appropriations and two 'Other Publications' (Debt Charges and Public Debt repayments). After approval, the Appropriation Bill is passed by the Legislature under Article 204 to provide for appropriation of the required money out of the Consolidated Fund.

The State Budget Manual details the budget formulation process and guides the State Government in preparing its budgetary estimates and monitoring its expenditure activities. Results of audit scrutiny of budget and implementation of other budgetary initiatives of the State Government are detailed in **Chapter III** of this Report.

## 1.6 Snapshot of Finances

The **Table 1.2** provides the details of actual financial results *vis-à-vis* Budget Estimates (Revised) for the year 2023-24 *vis-à-vis* actual of 2022-23.

**Table 1.2: Financial results *vis-à-vis* Budget Estimates (Revised) for the year 2023-24 *vis-à-vis* actual of 2022-23**

| (₹ in crore) |                                    |                 |                      |                 |                            |                                           |
|--------------|------------------------------------|-----------------|----------------------|-----------------|----------------------------|-------------------------------------------|
| Sl. No.      | Components                         | 2022-23 Actuals | 2023-24 (BE Revised) | 2023-24 Actuals | Percentage of actual to BE | Percentage of actual to GSDP <sup>s</sup> |
| 1            | Tax Revenue*                       | 1,88,954        | 2,15,200             | 2,13,351        | 99.14                      | 7.84                                      |
|              | (i) Own-Tax Revenue                | 1,50,223        | 1,70,147             | 1,67,279        | 98.31                      | 6.15                                      |
|              | (ii) Share of Union taxes/duties** | 38,731          | 45,053               | 46,072          | 102.26                     | 1.69                                      |
| 2            | Non-Tax Revenue                    | 17,061          | 30,381               | 25,904          | 85.26                      | 0.95                                      |
| 3            | Grants-in-aid and Contributions*** | 37,734          | 26,996               | 25,342          | 93.87                      | 0.93                                      |

**State Finances Audit Report, Tamil Nadu for the year 2023-24**

| (₹ in crore) |                                                             |                 |                      |                 |                            |                                           |
|--------------|-------------------------------------------------------------|-----------------|----------------------|-----------------|----------------------------|-------------------------------------------|
| Sl. No.      | Components                                                  | 2022-23 Actuals | 2023-24 (BE Revised) | 2023-24 Actuals | Percentage of actual to BE | Percentage of actual to GSDP <sup>s</sup> |
| 4            | Revenue Receipts (1+2+3)                                    | 2,43,749        | 2,72,577             | 2,64,597        | 97.07                      | 9.72                                      |
| 5            | Recovery of Loans and Advances                              | 1,078           | 2,612                | 4,024           | 154.06                     | 0.15                                      |
| 6            | Other Receipts                                              | 42              | 3                    | 12              | 400                        | 0                                         |
| 7            | (i) Borrowings and other Liabilities <sup>(a)</sup>         | 90,841          | 94,167               | 94,423          | 100.28                     | 3.47                                      |
|              | (ii) Net of opening and closing cash balance <sup>(b)</sup> | (-) 8,955       | (-) 107              | (-) 3,993       | 3731.78                    | (-) 0.15                                  |
|              | Total (i) + (ii)                                            | 81,886          | 94,060               | 90,430          | 96.14                      | 3.32                                      |
| 8            | Capital Receipts (5+6+7)                                    | 83,006          | 96,675               | 94,466          | 97.72                      | 3.47                                      |
| 9            | Total Receipts (4+8)                                        | 3,26,755        | 3,69,252             | 3,59,063        | 97.24                      | 13.19                                     |
| 10           | Revenue Expenditure                                         | 2,79,964        | 3,17,484             | 3,09,718        | 97.55                      | 11.38                                     |
| 11           | Interest payments                                           | 46,911          | 54,669               | 53,566          | 97.98                      | 1.97                                      |
| 12           | Capital Expenditure                                         | 39,530          | 42,532               | 40,500          | 95.22                      | 1.49                                      |
| 13           | Loan and advances                                           | 7,261           | 9,236                | 8,845           | 95.77                      | 0.32                                      |
| 14           | Total Expenditure (10+12+13)                                | 3,26,755        | 3,69,252             | 3,59,063        | 97.24                      | 13.19                                     |
| 15           | Revenue Deficit <sup>^^</sup> : (4-10)                      | (-) 36,215      | (-) 44,907           | (-) 45,121      | 99.53                      | (-) 1.66                                  |
| 16           | Fiscal Deficit <sup>^^</sup> {(4+5+6)-14}                   | (-) 81,886      | (-) 94,060           | (-) 90,430      | 99.53                      | (-) 3.32                                  |
| 17           | Primary Deficit (16-11)                                     | (-) 34,975      | (-) 39,391           | (-) 36,864      | 99.53                      | (-) 1.35                                  |
|              | Buoyancy Ratios                                             |                 |                      |                 |                            |                                           |
|              | State Own Tax Revenue                                       | 1.44            | 0.88                 | 0.83            |                            |                                           |

(a) Borrowings and other Liabilities: Net (Receipts-Disbursements) of Public Debt + Net of Contingency Fund + Net (Receipts - Disbursements) of Public Account.

(b) There was a difference of ₹112 crore between the cash balance reported by AG (A&E) and RBI (details in Para 4.13)

\$ GSDP at current prices ₹27,21,571 crore; \* includes SGST ₹61,690.29 crore; \*\* includes CGST ₹13,982.28 crore.

\*\*\* Includes compensation to State Government for Revenue losses on rollout of Goods and Services Tax ₹ 4,574.20 crore

(Source: Budget documents and Finance Accounts of the respective years)

During the year 2023-24, the revenue receipts of the State increased by 8.55 per cent over the previous year but fell short by 2.93 per cent of the budget (revised estimate). During the current year, there was an excess of revenue expenditure (₹3,09,718 crore) over revenue receipts (₹2,64,597 crore), thereby resulting into revenue deficit of ₹45,121 crore. The fiscal deficit over GSDP of the State stood at 3.32 per cent during the current year against achieving the target of 3 per cent by 2024-25.

The Buoyancy ratios for State Own Tax Revenue for the year 2023-24 stood at 0.83. These values, being below one, indicate that State Own Tax Revenue is growing at a slower rate than the growth rate of GSDP for that period.

## 1.7 Snapshot of Assets and liabilities of the Government

Government accounts capture the financial liabilities of the Government and the assets created out of the expenditure incurred. The liabilities consist mainly of internal borrowings, loans and advances from GoI, receipts from public account and reserve funds. The assets comprise mainly the capital outlay, loans and advances given by the State Government and cash balances.

**Table 1.3: Summarised position of Assets and Liabilities**

(₹ in crore)

| Liabilities              |                                      |                 |                 |                              | Assets |                                                       |                 |                 |                              |
|--------------------------|--------------------------------------|-----------------|-----------------|------------------------------|--------|-------------------------------------------------------|-----------------|-----------------|------------------------------|
|                          |                                      | 2022-23         | 2023-24         | Per cent increase / decrease |        |                                                       | 2022-23         | 2023-24         | Per cent increase / decrease |
| <b>Consolidated Fund</b> |                                      |                 |                 |                              |        |                                                       |                 |                 |                              |
| A                        | Internal Debt                        | 5,67,635        | 6,42,594        | 13.21                        | a      | Gross Capital Outlay                                  | 3,55,240        | 3,95,741        | 11.40                        |
| B                        | Loans and Advances from GoI          | 48,258*         | 61,332*         | 27.09                        | b      | Loans and Advances                                    | 43,055          | 47,876          | 11.20                        |
| C                        | Contingency Fund                     | 150             | 150             | --                           | c      | Contingency Fund                                      | --              | 5               | 500.00                       |
| <b>Public Account</b>    |                                      |                 |                 |                              |        |                                                       |                 |                 |                              |
| A                        | Small Savings, Provident Funds, etc. | 33,884          | 35,199          | 3.88                         | a      | Advances                                              | 8               | 8               | --                           |
| B                        | Deposits                             | 95,041          | 99,012          | 4.18                         | b      | Remittance                                            | 11              | 16              | 45.45                        |
| C                        | Reserve Funds                        | 14,020          | 9,599           | (-31.53)                     | c      | Suspense and Miscellaneous                            | 400             | 463             | 15.75                        |
| D                        | Suspense and Miscellaneous           | --              | --              | --                           | d      | Cash balance (including investment in Earmarked Fund) | 81,341          | 85,334          | 4.91                         |
|                          |                                      |                 |                 |                              |        | <b>Total</b>                                          | <b>4,80,055</b> | <b>5,29,443</b> | <b>10.29</b>                 |
|                          |                                      |                 |                 |                              |        | Cumulative excess of expenditure over receipts        | 2,78,933        | 3,18,443        | 14.16                        |
|                          | <b>Total</b>                         | <b>7,58,988</b> | <b>8,47,886</b> | <b>11.71</b>                 |        | <b>Total</b>                                          | <b>7,58,988</b> | <b>8,47,886</b> | <b>11.71</b>                 |

\* Loans and Advances of ₹61,332 crore in 2023-24 and ₹48,258 crore in 2022-23 includes GST compensation of ₹8,095 crore and ₹6,241 crore received during 2021-22 and 2020-21 respectively. GoI communicated that the back to back loan should not be treated as a debt of the State.

(Source: Finance Accounts of the respective years)

During the year, the assets increased by 10.29 per cent over the previous year whereas the liabilities increased by 11.71 per cent.

## 1.8 Fiscal Indicators

Three key fiscal parameters, viz., revenue, fiscal and primary deficits, indicate the extent of overall fiscal imbalances in the finances of the State Government during a specified period. The deficit in the Government Accounts represents the gap between its receipts and expenditure. Further, the ways in which the deficit is financed and the resources raised are applied as important pointers to its fiscal health. This section presents trends, nature, magnitude and the manner of financing these deficits. Also it includes the assessment of actual levels of revenue and fiscal deficits vis-à-vis targets set for the financial year 2023-24

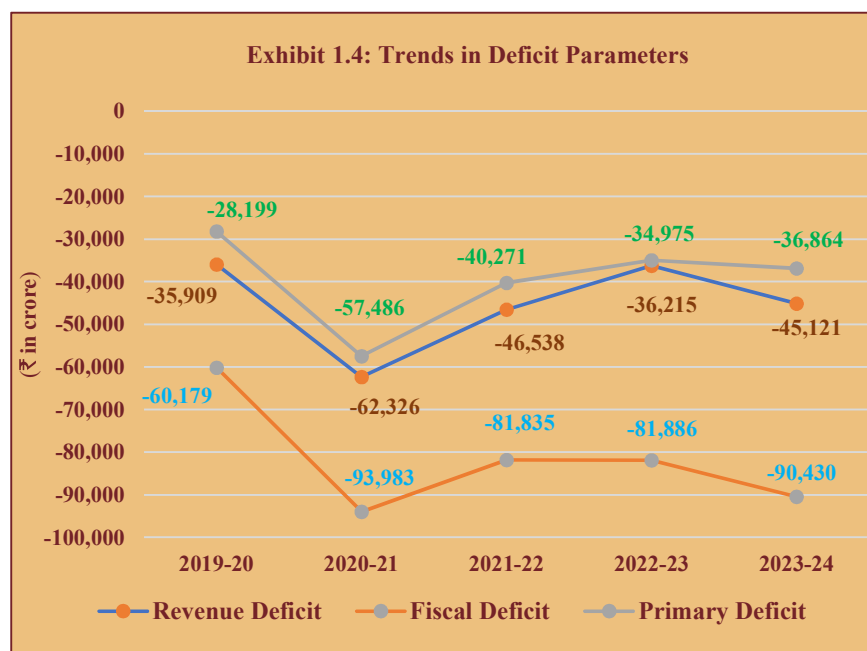
under TNFR Act, 2003. The targets fixed for each of the three key fiscal parameters are as under:

- (i) To eliminate the revenue deficit by 2025-26
- (ii) To achieve Fiscal Deficit-GSDP ratio at three *per cent* by 31 March 2025
- (iii) To achieve Debt-GSDP ratio at 29.10 *per cent*

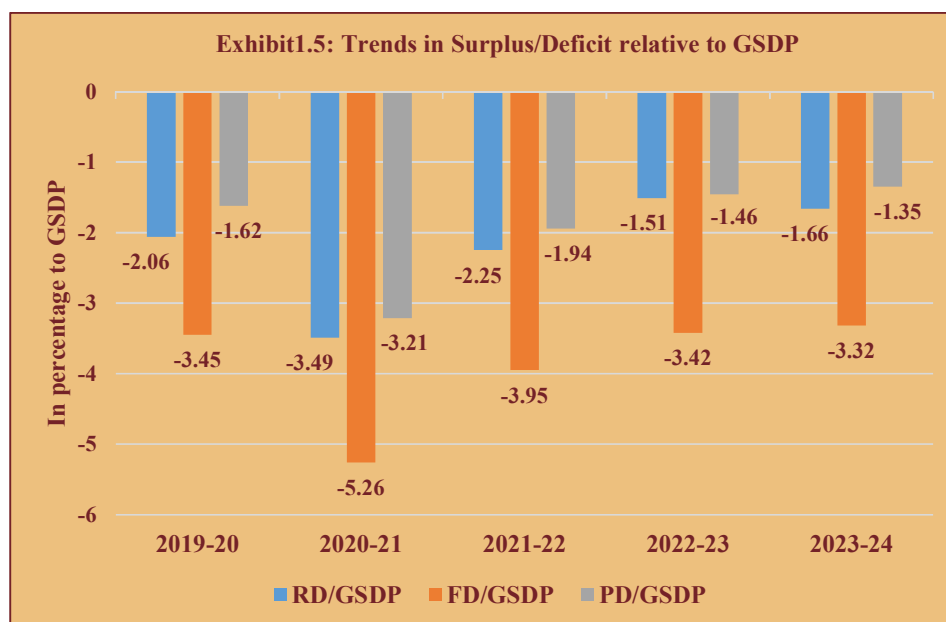
The achievement during 2023-24 against the above targeted fiscal parameters are discussed in the following paragraphs.

### Fiscal trends

During the current year the State Government received Revenue Deficit grants amounting to ₹ 838.94 crore as part of the Finance Commission Grants to reduce or ultimately eliminate revenue deficit and to enable all borrowings to be used for capital expenditure. All the revenue, primary and fiscal deficits increased considerably, when compared to the previous year (**Exhibits 1.4 to 1.6**). The debt including Off Budget Borrowing / GSDP ratio, increased from 24.35 *per cent* in 2019-20 to 28.83 *per cent* in 2021-22, decreased marginally to 28.39 during 2022-23 and stood at 28.00 *per cent* during the current year. The fiscal deficit to GSDP ratio decreased from the previous year and stood at 3.32 *per cent* during the current year.



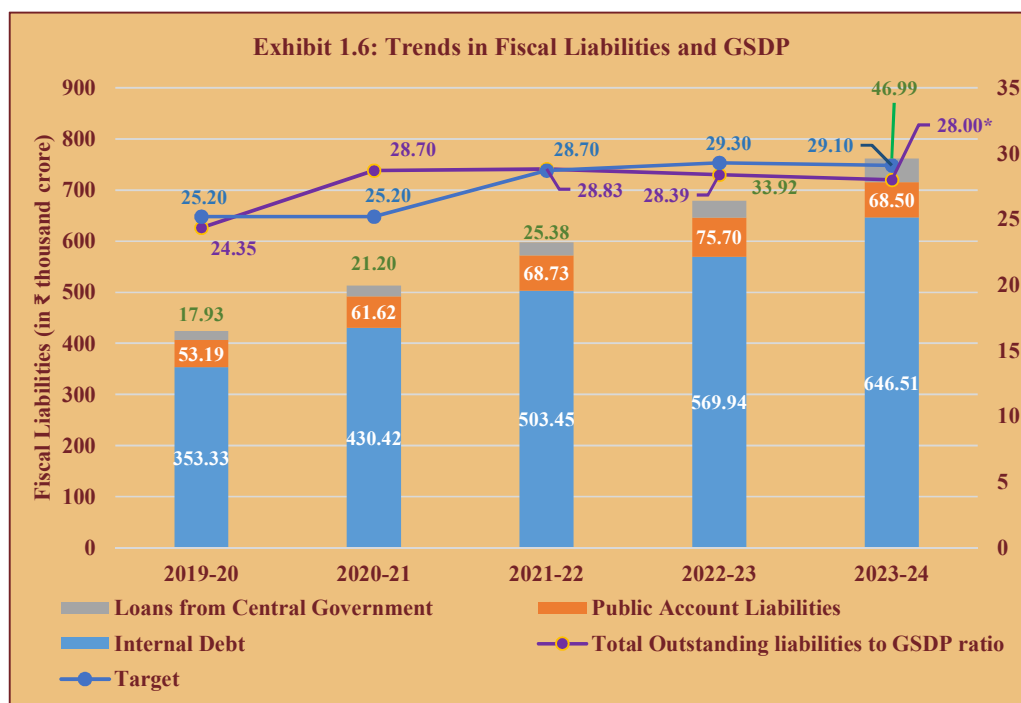
(Source: Finance Accounts of the respective years)



(Source: Finance Accounts of the respective years)

The Fiscal Deficit as a percentage of GSDP stood at 3.32 *per cent* which was much higher than targets set under TNFR Act for 2023-24.

The Revenue deficit as a percentage of GSDP has increased by 0.15 percentage points over the previous year. The Primary deficit as a percentage of GSDP, however showed a declining trend from 2021-22.



\* Loans from Central Government includes the back-to-back loans of ₹8,095 crore during 2021-22 and ₹6,241 crore during 2020-21 received from GoI in lieu of GST compensation which have not been considered as Debt for working out the indicator. However, off-Budget Borrowings have been factored in.

(Source: Finance Accounts of the respective years)

The State Government have passed the Fiscal Responsibility and Budget Management Act (FRBM) with the objective of ensuring prudence in fiscal management by eliminating revenue deficit, reducing fiscal deficit and keeping the overall/outstanding debt to acceptable levels, establishing improved debt management and improving transparency in a medium-term framework. The Act provides quantitative targets to be adhered by the State with regard to deficit measures and debt level.

The targeted timeline to eliminate revenue deficit and reduce fiscal deficit was extended by GoTN from time to time by amending the TNFR Act, 2003. In compliance with the provisions of TNFR Act, 2003, the State Government prepared a MTFP for the period 2023-24.

Major fiscal variables provided in the budget and as targeted in the TNFR Act, 2003 along with actuals thereof are given in **Table 1.4**.

**Table 1.4: Compliance with provisions of State TNFR Act**

| Fiscal Parameters                                                 | Fiscal targets set in the Act/MTFP projection             | Achievement       |                   |                   |                   |                   |
|-------------------------------------------------------------------|-----------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                                                   |                                                           | 2019-20           | 2020-21           | 2021-22           | 2022-23           | 2023-24           |
| <b>GSDP at current prices (₹ in crore)</b>                        |                                                           | 17,43,144         | 17,88,074         | 20,72,496         | 23,93,364         | 27,21,571         |
| <b>Revenue Deficit (-) / Surplus (+) (₹ in crore)</b>             | Eliminate Revenue Deficit by 2025-26                      | (-) 35,909        | (-) 62,326        | (-) 46,538        | (-) 36,215        | (-) 45,121        |
| <b>Fiscal Deficit (-)/ Surplus (+) (as percentage of GSDP)</b>    | Reduce fiscal deficit to 3 per cent of GSDP by March 2025 | (-) 60,179 (3.45) | (-) 93,983 (5.26) | (-) 81,835 (3.95) | (-) 81,886 (3.46) | (-) 90,430 (3.32) |
| <b>Total outstanding liability * (₹ in crore)</b>                 |                                                           | 4,24,447          | 5,13,223**        | 5,97,573**        | 6,79,554**        | 7,62,006**        |
| <b>Ratio of total outstanding liability to GSDP (in per cent)</b> | 29.10 per cent                                            | 24.35             | 28.70             | 28.83             | 28.39             | 28.00             |

\* The total Outstanding Liabilities include Public Debt, Off Budget Borrowings and Public Account Liabilities.

\*\* The back-to-back loans of ₹8,095 crore during 2021-22 and ₹6,241 crore during 2020-21 received from GoI in lieu of GST compensation has not been considered as Debt for working out the indicator.

(Source: (i) TNFR Act; (ii) Budget Speech and (iii) Finance Accounts of the respective years)

It is observed that the State has improved itself in only one variable viz., Debt to GSDP ratio. The revenue deficit has increased to ₹45,121 crore compared to previous year of ₹36,215 crore whereas the target is set to eliminate revenue deficit by 2025-26. Actual performance when compared to the target set in MTFP is given in **Table 1.5**.

Table 1.5: Actuals *vis-à-vis* projection in MTFP for 2023-24

(₹ in crore)

| Sl. No | Fiscal Variables                                       | Projection as per MTFP | Actuals (2023-24) | Variation (in per cent) |
|--------|--------------------------------------------------------|------------------------|-------------------|-------------------------|
| 1      | Own Tax Revenue                                        | 1,78,500               | 1,67,279          | (-) 6.29                |
| 2      | Non-Tax Revenue                                        | 17,868                 | 25,904            | 44.97                   |
| 3      | Share of Central Taxes                                 | 37,571                 | 46,072            | 22.63                   |
| 4      | Grants-in-aid from GoI                                 | 45,120                 | 25,342            | (-) 43.83               |
| 5      | <b>Revenue Receipts (1+2+3+4)</b>                      | <b>2,79,059</b>        | <b>2,64,597</b>   | <b>(-) 5.18</b>         |
| 6      | Revenue Expenditure                                    | 3,05,372               | 3,09,718          | 1.42                    |
| 7      | <b>Revenue Deficit (-) / Surplus (+) (5-6)</b>         | <b>(-) 26,313</b>      | <b>(-) 45,121</b> | <b>71.48</b>            |
| 8      | <b>Fiscal Deficit (-) / Surplus (+)</b>                | <b>(-) 89,884</b>      | <b>(-) 90,430</b> | <b>0.61</b>             |
| 9      | Debt-GSDP ratio ( <i>per cent</i> )#                   | 29.10                  | 28.00*            | (-) 1.10                |
| 10     | GSDP growth rate at current prices ( <i>per cent</i> ) | 18.92                  | 13.71             | (-) 5.21                |

\* The back-to-back loans (₹8,095 crore during 2021-22 and ₹6,241 crore during 2020-21) received from GoI in lieu of GST compensation has not been considered as Debt for working out the indicator.

# Debt includes Internal Debt, Loans from GoI, Public Account Liabilities and Off Budget Borrowing (OBB).

(Source: (i) MTFP, (ii) Finance Accounts and GSDP figures from Central Statistics Office)

It may be seen from the above table that there was a significant increase in receipts under non-tax revenue and Share of Central Taxes against the MTFP projection for the year 2023-24. On the other hand, the revenue and fiscal deficits were more than that projected in the MTFP. This was due to significant decrease in GIA from GoI and marginal decrease in own tax revenue against MTFP projections. As per TNFR Act, revenue deficit should be eliminated by 2025-26. However, revenue deficit stood at (-) ₹45,121 crore (71.48 *per cent* higher than MTFP projections).

### 1.9 Deficits and Total Debt after examination in audit

This section gives an overview of the impact of the audit findings on various fiscal parameters based on the analysis of the Finance and Appropriation Accounts.

As per the TNFR Act, the State Government must ensure compliance to the targets fixed for the fiscal indicators such as deficits, ceiling on debt and on guarantees, etc. The Revenue Deficit and the Fiscal deficit of the State are affected by various factors such as misclassification of revenue expenditure as capital expenditure and off-budget fiscal operations. Besides, deferment of clear-cut liabilities, not depositing cess/royalty to Consolidated Fund, short contribution to New Pension Scheme, Sinking Fund and Guarantee Redemption Fund, etc. also impacts the revenue and fiscal deficit figures. In order to arrive at the actual deficit figures, the effect of misclassification of revenue

expenditure/ capital outlay and / or any such misclassification needs to be considered and the impact of such irregularities needs to be reversed.

### 1.9.1 Post audit Analysis

Scrutiny of transactions during the year revealed that, revenue deficit and fiscal deficit were affected by certain accounting adjustments as detailed in **Table 1.6**.

**Table 1.6: Under/Over statement of Revenue and Fiscal Deficit**

| Particulars                                                     | Impact on Revenue Deficit<br>(Understated (+) / overstated (-))<br>(₹ in crore) | Impact on Fiscal Deficit (Understated<br>(+) / overstated (-))<br>(₹ in crore) |
|-----------------------------------------------------------------|---------------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| Short transfer of interest                                      | (+) 96.04                                                                       | (+) 96.04                                                                      |
| Un-recouped Contingency Fund                                    | (+) 5.47                                                                        | (+) 5.47                                                                       |
| Short transfer of contribution to National Pension System (NPS) | (+) 99.76                                                                       | (+) 99.76                                                                      |
| <b>Total</b>                                                    | <b>(+) 201.27</b>                                                               | <b>(+) 201.27</b>                                                              |

(Source: NTFA of Finance Accounts and Post audit analysis)

The fiscal deficit of the State during the year would increase from ₹ 90,430 crore (Refer **Para 1.8**) to ₹ 90,631.27 crore, if short transfer of interest, un-recouped Contingency Fund and short transfer of contribution to NPS were taken into account as mentioned in **Table 1.6**. It is pertinent to mention here that if the impact as mentioned above is considered, the effective Revenue Deficit would be ₹ 45,322.27 crore and FD-GSDP ratio at 3.33 *per cent*.

### 1.9.2 Trends in fiscal liabilities

Analysis of the total outstanding debts / liabilities of the State Government in terms of (i) debt as a percentage of GSDP and (ii) rate of growth of outstanding Government debts are detailed in **Table 1.7**.

**Table 1.7: Total outstanding debts / liabilities**

|                                                                                     | (₹ in crore) |           |           |           |           |
|-------------------------------------------------------------------------------------|--------------|-----------|-----------|-----------|-----------|
|                                                                                     | 2019-20      | 2020-21   | 2021-22   | 2022-23   | 2023-24   |
| Total outstanding debts/ liabilities including OBB                                  | 4,24,447     | 5,13,223* | 5,97,573* | 6,79,554* | 7,62,006* |
| Rate of growth of outstanding liabilities ( <i>in per cent</i> )                    | 14.87        | 20.92     | 16.44     | 13.72     | 12.13     |
| Ratio of total outstanding liabilities including OBB to GSDP ( <i>in per cent</i> ) | 24.35        | 28.70     | 28.83     | 28.39     | 28.00     |

\* The back-to-back loan of ₹8,095.25 crore received during 2021-22 and ₹6,241 crore received during 2020-21 from GoI in lieu of GST compensation has not been considered as Debt for working out the indicator.

(Source: Finance Accounts of the respective years)



The outstanding debt including OBB grew by 12.13 *per cent* over previous year which was marginally lower than the growth rate of 2022-23 which stood at 13.72 *per cent*. Considering the growth rate of capital expenditure by 2.45 *per cent* (as compared to 6.81 *per cent* during the previous year) during the year and the high fiscal deficit, it is indicative that the borrowing during the year was utilised for financing the revenue expenditure.

The growth rate of capital expenditure for the last three years, showed a decreasing trend which was 11.92 *per cent* (2021-22), 6.81 *per cent* (2022-23) and 2.45 *per cent* (2023-24), indicating more utilisation of borrowed money for financing the revenue expenditure. To the extent of reduced capital formation, debt acts as a 'burden' on future generations.

The debt/GSDP ratio (**28.00 *per cent***) was within the target of 29.10 *per cent* as per MTFP.

# **CHAPTER II**

## **FINANCES OF THE STATE**



## CHAPTER II

### FINANCES OF THE STATE

This chapter provides a comprehensive overview of the finances of the Government of Tamil Nadu (GoTN) during the current year (2023-24) and analyses critical changes in the major fiscal aggregates compared to the previous year (2022-23), keeping in view the overall trend during the last five years.

#### 2.1 Summary of fiscal transactions in 2023-24 *vis-à-vis* 2022-23

**Table 2.1** presents the summary of the State Government's fiscal transactions during the current year (2023-24) *vis-à-vis* the previous year (2022-23) and **Appendix 2.1** depicts the trends of fiscal indicators over the period 2019-20 to 2023-24.

**Table 2.1: Summary of fiscal operations in 2023-24 *vis-à-vis* 2022-23**

(₹ in crore)

| Receipts                             | 2022-23            | 2023-24             | Disbursements                   | 2022-23            | 2023-24             |
|--------------------------------------|--------------------|---------------------|---------------------------------|--------------------|---------------------|
| <b>Section-A: Revenue</b>            |                    |                     |                                 |                    |                     |
| <b>Revenue receipts</b>              | <b>2,43,749.34</b> | <b>2,64,596.66</b>  | <b>Revenue expenditure</b>      | <b>2,79,964.48</b> | <b>3,09,717.77</b>  |
| State's Own Tax revenue              | 1,50,222.75        | 1,67,278.40         | General Services                | 99,096.70          | 1,13,335.69         |
| Non-tax revenue                      | 17,060.95          | 25,903.83           | Social Services                 | 88,967.59          | 1,01,245.51         |
| Share of Union Taxes/Duties          | 38,731.24          | 46,072.27           | Economic Services               | 71,974.59          | 71,572.86           |
| Grants from Government of India      | 37,734.40          | 25,342.16           | Grants-in-aid and Contributions | 19,925.60          | 23,563.71           |
| <b>Section-B: Capital and Others</b> |                    |                     |                                 |                    |                     |
| Miscellaneous Capital Receipts       | 41.97              | 11.88               | <b>Capital Expenditure</b>      | <b>39,529.91</b>   | <b>40,500.20</b>    |
|                                      |                    |                     | General Services                | 1,040.98           | 950.05              |
|                                      |                    |                     | Social Services                 | 14,323.77          | 14,398.05           |
|                                      |                    |                     | Economic Services               | 24,165.16          | 25,152.10           |
| Recoveries of Loans and Advances     | 1,078.10           | 4,024.47            | Loans and Advances disbursed    | 7,260.82           | 8,845.11            |
| Public Debt receipts                 | 1,01,061.71        | 1,31,597.14         | Repayment of Public Debt        | 27,104.39          | 43,564.79           |
| Contingency Fund                     | ..                 | ..                  | Contingency Fund                | ..                 | 5.47                |
| Public Account receipts              | 4,79,342.00        | 5,44,412.09         | Public Account disbursements    | 4,62,458.90        | 5,38,015.71         |
| Opening Cash Balance                 | 72,386.10          | 81,340.72           | Closing Cash Balance            | 81,340.72          | 85,333.91           |
| <b>Total</b>                         | <b>8,97,659.22</b> | <b>10,25,982.96</b> | <b>Total</b>                    | <b>8,97,659.22</b> | <b>10,25,982.96</b> |

(Source: Finance Accounts of the respective years)

Table 2.2: Major Changes in key fiscal aggregates in 2023-24 compared to 2022-23

|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Revenue Receipts</b>    | <ul style="list-style-type: none"> <li>✓ Revenue receipts of the State increased by 8.55 <i>per cent</i></li> <li>✓ Own Tax receipts of the State increased by 11.35 <i>per cent</i></li> <li>✓ Non-tax receipts increased by 51.83 <i>per cent</i></li> <li>✓ State's Share of Union Taxes and Duties increased by 18.95 <i>per cent</i></li> <li>✓ Grants-in-Aid from Government of India decreased by 32.84 <i>per cent</i></li> </ul>                         |
| <b>Revenue Expenditure</b> | <ul style="list-style-type: none"> <li>✓ Revenue expenditure increased by 10.63 <i>per cent</i></li> <li>✓ Revenue expenditure on General Services increased by 14.37 <i>per cent</i></li> <li>✓ Revenue expenditure on Social Services increased by 13.80 <i>per cent</i></li> <li>✓ Revenue expenditure on Economic Services decreased marginally by 0.56 <i>per cent</i></li> <li>✓ Expenditure on Grants-in-Aid increased by 18.26 <i>per cent</i></li> </ul> |
| <b>Capital Receipts</b>    | <ul style="list-style-type: none"> <li>✓ The capital receipts (Debt and Non-Debt Capital receipts) increased by 32.74 <i>per cent</i>. There was a decline in the miscellaneous capital receipts by 71.43 <i>per cent</i>.</li> </ul>                                                                                                                                                                                                                             |
| <b>Capital Expenditure</b> | <ul style="list-style-type: none"> <li>✓ Capital expenditure increased by 2.45 <i>per cent</i></li> <li>✓ Capital expenditure on General Services decreased by 8.74 <i>per cent</i></li> <li>✓ Capital expenditure on Social Services increased marginally by 0.52 <i>per cent</i></li> <li>✓ Capital expenditure on Economic Services increased by 4.08 <i>per cent</i></li> </ul>                                                                               |
| <b>Loans and Advances</b>  | <ul style="list-style-type: none"> <li>✓ Disbursement of Loans and Advances increased by 21.82 <i>per cent</i></li> <li>✓ Recoveries of Loans and Advances increased by 273.29 <i>per cent</i></li> </ul>                                                                                                                                                                                                                                                         |
| <b>Public Debt</b>         | <ul style="list-style-type: none"> <li>✓ Public Debt Receipts increased by 30.21 <i>per cent</i></li> <li>✓ Repayment of Public Debt increased by 60.73 <i>per cent</i></li> </ul>                                                                                                                                                                                                                                                                                |
| <b>Public Account</b>      | <ul style="list-style-type: none"> <li>✓ Public Account Receipts increased by 13.57 <i>per cent</i></li> <li>✓ Public Account Disbursements increased by 16.34 <i>per cent</i></li> </ul>                                                                                                                                                                                                                                                                         |
| <b>Cash Balance</b>        | <ul style="list-style-type: none"> <li>✓ Cash balance increased by ₹3,993.19 crore (4.91 <i>per cent</i>) during 2023-24 over the previous year</li> </ul>                                                                                                                                                                                                                                                                                                        |

The significant changes that occurred during 2023-24 as compared to the previous year are enumerated in the succeeding sub paragraphs.

- **Revenue receipts** of the State increased by 8.55 *per cent* (₹20,847 crore) over the previous year. Revenue receipts includes an amount of ₹4,574 crore towards compensation for losses on roll out of GST.
- **Revenue expenditure** increased by ₹29,753 crore (10.63 *per cent*) over the previous year mainly due to increased interest payment on market loans (₹41,418 crore), assistance to Electricity Boards (₹24,040 crore), increased payments towards 'Pension and other retirement benefits' (₹16,709 crore) and payments towards 'Women's Welfare' (₹6,411 crore).

- **Capital expenditure** increased marginally by 2.45 *per cent* (₹970 crore) during 2023-24 over the previous year, as compared to that of 6.81 *per cent* in 2022-23 over 2021-22.
- **Public Debt Receipts (borrowings) and repayment of public debt** increased by ₹30,535 crore (30.21 *per cent*) and ₹16,460.40 crore (60.73 *per cent*) respectively over the previous year.
- **Recoveries of loans and advances** increased by ₹2,946 crore (273.29 *per cent*) during the year due to repayment of loans taken by statutory corporations/Government companies (₹2,209.27 crore – under Economic Services) and Urban Development Authority (₹960.90 crore – under Social Services) from previous year.
- **Loans and advances** disbursed during the year increased by ₹1,584 crore (22 *per cent*) over the previous year mainly due to loans to the tune of ₹6,275 crore being extended to Public Sector and other undertaking under ‘Other Development Schemes’ in Urban Development during the year.
- **Public Account receipts and disbursements** increased by ₹65,070 crore (14 *per cent*) and ₹75,557 crore (16 *per cent*) respectively over the previous year. The net Public Account during the current year stood at ₹6,396 crore as against ₹16,883 crore during 2022-23. The decrease in the net Public Account is due to increase in the transfer to reserve funds and repayment of deposits and advances.
- The net impact of these transactions led to an increase of ₹3,993 crore in the cash balance at the end of the year over the previous year. However, this represents only a 4.91 *per cent* increase whereas in 2022-23 the increase was 12.37 *per cent* over the previous year.

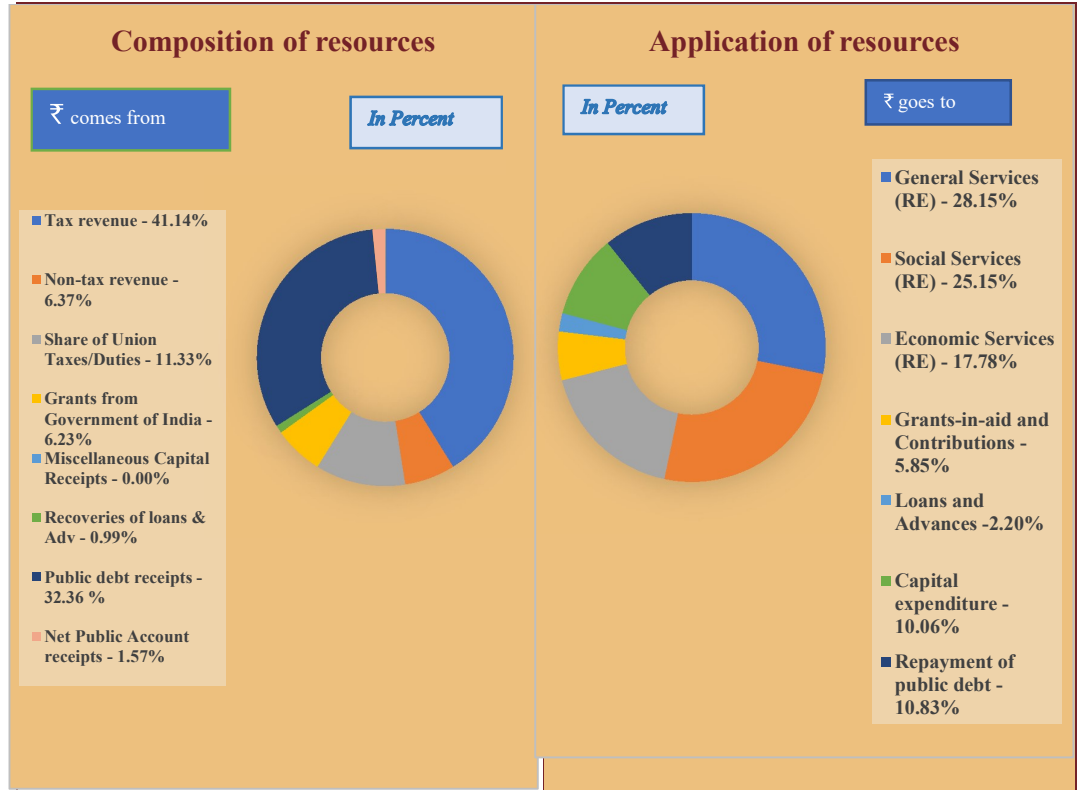
## 2.2 Sources and Application of Funds

Table 2.3: Details of Sources and Application of funds during 2022-23 and 2023-24

| (₹ in crore) |                                    |                 |                 |                       |
|--------------|------------------------------------|-----------------|-----------------|-----------------------|
|              | Particulars                        | 2022-23         | 2023-24         | Increase/<br>Decrease |
| Sources      | Opening Cash Balance with RBI      | 72,386          | 81,341          | 8,955                 |
|              | Revenue Receipts                   | 2,43,749        | 2,64,597        | 20,848                |
|              | Recoveries of Loans and Advances   | 1,078           | 4,024           | 2,946                 |
|              | Miscellaneous Capital Receipts     | 42              | 12              | (-) 30                |
|              | Public Debt Receipts (Net)         | 73,958          | 88,032          | 14,074                |
|              | Public Account Receipts (Net)      | 16,883          | 6,396           | (-) 10,487            |
|              | <b>Total</b>                       | <b>4,08,096</b> | <b>4,44,402</b> | <b>36,306</b>         |
| Application  | Revenue Expenditure                | 2,79,964        | 3,09,718        | 29,754                |
|              | Capital Expenditure                | 39,530          | 40,500          | 970                   |
|              | Disbursement of Loans and Advances | 7,261           | 8,845           | 1,584                 |
|              | Contingency Fund                   | ..              | 5               | 5                     |
|              | Closing Cash Balance with RBI      | 81,341          | 85,334          | 3,993                 |
|              | <b>Total</b>                       | <b>4,08,096</b> | <b>4,44,402</b> | <b>36,306</b>         |

(Source: Finance Accounts of the respective years)

Exhibit 2.1: Composition and Application of resources



RE – Revenue Expenditure.

(Source: Finance Accounts)

## 2.3 Resources of the State

The resources of the State are described below:

- 1. Revenue receipts** comprise tax revenue (Own Tax revenue plus share of Union Taxes / Duties), non-tax revenue and grants from the Government of India (GoI).
- 2. Capital receipts** (debt and non-debt capital receipts) comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GoI.

Both revenue and capital receipts form part of the Consolidated Fund of the State.

- 3. Net Public Accounts receipts:** These are receipts and disbursements in respect of certain transactions such as small savings, provident fund, reserve funds, deposits, suspense, remittances, etc. which do not form part of the Consolidated Fund.

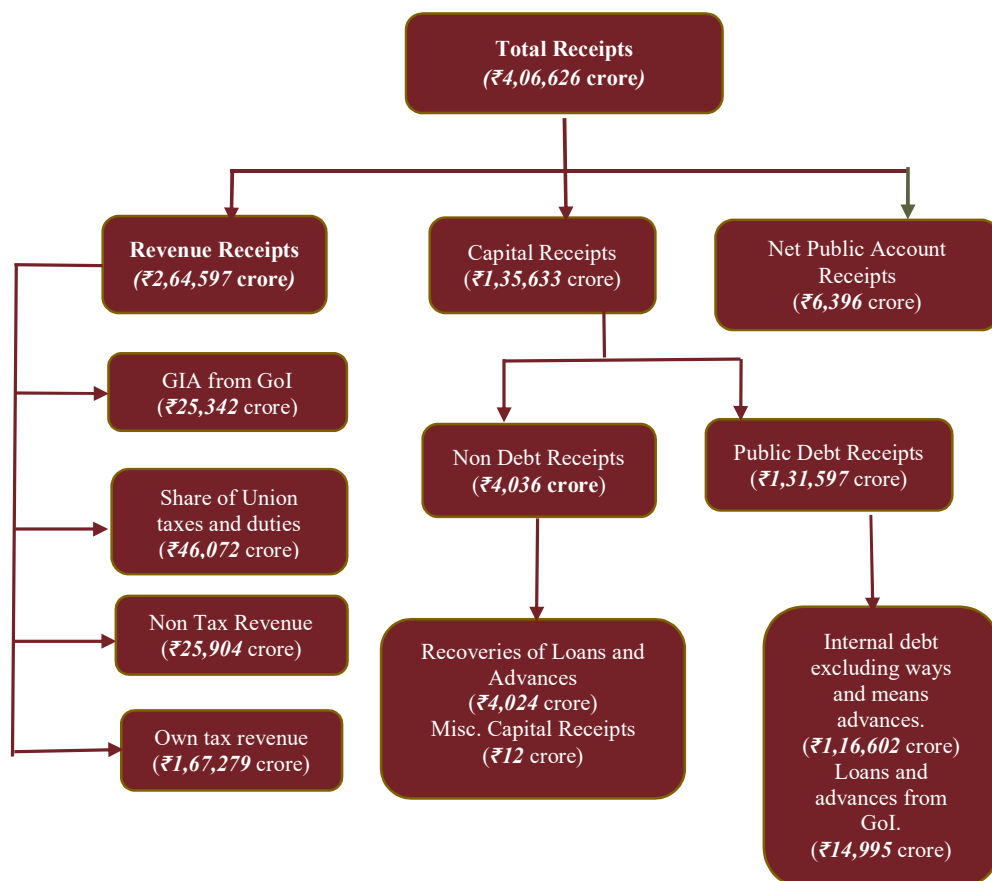
These are maintained in the Public Account established under Article 266 (2) of the Constitution and are not subject to vote by the State

Legislature. In this context, the Government acts as a banker. The balance after disbursements represents the fund available with the Government for use.

### 2.3.1 Receipts of the State

Revenue and Capital are the two streams of receipts that constitute the resources of the State Government. Besides, the fund available in the Public Account (net of disbursement made from it) is also utilised by the Government to finance its deficit.

#### Composition of receipts of the State during 2023-24



The total resources of the Government for the year amounted to ₹4,06,626 crore. Of this, revenue receipts were ₹2,64,597 crore, which constituted 65.07 *per cent* of total resources. Capital receipts (₹1,35,633 crore) and net Public Account receipts (₹6,396 crore) constituted 33.36 *per cent* and 1.57 *per cent* of the total resources respectively.



## 2.3.2 State's Revenue Receipts

Statement-14 of the Finance Accounts details the revenue receipts of the Government. The revenue receipts consist of the State's own taxes and non-tax revenues, central tax transfers and grants-in-aid from GoI.

### 2.3.2.1 Trends and growth of Revenue Receipts

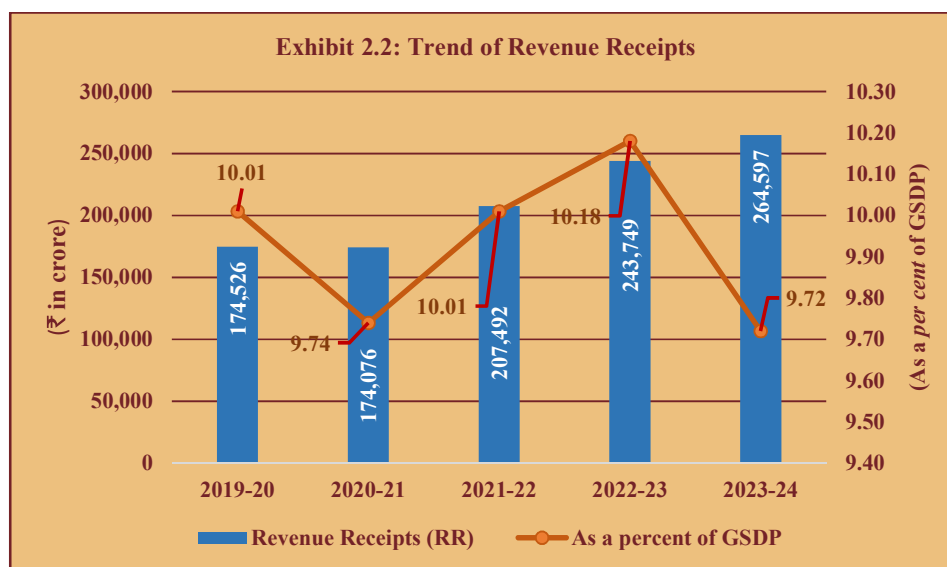
The trends and growth in the composition of revenue receipts with respect to GSDP over the five-year period are depicted in the **Table 2.4** below.

