# APPENDICES

# Appendix 1.1

## (Reference: Paragraph 1.1.3 Page 6)
## Time series data on the State Government finances

*(₹ in crore)*

| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Part A. Receipts** | | | | | | | | | | |
| **1 Revenue Receipts** | **1,29,008 (37)** | **1,40,231 (36)** | **1,46,280 (37)** | **1,73,741 (38)** | **1,74,526 (34)** | **1,74,076 (28)** | **2,07,492 (33)** | **2,43,749 (30)** | **2,64,597 (28)** | **2,82,829 (28)** |
| **(i) Own Tax Revenue** | **80,476 (62)** | **85,941 (61)** | **93,737 (64)** | **1,05,534 (61)** | **1,07,462 (62)** | **1,06,153 (61)** | **1,22,866 (59)** | **1,50,223 (62)** | **1,67,279 (63)** | **1,80,225 (64)** |
| State Goods and Service Tax (SGST) | .. | .. | 24,589 (26) | 38,533 (37) | 38,376 (36) | 37,942 (36) | 45,277 (37) | 53,823 (36) | 61,961 (37) | 70,887 (39) |
| Taxes on Agricultural Income | .. | .. | .. | .. | | .. | .. | .. | .. | .. |
| Taxes on Sales, Trade, etc. | 57,522 (72) | 63,234 (74) | 46,356 (49) | 42,701 (40) | 44,515 (41) | 43,489 (41) | 48,668 (40) | 59,143 (39) | 60,200 (36) | 62,337 (35) |
| State Excise | 5,836 (7) | 6,248 (7) | 5,815(6) | 6,863 (7) | 7,206 (7) | 7,822 (7) | 8,237 (7) | 10,423 (7) | 10,774 (6) | 11,055 (6) |
| Taxes on Vehicles | 4,233 (5) | 4,854 (6) | 5,363 (6) | 5,573 (5) | 5,675 (5) | 4,561 (4) | 5,627(5) | 7,513 (5) | 9,375 (6) | 11,092 (6) |
| Stamps and Registration fees | 8,721 (11) | 7,237 (8) | 9,195 (10) | 11,066 (10) | 10,856 (10) | 11,675 (11) | 14,331 (12) | 17,560 (12) | 19,013 (11) | 21,878 (12) |
| Land Revenue | 258 (..) | 153 (..) | 152 (..) | 178 (..) | 258 (..) | 211 (..) | 205 (..) | 248 (..) | 256 (..) | 278 (..) |
| Taxes on Goods and Passengers | 2,153 (3) | 2,551 (3) | 900 (1) | 3 (..) | 11 (..) | 2 (..) | 12 (..) | 5 (..) | 7 (..) | 1 (..) |
| Other Taxes | 1,753 (2) | 1,664 (2) | 1,367 (2) | 617 (1) | 565 (1) | 451 (..) | 509 (..) | 1,508 (1) | 5,693 (3) | 2,697 (1) |
| **(ii) Non-Tax Revenue** | **8,918 (7)** | **9,914 (7)** | **10,764 (7)** | **14,200 (8)** | **12,888 (7)** | **10,422 (6)** | **12,117 (6)** | **17,061 (7)** | **25,904 (10)** | **33,603 (12)** |
| **(iii) State's share of Union taxes and duties** | **20,354 (16)** | **24,538 (18)** | **27,100 (19)** | **30,639 (18)** | **26,393 (15)** | **24,924 (14)** | **37,458 (18)** | **38,731 (16)** | **46,072 (17)** | **52,492 (19)** |
| **(iv) Grants-in-aid from Government of India** | **19,260 (15)** | **19,838 (14)** | **14,679 (10)** | **23,368 (13)** | **27,783 (16)** | **32,577 (19)** | **35,051 (17)** | **37,734 (15)** | **25,342 (10)** | **16,509 (6)** |
| **2 Miscellaneous Capital Receipts** | **..** | **1 (..)** | **2 (..)** | **..** | **..** | **..** | **..** | **42 (..)** | **12 (..)** | **43 (..)** |
| **3 Recoveries of Loans and Advances** | **684 (..)** | **3,548 (1)** | **8,472 (2)** | **6,913 (1)** | **5,384 (1)** | **5,245 (1)** | **5,355 (1)** | **1,078 (..)** | **4,024 (..)** | **3,816 (..)** |
| **4 Total Revenue and Non debt capital receipts (1+2+3)** | **1,29,692** | **1,43,780** | **1,54,754** | **1,80,654** | **1,79,910** | **1,79,321** | **2,12,847** | **2,44,869** | **2,68,633** | **2,86,688** |
| **5 Public Debt Receipts** | **36,066 (10)** | **66,143 (17)** | **45,722 (12)** | **47,936 (10)** | **66,774 (13)** | **1,02,867 (17)** | **1,04,485 (17)** | **1,01,062 (12)** | **1,31,597 (14)** | **1,45,203 (14)** |
| Internal Debt (excluding Ways and Means Advances and Overdrafts) | 34,695 | 64,283 | 42,969 | 45,596 | 64,784 | 91,997 | 90,843 | 90,807 | 1,16,602 | 1,28,163 |
| Net transactions under Ways and Means Advances and Overdrafts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Loans and Advances from Government of India | 1,371 | 1,860 | 2,753 | 2,340 | 1,990 | 10,870 | 13,642 | 10,255 | 14,995 | 17,040 |
| **6 Total Receipts in the Consolidated Fund (4+5)** | **1,65,758** | **2,09,923** | **2,00,476** | **2,28,590** | **2,46,684** | **2,82,188** | **3,17,332** | **3,45,931** | **4,00,230** | **4,31,891** |
| **7 Contingency Fund Receipts** | **..** | **19** | **..** | **..** | **10** | **..** | **..** | **..** | **..** | **355** |
| **8 Public Account Receipts** | **1,82,545 (53)** | **1,81,475 (46)** | **1,95,989 (49)** | **2,34,439 (51)** | **2,61,483 (52)** | **3,36,178 (54)** | **3,98,157 (56)** | **4,79,342 (58)** | **5,44,412 (58)** | **5,89,701 (58)** |
| **9 Total Receipts of the State (6+7+8)** | **3,48,303** | **3,91,417** | **3,96,465** | **4,63,029** | **5,08,177** | **6,18,366** | **7,15,489** | **8,25,273** | **9,44,642** | **10,21,947** |
| **Part B. Expenditure/Disbursement** | | | | | | | | | | |

*(₹ in crore)*

| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|---|---|---|---|---|
| **10 Revenue Expenditure** | **1,40,993 (41)** | **1,53,195 (40)** | **1,67,874 (43)** | **1,97,200 (42)** | **2,10,435 (42)** | **2,36,402 (39)** | **2,54,030(36)** | **2,79,964 (34)** | **3,09,718 (33)** | **3,28,669 (33)** |
| General Services (including interest payments) | 45,512 | 51,452 | 60,451 | 72,450 | 78,138 | 78,993 | 84,894 | 99,097 | 1,13,336 | 1,23,333 (38) |
| Social Services | 54,806 | 55,297 | 59,790 | 70,202 | 73,999 | 89,805 | 88,749 | 88,967 | 1,01,245 | 1,10,427 (34) |
| Economic Services | 29,943 | 33,980 | 36,162 | 39,669 | 42,610 | 51,808 | 60,898 | 71,974 | 71,573 | 72,837 (22) |
| Grants-in-aid and contributions | 10,732 | 12,466 | 11,471 | 14,879 | 15,688 | 15,796 | 19,489 | 19,926 | 23,564 | 22,072 (7) |
| **11 Capital Expenditure** | **18,995 (5)** | **20,709 (6)** | **20,203 (5)** | **24,311 (5)** | **25,632 (5)** | **33,067 (5)** | **37,011 (5)** | **39,530 (5)** | **40,500** | **47,108 (2)** |
| Plan | 18,411 (97) | 20,293 (98) | .. | .. | .. | .. | .. | .. | .... | |
| Non Plan | 584 (3) | 416 (2) | .. | .. | .. | .. | .. | .. | .. | |
| General Services | 1,054 | 750 | 847 | 858 | 1,064 | 936 | 780 | 1,041 | 950 | 1,037 (2) |
| Social Services | 5,660 | 6,041 | 4,731 | 6,996 | 5,860 | 10,831 | 14,985 | 14,324 | 14,398 | 16,224 (34) |
| Economic Services | 12,281 | 13,918 | 14,625 | 16,457 | 18,708 | 21,300 | 21,246 | 24,165 | 25,152 | 29,847 (63) |
| **12 Disbursement of Loans and Advances** | **2,331 (1)** | **26,046 (7)** | **6,517 (2)** | **6,478 (1)** | **4,022 (1)** | **3,835 (1)** | **3,641 (1)** | **7,261 (1)** | **8845 (1)** | **11,905 (1)** |
| **13 Appropriation to Contingency Fund** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **350** |
| **14 Total Expenditure (10+11+12+13)** | **1,62,319** | **1,99,950** | **1,94,594** | **2,27,989** | **2,40,089** | **2,73,304** | **2,94,682** | **3,26,755** | **3,59,063** | **3,88,032** |
| **15 Repayments of Public Debt** | **6,605 (2)** | **8,200 (2)** | **8,991 (2)** | **15,064 (3)** | **17,866 (3)** | **16,228 (3)** | **19,737 (3)** | **27,105 (3)** | **43,565** | **40,685** |
| Internal Debt (excluding Ways and Means Advances and Overdrafts) | 5,739 | 7,275 | 8,035 | 13,881 | 16,510 | 14,874 | 18,385 | 25,377 | 41643 | 38,470 |
| Net transactions under Ways and Means Advances and Overdraft | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Loans and Advances from Government of India | 866 | 925 | 956 | 1,183 | 1,356 | 1,354 | 1,352 | 1,728 | 1,922 | 2,215 |
| **16 Total disbursement out of Consolidated Fund (14+15)** | **1,68,924** | **2,08,150** | **2,03,585** | **2,43,053** | **2,57,955** | **2,89,532** | **3,14,419** | **3,53,860** | **4,02,628** | **4,28,717** |
| **17 Contingency Fund disbursements** | **19** | **..** | **..** | **10** | **..** | **..** | **..** | **..** | **5** | **..** |
| **18 Public Account disbursements** | **1,77,442((51)** | **1,73,007 (45)** | **1,84,209 (48)** | **2,23,930 (48)** | **2,44,023 (49)** | **3,23,189 (53)** | **3,83,757 (55)** | **4,62,459 (57)** | **5,38,016 (57)** | **5,76,191 (57)** |
| **19 Total disbursement by the State (16+17+18)** | **3,46,385** | **3,81,157** | **3,87,794** | **4,66,993** | **5,01,978** | **6,12,721** | **6,98,176** | **8,16,319** | **9,40,649** | **10,04,908** |
| **Part C. Deficits/Surplus** | | | | | | | | | | |
| **20 Revenue Deficit (1-10)** | **11,985** | **12,964** | **21,594** | **23,459** | **35,909** | **62,326** | **46,538** | **36,215** | **45,121** | **45,840** |
| **21 Fiscal Deficit (4-14)** | **32,627** | **56,170** | **39,840** | **47,335** | **60,179** | **93,983** | **81,835** | **81,886** | **90,430** | **1,01,344** |
| **22 Primary Deficit (21+23)** | **15,236** | **35,637** | **13,828** | **18,578** | **28,199** | **57,486** | **40,271** | **34,975** | **36,864** | **41,435** |
| **Part D. Other data** | | | | | | | | | | |
| **23 Interest Payments (included in revenue expenditure)** | **17,391** | **20,533** | **26,012** | **28,757** | **31,980** | **36,497** | **41,564** | **46,911** | **53,566** | **59,909** |
| **24 Financial Assistance to Local Bodies, etc.,** | **36,307** | **39,397** | **40,631** | **47,826** | **50,604** | **15,796** | **19,489** | **19,926** | **23,564** | **22,072** |
| **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)** | **11,76,500** | **13,02,639** | **14,65,051** | **16,30,209** | **17,43,144** | **17,88,074** | **20,72,496** | **23,72,469** | **26,88,963** | **31,18,590** |
| **28 Outstanding Fiscal liabilities (year-end)** | **2,23,030** | **2,83,394** | **3,26,518** | **3,68,736** | **4,23,743** | **5,18,796** | **6,10,667** | **6,91,591** | **7,72,422** | **8,57,202** |