**Table 2.4: Trend in Revenue Receipts**

| Parameters                                                                      | 2019-20   | 2020-21   | 2021-22   | 2022-23   | 2023-24   |
|---------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|-----------|
| Revenue Receipts (RR)<br>(₹ in crore)                                           | 1,74,526  | 1,74,076  | 2,07,492  | 2,43,749  | 2,64,597  |
| Rate of growth of RR ( <i>per cent</i> )                                        | 0.45      | (-) 0.26  | 19.20     | 17.47     | 8.55      |
| Own Tax Revenue (₹ in crore)                                                    | 1,07,462  | 1,06,153  | 1,22,866  | 1,50,223  | 1,67,279  |
| State's share of Union taxes and duties (₹ in crore)                            | 26,393    | 24,924    | 37,458    | 38,731    | 46,072    |
| Non-Tax Revenue (₹ in crore)                                                    | 12,888    | 10,422    | 12,117    | 17,061    | 25,904    |
| Grants-in-aid from GoI (₹ in crore)                                             | 27,783    | 32,576    | 35,051    | 37,734    | 25,342    |
| Own Revenue (Own tax and Non tax revenue) (₹ in crore)                          | 1,20,350  | 1,16,575  | 1,34,983  | 1,67,284  | 1,93,183  |
| Rate of growth of Own Revenue (Own Tax and Non-tax Revenue) ( <i>per cent</i> ) | 0.51      | (-) 3.14  | 15.79     | 23.93     | 15.48     |
| Gross State Domestic Product (₹ in crore) (2011-12 series)                      | 17,43,144 | 17,88,074 | 20,72,496 | 23,93,364 | 27,21,571 |
| Rate of growth of GSDP ( <i>per cent</i> )                                      | 6.93      | 2.58      | 15.91     | 15.48     | 13.71     |
| RR/GSDP ( <i>per cent</i> )                                                     | 10.01     | 9.74      | 10.01     | 10.18     | 9.72      |

(Source of GSDP at current prices: Ministry of Statistics and Programme Implementation)

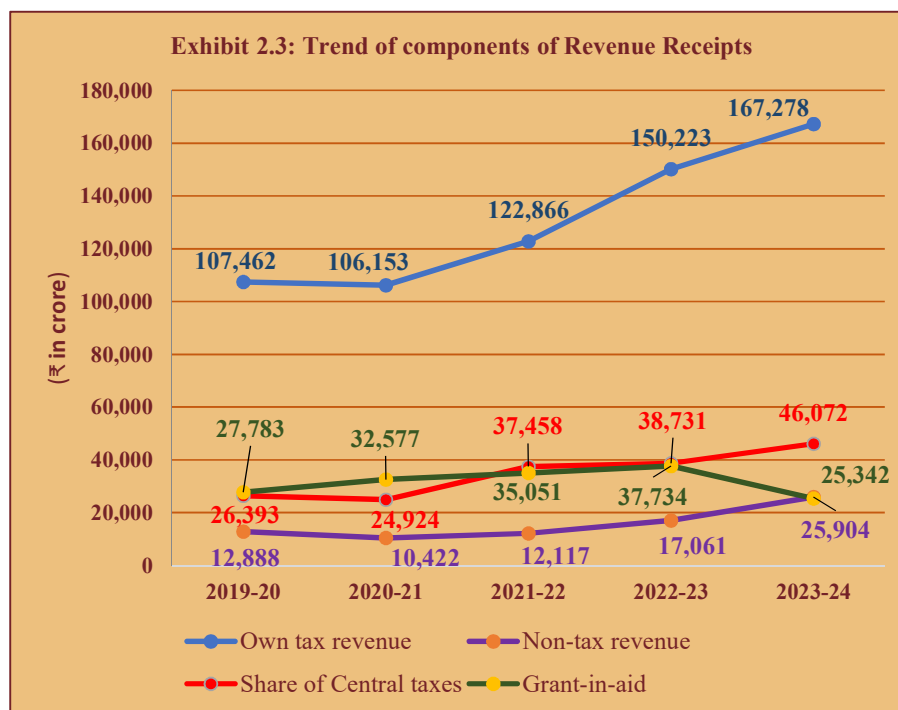
- The annual growth rate of revenue receipts decreased from 17.47 *per cent* (₹36,257 crore) in 2022-23 to 8.55 *per cent* (₹20,848 crore) in 2023-24.



(Source: Finance Accounts of the respective years)

The revenue receipts as a percentage of GSDP ranged between 9.72 and 10.18 during the five years.

The trend in components of revenue receipts is given below in **Exhibit 2.3**.



(Source: Finance Accounts of the respective years)

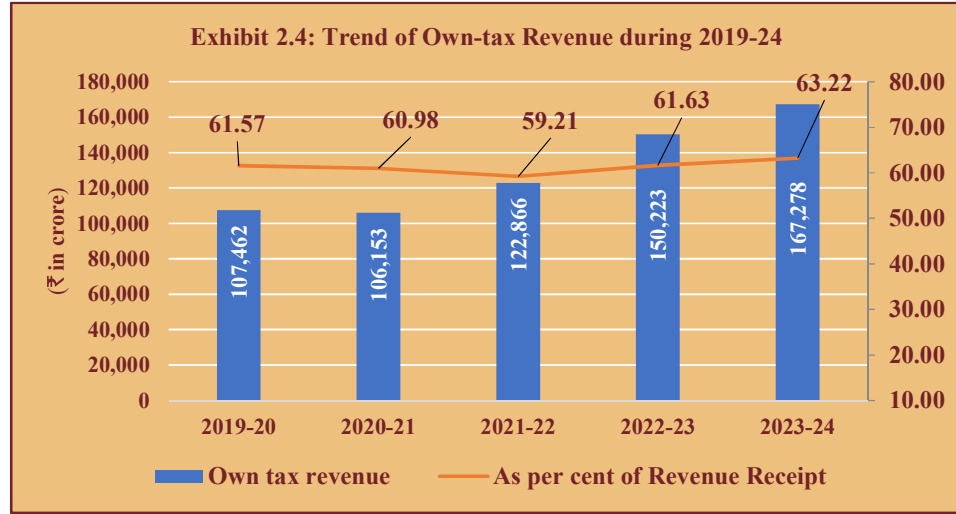
During the year, the components of revenue receipts i.e. own tax revenue, non-tax revenue and share of Central taxes showed an increase, in contrast to a decrease in GIA.

### 2.3.2.2 State's Own Resources

State's own resources comprise revenue from its own tax and non-tax sources, the details of which are discussed in the following paragraphs.

#### Own Tax Revenue

Own tax revenues of the State consist of State GST, State Excise, taxes on vehicles, Stamp duty and Registration fees, Land revenue, taxes on goods and passengers, etc. The growth of own tax revenue is given in **Exhibit 2.4**.



(Source: Finance Accounts of the respective years)

The own tax revenue has shown an upward trend from 2021-22 to 2023-24. The percentage of own tax revenue to total revenue receipts has remained around 60 per cent over the past five years.

#### Components of State's own tax revenue

The revenues from major taxes and duties are given in **Table 2.5**.

**Table 2.5: Components of State's own tax revenue**

(₹ in crore)

| Revenue Head                                        | 2019-20         | 2020-21           | 2021-22         | 2022-23         | 2023-24         | Sparkline |
|-----------------------------------------------------|-----------------|-------------------|-----------------|-----------------|-----------------|-----------|
| State Goods and Service Tax                         | 38,376          | 37,942            | 45,277          | 53,823          | 61,961          |           |
| Taxes on Sales, Trade, etc.                         | 44,515          | 43,489            | 48,668          | 59,143          | 60,200          |           |
| State Excise                                        | 7,206           | 7,822             | 8,237           | 10,423          | 10,774          |           |
| Taxes on Vehicles                                   | 5,675           | 4,561             | 5,627           | 7,513           | 9,375           |           |
| Stamps and Registration Fees                        | 10,856          | 11,675            | 14,331          | 17,560          | 19,013          |           |
| Land Revenue                                        | 258             | 211               | 205             | 248             | 256             |           |
| Taxes on Goods and Passengers                       | 11              | 2                 | 12              | 5               | 7               |           |
| Other Taxes                                         | 565             | 451               | 509             | 1,508           | 5,693           |           |
| <b>Total</b>                                        | <b>1,07,462</b> | <b>1,06,153</b>   | <b>1,22,866</b> | <b>1,50,223</b> | <b>1,67,279</b> |           |
| <b>(Growth rate over previous year in per cent)</b> | <b>(1.83)</b>   | <b>((-) 1.22)</b> | <b>(15.74)</b>  | <b>(22.27)</b>  | <b>(11.35)</b>  |           |

(Source: Finance Accounts of the respective years)

- The annual growth rate of own tax revenue during 2023-24 increased by 11.35 *per cent* as against a growth rate of 22.27 *per cent* during the previous year.
- The decline in growth rate of own tax revenue by 10.92 percentage points was attributable to decline in the growth rate of Taxes on Sales, Trade etc, which increased by only 1.79 *per cent* as against an increase of 21.52 *per cent* during the previous year.
- Against the revised budget estimate of ₹63,338 crore, SGST collection was ₹61,961 crore (2.18 *per cent* decrease).

### Non-tax revenue

Non-tax revenue consists of interest receipts, dividend and profits, mining and other departmental receipts etc. The details are given in **Table 2.6** below:

**Table 2.6: Components of State's non-tax revenue**

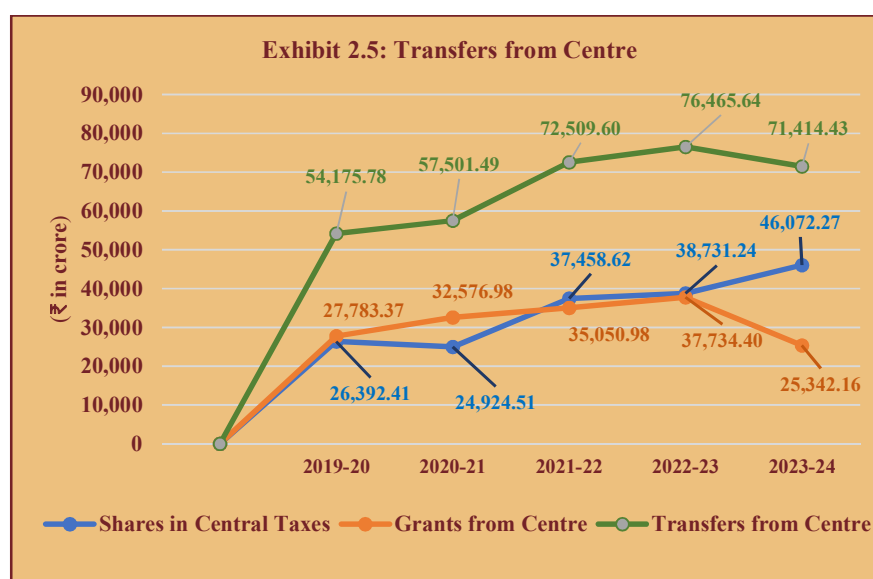
| Revenue Head                                           | 2019-20       | 2020-21       | 2021-22       | 2022-23       | 2023-24       | (₹ in crore) |
|--------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|--------------|
|                                                        |               |               |               |               |               | Sparkline    |
| Interest receipts                                      | 4,356         | 3,524         | 3,918         | 4,747         | 9,969         |              |
| Dividends and Profits                                  | 192           | 205           | 272           | 301           | 700           |              |
| Other non-tax receipts                                 | 8,340         | 6,693         | 7,927         | 12,013        | 15,235        |              |
| a) Major and Medium Irrigation                         | 48            | 60            | 66            | 71            | 126           |              |
| b) Roads and Bridges                                   | 83            | 181           | 118           | 231           | 398           |              |
| c) Urban Development                                   | 781           | 829           | 743           | 1,092         | 1,469         |              |
| d) Education                                           | 1,793         | 1,650         | 1,065         | 2,206         | 1,470         |              |
| e) Non-Ferrous Mining                                  | 1,150         | 765           | 1,005         | 1,200         | 1,550         |              |
| f) Others                                              | 4,485         | 3,208         | 4,930         | 7,213         | 10,221        |              |
| <b>Total</b>                                           | <b>12,888</b> | <b>10,422</b> | <b>12,117</b> | <b>17,061</b> | <b>25,904</b> |              |
| Percentage of non-tax revenue to State's own resources | 10.71         | 8.94          | 8.98          | 10.20         | 13.41         |              |

(Source: Finance Accounts of the respective years)

- The non-tax revenue of the State increased by ₹8,843 crore (51.83 *per cent*) in 2023-24 over the previous year. As a proportion of the State's own resources, non-tax revenue increased from 10.20 *per cent* in 2022-23 to 13.41 *per cent* in 2023-24.

### 2.3.2.3 Transfers from the Centre

The trend of transfers from Centre for a period of five years (2019-20 to 2023-24) is given in **Exhibit 2.5** below:



(Source: Finance Accounts of the respective years)

The transfers from Centre, which had shown an increasing trend upto 2022-23, declined during the current year by ₹5,051 crore (6.61 *per cent*). The decrease in transfers from Centre was mainly due to decrease in release of compensation to the State Government for revenue losses on rollout of GST ((-) 71.79 *per cent*).

The details of State's share of Union taxes and duties, components of central tax transfers and grants-in-aid from GoI are given in **Tables 2.7 to 2.9**.

**Table 2.7: State's share in Union taxes and duties - Actual devolution vis-à-vis FC projections**  
(₹ in crore)

| Year           | Finance Commission Projections                                                                                                                                                           | Projections in FCR* | Actual tax devolution | Difference        |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-----------------------|-------------------|
| 1              | 2                                                                                                                                                                                        | 3                   | 4                     | 5 (4-3)           |
| 2015-16        | 4.023 <i>per cent</i> of net proceeds of all shareable taxes excluding service tax and 4.104 <i>per cent</i> of net proceeds of shareable service tax (As per recommendations of XIV FC) | 23,389              | 20,354                | (-) 3,035         |
| 2016-17        |                                                                                                                                                                                          | 26,992              | 24,538                | (-) 2,454         |
| 2017-18        |                                                                                                                                                                                          | 31,189              | 27,100                | (-) 4,089         |
| 2018-19        |                                                                                                                                                                                          | 36,084              | 30,639                | (-) 5,445         |
| 2019-20        |                                                                                                                                                                                          | 41,796              | 26,393                | (-) 15,403        |
| <b>2015-20</b> |                                                                                                                                                                                          | <b>1,59,450</b>     | <b>1,29,024</b>       | <b>(-) 30,426</b> |
| 2020-21        | 4.189 <i>per cent</i> of net proceeds of all shareable taxes (As per recommendations of XV FC)                                                                                           | 35,823              | 24,925                | (-) 10,898        |
| 2021-22        | 4.079 <i>per cent</i> of net proceeds of all shareable taxes                                                                                                                             | 26,864              | 37,459                | 10,595            |
| 2022-23        |                                                                                                                                                                                          | 29,884              | 38,731                | 8,847             |
| <b>2023-24</b> | <b>4.079 <i>per cent</i> of net proceeds of all shareable taxes</b>                                                                                                                      | <b>33,627</b>       | <b>46,072</b>         | <b>12,445</b>     |

\* Finance Commission Recommendations

(Source: Details furnished by the Finance Department)

**Share of union taxes and duties****Table 2.8: Components of Central Tax Transfers**

(₹ in crore)

| Head                                                    | 2019-20          | 2020-21          | 2021-22          | 2022-23          | 2023-24          |
|---------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Central Goods and Services Tax (CGST)                   | 7,489.35         | 7,406.64         | 10,308.10        | 10,945.36        | 13,982.28        |
| Integrated Goods and Services Tax (IGST)                | --               | --               | --               | --               | --               |
| Corporation Tax                                         | 8,998.76         | 7,520.26         | 10,912.73        | 12,982.89        | 13,828.96        |
| Taxes on Income other than Corporation Tax              | 7,051.14         | 7,709.82         | 10,911.33        | 12,678.31        | 15,970.41        |
| Customs                                                 | 1,672.92         | 1,324.08         | 2,920.27         | 1,522.68         | 1,614.53         |
| Union Excise Duties                                     | 1,163.13         | 837.75           | 1,753.77         | 477.69           | 610.97           |
| Service Tax                                             | 0.00             | 108.04           | 609.98           | 60.56            | 8.59             |
| Other Taxes *                                           | 17.11            | 17.92            | 42.44            | 63.75            | 56.53            |
| <b>Total Central Tax transfers</b>                      | <b>26,392.41</b> | <b>24,924.51</b> | <b>37,458.62</b> | <b>38,731.24</b> | <b>46,072.27</b> |
| Percentage of increase over previous year               | (-) 13.86        | (-) 5.56         | 50.29            | 3.40             | 18.95            |
| Revenue Receipts                                        | 1,74,526         | 1,74,076         | 2,07,492         | 2,43,749         | 2,64,597         |
| Percentage of Central tax transfers to Revenue Receipts | 15.12            | 14.32            | 18.05            | 15.89            | 17.41            |

\* Includes Taxes on wealth, other taxes on Income and Expenditure and Other taxes and duties on commodities and services

(Source: Finance Accounts of the respective years)

The actual devolution of State's share of Union taxes and duties was greater than the projections made by the Fifteenth Finance Commission (XV FC) for the years 2021-22 to 2023-24.

**Grants-in-aid from Government of India****Table 2.9: Grants-in-aid from GoI**

(₹ in crore)

| Head                                                                | 2019-20           | 2020-21          | 2021-22          | 2022-23          | 2023-24          |
|---------------------------------------------------------------------|-------------------|------------------|------------------|------------------|------------------|
| Grants for Centrally Sponsored Schemes (CSS)                        | 12,463.85         | 12,483.68        | 17,250.57        | 15,269.61        | 13,971.63        |
| Finance Commission Grants                                           | 5,905.69          | 8,643.46         | 9,550.41         | 5,791.68#        | 6,250.76@        |
| Other transfers/Grants to States/Union Territories with Legislature | 9,485.73          | 11,449.84        | 8,250.00         | 16,673.11\$      | 5,119.76^        |
| <b>Total</b>                                                        | <b>27,783.37*</b> | <b>32,576.98</b> | <b>35,050.98</b> | <b>37,734.40</b> | <b>25,342.15</b> |
| Percentage of increase over the previous year                       | 18.89             | 17.25            | 7.59             | 7.66             | (-) 32.84        |
| Percentage of GIA to Revenue Receipts                               | 15.92             | 18.71            | 16.89            | 15.48            | 9.58             |

@ Includes revenue deficit grant of ₹838.94 crore in 2023-24 and the balance ₹5,411.82 crore pertained to Grants to Rural and Urban Local Bodies and SDRF and SD MF grants.

# Includes revenue deficit grant of ₹801 crore in 2022-23 and the balance ₹4,990.68 crore pertained to Grants to Rural and Urban Local Bodies and SDRF and SD MF grants.

^ Includes an amount of ₹4,574.20 crore being arrears in compensation for loss of revenue due to implementation of GST.

\$ Includes an amount of ₹16,215 crore being compensation for loss of revenue due to implementation of GST

\* Includes Refund of (-) ₹71.90 crore in 2019-20

(Source: Finance Accounts of the respective years)

- The grants-in-aid decreased significantly by ₹12,392.25 crore (32.84 per cent) in the current year over the previous year.
- Percentage of grants-in-aid to revenue receipts, which was 15.48 per cent in 2022-23, decreased considerably to 9.58 per cent in 2023-24

mainly due to discontinuation of GST compensation to the States from July 2023 and non-receipt of Central share of ₹225 crore for the State Disaster Mitigation Fund for the year 2023-24.

### **Single Nodal Agency**

The Government of India, Ministry of Finance, Department of Expenditure mandates that every State Government designate a Single Nodal Agency (SNA) to implement each Centrally Sponsored Scheme (CSS). The SNA will open a Single Nodal Account for each CSS at the State level in a Scheduled Commercial Bank authorised to conduct business by the State Government. Further, as per the new procedure, it is the responsibility of the Government to ensure that the entire unspent amount is returned by all Implementing Agencies (IAs) to the Single Nodal Account of the SNA.

GoI had notified a procedure for the release of funds under CSS and for monitoring utilization of these funds released through SNA. As per the procedure, the State Government is required to transfer the Central share received along with the State share to the corresponding SNA's account.

In accordance with the directions of Ministry of Finance, GoI, funds received by the State Government under CSS are restricted for use by the State Government and should be transferred to the SNA's account along with State Share within a period of 30 days of its receipt. Any delay beyond 30 days in the transfer will result in the Government being liable to pay interest at the rate of 7 per cent per annum, effective from 1 April 2023.

As per the SNA Report (2023-24) of PFMS Portal, the State Government received ₹13,133.76 crore being SNA's Central Share of CSS during the year. The Government transferred Central share of ₹13,487.29 crore and State share of ₹12,198.81 crore including state top-up share of ₹17.26 crore to the SNAs during the year. As of 31 March 2024, the unspent amount in the SNA Accounts was ₹10,083.87 crore.

SNA Report revealed that there were delays, ranged between one day and 106 days, in release of GoI share and State Government share to SNA in seven schemes shared by the Central and the State. In three Central schemes, the delays ranged between one day and 24 days in release of GoI share. The details of schemes along with delays in transfer of funds are in **Appendix 2.2**.

### **Fifteenth Finance Commission Grants**

Transfers from GoI to the State during 2023-24 on the recommendations of XV FC are given in **Table 2.10**

Table 2.10: Recommended amount, actual release and transfers of Grant-in-aid

(₹ in crore)

| Transfers                                                                 | Recommendation of the XV FC 2023-24 | Actual release by GoI | Short fall    |
|---------------------------------------------------------------------------|-------------------------------------|-----------------------|---------------|
|                                                                           |                                     | 2023-24               | 2023-24       |
| <b>(i) Grants to PRIs</b>                                                 |                                     |                       |               |
| (a) General Basic Untied Grants                                           | 1,116.40                            | 1,116.40              | Nil           |
| (b) Performance (Tied Grants)                                             | 1,674.60                            | 1,674.60              | Nil           |
| <b>Grants to PRIs</b>                                                     | <b>2,791.00</b>                     | <b>2,791.00</b>       | <b>Nil</b>    |
| <b>(ii) Grants to ULBs</b>                                                |                                     |                       |               |
| (a) Grants to Million Plus cities for Solid Waste Management / Sanitation | 331.00                              | 325.20*               | 5.80          |
| (b) Grants to Million Plus cities for improving Ambient Air Quality       | 129.00                              | 12**                  | 117.00        |
| (c) Basic grant (Untied) to Non-Million Plus cities                       | 391.20                              | 384.17                | 7.03          |
| (d) Tied Grant to Non-Million Plus cities                                 | 586.80                              | 576.26                | 10.54         |
| <b>Grants to ULBs</b>                                                     | <b>1,438.00</b>                     | <b>1,297.63</b>       | <b>140.37</b> |
| Grants for Health Sector                                                  | 846.18                              | 838.94                | 7.24          |
| <b>Total for Local Bodies</b>                                             | <b>5,075.00</b>                     | <b>4,927.57</b>       | <b>147.61</b> |
| State Disaster Response Fund                                              | 900.00                              | 900.00                | Nil           |
| State Disaster Mitigation Fund                                            | 225.00                              | --***                 | 225.00        |
| <b>Grand Total</b>                                                        | <b>6,200.18</b>                     | <b>5,827.57</b>       | <b>372.61</b> |

\* This does not include an arrear amount of ₹313 crore for the year 2022-23 received during 2023-24.

\*\* This does not include an incentive grant amount of ₹3.09 crore released to Madurai Municipal Corporation for the year 2022-23 received during 2023-24.

\*\*\* This does not include ₹107.10 crore pertaining to 2022-23 received during 2023-24

(Source: Details as furnished by the State Finance Department)

There was a shortfall of ₹372.61 crore in release of XV FC grants to the State which included ₹225 crore allocated for State Disaster Mitigation Fund (as detailed in **Para 2.5.2.3**) and the remaining ₹147.61 crore for Local bodies.

### 2.3.3 Capital receipts

Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GoI.



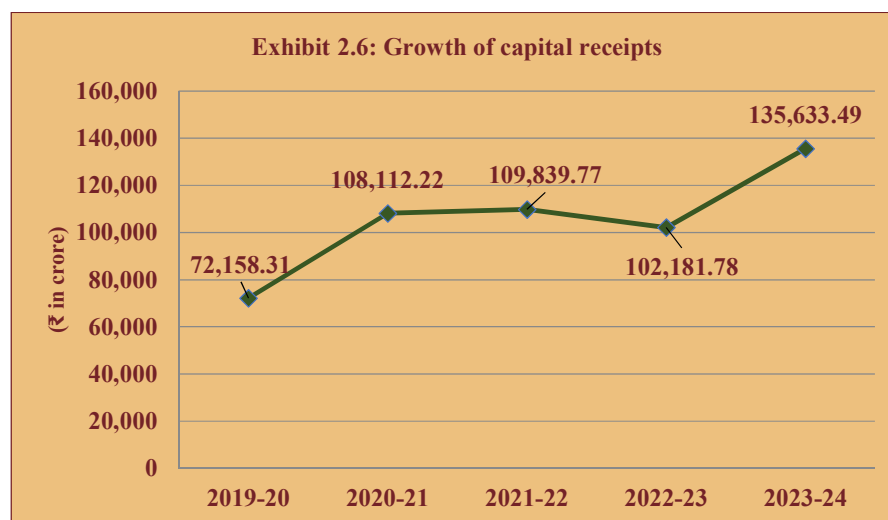
Table 2.11: Trends in growth and composition of capital receipts

| Sources of State's Receipts                            | 2019-20          | 2020-21            | 2021-22                | 2022-23            | 2023-24            |
|--------------------------------------------------------|------------------|--------------------|------------------------|--------------------|--------------------|
| <b>Capital Receipts (₹ in crore)</b>                   | <b>72,158.31</b> | <b>1,08,112.22</b> | <b>1,09,839.77</b>     | <b>1,02,181.78</b> | <b>1,35,633.49</b> |
| Miscellaneous Capital Receipts (₹ in crore)            | --               | --                 | 0.01                   | 41.97              | 11.88              |
| Recovery of Loans and Advances (₹ in crore)            | 5,384.01         | 5,245.25           | 5,354.77               | 1,078.10           | 4024.47            |
| <b>Public Debt Receipts (₹ in crore)</b>               | <b>66,774.30</b> | <b>1,02,866.97</b> | <b>1,04,484.99</b>     | <b>1,01,061.71</b> | <b>1,31,597.14</b> |
| Internal Debt (₹ in crore)                             | 64,784.61        | 91,997.03          | 90,842.61              | 90,806.43          | 1,16,602.22        |
| Rate of growth of internal debt (per cent)             | 42.08            | 42.00              | (-) 1.25               | (-) 0.04           | 28.41              |
| Loans and Advances from GoI (₹ in crore)               | 1,989.69         | 10,869.94*         | 13,642.38 <sup>#</sup> | 10,255.28          | 14,994.92          |
| Rate of growth of Loans and Advances (per cent)        | (-) 14.96        | 446.31             | 25.51                  | (-) 24.83          | 46.22              |
| Rate of growth of debt Capital Receipts (per cent)     | 39.30            | 54.05              | 1.57                   | (-) 3.28           | 30.21              |
| Rate of growth of non-debt Capital Receipts (per cent) | (-) 22.12        | (-) 2.58           | 2.09                   | (-) 79.08          | 260.37             |
| Rate of growth of GSDP (per cent)                      | 6.93             | 2.58               | 15.84                  | 14.16              | 13.71              |
| Rate of growth of Capital Receipts (per cent)          | 31.56            | 49.83              | 1.60                   | (-) 6.97           | 32.74              |

\* includes ₹6,241 crore as back to back loan

<sup>#</sup>includes ₹8,095 crore as back to back loan, in lieu of GST compensation which are not to be repaid by the State

(Source: Finance Accounts of the respective years)



(Source: Finance Accounts of the respective years)

- Public Debt receipts increased from ₹1,01,062 crore during 2022-23 to ₹1,31,597 crore in 2023-24.
- The increase in the growth rate of non-debt capital receipts is mainly due to the repayment of loans previously taken by statutory corporations and the government. The rise in the growth rate of loans and advances is attributed to loans obtained for the Chennai Metro Rail Project Phase II.

Additionally, the increase in the growth rate of debt capital receipts is due to a rise in market loans during the year.

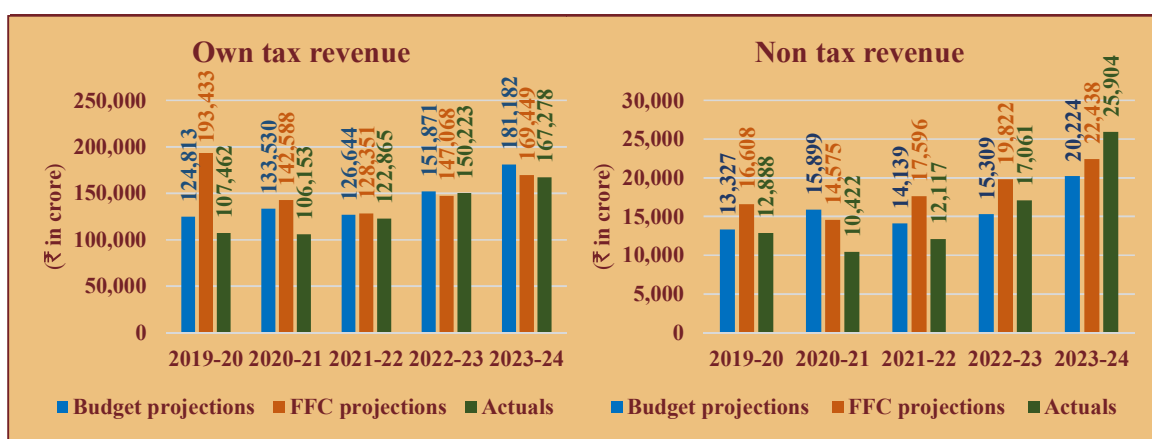
### 2.3.4 State's performance in mobilization of resources

State's performance in mobilization of resources is assessed in terms of its own resources comprising own-tax and non-tax revenue.

#### Tax and non-tax receipts vis-à-vis projections

The State's own tax and non-tax revenue receipts for the period from 2019-20 to 2023-24 compared to projections made by the Central Finance Commission and Budget are given in **Exhibit 2.7**.

**Exhibit 2.7: Tax and non-tax receipts vis-à-vis projections**



(Source: FC recommendations and Budget Speeches of respective years)

During the year, State's own tax revenue receipts fell short, while non-tax revenue exceeded both the budget projections and target fixed under XV FC.

## 2.4 Application of resources

The State Government is responsible for incurring expenditure within the framework of fiscal responsibility legislations, while at the same time ensuring that the ongoing fiscal correction and consolidation process of the State is not at the cost of expenditure directed towards development of capital infrastructure and social sector. This section gives the analysis of allocation of expenditure in the State.

### 2.4.1 Growth and composition of expenditure

The details of total expenditure, its composition, relative share of various sectors, trends, etc. are given below in **Tables 2.12, 2.13** and **Exhibits 2.8 and 2.9**.

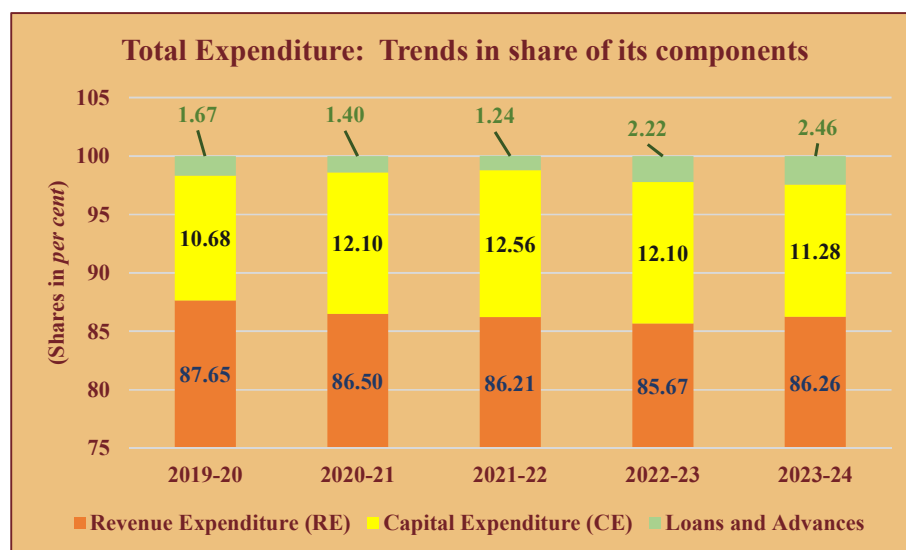
Table 2.12: Total expenditure and its composition

(₹ in crore)

| Parameters                      | 2019-20            | 2020-21            | 2021-22            | 2022-23            | 2023-24            |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Total Expenditure (TE)</b>   | <b>2,40,088.56</b> | <b>2,73,304.66</b> | <b>2,94,681.72</b> | <b>3,26,755.21</b> | <b>3,59,063.08</b> |
| <b>Revenue Expenditure (RE)</b> | 2,10,434.73        | 2,36,402.18        | 2,54,030.42        | 2,79,964.48        | 3,09,717.77        |
| <b>Capital Expenditure</b>      | 25,631.58          | 33,067.65          | 37,010.78          | 39,529.91          | 40,500.20          |
| <b>Loans &amp; Advances</b>     | 4,022.25           | 3,834.83           | 3,640.52           | 7,260.82           | 8,845.11           |
| <b>TE/GSDP</b>                  | 13.77              | 15.28              | 14.22              | 13.65              | 13.19              |
| <b>RE/GSDP</b>                  | 12.07              | 13.22              | 12.26              | 11.70              | 11.38              |
| <b>Capital expenditure/GSDP</b> | 1.47               | 1.85               | 1.79               | 1.65               | 1.49               |
| <b>Loans and Advances/GSDP</b>  | 0.23               | 0.21               | 0.18               | 0.30               | 0.33               |

(Source: Finance Accounts of the respective years)

Exhibit 2.8: Total Expenditure: Trends in share of its components



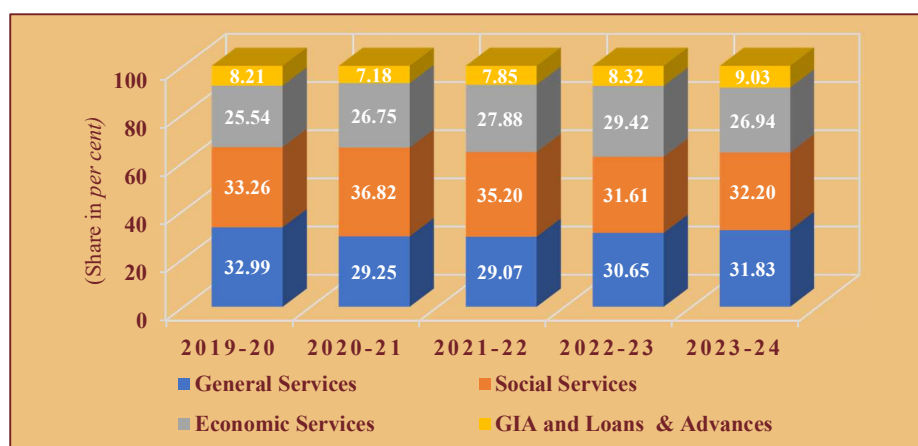
(Source: Finance Accounts of the respective years)

Table 2.13: Relative share of various sectors of expenditure

(in per cent)

| Parameters                                                    | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|---------------------------------------------------------------|---------|---------|---------|---------|---------|
| <b>General Services *</b>                                     | 32.99   | 29.25   | 29.07   | 30.65   | 31.83   |
| <b>Social Services *</b>                                      | 33.26   | 36.82   | 35.20   | 31.61   | 32.20   |
| <b>Economic Services *</b>                                    | 25.54   | 26.75   | 27.88   | 29.42   | 26.94   |
| <b>Others (Grants to Local Bodies and Loans and Advances)</b> | 8.21    | 7.18    | 7.85    | 8.32    | 9.03    |

(\* Sum of revenue and capital expenditure under these services)

**Exhibit 2.9: Total expenditure - Expenditure by activities**

(Source: Finance Accounts of the respective years)

- Of the total expenditure of ₹3,59,063 crore during 2023-24, Revenue Expenditure (₹3,09,718 crore), Capital Expenditure (₹40,500 crore) and Loans and Advances (₹8,845 crore) accounted for 86.26 per cent, 11.28 per cent and 2.46 per cent respectively.

## 2.4.2 Revenue Expenditure

Revenue expenditure is incurred to maintain the current level of services and payments for the past obligation. As such, it does not result in any addition to the State's infrastructure and service network.

Revenue Expenditure constituted an average of 86.46 per cent (ranging from 85.68 per cent to 87.65 per cent) of the total expenditure during the period 2019-20 to 2023-24. The rate of growth of revenue expenditure has shown significant fluctuations during the five-year period from 2019 to 2024, ranging from 6.71 per cent to 12.34 per cent (in 2023-24, it was 10.63 per cent). The rate of growth of Revenue Expenditure and its ratio to Total Expenditure are indicated in **Table 2.14** and the sectoral distribution of Revenue Expenditure pertaining to 2023-24 is given in **Exhibit 2.10**.

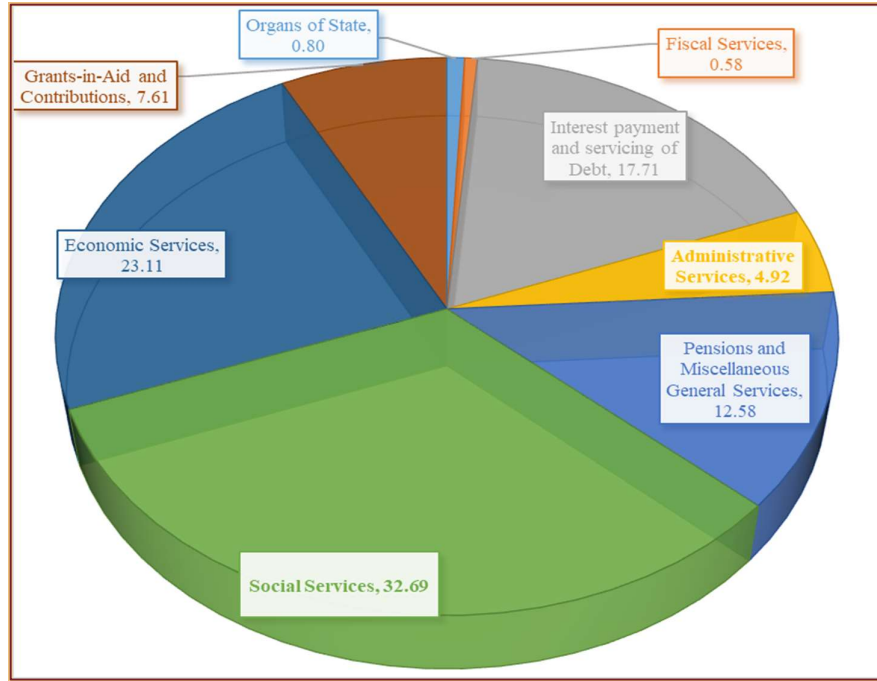
**Table 2.14: Revenue Expenditure – Basic Parameters**

| Parameters                                      | 2019-20     | 2020-21     | 2021-22     | 2022-23     | 2023-24     |
|-------------------------------------------------|-------------|-------------|-------------|-------------|-------------|
| <b>Total Expenditure (TE)</b><br>(₹ in crore)   | 2,40,088.56 | 2,73,304.66 | 2,94,681.72 | 3,26,755.22 | 3,59,063.08 |
| <b>Revenue Expenditure (RE)</b><br>(₹ in crore) | 2,10,434.73 | 2,36,402.18 | 2,54,030.42 | 2,79,964.48 | 3,09,717.77 |
| <b>Rate of Growth of RE</b><br>(per cent)       | 6.71        | 12.34       | 7.46        | 10.21       | 10.63       |
| <b>Revenue Expenditure as percentage of TE</b>  | 87.65       | 86.50       | 86.20       | 85.68       | 86.26       |
| <b>RE/GSDP (per cent)</b>                       | 12.07       | 13.22       | 12.26       | 11.84       | 11.38       |
| <b>RE as percentage of RR</b>                   | 120.58      | 135.80      | 122.43      | 114.86      | 117.05      |

(Source: Finance Accounts of the respective years)

Exhibit 2.10: Sector-wise distribution of revenue expenditure

(in per cent)



(Source: Finance Accounts 2023-24)

- During 2023-24, the growth rate of Revenue Expenditure increased by 10.63 per cent (₹32,307.86 crore) as against 10.21 per cent in the previous year. This was mainly due to increase of ₹9,069.58 crore, ₹6,654.88 crore and ₹6,453.63 crore in Social Security and Welfare (MH 2235), Interest payments (MH 2049) and Power (MH 2801) respectively. The Revenue Expenditure as a percentage of GSDP decreased from 11.84 per cent in 2022-23 to 11.38 per cent during the current year.
- The actual Revenue Expenditure was more than the assessment made in MTFP by ₹3,05,372 crore (1.42 per cent). The component-wise breakup is given in the subsequent paragraphs.

#### 2.4.2.1 Major changes in Revenue Expenditure

**Table 2.15** details significant variations in revenue expenditure for the State under various Heads of Accounts during the current year and the previous year.

Table 2.15: Variation in Revenue Expenditure during 2023-24 compared to 2022-23

(₹ in crore)

| Major Head | Description                 | 2023-24   | 2022-23   | Increase (+) / Decrease (-) |
|------------|-----------------------------|-----------|-----------|-----------------------------|
| 2235       | Social Security and Welfare | 20,896.75 | 11,827.17 | 9,069.58                    |
| 2049       | Interest Payments           | 53,565.69 | 46,910.81 | 6,654.88                    |
| 2801       | Power                       | 24,036.88 | 17,583.25 | 6,453.63                    |

(₹ in crore)

| Major Head | Description                                                                        | 2023-24   | 2022-23   | Increase (+) / Decrease (-) |
|------------|------------------------------------------------------------------------------------|-----------|-----------|-----------------------------|
| 2071       | Pensions and other Retirement Benefits                                             | 37,696.81 | 32,177.50 | 5,519.31                    |
| 3604       | Compensation and Assignments to Local Bodies and Panchayati Raj Institutions       | 23,563.71 | 19,925.60 | 3,638.11                    |
| 2202       | General Education                                                                  | 43,728.12 | 42,615.28 | 1,112.84                    |
| 2851       | Village and Small Industries                                                       | 2,418.18  | 1,702.45  | 715.73                      |
| 2055       | Police                                                                             | 10,299.93 | 9,609.47  | 690.46                      |
| 2048       | Appropriation for reduction or avoidance of debt                                   | 1,283.16  | 632.95    | 650.21                      |
| 2225       | Welfare of Scheduled Castes Scheduled Tribes Other Backward Classes and Minorities | 4,262.15  | 3,626.29  | 635.86                      |
| 2210       | Medical and Public Health                                                          | 13,574.82 | 13,018.51 | 556.31                      |
| 2217       | Urban Development                                                                  | 1,346.45  | 2,143.92  | (-) 797.47                  |
| 2852       | Industries                                                                         | 856.37    | 1774.13   | (-) 917.76                  |
| 2505       | Rural Employment                                                                   | 4,044.22  | 5,936.87  | (-) 1,892.65                |
| 2401       | Crop Husbandry                                                                     | 10,949.28 | 13,286.61 | (-) 2,337.33                |
| 3456       | Civil Supplies                                                                     | 11,208.29 | 13,767.56 | (-) 2,559.27                |

(Source: Finance Accounts of the respective years)

- The increase in revenue expenditure under Social Security and Welfare was mainly due to payment of ‘Mahalir Urimai Thogai’ of ₹7936.54 crore
- Interest payments increased by 14 *per cent* due to increased interest payment towards market loan of ₹5,007.76 crore.
- The revenue expenditure on Power sector increased by 36.77 *per cent* was mainly due to increased assistance to Electricity Board by ₹6,464 crore.
- There was a decrease of ₹2,559 crore (18.59 *per cent*) in revenue expenditure for Civil Supplies due to non-inclusion of Pongal prize which was previously included.
- The expenditure was less in the scheme of Premium subsidy under Pradhan Mantri Fasal Bhima Yojana for agricultural crops contributed to decrease in revenue expenditure of ₹2,337 crore (17.59 *per cent*) in Crop Husbandry.
- There was also a decrease of ₹1,893 crore (31.88 *per cent*) in expenditure on the National Programme on Jawahar Grama Samridhi Yojana Scheme under Rural Employment.

#### 2.4.2.2 Committed Expenditure

The committed expenditure of the Government on revenue account consists of interest payments, expenditure on salaries and wages and pensions. It has first charge on Government resources.

Apart from above, there are certain items of inflexible expenditure, which cannot be ordinarily altered or varied or are statutorily required on an annual basis, unlike variable transactions such as capital expenditure. For example, the following items may be considered as inflexible expenditure:

- (i) Devolution to local bodies - statutory devolutions to local bodies for pay and allowances (devolution / transfer for capital expenditure);
- (ii) Statutory requirements of contribution to Reserve Funds - Contribution to Consolidated Sinking Fund (CSF), Guarantee Redemption Fund (GRF), State Disaster Mitigation / Response Fund (SDMF/SDRF), etc.;
- (iii) Recoupment of Contingency Fund - Amount recouped within the year;
- (iv) Transfer of cess to reserve fund / other body, which are statutorily required;
- (v) Share contribution of CSS against the Central Fund received - Amount of State share to be transferred to SNAs / spent by the State;
- (vi) Payment of interest on the balances of the interest-bearing funds as if they could have been invested and payment of interest on public debt as charged expenditure - Interest Payment

Upward trend on committed expenditure leaves the Government with lesser flexibility for development sector. Trend analysis of committed and inflexible expenditure, along with its components, is depicted in **Table 2.16** and share of committed expenditure in revenue expenditure is shown in **Exhibit 2.11**.

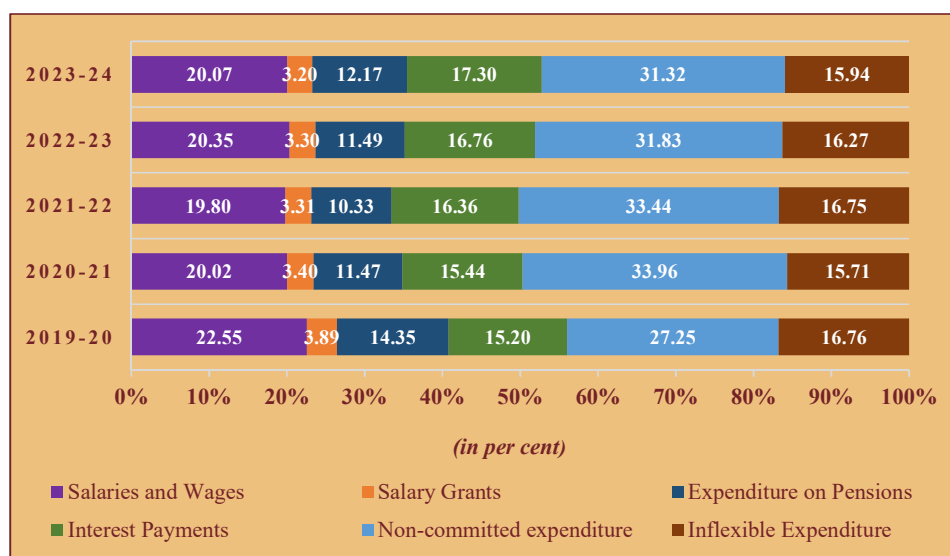
**Table 2.16: Components of Committed and Inflexible Expenditure**

| (₹ in crore)                                                   |                 |                 |                 |                 |                 |
|----------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Components of Committed Expenditure                            | 2019-20         | 2020-21         | 2021-22         | 2022-23         | 2023-24         |
| Salaries & Wages                                               | 47,447          | 47,333          | 50,293          | 56,970          | 62,170          |
| Salary grants                                                  | 8,190           | 8,027           | 8,416           | 9,248           | 9,922           |
| Expenditure on Pensions                                        | 30,202          | 27,115          | 26,250          | 32,177          | 37,697          |
| Interest Payments                                              | 31,980          | 36,497          | 41,564          | 46,911          | 53,566          |
| <b>Total – committed expenditure</b>                           | <b>1,17,819</b> | <b>1,18,972</b> | <b>1,26,523</b> | <b>1,45,306</b> | <b>1,63,355</b> |
| <b>Components of inflexible expenditure</b>                    |                 |                 |                 |                 |                 |
| Expenditure from SDRF                                          | 707             | 1360            | 1088            | 329             | 2,013           |
| Expenditure from SDMF                                          | 0               | 0               | 0               | 143             | 415             |
| Revenue Expenditure from Central Assistances (included CSS/CS) | 22,373          | 24,859          | 28,330          | 27,672          | 29,059          |
| Devolution to local bodies (MH – 3604)                         | 12,182          | 10,920          | 13,134          | 17,397          | 17,859          |
| <b>Total – Inflexible expenditure</b>                          | <b>35,262</b>   | <b>37,139</b>   | <b>42,552</b>   | <b>45,541</b>   | <b>49,346</b>   |
| <b>As a percentage of Revenue Receipts (RR)</b>                |                 |                 |                 |                 |                 |
| Salaries & Wages                                               | 27.19           | 27.19           | 24.24           | 23.37           | 23.50           |
| Salary grants                                                  | 4.69            | 4.61            | 4.06            | 3.79            | 3.75            |
| Expenditure on Pensions                                        | 17.31           | 15.58           | 12.65           | 13.20           | 14.25           |
| Interest Payments                                              | 18.32           | 20.97           | 20.03           | 19.25           | 20.24           |
| <b>Total-committed expenditure</b>                             | <b>67.51</b>    | <b>68.34</b>    | <b>60.98</b>    | <b>59.60</b>    | <b>61.74</b>    |
| <b>Inflexible Expenditure</b>                                  | <b>20.20</b>    | <b>21.33</b>    | <b>20.51</b>    | <b>18.68</b>    | <b>18.65</b>    |
| <b>Total</b>                                                   | <b>87.71</b>    | <b>87.67</b>    | <b>81.49</b>    | <b>78.29</b>    | <b>80.39</b>    |

| (₹ in crore)                                             |         |         |         |         |         |
|----------------------------------------------------------|---------|---------|---------|---------|---------|
| Components of Committed Expenditure                      | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| <b>As a percentage of Revenue Expenditure (RE)</b>       |         |         |         |         |         |
| Salaries & Wages                                         | 22.55   | 20.02   | 19.80   | 20.35   | 20.07   |
| Salary grants                                            | 3.89    | 3.40    | 3.31    | 3.30    | 3.20    |
| Expenditure on Pensions                                  | 14.35   | 11.47   | 10.33   | 11.49   | 12.17   |
| Interest Payments                                        | 15.20   | 15.44   | 16.36   | 16.76   | 17.30   |
| Total – committed expenditure                            | 55.99   | 50.33   | 49.80   | 51.90   | 52.74   |
| Inflexible Expenditure                                   | 16.76   | 15.71   | 16.75   | 16.27   | 15.94   |
| Total                                                    | 72.75   | 66.04   | 66.55   | 68.17   | 68.68   |
| Non-Committed RE (RE-Committed – inflexible expenditure) | 57,354  | 80,291  | 84,955  | 89,117  | 97,017  |
| Percentage of RE                                         | 27.25   | 33.96   | 33.44   | 31.83   | 31.32   |
| Percentage of TE                                         | 23.89   | 29.38   | 28.83   | 27.27   | 27.02   |
| Subsidies                                                | 20,144  | 25,110  | 21,689  | 29,559  | 37,749  |
| Subsidies as a percentage of Non-Committed Expenditure   | 35.12   | 31.27   | 25.53   | 33.17   | 38.91   |

(Source: Finance Accounts of the respective years)

**Exhibit 2.11: Share of Committed expenditure in total Revenue Expenditure**



(Source: Finance Accounts of the respective years)

- The committed expenditure (₹1,63,355 crore) increased by ₹18,049 crore mainly due to increase in expenditure on salaries and wages by 9.13 per cent (₹5,200 crore), pensions by 17.16 per cent (₹5,520 crore) and 'interest payments' by 14.19 per cent (₹6,655 crore).
- The expenditure on interest payments was 20.24 per cent of the total revenue receipts (₹2,64,597 crore) of the State during 2023-24, as against 19.25 per cent in 2022-23. As a percentage of revenue expenditure, interest payments increased from 16.36 per cent in 2022-23 to 17.30 per cent during the current year.
- The inflexible expenditure is statutory devolution to local bodies booked under the Major Head '3604', expenditure on SDRF, SD MF and revenue expenditure on CSS. As a percentage of revenue expenditure,



the inflexible expenditure ranged between 15.71 *per cent* and 16.76 *per cent* during 2019-20 to 2023-24. Further, the inflexible expenditure increased by 8.36 *per cent* during 2023-24 (₹49,346 crore) over the previous year (₹45,541 crore).

#### ***2.4.2.3 Defined Contributory Pension Scheme under National Pension System***

GoTN launched Defined Contributory Pension Scheme (DCPS) for its employees from 1 April 2003. The scheme is applicable to all new entrants joining State Government Service on or after 2003. Under this system, employees contribute 10 *per cent* of their basic pay plus dearness allowance, which is matched by the State Government. Both the employer's and employee's contribution are initially transferred to the Public Account (Major Head '8342-117- Defined Contributory Pension Scheme').

DCPS accounts of individual Government employees<sup>1</sup> are maintained by Government Data Centre (GDC). Every year GDC calculates the interest due at the notified rates and credits the interest to the DCPS Account of individual Government employee.

The expenditure on Pension and other Retirement benefits during the year in respect of State Government employees recruited on or before 31 March 2003 was ₹33,890.19 crore which is 10.94 *per cent* of total Revenue Expenditure of ₹3,09,717.77 crore.

On creation of National Pension System (NPS) architecture, Pension Fund Regulatory and Development Authority (PFRDA) requested (2008 and 2009) GoTN to join the NPS. However, GoTN declined (2010) to join the NPS architecture, initially citing the non-enactment of the PFRDA Act by parliament as justification for continuing with the existing system of retaining pension fund money in Public Account of the State.

The State Government has continued to operate DCPS without joining NPS and has not designated a fund manager even after 20 years. Out of total accumulation of ₹75,012.52 crore in the Fund as on 31 March 2024, an amount of ₹68,264.62 crore (₹36,509.99 crore during 2021-22, ₹20,128.65 crore during 2022-23, and ₹11,625.97 crore during 2023-24) was invested under "New Group Superannuation Scheme with Cash Accumulation Plan" with Life Insurance Corporation of India (LIC).

The interest amount of ₹3,625.98 crore received from LIC for the year 2020-21 (₹1,630.48 crore) and 2021-22 (₹1,995.50 crore) has been brought into the accounts of the State Government and reinvested in the same fund. However, the interest on investments in LIC amounting to ₹8,723.51 crore<sup>2</sup> (₹3,754.51 crore during 2022-23 and ₹4,969 crore during 2023-24), has been reinvested in LIC without being brought into the accounts by the State Government. This has resulted in understatement of Revenue Receipts by

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<sup>1</sup> Including employees of Local Bodies and aided educational institutions.

<sup>2</sup> Interest amount of 2022-23 was not furnished by the Department.

₹8,723.51 crore. Previously, the State invested DCPS accumulations in both LIC and Treasury Bills, which yielded lower interest than the General Provident Fund rate. This issue was highlighted in previous SFAR reports. Currently, the State is investing DCPS accumulations solely in LIC, with interest rates aligned with the General Provident Fund rate, currently set at 7.1 *per cent*

During the year 2023-24, the employee's and the Government's contributions towards DCPS were ₹3,906.38 crore and ₹3,806.62 crore respectively. The Government's contribution to the NPS was less by ₹99.76 crore, which resulted in understatement of Revenue Expenditure to that extent.

An amount of ₹4,661.32 crore (including Management Charges of LIC of ₹70.10 crore) was credited to DCPS Fund as interest by allocating provision under MH 2049 – Interest payments during the year. The interest on DCPS has increased from ₹1,714.87 crore in 2017-18 to ₹4,661.32 crore in 2023-24.

#### 2.4.2.4 Subsidies

Subsidies are disbursed explicitly, booked under the object head 'subsidies'. It is also disbursed implicitly<sup>3</sup> by providing subsidised public service to the people. The subsidies extended during the period 2019-20 to 2023-24, as a *per cent* of Revenue Receipts and Revenue Expenditure are detailed in the **Table 2.17** below:

**Table 2.17: Expenditure on subsidies during 2019-24**

|                                                         | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|---------------------------------------------------------|---------|---------|---------|---------|---------|
| Subsidies (₹ in crore)                                  | 20,144  | 25,110  | 21,689  | 29,559  | 37,749  |
| Subsidies as a <i>percentage</i> of Revenue Receipts    | 11.54   | 14.42   | 10.45   | 12.13   | 14.27   |
| Subsidies as a <i>percentage</i> of Revenue Expenditure | 9.57    | 10.62   | 8.54    | 10.56   | 12.19   |

(Source: Finance Accounts of the respective years)

A list of schemes for which the State Government provided explicit subsidy during 2019-20 to 2023-24 is given in **Table 2.18**.

**Table 2.18: List of schemes for which explicit subsidy was given by the State Government**  
(₹ in crore)

| Name of the scheme                                                                                   | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|------------------------------------------------------------------------------------------------------|---------|---------|---------|---------|---------|
| Magalir Urimai Thogai                                                                                | --      | --      | --      | --      | 7,937   |
| Public Distribution System Support                                                                   | 8,363   | 9,604   | 9,324   | 13,277  | 10,501  |
| Compensation to Tamil Nadu Electricity Board (TNEB) due to reduction in tariff to domestic consumers | 3,367   | 3,518   | 3,448   | 5,247   | 6,905   |
| Investment promotion subsidy for industries                                                          | 2,560   | 1,290   | 1,559   | 1,404   | 505     |

<sup>3</sup> Subsidies which were not booked under the object head "11-Subsidies" under the relevant Major head of account are "Implicit Subsidies".

| (₹ in crore)                                                           |               |               |              |               |               |
|------------------------------------------------------------------------|---------------|---------------|--------------|---------------|---------------|
| Name of the scheme                                                     | 2019-20       | 2020-21       | 2021-22      | 2022-23       | 2023-24       |
| Reimbursement of social cost on student concessions in bus fares       | 1,275         | 3,430         | 1,289        | 1,367         | 1,500         |
| Reimbursement of loss due to issue of free bus passes to women         | --            | --            | 1,217        | 2,729         | 3,000         |
| Free distribution of handloom clothes to the people below poverty line | 484           | 479           | 488          | 770           | 500           |
| Payment to TNEB on behalf of Power loom weavers                        | 336           | 384           | 371          | 375           | 496           |
| Subsidy to farmers for Agricultural inputs                             | 183           | 1             | --           | --            | --            |
| Other subsidies schemes                                                | 3,576         | 6,404         | 3,993        | 4,390         | 6,405         |
| <b>Total</b>                                                           | <b>20,144</b> | <b>25,110</b> | <b>1,689</b> | <b>29,559</b> | <b>37,749</b> |

(Source: Finance Accounts of the respective years)

Explicit subsidies increased by 27.71 *per cent* over the previous year i.e. from ₹29,559 crore in 2022-23 to ₹37,749 crore in 2023-24. The increase was mainly due to the introduction of “Magalir Urimai Thogai Scheme”.

### Implicit Subsidies

Implicit subsidies arise when the Government provides social and economic goods/services at a price lesser than its cost. It can be direct or in kind or as concessions. Some of the major implicit subsidies given in kind during 2023-24 are given in **Table 2.19**.

**Table 2.19: Implicit subsidies given in kind during 2023-24**

| (₹ in crore)                                          |               |
|-------------------------------------------------------|---------------|
| Name of the scheme                                    | 2023-24       |
| Free Supply of Bicycles                               | 511.62        |
| Kind grant under National Health Mission              | 247.75        |
| Production and Distribution of quality seeds          | 26.74         |
| Free supply of food and cloth                         | 7.18          |
| Smart phones to hearing and visually impaired persons | 6.40          |
| Scheme for Supply of Sewing Machines                  | 2.08          |
| <b>Grand Total</b>                                    | <b>801.77</b> |

(Source: Finance Accounts 2023-24)

Some of the implicit subsidies in the form of cycle, quality seeds, sewing machines etc., amounts to ₹801.77 crore, which were wrongly classified as Grants-in-aid instead of subsidies. This has also been pointed out in the previous SFARs.

#### 2.4.2.5 Recoveries under ‘Minor Head – 911’

As per Paragraph 3.10 under General Directions of ‘List of Major and Minor Heads of Account of Union and States’ (LMMH) issued by the Controller

General of Accounts (CGA), recoveries of overpayments pertaining to previous year(s) shall be recorded under distinct Minor Head 'Deduct- Recoveries of Overpayments' (code '911') under the relevant Major/Sub-major Head 'without affecting the gross expenditure under the functional Major/Sub-Major Head in the Appropriation Accounts'.

During the year, an unspent amount of ₹3,943.79 crore pertaining to 730 heads of account/Schemes, relating to previous years was remitted into the Government account under the Minor Head 911 "Deduct - Recoveries of overpayment". This includes 17 Centrally Sponsored Schemes (₹12.42 crore) and 109 Central Schemes Shared between Centre and States (₹1,135.36 crore). In 119 schemes (₹3,878.41 crore), remittances which were more than one crore constituted 98.34 *per cent* of the total remittances (**Appendix 2.3**). Three schemes where major remittances made were:

1. State's Share towards Premium Subsidy under Pradhan Mantri Fasal Bima Yojana (PMFBY) for Agriculture (₹1,227.37 crore);
2. Intra State Movement of Food Grains and Fair Price Shop Dealers margin under NFSA 2013 - State Share (₹452.69 crore);
3. Interest Subsidy to Co-operative institutions towards reduced interest for crop loans to the farmers (₹225.68 crore).

In the scheme "Interest Subsidy to Co-operative Institutions towards reduced interest for crop loans to the farmers (2425.00.108.KD)", the total expenditure was ₹2,244.09 crore for the period 2014-15 to 2023-24. The remittances made into the Government account under the 'Minor Head 911' was ₹1,216.68 crore. This indicates that the actual expenditure was inflated in the accounts during the year of drawal. This also inflated the revenue expenditure and revenue deficit to that extent during that period, apart from giving a wrong depiction of expenditure against these schemes.

#### **2.4.2.6 State Finance Commission-Non-sharing of GST compensation with Local Bodies**

Article 243-I and 243-Y of the Constitution of India makes it mandatory to the State Government to constitute a State Finance Commission (SFC) within one year of the commencement of the 73<sup>rd</sup> & 74<sup>th</sup> constitutional amendment act and thereafter on expiry of every five years. The mandate of SFC is to review the financial position of local bodies and submit its report and recommendations to Hon'ble Governor of Tamil Nadu and Hon'ble Chief Minister. The Government would also submit SFC reports along with Explanatory Memorandum on the Action Taken Report (ATR) on recommendations of SFC in the floor of the House. Based on the recommendations of SFC which have been accepted by the Government, a prescribed percentage will be devolved as grants to the third tier of Government *viz.* Local Bodies in Urban and Rural areas from the State's Own Tax Revenue funds. The State had constituted Six SFCs and Action Taken Notes on all SFCs were placed in the Assembly.

The Fifth SFC (2017-18 to 2021-22) in its report in Para 10.20 (December 2016) recommended that the Government should share 10 *per cent* of the

compensation that it received from the Centre for the shortfall in revenue collections of the State due to introduction of GST to the local bodies. The above recommendation was also accepted by the Government in their Action Taken Report (ATR) in March 2017.

Audit scrutiny of the records of Finance Department and Municipal Administration and Water Supply Department revealed that the Government of Tamil Nadu has received an amount of ₹50,700.60 crore during the last six years from 2018-19 to 2023-24 as detailed in **Table 2.19 (a)** below and has not transferred 10 *per cent* of the same to local bodies as recommended by 5<sup>th</sup> SFC and it was accepted by the Government.

**Table 2.19 (a): GST compensation released by GOI**

(₹ in crore)

| Year         | GST compensation to GoTN released by GOI | 10 percent of GST compensation to be released to Local Bodies as per SFC recommendations and accepted by Government. |
|--------------|------------------------------------------|----------------------------------------------------------------------------------------------------------------------|
| 2018-19      | 3,151.00                                 | 315.10                                                                                                               |
| 2019-20      | 8,922.03                                 | 892.20                                                                                                               |
| 2020-21      | 10,602.83                                | 1,060.28                                                                                                             |
| 2021-22      | 7,235.80                                 | 723.58                                                                                                               |
| 2022-23      | 16,214.83                                | 1,621.48                                                                                                             |
| 2023-24      | 4,574.20*                                | 457.42                                                                                                               |
| <b>Total</b> | <b>50,700.69</b>                         | <b>5,070.06</b>                                                                                                      |

*\*Includes ₹3,529.28 crore for 2021-22 and ₹3.31 crore for 2018-19 and ₹1,041.60 crore from April 2022 to June 2022 towards compensation to State Government for revenue losses on rollout of Goods and Services Tax.*

Thus, non-sharing of GST compensation as agreed by the Government deprived Local Bodies to that extent in execution of devolved functions. The Department admitted the same during Exit conference.

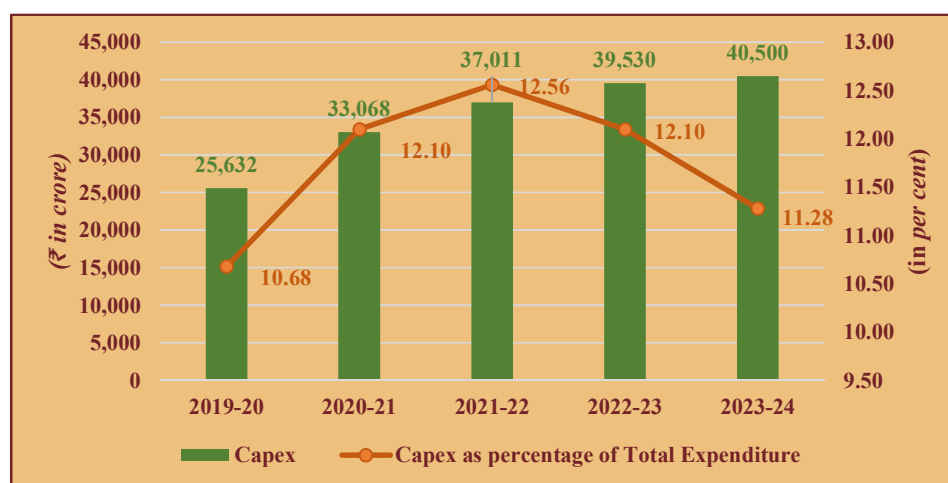
### 2.4.3 Capital expenditure

Capital Expenditure (Capex) is primarily expenditure on creation of fixed infrastructure assets such as roads, buildings, etc. Capex is being met from budgetary support and extra budgetary resources/off budget. In recent times, the infrastructure requirements have increased manifold and Special Purpose Vehicles (SPV) have been set up to carry out bulk of Capex.

During the year, the Government incurred ₹40,500 crore towards Capex, which increased by ₹970 crore (2.45 *per cent*) over the previous year. This was against the revised budget estimate of ₹42,532 crore. It constituted 1.49 *per cent* of GSDP and 30.78 *per cent* of the Public Debt receipts, which is indicative of the fact that most of the public debt receipts are utilised for either financing the deficits or repayment of debts.

As a percentage of total expenditure, the Capex decreased by 0.82 percentage points over the previous year. The trend in Capital expenditure during the period from 2019-20 to 2023-24 is shown in the **Exhibit 2.12** below.

**Exhibit 2.12: Capital expenditure in the State**



(Source: Finance Accounts of the respective years)

#### 2.4.3.1 Major changes in Capital Expenditure

The major changes in Capital expenditure during 2023-24 compared to 2022-23 is given in **Table 2.20** below.

**Table 2.20: Major changes in Capital Expenditure**

| Major Head | Description                                          | (₹ in crore) |           |                             |
|------------|------------------------------------------------------|--------------|-----------|-----------------------------|
|            |                                                      | 2022-23      | 2023-24   | Increase (+) / Decrease (-) |
| 4215       | Capital Outlay on Water Supply and Sanitation        | 2,477.64     | 4,492.54  | 2,014.90                    |
| 5054       | Capital Outlay on Roads and Bridges                  | 14,414.16    | 16,147.95 | 1,733.79                    |
| 4202       | Capital Outlay on Education, Sports, Art and Culture | 586.31       | 1,009.55  | 423.24                      |
| 4211       | Capital Outlay on Family Welfare                     | 174.48       | 573.86    | 399.38                      |
| 4404       | Capital Outlay on Dairy Development                  | 43.47        | 289.31    | 245.84                      |
| 4059       | Capital Outlay on Public Works                       | 821.52       | 496.19    | (-) 325.33                  |
| 4250       | Capital Outlay on Other Social Services              | 626.56       | 126.26    | (-) 500.30                  |
| 4210       | Capital Outlay on Medical and Public Health          | 1,201.20     | 642.16    | (-) 559.04                  |
| 5055       | Capital Outlay on Road Transport                     | 1,639.85     | 668.71    | (-) 971.14                  |
| 4217       | Capital Outlay on Urban Development                  | 8,210.71     | 6414.50   | (-) 1,796.21                |

(Source: Finance Accounts of the respective years)

The increase in Capex under ‘4215-Capital Outlay on Water Supply and Sanitation’ was mainly due to setting up of 400 MLD Capacity Sea water Reverse Osmosis (SWRO) Desalination plant at Perur, Chennai for ₹527.26 crore under Urban Water Supply scheme and implementation of Jal Jeevan Mission for ₹1,635.14 crore under Rural Water Supply scheme. Major increases were noted in the areas of Roads and Bridges (₹1,733.79 crore) and Education, Sports, Art and Culture (₹423.24 crore). However, there were significant decreases in Urban Development (21.88 *per cent*), Road Transport (59.22 *per cent*) and Medical and Public Health (46.54 *per cent*).

### 2.4.3.2 Quality of capital expenditure

In the post-Fiscal Responsibility and Budget Management framework, the State is expected not only to keep its fiscal deficit at low levels but also to eliminate the revenue deficit and meet its capital expenditure/investment (including loans and advances) requirements from its own sources of revenue. In addition, the State Government is required to initiate measures to earn adequate returns on its investments and recover its cost of borrowed funds rather than bearing the same on its budget in the form of implicit subsidies. This section presents the broad financial analysis of investments and other capital expenditure undertaken by the Government during the current year *vis-à-vis* previous years.

#### (i) Quality of investments in the companies, corporations and other bodies

As per Finance Accounts 2023-24, the State Government has invested ₹45,009.84 crore in one Statutory Corporation, 57 Government Companies, two Joint Stock Companies and 49 Co-operatives.

The details of investments made by the Government are given in **Table 2.21** below:

**Table 2.21: Details of Investment made by the Government**

| Sl. No       | Description                        | Number of entities | Investment at the end of the year (₹ in crore) |
|--------------|------------------------------------|--------------------|------------------------------------------------|
| 1            | Tamil Nadu Warehousing Corporation | 1                  | 3.81                                           |
| 2            | Government Companies               | 57                 | 44,528.71                                      |
| 3            | Joint Stock Companies              | 2                  | 0.71                                           |
| 4            | Co-operative Institutions          | 49                 | 476.61                                         |
| <b>Total</b> |                                    | <b>109</b>         | <b>45,009.84</b>                               |

(Source: Finance Accounts)

The average interest rate paid by the Government on its borrowings over the last five years (2019-20 to 2023-24) was 7.64 *per cent*, while the average rate of return on investments was only 0.73 *per cent*. This significant difference reduces the fiscal space available to the Government for allocating funds to other essential areas and could lead to financial strain.

The investments at the end of the year and the details of return on investment for the period 2019-20 to 2023-24 are given in **Table 2.22**.



Table 2.22: Return on Investment

| Investment/return/ cost of borrowings                                                        | 2019-20  | 2020-21  | 2021-22  | 2022-23  | 2023-24  |
|----------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|
| Investment at the end of the year (₹ in crore)                                               | 39,866   | 41,578   | 42,167   | 44,526   | 45,010   |
| Borrowings at the end of the year* (₹ in crore)                                              | 4,23,743 | 5,12,555 | 5,96,331 | 6,77,255 | 7,58,087 |
| Return (₹ in crore)                                                                          | 160      | 174      | 256      | 294      | 700      |
| Return ( <i>per cent</i> )                                                                   | 0.40     | 0.42     | 0.61     | 0.66     | 1.56     |
| Average rate of interest on Government Borrowings ( <i>per cent</i> )                        | 8.07     | 7.80     | 7.50     | 7.37     | 7.46     |
| Difference between interest rate and return ( <i>per cent</i> )                              | (-) 7.67 | (-)7.38  | (-) 6.89 | (-) 6.71 | (-) 5.90 |
| Difference between interest on Government borrowings and return on investment (₹ in crore) # | 3,057.72 | 3,068.46 | 2,905.31 | 2,987.69 | 2,655.59 |

# Investment at the end of the year X Difference between interest rate and return

\* After excluding back to back loans of ₹6,241 crore in 2020-21 and ₹14,336 crore in 2021-22, 2022-23 and 2023-24 from GoI in lieu of GST compensation shortfall which are not to be repaid by the State from its sources

(Source: Finance Accounts of the respective years)

During 2023-24, there was an increase in investment by the Government on account of investment of ₹396.90 crore in State Transport Corporations and ₹100 crore in State Industries Promotion Corporation of Tamil Nadu Limited.

### ***Difference in figures of Government and PSUs***

Statement 19 provides the details of investments made by the Government in respect of Companies, Corporations etc. while Statement 16 gives Minor/Sub Head wise capital expenditure incurred by the Government. It was observed that the investment details of 23 companies / Corporations as reflected in Section 2 - Statement 19 of Finance Accounts differed from those investments made by the Government as per Statement 16 of Finance Accounts (**Appendix 2.4**). The major difference in PSUs was observed in (i) Tamil Nadu Power Finance and Infrastructure Development Corporation, (ii) Tamil Nadu Sugar Corporation Limited (iii) Tamil Nadu State Transport Development Finance Corporation Limited (iv) Chennai Metro Rail Limited and (v) Tamil Nadu State Transport Corporation (Madurai) Limited.

The Government should take steps to reconcile the differences with the PSUs so that finance accounts give a true picture of investments made.

### ***(ii) Quantum of loans disbursed and recovered during last five years***

In addition to the investments in Co-operative Societies, Corporations and Companies, Government has also been providing loans and advances to many of these institutions/organisations.



**Table 2.23** presents the outstanding loans and advances as on 31 March 2024 and interest receipts *vis-à-vis* interest payments during the last five years.

**Table 2.23: Outstanding loans and advances**

| Quantum of loans disbursed and recovered                                                                        | (₹ in crore) |           |           |         |         |
|-----------------------------------------------------------------------------------------------------------------|--------------|-----------|-----------|---------|---------|
|                                                                                                                 | 2019-20      | 2020-21   | 2021-22   | 2022-23 | 2023-24 |
| Opening balance of outstanding loans                                                                            | 41,359       | 39,997    | 38,587    | 36,872  | 43,055  |
| Amount advanced during the year                                                                                 | 4,022        | 3,835     | 3,640     | 7,261   | 8,845   |
| Amount recovered during the year                                                                                | 5,384        | 5,245     | 5,355     | 1,078   | 4,024   |
| Closing balance of outstanding loans                                                                            | 39,997       | 38,587    | 36,872    | 43,055  | 47,876  |
| Net addition                                                                                                    | (-) 1,362    | (-) 1,410 | (-) 1,715 | 6,183   | 4,821   |
| Interest received                                                                                               | 4            | 346       | 320       | 372     | 1,093   |
| Interest receipts as a percentage of outstanding Loans and Advances given by the Government ( <i>per cent</i> ) | 0.01         | 0.88      | 0.85      | 0.93    | 2.40    |
| Average rate of Interest paid on the outstanding borrowings of the Government ( <i>per cent</i> )               | 8.07         | 7.80      | 7.50      | 7.37    | 7.46    |
| Difference between the rate of interest paid and interest received ( <i>per cent</i> )                          | 8.06         | 6.86      | 6.60      | 6.44    | 5.06    |

(Source: Finance Accounts of the respective years)

### (iii) Capital locked in incomplete projects

The year wise age profile of the incomplete projects as on 31 March 2024 is shown in **Table 2.25** and the department-wise information is given in **Table 2.24**.

**Table 2.24: Department-wise profile of incomplete projects**

| Department        | No. of incomplete projects* | (₹ in crore)     |                             |
|-------------------|-----------------------------|------------------|-----------------------------|
|                   |                             | Estimated cost   | Expenditure during the year |
| Buildings         | 53                          | 452.44           | 223.53                      |
| Irrigation        | 130                         | 3,662.49         | 706.31                      |
| Roads and Bridges | 500                         | 11,071.25        | 2,062.59                    |
| Others            | 49                          | 969.38           | 394.97                      |
| <b>Total</b>      | <b>732</b>                  | <b>16,155.56</b> | <b>3,387.40</b>             |

**Table 2.25 Age-wise profile of incomplete projects**

| Year      | No. of incomplete projects* | (₹ in crore)     |                             |
|-----------|-----------------------------|------------------|-----------------------------|
|           |                             | Estimated cost   | Expenditure during the year |
| < 1 year  | 594                         | 8,691.06         | 2,441.68                    |
| > 1 year  | 105                         | 6,621.68         | 881.69                      |
| > 2 years | 17                          | 557.34           | 35.08                       |
| > 3 years | 2                           | 3.61             | 0.00                        |
| > 4 years | 3                           | 61.36            | 13.25                       |
| > 5 years | 6                           | 90.34            | 15.1                        |
| > 6 years | --                          | --               | --                          |
| > 7 years | 5                           | 130.17           | 0.60                        |
|           | <b>732</b>                  | <b>16,155.56</b> | <b>3,387.40</b>             |

\* Only those projects scheduled to be completed before 31 March 2024 were included  
(Source: Finance Accounts 2023-24)

The number of incomplete projects has significantly increased to 732 this year, compared to 167 in the previous year. Further, it was noticed that out of 11 projects with the total estimated cost of ₹220.51 crore delayed more than 5 years, 2 projects total costing of ₹81.10 crore and 9 projects total costing of ₹139.41 crore are pending with Irrigation and Buildings department respectively. Delays in completing projects lead to escalating costs and delay the benefits that these projects could provide to society. Effective measures must be taken to complete these projects promptly to avoid cost overruns due to time overruns.

### Capital expenditure met from Reserve Funds

Capital expenditure (₹40,500.20 crore) as reported in the Finance Accounts depicts the net figures after adjusting (deducting) the amount (₹7.38 crore) met from the reserve funds.

#### 2.4.4 Expenditure priorities

Enhancing human development levels requires the States to step up their expenditure on key social services like education, health, etc. Low fiscal priority (ratio of expenditure under a category to aggregate expenditure) is attached to a particular sector, if the allocation is below the respective national average. The higher the ratio of these components to total expenditure, the quality of expenditure is considered to be better. Expenditure priority of the State with regard to Health, Education and Capital expenditure are shown in **Table 2.26** below:

**Table 2.26: Expenditure priorities**

|                                   | TE/GSDP              | CE/TE | Education/TE | Health/TE |
|-----------------------------------|----------------------|-------|--------------|-----------|
|                                   | <i>(in per cent)</i> |       |              |           |
| General category States (2019-20) | 15.88                | 14.02 | 15.79        | 5.25      |
| Tamil Nadu (2019-20)              | 13.77                | 12.35 | 15.98        | 5.13      |
| General Category States (2023-24) | 15.66                | 16.50 | 14.36        | 5.71      |
| Tamil Nadu (2023-24)              | 13.19                | 13.74 | 12.82        | 4.95      |

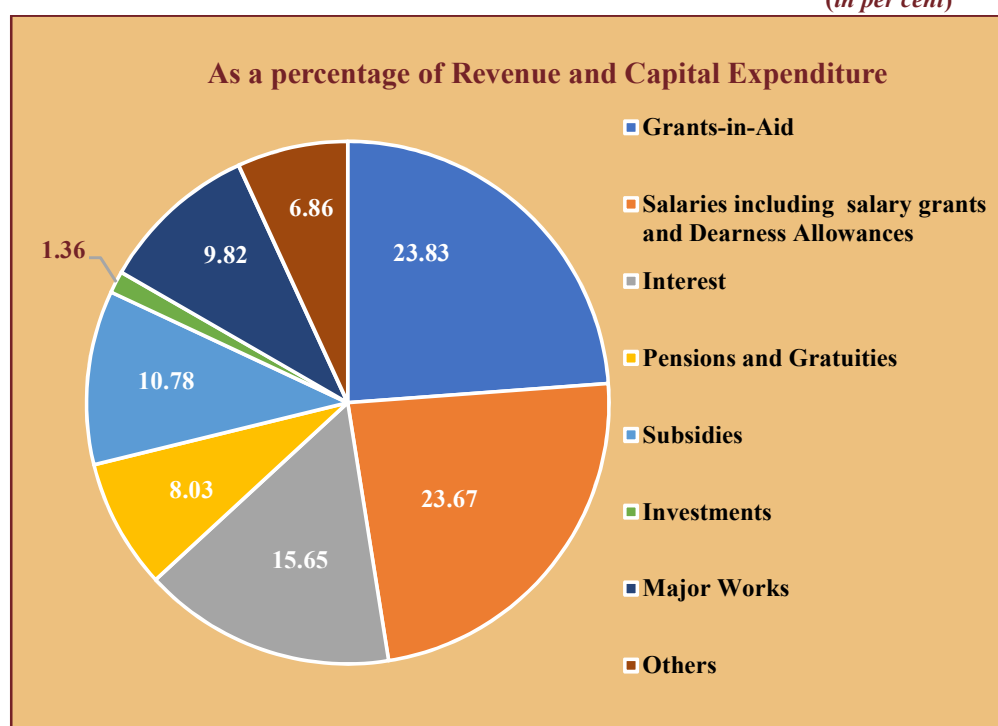
*AE: Aggregate Expenditure, CE: Capital Expenditure, which includes Loans and advances disbursed.  
(Source: For GSDP: Central Statistics Office and data from Economic Advisor)*

#### 2.4.5 Object head wise expenditure

The Object head wise expenditure during the year is depicted in **Exhibit 2.13** below.

Exhibit 2.13: Object head wise expenditure

(in per cent)



(Source: Finance Accounts 2023-24)

The expenditure incurred towards salaries and allowances, pensionary payments and interest commitments was 47.35 per cent of the total revenue and capital expenditure. The Government had not given adequate priority to capital expenditure, as only 11.56 per cent of the total expenditure was spent on capital expenditure. Out of 11.56 per cent, 9.82 per cent was spent on major capital works and 1.36 per cent was spent for making investments in Public Sectors and Other Undertakings.

## 2.5 Public Account

Receipts and Disbursements in respect of certain transactions such as Small Savings, Provident Funds, Reserve Funds, Deposits, Suspense, Remittances etc., which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature. The Government acts as a banker in respect of these accounts. The balance after disbursements during the year is the fund available with the Government for use for various purposes.

### 2.5.1 Net Public Account Balances

The component-wise net balances in Public Account of the State are given in Table 2.27 below.

**Table 2.27: Component-wise net Public Account balances as of 31 March of the year**  
(₹ in crore)

| Sector                            | Sub-Sector                                         | 2019-20              | 2020-21              | 2021-22              | 2022-23              | 2023-24              |
|-----------------------------------|----------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| I. Small Savings, Provident Funds | Small Savings, Provident Funds, etc.               | (-) 26,475.22        | (-) 29,352.41        | (-) 32,032.78        | (-) 33,884.02        | (-) 35,199.41        |
| J. Reserve Funds                  | (a) Reserve Funds bearing Interest                 | (-) 113.42           | (-) 113.42           | (-) 113.42           | (-) 1,198.57         | (-) 134.23           |
|                                   | (b) Reserve Funds not bearing Interest             | (-) 2,044.94         | (-) 2,030.89         | (-) 2,273.04         | (-) 2,212.12         | (-) 2,932.33         |
| K. Deposits and Advances          | (a) Deposits bearing Interest                      | (-) 9,323.98         | (-) 8,014.50         | (-) 7,643.95         | (-) 9,992.02         | (-) 9,875.27         |
|                                   | (b) Deposits not bearing Interest                  | (-) 15,235.43        | (-) 22,096.51        | (-) 26,667.81        | (-) 28,410.75        | (-) 20,355.71        |
|                                   | (c) Advances                                       | 7.67                 | 7.64                 | 7.62                 | 7.57                 | 7.57                 |
| L. Suspense and Miscellaneous     | (b) Suspense                                       | (-) 283.10           | 29.01                | 57.60                | 131.71               | 115.53               |
|                                   | (c) Other Accounts                                 | 3,692.59             | 5,841.15             | 15,108.59            | 14,402.40            | 10,460.59            |
|                                   | (d) Accounts with Governments of Foreign Countries | 1.24                 | 1.24                 | 1.24                 | 1.24                 | 1.24                 |
|                                   | (e) Miscellaneous                                  | --                   | --                   | --                   | --                   | (-) 5,599.99         |
| M. Remittances                    | (a) Money Orders, and other Remittances            | (-) 0.51             | (-) 0.48             | 5.47                 | 5.55                 | 5.55                 |
|                                   | (b) Inter- Governmental Adjustment Account         | 8.56                 | 8.48                 | 8.83                 | 5.02                 | 10.01                |
| <b>Total</b>                      |                                                    | <b>(-) 49,766.54</b> | <b>(-) 55,720.69</b> | <b>(-) 53,541.65</b> | <b>(-) 61,143.99</b> | <b>(-) 63,496.45</b> |

Note: (+) ve denotes debit balance and (-) ve denotes credit balances

(Source: Finance Accounts of the respective years)

**Exhibit 2.14: Yearly changes in composition of Public Account balances**

(₹ in crore)



(Source: Finance Accounts of the respective years)

- The net public account liability of the Government increased by 3.85 *per cent* from ₹61,143.99 crore in 2022-23 to ₹63,496.45 crore in 2023-24.
- The major contributions to the public account were from ‘small savings, provident fund, etc.’ and ‘Deposits and Advances’.

### **2.5.2 Reserve Funds**

Reserve Funds are created for specific and defined purposes under the Public Account of the State Government. These funds are met from contributions or grants from the Consolidated Fund of the State.

The total accumulated balance as on 31 March 2024 under Reserve Funds was ₹14,020.21 crore (includes ₹1,198.57 crore in interest bearing Reserve Funds and ₹12,821.64 crore under non-interest-bearing Reserve Funds). Some of the major Reserve Funds are discussed below.

#### **2.5.2.1 Consolidated Sinking Fund**

The State Governments have set up the Sinking Fund in line with the recommendations of the Twelfth Finance Commission (XII FC) for amortization of market borrowings as well as other loans and debt obligations. The fund is managed by the Reserve Bank of India.

The State Government established a Consolidated Sinking Fund (CSF) in 2005-06 for amortisation of Open Market Loans, Government of India Loans and Special Securities issued to National Small Savings Fund. As per the Notification in Tamil Nadu Gazette, the Government may contribute at the rate of 0.5 *per cent* of the outstanding liabilities as at the end of the previous year to the CSF. During the year, the State Government contributed ₹1,283.16 crore to the Fund, which works out to 0.19 *per cent* of the outstanding liabilities of ₹6,91,590.72 crore as on 1 April 2023. Hence, there was a short contribution of ₹2,174.79 crore resulting in understatement of Revenue expenditure.

As on 31 March 2024, CSF had a balance of ₹4,383.60 crore with interest earned of ₹583.16 lakh on the investments. Given the increasing trend in liabilities, the Government should consider contributing the required amount as specified in the Act.

### **State Disaster Risk Management Fund**

#### **2.5.2.2 State Disaster Response Fund**

In terms of the guidelines of the State Disaster Response Fund, the Centre and the States are required to contribute to the Fund in a certain proportion (75:25). The contributions are to be transferred to the Public Account (Major Head – 8121) and expenditures are incurred by operating Major Head – 2245.

The State Governments are required to pay interest to SDRF at the rate applicable to overdrafts under overdraft Regulation Guidelines of RBI. The interest is to be credited on a half yearly basis. The accretions to the SDRF

together with the income earned on the investment of SDRF is to be invested in Central Government dated Securities, auctioned Treasury Bills and other interest earning deposits with Scheduled Commercial Banks.

The SDRF is to be utilised only for meeting the expenditure for providing immediate relief to the victims of a disaster. The provision for disaster preparedness, restoration, reconstruction and mitigation should not be a part of SDRF. Such expenditure has to be built into the normal budgetary heads/ State Plan Funds, etc.

During the year 2023-24, the State Government transferred ₹1,200 crore to SDRF Account towards natural calamities (Central share of ₹900 crore and State Share of ₹300 crore)

The details of expenditure charged to SDRF are given below in **Table 2.28**.

**Table 2.28: Details of expenditure charged to SDRF**

(₹ in crore)

| Major Head of Account                                                            | Minor Head of Account                                                                 | Expenditure during 2023-24 |
|----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|----------------------------|
| <b>2245- Relief on Account of Natural Calamities - 01- Drought.</b>              | 800 – Other Expenditure                                                               | 176.66                     |
|                                                                                  | 911 - Deduct-Recoveries of Overpayments                                               | (-) 2.34                   |
|                                                                                  | <b>Sub Total</b>                                                                      | <b>174.32</b>              |
| <b>2245- Relief on Account of Natural Calamities - 02- Floods, Cyclones etc.</b> | 101 - Gratuitous Relief                                                               | 2,070.64                   |
|                                                                                  | 102 - Drinking Water supply                                                           | 330.28                     |
|                                                                                  | 105 – Veterinary Care.                                                                | 2.22                       |
|                                                                                  | 106 - Repairs and Restoration of damaged roads and bridges                            | 9.95                       |
|                                                                                  | 107 - Repairs and Restoration of damaged Government Office Buildings                  | 4.91                       |
|                                                                                  | 111 - Ex-Gratia payment to bereaved families                                          | 9.05                       |
|                                                                                  | 113 – Assistance for Repairs / Re-construction of houses                              | 15.57                      |
|                                                                                  | 114 - Assistance to Farmers for purchase of Agricultural inputs                       | 288.94                     |
|                                                                                  | 117 - Assistance to Farmers for purchase of livestock                                 | 0.42                       |
|                                                                                  | 118 - Assistance for repairs / replacement of damaged boats and equipment for fishing | 30.11                      |
|                                                                                  | 122 - Repairs and Restoration of damaged irrigation and flood control works           | 19.96                      |
|                                                                                  | 190 - Assistance to Public Sector and other undertakings                              | 50.00                      |
|                                                                                  | 193 - Assistance to Nagar Panchayats / Notified Area Committees or equivalent thereof | 10.00                      |
|                                                                                  | 282 – Public Health                                                                   | 4.98                       |
|                                                                                  | 800 - Other Expenditure                                                               | 89.15                      |
|                                                                                  | 911 - Deduct-Recoveries of Overpayments                                               | (-) 1.68                   |
|                                                                                  | <b>Sub Total</b>                                                                      | <b>2,934.49</b>            |
| <b>80- General</b>                                                               | 102 - Management of Natural Disasters, Contingency plans in disaster prone areas      | 1.11                       |
|                                                                                  | 103 - Assistance to States from National Disaster Response Fund                       | 0.18                       |

| (₹ in crore)                               |                                                                     |                            |
|--------------------------------------------|---------------------------------------------------------------------|----------------------------|
| Major Head of Account                      | Minor Head of Account                                               | Expenditure during 2023-24 |
|                                            | 800 - Other Expenditure                                             | 152.92                     |
|                                            | 911 - Deduct-Recoveries of Overpayments                             | (-) 0.90                   |
|                                            | <b>Sub-Total</b>                                                    | <b>153.31</b>              |
|                                            | <b>Grand Total</b>                                                  | <b>3,262.12</b>            |
| <b>05 - State Disaster Response Fund</b>   | <b>901- Deduct - Amount met from State Disaster Response Fund</b>   | <b>2,013.16</b>            |
| <b>08 - State Disaster Mitigation Fund</b> | <b>902- Deduct - Amount met from State Disaster Mitigation Fund</b> | <b>414.80</b>              |

(Source: Finance Accounts 2023-24)

An expenditure of ₹2,013.16 crore has been defrayed from the Fund during 2023-24 and the available balance in the Fund as on 31 March 2024 was 'Nil'.

### 2.5.2.3 State Disaster Mitigation Fund

The State Disaster Mitigation Fund (SDMF) is constituted in the year 2021-22 under the section 48 (1) (c) of the Disaster Management Act, 2005. This fund is exclusively meant for the purpose of mitigation projects in respect of disasters covered under the State Disaster Response Fund (SDRF) / National Disaster Response Fund (NDRF). The Government of India will contribute 75 percent of the SDMF funds, while the State Government will provide the remaining 25 percent.

During the year 2023-24, the State Government transferred an amount of ₹142.80 crore to the fund as arrear of second instalment for 2022-23. It also included the State Government share of ₹35.70 crore. An amount of ₹225 crore as the share of Central Government and ₹75 crore as the corresponding State share for the year 2023-24 were yet to be transferred.

Government has spent ₹414.80 crore for disaster mitigation projects during 2023-24 and has 'Nil' credit balance as on 31 March 2024.

### 2.5.2.4 Guarantee Redemption Fund

The Guarantee Redemption Fund (GRF) was constituted in March 2003 for meeting the expenditure incurred towards discharging the guarantees invoked and is administered by the Reserve Bank of India. As per the guidelines of GRF scheme in Tamil Nadu, the State Government has to contribute an amount equivalent to at least 1/5<sup>th</sup> of the outstanding invoked guarantee and amount likely to be invoked as a result of the incremental guarantees issued during the year.

It is, however, open to the State Government to increase/decrease the contribution to the Fund at its discretion. Hence, the required contribution to the Fund cannot be assessed. The accumulated fund balance as on 31 March 2023 was ₹2,150.23 crore. During the year, the State Government had not invoked any guarantees and had contributed ₹1,143.41 crore including an amount of

₹191.50 crore realised towards gain on sale of securities during the year. The total accumulation of the Fund was ₹3,293.64 crore as on 31 March 2024 out of which ₹3,268.72 crore was invested in treasury bills.

#### ***2.5.2.5 Funds outside Consolidated Fund/Public Account of the State and dedicated Funds.***

Article 265 of the Constitution of India prohibits arbitrary collection of tax. It states that “no tax shall be levied or collected except by authority of law”. The term “authority of law” means that tax proposed to be levied must be within the legislative competence of the Legislature imposing the tax. Further, Article 266 (1) of the Constitution of India subject to the provisions of Article 267, provides that all revenues received by the Government of a State, all loans raised by that Government by issue of treasury bills, loans or ways and means advances and all moneys received by that Government in repayment of loans shall form one consolidated fund to be entitled "the Consolidated Fund of the State". Article 266 (2) provides that all other public moneys received by or on behalf of the Government of a State shall be credited to the public account of the State, as the case may be.

“Green Tax” is being collected by the Revenue Department from all outstation vehicles entering the Nilgiris hill station through two toll gates from December 2017. Based on the administrative order of the District Collector, Udhamandalam, the said tax is being levied to fund the improvement projects of Environment and Tourism Department. Out of the total amount of ₹8.38 crore collected till November 2024, the Revenue Department spent an amount of ₹2.91 crore for meeting wages and scheme expenses and the balance amount of ₹5.47 crore was held in a savings bank account opened in the name of the District Collector, Udhamandalam. However, the order to collect Green Tax lacks legal framework under any Act or Rules notified by the Government of Tamil Nadu.

Moreover, the audit observed that there is another tax under the same name, "Green Tax," levied by the Transport Department of the Government of Tamil Nadu under the Tamil Nadu Motor Vehicle Taxation Act, 1974. This tax is imposed on older motor vehicles that have reached a specified number of years after their registration, and it is intended to help control air pollution.

Therefore, the levy and collection of the tax, as well as the retention of the collected funds in a savings bank account by the Revenue Department of Nilgiris District through an administrative instruction, lack any legal framework under an Act or Rules notified by the Government of Tamil Nadu and also, the collected tax is kept outside the Consolidated Fund. This action is ultra vires to the constitutional provisions of Articles 265 and 266.

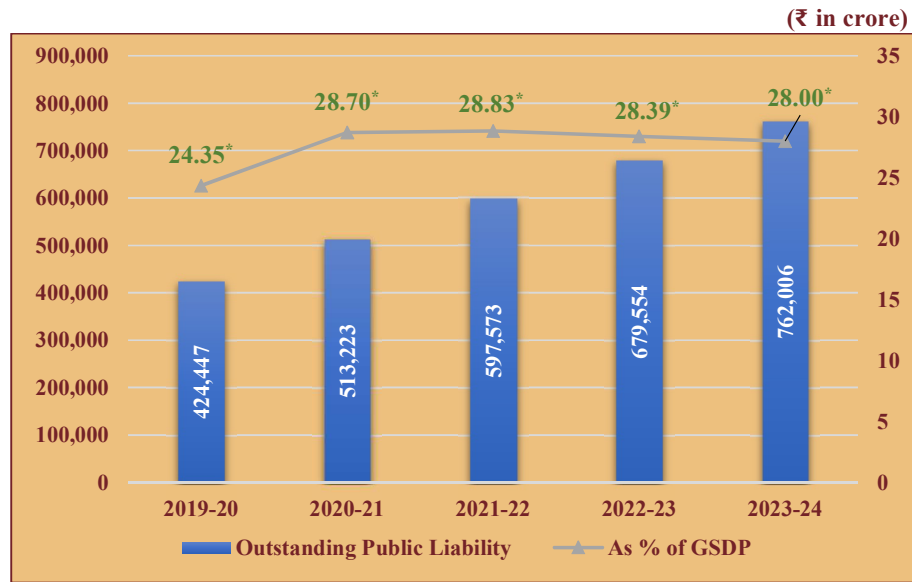


## 2.6 Public Liability Management

Management of public liability is the process of establishing and executing a strategy for managing the Government's liabilities in order to raise the required amount of funding, to achieve its risk and cost objectives, and to meet any other sovereign debt management goals that the Government may have set through enactment or any other annual budget announcements.