*(₹ in crore)*

| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|---|---|---|---|---|
| 29 Outstanding guarantees (year-end) (including interest) | 51,586 | 29,540 | 36,131 | 43,661 | 47,319 | 65,659 | 91,975 | 90,709 | 1,22.270 | 1,45,011 |
| 30 Maximum amount guaranteed (year-end) | 3,162 | 9,128 | 15,517 | 83,140 | 4,669 | 44,656 | 64,176 | 40,565 | 70,567 | 72,057 |
| **Part E: Fiscal Health Indicators** | | | | | | | | | | |
| *I Resource Mobilisation* | | | | | | | | | | |
| 31 Own Tax revenue/GSDP | 6.84 | 6.60 | 6.40 | 6.47 | 6.16 | 5.94 | 5.93 | 6.33 | 6.22 | 5.78 |
| 32 Own Non-Tax Revenue/GSDP | 0.76 | 0.76 | 0.73 | 0.87 | 0.74 | 0.58 | 0.58 | 0.92 | 0.96 | 1.08 |
| 33 Central Transfers/GSDP | 1.73 | 1.88 | 1.85 | 1.88 | 1.51 | 1.39 | 1.81 | 1.63 | 1.71 | 1.68 |
| *II Expenditure Management* | | | | | | | | | | |
| 34 Total Expenditure/GSDP | 13.80 | 15.35 | 13.28 | 13.99 | 13.77 | 15.28 | 14.22 | 13.77 | 13.35 | 12.44 |
| 35 Total Expenditure/Revenue Receipts | 125.82 | 142.59 | 133.03 | 131.22 | 137.57 | 157.00 | 142.02 | 134.05 | 135.70 | 137.20 |
| 36 Revenue Expenditure/Total Expenditure | 86.86 | 76.62 | 86.27 | 86.50 | 87.65 | 86.50 | 86.20 | 85.68 | 86.26 | 84.70 |
| 37 Revenue Expenditure on Social Services/Total Expenditure | 33.76 | 27.66 | 30.73 | 30.79 | 30.82 | 32.86 | 30.12 | 27.23 | 28.20 | 28.46 |
| 38 Revenue Expenditure on Economic Services/Total Expenditure | 18.45 | 16.99 | 18.58 | 17.40 | 17.75 | 18.96 | 20.67 | 22.03 | 19.93 | 18.77 |
| 39 Capital Expenditure/Total Expenditure | 11.70 | 10.36 | 10.38 | 10.66 | 10.68 | 12.10 | 12.56 | 12.10 | 11.28 | 12.14 |
| 40 Capital Expenditure on Social and Economic Services/Total Expenditure | 11.05 | 9.98 | 9.95 | 10.29 | 10.23 | 11.76 | 12.29 | 11.78 | 11.01 | 11.87 |
| *III Management of Fiscal Imbalances* | | | | | | | | | | |
| 41 Revenue deficit/GSDP | 1.02 | 1.00 | 1.47 | 1.44 | 2.06 | 3.49 | 2.25 | 1.53 | 1.68 | 1.47 |
| 42 Fiscal deficit/GSDP | 2.77 | 4.31 | 2.72 | 2.90 | 3.45 | 5.26 | 3.95 | 3.45 | 3.36 | 3.25 |
| 43 Primary Deficit/GSDP | 1.30 | 2.74 | 0.94 | 1.14 | 1.62 | 3.21 | 1.94 | 1.47 | 1.37 | 1.33 |
| *IV Debt Sustainability* | | | | | | | | | | |
| 44 Outstanding Liabilities */GSDP | 18.96 | 21.76 | 22.29 | 22.62 | 24.31 | 28.67 | 28.77 | 28.55 | 28.19 | 27.38 |
| 45 Interest Payments/Revenue Receipts | 13.48 | 14.64 | 17.78 | 16.55 | 18.32 | 20.97 | 20.03 | 19.25 | 20.24 | 21.18 |

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

**Outstanding amount relating to back-to-back loan received from GoI in lieu of GST compensation shortfall included as outstanding fiscal liabilities in Finance Accounts depicted under Sl. No. 28 above has been excluded for arriving at Outstanding Liabilities/GSDP as they are non-repayable by the State to GoI.*

***(Source: Finance Accounts of respective years)***

## 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 ending settlements, etc.

# Appendix 1.2
## (Refer paragraph 1.1.4, 1.2.4.1 A and 1.2.4.2 A, Pages 6, 26 and 33)
## Abstract of receipts and disbursements for the year 2024-25

*(₹ in crore)*

| Receipts | 2023-24 | 2024-25 | Disbursements | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| **Section A: Revenue** | | | | | |
| **I. Revenue Receipts** | **2,64,596.66** | **2,82,829.28** | **I. Revenue Expenditure-** | **3,09,717.77** | **3,28,669.41** |
| State's Own Tax Revenue | 1,67,278.40 | 1,80,225.40 | **General Services** | **1,13,335.69** | **1,23,333.07** |
| Non-Tax Revenue | 25,903.84 | 33,602.62 | **Social Services-** | **1,01,245.52** | **1,10,426.89** |
| State's Share of Union Taxes | 46,072.27 | 52,491.88 | Education, Sports, Art and Culture | 46,213.02 | 45,263.46 |
| Grants for Centrally Sponsored Scheme | 13,971.63 | 10,422.79 | Health and Family Welfare | 16,556.97 | 18,416.66 |
| Finance Commission Grants | 6,250.76 | 5,198.01 | Water Supply, Sanitation, Housing and Urban Development | 4,458.03 | 6,010.88 |
| Other Transfer/Grants to States | 5,119.76 | 888.58 | Information and Broadcasting | 159.31 | 81.93 |
| | | | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 4,262.15 | 4,381.71 |
| | | | Labour and Labour Welfare | 1,020.31 | 978.68 |
| | | | Social Welfare and Nutrition | 27,946.05 | 34,726.93 |
| | | | Others | 629.68 | 566.64 |
| | | | **Economic Services-** | **71,572.85** | **72,837.54** |
| | | | Agriculture and Allied Activities | 19,658.57 | 19,248.36 |
| | | | Rural Development | 6,763.30 | 5,608.81 |
| | | | Special Areas Programmes | 19.08 | 4.69 |
| | | | Irrigation and Flood Control | 2,860.76 | 3,648.07 |
| | | | Energy | 24,037.19 | 24,637.01 |
| | | | Industry and Minerals | 3,299.86 | 3,870.44 |
| | | | Transport | 3,303.49 | 3,774.7 |
| | | | Science, Technology and Environment | 45.87 | 54.51 |
| | | | General Economic Services | 11,584.73 | 11,990.95 |
| | | | **Grants-in-aid and Contributions-** | 23,563.71 | 22,071.91 |
| **II. Revenue deficit carried over to** | (-) 45,121.11 | (-) 45,840.13 | **II. Revenue Surplus carried over** | 0 | 0 |
| **Section B : Capital** | | | | | |
| **III. Opening Cash balance including Permanent Advances and Cash Balance Investment** | **81,340.72** | **85,333.91** | **III. Opening Overdraft from Reserve Bank of India** | 0 | 0 |
| **IV. Miscellaneous Capital Receipts** | **11.88** | **43.34** | **IV. Capital Outlay-** | **40,500.20** | **47,107.95** |
| | | | **General Services-** | **950.05** | **1,037.30** |
| | | | **Social Services-** | **14,398.05** | **16,223.86** |
| | | | Education, Sports, Art and Culture | 1,009.55 | 1,699.50 |
| | | | Health and Family Welfare | 1,216.02 | 1,794.46 |
| | | | Water Supply, Sanitation, Housing and Urban Development | 10,919.69 | 11,187.45 |
| | | | Information and Broadcasting | 147.40 | 109.93 |
| | | | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 769.83 | 1,044.38 |
| | | | Social Welfare and Nutrition | 209.30 | 210.21 |
| | | | Others | 126.26 | 177.93 |
| | | | **Economic Services-** | **25,152.10** | **29,846.79** |
| | | | Agriculture and Allied Activities | 1,572.43 | 3,954.56 |
| | | | Rural Development | 2,158.69 | 3,624.17 |