Trend analysis of outstanding liability (includes internal debt of the State Government, loans and advances from GoI and Public Account liabilities) and in terms of debt as a percentage of GSDP for the period 2019-20 to 2023-24 is given in **Exhibit 2.15**.

**Exhibit 2.15: Outstanding Public Liability and its percentage to GSDP**



\* Back to back loans of ₹6,241 crore in 2020-21 and ₹14,336 crore in 2021-22, 2022-23 and 2023-24 from GoI in lieu of GST compensation shortfall which are not to be repaid by the State from its sources are excluded and ₹703.78 crore, ₹668.42 crore, ₹1,241.96 crore, ₹2,298.50 crore and ₹3,919.10 crore of Off-budget Borrowings from 2019-20 to 2023-24 respectively are included as Debt for working out Outstanding Public Liability.

(Source: Finance Accounts of the respective years)

### 2.6.1 Liability profile: Components

Total liabilities of the State Government typically constitute internal debt of the State (market loans, ways and means advances from RBI, special securities issued to National Small Savings Fund, loans from financial institutions, etc.), loans and advances from the Central Government and Public Account Liabilities. The component-wise liability trend is given in **Table 2.29** and breakup of outstanding liability at the end of 2023-24 is shown in **Exhibit 2.16**.

Table 2.29: Component wise liability trends

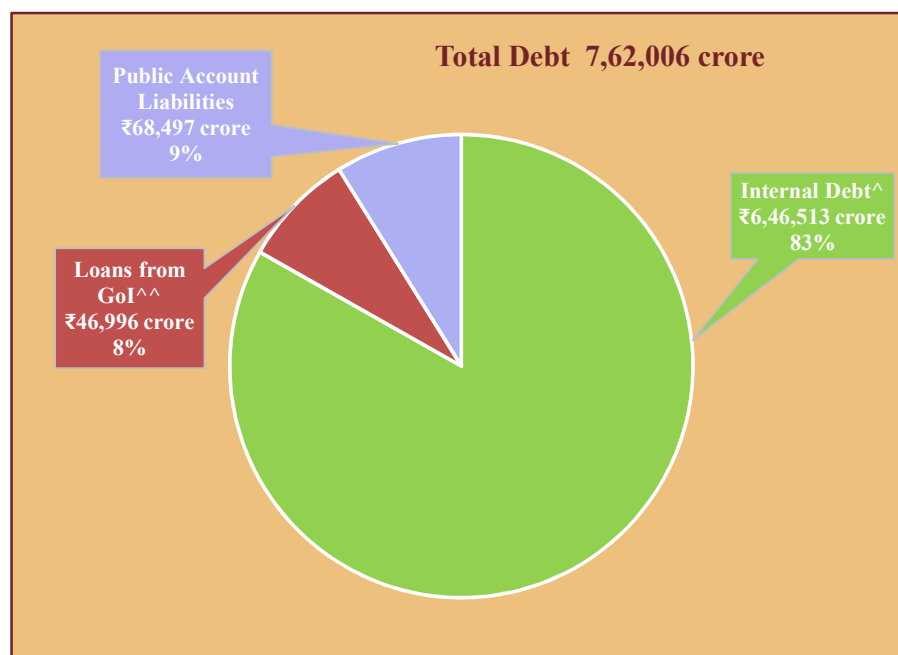
| Components of Fiscal Liability                                    |                                                 | 2019-20         | 2020-21         | 2021-22         | 2022-23         | 2023-24         |
|-------------------------------------------------------------------|-------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| <b>Outstanding Overall Liability (A+B)</b>                        |                                                 | <b>4,24,447</b> | <b>5,13,223</b> | <b>5,97,573</b> | <b>6,79,554</b> | <b>7,62,006</b> |
| A. Public Debt<br>(₹ in crore)                                    | Internal Debt (including off-budget) *          | 3,53,329        | 4,30,416        | 5,03,447        | 5,69,934        | 6,46,513        |
|                                                                   | Loans from GoI (excluding back to back loan) ** | 17,925          | 21,199          | 25,395          | 33,922          | 46,996          |
| B. Public Account Liabilities (₹ in crore)                        |                                                 | 53,193          | 61,608          | 68,731          | 75,698          | 68,497          |
| <b>Rate of growth of outstanding total liability (percentage)</b> |                                                 | <b>14.87</b>    | <b>20.92</b>    | <b>16.44</b>    | <b>13.72</b>    | <b>12.13</b>    |
| Liability/GSDP (per cent)                                         |                                                 | 24.35           | 28.70           | 28.83           | 28.39           | 28.00           |
| Total Receipts (₹ in crore)                                       |                                                 | 1,87,208        | 2,44,197        | 2,48,996        | 2,28,906        | 2,75,517        |
| Total Repayments (₹ in crore)                                     |                                                 | 1,32,202        | 1,49,143        | 1,57,125        | 1,47,982        | 1,94,686        |
| <b>Net Funds Available (₹ in crore)</b>                           |                                                 | <b>55,006</b>   | <b>95,054</b>   | <b>91,871</b>   | <b>80,924</b>   | <b>80,831</b>   |
| Repayments/ Receipts (per cent)                                   |                                                 | 70.62           | 61.07           | 63.10           | 64.65           | 70.66           |

\* ₹703.78 crore, ₹668.42 crore, ₹1,241.96 crore, ₹2,298.50 crore and ₹3,919.10 crore of Off-Budget Borrowings from 2019-20 to 2023-24 respectively are included as Internal Debt for working out Outstanding Public Liability.

\*\* Back to back loans of ₹6,241 crore in 2020-21 and ₹14,336 crore in 2021-22, 2022-23 and 2023-24 from GoI in lieu of GST compensation shortfall which are not to be repaid by the State from its sources are excluded from Loan from GoI.

(Source: Finance Accounts of the respective years)

Exhibit 2.16: Break up of outstanding liabilities at the end of the Financial Year 2023-24



<sup>^</sup>Internal Debt after including off-budget borrowing of ₹3,919.10 crore.

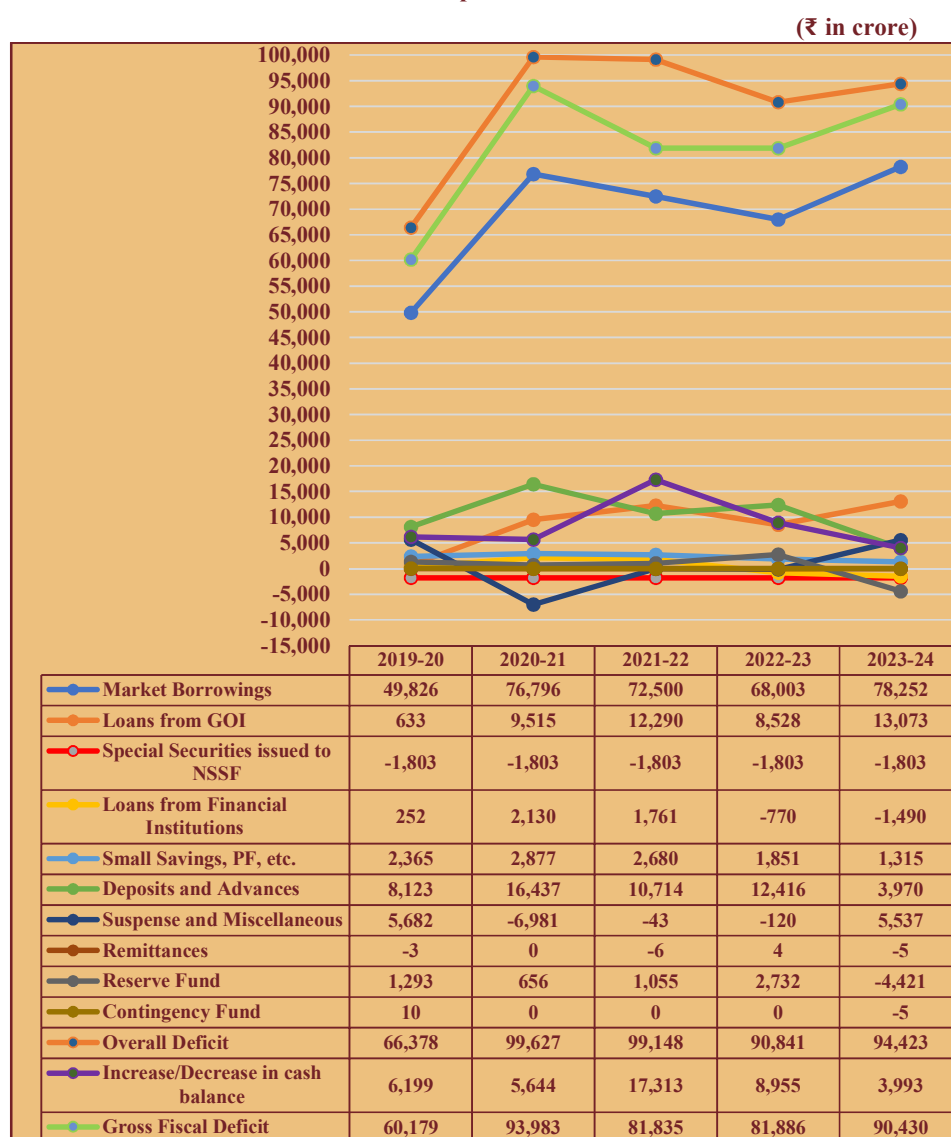
<sup>^^</sup>Loan from GoI after excluding back to back loan of ₹14,336 crore.

(Source: Finance Accounts 2023-24)

- The internal debt after excluding back to back loan of the Government increased by 13.44 *per cent* from ₹5,69,934 crore at the end of 2022-23 to ₹6,46,513 crore at the end of 2023-24.
- The outstanding liability including off-budget increased from ₹6,79,554 crore in 2022-23 to ₹7,62,006 crore in 2023-24 and GSDP increased from ₹23,93,364 crore in 2022-23 to ₹27,21,571 crore in 2023-24. The ratio of outstanding liability to GSDP declined during the current year by 0.61 percentage points which is indicative of the fact that the liability had not increased at the same pace at which the GSDP had increased during the current year.

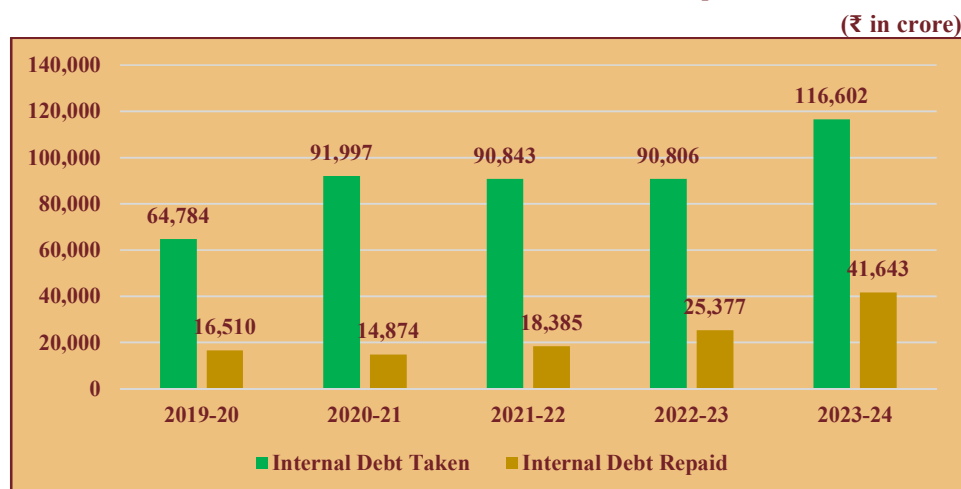
The component-wise debt trends and the repayments of internal debt *vis-à-vis* internal debt taken are shown below in **Exhibits 2.17 and 2.18**.

**Exhibit 2.17: Component wise debt trends**



(Source: Finance Accounts of the respective years)

Exhibit 2.18: Internal debt taken vis-à-vis repaid



(Source: Finance Accounts of the respective years)

Internal debt receipts increased from ₹64,784 crore in 2019-20 to ₹1,16,602 crore in 2023-24 and repayment of internal debt had also increased in similar proportion from ₹16,510 crore to ₹41,643 crore.

### 2.6.1.1 Off Budget Borrowings

TNFR Act, 2003 defines total liabilities as “the liabilities under the Consolidated Fund of the State and the Public Account of the State”. The borrowings made by the Corporation(s) / Agencies for implementing various State Plan programmes, for which the principal and the interest are paid by the State Government are not captured in the Finance Accounts of the State. These borrowings indirectly add to the liabilities of the State. The details of such outstanding borrowings are given in **Table 2.30**.

Table 2.30: Details of outstanding Off-Budget Borrowings

(₹ in crore)

| Sl. No       | Name of the Agency                                                                            | Off-Budget borrowings as of 31 March 2023 | Off-Budget Borrowings during the year | Borrowings repaid by Government during the year | Off-Budget borrowings as of 31 March 2024 |
|--------------|-----------------------------------------------------------------------------------------------|-------------------------------------------|---------------------------------------|-------------------------------------------------|-------------------------------------------|
| 1            | Tamil Nadu Rural Housing and Infrastructure Development Corporation                           | 308.71                                    | ---                                   | 51.45                                           | 257.26                                    |
| 2            | Water and Sanitation Pooled Fund – Tamil Nadu Urban Infrastructure Financial Services Limited | 380.14                                    | 80.48                                 | ---                                             | 460.62                                    |
| 3            | Tamil Nadu Water Resources Conservation and River Restoration                                 | 1,609.69                                  | 1,591.53                              | ---                                             | 3,201.22                                  |
| <b>Total</b> |                                                                                               | <b>2,298.54</b>                           | <b>1,672.01</b>                       | <b>51.45</b>                                    | <b>3,919.10</b>                           |

(Source: Budget documents and details furnished by the Finance Department)

Though the repayment of principal and interest is made through the budget, the outstanding Off-Budget borrowings do not form part of the outstanding debt liability. As per the Note to Finance Account (NTFA) 2023-24, the outstanding

liability of the Government as on 31 March 2024 was ₹7,72,423 crore that does not include the Off-Budget borrowing of ₹3,919.10 crore as of 31 March 2024. If Off-Budget borrowings were taken into account, the outstanding liability would be ₹7,62,006 crore (excluding back to back loan) and debt - GSDP ratio would stand at 28.00 *per cent*. Since these borrowings are not depicted in the Finance Accounts each year, there is a lack of transparency in the actual outstanding borrowings of the Government at the end of year. Hence, true picture of the liability of the Government cannot be ascertained through books of accounts.

### 2.6.1.2 Composition of fiscal deficit and financing pattern

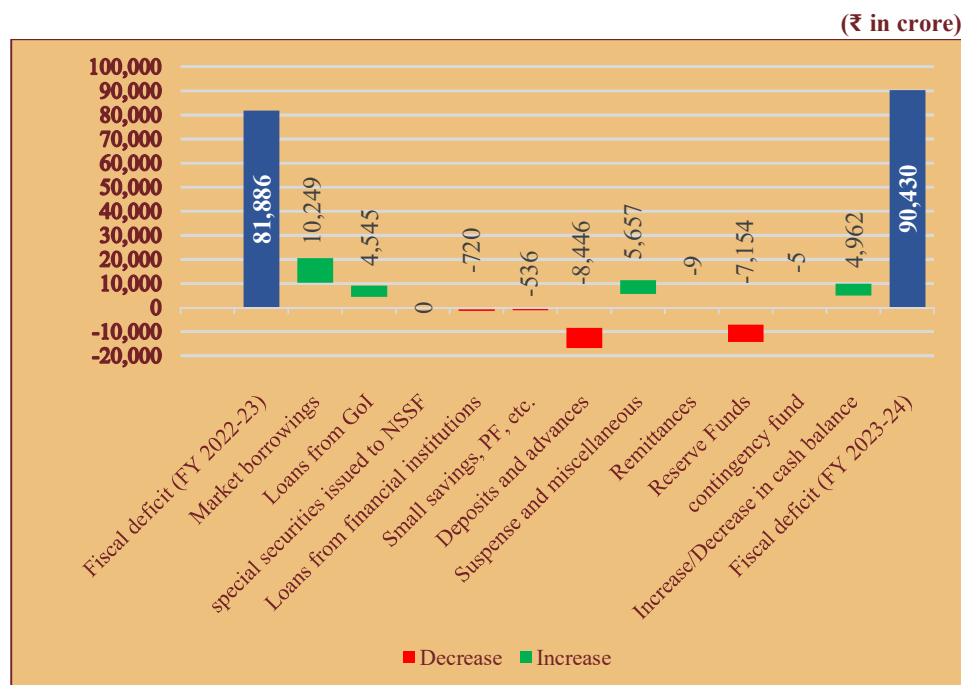
The components of Fiscal deficit and the financing pattern of the deficit are shown in **Table 2.31** and Financing of fiscal deficit expressed through a waterfall Chart is shown in **Exhibit 2.19**.

**Table 2.31: Components of fiscal deficit and its financing pattern**  
(₹ in crore)

| Particulars                                |                                   | 2019-20       | 2020-21       | 2021-22       | 2022-23       | 2023-24       |
|--------------------------------------------|-----------------------------------|---------------|---------------|---------------|---------------|---------------|
| <b>Composition of Fiscal Deficit</b>       |                                   | <b>60,179</b> | <b>93,983</b> | <b>81,835</b> | <b>81,886</b> | <b>90,430</b> |
| 1                                          | Revenue Deficit                   | 35,909        | 62,326        | 46,538        | 36,215        | 45,121        |
| 2                                          | Net Capital                       | 25,632        | 33,067        | 37,011        | 39,488        | 40,488        |
| 3                                          | Net Loans and Advances            | (-) 1,362     | (-) 1,410     | (-) 1,714     | 6,183         | 4,821         |
| <b>Financing Pattern of Fiscal Deficit</b> |                                   |               |               |               |               |               |
| 1                                          | Market Borrowings                 | 49,826        | 76,796        | 72,500        | 68,003        | 78,252        |
| 2                                          | Loans from GOI                    | 633           | 9,515         | 12,290        | 8,528         | 13,073        |
| 3                                          | Special Securities issued to NSSF | (-) 1,803     | (-) 1,803     | (-) 1,803     | (-) 1,803     | (-) 1,803     |
| 4                                          | Loans from Financial Institutions | 252           | 2,130         | 1,761         | (-)770        | (-) 1,490     |
| 5                                          | Small Savings, PF, etc.           | 2,365         | 2,877         | 2,680         | 1,851         | 1,315         |
| 6                                          | Deposits and Advances             | 8,123         | 16,437        | 10,714        | 12,416        | 3,970         |
| 7                                          | Suspense and Miscellaneous        | 5,682         | (-) 6,981     | (-) 43        | (-) 120       | 5,537         |
| 8                                          | Remittances                       | (-) 3         | --            | (-) 6         | 4             | (-) 5         |
| 9                                          | Reserve Fund                      | 1,293         | 656           | 1,055         | 2,732         | (-) 4,421     |
| 10                                         | Contingency Fund                  | 10            | --            | --            | --            | (-) 5         |
| 11                                         | <b>Overall Deficit</b>            | <b>66,378</b> | <b>99,627</b> | <b>99,148</b> | <b>90,841</b> | <b>94,423</b> |
| 12                                         | Increase/Decrease in cash balance | 6,199         | 5,644         | 17,313        | 8,955         | 3,993         |
| 13                                         | <b>Gross Fiscal Deficit</b>       | <b>60,179</b> | <b>93,983</b> | <b>81,835</b> | <b>81,886</b> | <b>90,430</b> |

(Source: Finance Accounts of the respective years)

Exhibit 2.19: Financing of fiscal deficit



(Source: Finance Accounts 2023-24)

The increase in fiscal deficit was mainly due to increase in market borrowings and Loans from GoI to meet the expenditure (**Table 2.32**).

**Table 2.32: Receipts and Disbursements under components financing the fiscal deficit**  
(₹ in crore)

| Sl. No | Particulars                         | Receipt         | Disbursement     | Net           |
|--------|-------------------------------------|-----------------|------------------|---------------|
| 1      | Market Borrowings                   | 1,13,001        | 34,749           | 78,252        |
| 2      | Loans from GoI                      | 14,995          | 1,922            | 13,073        |
| 3      | Special Securities issued to NSSF   | --              | 1,803            | (-) 1,803     |
| 4      | Loans from Financial Institutions   | 3,601           | 5,091            | (-) 1,490     |
| 5      | Small Savings, PF, etc.             | 9,304           | 7,989            | 1,315         |
| 6      | Deposits and Advances               | 1,18,711        | 1,14,741         | 3,970         |
| 7      | Suspense and Miscellaneous          | 4,11,345        | 4,05,808         | 5,537         |
| 8      | Remittances                         | 0*              | 5                | (-) 5         |
| 9      | Reserve Fund                        | 5,051           | 9,472            | (-) 4,421     |
| 10     | Contingency Fund                    | --              | 5                | (-) 5         |
| 11     | <b>Total / Overall Deficit</b>      | <b>6,79,008</b> | <b>5,81,580</b>  | <b>94,423</b> |
| 12     | Cash balance                        | 81,341          | 85,334           | 3,993         |
| 13     | <b>Total / Gross Fiscal Deficit</b> | <b>5,94,667</b> | <b>12,48,494</b> | <b>90,430</b> |

\*Actual Receipt under Remittances stands for (-) ₹17.19 lakh

(Source: Finance Accounts 2023-24)

## 2.6.2 Debt profile: Maturity and Repayment

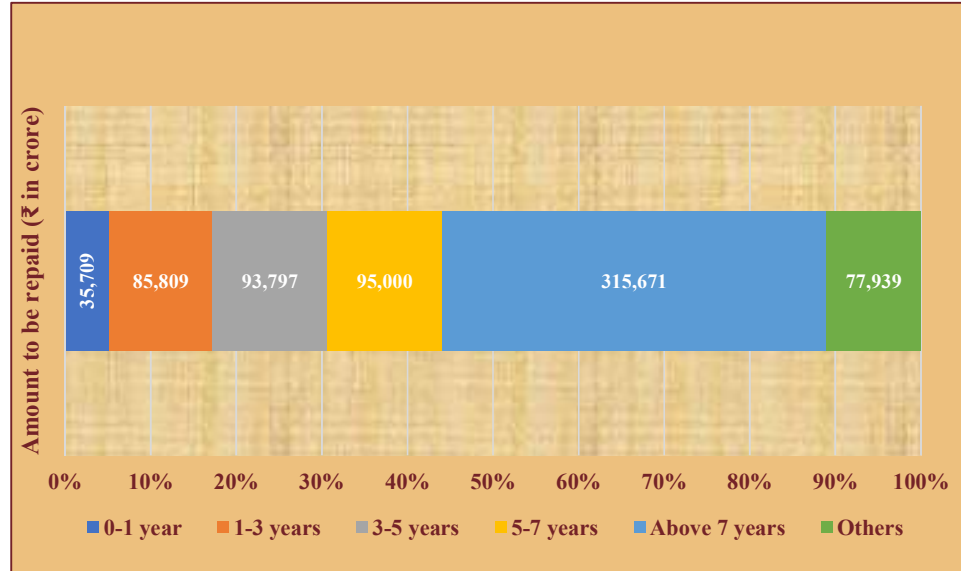
Debt maturity and repayment profile indicate commitment on the part of the Government for debt repayment or debt servicing. The details of debt and debt repayment period are shown in **Table 2.33** and **Exhibit 2.20**.

**Table 2.33: Debt Maturity profile of repayment of State debt**

| Period of repayment (Years) | Amount (₹ in crore) | Percentage (w.r.t. Public debt) |
|-----------------------------|---------------------|---------------------------------|
| 0-1 years                   | 35,709              | 5.07                            |
| >1 to 3 years               | 85,809              | 12.19                           |
| >3 to 5 years               | 93,797              | 13.33                           |
| >5 to 7 years               | 95,000              | 13.50                           |
| Above 7 years               | 3,15,671            | 44.84                           |
| Others <sup>4</sup>         | 77,939              | 11.07                           |
| <b>Total</b>                | <b>7,03,925</b>     | <b>100.00</b>                   |

(Source: Finance Accounts)

**Exhibit 2.20: Repayment Schedule of Public Debt**



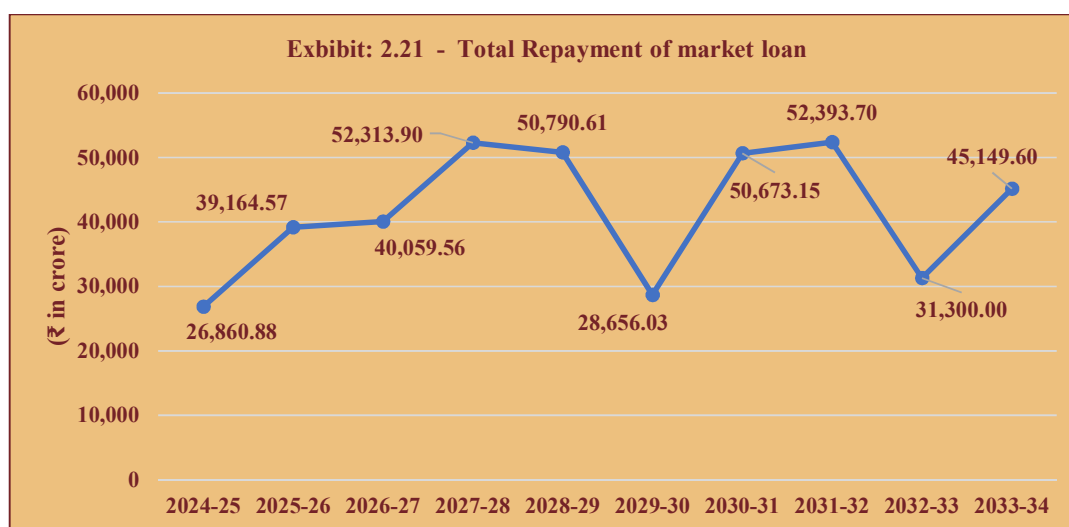
(Source: Finance Accounts)

The details of repayment of principal and interest of the outstanding market loan in the next 10 years (2024-25 onwards) are shown in **Table 2.34** and **Exhibit 2.21** below:

<sup>4</sup> Payment schedule of this amount is not being maintained by the Accountant General (A&E).

Table 2.34: Repayment of Debt and interest

| Year         | Repayment of<br>(₹ in crore) |                  |                    |
|--------------|------------------------------|------------------|--------------------|
|              | Market loans                 | Interest         | Total              |
| 2024-25      | 24,850.00                    | 2,010.88         | 26,860.88          |
| 2025-26      | 36,350.00                    | 2,814.57         | 39,164.57          |
| 2026-27      | 37,175.00                    | 2,884.56         | 40,059.56          |
| 2027-28      | 48,695.32                    | 3,618.58         | 52,313.90          |
| 2028-29      | 46,970.00                    | 3,820.61         | 50,790.61          |
| 2029-30      | 26,685.50                    | 1,970.53         | 28,656.03          |
| 2030-31      | 47,377.00                    | 3,296.15         | 50,673.15          |
| 2031-32      | 49,000.00                    | 3,393.70         | 52,393.70          |
| 2032-33      | 29,100.00                    | 2,200.00         | 31,300.00          |
| 2033-34      | 42,000.00                    | 3,149.60         | 45,149.60          |
| <b>Total</b> | <b>3,88,202.82</b>           | <b>29,159.18</b> | <b>4,17,362.00</b> |



(Source: Finance Accounts 2023-24)

Over the next ten years, the above exhibit indicates that the State's repayment of outstanding market loans along with interest shows a fluctuating trend. The State's liability on account of interest would be ₹29,159.18 crore and the principal amount would be ₹3,88,202.82 crore over the next 10 years.

## 2.7 Debt Sustainability Analysis (DSA)

Debt sustainability is defined as the ability of the State to service its debt in the current and future years. DSA considers the feasibility of meeting debt related financial obligations during a period beginning with the present and is a crucial aspect for assessing the financial health of an economy. A high level of debt raises a number of challenges. A high debt level is generally associated with higher borrowing requirements and therefore, a higher risk of rollover crisis (being unable to fulfil borrowing requirements or being able to do so at high interest rates).



DSA has been carried out on the basis of fiscal and debt parameters, Domar approach and compliance of macro-fiscal parameters to the respective FRBM targets. The results of the analysis are given in the following paragraphs:

- (A) Analysis of variations in debt sustainability indicators for the period 2019-20 to 2023-24 is shown below in **Table 2.35** and **Exhibit 2.22**. The details of workings for the preparation of **Table 2.35** are shown in **Appendix 2.5**.

**Table 2.35: Trends in debt Sustainability indicators**

| S.No. | Debt Sustainability Indicators                               | 2019-20    | 2020-21    | 2021-22    | 2022-23    | 2023-24    |
|-------|--------------------------------------------------------------|------------|------------|------------|------------|------------|
| 1     | Overall Liabilities or Overall Debt # (₹ in crore)           | 4,24,447   | 5,13,223   | 5,97,573   | 6,79,554   | 7,62,006   |
| 2     | Rate of Growth of Overall Debt (per cent)                    | 14.87      | 20.92      | 16.44      | 13.72      | 12.13      |
| 3     | GSDP (in nominal terms) (₹ in crore)                         | 17,43,144  | 17,88,074  | 20,72,496  | 23,93,364  | 27,21,571  |
| 4     | Nominal GSDP growth (per cent)                               | 6.93       | 2.58       | 15.91      | 15.48      | 13.71      |
| 5     | Overall Debt/GSDP (per cent)                                 | 24.35      | 28.70      | 28.83      | 28.39      | 28.00      |
| 6     | Maturity profile of all kinds of Public Debts (₹ in crore)   |            |            |            |            |            |
| 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     | Repayment to Gross Borrowings (per cent)                     | 87.78      | 76.07      | 79.85      | 84.81      | 89.67      |
| 8     | Net borrowings available as a percentage of Gross Borrowings | 12.22      | 23.93      | 20.15      | 15.19      | 10.33      |
| 9     | Interest payments on Overall Debt (₹ in crore)               | 32,050     | 36,560     | 41,641     | 47,031     | 53,808     |
| 10    | Effective rate of interest on Overall Debt (per cent)        | 8.42       | 8.16       | 7.70       | 7.61       | 7.84       |
| 11    | Revenue Expenditure (RE) (₹ in crore)                        | 2,10,435   | 2,36,402   | 2,54,030   | 2,79,964   | 3,09,718   |
| 12    | Interest payment to Revenue Receipts (per cent)              | 18.36      | 21.00      | 20.07      | 19.29      | 20.34      |
| 13    | Revenue Deficit/Surplus (₹ in crore)                         | (-) 35,909 | (-) 62,326 | (-) 46,538 | (-) 36,215 | (-) 45,121 |

| S.No. | Debt Sustainability Indicators                                                                                 | 2019-20    | 2020-21    | 2021-22    | 2022-23    | 2023-24    |
|-------|----------------------------------------------------------------------------------------------------------------|------------|------------|------------|------------|------------|
| 14    | Primary Revenue Balance (PRB) (₹ in crore)                                                                     | (-) 3,859  | (-) 25,766 | (-) 4,897  | 10,815     | 8,687      |
| 15    | Primary Balance (PB) (₹ in crore)                                                                              | (-) 28,129 | (-) 57,423 | (-) 40,194 | (-) 34,855 | (-) 36,622 |
| 16    | PB/GSDP ( <i>per cent</i> )                                                                                    | (-) 1.61   | (-) 3.21   | (-) 1.94   | (-) 1.46   | (-) 1.35   |
| 17    | Difference between RoI and effective rate of interest on Overall Debt                                          | (-) 8.35   | 0.64       | 0.86       | (-) 0.79   | 5.74       |
| 18    | Liquidity Management (use of financial accommodation instruments available with RBI) (in number of occasions ) | 0          | 0          | 0          | 0          | 0          |
| 19    | Debt Stabilisation (Quantum spread + Primary balance) (₹ in crore)                                             | (-) 34,187 | (-) 84,718 | 8,384      | 15,895     | 6,213      |
| 20    | <b>Domar Criteria</b>                                                                                          |            |            |            |            |            |
| A     | GSDP (in constant terms) (₹ in crore)                                                                          | 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                                                                                     | 8.42       | 8.16       | 7.70       | 7.61       | 7.84       |
| E     | Real effective rate of interest (Effective rate of interest-Inflation)                                         | 2.70       | 1.35       | 2.03       | 1.65       | 2.43       |
| F     | Growth Interest Differential (Real growth-Real effective rate of interest)                                     | 0.55       | (-) 1.28   | 5.86       | 6.48       | 5.80       |

<sup>#</sup>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 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 (Excluding Non-Interest Bearing Liabilities)]

Liquidity Management: Amount availed against SDF, WMA & OD

Quantum Spread: Interest Spread × Debt

Return on Investment (RoI) as measured by effective rate of interest receipts.

RoI = Interest Receipts/Average of Outstanding Loans and Advances Disbursed of Previous and Current Financial Year × 100.

(Source: Finance Accounts of the respective years)

The following indicators depicts the debt sustainability position of the state for the period from 2019-20 to 2023-24 -

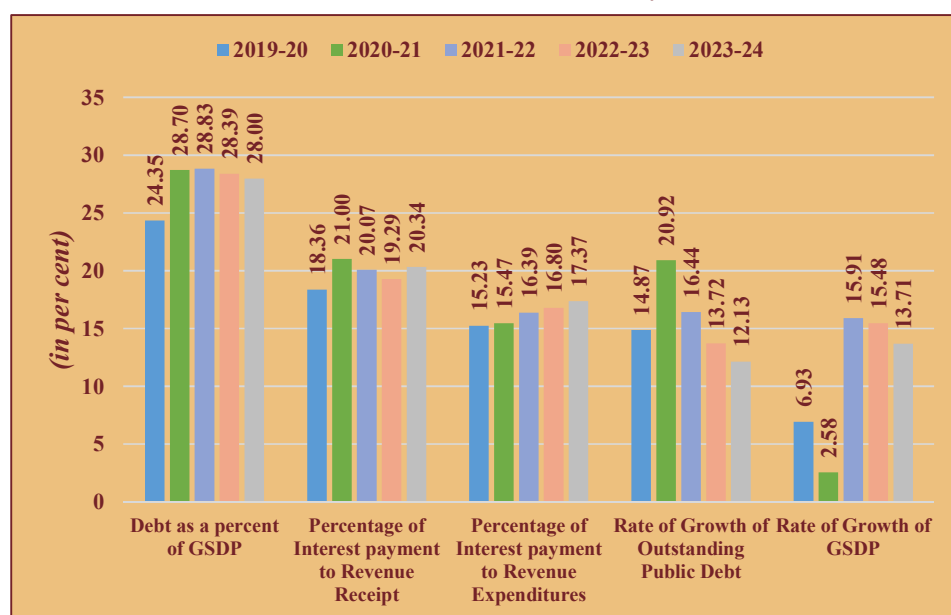
| Sl. No. | Indicator                                                                                                                                                            | Explanation                                                                                                                                   | Interpretation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.      | Debt as percentage of GSDP                                                                                                                                           | Measures the State's financial leverage i.e. its capability to repay its debt.                                                                | <p>A declining debt-GSDP ratio is an indication of progress toward debt stability. Debt-GSDP ratio has increased from 24.35 <i>per cent</i> in 2019-20 to 28.83 <i>per cent</i> in 2021-22 and then decreased to 28.00 <i>per cent</i> in 2023-24 which indicates that the state is advancing towards debt stability.</p> <p>In the report of the Fifteenth Central Finance Commission, the Debt Path of States was suggested for the years from 2020-21 to 2025-26. The Debt to GSDP ratio percentage is within the limit prescribed by the Commission in the last three years 2020-21 to 2022-23. During the year 2023-24, the debt to GSDP percentage was 28.00 <i>per cent</i> as against the prescribed limit of 29.10 <i>per cent</i>. The above indicates the State has consistently maintained the Debt to GSDP ratio over the last four years.</p>  |
| 2.      | <p>(a) Rate of nominal growth should be more than rate of growth of debt.</p> <p>(b) Domar Model - Rate of real growth should be more than real rate of interest</p> | Assess the sustainability in aggregate sufficient condition and test the essential condition that real growth must exceed real interest rate. | <p>(a) The rate of nominal growth was less than the rate of growth of debt during the three years (i.e.) 2019-20 to 2021-22. The rate of nominal growth which was exceeding the rate of growth of debt during 2022-23, got declined during 2023-24. The rate of nominal growth lesser than the rate of growth of debt during 2023-24 points towards a need to improve the State's liquidity position so as to maintain a sustainable debt path.</p> <p>(b) As per Domar Model, the rate of real growth (g) was more than the rate of real interest (r) in four years (2019-20, 2021-22, 2022-23 and 2023-24). However, during 2020-21, the "g" was less than "r" due to slow down of economy on account of COVID-19. The positive Domar Gap (<math>g-r&gt;0</math>) for the year 2023-24, indicates that the GSDP growth is feasible for debt servicing.</p> |

| Sl. No. | Indicator                                                                                                 | Explanation                                                                                                                                                                     | Interpretation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|---------|-----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3.      | (a) Primary balance (PB) should be in surplus                                                             | From the point of view of the revenue account, the primary deficit must be declining and sufficient surplus must be generated to repay current debt stock.                      | (a) The primary balance which was consistently in deficit and was fluctuating over the five years (2019-20 to 2023-24) indicates that debt is trending towards unsustainable path.                                                                                                                                                                                                                                                                                                                                                                                       |
|         | (b) Primary revenue balance (PRB) should be in surplus and adequate enough to meet interest payments (IP) |                                                                                                                                                                                 | (b) The primary revenue balance was in deficit for the initial three years (2019-20 to 2021-22) and thereafter it exceeded and continued positive during 2022-23 and 2023-24 which indicates a transition of the status of debt from an unsustainable to sustainable path from 2022-23 onwards.                                                                                                                                                                                                                                                                          |
| 4.      | (a) Interest payment (IP) as percent to revenue receipts (RR) should decline over time                    | Interest payment as percent of GSDP, revenue receipts as well as revenue expenditure should be falling over time so that more resources are left for other productive purposes. | (a) Rising interest payments to revenue receipts ratio is not a good indicator for debt sustainability. This ratio was fluctuating over the period of five years from 2019-20 to 2023-24. During the year 2023-24, debt servicing costs accounted for 20.34 <i>per cent</i> of the State's revenue receipts when compared to 19.29 <i>per cent</i> during 2022-23. The increase in debt servicing costs was a cause of concern for the State.                                                                                                                            |
|         | (b) Interest payment (IP) as percent to Revenue Expenditure (RE) should decline over time                 |                                                                                                                                                                                 | (b) Similarly, an increase in the ratio of interest payments to revenue expenditure is not a good indicator for debt sustainability. The ratio of interest payments to revenue expenditure was on an increasing trend during the five-year period from 2019-20 to 2023-24. The ratio increased from 15.23 <i>per cent</i> in 2019-20 to 17.37 <i>per cent</i> in 2023-24. During 2023-24, debt servicing costs constitute 17.37 <i>per cent</i> of the State's revenue expenditure, consequently leaving insufficient resources available for other productive purposes. |
| 5.      | Composition and structure of debt i.e. maturity profile (M) and cost of borrowing(C).                     | Maturity profile captures redemption pressure on the State's debt; higher maturity means lower redemption pressure in future. Typically,                                        | The maturity profile of public debt for the last five years indicates that the maximum redemption pressure (around 58 <i>per cent</i> of public debts) for repayment of debt will occur only after five years. As a result, the State's fiscal space increased to that                                                                                                                                                                                                                                                                                                   |

| Sl. No. | Indicator                                   | Explanation                                                                                                                                                                                                                                  | Interpretation                                                                                                                                                                                                                                                                                                            |
|---------|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|         |                                             | longer the horizon of debt, the lower the roll over risk. Cost effective financing pattern (fixed/floating coupon rate) enable the State to mobilise more resources thereby reducing interest payment burden for better finances management. | extent. The longer maturity of public debt reduces the roll over risk and enables the State to attract lower interest rates.                                                                                                                                                                                              |
| 6.      | Liquidity                                   | No of occasions, a State resorted to Ways and Means Advances. (WMA) and Overdraft (OD) facility to manage short-term funding gaps reflects their liquidity position.                                                                         | During the last five years, the State Government had not resorted to Ways and Means Advances. (WMA) and Overdraft (OD) facility to manage short-term funding gaps reflects their liquidity position.                                                                                                                      |
| 7.      | Fiscal Imbalance (FB) = Quantum spread + PB | FB equals to zero indicates that Debt/GSDP ratio would remain constant. While Positive FB signals fall in Debt/GSDP ratio and vice-versa.                                                                                                    | During the last five years, the fiscal imbalance was negative for the initial two years (2019-20 and 2020-21) and turned positive from the year 2021-22 onwards. The positive Fiscal Imbalance indicate fall in Debt to GSDP ratio and is indicating that the State is currently in a stable condition to repay its debt. |

The trend of debt sustainability indicators of the State explained above is exhibited in the chart below (**Exhibit 2.22**).

**Exhibit 2.22: Trends of Debt Sustainability indicators**



(Source: Finance Accounts of the respective years)

- (B) An analysis on debt sustainability was carried out based on a study by E.D Domar<sup>5</sup> [Domar 1944]. The Domar model states that the necessary premise for ensuring stability of public indebtedness is that the interest rates for Government loans should not exceed the growth rate of GDP.

The dynamics of public debt depending on the interest rate, growth rate of GSDP and the primary budget balance are as follows:

| g-r (g – real economic growth rate; r – real interest rate) | PB (Primary Balance) < 0<br>Primary Deficit                                                                                                           | PB (Primary Balance) >= 0<br>Primary Surplus                                                                                                                       |
|-------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| g – r > 0 (strong economic growth)                          | Real economic growth exceeds real interest rate provided that the PD registered is stable and consistent with debt/GSDP then the debt is sustainable. | Real economic growth exceeds real interest rate and records PS then debt/GSDP ratio shall decrease and debt tends towards stable level therefore sustainable.      |
| g – r < 0 (slow economic growth)                            | Real economic growth is lower than real interest rate and records PD. Then debt tends to increase without limitations and becomes unsustainable.      | Real economic growth is lower than real interest rate and records PS. Then debt is no longer sustainable provided that is not decreased in the medium or long run. |

The results of applying the above parameters in the case of Tamil Nadu, are shown in **Table 2.36**.

**Table 2.36: Debt Sustainability analysis based on Domar model**

| Year    | Real Growth (g) | Real Interest (r) | g – r (Domar Gap) | Primary Deficit (-) / Surplus(+) (₹ in crore) | Remarks                                                                                                                                               |
|---------|-----------------|-------------------|-------------------|-----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2019-20 | 3.25            | 2.70              | 0.55              | (-) 28,129                                    | Real economic growth exceeds real interest rate provided that the PD registered is stable and consistent with debt/GSDP then the debt is sustainable. |
| 2020-21 | 0.07            | 1.35              | (-) 1.28          | (-) 57,423                                    | Real economic growth is lower than real interest rate and records PD. Then debt tends to increase without limitations and becomes unsustainable.      |
| 2021-22 | 7.89            | 2.03              | 5.86              | (-) 40,194                                    | Real economic growth exceeds real interest rate provided that the PD registered is stable and consistent with debt/GSDP then the debt is sustainable. |
| 2022-23 | 8.13            | 1.65              | 6.48              | (-) 34,855                                    |                                                                                                                                                       |
| 2023-24 | 8.23            | 2.43              | 5.80              | (-) 36,622                                    |                                                                                                                                                       |

Note: Real Growth rate calculated for GSDP at constant prices

Real Interest rate is the average interest rate adjusted for inflation of Tamil Nadu

The State has made significant progress in maintaining a sustainable Debt to GSDP ratio and achieving positive nominal growth that exceeds the debt growth. The improved primary revenue balance, fiscal imbalance and positive

<sup>5</sup> Domar model does not take into account maturity profile, composition, cost and risk characteristics of debt stock.

Domar Gap indicate a capacity for effective debt servicing. However, rising interest payments present a potential risk that warrants attention. Overall, the State's stable economic condition and favourable maturity profile suggest it is well-positioned to manage its debt, reflecting a positive trend in fiscal health over recent years.

### 2.7.1 Utilisation of borrowed funds

Borrowed funds should ideally be used to fund capital creation and developmental activities. Using borrowed funds for meeting current consumption and repayment of interest on outstanding loans is not a sustainable practice.

The trends in the utilisation of borrowed funds during the period 2019-20 to 2023-24 are shown in **Table 2.37** and **Exhibit 2.23**.

**Table 2.37: Utilisation of borrowed funds**

|                                                                                    |                    | (₹ in crore)           |                        |                        |                   |                   |
|------------------------------------------------------------------------------------|--------------------|------------------------|------------------------|------------------------|-------------------|-------------------|
| Year                                                                               |                    | 2019-20                | 2020-21                | 2021-22                | 2022-23           | 2023-24           |
| Total Borrowings (Public Debt)                                                     | <b>A</b>           | 66,774                 | 1,02,867               | 1,04,485               | 1,01,062          | 1,31,597          |
| Repayment of earlier borrowings (Principal)<br>(percentage)                        | <b>B</b>           | 17,866<br>(26.75)      | 16,229<br>(15.78)      | 19,737<br>(18.89)      | 27,104<br>(26.82) | 43,565<br>(33.10) |
| Net capital expenditure<br>(percentage)                                            | <b>C</b>           | 25,632<br>(38.39)      | 33,067<br>(32.14)      | 37,011<br>(35.42)      | 39,488<br>(39.07) | 40,488<br>(30.77) |
| Net loans and advances<br>(percentage)                                             | <b>D</b>           | (-) 1,362<br>(-) 2.04) | (-) 1,410<br>(-) 1.37) | (-) 1,714<br>(-) 1.64) | 6,183<br>(6.12)   | 4,821<br>(3.66)   |
| Portion of Revenue expenditure met out of net available borrowings<br>(percentage) | <b>E = A-B-C-D</b> | 24,638<br>(36.90)      | 54,981<br>(53.45)      | 49,451<br>(47.33)      | 28,287<br>(27.99) | 42,723<br>(32.47) |

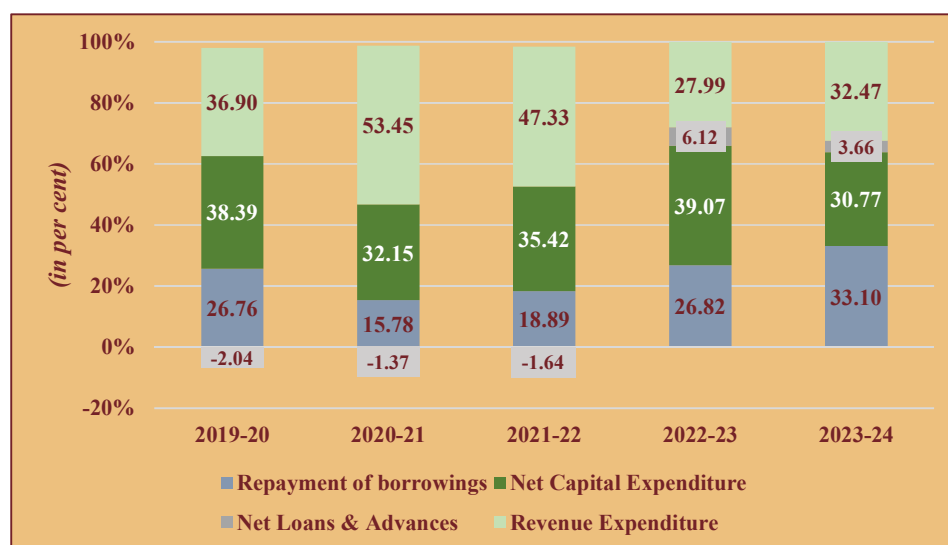
(Source: Finance Accounts of the respective years)

- 32.47 per cent of the borrowed funds was utilised for revenue expenditure.
- Borrowings increased by 30.21 per cent which was utilized for financing the fiscal deficit.

According to the Finance Commission, States receive revenue deficit grants to reduce and ultimately eliminate their revenue deficits, enabling all borrowings directed toward capital expenditure. The GoTN received post-devolution revenue deficit grants of ₹3,010 crore, ₹801 crore, and ₹838.94 crore in the years 2021-22, 2022-23, and 2023-24 respectively.

As per TNFR Act, revenue deficit should be eliminated by 2025-26. Though Revenue Deficit had decreased during 2022-23, it increased substantially by 24.59 per cent during 2023-24. The trend of Revenue Deficit for the last five years indicates that the State may not adhere to the TNFR target of eliminating revenue deficit by 2025-26.

Exhibit 2.23: Trends of utilisation of borrowed funds



(Source: Finance Accounts of the respective years)

### 2.7.2 Status of Guarantees – Contingent Liabilities

Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended. The State Governments have come out with legislations or instructions with regard to cap on the guarantees.

As per Article 293 of the Constitution of India, limits for giving guarantees by the State Government have to be fixed by the State Legislature. Tamil Nadu Fiscal Responsibility Act 2003 prescribes (i) a cap on total outstanding guarantees to 100 *per cent* of total Revenue Receipts of the preceding year or 10 *per cent* of GSDP, whichever is lower and (ii) a cap on risk weighted guarantees to 75 *per cent* of total Revenue Receipts of the preceding year or 7.5 *per cent* of GSDP, whichever is lower.

In comparison with the cap prescribed above, the total amount of outstanding guarantees of the State Government as on 31 March 2024 was ₹1,22,269.91 crore which is 50.16 *per cent* of the total revenue receipts (₹2,43,749.34 crore) of the year 2022-23 and 4.49 *per cent* of the GSDP (₹27,21,571 crore at current prices). No guarantee was invoked during the year. Further, as against the estimated receivable Guarantee Fees of ₹1,359.41 crore, Guarantee Fees received by the Government was ₹1,071.83 crore. Thus, there was a short collection of Guarantee Fees of ₹287.58 crore.

The details of outstanding amount of guarantees for the period 2019-20 to 2023-24 are given below in **Exhibit 2.24**.



Exhibit 2.24: Guarantees given by the State Government



(Source: Finance Accounts of the respective years)

### 2.7.3 Management of Cash Balances

As per the agreement with the Reserve Bank of India, the State has to maintain a minimum daily cash balance of ₹3.25 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary Ways and Means Advances (WMA)/Special Ways and Means Advances (SWMA)/Overdrafts (OD) from time to time. The limit for WMA to the State Government is ₹3,601 crore with effect from 31 March 2022. The limit of SWMA is revised by the Bank from time to time. The State Government invests its surplus cash balance in short term and long term GoI Securities and Treasury Bills. The profits derived from such investments are credited as receipts under the head '0049-Interest Receipts'. The cash balances are invested in the Consolidated Sinking Fund and Guarantee Redemption Fund.

The State Government maintained the minimum daily cash balance with RBI during 2023-24 and no WMA/ SWMA/ OD was availed during the year.

The details of cash balance and their investments during the year 2023-24 are shown in **Table 2.38** below:

Table 2.38: Cash Balances and their investment

(₹ in crore)

|                                                     | Opening balance on<br>1 April 2023 | Closing balance on<br>31 March 2024 |
|-----------------------------------------------------|------------------------------------|-------------------------------------|
| <b>A. General Cash Balance</b>                      |                                    |                                     |
| Cash in treasuries                                  | --                                 | --                                  |
| Deposits with Reserve Bank of India                 | (-) 59.17                          | (-) 110.02                          |
| Deposits with other Banks                           | --                                 | --                                  |
| Remittances in transit – Local                      | 16.80                              | 16.80                               |
| <b>Total</b>                                        | <b>(-) 42.37</b>                   | <b>(-) 93.22</b>                    |
| Investments held in Cash Balance investment account | 14,123.55                          | 10,103.03                           |
| <b>Total (A)</b>                                    | <b>14,081.18</b>                   | <b>10,009.81</b>                    |

|                                                                           | (₹ in crore)                       |                                     |
|---------------------------------------------------------------------------|------------------------------------|-------------------------------------|
|                                                                           | Opening balance on<br>1 April 2023 | Closing balance on<br>31 March 2024 |
| <b>B. Other Cash Balances and Investments</b>                             |                                    |                                     |
| Cash with departmental officers viz.,<br>Public Works, Forest Officers    | 4.16                               | 4.16                                |
| Permanent advances for contingent<br>expenditure with department officers | 7.35                               | 7.21                                |
| Investment in earmarked funds                                             | 67,248.03                          | 75,312.73                           |
| <b>Total (B)</b>                                                          | <b>67,259.54</b>                   | <b>75,324.10</b>                    |
| <b>Total (A + B)</b>                                                      | <b>81,340.72</b>                   | <b>85,333.91</b>                    |
| <b>Interest realized</b>                                                  | <b>4,747.10</b>                    | <b>9,968.76</b>                     |

(Source: Finance Accounts 2023-24)

Cash Balances and investments at the end of the current year increased by ₹3,993 crore over the previous year.

The Government had earned an interest of ₹98.60 crore during 2023-24 from the investments made in GoI Securities for ₹3,253 crore (Consolidated Sinking Fund) and Treasury Bills for ₹3,785 crore (including Guarantee Redemption Fund for ₹3,269 crore) besides DCPS investment in LIC for ₹68,265 crore and deposits of ₹10 crore with SBI.

The general cash balance would have gone negative had the entire budget provision of ₹4,46,888.25 crore was utilized without leaving the unspent (savings) provisions of ₹33,302.53 crore.

The trend of cash balance investment account of the Government during the period 2019-20 to 2023-24 is shown in **Table 2.39**.

**Table 2.39: Cash Balance Investment Account (Major Head-8673)**  
(₹ in crore)

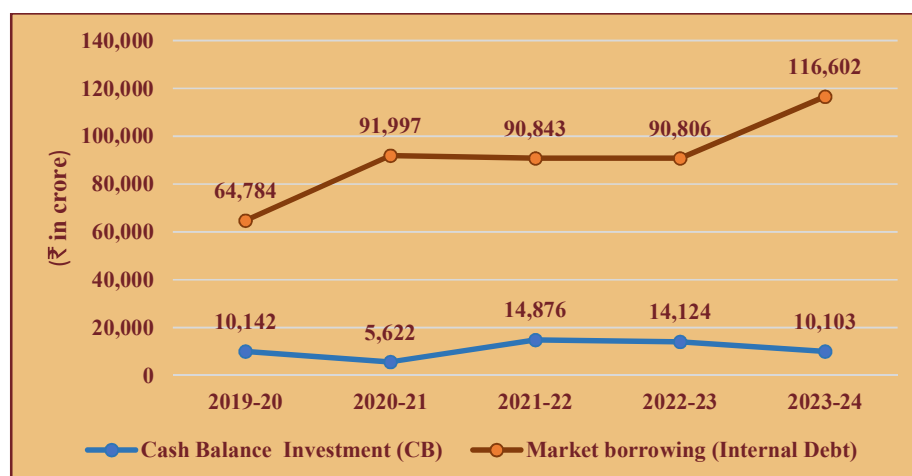
| Year    | Opening<br>Balance | Closing<br>Balance | Increase (+) /<br>decrease (-) | Interest<br>earned |
|---------|--------------------|--------------------|--------------------------------|--------------------|
| 2019-20 | 11,008.09          | 10,141.94          | (-) 866.15                     | 300.72             |
| 2020-21 | 10,141.94          | 5,622.30           | (-) 4,519.64                   | 214.51             |
| 2021-22 | 5,622.30           | 14,875.95          | 9,253.65                       | 120.58             |
| 2022-23 | 14,875.95          | 14,123.55          | (-) 752.40                     | 130.32             |
| 2023-24 | 14,123.55          | 10,103.03          | (-) 4,021                      | 98.60              |

(Source: Finance Accounts of the respective years)

The trend analysis of the cash balance investment of the State Government during 2019-20 to 2023-24 revealed that the investment at the end of 2019-20 was ₹10,142 crore, which was increased to ₹14,876 crore and ₹14,124 crore at the end of 2021-22 and 2022-23 respectively. As of March 2024, it decreased considerably to ₹10,103 crore. Though, Government is getting an average yield of interest rate of 4.29 *per cent* from Treasury investment, it paid interest at an average rate of 7.08 *per cent* towards outstanding public debt thereby leading to fiscal imbalances.

**Exhibit 2.25** compares the balances available in the Cash Balance Investment Account and the Market Loans taken by the State during the period 2019-20 to 2023-24. Market Loans were taken at higher interest rates whereas investment in Treasury Bills yielded interest at lower rates.

**Exhibit 2.25: Market loans vis-à-vis Cash Balance**



(Source: Finance Accounts of the respective years)

General cash balance of ₹10,010 crore includes cash balance investment of ₹10,103 crore and Deposits with RBI and remittance in transit was (-) ₹93 crore.

A positive 'net cash balance investment' denotes that the Government had invested that amount in Treasury Bills (MH 8673) and a negative 'net cash balance investment' indicates that the Government has credited back into Government Account from the Treasury Bills by way of Maturity or Discount during the month.

An increase in market borrowings was observed during 2023-24, which reduces the cash balance available for investments due to the higher interest payments for these borrowings.

## 2.8 Conclusion

### State's Own Resources:

**Own tax revenue:** The annual growth rate of own tax revenue during 2023-24 increased by 11.35 *per cent* as against a growth rate of 22.27 *per cent* during the previous year. Own tax revenue as a percentage of Revenue Receipts during 2023-24 was 63.22 *per cent* as against 61.63 *per cent* during the previous year.

(Para 2.3.2.2)

**Non-tax revenue:** The non-tax revenue of the State increased by ₹8,843 crore (51.83 *per cent*) in 2023-24 over the previous year.

(Para 2.3.2.2)

**State's performance in mobilization of resources:**

During the year, the State's own tax revenue receipts decreased, while non-tax revenue receipts increased beyond the targets set under the XV Finance Commission and the budget projections.

*(Paragraphs 2.3.4)*

**Revenue expenditure:**

During 2023-24, the Revenue Expenditure witnessed an increase of ₹32,307.86 crore (10.63 *per cent*) during the year as against an increase of 10.21 *per cent* during the previous year. As a percentage of GSDP the Revenue Expenditure decreased from 11.84 *per cent* in 2022-23 to 11.38 *per cent* during the current year.

*(Paragraph 2.4.2)*

Committed Expenditure on Interest Payment as a percentage of Revenue Expenditure was on increasing trend during the five years period and increased from 15.20 *per cent* in 2019-20 to 17.30 *per cent* in 2023-24.

*(Paragraph 2.4.2.2)*

**Capital Expenditure:**

**Capital expenditure** increased by 2.45 *per cent* during the year. As a percentage of total expenditure, capital expenditure decreased by 0.82 *per cent* during the current year.

*(Paragraph 2.4.3)*

**Funds Kept outside the Consolidated Fund:**

Green Tax for outstation vehicles entering the Nilgiris hill station was levied without any legal framework and was kept outside the Consolidated Fund of the State.

*(Paragraph 2.5.2.5)*

**2.9 Recommendations**

- (i) The State Government should mobilise its resources to minimise dependence on borrowings.
- (ii) Committed expenditure on interest payments, which are on increasing trend, requires utmost attention of the State Government.
- (iii) The State Government should bring all taxes inside the Consolidated Fund of the State.

# **CHAPTER III**

## **BUDGETARY MANAGEMENT**



## CHAPTER III

### BUDGETARY MANAGEMENT

#### 3.1 Introduction

Effective financial Management ensures that the policy level decisions are successfully implemented at the administrative level preventing wastage or diversion of funds. This chapter is based on the audit of Appropriation Accounts of the State. It reviews allocative priorities of the Government, reports on deviations from Constitutional provisions and highlights issues affecting transparency.

#### 3.2 Budget process

In compliance with Article 202 of the Constitution of India, in respect of every financial year, a statement of the estimated receipts and expenditure of the State for that year, called “The Annual Financial Statement (Budget)” is to be laid before the State Legislature. The estimates of the expenditure show ‘charged’ and ‘voted’ items<sup>1</sup> of expenditure separately and distinguish expenditure on revenue account from other expenditure. Legislative authorisation is necessary before incurring any expenditure by the State Government.

As per the Tamil Nadu Budget Manual, the Finance Department frames rules to guide Estimating Officers and departments of the Secretariat in preparation and examination of the budget estimates. These rules also ensure control over expenditure and it remains within the authorised grants.

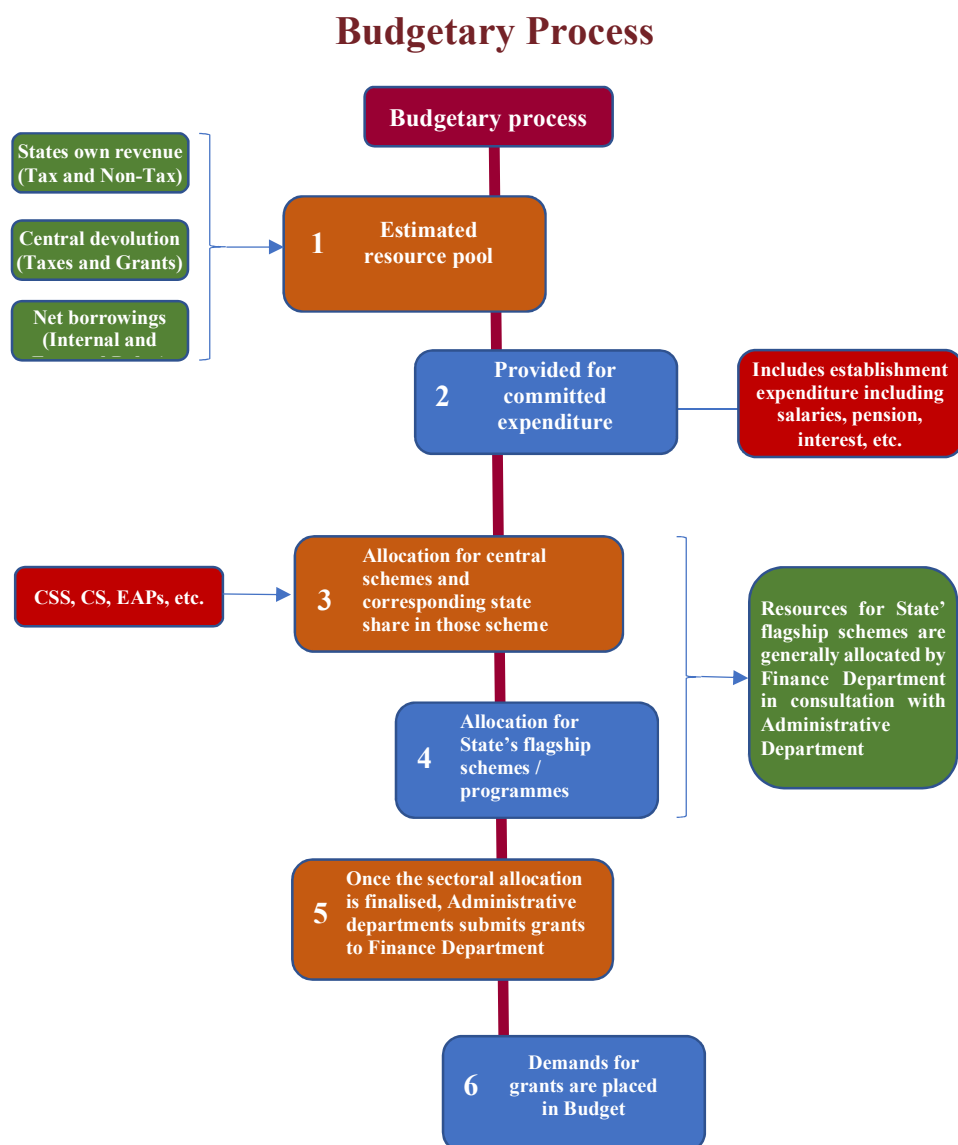
The Finance Department consolidates the estimates embodying the decision of the Government and prepares the following:

- i) Summary statement of the financial position for the budgeted year;
- ii) Detailed Estimates of receipts; and
- iii) Statements of demands for grants followed by detailed estimates of expenditure.

These estimates, which include both voted and charged expenditure, to be met from the Consolidated Fund of the State. A typical budget preparation process in the State is given in the flow chart below:

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<sup>1</sup> **Charged Expenditure:** Certain categories of expenditure (e.g. salaries of Constitutional authorities, loan repayments, etc.) constitute a charge on the Consolidated Fund of the State and are not subject to vote by the Legislature.  
**Voted Expenditure:** All expenditures that are voted by the Legislature.



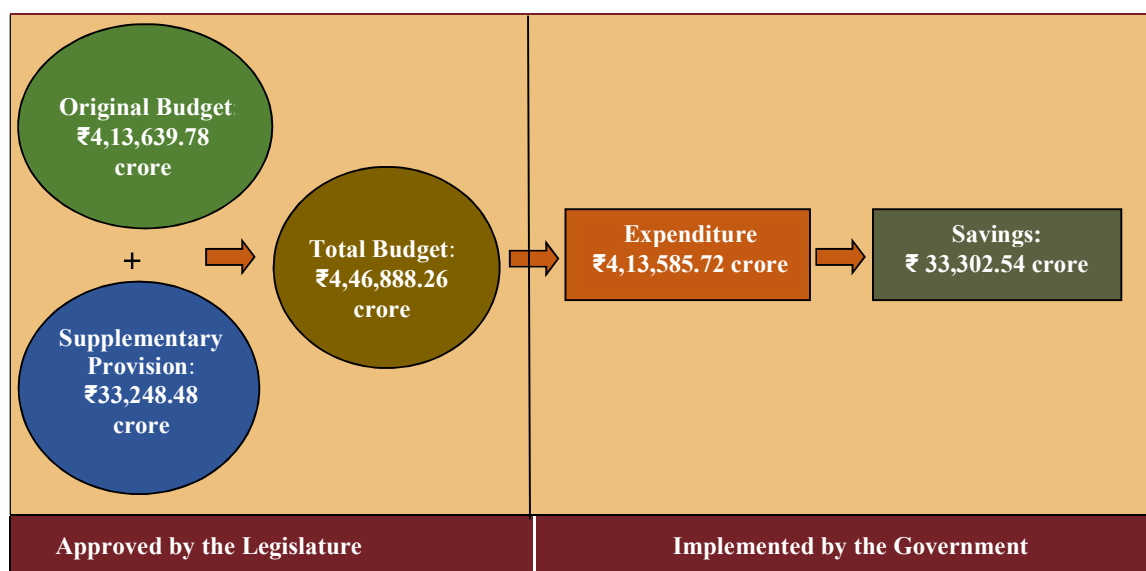
CSS: Centrally Sponsored Schemes; CS: Central Schemes; EAP: Externally Aided Projects

The annual budget is tabled in the house of the State Legislature by the Finance Minister each year.

The total amount approved by the State Legislature (including the original and supplementary budget), expenditure and savings during 2023-24 are depicted in **Exhibit 3.1**.



Exhibit 3.1: Summary of Budget and Expenditure



### 3.3 Gender Budgeting

The Gender Budgeting Statement (GBS) (Statement 13) serves as a tool for incorporating gender considerations into the budget, enabling a gender perspective throughout the policy process.

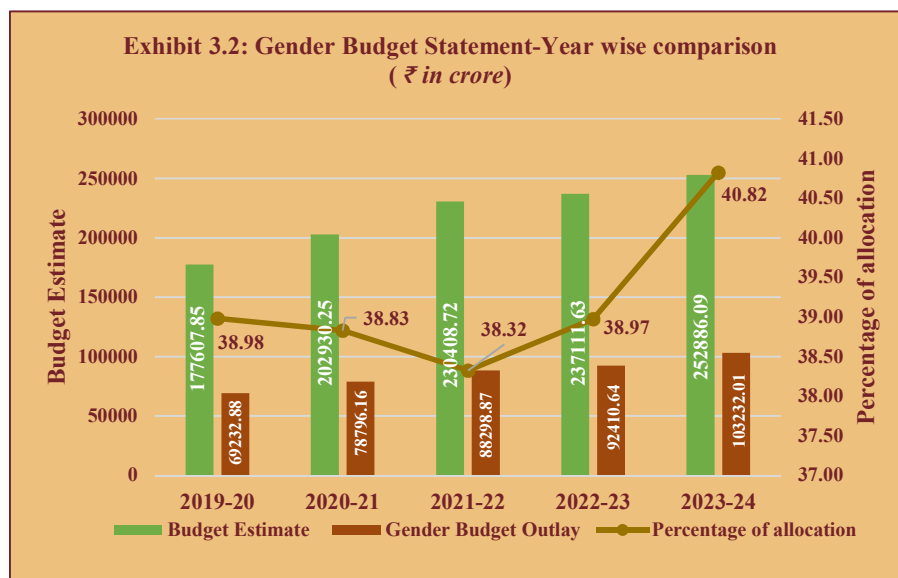
The Government of Tamil Nadu (GoTN) presents GBS as a part of annual budget document from the year 2018-19 onwards. However, the proposed Gender Budget Cells (GBC) to facilitate the integration of gender analysis into the Budget were not established in all departments.

The GBS presented by GoTN outlines the proposed budget allocation for women, is classified into three categories based on the percentage of funding directed towards schemes benefiting women:

- **Part A:** Schemes specifically targeted at women, with 100 *per cent* allocation.
- **Part B:** Beneficiary-oriented schemes where 40 to 99 *per cent* of the budget benefit women.
- **Part C:** Other schemes and expenditures where at least 30 *per cent* of the budget are expected to benefit women.

### 3.3.1 Overview of Gender Budget Statement 2023-24

The year wise comparison of Gender Budget Statement from 2019-20 to 2023-24 is given below in **Exhibit 3.2**.



(Source: Gender Budget Statement of the respective years)

During the last five years, from 2019-20 to 2023-24, the percentage of the gender budget outlay over the budget estimate has varied between 38.32 per cent in 2021-22 and 40.82 per cent in 2023-24. The gender budget outlay increased by 11.71 per cent in 2023-24 compared to the previous year. Additionally, the percentage of allocations under Parts A, B and C schemes has remained within the prescribed limits during these years.

### 3.3.2 Analysis of Gender Budget Statement 2023-24

The details of number of schemes and amount allocated under each part in the GBS are detailed below in **Table 3.1**.

**Table 3.1: Category wise details of GBS 2023-24**

(₹ in crore)

| Parts of GBS | Financial Year 2023-24 |               |                         |                                |
|--------------|------------------------|---------------|-------------------------|--------------------------------|
|              | No of Sectors          | No of schemes | Budget Estimate 2023-24 | Amount included in GBS 2023-24 |
| Part A       | 11                     | 140           | 15,528.78               | 15,528.78                      |
| Part B       | 16                     | 316           | 72,853.28               | 38,352.04                      |
| Part C       | --                     | 23*           | 1,64,504.02             | 49,351.18                      |
| <b>Total</b> |                        | <b>479</b>    | <b>2,52,886.08</b>      | <b>1,03,232.00</b>             |

\* Number of departments implementing the schemes

(Source: Gender Budget Statement 2023-24)

Among 11 sectors under Part A, maximum allocation of 93.81 *per cent* was made to the Social Welfare and Nutrition sector (₹14,568.01 crore), with a maximum allocation of ₹7,000 crore for the 'Magalir Urimai Thogai' scheme. Among 16 sectors of Part B, maximum allocation of 23.08 *per cent* was made to the 'Education Sports and Culture' sector (₹8,850.76 crore). Additionally, among the schemes in Part B, the highest allocation of ₹8,190 crore was provided for the 'Social Security Net - Food Security - PDS Support' scheme.

### **3.3.3 Audit observations**

Analysis of GBS for the year 2023-24 revealed the following.

- The GBS was not prepared as per the format prescribed by GoI in Statement No 13 of their budget document. The actuals of the year 2021-22, budget estimate and revised estimate of the previous year 2022-23 were not depicted in the GBS presented by GoTN. As a result, the probable outlay and actual expenditure on women-oriented schemes could not be analysed by Audit. This was also pointed out in the earlier report and the prescribed format was subsequently adopted by the State in GBS for 2024-25.
- Though the scheme 'Thanthai Periyar Award for Social Justice' which was included under Social Welfare and Nutrition Sector by the Backward, Most Backward and Minorities Department, was not a 100 *per cent* women-oriented scheme, it was included under Part A of GBS.
- Seven<sup>2</sup> 100 *per cent* women-oriented schemes with the budget allocation of ₹358.23 crore was included in the original budget but were omitted to include under Part A in GBS 2023-24.
- Out of 140 schemes under Part A, token provisions were given to only 17 schemes. Out of this, token provision was fully withdrawn for 15 schemes listed in **Appendix 3.1**. Out of the above 15 schemes, in one scheme '*Special Nutrition for children and Lactating mothers*', the token provisions were withdrawn without incurring any expenditure for the past nine years and in 12 schemes, the provisions were repeatedly withdrawn without incurring expenditure for the period ranging from three to seven years.
- In 11 schemes under Part A, the budget provision was fully withdrawn during re-appropriation as listed in **Appendix 3.2**.

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<sup>2</sup> 1. 'Implementation of Swadhar Greh Scheme', 2. 'Moovalur Ramamirtham Ammaiyar Girl children Higher Education Guarantee Scheme', 3. 'Starting of Rehabilitation Home for the Adult Mentally Retarded Girls', 4. 'Wing for crime against Women and Children', 5. 'Creation and modernisation of women milk producer co-operative, 6. 'Women help line', 7. 'Industrial units attached to the After Care Home for Women, Vellore'

- The actual percentage of utilisation was less than 50 *per cent* of the budget outlay in six schemes under Part A is listed in **Appendix 3.3**.
- Out of 316 schemes included under Part B, Nil provisions were given for 60 schemes and only token provisions were given for 15 schemes, thereby escalating the number of schemes under GBS.
- The Handloom and Textiles sector where Women work force constitute 52 *per cent*, were not given any allocation under GBS. Similarly, less priority (around 1.51 *per cent* allocations) was given to Industry and Mining sector despite Tamil Nadu being one amongst the leading States deploying women in the manufacturing sector (42 *per cent* share of India's total women workforce).
- The percentage of allocation for 'Agriculture and Allied Activities' sector under Part A has been reduced considerably from 7.03 *per cent* to 0.41 *per cent* during 2019-20 to 2023-24, despite having the highest proportion of female workers with 62.90 *per cent* in this sector as per Annual Periodic Labour Force Survey Report 2021-22.
- The percentage of utilization under 'Menstrual Hygiene Programme' has declined to 26.92 *per cent* during the year compared to 69.26 *per cent* in 2022-23. It was also noticed that there were remittances amounting to ₹31.72 crore during the year pertaining to unspent balances of previous year in this scheme.

The GBS 2023-24 highlights substantial gaps in planning, prioritization, and execution of women-oriented schemes in the State. To make meaningful progress in gender budgeting, it is essential to strengthen the compliance with guidelines, improve the allocations and enhance the focus on women's empowerment.

### **3.4 Special Component Plan for Scheduled Castes and Tribal Sub Plan Statement**

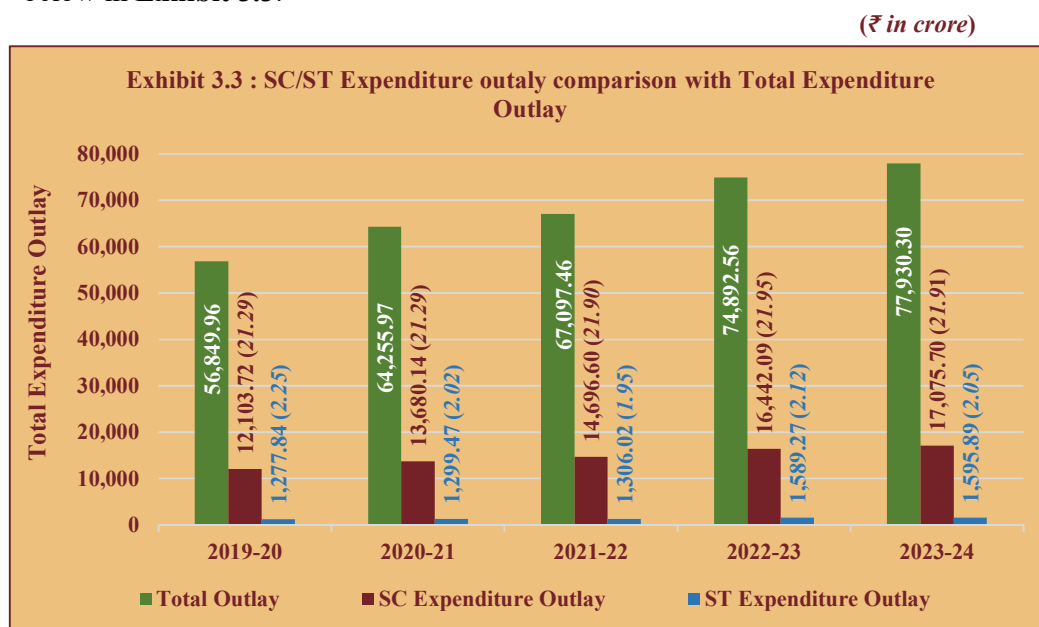
For the socio-economic and educational development of Adi Dravidar and Scheduled Tribes, the Scheduled Castes Sub Plan (SCSP) and Tribal Sub Plan (TSP) are being implemented in Tamil Nadu since 1980-81 and 1976-77 respectively. The basic objective of SCSP and TSP is to ensure flow of funds from the State Annual Plan Outlay at least in proportion to the population of the Scheduled Castes (20.01 *per cent*) and Scheduled Tribes (1.17 *per cent*) in the State and it should comprehensively cover the socio-economic and educational development of the Scheduled Castes and Scheduled Tribes in the State.

The Adi Dravidar and Tribal Welfare Department has been designated as the Nodal Department of both these Plans and the Secretary of the Department has

been appointed as the State Level Monitoring Officer for the formulation and implementation of SCSP and TSP at state level. The State Government allocations for SCSP and TSP are made in the Budget by operating the Minor Heads “789” and “796” respectively. Besides, the GoI allocations for CSS for SCSP and TSP are made in the Budget by operating the Minor Heads “793” and “794” respectively.

### 3.4.1 Overview of SCSP and TSP 2023-24

The year wise comparison of SCSP and TSP from 2019-20 to 2023-24 is given below in **Exhibit 3.3**.



(Source: Scheduled Caste Sub-plan and Tribal Sub-plan of the respective years)

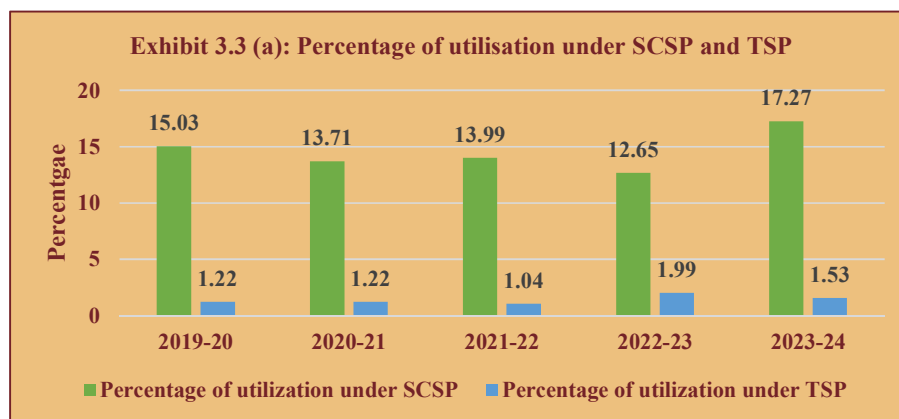
- Scrutiny of SCSP and TSP Statements of the budget documents for the last five years from 2019-20 to 2023-24 revealed that the percentage of SCSP and TSP budget outlay over the budget estimate was on an average of 21.67 per cent and 2.08 per cent respectively. In 2023-24, SCSP and TSP budget outlay increased by 3.85 per cent and 0.42 per cent over the previous year.
- There are 15 sectoral departments implementing 265 schemes under SCSP for the development of Adi Dravidars and 14 sectoral departments implementing 246 schemes under TSP for the development of tribes. Under SCSP, the maximum allocation of 22.84 per cent was provided to the Social Welfare and Nutrition sector (₹3,899.82 crore), with the ‘Magalir Urimai Thogai’ scheme receiving the highest allocation of ₹1,540 crore. Under TSP, the maximum allocation of 41.02 per cent was provided for the Welfare of Scheduled Castes and Scheduled Tribes

Sector (₹654.70 crore), with the ‘Schools’ scheme receiving the highest allocation of ₹155.80 crore.

### 3.4.2 Audit observations

Analysis of SCSP and TSP for the year 2023-24 revealed the following:

- Both SCSP and TSP were not prepared as per the format prescribed by GoI in Statement No.10-A and 10-B of their budget documents. Further, the actual expenditure for the year 2021-22, budget estimate and revised estimate for the year 2022-23 were not depicted in the respective plans.
- Token Provisions were given for 62 schemes and 61 schemes under SCSP and TSP respectively.
- The actual budget allocations for the last five years for SCs varied between 16.12 *per cent* in 2020-21 and 18.48 *per cent* in 2023-24 and for STs varied between 1.23 *per cent* in 2021-22 to 1.44 *per cent* in 2022-23. Thus, the original budget outlay for SCs was below the mandatory percentage of 20.01 *per cent* in the last five years. However, the percentage of budget allocation ranged between 21.29 *per cent* and 21.95 *per cent* in the Sustainable Development Goal data sheet, which is more than the mandatory percentage.
- The year wise percentage of actual expenditure on SCs and STs under SCSP and TSP from 2019-20 to 2023-24 is given below in **Exhibit 3.3 (a)**.



(Source: Appropriation Accounts of the respective years)

It could be seen from the above that the actual expenditure for SCs for the last five years varied between 12.65 *per cent* (2022-23) and 17.27 *per cent* (2023-24) and was under-utilised in all these years.

- In the original budget of Labour Welfare and Skill Development Department for the year 2023-24, ₹10.06 crore and ₹0.25 crore were allocated for SCs and STs respectively under the scheme ‘Unemployment relief scheme- Payment of relief to the Unemployed

Youth for scheduled caste and scheduled tribes’. However, it was omitted to be included in both SCSP and TSP.

- Government announced ‘Magalir Urimai Thogai’ scheme with total budget outlay of ₹7,000 crore, in which the entire outlay was allocated between General Component Plan for ₹5,460 crore and Scheduled Caste Component Plan for ₹1,540 crore. However, budget provision for STs was initially omitted under TSP, which was later released in supplementary estimate (February 2024). As a result, there were delays in release of ‘Magalir Urimai Thogai’ grants to the Tribal beneficiaries.
- The Government provided a budget of ₹5.72 crore towards State share for the scheme “Tamil Nadu Government Inter Caste Marriage Assistance”. The entire provision was spent during the year but was not included under SCSP.

An analysis of SCSP schemes with provisions exceeding ₹100 crore revealed that the utilisation of funds was less than 50 *per cent* of the budget in two schemes, detailed in **Table 3.2** below.

**Table 3.2: Percentage of utilization where provision more than ₹100 crore**

(₹ in crore)

| SI No. | Schemes                                                                              | Budget Estimate | Actual Expenditure | Percentage of utilization |
|--------|--------------------------------------------------------------------------------------|-----------------|--------------------|---------------------------|
| 1      | Implementation of Swatch Bharat Mission 2.0 in Corporation/Municipalities            | 273.00          | 27.70              | 10.15                     |
| 2      | State's Share towards premium subsidy under Pradhan Mantri Fasal Bima Yojana (PMFBY) | 575.64          | 212.98             | 37.00                     |

(Source: Appendix -XX of Appendices to Budget Memorandum and Appropriation Accounts for the year 2023-24)

In 12 schemes where the budget provision was more than ₹one crore, the entire amount was withdrawn without incurring expenditure, detailed in **Table 3.3**.

**Table 3.3: Provision more than ₹one crore fully withdrawn under Scheduled Caste schemes**

(₹ in crore)

| SI No. | Grant No. | Head of account | Description                                                     | Budget Estimate |
|--------|-----------|-----------------|-----------------------------------------------------------------|-----------------|
| 1      | 42        | 2501.06.793.UH  | Startup Village Entrepreneurship Programme (SVEP) - State Share | 1.67            |
| 2      | 42        | 2501.06.793.UD  | Startup Village Entrepreneurship Programme (SVEP)               | 2.51            |
| 3      | 42        | 2501.06.793.UG  | Mahila Kisan Sashaktikaran Pariyojana (MKSP) - State Share      | 4.50            |
| 4      | 42        | 2501.06.793.UC  | Mahila Kisan Sashaktikaran Pariyojana (MKSP)                    | 6.75            |
| 5      | 53        | 2230.03.793.AA  | Two-tier Skill Development Centres under TNIPP Phase-2          | 9.36            |
| 6      | 43        | 2202.02.789.JO  | Information and Communication Technology (ICT) in Schools       | 9.70            |

(₹ in crore)

| SI No. | Grant No. | Head of account | Description                                                                                            | Budget Estimate |
|--------|-----------|-----------------|--------------------------------------------------------------------------------------------------------|-----------------|
| 7      | 19        | 2211.00.793.UF  | National Urban Health Mission Schemes under Special Component Plan - State Share                       | 13.55           |
| 8      | 42        | 2515.00.793.UB  | Rashtriya Gram Swaraj Abhiyan (RGSA) - State Share                                                     | 14.86           |
| 9      | 19        | 2211.00.793.UC  | National Urban Health Mission Schemes under Special Component Plan                                     | 20.32           |
| 10     | 42        | 2515.00.793.UA  | Rashtriya Gram Swaraj Abhiyan (RGSA)                                                                   | 22.29           |
| 11     | 42        | 2235.02.789.PC  | World Bank aided Tamil Nadu Rural Transformation Project (TNPVP Phase-II) under Special Component Plan | 51.41           |
| 12     | 42        | 2216.03.789.JB  | Roofing cost for construction of Concrete Houses for Scheduled Castes                                  | 354.00          |

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

An analysis of TSP schemes with provisions more than ₹100 crore revealed that the utilisation of funds was less than 50 per cent of the budget in two schemes, detailed in **Table 3.4** below:

**Table 3.4: Percentage of utilization where provision more than ₹100 crore**

(₹ in crore)

| SI No | Scheme Description                                                        | Budget Estimate | Actual Expenditure | Percent of utilization |
|-------|---------------------------------------------------------------------------|-----------------|--------------------|------------------------|
| 1     | Aajeevika (NRLM)                                                          | 133.51          | 5.75               | 4.31                   |
| 2     | Implementation of Swachh Bharat Mission 2.0 in Corporation/Municipalities | 117.00          | 11.87              | 10.15                  |

(Source: Appendix -XIII of Appendices to Budget Memorandum and Appropriation Accounts for the year 2023-24)

In four schemes with provisions more than ₹one crore, the entire amount was withdrawn without incurring expenditure, detailed in **Table 3.5**.

**Table 3.5: Provision of more than ₹one crore fully withdrawn under Scheduled Tribe schemes**  
(₹ in crore)

| Grant No | Head of Account | Description                                                 | Budget Provision |
|----------|-----------------|-------------------------------------------------------------|------------------|
| 04       | 2225.02.796.KC  | Schemes for economic development of Scheduled tribes        | 12.40            |
| 04       | 4225.02.794.SA  | Development of Particularly Vulnerable Tribal Group (PVTGs) | 27.23            |
| 42       | 2515.00.794.UA  | Rashtriya Gram Swaraj Abhiyan (RGSA)                        | 8.26             |
| 42       | 2515.00.794.UB  | Rashtriya Gram Swaraj Abhiyan (RGSA)-State Share            | 5.51             |

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

The SCSP and TSP for 2023-24 exhibit gaps in compliance, allocation, and implementation. There is a need to enhance adherence to prescribed formats, ensure adequate budgeting, prioritizing its budgeting process and improve the



execution of schemes. This is essential for achieving progress towards social equity and empowerment for marginalized groups.

### 3.5 Appropriation Accounts

Appropriation Accounts provide a comprehensive account of expenditure of the Government for each financial year, compared with the amounts of voted<sup>3</sup> grants and charged<sup>4</sup> appropriations for different purposes as specified in the schedules appended to the Appropriation Act. These Accounts depict the original budget, supplementary grants, surrenders and re-appropriations and highlighting actual capital and revenue expenditure on various specified services vis-à-vis those authorised by the Appropriation Act in respect of both Charged and Voted items of budget. The Appropriation Accounts thus facilitate understanding of utilisation of funds and are, therefore, complementary to the Finance Accounts.

#### 3.5.1 Summary of total provisions, actual disbursement and savings/excess during 2023-24

The summarised position of total budget provision and disbursements into 54 Grants and two Appropriations is given in **Table 3.6**.

**Table 3.6: Number of Grants/Appropriations operated by the State in 2023-24**

(₹ in crore)

| Sl No.             | Description    | Total No. of Grants/Appropriations | Items of Voted/Charged Expenditure | Revenue | Capital | Budget Provision   | Disbursements      |
|--------------------|----------------|------------------------------------|------------------------------------|---------|---------|--------------------|--------------------|
| A                  | Grants         | 54                                 | Voted/ Charged                     | 54      | 43*     | 3,44,739.99        | 3,15,164.91        |
| B                  | Appropriations | 2                                  | Charged                            | 1       | 1       | 1,02,148.26        | 98,420.81          |
| <b>Total (A+B)</b> |                |                                    |                                    |         |         | <b>4,46,888.25</b> | <b>4,13,585.72</b> |

\* Under four grants only token provisions were given  
(Source: Appropriation Accounts for the year 2023-24)

#### 3.5.2 Charged and Voted disbursements

The details of total voted and charged disbursement and savings/excess for the five-year period from 2019-20 to 2023-24 are given below in **Table 3.7**.

<sup>3</sup> Amounts voted by the State Legislature in respect of demands for grants for specific purposes.

<sup>4</sup> Amounts directly charged to the Consolidated Fund of the State, which are not subject to the vote of the State Legislature.

Table 3.7: Trend of Savings/Excess

(₹ in crore)

| Year    | Provisions |          |          | Disbursements    |                |                     | Net savings (-)    |                  |
|---------|------------|----------|----------|------------------|----------------|---------------------|--------------------|------------------|
|         | Voted      | Charged  | Total    | Voted            | Charged        | Total               | Voted              | Charged          |
| 2019-20 | 2,36,358   | 51,995   | 2,88,353 | 2,10,349<br>(89) | 50,910<br>(98) | 2,61,259<br>(90.60) | (-) 26,009<br>(11) | (-) 1,084<br>(2) |
| 2020-21 | 2,82,839   | 56,133   | 3,38,972 | 2,40,033<br>(85) | 53,720<br>(96) | 2,93,753<br>(86.66) | (-) 42,806<br>(15) | (-) 2,413<br>(4) |
| 2021-22 | 2,84,539   | 65,201   | 3,49,740 | 2,56,920<br>(90) | 62,442<br>(96) | 3,19,362<br>(91.31) | (-) 27,619<br>(10) | (-) 2,759<br>(4) |
| 2022-23 | 3,15,645   | 78,611   | 3,94,256 | 2,83,715<br>(90) | 75,451<br>(96) | 3,59,166<br>(91.10) | (-) 31,930<br>(10) | (-) 3,160<br>(4) |
| 2023-24 | 3,43,615   | 1,03,273 | 4,46,888 | 3,14,095<br>(91) | 99,491<br>(96) | 4,13,586<br>(92.55) | (-)29,520<br>(9)   | (-)3,782<br>(4)  |

Figures in parenthesis indicate *per cent* of utilisation

(Source: Appropriation Accounts of the respective years)

In the last five years, the Government utilised 86.66 *per cent* to 92.55 *per cent* of the budget provisions. During the year, the total utilisation of Voted grants was 91 *per cent* and Charged appropriation was 96 *per cent* of the provision, with one *per cent* increase in voted expenditure whereas the charged expenditure remained the same over the previous year.

### 3.5.3 Budget marksmanship

Budget Marksmanship involves analysing the relationship between the budget projections of revenue and expenditure against actual receipt and disbursement. The World Bank's Public Expenditure and Financial Accountability (PEFA) measures the Budget Reliability in terms of Aggregate Expenditure Outturn and Expenditure Composition Outturn.

#### 3.5.3.1 Aggregate Expenditure Outturn

Aggregate Expenditure Outturn indicates how closely actual expenditures match the budget that was initially approved. This reflects the fiscal marksmanship or the accuracy of the forecast of revenue and expenditure during the year.

Table 3.8: Comparison between Original Budget and Actual expenditure

(₹ in crore)

| Section | Original Budget | Actual Expenditure | Difference between the Actual Expenditure and Original Budget* | Percentage of deviation in actual expenditure with Original Budget |
|---------|-----------------|--------------------|----------------------------------------------------------------|--------------------------------------------------------------------|
| Revenue | 3,12,534.42     | 3,18,666.48        | (+) 6,132.06                                                   | (+) 1.96                                                           |
| Capital | 44,379.67       | 42,509.34          | (-) 1,870.33                                                   | (-) 4.21                                                           |

\* Excess of actuals over the original provision is denoted as (+) figure and shortage of actuals over original provision is denoted as (-) figure

(Source: Appropriation Accounts 2023-24)

In Revenue section, the overall deviation in Actual expenditure compared with Original Budget was 1.96 *per cent*. This was due to deviation up to 25 *per cent* in 47 grants; more than 25 *per cent* and up to 50 *per cent* in two grants; more than 50 *per cent* and up to 100 *per cent* in four grants and more than 100 *per cent* in two grants.

In Capital section, the overall deviation in Actual expenditure compared with Original Budget was (-) 4.21 *per cent*. This was due to deviation up to 25 *per cent* in 11 grants; more than 25 *per cent* and up to 50 *per cent* in eight grants; more than 50 *per cent* and up to 100 *per cent* in 18 grants and more than or equal to 100 *per cent* in six grants. Original provision was not given under eight grants and entire budget provision was withdrawn in two grants (**Grant No.15-Environment and Climate Change Department** and **Grant No.24-Prisons and Correctional Services**).

### 3.5.3.2 Expenditure Composition Outturn

Expenditure Composition outturn measures the extent to which the re-allocations between the main budget categories during execution have contributed to variance in expenditure composition.

**Table 3.9: Comparison between Revised Estimate and Actual expenditure**

(₹ in crore)

| Section | Original Budget | Revised Estimate | Actual Expenditure | Difference between the Actual Expenditure and Revised Estimate* | Percentage of deviation in Actual expenditure with Revised Estimate |
|---------|-----------------|------------------|--------------------|-----------------------------------------------------------------|---------------------------------------------------------------------|
| Revenue | 3,12,534.42     | 3,17,483.64      | 3,18,666.48        | (+) 1,182.84                                                    | (+) 0.37                                                            |
| Capital | 44,379.67       | 42,531.68        | 42,509.34          | (-) 22.34                                                       | (-) 0.05                                                            |

\* Excess of actuals over the original provision is denoted as (+) figure and shortage of actuals over original provision is denoted as (-) figure

(Source: Appropriation Accounts 2023-24 and Demand for Grants 2024-25 of the respective grants)

In Revenue section, deviation in Actual expenditure compared with the Revised Estimate was 0.37 *per cent*. This was due to deviation up to 25 *per cent* in 50 grants; more than 25 *per cent* and up to 50 *per cent* in three grants; more than 50 *per cent* and up to 100 *per cent* in one grant and more than 100 *per cent* in one grant.

In Capital section, deviation in Actual expenditure compared with the Revised Estimate was (-) 0.05 *per cent*. This was due to deviation up to 25 *per cent* in 22 grants; more than 25 *per cent* and up to 50 *per cent* in ten grants; more than 50 *per cent* and up to 100 *per cent* in three grants and more than 100 *per cent* in one grant. Revised estimate was not provided in seven grants and out of this,

one grant was given original provision. Further, expenditure was incurred without provision either in Original or Revised Estimate in Grant No.17.