*(₹ in crore)*

| Receipts | 2023-24 | 2024-25 | Disbursements | 2023-24 | 2024-25 |
|---|---|---|---|---|---|
| | | | Special Areas Programmes | 74.25 | 74.25 |
| | | | Irrigation and Flood Control | 3,746.37 | 3,146.34 |
| | | | Energy | 129.31 | 372.48 |
| | | | Industry and Minerals | 211.49 | 5.08 |
| | | | Transport | 17,129.97 | 18,487.59 |
| | | | Science Technology and Environment | 0 | 41.00 |
| | | | General Economic Services | 129.59 | 141.32 |
| **V. Recoveries of Loans and Advances-** | **4,024.47** | **3,815.53** | **V. Loans and Advances disbursed-** | **8,845.11** | **11,904.86** |
| From Power Projects | 1,977.79 | 2,447.60 | For Power Projects | 955.22 | 114.57 |
| From Government Servants | 240.10 | 243.89 | To Government Servants | 348.33 | 362.66 |
| From Others | 1,806.58 | 1,124.04 | To Others | 7,541.56 | 11,427.63 |
| **VI. Revenue Surplus brought down** | | | **VI. Revenue Deficit brought down** | **(-) 45,121.11** | **(-) 45,840.13** |
| **VII. Public Debt Receipts-** | **1,31,597.14** | **1,45,202.72** | **VII. Repayment of Public Debt-** | **43,564.79** | **40,684.40** |
| Internal debt | 1,16,602.22 | 1,28,163.22 | Internal debt | 41,643.20 | 38,469.59 |
| Internal debt other than Ways and Means Advances and Overdrafts | 0 | 0 | Internal Debt other than Ways and Means Advances and Overdrafts | 0 | 0 |
| Net transactions under Ways and Means Advances | 0 | 0 | Net transactions under Ways and Means Advances | 0 | 0 |
| Net transactions under Overdraft | 0 | 0 | Net transactions under Overdraft | 0 | 0 |
| Loans and Advances from Central Government (External debt) | 14,994.92 | 17,039.50 | Repayment of Loans and Advances to Central Government (External debt) | 1,921.59 | 2,214.81 |
| **VIII. Appropriation to Contingency Fund** | 0 | 0 | **VIII. Appropriation to Contingency Fund** | 0 | 350 |
| **IX. Amount transferred to Contingency Fund** | 0 | 355.47 | **IX. Expenditure from Contingency Fund** | 5.47 | 0 |
| **X. Public Account Receipts-** | **5,44,412.09** | **5,89,700.74** | **X. Public Account Disbursements-** | **5,38,015.71** | **5,76,190.59** |
| Small Savings and Provident Fund | 9,304.56 | 9,184.27 | Small Savings and Provident Funds | 7,989.18 | 8,170.86 |
| Reserve Funds | 5,050.82 | 5,714.77 | Reserve Funds | 9,472.40 | 3,384.31 |
| Suspense and Miscellaneous | 4,11,345.63 | 4,49,614.70 | Suspense and Miscellaneous | 4,05,808.32 | 4,48,736.62 |
| Remittance | (-) 0.17 | (-) 0.13 | Remittances | 4.91 | (-) 5.84 |
| Deposits and Advances | 1,18,711.25 | 1,25,187.13 | Deposits and Advances | 1,14,740.9 | 1,15,904.64 |
| **XI. Closing Overdraft from Reserve Bank of India** | 0 | 0 | **XI. Cash Balance at end-** | **85,333.91** | **1,02,373.78** |
| | | | Cash in Treasuries and Local Remittances | 16.80 | 16.80 |
| | | | Deposits with Reserve Bank | (-) 110.02 | (-) 33.95 |
| | | | Departmental Cash Balance including permanent Advances | 11.37 | 11.28 |
| | | | Cash Balance Investment Account | 10,103.03 | 5,601.49 |
| | | | Investments of Earmarked Funds | 75,312.73 | 96,778.16 |
| **TOTAL** | **9,80,861.85** | **10,61,440.86** | **TOTAL** | **9,80,861.85** | **10,61,440.86** |

*(Source: Finance Accounts of respective years)*

# Appendix 1.3
## (Refer paragraph 1.1.5, Page 6)
## Summarised financial position of the Government of Tamil Nadu as on 31 March 2025

*(₹ in crore)*

| As on 31 March 2024 | | As on 31 March 2025 |
|---|---|---|
| | **Liabilities** | |
| **6,42,594.00** | **Internal Debt -** | **7,32,287.63** |
| 5,96,618.56 | Market Loans bearing interest | 68,8793.67 |
| 0.74 | Market Loans not bearing interest | 0.84 |
| 204.85 | Loans from Life Insurance Corporation of India | 153.13 |
| 45,769.85 | Loans from other Corporations/Banks/bonds/Special Securities/Institutions | 43,339.99 |
| 0.00 | Ways and Means Advances | 0.00 |
| 0.00 | Overdrafts from Reserve Bank of India | 0.00 |
| **61,331.57** | **Loans and Advances from Central Government -** | **65,256.70** |
| 5.62 | Pre 1984-85 Loans | 5.62 |
| 24.33 | Non-Plan Loans | 20.04 |
| 5,346.22 | Loans for State Plan Schemes | 3,988.43 |
| 0.31 | Loans for Central Plan Schemes | 0.31 |
| 4.22 | Loans for Central Sponsored Schemes | 3.17 |
| 55,950.87 | Loans for State/UTs with Legislature Schemes | 61,239.13 |
| **150.00** | **Contingency Fund** | **500.00** |
| **35,199.41** | **Small Savings, Provident Funds, etc.** | **36,212.81** |
| **99,011.63** | **Deposits** | **1,08,294.12** |
| **9,598.63** | **Reserve Funds Advances** | **11,929.08** |
| **0.00** | **Suspense and Miscellaneous Balances** | **0.00** |
| **0.00** | **Remittance Balances** | **0.00** |
| **0.00** | **Miscellaneous Capital Receipts** | **0.00** |
| **0.00** | **Cumulative excess of receipts over expenditure** | **0.00** |
| **8,47,885.24** | **TOTAL** | **9,54,480.34** |
| | **Assets** | |
| **3,95,740.93** | **Gross Capital Outlay on Fixed Assets -** | **4,42,848.89** |
| 55,946.26 | Investments in shares of Companies, Corporations *etc.* | 60,339.18 |
| 3,39,794.67 | Other Capital Outlay | 3,82,509.71 |
| **47,875.80** | **Loans and Advances -** | **55,965.11** |
| 7,519.30 | Loans for Power Projects | 5,186.27 |
| 39,518.73 | Other Development Loans | 49,822.34 |
| 837.77 | Loans to Government servants and Miscellaneous loans | 956.50 |
| **7.56** | **Advances** | **7.56** |
| **15.65** | **Remittance Balances** | **9.94** |
| **462.96** | **Suspense and Miscellaneous Balances** | **284.89** |
| **85,333.91** | **Cash -** | **1,02,373.78** |
| 16.80 | Cash in Treasuries and Local Remittances | 16.80 |
| (-) 110.02 | Deposits with Reserve Bank | (-) 33.95 |
| 11.37 | Departmental Cash Balance including Permanent Cash Imprest | 11.28 |
| 0.00 | Security Deposits | 0.00 |
| 75,312.73 | Investment of Earmarked Funds | 96,778.16 |
| 10,103.03 | Cash Balance Investments | 5,601.49 |
| **3,18,442.96** | **Deficit on Government Account -** | **3,52,990.17** |
| 0.00 | (i) Less Revenue Surplus of the current year | 0.00 |
| 0.00 | (ii) Appropriation to Contingency Fund | 350.00 |
| 3,18,442.96 | Accumulated deficit at the beginning of the year | 3,52,640.17 |
| **5.47** | **Contingency Fund** | **0.00** |
| **8,47,885.24** | **Total** | **9,54,480.34** |

*(Source: Finance Accounts of 2024-25)*

## Appendix-2.1
## (Refer paragraph 2.5.3, Page 72)

### Cases where supplementary provision (₹3 crore or more in each case) proved unnecessary

*(₹ in crore)*

| Sl. No | Number and Name of Grant | Original Provision | Supplementary Provision | Actual Expenditure | Saving out of Original provision |
|---|---|---|---|---|---|
| **A-Revenue (Voted)** | | | | | |
| 1. | 06 - Animal Husbandry (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) | 1,400.74 | 14.58 | 1,298.20 | (-) 102.54 |
| 2. | 09 - Backward Classes, Most Backward Classes and Minorities Welfare Department | 1,333.72 | 72.66 | 1,279.97 | (-) 53.75 |
| 3. | 21 - Highways and Minor Ports Department | 2,152.55 | 23.91 | 2,134.37 | (-) 18.18 |
| 4. | 24 - Prisons and Correctional Services (Home, Prohibition and Excise Department) | 520.22 | 10.02 | 503.91 | (-) 16.31 |
| 5. | 29 - Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department) | 203.60 | 32.78 | 202.45 | (-) 1.15 |
| 6. | 31 - Information Technology And Digital Services Department | 119.92 | 47.51 | 74.66 | (-) 45.26 |
| 7. | 32 - Labour Welfare and Skill Development Department | 1,649.91 | 58.69 | 1,619.67 | (-) 30.24 |
| 8. | 34 - Municipal Administration and Water Supply Department | 14,226.81 | 373.62 | 12,903.86 | (-) 1,322.95 |
| 9. | 35 - Human Resources Management Department | 169.47 | 8.24 | 168.41 | (-) 1.06 |
| 10. | 38 - Public Department | 1,362.90 | 81.21 | 1,266.65 | (-) 96.25 |
| 11. | 40 - Water Resources Department | 4,336.68 | 138.31 | 4,236.34 | (-) 100.34 |
| 12. | 41 - Revenue and Disaster Management Department | 8,382.23 | 158.01 | 8,198.48 | (-) 183.75 |
| 13. | 42 - Rural Development and Panchayat Raj Department | 22,698.80 | 1,672.74 | 20,056.12 | (-) 2,642.68 |
| 14. | 43 - School Education Department | 43,524.82 | 771.44 | 37,756.70 | (-) 5,768.12 |
| 15. | 44 - Micro, Small and Medium Enterprises Department | 1,516.66 | 10.93 | 1,370.11 | (-) 146.55 |
| 16. | 47 - Hindu Religious and Charitable Endowments (Tourism, Culture and Religious Endowments Department) | 621.00 | 45.75 | 606.49 | (-) 14.51 |
| 17. | 49 - Youth Welfare and Sports Development Department | 438.47 | 35.46 | 317.89 | (-) 120.58 |
| **Total** | | **1,04,658.50** | **3,555.86** | **93,994.28** | **(-) 10,664.22** |
| **B - Capital (Voted)** | | | | | |
| 18. | 20 - Higher Education Department | 644.27 | 156.55 | 428.83 | (-) 215.44 |
| 19. | 30 - Stationery and Printing (Tamil Development and Information Department) | 18.50 | 14.62 | 15.29 | (-) 3.21 |
| 20. | 39 - Buildings (Public Works Department) | 1,360.35 | 27.84 | 1,340.61 | (-) 19.73 |
| **Total** | | **2,023.12** | **199.01** | **1,784.73** | **(-) 238.38** |

*(₹ in crore)*

| Sl. No | Number and Name of Grant | Original Provision | Supplementary Provision | Actual Expenditure | Saving out of Original provision |
|---|---|---|---|---|---|
| **C - Loan (Voted)** | | | | | |
| 21. | 26 - Housing and Urban Development Department | 12,261.70 | 48.69 | 8,831.47 | (-) 3,430.23 |
| **Total** | | **12,261.70** | **48.69** | **8,831.47** | **(-) 3,430.23** |
| **Grand Total** | | **1,18,952.32** | **3,803.56** | **1,04,610.48** | **(-) 14,332.84** |