### **3.6 Audit of Appropriation**

Audit of appropriation by the CAG seeks to ascertain whether the expenditure actually incurred under various grants is in accordance with authorization given under the Appropriation Act and that the expenditure required to be charged under the provisions of the Constitution (Article 202) is so charged. It also ascertains whether the expenditure incurred is in conformity with the laws, relevant rules, regulations and instructions.

#### **3.6.1 Comments on integrity of budgetary and accounting process**

##### **3.6.1.1 Drawal of funds to avoid lapse of budget grant**

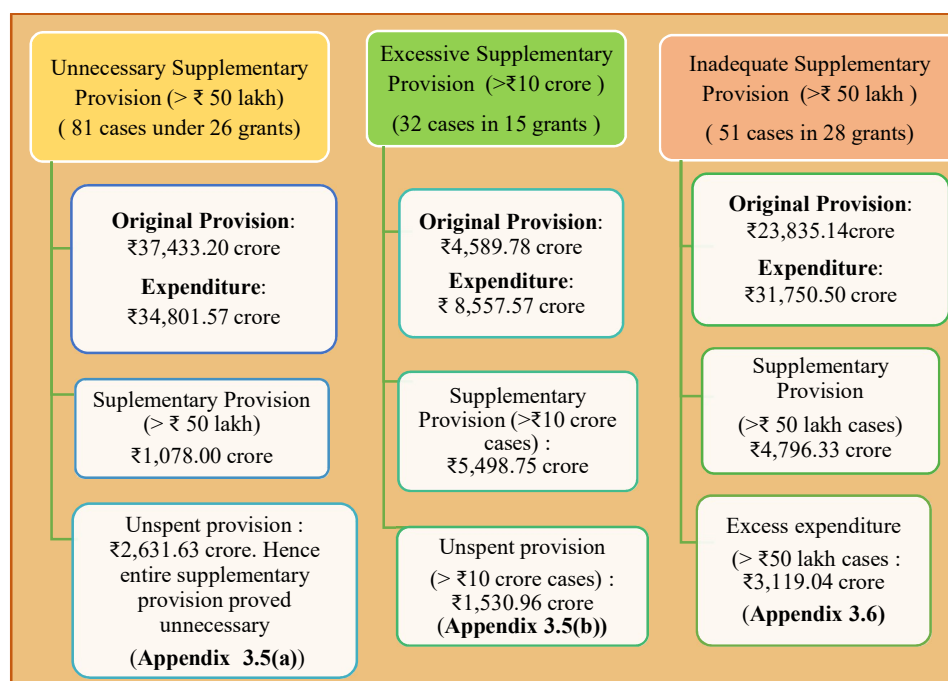
According to Para 178 of the Tamil Nadu Budget Manual, it is irregular to draw funds from Government account without immediate requirement. Further, as per Article 39 of the Tamil Nadu Financial Code Volume-I, all appropriations lapse at the close of the financial year and no funds should be drawn from the treasury to avoid lapsing and to utilise them for expenditure after the end of the year.

During the year, it was noticed that the amounts transferred to the DDO's bank account were recorded as expenditure in the Appropriation Accounts as detailed in **Appendix 3.4**. However, an unspent amount of ₹8.26 crore remained in the DDO's bank account despite the incurrence of actual expenditures, violating codal provisions and inflating revenue expenditure of the Department to that extent. This indicates that the funds were drawn unnecessarily to avoid lapsing at the end of the financial year.

##### **3.6.1.2 Unnecessary or excessive Supplementary grant**

During 2023-24, against the original budget provision of ₹4,13,639.78 crore and supplementary provision of ₹33,248.48 crore, an expenditure of ₹4,13,585.72 crore was incurred, leading to a net savings of ₹33,302.54 crore.

Test checked cases of supplementary provisions showed instances of unnecessary/excessive/inadequate provisions (**Appendix 3.5 (a), Appendix 3.5 (b) and Appendix 3.6**) as detailed in **Exhibit 3.4**.

**Exhibit 3.4: Unnecessary/excessive/inadequate supplementary provision**

From the above, it was observed that there were instances where supplementary provisions were unnecessary, as the original provisions were sufficient to cover the expenditure. Additionally, it was noticed that the total provision including supplementary provision was inadequate in certain heads of accounts resulting in excess expenditure. In spite of implementation of IFHRMS, monitoring mechanism of progress of expenditure is inadequate.

### 3.6.1.3 Unnecessary/excess/insufficient re-appropriation of funds

Apart from supplementary grant, re-appropriation can be used to re-allocate funds within a Grant. Re-appropriation is the transfer, by competent authority, of savings from one unit of appropriation to meet additional expenditure of another unit within the same section (Revenue-Voted, Revenue-Charged, Capital-Voted, Capital-Charged) of the Grant or Charged Appropriation.

However, considerable re-appropriation from one sub-head to another must always be avoided and the process of re-appropriation should not be merely used to rectify omissions and lack of foresight.

There were unnecessary / excess / insufficient re-appropriations indicating inaccurate and unrealistic budgeting, thereby depriving funds for the other needy Schemes as detailed in **Table 3.10**.

Table 3.10: Injudicious re-appropriations made during 2023-24

| Sl No        | Description                                                                                                              | No. of HoA | Original  | Supplementary | Re-appropriation | FMA (O+S+R) | Amount     | Reference – Appendix No. |
|--------------|--------------------------------------------------------------------------------------------------------------------------|------------|-----------|---------------|------------------|-------------|------------|--------------------------|
| (₹ in crore) |                                                                                                                          |            |           |               |                  |             |            |                          |
| <b>I</b>     | <b>Excessive/Insufficient re-appropriation of funds</b>                                                                  |            |           |               |                  |             |            |                          |
| 1            | Excess greater than ₹2 crore                                                                                             | 29         | 45,541.49 | 192.82        | 4,476.26         | 50,210.57   | 1,003.14   | 3.7                      |
| 2            | Savings greater than ₹2 crore                                                                                            | 33         | 36,148.11 | 369.92        | (-) 761.53       | 35,756.51   | (-) 918.26 | 3.8                      |
| <b>II</b>    | <b>Unnecessary re-appropriation of funds</b>                                                                             |            |           |               |                  |             |            |                          |
| 3            | Provision made in re-appropriation, where expenditure was either nil or within the original and supplementary provisions | 22         | 1,059.60  | 42.57         | 89.07            | 1,191.24    | 1,005.38   | 3.9                      |
| <b>III</b>   | <b>Injudicious re-appropriation of funds</b>                                                                             |            |           |               |                  |             |            |                          |
| 4            | Provision of more than ₹ 100 crore fully withdrawn through re-appropriation                                              | 28         | 12,489.10 | 0.68          | (-) 12,489.78    | 0.00        | 12,489.78  | 3.10                     |
| 5            | Withdrawal of entire provision of interest liability (2049-60-101) on deposits under MH 8342                             | 10         | 9.46      | 0.00*         | (-) 9.46         | 0.00        | 0.00       | 3.11                     |
| 6            | Expenditure incurred without Final Modified Appropriation                                                                | 6          | 105.35    | 38.03         | (-) 143.38       | 0.00        | 154.43     | 3.12                     |

\*Token provision of ₹1,000

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

There are 64 instances where provisions totalling ₹255.34 crore were made through the first re-appropriation, but an amount of ₹293.95 crore including provisions from the original and supplementary estimates was subsequently withdrawn in the second re-appropriation, resulting in ‘nil’ expenditure, as detailed in **Appendix 3.13**.

This clearly indicates a lack of proper procedures to ascertain the necessity and extent of re-appropriations, leading to unnecessary re-appropriations and resulting in surplus funds or surrenders at the end of the year.

Furthermore, a detailed review of all re-appropriation orders issued by the Finance Department, valid reasons were not provided for additional provisions or withdrawals in 4,932 items out of 24,097 items (20.47 per cent). Instead, vague terms such as ‘actual requirement,’ ‘lesser/higher requirement,’ and ‘based on actuals’ were used, violating Paragraph 151 (ii) of the Tamil Nadu Budget Manual.

Thus, the injudicious re-appropriations at various stages and the incurring of expenditures without proper provisions indicate the weak internal controls and

monitoring mechanisms at both the budget allocation and re-appropriation stages. The lack of procedures to ascertain the necessity and quantum of re-appropriation has resulted in unnecessary re-appropriations, contributing to unrealistic budgeting leading to savings/surrender of funds at the end of the fiscal year.

#### 3.6.1.4 Expenditure incurred without authority of law

In nine Heads of account, expenditure was incurred without provision either in the Original Budget or in the Supplementary estimates, which led to incurring of expenditure on the schemes without the authority of the Legislature.

**Table 3.11: Provision only by re-appropriation**

(₹ in lakh)

| Sl. No.      | Grant No. | Head of Account    | Provision made through Re-appropriation | Actual Expenditure |
|--------------|-----------|--------------------|-----------------------------------------|--------------------|
| 1            | 05        | 3054.80.797.JD     | 15.20                                   | 15.20              |
| 2            | 06        | 2403.00.794.SB     | 2.76                                    | 2.76               |
| 3            | 07        | 4405.00.104.JK     | 1.30                                    | 1.30               |
| 4            | 19        | 2210.01.001.AB (C) | 2.09                                    | 2.09               |
| 5            | 19        | 2210.01.110.AA (C) | 0.15                                    | 0.15               |
| 6            | 21        | 5054.04.800.JC     | 11.10                                   | 11.10              |
| 7            | 35        | 2062.00.105.AC     | 0.90                                    | 0.90               |
| 8            | 54        | 4406.02.793.UF     | 6.84                                    | 6.84               |
| 9            | 56        | 2049.03.117.AN (C) | 2.08                                    | 2.08               |
| <b>Total</b> |           |                    | <b>42.42</b>                            | <b>42.42</b>       |

(Source: Appropriation Accounts 2023-24)

#### 3.6.1.5 Unspent amount and surrendered appropriations and/or large savings / surrenders

The golden rule for all the Estimating Officers should be to provide in the budget, everything that can be foreseen and to provide only as much as is necessary. For this reason, appropriations which are likely to remain unspent must be reported for surrender as early as possible. If this is not done, other spending Departments are deprived of the funds which they could have utilised. Surrenders are being made generally in the month of March and a careful study of figures of the expenditure incurred and watch over previous month's expenditure should enable the Controlling Officer to fix upon his final requirements with a reasonable degree of exactness. No savings shall be held in reserve for possible future excesses.

The instances of huge savings and surrenders are discussed in the following paragraphs.

**(a) Grants having large savings during 2023-24**

In 41 cases there were savings of above ₹100 crore totalling ₹31,217.00 crore across various grants as detailed in **Appendix 3.14**. In case of Grants/Appropriations, where provision is more than ₹10 crore, budget utilisation was less than 50 per cent in 11 grants and less than 20 per cent in two Grants as detailed in **Table 3.12**.

**Table 3.12: Grants/ Appropriations greater than ₹10 crore where utilisation of budget was less than or equal to 50 per cent**

(₹ in crore)

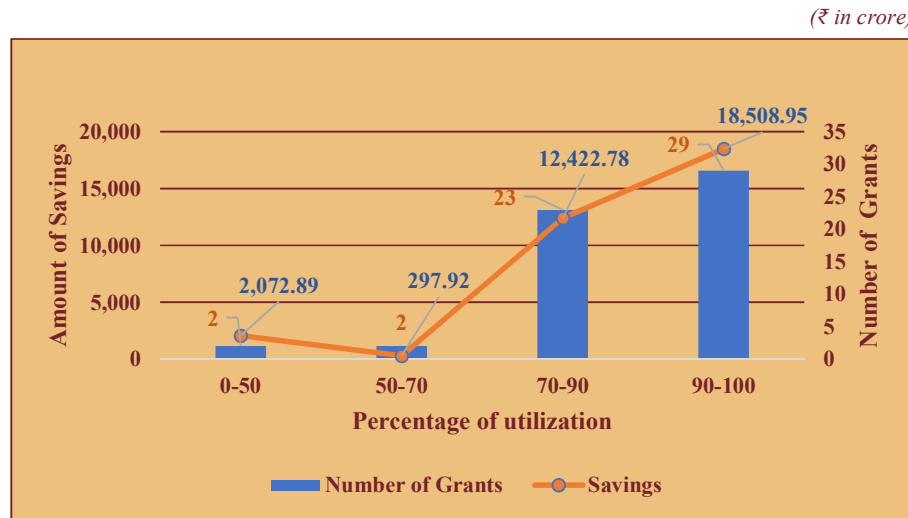
| Sl No.         | Grant No. | Description                                                                               | Total Provision | Actual Expenditure | Percentage of utilization |
|----------------|-----------|-------------------------------------------------------------------------------------------|-----------------|--------------------|---------------------------|
| <b>Revenue</b> |           |                                                                                           |                 |                    |                           |
| 1              | 15        | Environment and Climate change (Environment, Climate Change and Forests Department)       | 128.77          | 53.26              | 41.36                     |
| 2              | 27        | Industries, Investment promotion and Commerce Department                                  | 2,063.79        | 819.19             | 39.69                     |
| 3              | 36        | Planning, Development and Special Initiatives Department                                  | 408.08          | 155.57             | 38.12                     |
| <b>Capital</b> |           |                                                                                           |                 |                    |                           |
| 4              | 06        | Animal Husbandry (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) | 141.08          | 66.17              | 46.90                     |
| 5              | 09        | Backward Classes, Most Backward Classes and Minorities Welfare Department                 | 352.33          | 44.70              | 12.69                     |
| 6              | 13        | Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)      | 301.14          | 103.61             | 34.41                     |
| 7              | 16        | Finance Department                                                                        | 390.03          | 151.60             | 38.87                     |
| 8              | 23        | Fire and Rescue Services (Home, Prohibition and Excise Department)                        | 80.00           | 27.41              | 34.26                     |
| 9              | 44        | Micro, Small and Medium Enterprises Department                                            | 10.00           | 5.00               | 50.00                     |
| <b>Loan</b>    |           |                                                                                           |                 |                    |                           |
| 10             | 14        | Energy Department                                                                         | 2,241.95        | 955.78             | 42.63                     |
| 11             | 22        | Police (Home, Prohibition and Excise Department)                                          | 21.55           | 3.88               | 18.00                     |
| 12             | 27        | Industries, Investment Promotion and Commerce Department                                  | 700.63          | 242.33             | 34.59                     |
| 13             | 44        | Micro, Small and Medium Enterprises Department                                            | 150.00          | 69.36              | 46.24                     |

(Source: Appropriation Accounts 2023-24)

Details of grants categorised by the percentage of utilization along with the total savings during 2023-24 are shown in **Exhibit 3.5**.



**Exhibit 3.5: The distribution of the number of Grants/Appropriations grouped by the percentage of Savings along with the total savings**



Thus, substantial saving is indicative of defective budgeting process as well as shortfall in performance of Grant or Appropriation.

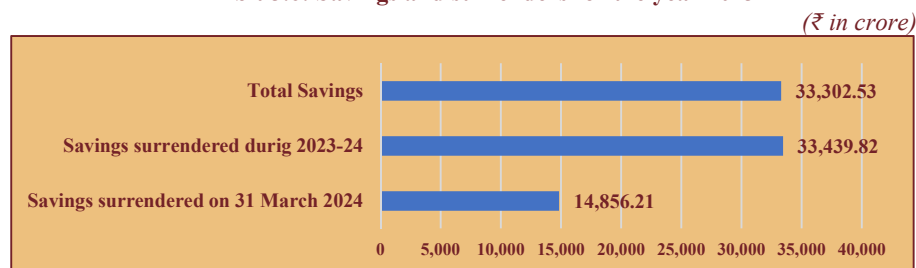
**(b) Surrender of savings**

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

During the year, out of the total savings of ₹33,302.54 crore, surrendered was ₹33,439.82 crore. An amount of ₹14,856.21 crore (net) was surrendered on the last day (31 March 2024) as detailed in **Exhibit 3.6**. This includes 101 cases, each exceeding ₹10 crore, with a total surrender of ₹15,543.60 crore (**Appendix 3.15**), highlighting inadequate financial controls.

Furthermore, in cases where surrenders exceeded savings, departments were unable to ascertain the exact amount to be surrendered at the end of the financial year during re-appropriation. In 14 voted grants under Revenue section and three voted grants under loan section, savings of ₹429.08 crore were not surrendered, as shown in **Appendix 3.16**. In nine grants/appropriations under the Revenue section, 11 grants under Capital section, and two grants under Loan section, surrenders were more than savings as listed in **Appendix 3.17**. This emphasizes the insufficient oversight of the state's finances, despite the implementation of IFHRMS.

Exhibit 3.6: Savings and surrenders for the year 2023-24



### (c) Budget Utilisation

The distribution of the number of grants / appropriations categorised by percentage of utilisation and total savings is given in **Table 3.13** below:

Table 3.13: Utilisation of Grants / Appropriations

| Percentage utilisation | 0 to 50 per cent | 50 to 70 per cent | 70 to 90 per cent | 90 to 100 per cent |
|------------------------|------------------|-------------------|-------------------|--------------------|
| Number of Grants       | 2                | 2                 | 23                | 29                 |
| Saving (₹ in crore)    | 2,072.89         | 297.92            | 12,422.78         | 18,508.95          |

(Source: Appropriation Accounts 2023-24)

Thus, substantial savings is indicative of defective budgeting process as well as shortfall in utilisation of Grant or Appropriation.

### (d) Persistent Savings

Under 24 Grants/Appropriations, there were persistent savings of more than five *per cent* of the total grant during the last five years as indicated in **Appendix 3.18**. During 2023-24, the percentage of savings under Revenue Section ranged from 5.40 *per cent* to 100 *per cent* and Capital Section ranged from 7.21 *per cent* to 65.60 *per cent*.

As indicated in **Appendix 3.18**, there were persistent savings in grants over the last five years. These issues have continued despite being highlighted in previous audit reports.

Consequently, inadequate budgeting, without analysis of actual requirements, has resulted in excess provisions. This has led to subsequent withdrawals through re-appropriation, depriving other schemes/departments of the opportunity to utilize those funds during the year.

#### 3.6.1.6 Excess expenditure and its regularisation

As per Article 205 (1) (b) of the Constitution of India, it is mandatory for a State Government to get the excess over a grant/appropriation regularised by the State Legislature. Although no time limit for regularisation of expenditure has been prescribed under the above Article, the regularisation of excess expenditure is

done after the completion of discussion of the Appropriation Accounts by the Committee on Public Accounts (PAC).

**(a) Expenditure exceeded the provision**

Expenditure beyond the allocated provisions not only violates the requirement for legislative approval but also reflects poor planning. This situation could be mitigated by closely monitoring expenditure against the budget. During the year, expenditures exceeded the overall grant provisions in four grants, necessitating regularization. The details are presented in **Table 3.14** below.

**Table 3.14: Grants where expenditure exceeded the provision**

(₹ in lakh)

| Sl No.         | Grant No and Grant Description                                                          | Original Provision | Supplementary Provision | Total Provision | Actual Expenditure | Excess |
|----------------|-----------------------------------------------------------------------------------------|--------------------|-------------------------|-----------------|--------------------|--------|
| <b>Revenue</b> |                                                                                         |                    |                         |                 |                    |        |
| 1              | 17 - Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department) (V) | 1,15,144.05        | 28,971.44               | 1,44,115.49     | 1,44,190.63        | 75.14  |
| 2              | 19 - Health and Family Welfare Department (C)                                           | 46.43              | 14.76                   | 61.19           | 62.43              | 1.24   |
| <b>Loans</b>   |                                                                                         |                    |                         |                 |                    |        |
| 3              | 10 - Commercial Taxes (Commercial Tax and Registration Department) (V)                  | 40.00              | 60.00                   | 100.00          | 103.22             | 3.22   |
| 4              | 43 - School Education Department (V)                                                    | 40.00              | 0.00                    | 40.00           | 56.73              | 16.73  |

**(b) Regularisation of excess expenditure**

Excess expenditure of ₹968.12 crore relating to the period from 2019-20 to 2022-23 was yet to be regularised (August 2024) by the State Legislature as detailed below in **Table 3.15**.

**Table 3.15: Regularisation of excess expenditure of previous years**

| Year         | Grant No./ Appropriation | Amount of excess required to be regularised (₹ in crore) | Status of regularization                                                                                                       |
|--------------|--------------------------|----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| (1)          | (2)                      | (3)                                                      | (4)                                                                                                                            |
| 2019-20      | 13, 40, 41, 43, 48       | 942.00                                                   | Explanatory notes for two grants (13 & 43) have not been received.                                                             |
| 2020-21      | 27                       | 20.87                                                    | Explanatory Notes has been received for the Grant and yet to be taken up for consideration by PAC.                             |
| 2021-22      | 34, 35, 44, 51           | 5.24                                                     | Explanatory Notes for three Grants (ie. No.34, 35 & 51) have not been received and yet to be taken up for consideration by PAC |
| 2022-23      | 51                       | 0.01*                                                    | Pending to be regularized                                                                                                      |
| <b>Total</b> |                          | <b>968.12</b>                                            |                                                                                                                                |

\* ₹50,000

(Source: Appropriation Accounts of the respective years)

The State should initiate action to get the excess expenditures made in Grants regularised by the Legislature Assembly at the earliest.

### 3.6.2 Comments on effectiveness of budgetary and accounting process

#### 3.6.2.1 Budgetary projection and gap between expectations and actuals

Efficient management of tax administration/other receipts and public expenditure is crucial for achieving various fiscal indicators. Budgetary allocations based on unrealistic proposals, poor expenditure monitoring mechanism and weak scheme implementation capacities/ weak internal controls lead to sub-optimal allocation among various developmental needs. Excessive savings in some departments deprive the funds to other departments, which could have been utilised.

Summarised position of actual expenditure *vis-à-vis* Budget provision (Original/ Supplementary) during 2023-24 is given below in **Table 3.16**.

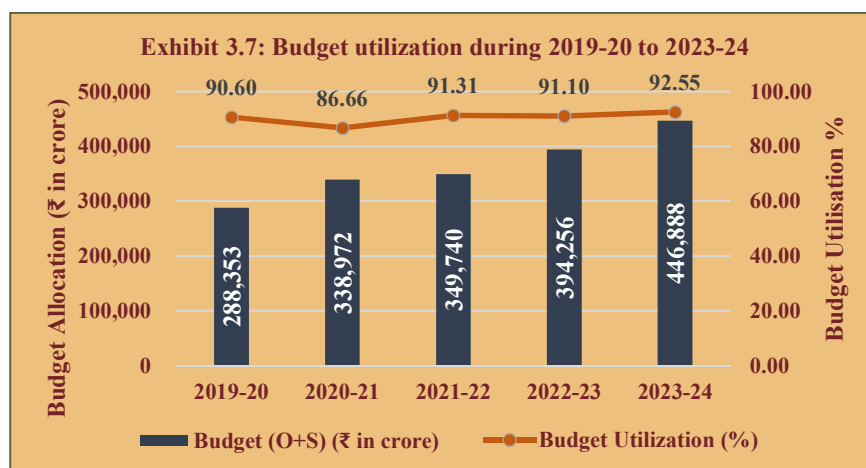
**Table 3.16: Actual expenditure *vis-à-vis* original/supplementary provisions**

(₹ in crore)

| Nature of expenditure                      | Original grant/ Appropriation | Supplementary grant/ Appropriation | Total              | Actual expenditure | Net Saving (-)       | Amount surrendered   | Amount surrendered on 31 March | Percentage of savings surrendered |
|--------------------------------------------|-------------------------------|------------------------------------|--------------------|--------------------|----------------------|----------------------|--------------------------------|-----------------------------------|
| (1)                                        | (2)                           | (3)                                | (4)                | (5)                | (6)                  | (7)                  | (8)                            | (9) = ((7)/(6)) x 100             |
| <b>Voted</b>                               |                               |                                    |                    |                    |                      |                      |                                |                                   |
| I Revenue                                  | 2,53,664.83                   | 27,740.69                          | 2,81,405.52        | 2,63,146.48        | (-) 18,259.04        | (-) 18,133.86        | (-) 10,228.89                  | 99.31                             |
| II Capital                                 | 44,355.53                     | 4,382.18                           | 48,737.71          | 42,103.26          | (-) 6,634.45         | (-) 6,859.72         | (-) 3,709.92                   | 103.40                            |
| III Loans and Advances                     | 12,899.98                     | 571.64                             | 13,471.62          | 8,845.11           | (-) 4,626.51         | (-) 4,616.63         | (-) 263.65                     | 99.79                             |
| <b>Total Voted</b>                         | <b>3,10,920.34</b>            | <b>32,694.51</b>                   | <b>3,43,614.85</b> | <b>3,14,094.85</b> | <b>(-) 29,520.00</b> | <b>(-) 29,610.21</b> | <b>(-) 14,202.46</b>           | <b>100.31</b>                     |
| <b>Charged</b>                             |                               |                                    |                    |                    |                      |                      |                                |                                   |
| IV Revenue                                 | 58,869.59                     | 170.11                             | 59,039.70          | 55,520.00          | (-) 3,519.70         | (-) 3,566.78         | (-) 619.21                     | 101.34                            |
| V Capital                                  | 24.14                         | 383.70                             | 407.84             | 406.08             | (-) 1.76             | (-) 1.76             | (-) 1.76                       | 100.00                            |
| VI Public Debt- Repayment                  | 43,825.71                     | 0.15                               | 43,825.86          | 43,564.79          | (-) 261.07           | (-) 261.07           | (-) 32.78                      | 100.00                            |
| <b>Total - Charged</b>                     | <b>1,02,719.44</b>            | <b>553.96</b>                      | <b>1,03,273.40</b> | <b>99,490.87</b>   | <b>(-) 3,782.53</b>  | <b>(-) 3,829.61</b>  | <b>(-) 653.75</b>              | <b>101.24</b>                     |
| Appropriation to Contingency Fund (if any) | ..                            | ..                                 | ..                 | ..                 | ..                   | ..                   | ..                             | ..                                |
| <b>Grand Total</b>                         | <b>4,13,639.78</b>            | <b>33,248.47</b>                   | <b>4,46,888.25</b> | <b>4,13,585.72</b> | <b>(-) 33,302.53</b> | <b>(-) 33,439.82</b> | <b>(-) 14,856.21</b>           | <b>100.41</b>                     |

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

The following **Exhibit 3.7** shows the Budget utilisation for the period from 2019-20 to 2023-24.



(Source: Appropriation Accounts of the respective years)

The percentage of utilisation was increased by 1.45 *per cent* during the current year and stood at 92.55 *per cent*.

A summarised position of total budget provision, disbursement and savings/excess in 54 Grants and two appropriations with its further bifurcation into voted and charged during the year 2023-24 is given below in **Table 3.17**.

**Table 3.17: Summarised position of Budget**

(₹ in crore)

| Total Budget Provision |             | Disbursements |           | Savings (-)   |              | Excess (+) |         |
|------------------------|-------------|---------------|-----------|---------------|--------------|------------|---------|
| Voted                  | Charged     | Voted         | Charged   | Voted         | Charged      | Voted      | Charged |
| 3,43,614.85            | 1,03,273.40 | 3,14,094.85   | 99,490.87 | (-) 29,520.00 | (-) 3,782.54 | 0.95       | 0.01    |

(Source: Appropriation Accounts 2023-24)

The total savings of ₹33,302.54 crore exceeded the supplementary provision of ₹33,248.48 crore. The additional provisions made through re-appropriation which were not utilised reflect poor budget management system.

Trends in expenditure over the past five years, based on the Original Budget and Revised Estimates, are presented in **Table 3.18**.

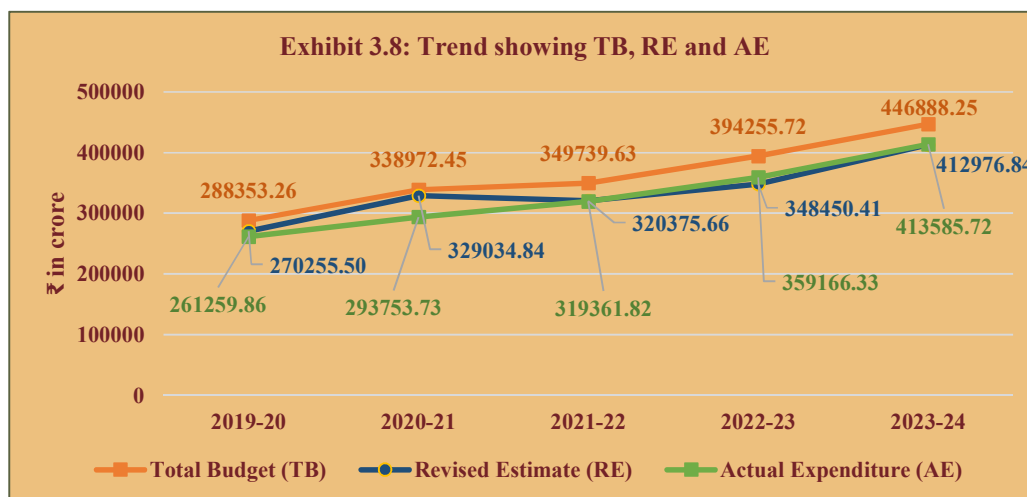
Table: 3.18: Trend of Total Budget, Revised Estimate and Actual Expenditure during 2019-24

(₹ in crore)

|                                                               | 2019-20       | 2020-21       | 2021-22       | 2022-23       | 2023-24       |
|---------------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|
| Original budget                                               | 2,68,501.58   | 3,04,954.44   | 3,35,288.14   | 3,64,107.02   | 4,13,639.78   |
| Supplementary budget                                          | 19,851.68     | 34,018.02     | 14,451.49     | 30,148.70     | 33,248.48     |
| Total Budget (TB)                                             | 2,88,353.26   | 3,38,972.45   | 3,49,739.63   | 3,94,255.72   | 4,46,888.26   |
| Revised Estimate (RE)                                         | 2,70,255.50   | 3,29,034.84   | 3,20,375.66   | 3,48,450.41   | 4,12,976.84   |
| Actual Expenditure (AE)                                       | 2,61,259.87   | 2,93,753.73   | 3,19,361.82   | 3,59,166.33   | 4,13,585.72   |
| Savings                                                       | (-) 27,093.40 | (-) 45,218.72 | (-) 30,377.81 | (-) 35,089.39 | (-) 33,302.54 |
| Percentage of supplementary to the original budget            | 7.39          | 11.16         | 4.31          | 8.28          | 8.04          |
| Percentage of overall savings/excess to the overall provision | 9.40          | 13.34         | 8.69          | 8.90          | 7.45          |
| TB-RE                                                         | 18,097.76     | 9,937.61      | 29,363.97     | 45,805.31     | 33,911.42     |
| RE-AE                                                         | 8,995.64      | 35,281.11     | 1,013.84      | (-) 10,715.92 | (-) 608.88    |
| (TB-RE) as % of TB                                            | 6.28          | 2.93          | 8.40          | 11.62         | 7.59          |
| (RE-AE) as % of TB                                            | 3.12          | 10.41         | 0.29          | (-) 2.72      | (-) 0.14      |

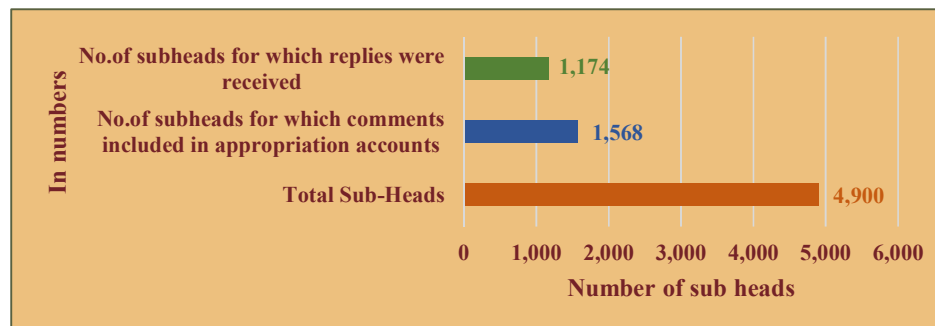
(Source: Appropriation Accounts and Annual Financial Statements of the respective years)

The variation between the revised estimate and the actual expenditure incurred has fluctuated over the years and it has reduced during the year compared to the previous year. Meanwhile, the percentage of overall savings to the total budget provision has slightly decreased compared to previous year. The table indicates that the revised estimate remained consistently lower than the total budget provision, while the actual expenditure exceeded the revised estimate in the year 2022-23. Additionally, actual expenditures were less than the original budget allocation and the supplementary provisions were unwarranted. The gap between the total budget provision and the actual expenditure is clearly visible during the years 2019-20 to 2023-24 as shown in **Exhibit 3.8**. These recurring discrepancies highlights the deficiencies in budget preparation.



Out of 4,900 Sub-Heads, the comments for excess/savings were included for 1,568 Sub-Heads and the reasons for variation in excess/savings were furnished for 1,174 Sub-Heads in the Appropriation Accounts as detailed in **Exhibit 3.9**.

**Exhibit 3.9: Explanation for variation in Appropriation Accounts**



### ***3.6.2.2 Major policy pronouncements in budget and their actual funding for ensuring implementation***

During the Budget speech 2023-24, the State Government announced several policy initiatives. Analysis revealed that many schemes have not been implemented and numerous announcements failed to translate into actual budget provisions. Most of these announcements were continuations or extensions of existing schemes. A few flagship initiatives such as the "Magalir Urimai Thogai" providing ₹1,000 per month to women heads of eligible households and the "Chief Minister's Breakfast Scheme" for students in Classes I to V captured public attention and nearly utilized the budget provision.

Even the key policy announcements in the education sector, including the "Perasiriyar Anbazhagan School Development Scheme", "Ennum Ezhuthum" and "Naan Mudhalvan" were not reflected in the budget provisions. Additionally, the budget allocation of ₹20 crore for the "Tamil Nadu World Innovation and Skill Training Hub (TN-WISH)" was entirely withdrawn during re-appropriation without expenditure being incurred despite an announced outlay of ₹120 crore.

It was observed that an approved budget provision of ₹14,808.44 crore across 1,540 schemes was fully withdrawn during re-appropriation. This includes 116 schemes under Revenue (voted) and 59 schemes under Capital (voted), with approved provisions exceeding one crore, totalling ₹5,748.28 crore and ₹2,136.26 crore respectively as given in **Appendix 3.19 (a)** and **(b)**. This reflects that budgetary allocations were done based on unrealistic proposals.

### 3.6.2.3 Rush of expenditure

Government funds should be evenly spent throughout the year. The rush of expenditure towards the end of the financial year is considered as a breach of financial propriety. Maintaining a steady pace of expenditure is a crucial component of sound public management, as it prevents fiscal imbalance and temporary cash crunches caused by mismatch in revenue expenditure during a specific month due to unanticipated heavy expenditure.

According to Article 39 of the Tamil Nadu Financial Code, rush of expenditure in the closing month of the financial year should be avoided. Contrary to this, an amount of ₹7,280 crore under 142 sub-heads for which total provision more than one crore was fully expended during the month of March 2024, as listed in **Appendix 3.20**. In two grants, more than 50 *per cent* of total expenditure was incurred in the month of March 2024, as listed in **Table 3.19**. Rush of expenditure at the end of the year shows poor management and control of expenditure against budget provision.

**Table 3.19: Grant with more than 50 *per cent* of expenditure in March alone**

(₹ in crore)

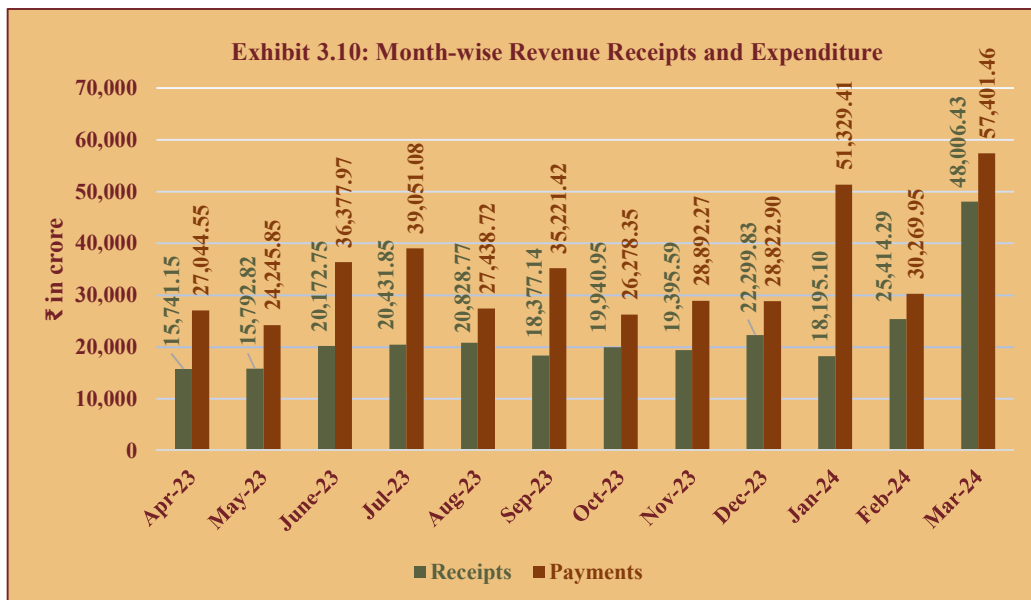
| Sl No. | Grant | Grant Description                                                                                | 1 <sup>st</sup> Qr | 2 <sup>nd</sup> Qr | 3 <sup>rd</sup> Qr | 4 <sup>th</sup> Qr | Expenditure in March | Total Expenditure | Expenditure in March as percentage of Total Expenditure |
|--------|-------|--------------------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|----------------------|-------------------|---------------------------------------------------------|
| 1      | 27    | Industries, Investment promotion and Commerce Department                                         | 157.14             | 168.13             | 200.03             | 963.74             | 926.35               | 1,489.02          | 62.21                                                   |
| 2      | 47    | Hindu Religious and Charitable Endowments (Tourism, Culture and Religious Endowments Department) | 35.92              | 71.10              | 48.22              | 282.20             | 238.73               | 437.44            | 54.57                                                   |

(Source: Compilation from VLC data)

In Grant No. 43 - School Education Department - MH 2202, expenditure was incurred under 31 schemes exclusively in the month of March 2024.



The monthly receipts and expenditure during the year 2023-24 is given in **Exhibit 3.10** below:



(Source: Compilation from VLC data)

### 3.7 Advances from the Contingency Fund

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

Details of sanctions accorded for drawal of CF advance and actually utilised during the period 2019-20 to 2023-24 are given in **Table 3.20** below.

**Table 3.20: Details of Contingency Fund advances sanctioned (2019-20 to 2023-24)**

| Year    | Sanction of CFA |                     | Utilisation of CFA |                     | Percentage of utilisation |            |
|---------|-----------------|---------------------|--------------------|---------------------|---------------------------|------------|
|         | No.             | Amount (₹ in crore) | No.                | Amount (₹ in crore) | No.                       | Percentage |
| 2019-20 | 30              | 40.01               | 27                 | 33.69               | 90                        | 84         |
| 2020-21 | 20              | 55.10               | 16                 | 31.61               | 80                        | 57         |
| 2021-22 | 04              | 17.15               | 03                 | 12.26               | 75                        | 71         |
| 2022-23 | 23              | 75.34               | 22                 | 70.42               | 96                        | 93         |
| 2023-24 | 11              | 47.84               | 10                 | 47.44               | 91                        | 99         |

(Source: Government Orders)

The details of CF orders issued and the expenditure incurred for the year are given in **Appendix 3.21**. It is noticed that one CF was fully unutilised, seven CFs were fully utilised, and remaining three CFs were almost utilised

(utilisation ranged between 87.94 *per cent* and 99.97 *per cent*). Out of the sanctioned amount of ₹47.84 crore under 11 CFs during the year, ₹47.44 crore was spent, resulting in an unspent balance of ₹0.41 crore.

Government instructed (November 2019) that the request for CF Advance should only be considered for very critical and urgent nature of expenditure, which cannot be postponed till the next Supplementary Estimates. However, it was noticed that ₹0.43 crore was drawn (August 2023) from CF for meeting the initial expenditure for conducting speech competitions for college students at State and District levels by the State Minority Commission under the Backward Classes, Most Backward Classes and Minority Welfare Department. The above scheme was neither a new service nor an urgent expenditure, as similar competitions had already been organized (June 2022) in many colleges by the same department through sponsorship arrangements.

### **3.8 Outcome of review of selected grants**

As per Paragraph 3.20 of the Financial Attest Audit Manual, Audit should conduct a comprehensive review of at least two Grants every year. The Grants for such review were selected on the basis of substantial persistent savings/excesses/other irregularities disclosed in previous appropriation accounts. Grants which have persistent savings for the past five years were considered, with those having huge savings were selected for review. Audit selected **Grant No.43- School Education Department and Grant No.47-Hindu Religious and Charitable Endowments (Tourism, Culture and Religious Endowments Department)** to examine the quality of budgeting and budget execution during 2023-24.

#### **3.8.1 School Education Department**

Audit selected three directorates – the Directorate of Elementary Education, the Directorate of School Education and the State Council for Educational and Research Training for budget review. The ‘Grant No.43-School Education Department’ had the highest budget provision of ₹41,212.96 crore during the year 2023-24.

##### **3.8.1.1 Allocation and Expenditure**

A summary of actual expenditure *vis-à-vis* original/supplementary provisions made during the year 2023-24 is given in **Table 3.21** below.

Table 3.21: Details of Budget Provision and Actual Expenditure under Grant No. 43

(₹ in crore)

| Nature of expenditure |            | Original  | Supple-<br>mentary | Total     | Expendi-<br>ture | Savings(-)<br>/Excess (+) | Percentage<br>of<br>savings(-)<br>/excess (+) | Amount<br>surrendered |
|-----------------------|------------|-----------|--------------------|-----------|------------------|---------------------------|-----------------------------------------------|-----------------------|
| Voted                 | I Revenue  | 39,700.51 | 913.88             | 40,614.39 | 38,680.44        | (-) 1,933.95              | (-) 4.76                                      | (-) 1,826.98          |
|                       | II Capital | 598.41    | 0.00               | 598.41    | 351.98           | (-) 246.43                | (-) 41.18                                     | (-) 246.43            |
|                       | III Loan   | 0.40      | 0.00               | 0.40      | 0.57             | 0.17                      | 42.50                                         | (-) 0.10              |
| Total Voted (A)       |            | 40,299.32 | 913.88             | 41,213.20 | 39,032.99        | (-) 2,180.21              | (-) 5.29                                      | (-) 2,073.51          |
| Charged               | IV Revenue | 0.00*     | 0.00               | 0.00      | 0.00             | 0.00                      | 100.00                                        | 0.00                  |
|                       | V Capital  | 0.00      | 0.14               | 0.14      | 0.14             | 0.00                      | 0.00                                          | 0.00                  |
| Total Charged (B)     |            | 0.00      | 0.14               | 0.14      | 0.14             | 0.00                      | 100.00                                        | 0.00                  |
| Grand Total (A+B)     |            | 40,299.32 | 914.02             | 41,213.34 | 39,033.13        | (-) 2,180.21              | 5.29                                          | (-) 2,073.51          |

\*Token provision of ₹13,000

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

In respect of voted expenditure, there were savings of ₹1,933.96 crore in revenue and ₹246.43 crore in capital (listed in **Appendix 3.14** under Sl No.16 and 34 respectively), while there was an excess expenditure of ₹0.17 crore under loans. Further, the ultimate savings in the grant during the year was ₹2,180.21 crore, however the amount surrendered was only ₹2,073.51 crore. The overall savings represents 5.29 per cent of the total budget during the current year as shown in the **Table 3.22**.

Table: 3.22 Last four years allocation and savings

(₹ in crore)

| Year    | Total grant | Expenditure | Savings/Excess | Percentage of<br>savings |
|---------|-------------|-------------|----------------|--------------------------|
| 2020-21 | 34,293.26   | 30,415.93   | (-) 3,877.33   | 11.31                    |
| 2021-22 | 33,453.10   | 32,367.66   | (-) 1,058.44   | 3.24                     |
| 2022-23 | 37,942.64   | 37,339.24   | (-) 603.40     | 1.59                     |
| 2023-24 | 41,213.34   | 39,033.13   | (-) 2,180.21   | 5.29                     |

(Source: Appropriation Accounts of the respective years)

The savings has increased from ₹603.40 crore in 2022-23 to ₹2,180.23 crore in 2023-24.

The unutilised budget provisions for capital works in School Education Department during 2019-20 to 2023-24 was ₹910.58 crore as given in **Table 3.23**.

Table 3.23: Year-wise allocation and savings under Capital section

(₹ in crore)

| Year    | Total Grant | Expenditure incurred | Savings    | Amount Surrendered | Percentage of savings |
|---------|-------------|----------------------|------------|--------------------|-----------------------|
| 2019-20 | 384.31      | 220.63               | (-) 163.68 | (-) 164.17         | 42.59                 |
| 2020-21 | 335.10      | 189.51               | (-) 145.59 | (-) 145.53         | 43.45                 |
| 2021-22 | 174.15      | 147.63               | (-) 26.53  | (-) 27.03          | 15.23                 |
| 2022-23 | 544.96      | 217.54               | (-) 327.42 | (-) 327.42         | 60.08                 |
| 2023-24 | 598.56      | 352.12               | (-) 246.43 | (-) 246.44         | 41.17                 |

(Source: Appropriation Accounts of the respective years)

Out of the total grant of ₹598.56 crore, the savings was ₹246.44 crore which was 41.17 per cent. There were persistent savings of more than 40 per cent of total grant in the last five years except 2021-22 (Covid-19) in the capital head which was mainly due to delays in construction of school buildings. This trend indicates shortcomings in budgeting process and ineffective/non implementation of the schemes.

### 3.8.1.2 Rush of expenditure under School Education Department

There were 14 instances of rush of expenditure as indicated in **Appendix 3.20** (Sl. No.91 to 104).

### 3.8.1.3 Other Audit observations

- Unnecessary Supplementary provisions amounting to ₹123.70 crore were provided for 9 schemes listed in **Appendix 3.5 (a)** from Sl. No.43 to 51. The department replied that the decision of including supplementary provision is the discretion of the Finance Department.
- Excess supplementary provisions amounting to ₹225.29 crore were provided for eight schemes listed in **Appendix 3.5 (b)** from Sl. No.15 to 22.
- Inadequate supplementary provisions amounting to ₹49.71 crore were noticed in two schemes listed in **Appendix 3.6** from Sl. No. 28 and 29.
- Huge surrender of ₹1,861.59 crore was noticed in three Major Heads – (i) 2202- General Education (₹1,741.29 crore), (ii) 2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities (₹70.04 crore) and (iii) 4202- Capital Outlay on Education, Sports, Art and Culture (₹50.26 crore) in **Appendix 3.15** from Sl. No. 82 to 84
- Huge budget provision was made but no expenditure was incurred in the following two schemes:

- i. 2202.01.101.AF- Honorarium of Special Educators supplementary grants under Samagra Shiksha (₹3.99 crore)
  - ii. 2202.02.105.UA- Setting up of District Institute of Education and Training (₹45.68 crore)
- Under the scheme ‘2202.02.800.AT- Rajya Puraskar Award for the Scouts’, the original budget provision of ₹5.00 lakh was fully withdrawn without incurring any expenditure during 2023-24. The Department replied that no proposal was received from the Tamil Nadu Bharat Sarana Saraniya Movement in the respective financial year. The reply is not tenable as the department had included the budget provision without requirements.
- In State Council of Educational Research and Training (SCERT), the percentage of budget utilisation was less than one *per cent* for the past three years. In 2023-24, out of ₹32.19 crore budget, ₹14.70 lakh was utilised which was 0.46 *per cent*. The department replied that the budget allocation was based on number statement and nearly 199 posts have been surrendered during restructuring of SCERT in October 2023, resulted in huge surrender. The reply is not tenable as the department should have sought less budget provision anticipating the surrender proposal of the post.
- Excess expenditure of ₹5.02 crore has been incurred in 10 heads of account, listed in below **Table 3.24**.