*(Source: Appropriation Accounts for the year 2024-25)*

## Appendix-2.2
## (Refer paragraph 2.5.3, Page 72)

### Cases where supplementary provision (₹3 crore or more in each case) proved excessive

*(₹ in crore)*

| Sl. No | Number and Name of Grant | Original Provision | Supplementary Provision | Total Budget | Actual Expenditure | Excessive Supplemen-tary provision (savings) |
|---|---|---|---|---|---|---|
| **A-Revenue (Charged)** | | | | | | |
| 1. | 03 - Administration of Justice | *379.64* | *45.20* | *424.84* | *396.15* | *28.69* |
| 2. | 35 - Human Resources Management Department | *139.11* | *18.69* | *157.80* | *153.14* | *4.66* |
| 3. | 50 - Pensions and other retirement benefits | *40.27* | *26.89* | *67.16* | *60.30* | *6.86* |
| **Total** | | ***559.02*** | ***90.78*** | ***649.80*** | ***609.59*** | ***40.21*** |
| **A-Revenue (Voted)** | | | | | | |
| 4. | 02 - Governor and Council of Ministers | 56.61 | 18.70 | 75.31 | 71.46 | 3.85 |
| 5. | 03 - Administration of Justice | 1,537.77 | 722.34 | 2,260.11 | 1,855.72 | 404.39 |
| 6. | 04 – Adi-Dravidar and Tribal Welfare Department | 2,852.02 | 170.76 | 3,022.78 | 2,961.45 | 61.33 |
| 7. | 07 - Fisheries and Fishermen Welfare (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) | 714.69 | 126.94 | 841.63 | 740.43 | 101.20 |
| 8. | 10 - Commercial Taxes (Commercial Tax and Registration Department) | 546.78 | 122.24 | 669.02 | 660.11 | 8.91 |
| 9. | 13 - Food and Consumer Protection (Co-operation , Food and Consumer Protection Department) | 11,367.29 | 839.87 | 12,207.16 | 12,112.88 | 94.28 |
| 10. | 15 - Environment and Climate Change (Environment, Climate Change and Forests Department) | 57.54 | 11.48 | 69.02 | 64.44 | 4.58 |
| 11. | 16 - Finance Department | 1,714.15 | 492.43 | 2,206.58 | 2,122.45 | 84.13 |
| 12. | 17 - Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department) | 1,117.00 | 358.58 | 1,475.58 | 1,467.68 | 7.90 |
| 13. | 18 - Khadi, Village Industries and Handicrafts (Handlooms, Handicrafts, Textiles and Khadi Department) | 250.05 | 34.03 | 284.08 | 260.73 | 23.35 |
| 14. | 19 - Health and Family Welfare Department | 19,090.06 | 1,825.63 | 20,915.69 | 19,116.14 | 1,799.55 |
| 15. | 23 - Fire and Rescue Services (Home, Prohibition and Excise Department) | 488.96 | 18.13 | 507.09 | 492.16 | 14.93 |
| 16. | 28 - Information and Publicity (Tamil Development and Information Department) | 151.03 | 102.16 | 253.19 | 226.62 | 26.57 |
| 17. | 39 - Buildings (Public Works Department) | 434.73 | 44.45 | 479.18 | 453.84 | 25.34 |
| 18. | 46 - Tamil Development (Tamil Development and Information Department) | 116.57 | 29.26 | 145.83 | 134.12 | 11.71 |
| 19. | 51 - Relief on Account of Natural Calamities | 1,575.02 | 2,448.36 | 4,023.38 | 3,747.04 | 276.34 |
| 20. | 54 - Forests (Environment, Climate Change and Forests Department) | 662.99 | 149.42 | 812.41 | 687.17 | 125.24 |
| 21. | 55 - Natural Resources Department | 57.68 | 189.08 | 246.76 | 242.41 | 4.35 |
| **Total** | | **42,790.94** | **7,703.86** | **50,494.80** | **47,416.85** | **3,077.95** |

*(₹ in crore)*

| Sl. No | Number and Name of Grant | Original Provision | Supplementary Provision | Total Budget | Actual Expenditure | Excessive Supplementary provision (savings) |
|---|---|---|---|---|---|---|
| **B-Capital (Charged)** | | | | | | |
| 22. | 40 - Water Resources Department | *8.19* | *18.57* | *26.76* | *18.60* | *8.16* |
| **Total** | | ***8.19*** | ***18.57*** | ***26.76*** | ***18.60*** | ***8.16*** |
| **B-Capital (Voted)** | | | | | | |
| 23. | 04 - Adi-Dravidar and Tribal Welfare Department | 833.52 | 80.03 | 913.55 | 904.10 | 9.45 |
| 24. | 07 - Fisheries and Fishermen Welfare (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) | 606.28 | 320.72 | 927.00 | 757.61 | 169.39 |
| 25. | 09 - Backward Classes, Most Backward Classes and Minorities Welfare Department | 92.14 | 278.98 | 371.12 | 141.55 | 229.57 |
| 26. | 19 - Health and Family Welfare Department | 1,107.33 | 634.37 | 1,741.70 | 1,707.70 | 34.00 |
| 27. | 29 - Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department) | 173.54 | 76.24 | 249.78 | 189.54 | 60.24 |
| 28. | 34 - Municipal Administration and Water Supply Department | 10,372.14 | 1,169.64 | 11,541.78 | 11,190.48 | 351.30 |
| 29. | 43 - School Education Department | 516.76 | 958.34 | 1,475.10 | 1,002.47 | 472.63 |
| 30. | 45 - Social Welfare and Women Empowerment Department | 66.57 | 121.22 | 187.79 | 172.85 | 14.94 |
| 31. | 47 - Hindu Religious and Charitable Endowments (Tourism, Culture and Religious Endowments Department) | 15.00 | 94.84 | 109.84 | 98.55 | 11.29 |
| 32. | 48 - Transport Department | 1,165.00 | 927.06 | 2,092.06 | 2,035.48 | 56.58 |
| **Total** | | **14,948.28** | **4,661.44** | **19,609.72** | **18,200.33** | **1,409.39** |
| **C-Loan (Voted)** | | | | | | |
| 33. | 48 - Transport Department | 1,235.80 | 198.90 | 1,434.70 | 1,360.84 | 73.86 |
| **Total** | | **1,235.80** | **198.90** | **1,434.70** | **1,360.84** | **73.86** |
| **Grand Total** | | **59,542.23** | **12,673.55** | **72,215.78** | **67,606.21** | **4,609.57** |

*(Source: Appropriation Accounts for the year 2024-25)*

## Appendix-2.3
### (Refer paragraph 2.5.4, Page 72)
### Unnecessary/Inadequate re-appropriation of funds (exceeding ₹3 crore), during 2024-25

*(₹ in crore)*

| Sl. No | Number and Name of the Grant and Head of Account | Original Grant | Supplementary Grant | Re-appropriation | Total | Expenditure | Savings (-) / Excess (+) |
|---|---|---|---|---|---|---|---|
| **Reduction of provision through Re-appropriation orders, which was excess expenditure occurred** | | | | | | | |
| **Grant No.05 - Agriculture and Farmers Welfare Department** | | | | | | | |
| 1. | 2401.00.103.AA - Establishment of State Seed farms | 171.88 | 0.00 | (-) 91.54 | 80.35 | 127.24 | (+) 46.89 |
| 2. | 2401.00.109.AB - Agricultural Extension Centres | 81.16 | 0.00 | (-) 12.64 | 68.52 | 71.54 | (+) 3.02 |
| 3. | 2402.00.101.AA – Soil Testing Laboratories | 56.76 | 0.00 | (-) 4.31 | 52.45 | 57.61 | (+) 5.16 |
| **Grant No.19 - Health and Family Welfare Department** | | | | | | | |
| 4. | 2210.05.105.KG - Payment of all Type of Fees for the Students admitted under the 7.5% preferential allotment of Seats in MBBS/BDS Course | 70.00 | 0.00 | (-) 41.18 | 28.82 | 95.70 | (+) 66.88 |
| **Augmentation of provision proved injudicious** | | | | | | | |
| **Grant No.05 - Agriculture and Farmers Welfare Department** | | | | | | | |
| 5. | 2401.00.103.AN - Establishment of seed centres for procurement and distribution of seeds | 0.00 | 0.00 | 46.94 | 46.94 | 0.00 | (-) 46.94 |
| 6. | 2401.00.109.AF - Farmers Training Centre | 0.00 | 0.00 | 3.01 | 3.01 | 0.00 | (-) 3.01 |
| **Grand Total** | | **379.80** | **0.00** | **(-) 99.72** | **280.09** | **352.09** | **(+) 72.00** |

*(Source: Detailed Appropriation Accounts for the year 2024-25)*

## Appendix-2.4
### (Refer paragraph 2.5.5, Page 72)
### Grants having large savings, after surrender (exceeding ₹3 crore), during 2024-25

*(₹ in crore)*

| Sl. No | Number and Name of the Grant | Total Budget Provision | Actual Expenditure | Saving | Surrendered | Saving (after surrender) |
|---|---|---|---|---|---|---|
| **A-Revenue (Voted)** | | | | | | |
| 1. | 13 - Food and Consumer Protection (Co-operation, Food and Consumer Protection Department) | 12,207.15 | 12,112.88 | (-) 94.27 | 60.86 | (-) 33.41 |
| 2. | 22 - Police (Home, Prohibition and Excise Department) | 12,101.61 | 11,414.65 | (-) 686.96 | 667.03 | (-) 19.93 |
| 3. | 26 - Housing and Urban Development Department | 3,606.53 | 2,390.97 | (-) 1,215.56 | 1,137.92 | (-) 77.64 |
| 4. | 27- Industries, Investment Promotion and Commerce Department | 1,805.52 | 1,050.52 | (-) 755.00 | 255.00 | (-) 500.00 |
| 5. | 40- Water Resources Department | 4,474.99 | 4,236.34 | (-) 238.65 | 123.87 | (-) 114.78 |
| 6. | 41 - Revenue and Disaster Management Department | 8,540.24 | 8,198.48 | (-) 341.76 | 330.60 | (-) 11.16 |
| 7. | 43 - School Education Department | 44,296.25 | 37,756.70 | (-) 6,539.55 | 6,525.08 | (-) 14.47 |
| 8. | 45 - Social Welfare and Women Empowerment Department | 7,762.46 | 7,303.94 | (-) 458.52 | 425.93 | (-) 32.59 |
| 9. | 50 - Pensions and other retirement benefits | 42,468.99 | 40,604.01 | (-) 1,864.98 | 1,842.04 | (-) 22.94 |
| 10. | 54 - Forests (Environment, Climate Change and Forests Department) | 812.42 | 687.17 | (-) 125.25 | 110.37 | (-) 14.88 |
| **Total** | | **1,38,076.16** | **1,25,755.66** | **(-) 12,320.50** | **11,478.70** | **(-) 841.80** |
| **B-Capital (Voted)** | | | | | | |
| 11. | 21 - Highways and Minor Ports Department | 17,889.82 | 16,190.19 | (-) 1,699.63 | 1,693.63 | (-) 6.00 |
| 12. | 40 - Water Resources Department | 4,052.79 | 3,191.19 | (-) 861.60 | 843.95 | (-) 17.65 |
| **Total** | | **21,942.61** | **19,381.38** | **(-) 2,561.23** | **2,537.58** | **(-) 23.65** |
| **Grand Total** | | **1,60,018.77** | **1,45,137.04** | **(-) 14,881.73** | **14,016.28** | **(-) 865.45** |

*(Source: Appropriation Accounts for the year 2024-25)*

## Appendix 2.5
## (Refer paragraph 2.5.5, Page 73)
## Grants having persistent savings (exceeding ₹ 3 crore) during 2022-23 to 2024-25