**Table 3.24: Excess expenditure incurred under Grant No.43**

| (₹ in crore) |                 |                      |                    |             |
|--------------|-----------------|----------------------|--------------------|-------------|
| Sl No.       | Head of Account | Final Modified Grant | Actual Expenditure | Excess      |
| 1            | 2051.00.103.AC  | 22.04                | 22.05              | 0.01        |
| 2            | 2202.01.101.AA  | 720.17               | 720.24             | 0.07        |
| 3            | 2202.02.004.JJ  | 0.78                 | 0.83               | 0.05        |
| 4            | 2202.02.101.AA  | 154.66               | 154.76             | 0.10        |
| 5            | 2202.02.105.AA  | 2.12                 | 2.28               | 0.16        |
| 6            | 2202.02.109.KI  | 65.75                | 65.76              | 0.01        |
| 7            | 2202.02.110.AA  | 4,014.98             | 4,019.53           | 4.55        |
| 8            | 2202.05.200.AA  | 11.91                | 11.95              | 0.04        |
| 9            | 2205.00.105.AY  | 8.11                 | 8.13               | 0.02        |
| 10           | 2205.00.105.BA  | 43.94                | 43.95              | 0.01        |
| <b>Total</b> |                 | <b>5,044.46</b>      | <b>5,049.48</b>    | <b>5.02</b> |

The department replied that the additional expenditure was incurred towards arrears of wages, court cases etc. Further, the department assured that incurring of excess expenditure will be avoided in future.

- An excess expenditure of ₹0.27 crore was incurred under Loan head ‘7610.00.201.BH- Loans to Secretariat Employees for construction of houses - School Education Department’ against the final modified grant of ₹0.30 crore.

### 3.8.2 Hindu Religious and Charitable Endowments

#### 3.8.2.1 Allocation and Expenditure

A summary of actual expenditure incurred under Grant No.47 vis-à-vis original/ supplementary provisions made during the year 2023-24, is given in **Table 3.25** below:

**Table 3.25: Details of Budget Provision and Actual Expenditure under Grant No. 47**

(₹ in crore)

|                          | Nature of expenditure | Original      | Supple-mentary | Total         | Expenditure   | Savings(-)/ Excess (+) | Percentage of savings | Amount surrendered |
|--------------------------|-----------------------|---------------|----------------|---------------|---------------|------------------------|-----------------------|--------------------|
| <b>Voted</b>             | I Revenue             | 571.27        | 42.57          | 613.84        | 580.71        | (-) 33.13              | 5.40                  | (-) 9.68           |
|                          | II Capital            | 0.00*         | 3.65           | 3.65          | 3.65          | 0.00                   | 0.00                  | 0.00*              |
| <b>Total Voted (A)</b>   |                       | <b>571.27</b> | <b>46.22</b>   | <b>617.49</b> | <b>584.36</b> | <b>(-)33.13</b>        | <b>5.37</b>           | <b>(-) 9.68</b>    |
| <b>Charged</b>           | IV Revenue            | 6.00          | 2.00           | 8.00          | 8.00          | 0.00                   | 0.00                  | 0.00               |
| <b>Total Charged (B)</b> |                       | <b>6.00</b>   | <b>2.00</b>    | <b>8.00</b>   | <b>8.00</b>   | <b>0.00</b>            | <b>0.00</b>           | <b>0.00</b>        |
| <b>Grand Total (A+B)</b> |                       | <b>577.27</b> | <b>48.22</b>   | <b>625.49</b> | <b>592.36</b> | <b>(-)33.13</b>        | <b>5.30</b>           | <b>(-) 9.68</b>    |

\* ₹1,000 token provision

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

The ultimate savings in the Grant during the year was ₹33.13 crore, however the amount surrendered was only ₹9.68 crore. The overall savings was 5.30 per cent of the provision.

Overall savings in the Grant as compared to budget provision during the past five years is shown in **Table 3.26**:

**Table: 3.26: Last 5 years allocation and savings**

(₹ in crore)

| Year    | Total grant | Expenditure | Savings    | Percentage of savings |
|---------|-------------|-------------|------------|-----------------------|
| 2019-20 | 282.14      | 252.23      | (-) 29.61  | 10.49                 |
| 2020-21 | 294.66      | 169.36      | (-) 125.30 | 42.52                 |
| 2021-22 | 414.58      | 375.92      | (-) 38.66  | 9.33                  |
| 2022-23 | 524.88      | 492.26      | (-) 32.62  | 6.21                  |
| 2023-24 | 625.49      | 592.36      | (-) 33.13  | 5.30                  |

(Source: Appropriation Accounts of the respective years)

#### 3.8.2.2 Persistent Savings under Revenue heads

During the five-year period from 2019-20 to 2023-24, the Department had persistent savings under revenue heads ranging between 5.33 per cent and 42.52 per cent is shown in **Table 3.27**.

Table 3.27: Year-wise allocation and savings under Revenue section

(₹in crore)

| Year    | Total Grant | Expenditure incurred | Savings    | Amount Surrendered | Percentage of savings |
|---------|-------------|----------------------|------------|--------------------|-----------------------|
| 2019-20 | 282.14      | 252.53               | (-) 29.61  | (-) 29.96          | 10.49                 |
| 2020-21 | 294.66      | 169.36               | (-) 125.30 | (-) 129.50         | 42.52                 |
| 2021-22 | 414.58      | 375.92               | (-) 38.66  | (-) 22.96          | 9.33                  |
| 2022-23 | 505.70      | 473.08               | (-) 32.62  | (-) 30.52          | 6.45                  |
| 2023-24 | 621.84      | 588.71               | (-) 33.13  | (-) 9.68           | 5.33                  |

(Source: Appropriation Accounts of the respective years)

### 3.8.2.3 Audit observations on withdrawal of provision and huge savings under revenue heads

- A provision of ₹20.00 lakh for each year under the scheme 2235.02.102.BM- Grants to 'Karunai Illangal' for children controlled by commissioner of Hindu Religious and Charitable Endowments was fully withdrawn during re-appropriation in the years 2022-23 and 2023-24 without incurring any expenditure. Also, the provision was partially surrendered during the period from 2019-20 to 2021-22. The department replied that an amount of ₹3.56 lakh was surrendered during 2022-23 due to non-receipt of Government permission for incurring prior period expenditure relating to 2021-22. The reply is not tenable as the amount sanctioned was intended to meet expenses for 2022-23 and not for meeting prior period expenses.
- In 2023-24, an amount of ₹17.00 lakh provided to the scheme '2250.00.102.AH-Village Pujaries Welfare Board' was fully withdrawn during re-appropriation. The department replied that the amount was sanctioned to meet the salary of an Assistant Commissioner in charge of the Board and the post was vacant for the entire year 2023-24. The reply furnished is not tenable as the tenure of the board has expired in December 2015, yet the department continued to make the budget provision thereafter. Further, it is pertinent to point out that an expenditure was incurred under this head during the years 2017-18 and 2018-19.
- The scheme '2250.00.103.AE-Services to incorporated and unincorporated Devasthanams' was introduced in the year 2022-23 and a provision of ₹56.00 crore was fully withdrawn due to lack of administrative sanction. During the year 2023-24, ₹60.00 crore was earmarked for the renovation of a 1,000-year-old temple, however only

₹18.15 crore (30.25 *per cent*) was utilized for the work which indicates excessive budget forecast.

- The budget provision for the scheme ‘2250.00.102.AK- Grants to Hindus of Tamil Nadu performing pilgrimage to Manasarovar and Mukthinath’ was ₹2.50 crore against which the utilisation was very meagre i.e. 0.64 *per cent* in 2021-22, increased to 4.08 *per cent* and 24.16 *per cent* in 2022-23 and 2023-24 respectively. It indicates that excess budget provisions were made each year despite very meagre expenditure incurred in previous years.

### **3.9 Conclusion**

#### ***Gender Budgeting***

Gender Budget Statement was not prepared in prescribed format. Non-formation of Gender Budget Cell in all departments results in non-preparation of Gender Budget Statement in a holistic manner.

*(Paragraph 3.3)*

#### ***Special Component plan for Scheduled Castes and Tribal Sub Plan Statement***

Both SCSP and TSP were neither prepared in the prescribed format nor in a holistic manner by including all schemes without any omissions and commissions.

*(Paragraph 3.4)*

#### ***Unnecessary or excessive Supplementary grant/re-appropriation***

Supplementary provision amounting to ₹1,078 crore was proved unnecessary under 81 cases, since the original provision was not fully exhausted.

In respect of 22 Heads of Account, though a provision (Original and Supplementary) of ₹1,102.17 crore was available, an additional provision of ₹89.07 crore provided in re-appropriation proved unnecessary as the total expenditure in these cases was only ₹1,005.38 crore and remained within the earlier provision made.

In respect of nine Heads of account, an expenditure of ₹42.42 lakh was incurred without provision in either the Original Budget or the Supplementary estimates.

In 64 instances, an amount of ₹38.62 crore provided in the Original/Supplementary estimates and an amount of ₹255.34 crore provided through the first re-appropriation was entirely withdrawn through second re-appropriation, which resulted in ‘Nil’ expenditure.



In respect of 28 Heads of Account, the entire Original provision of ₹12,489.10 crore was fully withdrawn through re-appropriation.

*(Paragraphs 3.6.1.3 to 3.6.1.5)*

***Expenditure incurred without authority of law***

In nine heads of account, an expenditure ₹42.42 crore was incurred without provision either in the Original Budget or in the Supplementary estimates.

*(Paragraph 3.6.1.4)*

***Unspent amount, surrendered appropriations and persistent savings***

In 41 cases, there were savings more than ₹100 crore amounting to ₹31,217.00 crore across various grants.

Out of the total surrendered amount of ₹33,439.82 crore, ₹14,856.21 crore (Net) was surrendered on the last day (31 March 2024), with 101 cases more than ₹10 crore amounting to ₹15,543.60 crore indicating inadequate financial controls.

In 14 voted grants under Revenue section and three voted grants under loan section, savings amounting to ₹429.08 crore were not surrendered.

In 24 Grants/Appropriations, there were persistent savings of more than five *per cent* of the total grant during the last five years.

*(Paragraph 3.6.1.5)*

***Expenditure exceeded the provision***

During 2023-24, expenditure exceeded the overall grant provision under four Grants and it requires regularisation.

*(Paragraph 3.6.1.6 (a))*

***Regularisation of excess expenditure of previous years***

Excess expenditure of ₹968.12 crore relating to 2019-20 to 2023-24 was yet to be regularised.

*(Paragraph 3.6.1.6 (b))*

***Major Policy announcements in budget and their actual funding for ensuring implementation***

Analysis of Budget speech 2023-24 revealed that some of the announcements made during the budget failed to translate into budget provision and in respect of some schemes, the provisions were fully or partially remained unutilised. Most of the announcements were continuations or extensions of existing schemes.

*(Paragraph 3.6.2.2)*

### ***Rush of Expenditure***

An amount of ₹7,280 crore under 142 sub-heads for which total provision more than ₹ one crore was fully expended during the month of March 2024. Further, in two grants more than 50 *per cent* of expenditure was incurred in the month of March 2024. This violates the provisions of Article 39 of the Tamil Nadu Financial Code.

***(Paragraph 3.6.2.3)***

### **3.10 Recommendations**

- (i) Gender Budget Cells should be formed in all departments so as to identify all women-oriented schemes and to prepare Gender Budget Statement in a holistic manner.*
- (ii) Scheduled Castes Sub Plan and Tribal Sub Plan should be provided adequate provision in proportion to the population of Scheduled Caste and Scheduled Tribes in the State and should ensure that the funds are fully utilised.*
- (iii) Government should establish a proper control mechanism to ensure that expenditure should not be incurred without provisions and unnecessary supplementary provisions should not be made.*
- (iv) To enforce proper implementation and monitoring of the budget mechanism, ensuring the identification of anticipated savings and their surrender within the specified timeframe, so that the funds can be utilized for other development purposes.*
- (v) Government should ensure that adequate provisions were made for major policies /schemes announced in the Budget.*
- (vi) Government should institute appropriate control mechanism to avoid last minute surrender as well as rush of expenditure. It should ensure continuous monitoring of the progress of expenditure through the Business Intelligence module of IFHRMS.*

**CHAPTER IV**  
**QUALITY OF ACCOUNTS &**  
**FINANCIAL REPORTING**  
**PRACTICES**

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## CHAPTER IV

### QUALITY OF ACCOUNTS & FINANCIAL REPORTING PRACTICES

A sound internal financial reporting system and compliance with relevant rules and procedures contribute significantly to good governance. Compliance with financial rules, procedures and directives as well as the timeliness and quality of reporting on the status of such compliance are the attributes of good governance. Reports on compliance and controls, if effective and operational would assist the Government in meeting its basic stewardship responsibilities including strategic planning and decision-making.

This chapter discusses the quality of accounts rendered by various authorities of the State Government and issues of non-compliance with prescribed financial rules and regulations by various departmental officials of the State Government.

#### A. OBSERVATIONS RELATING TO COMPLETENESS OF ACCOUNTS

##### 4.1 Loans of State Government not being credited to the Consolidated Fund

The borrowings of the State Government are governed by Article 293 (1) of the Constitution of India. The Government acts as guarantor for loans availed by Government Companies/ Corporations/ Boards. These Companies/ Corporations/ Boards borrowed funds from the market/ financial institutions for implementation of various State Plan programmes projected outside the State budget. The borrowings of these entities ultimately turn out to be the liabilities of the State Government termed ‘Off-Budget Borrowings’ (OBB). The trend of OBB during 2019-20 to 2023-24 is detailed in **Table 4.1**.

**Table 4.1: Entity-wise position of off-budget borrowings**

| (₹ in crore)                                                                              |               |               |                 |                 |                 |
|-------------------------------------------------------------------------------------------|---------------|---------------|-----------------|-----------------|-----------------|
| Name of the Agency                                                                        | 2019-20       | 2020-21       | 2021-22         | 2022-23         | 2023-24         |
| Tamil Nadu Rural Housing and Infrastructure Development Corporation                       | 463.09        | 411.63        | 373.03          | 308.71          | 257.26          |
| Water Sanitation Pooled Fund – Tamil Nadu Urban Infrastructure Financial Services Limited | 237.45        | 220.77        | 239.17          | 380.14          | 460.62          |
| Tamil Nadu Water Supply and Drainage Board                                                | 3.24          | 1.59          | 0.45            | 0.00            | 0.00            |
| Tamil Nadu Water Resources Conservation and River Restoration Corporation Ltd             | 0.00          | 34.43         | 629.31          | 1,609.69        | 3,201.22        |
| <b>Total</b>                                                                              | <b>703.78</b> | <b>668.42</b> | <b>1,241.96</b> | <b>2,298.54</b> | <b>3,919.10</b> |

(Source: Budget Document and State Finance Accounts of the respective years)

In respect of the above agencies, the State Government had undertaken to repay the principal and interest component of the borrowings resorted to by these agencies. The OBB of Tamil Nadu Water Resources Conservation Department and River Restoration Corporation Ltd has steeply increased from 2021-22 and there was a 100 *per cent* increase in 2023-24 compared to previous year due to undertaking of river conservation works under NABARD Infrastructure Development Assistance.

The State's OBB decreased marginally from 2019-20 to 2020-21 and increased substantially during 2021-22 to 2023-24. As at the end of March 2024, the OBB stood at ₹3,919.10 crore which included ₹1,672.01 crore taken during the current year, out of which repayment was made for ₹51.45 crore during the year in respect of Tamil Nadu Rural Housing and Infrastructure Development Corporation (**Para 2.6.1.1 of Chapter-II**).

The recourse to Off-Budget Borrowings and liabilities of the Government to fully service such borrowings have significant impact on the fiscal health of the State especially when the Government of Tamil Nadu has been witnessing Revenue and Fiscal Deficits continuously over the last five years. Further, creating such liabilities without disclosing them in the Budget raises concerns on transparency and completeness of the accounts.

#### **4.2 Non-Discharge of Liability in respect of Interest towards Interest Bearing Deposits**

The Government has a liability to provide and pay interest on the amounts in Interest-bearing Deposits under the Major Head (MH) 2049-60-101 (Interest on deposits) for discharging the liabilities under MH 8338 (Deposit of Local Funds) and MH 8342 (Other deposits).

During the year 2023-24, the total deposit available under MH 8338 and MH 8342 was ₹78,139.17 crore on which an interest payment of ₹341.26 crore was made in 31 heads of account (0.44 *per cent* of the deposit). During the year, a provision of ₹9.46 crore was initially made for paying interest in respect of the deposits made by 10 agencies in Government Account. However, the entire provision was withdrawn through re-appropriation, thereby deferring the discharge of interest liabilities towards these deposits (details in **Appendix 3.11**).

#### **4.3 Funds transferred directly to State Implementing Agencies (SIAS)**

The Government of India (GoI) transfers substantial funds directly to the State Implementing Agencies<sup>1</sup> (SIAs) for implementation of various schemes and programmes. The details of funds transferred by GoI directly to SIAs as per the

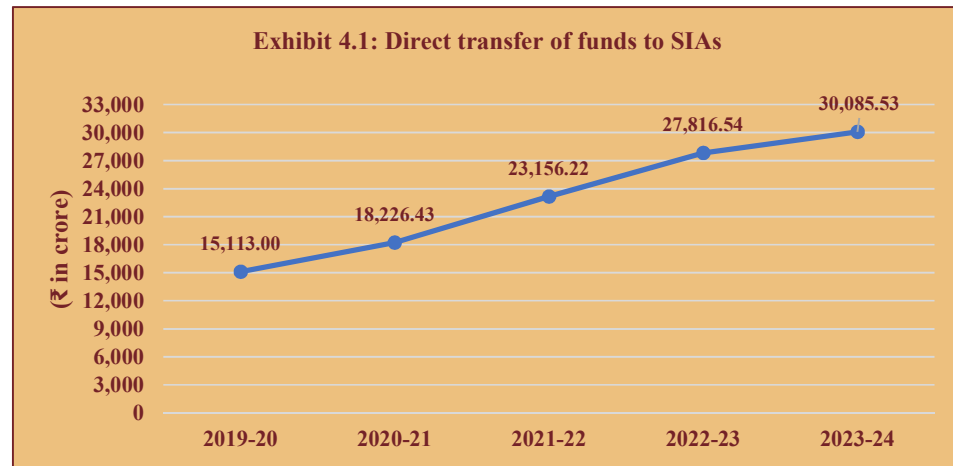
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<sup>1</sup> State Implementing Agency includes any organisation/institution including non-Governmental Organisation which is authorised by the State Government to receive funds from the Government of India for implementing specific programmes in the State.

Public Financial Management System (PFMS) portal of the Controller General of Accounts (CGA) is listed in Appendix VI of Volume-II of the State Finance Accounts. These funds are not routed through the State Budget/State Treasury System.

During the year 2023-24, GoI transferred ₹30,085.53 crore directly to SIAs for implementing various Central schemes / programmes.

As seen from GoI data, the direct transfer of funds to various implementing agencies has shown an increasing trend during the period 2019-20 to 2023-24 as given in **Exhibit 4.1** with an increase of ₹2,268.99 crore in the current year.



(Source: State Finance Accounts of the respective years)

The details of SIAs that received funds of more than ₹100 crore for central sector schemes and centrally sponsored schemes during the year 2023-24 are detailed in **Table 4.2**.

**Table 4.2: List of SIAs which received funds of more than ₹100 crore directly from GoI**

| Sl. No                                 | Schemes of Government of India                                       | State Implementing Agency                     | Amount released by GoI during 2023-24 (₹ in crore) |
|----------------------------------------|----------------------------------------------------------------------|-----------------------------------------------|----------------------------------------------------|
| (1)                                    | (2)                                                                  | (3)                                           | (4)                                                |
| <b>(a) Central Sector Schemes</b>      |                                                                      |                                               |                                                    |
| 1                                      | Food Subsidy for Decentralised Procurement of Food grains under NFSA | Tamil Nadu Civil Supplies Corporation Limited | 7,072.53                                           |
| 2                                      | Pradhan Mantri Kisan Samman Nidhi (PM-KISAN)                         | Department of Agriculture                     | 1,441.32                                           |
| 3                                      | National AIDS and STD Control Programme                              | Tamil Nadu State AIDS Control Society         | 114.58                                             |
| <b>(b) Centrally Sponsored Schemes</b> |                                                                      |                                               |                                                    |
| 1                                      | Mahatma Gandhi National Rural Guarantee Program                      | State Employment Guarantee Fund, Tamil Nadu   | 10,254.44                                          |
| 2                                      | Jal Jeevan Mission (JJM) / National Rural Drinking Water Mission     | Tamil Nadu State Water and Sanitation Mission | 2,617.10                                           |
| 3                                      | Ayushman Bharat – Pradhan Mantri Jan Arogya Yojana (PMJAY)           | Tamil Nadu Health Systems Project             | 691.28                                             |

| Sl. No | Schemes of Government of India | State Implementing Agency               | Amount released by GoI during 2023-24 (₹ in crore) |
|--------|--------------------------------|-----------------------------------------|----------------------------------------------------|
| (1)    | (2)                            | (3)                                     | (4)                                                |
| 4.     | Rashtriya Gokul Mission        | Tamil Nadu Livestock Development Agency | 109.96                                             |

(Source: State Finance Accounts 2023-24)

As these funds were not routed through the State Budget/State Treasury System, the Annual Finance Accounts did not capture the flow of the funds or related expenditure. Hence, the State's receipt and expenditure as well as other fiscal variables/parameters derived from them did not present the true and fair picture to that extent.

## B. ISSUES RELATED TO TRANSPARENCY

### 4.4 Tax on Electricity kept outside Consolidated Fund of the State

#### Short realisation of Electricity Tax by the State Government from TANGEDCO.

Under Section 3 of Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003, TANGEDCO (Licensee under the Act) is mandated to collect the electricity tax along with energy charges and remit the tax into Government account.

The short remittance of ₹4,264.61 crore towards electricity tax collection of ₹5,493.40 crore for the period from 2019 to 2023 as pointed out in the previous year Audit Report, was remitted to the Consolidated Fund of the State during this year after adjusting the collection charges (₹142.16 crore). However, in the current year, TANGEDCO collected ₹1,985.03 crore and remitted only ₹1,457.75 crore (after deducting collection charges of ₹19.85 crore). The amount of electricity tax collected but not remitted into the consolidated fund as of 31 March 2024 was ₹507.43 crore (Table 4.3).

**Table 4.3: Details of collection of electricity tax and remittance into Government Account**  
(₹ in crore)

| Year         | Amount collected | Collection Charges | Amount due to be deposited into Govt. Account after deducting collection charges | Amount deposited into Government account | Amount yet to be credited |
|--------------|------------------|--------------------|----------------------------------------------------------------------------------|------------------------------------------|---------------------------|
| 2019-20      | 1,266.10         | --*                | 1,266.10                                                                         | 1,266.10                                 | --                        |
| 2020-21      | 1,102.09         | --*                | 1,102.09                                                                         | 1,102.09                                 | --                        |
| 2021-22      | 1,387.73         | 124.79             | 1,262.94                                                                         | 1,262.94                                 | --                        |
| 2022-23      | 1,737.48         | 17.37              | 1,720.11                                                                         | 1,720.11                                 | --                        |
| 2023-24      | 1,985.03         | 19.85              | 1,965.18                                                                         | 1,457.75                                 | 507.43                    |
| <b>Total</b> | <b>7,478.43</b>  | <b>162.01</b>      | <b>7,316.42</b>                                                                  | <b>6,808.99</b>                          | <b>507.43</b>             |

\* The Collection Charges for the period from June 2003 upto June 2021 had been adjusted during May 2021 and June 2021.

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



Audit observed that TANGEDCO had not followed the mandatory requirement of remitting the tax amount to the Consolidated Fund.

#### 4.5 Delay in furnishing of Utilisation Certificates

Article 210(A) of Tamil Nadu Financial Code Volume I-1991 specifies that Utilisation Certificate should be submitted to the Accountant General and due dates should be fixed based on the nature of expenditure for which the grant is made. The sanctioning authority should make it incumbent upon the grantee institution to submit the statements within the stipulated period by including a clause to this effect in the sanction order itself. Since no timeline is mentioned in any Government Orders/Sanction orders issued by the State Government, 12 months has been fixed as timeline for submission of Utilisation Certificate. This period will be calculated from the month in which the expenditure occurs, in accordance with paragraph 16.8(i) of the MSO A&E, Volume I. It is provided that if no time limit has been fixed by the sanctioning authority, the grant will be spent upon the object within a reasonable time (normally within one year from the date of issue of the letter sanctioning the grant).

As per the instructions given in Chapter 16 of Manual of Standing Orders (Accounts and Entitlements), Utilization Certificates (UCs) in respect of conditional Grants-in-Aid and / or as required by the sanction received by the grantee should be furnished by the grantee to the authority that sanctioned it within 12 months from the date of receipt of grant or before applying for a further grant on the same object, whichever is earlier. To the extent of non-submission of UCs, there is a risk that the amount shown in State Finance Accounts may not have reached the beneficiaries.

As per the State Finance Accounts 2023-24, 111 UCs were outstanding for which grants were released for ₹2,805.94 crore. The Department wise break-up of outstanding UCs is given in **Appendix 4.1** and the year-wise break up of delays in submission of UCs is summarised in **Table 4.4**.

**Table 4.4: Year wise break up of outstanding UCs**

| Year         | No of UCs  | Amount pending<br>(₹ in Crore) |
|--------------|------------|--------------------------------|
| 2017-18      | 2          | 9.78                           |
| 2018-19      | 2          | 6.05                           |
| 2020-21      | 2          | 5.81                           |
| 2021-22      | 11         | 168.65                         |
| 2022-23      | 26         | 197.70                         |
| 2023-24      | 68         | 2,417.95                       |
| <b>Total</b> | <b>111</b> | <b>2,805.94</b>                |

(Source: Notes to Finance Accounts) (In the year 2019-20, there was no pending UC)

A test check of pending UCs of two department's viz. Directorate of Medical Education & Research (DME&R), Chennai and Commissioner of Municipal Administration (CMA), Chennai for the grants issued prior to the year 2022-23 revealed the following:

#### 4.5.1 Commissionerate of Municipal Administration (CMA)

Three UCs amounting to ₹45.86 crore for GIA released for ₹188.22 crore (March 2024) were pending as detailed in (Table 4.4 (a)) below:

Table 4.4(a): Pending UCs for GIAs

(₹ in Crore)

| Sl No.       | Object                                                                                                                                                                               | Total GIA / Month of release / UC submitted | Amount released/ Utilised                  | Balance to be utilised/remitted to Government                                       |
|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|--------------------------------------------|-------------------------------------------------------------------------------------|
| 1            | * (i) Construction of a Bridge across Virugambakkam-Arumbakkam Canal in Greater Chennai Corporation (dropped)                                                                        | 89.35 (February 2021)<br>UC submitted 67.43 | 4.81<br>(released and unutilised)          | 4.81 (amount to be remitted)                                                        |
|              | ** (ii) Improvements of Sanganur Pallam from Mettupalayam road to Sathy Road, Coimbatore Municipal Corporation, (1800 m completed as against 2300 m proposed)**                      |                                             | 49.96<br>(released)<br>28.66<br>(utilised) | 21.3 (UC not submitted)                                                             |
|              | *** iii) Two works viz. Formation of a diversion road to Moffusil bus stand Reach 1 and Reach 2 at Mat Colonel John Penny Cuick bus stand premised in Theni Allinagaram municipality |                                             | 1.88 (released)<br>1.26 (utilised)         | 0.62 (amount to be remitted due to dropping of works)                               |
| 2            | Centenary celebration of Udumalaipettai Municipality (eight development works)                                                                                                       | 48.87<br>(Dec 2020)<br>UC submitted 27.11   | 48.87<br>(released in March 2021)          | 8.89 (amount to be remitted)<br>12.87 (UC not submitted)                            |
| 3            | Centenary celebration of Bodinayakkanur Municipality (21 development works)                                                                                                          | 50.00 (Dec 2020)<br>UC submitted 47.83      | 50.00<br>(released)                        | 0.98 (amount to be remitted)<br>1.19 (UC not submitted despite completion of works) |
| <b>Total</b> |                                                                                                                                                                                      | <b>188.22</b>                               |                                            |                                                                                     |

**Sl. No.1** - The status of three works relating to grants on Infrastructure and Amenities Fund for development works in Urban Local Bodies (ULBs) are detailed below:

\*The project was dropped and the fund was diverted for another project (construction of flyover at Valluvarkottam junction, Chennai), which was also deferred due to delay in land acquisition. So the unutilised grant (₹4.81 crore) was retained by the department and the UC was pending.

\*\* The work is in progress with an expenditure of ₹28.66 crore and UC for the balance amount of ₹21.30 crore which was due in February 2022 is still pending due to delay in completion of the work.

\*\*\* The project has been dropped due to issues in land acquisition and the amount released (₹0.62 crore) has not been remitted to the Government.

**Sl. No. 2** - In Udumalaipettai municipality,

- The difference between grants released (₹48.87 crore) and estimate proposed for sanctioned work (₹39.98 crore) was ₹8.89 crore, which was not surrendered to Government till date.
- The UCs for the works in progress (₹12.87 crore) are pending.

**Sl. No.3** - In Bodinayakkanur municipality, an unspent amount of ₹0.98 crore is not remitted to Government and UCs for the completed works for ₹1.19 crore are pending.

#### **4.5.2 Directorate of Medical Education & Research**

During a test check of outstanding UCs for an amount of ₹4.34 crore in the Directorate of Medical Education & Research (DME&R), following discrepancies were observed in GIA (₹6.24 crore) related to the National Programme for Prevention and Management of Burn Injuries (NPPMBI):

- a) The department credited an unspent amount of ₹0.76 crore (related to PWD) directly to GoI. Audit observed that the unspent amount should be routed through the Accountant General and the same should be accounted in the Finance Accounts, consistent with the procedures followed during the release of grant (Finance Accounts 2016-17). Hence, the unspent amount of ₹1.27 crore (related to PWD) which includes the share of the State Government (₹0.51 crore) and the share of GoI (₹0.76 crore) should be booked as 'Deduct Recoveries of Overpayment' under Minor Head 911 and the share of GoI was required to be credited into the account of MH&FW through the Accountant General.
- b) It was also noticed that an unspent amount of ₹0.93 crore (related to PWD and TNMSC) has not been remitted to the Government account by the department.

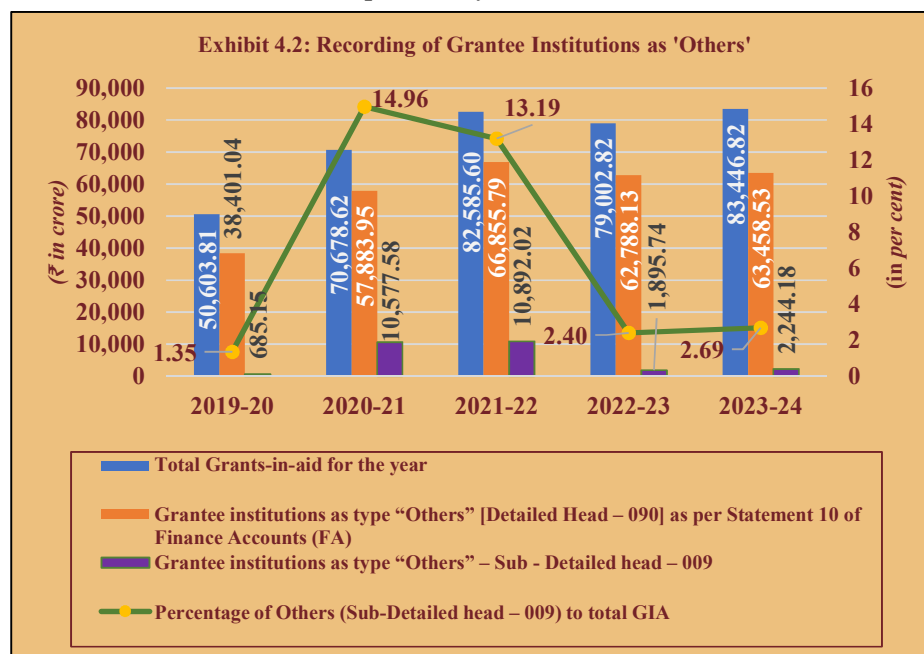
Utilisation certificates were pending for the above grants, though timelines were prescribed for submission of UCs. Non-submission of UCs indicates the failure of the departmental officers to comply with the rules to ensure accountability. This assumes greater importance if such UCs are pending against GIA meant for capital expenditure. The pendency of UCs was fraught with the risk of misappropriation of funds and fraud. The timely submission of UCs should be insisted upon and ensured.

#### 4.6 Recording of grantee institution as “Others”

The State Government sanctions Grants-in-Aid (GIA) to various Bodies and Authorities. It is essential that the Government provides the details and nature of the Grantee Institution to which it is providing funds in the interest of transparency of accounts.

As per State Finance Accounts 2023-24 of GoTN, GIA constituted 23.24 *per cent* of the total expenditure of the State. Out of total GIA of ₹83,446.82 crore for the year, an amount of ₹63,458.53 crore (76.05 *per cent* of total GIA) was disbursed in respect of 54 schemes by classifying as “Others” (Detailed Head – 090). Further, ₹2,244.18 crore out of ₹63,458.53 crore was disbursed under object of expenditure classified as “Others” (Sub Detailed Head – 009) where the nature of expenditure was not identifiable. This adversely affects the transparency of accounts and monitoring of UCs against these GIA.

The trend of percentage of GIA from the year 2019-20 to 2023-24 under type “Others” to total GIA for the past five years are shown in **Exhibit 4.2**.



(Source: State Finance Accounts of the respective years)

#### 4.7 Non-adjustment of Temporary Advances

The Government of Tamil Nadu does not follow the system of drawal of Abstract Contingent (AC) bills followed by submission of Detailed Contingent (DC) bills, like the practice in other States. Instead, the Drawing and Disbursing Officers (DDOs) have been empowered to draw Temporary Advances (TAs) under Article 99 of Tamil Nadu Financial Code and the advances should be adjusted by presenting detailed bills and vouchers as soon as possible. Such Temporary Advances drawn by the departmental officers shall be adjusted within three months from the date of drawal of the advances.

It was noticed that there were 383 temporary advances amounting to ₹216.46 crore drawn by various DDOs, which remained unadjusted as on 31 March 2024. The unadjusted amount includes TAs amounting to ₹58.44 crore (Sl.No. 1 and 2 in **Table 4.5** below) with a period of pendency for more than five years.

Out of the total outstanding TAs amounting to ₹216.46 crore, the Directorate of Government Examination and the Revenue Department-CRA had a pendency of TAs amounting to ₹64.23 crore (29.67 *per cent*) and ₹3.70 crore (1.71 *per cent*) respectively.

The issue of non-adjustment of temporary advance has been raised in the previous SFARs. The number of temporary advances pending for adjustment significantly decreased from 1,649 in 2021-22, 693 in 2022-23 and 383 in 2023-24. The unadjusted amount decreased from ₹317.81 crore in 2021-22 to ₹296.97 crore in 2022-23 and further to ₹216.46 crore in 2023-24.

Age-wise analysis of the advances pending adjustment is given in **Table 4.5**.

**Table 4.5: Age-wise analysis of advances pending**

| Sl. No.      | Pendency                                 | Number of Advances | Amount (₹ in crore) |
|--------------|------------------------------------------|--------------------|---------------------|
| 1            | More than 10 years                       | 4                  | 0.93                |
| 2            | More than 5 years and less than 10 years | 16                 | 57.51               |
| 3            | More than 1 year but less than 5 years   | 79                 | 123.14              |
| 4            | Less than one year                       | 284                | 34.88               |
| <b>Total</b> |                                          | <b>383</b>         | <b>216.46</b>       |

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

The pendency, involving substantial amounts, indicated laxity on the part of departmental officers in enforcing the codal provisions relating to adjustment of the advances. In these cases, there is no assurance that the expenditure has actually been incurred before the close of the respective financial years. Advances drawn and not accounted for increased the possibility of wastage, misappropriation, malfeasance, etc., of public money and unhealthy practices. This also calls for fixing responsibility on the respective defaulting DDOs.

## **4.8 Personal Deposit Accounts**

As per Article 269 of Tamil Nadu Financial Code, GoTN is authorised to open Personal Deposit (PD) Accounts where money deposited is to be utilised for specific purposes. These PD Accounts are managed by designated Administrators on the basis of sanctions received from the State Government. The Accountant General (A&E) issues authorisation for transfer of funds from the Consolidated Fund to the PD Account concerned under Part III – Public Account. These PD Accounts were required to be closed at the end of the year.

The money transferred to the PD Account (under Head 8443-00-106-AA) is regarded as final expenditure under the applicable service Major heads from which the funds are sourced.

During 2023-24, an amount of ₹721.60 crore (83 accounts) was transferred to PD accounts out of the Consolidated Fund of the State. All these 83 PD Accounts were closed at the end of the financial year. Further, the outstanding balances of ₹1,154 crore in five PD Accounts which were shown pending during the previous year due to misclassification were rectified and their accounts were closed this year.

#### **4.9 Accumulation of Un-Encashed Cheques and return Electronic Clearance Service**

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

##### **4.9.1 Un-encashed Cheques**

It was noticed from the details of un-encashed cheques furnished by seven PAOs that 54,179 cheques for ₹60.46 crore remained un-encashed (June 2024). The age-wise profile of the number of cases and the value of cheques depicted as un-encashed, as per the books of PAOs, are summarised in Table 4.6.

**Table 4.6: Details of un-encashed cheques**

| Delay in number of years | Number of cases | Value of cheques<br>(₹ in crore) |
|--------------------------|-----------------|----------------------------------|
| 0-5 years                | 18              | 0.01                             |
| 5-10 years               | 344             | 1.69                             |
| 10-20 years              | 15,660          | 7.99                             |
| More than 20 years       | 38,157          | 50.76                            |
| <b>Total</b>             | <b>54,179</b>   | <b>60.46</b>                     |

*(Source: Information furnished by PAOs)*

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

##### **4.9.2 Pending Electronic Clearance Service (ECS) Payments**

Payments of salaries, wages, pensions, other relief under direct benefit transfer etc., should be paid to the beneficiary's bank account through Electronic Clearance Service (ECS). These payments made through ECS would return automatically to PAO/Treasury, if the payee details maintained by the bank do

not match with that of PAO/Treasuries. In February 2018, the Commissioner of Treasuries and Accounts issued guidelines to be followed on return of funds paid through ECS. As per the guidelines, ECS amount unclaimed for more than three months should be remitted to the Government account by intimating DDOs concerned. Audit scrutiny of records of PAOs revealed that there were 1,321 ECS payments(August 2024) pending for more than three months in PAO South and PAO Madurai amounting to ₹91.97 lakh for which reasons were not recorded. The respective PAOs have neither disbursed the returned ECS payments to the beneficiaries by reconciling their bank details nor remitted into the Government account as per guidelines.

#### 4.10 Indiscriminate use of Minor Head ‘800’

Minor Head – “800 - Other Expenditure / Other Receipts” is intended to be operated only when appropriate heads are not provided in the accounts. Routine operation of Minor Head - 800 is to be discouraged, since it renders the accounts opaque.

##### Minor Head 800- Expenditure

During 2023-24, an expenditure amounting to ₹31,952.08 crore (9.12 *per cent* of the total expenditure of ₹3,50,217.97 crore) under the Revenue and Capital sections was classified under the Minor head ‘800 - Other Expenditure’.

Audit scrutiny revealed that in four Major heads, the entire expenditure incurred was booked under Minor head ‘800’. It was also noticed that in 11 Major Heads, more than 50 *per cent* of the total expenditure of the respective Major heads were booked under Minor head 800 (**Appendix 4.2**). Further, a test check revealed that expenditures were wrongly booked under Minor head 800 even though distinct Minor heads were available (**Table 4.7**).

**Table 4.7: Expenditure booked under ‘Minor Head 800 – Other Expenditure’**

| Sl. No. | Nature of expenditure (Detailed Head)                | Head of Account wrongly booked |                    | As per LMMH Head of Account to be booked with description         |
|---------|------------------------------------------------------|--------------------------------|--------------------|-------------------------------------------------------------------|
|         |                                                      | Head of Account                | Amount (₹ in lakh) |                                                                   |
| 1       | 110 – Subsidies                                      | 2405-00-800-BG-110             | 565.41             | 2405-Fisheries-00-121-Welfare schemes for Fisherman (2405-00-121) |
| 2       | 090 – Grants-in-Aid                                  | 2405-00-800-BI-090             | 13.16              |                                                                   |
| 3       | 090 – Grants-in-Aid                                  | 2405-00-800-BJ-090             | 6.41               |                                                                   |
| 4       | 110 – Subsidies                                      | 2405-00-800-KD-110             | 5,900.34           |                                                                   |
| 5       | 120 – Scholarships and Stipends                      | 2405-00-800-KG-120             | 50.00              |                                                                   |
| 6       | 190 – Machinery and Equipment’s                      | 3456-00-800-AF-190             | 1.68               | 3456-Civil Supplies-00-102- Civil Supplies Scheme (3456-00-102)   |
| 7       | 330 – Payments for Professional and Special Services | 3456-00-800-AF-330             | 74.93              |                                                                   |
| 8       | 710 – Printing Charges                               | 3456-00-800-AF-710             | 37.88              |                                                                   |

(Source: VLC data & LMMH issued by CGA)



### Minor head 800 – Other Receipts

It was noticed that out of the receipts of ₹2,64,596.66 crore during the year 2023-24, receipts amounting to ₹17,125.77 crore was booked under the Minor Head ‘800- Other Receipts’ which works out to 6.47 *per cent* of the total receipts during the year. In 11 Major heads, entire receipts were booked under Minor head 800 and in 20 Major Heads, more than 50 *per cent* of the total receipts of the respective heads were booked under Minor head 800 (detailed in **Appendix 4.3**).

On a test check of the receipts booked under the Minor Head 800, it was noticed that:

- a) 11 receipts (exceeding ₹1 crore) were wrongly grouped with other receipts (Minor Head 800) even though distinct minor heads were available as given in **Table 4.8** below:

**Table 4.8: Receipts booked under ‘Minor Head 800 – Other Receipts’**

| Sl. No | Nature of receipt (Detailed Head)            | Head of Accounts wrongly booked |                    | As per LMMH Head of Account to be booked with description                                                                                                                                                                                                                                                                           |
|--------|----------------------------------------------|---------------------------------|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|        |                                              | Head of Account                 | Amount (₹ in lakh) |                                                                                                                                                                                                                                                                                                                                     |
| 1      | 250 – Interest                               | 0049-04-800-AT-250              | 5,877.05           | 0049 Interest Receipts – Interest- 04 Receipts of State- 118 Interest on Loans to Government Servants<br><br>“The minor Head 118 will accommodate the interest receivable on Loans to Government Servants, separate sub heads may be opened under this Minor Head for each type of Interest Bearing Advances”. <b>(0049-04-118)</b> |
| 2      | 810 – Employee Salary Recoveries             | 0049-04-800-AT-810              | 34.99              |                                                                                                                                                                                                                                                                                                                                     |
| 3      | 140 – Taxes                                  | 0029-00-800-AA-140              | 3,652.62           | 0029 Land Revenue – 106 Receipts on account of Survey and Settlement Operations <b>(0029-00-106)</b>                                                                                                                                                                                                                                |
| 4      | 310 - Receipt of Rent / Hire Charges / Lease | 0853-00-800-AA-310              | 8,063.15           | 0853- Non-ferrous Mining and Metallurgical Industries-00-107- Minor Mineral Concession Fees, Rents and Royalties (as Sand is being classified under Minor Minerals). <b>(0853-00-107)</b>                                                                                                                                           |
| 5      | 320 - Royalty                                | 0853-00-800-AE-320              | 2,278.66           |                                                                                                                                                                                                                                                                                                                                     |
| 6      | 270 - Non-Taxation Fees                      | 0853-00-800-AF-270              | 3,562.82           |                                                                                                                                                                                                                                                                                                                                     |
| 7      | 270 - Non-Taxation Fees                      | 0210-04-800-AM-270              | 3,747.17           | 0210 Medical and Public Health-04 Public Health – 104 Fees and Fines etc.-                                                                                                                                                                                                                                                          |



| Sl. No. | Nature of receipt (Detailed Head) | Head of Accounts wrongly booked |                    | As per LMMH Head of Account to be booked with description                                                                                                                                   |
|---------|-----------------------------------|---------------------------------|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|         |                                   | Head of Account                 | Amount (₹ in lakh) |                                                                                                                                                                                             |
| 8       | 290 – Fines & Penalties           | 0210-04-800-AN-290              | 1,227.88           | “104 minor head will include licence fees, fines etc. under Drug Control Acts and Prevention of Food Adulteration Acts etc. realised by Public Health authorities.”<br><b>(0210-04-104)</b> |
| 9       | 270 - Non-Taxation Fees           | 0070-60-800-AB-270              | 841.23             | 0070 Other Administrative Services – 60 Other Services – 108 Marriage Fees <b>(0070-60-108)</b>                                                                                             |
| 10      | 270 - Non-Taxation Fees           | 0070-60-800-DM-270              | 347.67             |                                                                                                                                                                                             |
| 11      | 270 - Non-Taxation Fees           | 0425-00-800-AF-270              | 1,477.57           | 0425 Cooperation -00-101 Audit Fees <b>(0425-00-101)</b>                                                                                                                                    |

(Source: VLC data & LMMH issued by CGA)

b) As per extant rules, recoveries of overpayments pertaining to previous year(s) shall be recorded under the minor head '911- Deduct Recoveries of Overpayments' below the relevant Major Head in the section expenditure heads. Further, Interest or other earnings from Grantee on unspent balances shall be recorded in the minor head '801- Interest or other earnings from Grantee on unspent balances' within the functional major / sub-major heads in the section receipt heads

Audit scrutiny revealed that such recoveries (unspent balances) pertaining to previous year(s) and interest on unspent balances were instead booked in Minor Head '800- Other Receipts' under revenue receipt heads as detailed in **Table 4.9** below:

**Table 4.9: Receipts booked under 'Minor Head 800 – Other Receipts'**

| Sl. No. | HOA with description                                                                                     | Detailed Head & Description          | Object Head & Description   | Receipt (₹ in lakh) |
|---------|----------------------------------------------------------------------------------------------------------|--------------------------------------|-----------------------------|---------------------|
| 1.      | 0070-60-800- (EY, FE, FH, FV, GB, GF, GI, GM, GQ, HG)<br>Unspent Balance remitted by Various Departments | 900 - Miscellaneous Revenue Receipts | 001- Miscellaneous Receipts | 82,517.04           |
| 2.      | 0070-60-800-<br>(FA, FB, FD, FG, FH, FL, FM, FN, FO, FP, FQ, FR, FS, FU, FX, FY, GC, GG, GH, GT)         | 290 - Miscellaneous Revenue Receipts | 001- Miscellaneous Receipts | 24,349.88           |

| Sl. No.      | HOA with description                                                                          | Detailed Head & Description | Object Head & Description | Receipt (₹ in lakh) |
|--------------|-----------------------------------------------------------------------------------------------|-----------------------------|---------------------------|---------------------|
|              | Unspent Balance remitted by Various Departments                                               |                             |                           |                     |
| 3.           | 0049-04-800-<br>(CK, CZ, DR, EF)<br>Interest Receipts – various Directorates/ Commissionerate | 250 – Interest              | 062 - Unspent Balance     | 75.77               |
| 4.           | 0210-01-800-BM<br>Receipts from Tamil Nadu Urban Health Care Project                          | 250 – Interest              | 062 - Unspent Balance     | 2,032.74            |
| 5.           | 0216-03-800-AB<br>Interest amount under erstwhile Kalaigamar Housing Scheme                   | 250 – Interest              | 062 - Unspent Balance     | 1,469.96            |
| <b>Total</b> |                                                                                               |                             |                           | <b>1,10,445.39</b>  |

*(Source: VLC data & LMMH issued by CGA)*

Out of the above ₹1,10,445.39 lakh, ₹1,06,866.92 lakh relates to unspent balance of previous years from various Departments and the balance ₹3,578.25 lakh relates to interest earned on unspent balances of schemes for which expenditures were booked in previous years. Despite being pointed out by Audit in previous SFAR, the misclassification of booking them under Minor Heads “800 - Other Receipts” continued during the year thereby resulting in over statement of Revenue Receipts to that extent.

Though the issue of classification of the receipts/ expenditure under Minor Head 800 – Other Receipts/ Expenditure has been reported in the previous SFAR, misclassification continues to exist. The fact that such substantial proportions of the receipts/ expenditure under the Major Head concerned which are booked under Minor Head 800 is a cause of concern, since it adversely impacts transparency in financial reporting.

### **C. ISSUES RELATED TO MEASUREMENT**

#### **4.11 Outstanding Balances under Suspense and Debt, Deposit and Remittance (DDR) heads**

Annexure to Statement 21 of the State Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. Clearance of suspense and remittance items depends on the details furnished by the State Treasuries/ Works and Forest Divisions, etc.

The Head “8658-101-PAO-Suspense” is intended for settlement of transactions between the Accountant General (A&E) and the various separate Pay and Accounts Offices (PAO) of Government of India. These involve transactions that mainly relate to the payments made by the State Government to Central Government Civil Pensioners. On clearance/settlement of this, the cash balance of the State Government will increase.

The transactions initially recorded under this head in the books of AG are cleared on receipt of Cheques/Demand Drafts from the Pay and Accounts Offices and on the issue of Cheque/Demand Draft in respect of amounts received in the State Treasuries on behalf of the Pay and Accounts Offices. Audit observed that outstanding debit balance of ₹189.95 crore under this head shows that payments have been made by AG on behalf of PAO, which were yet to be reimbursed. As the amount expended has not been reimbursed to the State funds, the cash balance outstanding as on 31 March 2024 showed a decreased balance.

#### **4.12 Non-Reconciliation of departmental figures**

The Controlling Officers of the Departments have to exercise effective control over spending to keep it within the budget grants and to ensure accuracy of their accounts. As per Rules 124 and 127 of the Tamil Nadu Budget Manual, departmental accounts maintained by the Chief Controlling Officers (CCOs) and the progressive actuals, month by month are required to be reconciled with those entered in the books of AG (A&E). As per Rule 128 of the Tamil Nadu Budget Manual, CCO is required to send a reconciliation certificate to AG(A&E) after necessary adjustments are made either in the accounts of the CCO or in the books of AG(A&E).

During the year 2023-24, CCOs have reconciled 97.11 *per cent* of the Revenue expenditure, 93.86 *per cent* of Revenue receipts, 98.85 *per cent* of Capital expenditure and 97.19 *per cent* of Loans and advances given by the State Government. Out of 140 CCOs for receipts and 215 CCOs for expenditure, 82 CCOs and 132 CCOs respectively have fully reconciled. A further trend analysis for the past four years revealed that the percentage of non-reconciliation has been on the increasing trend upto previous year and a decrease during the current year as detailed in **Table 4.10**.

**Table 4.10: Status of Non-Reconciliation of Receipts and Expenditure figures by CCOs**

| Year               | Total number of Controlling Officers | CCOs fully reconciled | CCOs not fully reconciled | Percentage of Non-reconciliation |
|--------------------|--------------------------------------|-----------------------|---------------------------|----------------------------------|
| <b>Receipts</b>    |                                      |                       |                           |                                  |
| 2019-20            | 121                                  | 52                    | 69                        | 57.02                            |
| 2020-21            | 121                                  | 107                   | 14                        | 11.57                            |
| 2021-22            | 126                                  | 91                    | 35                        | 27.78                            |
| 2022-23            | 122                                  | 68                    | 54                        | 44.26                            |
| 2023-24            | 140                                  | 82                    | 58                        | 41.43                            |
| <b>Expenditure</b> |                                      |                       |                           |                                  |
| 2019-20            | 209                                  | 105                   | 104                       | 49.76                            |
| 2020-21            | 209                                  | 175                   | 34                        | 16.27                            |
| 2021-22            | 211                                  | 151                   | 60                        | 28.44                            |
| 2022-23            | 214                                  | 120                   | 94                        | 43.93                            |
| 2023-24            | 215                                  | 132                   | 83                        | 38.60                            |

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

Due to the process of restructuring of loans in 2018-19, many adverse balances were created. Old heads are still operated for repayment of principal and interest. Hence, projection of excess receipts in old heads and non-receipt under new heads due to the restructuring were reported in previous SFARs. The situation continued to prevail in the year 2023-24 also.

Failure to exercise/adhere to the codal provisions and executive instructions in non-reconciliation results in misclassification and leads to incorrect booking of receipts and expenditure in the accounts, which defeats the very objective of budgetary process.

#### **4.13 Reconciliation of cash balances**

In terms of provisions of Section 20, 21 and 21A of the Reserve Bank of India (RBI) Act, 1934, the RBI acts as a banker to both Central and State Governments. The transactions on behalf of State Government are carried out at offices of RBI and its agency banks authorised to conduct Government business on its behalf.

While the principal deposit accounts of the State Governments are maintained at the Central Accounts Section (CAS) of RBI at Nagpur, the regional offices of RBI account for the State Government transactions reported by agency banks through link offices and report to CAS, Nagpur.

As per the Memorandum of Instructions (MoI) of RBI on the Accounting and Reconciliation of the State Government transactions, the agency branches have to send the Receipts/Payments scrolls on a daily basis in the prescribed form to the sub-treasury / treasury concerned without delays. Also, the consolidated monthly statement of the agency banks prepared by the link banks are to be sent

to RBI which in turn should forward the monthly consolidated statement to the Accountant General (A&E).

In view of the above system in place, there should not be any difference between cash balance position as per the books of the Accountant General and CAS figures. Even if differences occur in the month wise balance, there should not be any difference between cash balance position at the closing of Annual Accounts by April 25 of every year.

However, there was a sizeable net difference (₹112.00 crore) in the closing balance for the year 2023-24 between the cash balance as per books of accounts of the Accountant General and the cash balance as reported by the RBI. The details of differences in the Cash balance is given in **Table 4.11**.

**Table 4.11: Differences in cash balances**

| Period       | Debit difference |                  | Credit difference |                  |
|--------------|------------------|------------------|-------------------|------------------|
|              | Number of items  | ₹ in crore       | Number of items   | ₹ in crore       |
| Upto 2018-19 | 805              | 4,745.81         | 1,145             | 5,258.30         |
| 2019-20      | 59               | 279.87           | 142               | 874.90           |
| 2020-21      | 74               | 1,182.49         | 155               | 544.10           |
| 2021-22      | 87               | 837.12           | 79                | 484.76           |
| 2022-23      | 85               | 783.53           | 113               | 743.28           |
| 2023-24      | 128              | 3305.36          | 151               | 3,340.82         |
| <b>Total</b> | <b>1,238</b>     | <b>11,134.18</b> | <b>1,785</b>      | <b>11,246.16</b> |

*(Source: Details furnished by Accountant General (A&E))*

Analysis of such occurrences for the previous years revealed that the differences in cash balances were on a decreasing trend from 2019-20 to 2022-23 and a significant increase during the current year as shown in **Table 4.12**.

**Table 4.12: Trend of differences in cash balances**

(₹ in crore)

| Year    | Cash balances as per books of AG (A&E) | Cash balances as reported by RBI | Difference     |
|---------|----------------------------------------|----------------------------------|----------------|
| 2016-17 | 305.55 (Cr.)                           | 89.53 (Cr.)                      | 395.08 (Cr.)   |
| 2017-18 | 81.18 (Cr.)                            | 8.12 (Cr.)                       | 89.30 (Cr.)    |
| 2018-19 | 459.88 (Cr.)                           | 37.49 (Cr.)                      | 497.37 (Cr.)   |
| 2019-20 | 923.33 (Dr.)                           | 2,067.49 (Cr.)                   | 1,144.16 (Cr.) |
| 2020-21 | 467.24 (Cr.)                           | 5.70 (Cr.)                       | 472.94 (Cr.)   |
| 2021-22 | 266.95 (Dr.)                           | 426.56 (Cr.)                     | 159.61 (Cr.)   |
| 2022-23 | 59.17 (Cr.)                            | 43.90 (Cr.)                      | 103.07 (Cr.)   |
| 2023-24 | 110.02 (Cr.)                           | 1.98 (Cr.)                       | 112.00 (Cr.)   |

*(Source: Annexure to Statement 2 of Finance Accounts of the respective years)*

The difference is mainly due to non-reporting of receipts by the Banks to the Treasuries.

#### 4.14 Impact on Post Audit analysis of certain transactions on Fiscal Indicators during 2023-24

Scrutiny of transactions and post audit analysis during 2023-24 revealed that revenue deficit and fiscal deficit were affected by certain accounting adjustments which are detailed in **Table 4.13. (Discussed in Para 1.9.1 of Chapter-I)**

**Table 4.13: Under/Over statement of Revenue and Fiscal Deficit**

| Particulars                                                     | Impact on Revenue Deficit<br>(Understated (+) / overstated (-))<br>(₹ in crore) | Impact on Fiscal Deficit (Understated<br>(+) / overstated (-))<br>(₹ in crore) |
|-----------------------------------------------------------------|---------------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| Short transfer of interest                                      | (+) 96.04                                                                       | (+) 96.04                                                                      |
| Un-recouped Contingency Fund                                    | (+) 5.47                                                                        | (+) 5.47                                                                       |
| Short transfer of contribution to National Pension System (NPS) | (+) 99.76                                                                       | (+) 99.76                                                                      |
| <b>Total</b>                                                    | <b>(+) 201.27</b>                                                               | <b>(+) 201.27</b>                                                              |

(Source: NTFA of Finance Accounts and Post audit analysis)

#### 4.15 Compliance with Accounting Standards

As per Article 150 of the Constitution of India, the President of India may, on the advice of the Comptroller and Auditor General of India, prescribe the form of accounts of the Union and States. The Comptroller and Auditor General of India set up a Government Accounting Standards Advisory Board (GASAB) in 2002, for formulating standards for government accounting and financial reporting, to enhance accountability mechanisms. On the advice of the Comptroller and Auditor General of India, the President of India has so far notified four Indian Government Accounting Standards (IGAS). The status extent of compliance with the standards by the Government of Tamil Nadu in its financial statements for the year 2023-24 is given in **Table 4.14.**

**Table 4.14: Compliance with Accounting Standards**

| Sl. No | Accounting Standards                                                 | Essence of IGAS                                                                                                                                       | Compliance by State Government | Impact of deficiency |
|--------|----------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|----------------------|
| 1      | IGAS-1: Guarantees given by the Government – Disclosure requirements | This standard requires the Government to disclose the amount of guarantees (class and sector-wise) given during the year in its financial statements. | Complied                       | --                   |
| 2      | IGAS-2: Accounting                                                   | Grants-in-Aid are to be classified as, revenue                                                                                                        | Complied                       | --                   |

| Sl. No | Accounting Standards                          | Essence of IGAS                                                                                                                                                                                                                                              | Compliance by State Government                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Impact of deficiency                                                                                                                                                                                    |
|--------|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|        | and Classification of Grants-in-Aid           | expenditure in the accounts, even if it involves creation of assets. Grant-in-aid given in kind is required to be disclosed.                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                         |
| 3      | IGAS-3: Loans and Advances made by Government | Disclosures on loans and advances made by the Government.                                                                                                                                                                                                    | Partially complied.<br><br>The Government of Tamil Nadu has restructured old loans given by the Government during 2018-19. Though the Statement 7 & 18 of the Finance Accounts on Loans and Advances given by the State Government have been prepared as per prescribed format of IGAS-3, the reconciliation of figures booked under the loan heads was not completed during 2023-24, subsequent to the restructuring of loans and advances given by the Government during the year 2018-19. Hence, details relating to the repayment of arrears of loan entities could not be included. Reconciliation with the State is under process | Due to non-reconciliation, Adverse balances exists. The matter has been taken up with the Government in the Entry Conference (June 2024). It was replied that action in this regard is being initiated. |
| 4      | IGAS-4: Prior Period Adjustments              | Rectification of errors or adjustments due to change in the Government decisions which may affect balances and progressive bookings of earlier years for which accounts have been closed.<br><b>(Statement 13 – Summary of Balances in Finance Accounts)</b> | Complied                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | --                                                                                                                                                                                                      |

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

## D. ISSUES RELATED TO DISCLOSURE

### 4.16 Non-submission/ Delay in submission of Accounts

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

The Annual Accounts of 238 Institutions/Bodies due upto 2023-24 were not received (August 2024) from the heads of department. The details are given in **Appendix 4.4** and their age-wise pendency is presented in **Table 4.15**.

**Table 4.15: Age-wise analysis of arrears of Accounts of bodies/authorities**

| Sl. No.      | Delay in number of years                  | Number of Institutions |
|--------------|-------------------------------------------|------------------------|
| 1            | Upto one year                             | 132                    |
| 2            | More than one year and upto three years   | 67                     |
| 3            | More than three years and upto five years | 13                     |
| 4            | Five years and above                      | 26                     |
| <b>Total</b> |                                           | <b>238</b>             |

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

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

### 4.17 Pendency in placement of Separate Audit Report of the Tamil Nadu Legal State Authority in the State Legislature

As per sub sections 2, 4 and 5 of Section 18 of The Legal Services Authority Act 1987, the accounts of the Legal State Authorities shall be audited by the Comptroller and Auditor General of India (CAG) at such intervals as may be specified by him and the accounts of the State Legal Authorities, as certified by the CAG or any other person appointed by him in this behalf together with the audit report thereon shall be forwarded annually by the Authorities to the State Government. The State Government shall cause the accounts and the audit report, as soon as may be after they are received, to be laid before the State Legislature. However, it was noticed in Audit that the Separate Audit Reports of the Tamil Nadu State Legal Services Authority and 32 District Legal Service Authorities in the State from the year 2000-01 onwards (**Appendix 4.5**), have not been placed in the State Legislature.



### 4.18 Misappropriation, Losses and Thefts

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

As on 31 March 2024, 397 cases of misappropriation, shortages and theft involving a total amount of ₹30.93 crore, were pending disposal. The department-wise break-up of these are detailed in **Appendix 4.6**. The age-profile of the pending cases and the reasons for pendency are summarised in **Tables 4.16 and 4.17**.

**Table 4.16: Age Profile of pending cases**

| Range in years | Number of cases | Amount involved<br>(₹ in crore) |
|----------------|-----------------|---------------------------------|
| 0 – 5          | 49              | 3.08                            |
| 6 – 10         | 15              | 9.44                            |
| 11 – 15        | 32              | 4.87                            |
| 16 – 20        | 31              | 3.42                            |
| 21 and above   | 270             | 10.12                           |
| <b>Total</b>   | <b>397</b>      | <b>30.93</b>                    |

(Source: Information furnished by Heads of Department & O/o PAG (A&E))

**Table 4.17: Reasons for pendency of the cases**

| Reasons for the pendency                                                | Number of cases | Amount<br>(₹ in crore) |
|-------------------------------------------------------------------------|-----------------|------------------------|
| Awaiting departmental and criminal investigation                        | 168             | 13.66                  |
| Departmental action initiated but not finalised                         | 109             | 4.97                   |
| Criminal proceedings finalised but recovery of the amount still pending | 12              | 0.76                   |
| Awaiting orders for recovery or write off                               | 76              | 3.74                   |
| Pending in Courts of law                                                | 32              | 7.80                   |
| <b>Total</b>                                                            | <b>397</b>      | <b>30.93</b>           |

(Source: Information received from Heads of Department & O/o PAG (A&E))

Out of 397 cases, 233 cases amounting to ₹28.03 crore and 132 cases amounting to ₹2.73 crore relate to misappropriation and shortages respectively. Delay in finalisation of the above cases would result in loss to the Government.

### 4.19 Follow up on State Finances Audit Report

The Public Accounts Committee had 20 sittings on SFAR from 2013-14 to 2024-25 (upto August 2024). Out of 183 paragraphs/reviews pending for discussion, 162 paragraphs/reviews were selected for discussion for the period

2008-09 to 2021-22, out of which 24 paragraphs/reviews have been discussed (as of August 2024).

#### **4.20 Conclusion**

Non submission of Utilisation Certificates (₹2,805.94 crore) indicates the failure of the departmental officers to comply with the rules to ensure accountability and achievement of the intended objective of the Grants-in-Aid. This assumes greater importance as Utilisation Certificates are pending against Grants-in-Aid meant for capital expenditure as well.

**(Paragraphs 4.5)**

The non-adjustment of Temporary Advances involving substantial amounts (₹216.46 crore drawn and pending over a period of years) indicated laxity on the part of departmental officers in enforcing the codal provisions regarding adjustment of the advances.

**(Paragraphs 4.7)**

Receipts and expenditures were wrongly booked under Minor Head 800 even though separate Minor Heads were available under the respective Major Heads.

Unspent balances of previous years as well as interest earned on these balances were booked under the non-tax receipt heads (Minor Head 800) instead of booking under Minor Head “911- Recovery of Overpayments”.

**(Paragraphs 4.10)**

As of March 2024, 238 Accounts pertaining to Bodies/Authorities were pending for finalization and the extent of arrears ranged between one year and more than five years.

**(Paragraphs 4.16)**

The cases of misappropriations, losses and thefts were not brought to the notice of the Principal Accountant General as and when it occurred. Further, the remedial actions for these cases were pending for several years.

**(Paragraphs 4.18)**

#### **4.21 Recommendations**

- *Government should ensure that the controlling officers adjust temporary advances and submit Utilisation Certificates in time and fix responsibility on those who fail to do so.*
- *Government should instruct DDOs/PAOs to book receipts and expenditure under the appropriate Minor Heads already available*

*and to book Minor Head 800 only when no other appropriate heads were available. Unspent balances of previous years should be booked under Minor Head “911 – Recovery of Overpayments”.*

- *Government should fix responsibility on the Chief Executive Officers concerned for pendency of accounts.*
- *Government should instruct all Heads of Departments to adhere to the codal provisions on reporting all cases of defalcations or loss of public money, stores or other movable or immovable properties to the Accountant General.*

Chennai  
The 02 June 2025

  
**(D. JAISANKAR)**  
Principal Accountant General (Audit-I),  
Tamil Nadu

Countersigned

New Delhi  
The 27 June 2025

  
**(K. SANJAY MURTHY)**  
Comptroller and Auditor General of India

# APPENDICES



**Appendix 1.1**  
**(Reference: Paragraph 1.2)**  
**State Profile**

| <b>A. General Data</b> |                                                                                                   |            |                           |
|------------------------|---------------------------------------------------------------------------------------------------|------------|---------------------------|
| <b>Sl. No.</b>         | <b>Particulars</b>                                                                                |            | <b>Figures</b>            |
| 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>B. Financial Data</b> |                                              |                           |                   |
|--------------------------|----------------------------------------------|---------------------------|-------------------|
| <b>Particulars</b>       |                                              |                           |                   |
| <b>CAGR@</b>             |                                              | <b>2022-23 to 2023-24</b> |                   |
|                          |                                              | <b>General States</b>     | <b>Tamil Nadu</b> |
|                          |                                              | <b>(In per cent)</b>      |                   |
| 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                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Structure of Government Accounts:</b> The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.                                                                                                                                                                                                                                                                                            |                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Part I: Consolidated Fund:</b> All Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans and Advances forms the Consolidated Fund of the State.                                                                                                                                                                                                                                                                                             |                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Part II: Contingency Fund:</b> 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.                      |                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Part III: Public Account:</b> 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.                                                                                                                                                                                                             |
|                 | <b>Volume II</b>                                                                            |                                                                                                                                                                                                                                                                               |
| Statement No.14 | Detailed Statement of Revenue and Capital Receipts by minor heads                           | This Statement presents the revenue and capital receipts of the Government in detail.                                                                                                                                                                                         |
| Statement No.15 | Detailed Statement of Revenue Expenditure by minor heads                                    | This Statement presents the details of revenue expenditure of the Government in detail. 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)/<br>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              |
|------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Part A. Receipts</b>                                          |                      |                      |                      |                      |                      |
| <b>1 Revenue Receipts</b>                                        | <b>1,74,526 (34)</b> | <b>1,74,076 (28)</b> | <b>2,07,492 (33)</b> | <b>2,43,749 (30)</b> | <b>2,64,597 (28)</b> |
| <b>(i) Own Tax Revenue</b>                                       | <b>1,07,462 (62)</b> | <b>1,06,153 (61)</b> | <b>1,22,866 (59)</b> | <b>1,50,223 (62)</b> | <b>1,67,279 (63)</b> |
| 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)             |
| <b>(ii) Non-Tax Revenue</b>                                      | <b>12,888 (7)</b>    | <b>10,422 (6)</b>    | <b>12,117 (6)</b>    | <b>17,061 (7)</b>    | <b>25,904 (10)</b>   |
| <b>(iii) State's share of Union taxes and duties</b>             | <b>26,393 (15)</b>   | <b>24,924 (14)</b>   | <b>37,458 (18)</b>   | <b>38,731 (16)</b>   | <b>46,072 (17)</b>   |
| <b>(iv) Grants-in-aid from Government of India</b>               | <b>27,783 (16)</b>   | <b>32,577 (19)</b>   | <b>35,051 (17)</b>   | <b>37,734 (15)</b>   | <b>25,342 (10)</b>   |
| <b>2 Miscellaneous Capital Receipts</b>                          | <b>..</b>            | <b>..</b>            | <b>..</b>            | <b>42 (..)</b>       | <b>12 (..)</b>       |
| <b>3 Recoveries of Loans and Advances</b>                        | <b>5,384 (1)</b>     | <b>5,245 (1)</b>     | <b>5,355 (1)</b>     | <b>1,078 (..)</b>    | <b>4,024 (..)</b>    |
| <b>4 Total Revenue and Non debt capital receipts (1+2+3)</b>     | <b>1,79,910</b>      | <b>1,79,321</b>      | <b>2,12,847</b>      | <b>2,44,869</b>      | <b>2,68,633</b>      |
| <b>5 Public Debt Receipts</b>                                    | <b>66,774 (13)</b>   | <b>1,02,867 (17)</b> | <b>1,04,485 (17)</b> | <b>1,01,062 (12)</b> | <b>1,31,597 (14)</b> |
| 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               |
| <b>6 Total Receipts in the Consolidated Fund (4+5)</b>           | <b>2,46,684</b>      | <b>2,82,188</b>      | <b>3,17,332</b>      | <b>3,45,931</b>      | <b>4,00,230</b>      |
| <b>7 Contingency Fund Receipts</b>                               | <b>10</b>            | <b>..</b>            | <b>..</b>            | <b>..</b>            | <b>..</b>            |
| <b>8 Public Account Receipts</b>                                 | <b>2,61,483 (52)</b> | <b>3,36,178 (54)</b> | <b>3,98,157 (56)</b> | <b>4,79,342 (58)</b> | <b>5,44,412 (58)</b> |
| <b>9 Total Receipts of the State (6+7+8)</b>                     | <b>5,08,177</b>      | <b>6,18,366</b>      | <b>7,15,489</b>      | <b>8,25,273</b>      | <b>9,44,642</b>      |
| <b>Part B. Expenditure/Disbursement</b>                          |                      |                      |                      |                      |                      |
| <b>10 Revenue Expenditure</b>                                    | <b>2,10,435 (42)</b> | <b>2,36,402 (39)</b> | <b>2,54,030 (36)</b> | <b>2,79,964 (34)</b> | <b>3,09,718 (33)</b> |
| 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               |
| <b>11 Capital Expenditure</b>                                    | <b>25,632 (5)</b>    | <b>33,067 (5)</b>    | <b>37,011 (5)</b>    | <b>39,530 (5)</b>    | <b>40,500</b>        |
| 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               |
| <b>12 Disbursement of Loans and Advances</b>                     | <b>4,022 (1)</b>     | <b>3,835 (1)</b>     | <b>3,641 (1)</b>     | <b>7,261 (1)</b>     | <b>8845 (1)</b>      |
| <b>13 Total (10+11+12)</b>                                       | <b>2,40,089</b>      | <b>2,73,304</b>      | <b>2,94,682</b>      | <b>3,26,755</b>      | <b>3,59,063</b>      |
| <b>14 Repayments of Public Debt</b>                              | <b>17,866 (3)</b>    | <b>16,228 (3)</b>    | <b>19,737 (3)</b>    | <b>27,105 (3)</b>    | <b>43,565</b>        |
| 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                |
| <b>15 Appropriation to Contingency Fund</b>                      | <b>..</b>            | <b>..</b>            | <b>..</b>            | <b>..</b>            | <b>..</b>            |
| <b>16 Total disbursement out of Consolidated Fund (13+14+15)</b> | <b>2,57,955</b>      | <b>2,89,532</b>      | <b>3,14,419</b>      | <b>3,53,860</b>      | <b>4,02,628</b>      |
| <b>17 Contingency Fund disbursements</b>                         | <b>..</b>            | <b>..</b>            | <b>..</b>            | <b>..</b>            | <b>5</b>             |
| <b>18 Public Account disbursements</b>                           | <b>2,44,023 (49)</b> | <b>3,23,189 (53)</b> | <b>3,83,757 (55)</b> | <b>4,62,459 (57)</b> | <b>5,38,016 (57)</b> |
| <b>19 Total disbursement by the State (16+17+18)</b>             | <b>5,01,978</b>      | <b>6,12,721</b>      | <b>6,98,176</b>      | <b>8,16,319</b>      | <b>9,40,649</b>      |

|                                                                          | (₹ in crore) |           |           |           |           |
|--------------------------------------------------------------------------|--------------|-----------|-----------|-----------|-----------|
|                                                                          | 2019-20      | 2020-21   | 2021-22   | 2022-23   | 2023-24   |
| <b>Part C. Deficits/Surplus</b>                                          |              |           |           |           |           |
| 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    |
| <b>Part D. Other data</b>                                                |              |           |           |           |           |
| 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    |
| <b>Part E: Fiscal Health Indicators</b>                                  |              |           |           |           |           |
| <b>I Resource Mobilisation</b>                                           |              |           |           |           |           |
| 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      |
| <b>II Expenditure Management</b>                                         |              |           |           |           |           |
| 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     |
| <b>III Management of Fiscal Imbalances</b>                               |              |           |           |           |           |
| 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     |
| <b>IV Management of Fiscal Liabilities</b>                               |              |           |           |           |           |
| 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     |
| <b>V Other Fiscal Health Indicators</b>                                  |              |           |           |           |           |
| 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<br>(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<br>(₹ 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 ₹) |
|----------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| <b>CHARGED</b> |                 |                                                                                                                                                  |                                |
| 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                    |
| <b>VOTED</b>   |                 |                                                                                                                                                  |                                |
| 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                    |
| <b>Total</b> |                 |                                                                                                                | <b>38,78,41,26,508</b>         |

*(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 |
|-----------------------|----------|-----------------|------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|-------------------------|
| <b>Revenue(Voted)</b> |          |                 |                                                                                                                  |                    |                    |                         |
| 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                |
| <b>Revenue(Charged)</b> |          |                 |                                                                                                                                                    |                    |                    |                         |
| 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                   |
| <b>Capital (Voted)</b>  |          |                 |                                                                                                                                                    |                    |                    |                         |
| 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                  |
| <b>Total</b> |          |                 |                                                                                                                      | <b>37,43,319.63</b> | <b>34,80,157.29</b> | <b>1,07,800.49</b>      |

(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 |
| <b>Revenue – Charged</b> |           |                |                                                                                                                          |             |               |                    |                                |
| 1.                       | 03        | 2014.00.102.AA | Judges and Registrars                                                                                                    | 27,516.64   | 9,905.21      | 35,942.80          | 1,479.05                       |
| <b>Revenue(Voted)</b>    |           |                |                                                                                                                          |             |               |                    |                                |
| 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.UF | 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.UF | 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                       |
| <b>Capital (Voted)</b> |           |                |                                                                                                                            |                    |                    |                    |                                |
| 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                        |
| <b>Total</b>           |           |                |                                                                                                                            | <b>4,58,978.05</b> | <b>5,49,874.84</b> | <b>8,55,756.93</b> | <b>1,53,095.96</b>             |

(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 |
|-------------------------|----------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------------|--------------------|
| <b>Revenue(Charged)</b> |          |                 |                                                                                                                                                                                            |                    |                         |                    |
| 1                       | 50       | 2071.01.106.AA  | Superannuation and other Retirement Pensions                                                                                                                                               | 702.95             | 3,090.85                | 3,974.93           |
| <b>Revenue(Voted)</b>   |          |                 |                                                                                                                                                                                            |                    |                         |                    |
| 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        |
| <b>Capital(Charged)</b> |          |                 |                                                                                                                                                         |                    |                         |                    |
| 35                      | 40       | 4701.01.800.AA  | Reservior                                                                                                                                               | 0.00               | 2,344.61                | 2,808.96           |
| <b>Capital(Voted)</b>   |          |                 |                                                                                                                                                         |                    |                         |                    |
| 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           |
| <b>Total</b> |          |                 |                                                                                                   | <b>23,83,513.56</b> | <b>4,79,632.52</b>      | <b>31,75,050.39</b> |

(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           |
| <b>Total</b> |          |                                                  |                 | <b>45,541.49</b> | <b>192.82</b> | <b>4,476.26</b>  | <b>50,210.57</b> | <b>51,213.71</b>   | <b>1,003.14</b> |

(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         |
| <b>Total</b> |           |                                                                                                  |                 | <b>36,148.11</b> | <b>369.92</b> | <b>(-) 761.53</b> | <b>35,756.51</b> | <b>34,838.25</b>   | <b>(-) 918.26</b> |

(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        |
|-----------------------|-------|-----------------|--------------------|-----------------|------------------|------------------------------|--------------------|
| <b>Revenue(Voted)</b> |       |                 |                    |                 |                  |                              |                    |
| 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               |
| <b>Total</b>          |       |                 | <b>1,05,959.66</b> | <b>4,257.35</b> | <b>8,907.24</b>  | <b>1,19,124.25</b>           | <b>1,00,538.42</b> |

*(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 |
|-------------------------|----------|-----------------|----------------------------------------------------------------------------------------|--------------------|-------------------------|------------------|--------------------|
| <b>Revenue(Charged)</b> |          |                 |                                                                                        |                    |                         |                  |                    |
| 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               |
| <b>Revenue (Voted)</b>  |          |                 |                                                                                        |                    |                         |                  |                    |
| 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               |
| <b>Capital (Voted)</b>  |          |                 |                                                                                        |                    |                         |                  |                    |
| 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               |
| <b>Loan(Voted)</b> |          |                 |                                                                                                                                                        |                    |                         |                      |                    |
| 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               |
| <b>Total</b>       |          |                 |                                                                                                                                                        | <b>12,489.10</b>   | <b>0.68</b>             | <b>(-) 12,489.78</b> | <b>0.00</b>        |

(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           |
| <b>Total</b> |                 |                                                                                             | <b>9,46,30,000</b> | <b>1,000</b>  | <b>(-) 9,46,31,000</b> | <b>0</b>                     | <b>0</b>    |

(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   |
|--------------------------|--------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|---------------|---------------|------------------|-------------|---------------|
| <b>Revenue (Voted)</b>   |                                                                                                              |                                                                                     |               |               |                  |             |               |
| 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          |
| <b>Revenue (Charged)</b> |                                                                                                              |                                                                                     |               |               |                  |             |               |
| 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          |
| <b>Capital (Voted)</b>   |                                                                                                              |                                                                                     |               |               |                  |             |               |
| 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          |
| <b>Total</b>             |                                                                                                              |                                                                                     | <b>105.35</b> | <b>38.03</b>  | <b>-143.38</b>   | <b>0.00</b> | <b>154.43</b> |

\* ₹ 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 |
|--------------------------|----------|--------------------|-----------------|--------------------|----------------------|
| <b>Revenue (Charged)</b> |          |                    |                 |                    |                      |
| 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      |
| <b>Revenue(Voted)</b>    |          |                    |                 |                    |                      |
| 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              |
| <b>Capital(Voted)</b> |          |                    |                     |                       |                          |
| 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          |
| <b>Total</b>          |          |                    | <b>38,61,53,000</b> | <b>2,55,33,81,000</b> | <b>(-)2,93,95,34,000</b> |

(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      |
|--------------------------|----------|--------------------------------------------------------------------------------------|-----------|----------------|-----------------|--------------------|--------------|
| <b>Revenue (Charged)</b> |          |                                                                                      |           |                |                 |                    |              |
| 1                        | 56       | Debt Charges                                                                         | 58,303.31 | 19.10          | 58,322.41       | 54,856.02          | (-) 3,466.39 |
| <b>Revenue (Capital)</b> |          |                                                                                      |           |                |                 |                    |              |
| 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   |
| <b>Capital (Voted)</b> |          |                                                                                       |           |                |                 |                    |              |
| 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   |
| <b>Loan (Charged)</b>  |          |                                                                                       |           |                |                 |                    |              |
| 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              |
|---------------------|----------|----------------------------------------------------------|--------------------|------------------|--------------------|--------------------|----------------------|
| <b>Loan (Voted)</b> |          |                                                          |                    |                  |                    |                    |                      |
| 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           |
| <b>Total</b>        |          |                                                          | <b>3,70,713.63</b> | <b>10,952.71</b> | <b>3,81,666.34</b> | <b>3,50,449.34</b> | <b>(-) 31,217.00</b> |

(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 |
|---------------|----------|------------|--------------------------------------------------------------------------------------------------------|--------------------|
| <b>Grants</b> |          |            |                                                                                                        |                    |
| 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              |
| <b>Appropriations</b> |          |            |                                                                                      |                    |
| 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              |
| <b>Total</b>          |          |            |                                                                                      | <b>15,543.60</b>   |

(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 |
|------------------------|----------|----------------------------------------------------------------------------------------------------------|------------------|--------------------|-----------------------------------------|
| <b>Revenue (Voted)</b> |          |                                                                                                          |                  |                    |                                         |
| 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                                   |
| <b>Loan (Voted)</b>    |          |                                                                                                          |                  |                    |                                         |
| 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                                    |
| <b>Total</b>           |          |                                                                                                          | <b>13,891.88</b> | <b>13,462.76</b>   | <b>429.08</b>                           |

(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       |
|------------------------|-------|----------------------------------------------------------------------------------------------------------|---------------------|---------------------|------------------|
| <b>Revenue-Charged</b> |       |                                                                                                          |                     |                     |                  |
| 1                      | 56    | Debt Charges (Charged Appropriation)                                                                     | 3,46,638.76         | 3,51,372.21         | 4,733.45         |
| <b>Revenue(Voted)</b>  |       |                                                                                                          |                     |                     |                  |
| 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            |
| <b>Capital(Voted)</b>  |       |                                                                                                          |                     |                     |                  |
| 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             |
| <b>Loan(Voted)</b>     |       |                                                                                                          |                     |                     |                  |
| 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             |
| <b>Total</b>           |       |                                                                                                          | <b>10,11,561.45</b> | <b>10,69,101.00</b> | <b>57,539.46</b> |

(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<br>(15.07)   | 12.78<br>(27.14)   | 12.07<br>(26.02)   | 7.09<br>(13.79)   | 3.68<br>(5.99)    |
| 2                     | 11 - Stamps and Registration (Commercial Taxes and Registration Department)                           | 36.28<br>(9.74)   | 69.59<br>(17.12)   | 35.92<br>(7.96)    | 31.53<br>(7.54)   | 59.72<br>(13.02)  |
| 3                     | 28 – Information and Publicity (Tamil Development and Information Department)                         | 13.19<br>(11.04)  | 22.49<br>(18.00)   | 40.58<br>(26.90)   | 28.90<br>(17.21)  | 16.41<br>(9.35)   |
| 4                     | 31 – Information Technology Department                                                                | 46.98<br>(28.21)  | 45.00<br>(28.43)   | 19.70<br>(20.14)   | 109.17<br>(54.80) | 43.63<br>(33.24)  |
| 5                     | 38 - Public Department                                                                                | 80.45<br>(8.53)   | 58.50<br>(9.29)    | 94.99<br>(8.15)    | 51.14<br>(7.65)   | 96.06<br>(12.89)  |
| 6                     | 41- Revenue and Disaster Management Department                                                        | 385.25<br>(6.12)  | 788.70<br>(10.93)  | 1152.52<br>(15.26) | 583.74<br>(7.65)  | 653.83<br>(7.63)  |
| 7                     | 46 - Tamil Development (Tamil Development and Information Department)                                 | 5.97<br>(7.30)    | 9.59<br>(12.91)    | 11.86<br>(13.00)   | 13.03<br>(11.07)  | 11.09<br>(8.75)   |
| 8                     | 47 - Hindu Religious and Charitable Endowments (Tourism, Culture and Religious Endowments Department) | 26.61<br>(9.53)   | 125.30<br>(42.96)  | 38.66<br>(9.53)    | 32.62<br>(6.53)   | 33.13<br>(5.40)   |
| 9                     | 49 - Youth Welfare and Sports Development Department                                                  | 21.96<br>(6.89)   | 121.15<br>(43.65)  | 63.54<br>(28.19)   | 69.64<br>(16.99)  | 121.69<br>(18.93) |
| (A) Revenue – Charged |                                                                                                       |                   |                    |                    |                   |                   |
| 10                    | 01 – State Legislature                                                                                | 0.17<br>(28.38)   | 0.22<br>(38.18)    | 0.28<br>(49.63)    | 0.17<br>(22.75)   | 0.14<br>(7.34)    |
| 11                    | 38 - Public Department                                                                                | 0.88<br>(25.68)   | 0.36<br>(70.29)    | 6.67<br>(64.34)    | 0.31<br>(25.49)   | 1.26<br>(100.00)  |
| (B) Capital - Voted   |                                                                                                       |                   |                    |                    |                   |                   |
| 12                    | 04 - Adi-Dravidar and Tribal Welfare Department                                                       | 42.55<br>(31.75)  | 103.95<br>(28.15)  | 177.91<br>(43.91)  | 50.58<br>(12.20)  | 95.21<br>(11.71)  |
| 13                    | 05 - Agriculture and Farmer's Welfare Department                                                      | 160.65<br>(37.72) | 100.60<br>(25.97)  | 295.40<br>(53.77)  | 103.29<br>(35.15) | 17.75<br>(7.21)   |
| 14                    | 06-Animal Husbandry (Animal Husbandry, Dairying, Fisheries and Fisherman Welfare Department)          | 28.75<br>(26.11)  | 50.70<br>(18.75)   | 282.28<br>(60.02)  | 9.37<br>(6.99)    | 74.91<br>(53.10)  |
| 15                    | 13 - Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)             | 270.72<br>(55.96) | 350.99<br>(97.12)  | 774.06<br>(89.21)  | 28.24<br>(8.91)   | 197.54<br>(65.60) |
| 16                    | 16 - Finance Department                                                                               | 768.41<br>(99.79) | 500.00<br>(100.00) | 572.64<br>(92.36)  | 675.45<br>(91.20) | 238.42<br>(61.13) |
| 17                    | 19-Health and Family Welfare Department                                                               | 350.43<br>(45.65) | 369.81<br>(14.74)  | 432.95<br>(16.61)  | 282.41<br>(21.63) | 237.96<br>(19.34) |
| 18                    | 20 - Higher Education Department                                                                      | 45.84<br>(19.18)  | 132.17<br>(48.88)  | 169.08<br>(48.50)  | 172.49<br>(44.62) | 277.53<br>(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<br>(6.78)     | 178.17<br>(41.29)   | 274.21<br>(97.41)   | 126.83<br>(63.42)   | 41.13<br>(17.79)    |
| 20                      | 29 - Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department) | 137.29<br>(69.40)   | 56.65<br>(27.38)    | 8.98<br>(16.40)     | 60.51<br>(41.69)    | 28.15<br>(17.91)    |
| 21                      | 30-Stationery and Printing (Tamil Development and Information Department)             | 1.49<br>(38.25)     | 1.98<br>(76.09)     | 0.66<br>(15.47)     | 1.24<br>(49.69)     | 6.15<br>(20.89)     |
| 22                      | 32 – Labour Welfare and Skill Development Department                                  | 27.22<br>(28.37)    | 19.57<br>(24.75)    | 14.31<br>(22.20)    | 56.47<br>(8.51)     | 80.30<br>(39.58)    |
| 23                      | 40 - Water Resources Department                                                       | 1,514.88<br>(39.29) | 1,534.52<br>(26.36) | 1,329.78<br>(34.58) | 819.66<br>(18.26)   | 1,431.83<br>(27.66) |
| 24                      | 43 - School Education Department                                                      | 163.68<br>(42.59)   | 145.59<br>(43.45)   | 26.53<br>(15.23)    | 327.42<br>(60.08)   | 246.43<br>(41.18)   |
| <b>(C) Loan - Voted</b> |                                                                                       |                     |                     |                     |                     |                     |
| 25                      | 14 – Energy Department                                                                | 475.59<br>(27.59)   | 1,148.26<br>(61.76) | 485.72<br>(38.37)   | 1,464.18<br>(79.41) | 1,286.17<br>(57.37) |
| 26                      | 16 - Finance Department                                                               | 37.43<br>(28.52)    | 64.26<br>(50.81)    | 62.43<br>(48.40)    | 71.89<br>(55.74)    | 33.68<br>(29.90)    |
| 27                      | 22 - Police (Home, Prohibition and Excise Department)                                 | 3.61<br>(72.29)     | 1.69<br>(5.87)      | 4.81<br>(29.10)     | 11.94<br>(56.47)    | 17.67<br>(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) |
|---------------------------|----------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| <b>(A) Revenue(Voted)</b> |          |                 |                                                                                                                                                                                         |                       |
| 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) |
|------------------------|-----------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| <b>Revenue (Voted)</b> |           |                 |                                                                                                                                                               |                                                 |
| 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                                            |
| <b>Capital (Voted)</b> |           |                 |                                                                                                                                                                        |                                                 |
| 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                                            |
| <b>Capital (Charged)</b> |           |                 |                                                                                      |                                                 |
| 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                                            |
| <b>Total</b>             |           |                 |                                                                                      | <b>7,280.00</b>                                 |

(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                |
| <b>Total</b> |                                                        |                | <b>111</b>     | <b>2,805.93</b>     |

(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 |
|------------------------------------|-----------------------------------------------------------------------------|------------------------------------------------|-------------------------------------------|
| <b>Universities</b>                |                                                                             |                                                |                                           |
| 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.Jayalalithaa Fisheries University, Nagapattinam             | 2023-24                                        | 1                                         |
| 16                                 | TN Dr.MGR Medical University                                                | 2023-24                                        | 1                                         |
| <b>Engineering colleges</b>        |                                                                             |                                                |                                           |
| 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                                         |
| <b>Arts &amp; Science Colleges</b> |                                                                             |                                                |                                           |
| 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, Chunkankadai, 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                                         |
| <b>Polytechnics</b> |                                                                                         |                                                |                                           |
| 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                                         |
| <b>Others</b> |                                                                                  |                                                       |                                           |
| 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           |
| <b>Total</b> |                                     | <b>32</b>       | <b>16.93</b>       | <b>132</b>      | <b>273.25</b>      | <b>233</b>       | <b>2,802.83</b>    | <b>397</b>      | <b>3,093.01</b>    |

(Source: Information furnished by the Heads of Departments)

## Glossary of terms and abbreviations used in the Report

| Terms                                    | Description                                                                                                                                                                                                                                                                                                                                                                                                              |
|------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Accounts or actuals</b>               | <b>‘Accounts’ or ‘actuals’</b> of a year - are the amounts of receipts and disbursements for the financial year beginning on April 1 <sup>st</sup> and ending on March 31 <sup>st</sup> following, as finally recorded in the Accounting authority’s books (as audited by C&AG). Provisional Accounts refers to the unaudited accounts.                                                                                  |
| <b>Administrative approval</b>           | <b>‘Administrative approval’</b> 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.                                                                      |
| <b>Annual financial statement</b>        | <b>‘Annual financial statement’</b> – 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.                                                                                                                                                                                       |
| <b>Appropriation</b>                     | <b>‘Appropriation’</b> - 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.                                                                                                                                                                                                   |
| <b>Average interest rate</b>             | <b>Average interest rate</b> is defined as the percentage of interest payment made to average financial liabilities of the State during the year i.e. $(\text{sum of opening and closing balances of fiscal liabilities}/2) \times 100$                                                                                                                                                                                  |
| <b>Buoyancy ratio</b>                    | <b>Buoyancy ratio</b> 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> .                                                                                                       |
| <b>Charged Expenditure</b>               | <b>‘Charged Expenditure’</b> - means such expenditure as is not to be submitted to the vote of the Legislature under the provisions of the Constitution.                                                                                                                                                                                                                                                                 |
| <b>Consolidated Fund of India/ State</b> | <b>‘Consolidated Fund of India/State’</b> - 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.                                                               |
| <b>Contingency Fund</b>                  | <b>‘Contingency Fund’</b> 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. |
| <b>Controlling Officer (Budget)</b>      | <b>‘Controlling Officer (budget)’</b> - 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Debt stabilisation</b>                   | A necessary condition for stability states that if the rate of growth of the economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero, positive or moderately negative. Given the rate spread (GSDP growth rate - interest rate) and the quantum spread (Debt X rate spread), the debt sustainability condition states that if the quantum spread together with the primary deficit is zero, the debt-GSDP ratio would be constant or the debt would stabilise eventually. On the other hand, if the primary deficit together with the quantum spread turns out to be negative, the debt-GSDP ratio would be rising. In case it is positive, the debt-GSDP ratio would eventually be falling. |
| <b>Debt sustainability</b>                  | <b>Debt sustainability</b> 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.                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Development expenditure</b>              | 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 <b>development expenditure</b> , while expenditure on General Services is treated as non-development expenditure.                                                                                                                                                                                                                                                                                                                                                |
| <b>Drawing and Disbursing Officer (DDO)</b> | <b>‘Drawing and Disbursing Officer’ (DDO)</b> – 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Excess Grant</b>                         | <b>‘Excess Grant’</b> – 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>GSDP</b>                                 | <b>GSDP</b> 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Liability of borrowed funds</b>          | 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                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Major Head</b>                      | <b>‘Major Head’</b> - 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.                                                                                                                                    |
| <b>Major Work</b>                      | <b>‘Major Work’</b> - 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.                                                                                                                                                                                                                                                                            |
| <b>Minor Head</b>                      | <b>‘Minor Head’</b> - 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.                                                                                                                                                                                                                  |
| <b>Minor Work</b>                      | <b>‘Minor Work’</b> - 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.                                                                                                                                                                                                                                                                    |
| <b>Modified Grant or Appropriation</b> | <b>‘Modified Grant or Appropriation’</b> - 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.                                                                                                                                                                                                                                     |
| <b>New Instrument of Service</b>       | <b>‘New Instrument of Service’</b> - means relatively large expenditure arising out of important expansion of an existing activity.                                                                                                                                                                                                                                                                                                                        |
| <b>New Service</b>                     | <b>‘New Service’</b> – 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.                                                                                                                                                                       |
| <b>Primary expenditure</b>             | 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.                                                                                                                                                                                                                                                                        |
| <b>Primary revenue deficit</b>         | 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.                                                                                                                                                                                           |
| <b>Public Accounts</b>                 | <b>‘Public Accounts’</b> - 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. |
| <b>Re-appropriation</b>                | <b>‘Re-appropriation’</b> - 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.                                                                                                                                                                                                                                      |
| <b>Revised Estimate</b>                | <b>‘Revised Estimate’</b> - 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Schedule of New Expenditure</b>                        | <b>‘Schedule of New Expenditure’</b> - means a statement of items of new expenditure proposed for inclusion in the Budget for the ensuing year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Sub-Head</b>                                           | <b>‘Sub-Head’</b> - means a unit of account next subordinate to a Minor Head which normally denotes the scheme or organisation under that Minor Head or programme.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Sub-Major Head</b>                                     | <b>‘Sub-Major Head’</b> - 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Sufficiency of Non-debt receipts</b>                   | 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Supplementary Demands for Grants</b>                   | <p><b>‘Supplementary Demands for Grants’</b>- means the statement of supplementary demands laid before the legislature, showing the estimated amount of further expenditure necessary in respect of a financial year over and above the expenditure authorized in the Annual Financial Statement for that year. The demand for supplementary may be token, technical or substantive/cash.</p> <ol style="list-style-type: none"> <li><b>Cash Supplementary</b> 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.</li> <li>There are four Sections in each Demand i.e., Revenue Voted, Revenue Charged, Capital Voted and Capital Charged. <b>Technical Supplementary</b>, after obtaining the approval of the State Legislature, allows to utilize the savings of one of the Sections for any other Section.</li> <li><b>Token Supplementary</b> allows to utilize the savings within the same section of the grant.</li> </ol> |
| <b>Supplementary or Additional Grant or Appropriation</b> | <b>‘Supplementary or Additional Grant or Appropriation’</b> - 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Token demand</b>                                       | <b>‘Token demand’</b> - 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            |

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