*(₹ in crore)*

| Sl. No | Grant No./ Name of the Department | Savings | | |
|---|---|---|---|---|
| | | 2022-23 | 2023-24 | 2024-25 |
| **Revenue (Voted)** | | | | |
| 1. | 01 - State Legislature | 9.72<br>*(10.83)* | 9.03<br>*(10.30)* | 17.24<br>*(20.56)* |
| 2. | 02 - Governor and Council of Ministers | 7.09<br>*(13.79)* | 3.68<br>*(5.99)* | 3.84<br>*(5.11)* |
| 3. | 06 - Animal Husbandry (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) | 124.93<br>*(9.43)* | 72.70<br>*(5.55)* | 117.12<br>*(8.27)* |
| 4. | 11 - Stamps And Registration (Commercial Taxes and Registration Department) | 31.53<br>*(7.54)* | 59.72<br>*(13.02)* | 32.44<br>*(6.64)* |
| 5. | 20 - Higher Education Department | 316.65<br>*(5.65)* | 610.00<br>*(9.42)* | 1,680.11<br>*(22.20)* |
| 6. | 26 - Housing and Urban Development Department | 2,816.21<br>*(49.16)* | 508.09<br>*(13.58)* | 1,215.56<br>*(33.70)* |
| 7. | 27 - Industries, Investment Promotion and Commerce Department | 574.59<br>*(24.48)* | 1,244.60<br>*(60.31)* | 754.99<br>*(41.82)* |
| 8. | 28 - Information and Publicity (Tamil Development and Information Department) | 28.90<br>*(17.21)* | 16.41<br>*(9.35)* | 26.57<br>*(10.49)* |
| 9. | 29 - Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department) | 10.03<br>*(5.71)* | 12.86<br>*(6.32)* | 33.93<br>*(14.35)* |
| 10. | 31 - Information Technology and Digital Services Department | 109.17<br>*(54.80)* | 43.63<br>*(33.24)* | 92.76<br>*(55.40)* |
| 11. | 34 - Municipal Administration and Water Supply Department | 1,592.73<br>*(11.82)* | 1,334.85<br>*(9.36)* | 1,696.58<br>*(11.62)* |
| 12. | 38 - Public Department | 51.14<br>*(7.65)* | 96.06<br>*(12.89)* | 177.45<br>*(12.29)* |
| 13. | 42 - Rural Development and Panchayat Raj Department | 1,621.71<br>*(7.17)* | 1,863.38<br>*(8.65)* | 4,315.42<br>*(17.71)* |
| 14. | 44 - Micro, Small and Medium Enterprises Department | 119.27<br>*(13.09)* | 148.00<br>*(10.38)* | 157.48<br>*(10.31)* |
| 15. | 45 - Social Welfare and Women Empowerment Department | 838.26<br>*(13.64)* | 936.27<br>*(12.19)* | 458.52<br>*(5.91)* |
| 16. | 46 - Tamil Development (Tamil Development And Information Department) | 13.03<br>*(11.07)* | 11.09<br>*(8.75)* | 11.71<br>*(8.03)* |
| 17. | 47 - Hindu Religious and Charitable Endowments (Tourism, Culture and Religious Endowments Department) | 32.62<br>*(6.53)* | 33.13<br>*(5.40)* | 60.26<br>*(9.04)* |
| 18. | 49 - Youth Welfare and Sports Development Department | 69.64<br>*(16.99)* | 121.68<br>*(18.93)* | 156.04<br>*(32.92)* |
| 19. | 52 - Department for the Welfare of Differently Abled Persons | 83.19<br>*(8.90)* | 152.32<br>*(13.79)* | 301.54<br>*(21.98)* |
| 20. | 54 - Forests (Environment, Climate Change and Forests Department) | 87.49<br>*(13.17)* | 93.78<br>*(12.84)* | 125.25<br>*(15.42)* |
| **Capital (Voted)** | | | | |
| 26. | 06 - Animal Husbandry (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) | 9.37<br>*(6.99)* | 74.91<br>*(53.10)* | 11.91<br>*(24.98)* |
| 22. | 15 - Environment and Climate Change (Environment, Climate Change and Forests Department) | 5.29<br>*(100)* | 4.99<br>*(100)* | 29.00<br>*(41.43)* |
| 23. | 16 - Finance Department | 675.45<br>*(91.20)* | 238.42<br>*(61.13)* | 102.08<br>*(67.96)* |
| 24. | 20 - Higher Education Department | 172.49<br>*(44.62)* | 277.53<br>*(39.03)* | 371.99<br>*(46.45)* |
| 25. | 22 - Police (Home, Prohibition and Excise Department) | 126.83<br>*(63.42)* | 41.13<br>*(17.79)* | 275.53<br>*(66.67)* |
| 26. | 23 - Fire and Rescue Services (Home, Prohibition and Excise Department) | 12.79<br>*(37.47)* | 52.59<br>*(65.73)* | 37.61<br>*(43.01)* |

*(₹ in crore)*

| Sl. No | Grant No./ Name of the Department | Savings | | |
|---|---|---|---|---|
| | | 2022-23 | 2023-24 | 2024-25 |
| 27. | 29 - Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department) | 60.51 *(41.69)* | 28.15 *(17.91)* | 60.24 *(24.12)* |
| 28. | 32 - Labour Welfare and Skill Development Department | 56.47 *(8.51)* | 80.30 *(39.58)* | 22.70 *(22.23)* |
| 29. | 40 - Water Resources Department | 819.66 *(18.26)* | 1,431.83 *(27.66)* | 861.59 *(21.26)* |
| 30. | 42 - Rural Development and Panchayat Raj Department | 1,661.80 *(37.85)* | 359.90 *(14.93)* | 1,767.90 *(33.85)* |
| 31. | 43 - School Education Department | 327.42 *(60.08)* | 246.43 *(41.18)* | 472.63 *(32.04)* |
| 32. | 45 - Social Welfare and Women Empowerment Department | 30.78 *(56.96)* | 40.25 *(49.22)* | 14.94 *(7.96)* |
| 33. | 52 - Department for the Welfare of Differently Abled Persons | 9.46 *(49.25)* | 6.30 *(86.29)* | 15.50 *(91.13)* |
| 34. | 54 - Forests (Environment, Climate Change and Forests Department) | 16.35 *(6.48)* | 161.59 *(41.26)* | 106.47 *(23.31)* |
| **Loans (Voted)** | | | | |
| 35. | 14 - Energy Department | 1,464.18 *(79.41)* | 1,286.17 *(57.37)* | 568.83 *(83.24)* |
| 36. | 16 - Finance Department | 71.89 *(55.74)* | 33.68 *(29.90)* | 36.71 *(8.03)* |
| 37. | 22 - Police (Home, Prohibition and Excise Department) | 11.94 *(56.47)* | 17.67 *(82.01)* | 13.84 *(62.90)* |

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

***(Source: Appropriation Accounts for the respective financial years)***

# Appendix-2.6
## (Refer paragraph 2.5.5, Page 73)
## Grant-wise percentage of utilisation of budget and savings, during 2024-25

*(₹ in crore)*

| Sl. No | Number and Name of Grant | Total Budget | Total Expenditure | Savings | Percentage of Savings | Range of Savings (*per cent*) |
|---|---|---|---|---|---|---|
| 1 | 01- State Legislature | 85.76 | 68.26 | (-) 17.50 | *20.41* | Up to 50 |
| 2 | 02- Governor and Council of Ministers | 98.65 | 94.23 | (-) 4.41 | *4.47* | |
| 3 | 03- Administration of Justice | 2,684.94 | 2,251.86 | (-) 433.08 | *16.13* | |
| 4 | 04- Adi Dravidar and Tribal Welfare Department | 3,960.95 | 3,890.14 | (-) 70.81 | *1.79* | |
| 5 | 05- Agriculture and Farmers Welfare Department | 15,021.32 | 12,784.45 | (-) 2,236.87 | *14.89* | |
| 6 | 06- Animal Husbandry (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) | 1,464.28 | 1,335.25 | (-) 129.03 | *8.81* | |
| 7 | 07- Fisheries and Fishermen Welfare (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) | 1,768.63 | 1,498.04 | (-) 270.59 | *15.30* | |
| 8 | 08- Dairy Development (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) | 953.28 | 795.88 | (-) 157.40 | *16.51* | |
| 9 | 09- Backward Classes, Most Backward Classes And Minorities Welfare Department | 1,780.84 | 1,423.33 | (-) 357.51 | *20.08* | |
| 10 | 10- Commercial Taxes (Commercial Tax and Registration Department) | 669.97 | 660.89 | (-) 9.08 | *1.36* | |
| 11 | 11- Stamps and Registration (Commercial Taxes and Registration Department) | 488.58 | 456.14 | (-) 32.44 | *6.64* | |
| 12 | 12- Co-Operation (Co-operation , Food and Consumer Protection Department) | 5,641.74 | 4,803.86 | (-) 837.88 | *14.85* | |
| 13 | 13- Food and Consumer Protection (Co-operation , Food and Consumer Protection Department) | 14,364.53 | 14,270.26 | (-) 94.28 | *0.66* | |
| 14 | 14- Energy Department | 25,739.36 | 25,147.42 | (-) 591.94 | *2.30* | |
| 15 | 15- Environment and Climate Change (Environment, Climate Change and Forests Department) | 150.67 | 116.35 | (-) 34.32 | *22.78* | |
| 16 | 16- Finance Department | 2,814.20 | 2,591.29 | (-) 222.92 | *7.92* | |
| 17 | 17- Handlooms and Textiles (Handlooms, | 1,594.70 | 1,473.80 | (-) 120.90 | *7.58* | |

*(₹ in crore)*

| Sl. No | Number and Name of Grant | Total Budget | Total Expenditure | Savings | Percentage of Savings | Range of Savings (*per cent*) |
|---|---|---|---|---|---|---|
| | Handicrafts, Textiles and Khadi Department) | | | | | |
| 18 | 18- Khadi, Village Industries and Handicrafts (Handlooms, Handicrafts, Textiles and Khadi Department) | 284.12 | 260.77 | (-) 23.35 | *8.22* | |
| 19 | 19- Health And Family Welfare Department | 22,660.10 | 20,826.46 | (-) 1,833.64 | *8.09* | |
| 20 | 20- Higher Education Department | 8,368.33 | 6,316.23 | (-) 2,052.10 | *24.52* | |
| 21 | 21- Highways and Minor Ports Department | 20,177.04 | 18,434.82 | (-) 1,742.23 | *8.63* | |
| 22 | 22- Police (Home, Prohibition and Excise Department) | 12,543.07 | 11,565.38 | (-) 977.69 | *7.79* | Up to 50 |
| 23 | 23- Fire and Rescue Services (Home, Prohibition and Excise Department) | 594.94 | 542.40 | (-) 52.53 | *8.83* | |
| 24 | 24- Prisons and Correctional Services (Home, Prohibition and Excise Department) | 539.74 | 513.20 | (-) 26.54 | *4.92* | |
| 25 | 25- Motor Vehicles Acts-Administration (Home, Prohibition and Excise Department) | 671.50 | 670.47 | (-) 1.03 | *0.15* | |
| 26 | 26- Housing And Urban Development Department | 15,924.06 | 11,225.48 | (-) 4,698.57 | *29.51* | |
| 27 | 27- Industries, Investment Promotion And Commerce Department | 2,924.98 | 1,717.38 | (-) 1,207.60 | *41.29* | |
| 28 | 28- Information and Publicity (Tamil Development and Information Department) | 253.19 | 226.63 | (-) 26.57 | *10.49* | |
| 29 | 29- Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department) | 488.15 | 393.49 | (-) 94.66 | *19.39* | |
| 30 | 30- Stationery and Printing (Tamil Development and Information Department) | 220.28 | 195.33 | (-) 24.95 | *11.33* | |
| 31 | 32- Labour Welfare and Skill Development Department | 1,812.69 | 1,699.60 | (-) 113.09 | *6.24* | |
| 32 | 33- Law Department | 98.66 | 94.56 | (-) 4.10 | *4.16* | |
| 33 | 34- Municipal Administration And Water Supply Department | 27,401.22 | 24,682.76 | (-) 2,718.46 | *9.92* | |

*(₹ in crore)*

| Sl. No | Number and Name of Grant | Total Budget | Total Expenditure | Savings | Percentage of Savings | Range of Savings *(per cent)* |
|---|---|---|---|---|---|---|
| 34 | 35- Human Resources Management Department | 342.66 | 328.16 | (-) 14.50 | *4.23* | |
| 35 | 36- Planning, Development And Special Initiatives Department | 433.43 | 355.54 | (-) 77.89 | *17.97* | |
| 36 | 37- Prohibition and Excise (Home, Prohibition and Excise Department) | 212.20 | 209.72 | (-) 2.49 | *1.17* | |
| 37 | 38- Public Department | 1,575.05 | 1,318.52 | (-) 256.53 | *16.29* | |
| 38 | 39- Buildings (Public Works Department) | 1,868.65 | 1,795.67 | (-) 72.98 | *3.91* | |
| 39 | 40- Water Resources Department | 8,555.15 | 7,446.73 | (-) 1,108.42 | *12.96* | |
| 40 | 41- Revenue And Disaster Management Department | 8,545.56 | 8,203.55 | (-) 342.01 | *4.00* | |
| 41 | 42- Rural Development And Panchayat Raj Department | 29,596.23 | 23,512.42 | (-) 6,083.81 | *20.56* | Up to 50 |
| 42 | 43- School Education Department | 45,772.36 | 38,759.80 | (-) 7,012.56 | *15.32* | |
| 43 | 44- Micro, Small and Medium Enterprises Department | 1,568.90 | 1,374.23 | (-) 194.67 | *12.41* | |
| 44 | 45- Social Welfare and Women Empowerment Department | 7,951.16 | 7,477.04 | (-) 474.11 | *5.96* | |
| 45 | 46- Tamil Development (Tamil Development and Information Department) | 146.33 | 134.62 | (-) 11.71 | *8.00* | |
| 46 | 47- Hindu Religious and Charitable Endowments (Tourism, Culture and Religious Endowments Department) | 789.59 | 718.04 | (-) 71.55 | *9.06* | |
| 47 | 48- Transport Department | 10,912.85 | 10,630.07 | (-) 282.78 | *2.59* | |
| 48 | 49- Youth Welfare and Sports Development Department | 475.38 | 318.68 | (-) 156.69 | *32.96* | |
| 49 | 50- Pensions and other retirement benefits | 42,536.14 | 40,664.31 | (-) 1,871.83 | *4.40* | |
| 50 | 51- Relief On Account of Natural Calamities | 4,023.42 | 3,747.04 | (-) 276.38 | *6.87* | |
| 51 | 52- Department for the Welfare of Differently Abled Persons | 1,389.17 | 1,072.13 | (-) 317.03 | *22.82* | |
| 52 | 53- Department Of Special Programme Implementation | 14,372.73 | 14,175.34 | (-) 197.40 | *1.37* | |
| 53 | 54- Forests (Environment, Climate Change and Forests Department) | 1,269.24 | 1,037.52 | (-) 231.72 | *18.26* | |
| 54 | 55- Natural Resources Department | 259.32 | 253.41 | (-) 5.91 | *2.28* | |

*(₹ in crore)*

| Sl. No | Number and Name of Grant | Total Budget | Total Expenditure | Savings | Percentage of Savings | Range of Savings (*per cent)* |
|---|---|---|---|---|---|---|
| 55 | *56- Debt Charges (Charged Appropriation)* | *63,635.22* | *60,170.86* | *(-) 3,464.36* | *5.44* | |
| 56 | *57- Public Debt-Repayment (Charged Appropriation)* | *41,178.26* | *40,684.40* | *(-) 493.85* | *1.20* | |
| 57 | 31- Information Technology And Digital Services Department | 167.83 | 74.91 | (-) 92.91 | *55.36* | 51 to 75 |
| **Total** | | **4,81,821.31** | **4,37,489.16** | **44,332.15** | | |

***(Source: Appropriation Accounts for the year 2024-25)***

# Appendix 2.7
## (Refer paragraph 2.5.5, Page 74)
## Surrender of funds in excess of ₹3 crore, on the last day of March 2025

*(₹ in crore)*

| Sl. No | Number and Name of Grant | Original Budget | Supplemen-tary Budget | Total Provision | Actual Expenditure | Savings | Amount Surrendered on 31.03.2025 |
|---|---|---|---|---|---|---|---|
| 1. | 01 - State Legislature | 85.42 | 0.35 | 85.76 | 68.26 | (-) 17.50 | (-) 11.53 |
| 2. | 02 - Governor and Council of Ministers | 75.56 | 23.09 | 98.65 | 94.23 | (-) 4.41 | (-) 4.37 |
| 3. | 03 - Administration of Justice | 1,917.41 | 767.53 | 2,684.94 | 2,251.86 | (-) 433.08 | (-) 431.09 |
| 4. | 04 - Adi-Dravidar and Tribal Welfare Department | 3,706.05 | 254.89 | 3,960.95 | 3,890.14 | (-) 70.81 | (-) 70.31 |
| 5. | 05 - Agriculture and Farmers Welfare Department | 14,762.54 | 258.79 | 15,021.32 | 12,784.45 | (-) 2,236.87 | (-) 451.80 |
| 6. | 06 - Animal Husbandry (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) | 1,448.94 | 15.34 | 1,464.28 | 1,335.25 | (-) 129.03 | (-) 126.74 |
| 7. | 07 - Fisheries and Fishermen Welfare (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) | 1,320.97 | 447.66 | 1,768.63 | 1,498.04 | (-) 270.59 | (-) 270.63 |
| 8. | 08 - Dairy Development (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) | 881.92 | 71.36 | 953.28 | 795.88 | (-) 157.40 | (-) 121.87 |
| 9. | 09 - Backward Classes, Most Backward Classes and Minorities Welfare Department | 1,428.86 | 351.98 | 1,780.84 | 1,423.33 | (-) 357.51 | (-) 355.48 |
| 10. | 10 - Commercial Taxes (Commercial Tax and Registration Department) | 547.28 | 122.69 | 669.97 | 660.89 | (-) 9.08 | (-) 7.84 |
| 11. | 11 - Stamps and Registration (Commercial Taxes and Registration Department) | 488.58 | 0.00 | 488.58 | 456.14 | (-) 32.44 | (-) 12.66 |
| 12. | 12 - Co-operation (Co-operation , Food and Consumer Protection Department) | 5,641.74 | 0.00 | 5,641.74 | 4,803.86 | (-) 837.88 | (-) 55.33 |
| 13. | 13 - Food and Consumer Protection (Co-operation , Food and Consumer Protection Department) | 11,630.67 | 2,733.86 | 14,364.53 | 14,270.26 | (-) 94.28 | (-) 60.86 |

(₹ in crore)

| Sl. No | Number and Name of Grant | Original Budget | Supplementary Budget | Total Provision | Actual Expenditure | Savings | Amount Surrendered on 31.03.2025 |
|---|---|---|---|---|---|---|---|
| 14. | 14 - Energy Department | 22,309.64 | 3,429.73 | 25,739.36 | 25,147.42 | (-) 591.94 | (-) 107.54 |
| 15. | 15 - Environment and Climate Change (Environment, Climate Change and Forests Department) | 132.38 | 18.29 | 150.67 | 116.35 | (-) 34.32 | (-) 5.31 |
| 16. | 16 - Finance Department | 1,971.69 | 842.52 | 2,814.20 | 2,591.29 | (-) 222.92 | (-) 101.42 |
| 17. | 17 - Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department) | 1,230.00 | 364.70 | 1,594.70 | 1,473.80 | (-) 120.90 | (-) 7.90 |
| 18. | 18 - Khadi, Village Industries and Handicrafts (Handlooms, Handicrafts, Textiles and Khadi Department) | 250.05 | 34.07 | 284.12 | 260.77 | (-) 23.35 | (-) 23.33 |
| 19. | 19 - Health and Family Welfare Department | 20,197.83 | 2,462.27 | 22,660.10 | 20,826.46 | (-) 1,833.64 | (-) 1,990.71 |
| 20. | 20 - Higher Education Department | 8,211.78 | 156.55 | 8,368.33 | 6,316.23 | (-) 2,052.10 | (-) 1,084.99 |
| 21. | 21 - Highways and Minor Ports Department | 20,042.86 | 134.18 | 20,177.04 | 18,434.82 | (-) 1,742.23 | (-) 743.57 |
| 22. | 22 - Police (Home, Prohibition and Excise Department) | 12,542.69 | 0.38 | 12,543.07 | 11,565.38 | (-) 977.69 | (-) 317.90 |
| 23. | 23 - Fire and Rescue Services (Home, Prohibition and Excise Department) | 576.40 | 18.53 | 594.94 | 542.40 | (-) 52.53 | (-) 35.17 |
| 24. | 24 - Prisons and Correctional Services (Home, Prohibition and Excise Department) | 520.47 | 19.28 | 539.74 | 513.20 | (-) 26.54 | (-) 26.09 |
| 25. | 26 - Housing and Urban Development Department | 15,875.36 | 48.69 | 15,924.06 | 11,225.48 | (-) 4,698.57 | (-) 729.26 |
| 26. | 27 - Industries, Investment Promotion and Commerce Department | 2,924.65 | 0.33 | 2,924.98 | 1,717.38 | (-) 1,207.60 | (-) 228.65 |
| 27. | 28 - Information and Publicity (Tamil Development and Information Department) | 151.03 | 102.17 | 253.19 | 226.63 | (-) 26.57 | (-) 26.46 |
| 28. | 29 - Tourism - Art and Culture | 378.63 | 109.52 | 488.15 | 393.49 | (-) 94.66 | (-) 94.43 |

*(₹ in crore)*

| Sl. No | Number and Name of Grant | Original Budget | Supplemen-tary Budget | Total Provision | Actual Expenditure | Savings | Amount Surrendered on 31.03.2025 |
|---|---|---|---|---|---|---|---|
| | (Tourism, Culture and Religious Endowments Department) | | | | | | |
| 29. | 30 - Stationery and Printing (Tamil Development and Information Department) | 205.66 | 14.62 | 220.28 | 195.33 | (-) 24.95 | (-) 23.73 |
| 30. | 31 - Information Technology and Digital Services Department | 120.32 | 47.51 | 167.83 | 74.91 | (-) 92.91 | (-) 92.91 |
| 31. | 32 - Labour Welfare and Skill Development Department | 1,753.99 | 58.70 | 1,812.69 | 1,699.60 | (-) 113.09 | (-) 103.13 |
| 32. | 33 - Law Department | 91.96 | 6.70 | 98.66 | 94.56 | (-) 4.10 | (-) 4.11 |
| 33. | 34 - Municipal Administration and Water Supply Department | 25,857.95 | 1,543.27 | 27,401.22 | 24,682.76 | (-) 2,718.46 | (-) 2,246.91 |
| 34. | 35 - Human Resources Management Department | 311.58 | 31.08 | 342.66 | 328.16 | (-) 14.50 | (-) 14.00 |
| 35. | 36 - Planning, Development and Special Initiatives Department | 412.30 | 21.13 | 433.43 | 355.54 | (-) 77.89 | (-) 44.97 |
| 36. | 38 - Public Department | 1,486.21 | 88.84 | 1,575.05 | 1,318.52 | (-) 256.53 | (-) 229.78 |
| 37. | 39 - Buildings (Public Works Department) | 1,795.58 | 73.07 | 1,868.65 | 1,795.67 | (-) 72.98 | (-) 236.12 |
| 38. | 40 - Water Resources Department | 8,398.04 | 157.11 | 8,555.15 | 7,446.73 | (-) 1,108.42 | (-) 438.65 |
| 39. | 41 - Revenue and Disaster Management Department | 8,383.04 | 162.52 | 8,545.56 | 8,203.55 | (-) 342.01 | (-) 330.85 |
| 40. | 42 - Rural Development and Panchayat Raj Department | 27,922.35 | 1,673.88 | 29,596.23 | 23,512.42 | (-) 6,083.81 | (-) 5,228.45 |
| 41. | 43 - School Education Department | 44,042.08 | 1,730.28 | 45,772.36 | 38,759.80 | (-) 7,012.56 | (-) 6,997.99 |
| 42. | 44 - Micro, Small and Medium Enterprises Department | 1,556.66 | 12.23 | 1,568.90 | 1,374.23 | (-) 194.67 | (-) 157.94 |
| 43. | 45 - Social Welfare and Women Empowerment Department | 7,829.93 | 121.23 | 7,951.16 | 7,477.04 | (-) 474.11 | (-) 250.06 |
| 44. | 46 - Tamil Development (Tamil Development and | 117.07 | 29.26 | 146.33 | 134.62 | (-) 11.71 | (-) 11.05 |

*(₹ in crore)*

| Sl. No | Number and Name of Grant | Original Budget | Supplemen-tary Budget | Total Provision | Actual Expenditure | Savings | Amount Surrendered on 31.03.2025 |
|---|---|---|---|---|---|---|---|
| | Information Department) | | | | | | |
| 45. | 47 - Hindu Religious and Charitable Endowments (Tourism, Culture and Religious Endowments Department) | 644.00 | 145.59 | 789.59 | 718.04 | (-) 71.55 | (-) 71.62 |
| 46. | 48 - Transport Department | 9,786.89 | 1,125.96 | 10,912.85 | 10,630.07 | (-) 282.78 | (-) 210.34 |
| 47. | 49 - Youth Welfare and Sports Development Department | 439.77 | 35.61 | 475.38 | 318.68 | (-) 156.69 | (-) 156.10 |
| 48. | 50 - Pensions and other retirement benefits | 42,509.25 | 26.89 | 42,536.14 | 40,664.31 | (-) 1,871.83 | (-) 750.20 |
| 49. | 51 - Relief on Account of Natural Calamities | 1,575.02 | 2,448.40 | 4,023.42 | 3,747.04 | (-) 276.38 | (-) 276.26 |
| 50. | 52 - Department for the Welfare of Differently Abled Persons | 1,389.16 | 0.00 | 1,389.17 | 1,072.13 | (-) 317.03 | (-) 65.75 |
| 51. | 53 - Department of Special Programme Implementation | 14,372.52 | 0.22 | 14,372.73 | 14,175.34 | (-) 197.40 | (-) 72.22 |
| 52. | 54 - Forests (Environment, Climate Change and Forests Department) | 1,119.77 | 149.47 | 1,269.24 | 1,037.52 | (-) 231.72 | (-) 173.51 |
| 53. | 55 - Natural Resources Department | 69.93 | 189.39 | 259.32 | 253.41 | (-) 5.91 | (-) 5.88 |
| 54. | 56 - Debt Charges (Charged Appropriation) | 63,634.27 | 0.96 | 63,635.22 | 60,170.86 | (-) 3,464.36 | (-) 402.65 |
| **Grand Total** | | **4,17,076.69** | **22,682.65** | **4,39,759.35** | **3,95,924.57** | **(-) 43,834.77** | **(-) 26,098.42** |

*(Source: Appropriation Accounts for the year 2024-25)*

## Appendix-2.8
## (Refer paragraph 2.5.5, Page 75)
## Surrenders of more than ₹100 crore for 2024-25

*(₹ in crore)*

| Sl. No | Grant No and Description | HOA and Description | Original | Supplementary | Re-appropriation | Expenditure | Savings |
|---|---|---|---|---|---|---|---|
| 1. | 19 - Health and Family Welfare Department | 2210.01.110.JJ - Improvements to Teaching Hospitals | 114.31 | 536.30 | (-) 548.76 | 101.81 | (-) 548.81 |
| 2. | | 2210.03.103.BI - Primary Health Centres | 1,206.33 | 0.00 | (-) 255.16 | 950.07 | (-) 256.26 |
| 3. | | 2235.60.200.KG - Dr. Muthulakshmi Reddy Maternity Assistance Scheme for the female members of Below Poverty Line families for delivery | 619.72 | 105.21 | (-) 202.11 | 522.25 | (-) 202.68 |
| 4. | | 2211.00.103.UD - National Health Mission Schemes - State Share | 805.23 | 409.89 | (-) 162.45 | 1,052.67 | (-) 162.45 |
| 5. | | 4210.01.200.PC – Tamil Nadu Health Systems Reforms Project | 447.53 | 59.56 | (-) 106.51 | 400.58 | (-) 106.51 |
| 6. | 20 - Higher Education Department | 2202.03.104.AA - Grants to Private colleges (Arts and Oriental colleges) | 2,255.19 | 0.00 | (-) 463.73 | 1,790.98 | (-) 464.20 |
| 7. | | 2203.00.105.AP - Upgradation of Polytechnics | 410.44 | 0.00 | (-) 410.44 | 0.00 | (-) 410.44 |
| 8. | | 2202.03.103.AA - Arts College (Men) | 1,377.45 | 0.00 | (-) 198.13 | 1,179.05 | (-) 198.40 |
| 9. | | 2203.00.001.AG - Learning Management system integrated with enterprise Resource Planning software for all higher education institution in Tamil Nadu | 172.97 | 0.00 | (-) 172.79 | 0.18 | (-) 172.79 |
| 10. | | 4202.02.104.JA - Buildings | 297.31 | 0.00 | (-) 192.83 | 104.48 | (-) 192.83 |
| 11. | 34 - Municipal Administration and Water Supply Department | 2217.05.800.KA - Schemes implemented in Urban Local Bodies under Infrastructure and Amenities Fund | 400.00 | 0.00 | (-) 168.76 | 231.24 | (-) 168.76 |
| 12. | | 3604.00.191.SG - Air Quality Grants to Million Plus Cities as per the recommendation of 15th Finance Commission - Municipal Corporation | 137.00 | 0.00 | (-) 116.28 | 20.72 | (-) 116.28 |
| 13. | | 4217.60.800.QC - Capital Grants to PSGF under Kfw SMIF - Phase III | 300.00 | 0.00 | (-) 130.00 | 170.00 | (-) 130.00 |

*(₹ in crore)*

| Sl. No | Grant No and Description | HOA and Description | Original | Supplementary | Re-appropriation | Expenditure | Savings |
|---|---|---|---|---|---|---|---|
| 14. | | 6217.60.190.PN - Loans for Construction of Integrated Storm Water Drain for the M3 Component of Kovalam Basin area with the assistance of KfW | 350.00 | 0.00 | (-) 170.00 | 180.00 | (-) 170.00 |
| 15. | | 6217.60.190.PR - Loans for construction for Integrated Storm Water Drain in Kosasthalaiyar basin with the assistance of ADB | 275.00 | 0.00 | (-) 275.00 | 0.00 | (-) 275.00 |
| 16. | | 6217.60.190.PT - Loans to Tamil Nadu Urban Development Fund (TNUDF) for implementing KfW assisted Sustainable Municipal Infrastructure Financing in Tamil Nadu –Phase III (SMIF TN – III) Program | 350.00 | 0.00 | (-) 250.00 | 100.00 | (-) 250.00 |
| 17. | 42 - Rural Development and Panchayat Raj Department | 2015.00.109.AA - Elections to Panchayats | 371.42 | 0.00 | (-) 368.38 | 3.04 | (-) 368.38 |
| 18. | | 2215.02.105.UB - Total Sanitation Campaign - Swacch Bharat Mission | 158.40 | 0.00 | (-) 123.78 | 34.62 | (-) 123.78 |
| 19. | | 2505.02.101.UA - Mahatma Gandhi Rural Employment Guarantee Scheme | 1,732.50 | 0.00 | (-) 808.14 | 924.36 | (-) 808.14 |
| 20. | | 2505.02.793.UA - Mahatma Gandhi Rural Employment Guarantee Scheme under Special Component Plan | 717.75 | 0.00 | (-) 334.80 | 382.95 | (-) 334.80 |
| 21. | | 2505.02.101.UB - Mahatma Gandhi Rural Employment Guarantee Scheme - State Share | 577.50 | 0.00 | (-) 269.38 | 308.12 | (-) 269.38 |
| 22. | | 2505.02.101.SB - Administrative cost | 529.20 | 0.00 | (-) 256.59 | 272.61 | (-) 256.59 |
| 23. | | 2505.02.793.UB - Mahatma Gandhi Rural Employment Guarantee Scheme under Special Component Plan - State Share | 239.25 | 0.00 | (-) 111.60 | 127.65 | (-) 111.60 |
| 24. | | 2216.03.800.JA - Roofing cost for construction of Concrete Houses for Other Backward Classes | 414.00 | 34.42 | (-) 241.42 | 207.00 | (-) 241.42 |

*(₹ in crore)*

| Sl. No | Grant No and Description | HOA and Description | Original | Supplementary | Re-appropriation | Expenditure | Savings |
|---|---|---|---|---|---|---|---|
| 25. | | 2216.03.789.JB - Roofing cost for construction of Concrete Houses for Scheduled Castes | 180.00 | 114.08 | (-) 204.08 | 90.00 | (-) 204.08 |
| 26. | | 3604.00.197.SB - Tied / Performance Grants to Block Panchayats as per the Recommendations of the 15th Finance Commission | 266.13 | 0.00 | (-) 133.07 | 133.07 | (-) 133.07 |
| 27. | | 3604.00.198.SC - Basic Grants to Village Panchayat as per the Recommendations of the 15th Finance Commission | 946.24 | 0.00 | (-) 473.12 | 473.12 | (-) 473.12 |
| 28. | | 3604.00.198.SD - Tied / Performance Grants to Village Panchayats as per the Recommendations of the 15th Finance Commission | 1,419.36 | 0.00 | (-) 709.68 | 709.68 | (-) 709.68 |
| 29. | | 4515.00.103.UC - Road / Bridge Works under PMGSY-III | 1,341.00 | 0.00 | (-) 715.07 | 625.93 | (-) 715.07 |
| 30. | | 4515.00.103.JC - Implementation of Road Works with NABARD assistance | 889.54 | 0.00 | (-) 670.00 | 219.54 | (-) 670.00 |
| 31. | | 4515.00.103.UF - Road / Bridge Works under PMGSY-III - State Share | 894.00 | 0.00 | (-) 456.72 | 437.28 | (-) 456.72 |
| 32. | | 4515.00.789.JD - Implementation of Road Works with NABARD assistance under Special Component Plan for Scheduled Castes - Controlled by DRD | 266.86 | 0.00 | (-) 201.00 | 65.86 | (-) 201.00 |
| 33. | 43 - School Education Department | 2202.02.109.AA - Salary of Teachers and staff in Government Secondary and Higher Secondary Schools | 10,836.71 | 9.45 | (-) 815.10 | 10,028.11 | (-) 818.05 |
| 34. | | 2202.01.101.AC - Salaries to Panchayat Union Elementary School Teachers | 9,181.94 | 0.00 | (-) 676.60 | 8,499.77 | (-) 682.17 |
| 35. | | 2202.02.110.AA - Assistance to Aided High Schools and Higher Secondary Schools | 4,560.93 | 39.99 | (-) 458.80 | 4141.80 | (-) 459.11 |

*(₹ in crore)*

| Sl. No | Grant No and Description | HOA and Description | Original | Supplementary | Re-appropriation | Expenditure | Savings |
|---|---|---|---|---|---|---|---|
| 36. | | 2202.01.102.AD - Grants to Non-Government Elementary Schools | 4,009.31 | 302.03 | (-) 426.03 | 3,883.17 | (-) 428.17 |
| 37. | | 2202.01.793.UA - Implementation of SSA (Sarva Shiksha Abhiyan) under Samagra Shiksha Abhiyan | 341.30 | 0.00 | (-) 205.94 | 135.36 | (-) 205.94 |
| 38. | | 2202.01.108.JC - Supply of Text Books to Students | 132.97 | 39.59 | (-) 163.12 | 9.45 | (-) 163.12 |
| 39. | | 2202.02.113.UE - Implementation of Rashtriya Madhyamik Shiksha Abhiyan (RMSA) under Samagra Shiksha Abhiyan (Recurring) - State Share | 188.06 | 8.57 | (-) 153.88 | 42.75 | (-) 153.88 |
| 40. | | 2202.01.113.UD - Implementation of SSA (Sarva Shiksha Abhiyan) under Samagra Shiksha Abhiyan - State Share | 686.42 | 5.69 | (-) 148.35 | 543.75 | (-) 148.35 |
| 41. | | 2202.01.101.AD - Payment of Salaries to Teachers under Sarva Shiksha Abhiyan (SSA) | 2,682.53 | 0.00 | (-) 127.82 | 2,553.28 | (-) 129.25 |
| 42. | | 2202.02.106.JC - Supply of Text Books to Students | 98.88 | 10.71 | (-) 104.59 | 5.00 | (-) 104.59 |
| 43. | | 4202.01.201.JJ - Providing infrastructure facilities for Government Panchayat Primary and Middle Schools with loan assistance from NABARD under Rural Infrastructure Development Fund (RIDF) | 0.00 | 187.45 | (-) 187.45 | 0.00 | (-) 187.45 |
| 44. | | 4202.01.202.JG - Construction of School Buildings and Other Infrastructure Facilities with Loan assistance from NABARD under Rural Infrastructure Development Fund (RIDF) | 264.00 | 404.97 | (-) 107.11 | 561.85 | (-) 107.13 |
| **Total** | | | **53,444.68** | **2,267.91** | **(-) 13,474.60** | **42,223.15** | **(-) 13,489.50** |

*(Source: Detailed Appropriation Accounts for the year 2024-25)*

# Appendix-2.9
## (Refer paragraph 2.5.5, Page 75)
## Budget provision was more than ₹100 crore, no expenditure incurred resulting in 100 *per cent* savings during 2024-25

*(₹ in crore)*

| Sl. No | Grant No and Description | HOA and Description | Original | Supplementary | Re-appropriation | Expenditure | Savings |
|---|---|---|---|---|---|---|---|
| 1. | 12 - CO-OPERATION (Co-operation, Food and Consumer Protection Department) | 2425.00.108.KD - Interest Subsidy to Co-operative institutions towards reduced interest for crop loans to the farmers | 650.00 | 0.00 | (-) 650.00 | 0.00 | (-) 650.00 |
| 2. | | 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. | 160.00 | 0.00 | (-) 160.00 | 0.00 | (-) 160.00 |
| 3. | 17 - HANDLOOMS AND TEXTILES (Handlooms, Handicrafts, Textiles and Khadi Department) | 4851.00.103.AC - Construction of Unity Malls | 113.00 | 0.00 | (-) 113.00 | 0.00 | (-) 113.00 |
| 4. | 20 - HIGHER EDUCATION DEPARTMENT | 2203.00.105.AP - Upgradation of Polytechnics | 410.44 | 0.00 | (-) 410.44 | 0.00 | (-) 410.44 |
| 5. | | 2202.03.102.BU - Additionality / Advance Grant | 235.35 | 0.00 | (-) 235.35 | 0.00 | (-) 235.35 |
| 6. | | 4202.02.104.JD - Upgradation of Polytechnics | 0.00 | 156.55 | (-) 156.55 | 0.00 | (-) 156.55 |
| 7. | 22 - POLICE (Home, Prohibition and Excise Department) | 4055.00.211.SA - Payment to Tamil Nadu Police Housing Corporation Limited for construction works controlled by Director General of Police | 108.19 | 0.00 | (-) 108.19 | 0.00 | (-) 108.19 |
| 8. | 27 - INDUSTRIES, INVESTMENT PROMOTION AND COMMERCE DEPARTMENT | 2852.08.600.AB - Industrial ECO System Fund | 150.00 | 0.00 | (-) 150.00 | 0.00 | (-) 150.00 |
| 9. | | 5053.02.102.AK - Expansion of Coimbatore Airport | 100.00 | 0.00 | (-) 100.00 | 0.00 | (-) 100.00 |
| 10. | 34 - MUNICIPAL ADMINISTRATION AND WATER SUPPLY DEPARTMENT | 3604.00.191.SF - Solid Waste Management and Sanitation Grants to Million Plus Cities as per the recommendation of 15th Finance Commission - Municipal Corporations. | 350.00 | 0.00 | (-) 350.00 | 0.00 | (-) 350.00 |
| 11. | | 4217.60.800.AC - Adyar River Cleaning Revival Project | 300.00 | 0.00 | (-) 300.00 | 0.00 | (-) 300.00 |
| 12. | | 2217.05.191.UH - Implementation of Swachh Bharat Mission 2.0 in Corporations / Municipalities | 252.00 | 0.00 | (-) 252.00 | 0.00 | (-) 252.00 |
| 13. | | 2217.05.191.UI - Implementation of Swachh Bharat Mission 2.0 in | 168.00 | 0.00 | (-) 168.00 | 0.00 | (-) 168.00 |

*(₹ in crore)*

| Sl. No | Grant No and Description | HOA and Description | Original | Supplementary | Re-appropriation | Expenditure | Savings |
|---|---|---|---|---|---|---|---|
| | | Corporations / Municipalities - State Share | | | | | |
| 14. | | 4217.60.800.JP - Adyar River Restoration Project | 159.46 | 0.00 | (-) 159.46 | 0.00 | (-) 159.46 |
| 15. | | 2215.01.101.KB - Viability Gap Support for Desalination Plant at Chennai | 100.00 | 0.00 | (-) 100.00 | 0.00 | (-) 100.00 |
| 16. | 43 - School Education Department | 2202.01.113.UA - Implementation of SSA (Sarva Shiksha Abhiyan) under Samagra Shiksha Abhiyan | 1,029.62 | 8.53 | (-) 1,038.16 | 0.00 | (-) 1,038.16 |
| 17. | | 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 | 450.00 | 0.00 | (-) 450.00 | 0.00 | (-) 450.00 |
| 18. | | 2202.02.113.UC - Implementation of Rashtriya Madhyamik Shiksha Abhiyan (RMSA) under Samagra Shiksha Abhiyan (Recurring) | 281.51 | 13.43 | (-) 294.94 | 0.00 | (-) 294.94 |
| 19. | | 4202.01.201.JJ - Providing infrastructure facilities for Government Panchayat Primary and Middle Schools with loan assistance from NABARD under Rural Infrastructure Development Fund (RIDF) | 0.00 | 187.45 | (-) 87.45 | 0.00 | (-) 187.45 |
| 20. | | 2202.02.109.BI - Housekeeping, Sanitation, Security Services etc., in Govt. High Schools and Higher Secondary Schools | 100.00 | 0.00 | (-) 100.00 | 0.00 | (-) 100.00 |
| 21. | *56 - Debt Charges (Charged Appropriation)* | *2049.01.101.AB (C)- Lumpsum provision for the New Loans to be floated during the current Financial Year* | *3,836.78* | *0.00* | *(-) 3,836.78* | *0.00* | *(-) 3,836.78* |
| 22. | | *2049.01.101.AC (C) - Lumpsum provision for the New Loans to be floated during next Financial Year* | *2,250.00* | *0.00* | *(-) 2,250.00* | *0.00* | *(-) 2,250.00* |
| **Total** | | | **11,204.34** | **365.96** | **(-) 11,570.30** | **0.00** | **(-) 11,570.30** |

*(Source: Detailed Appropriation Accounts for the year 2024-25)*

## Appendix-2.10
## (Refer paragraph 2.5.6, Page 76)
## Misclassification of revenue expenditure as capital expenditure & vice-versa for 2024-25

| Sl.No | No. and Name of the Grant /Department | No. of sanction order | Misclassified (Amount in ₹) | Head of Account | Audit observation |
|---|---|---|---|---|---|
| 1 | 04- Adi Dravidar and Tribal Welfare Department | G.O (Ms) No. 215 | 50,00,000 | 4225.02.794.SB | Government of Tamil Nadu incurred expenditure of ₹0.50 crore towards Grants in Aid for creation of capital assets under the scheme Support to Tribal Research Institute. The same has been wrongly classified under Capital Account instead of Revenue Account resulting in understatement of Revenue Expenditure. |
| 2 | 39- Buildings (Public Works Department) | G.O (Ms) No.02 | 38,00,000 | 4210.01.110.JA | Expenditure of ₹0.38 crore towards the compensation paid by the Joint Commissioner (Labour) has been wrongly classified under Capital Account instead of Revenue Account resulting in over statement of Capital Expenditure. |
| 3 | 42- Rural Development and Panchayat Raj Department | G.O (Ms) No.13 | 1,00,00,000 | 2215.02.105.JO | Expenditure of ₹1.00 crore towards the scheme 'Seed fund for Clean Tamil Nadu Company Limited' was wrongly classified under Revenue Account instead of Capital Account as the expenditure was towards share capital subscription resulting in overstatement of Revenue Expenditure. |

*(Source: Notes to Finance Accounts for the year 2024-25)*

## Appendix-2.11
### (Refer paragraph 2.5.8, Page 79)
### Sub-heads where entire expenditure was incurred in March 2025

*(₹ in crore)*

| Sl. No | Grant No. | Name and Department | Head of Accounts | Name of Scheme | Types of Budget | Actual Expenditure during March |
|---|---|---|---|---|---|---|
| 1. | 04 | Adi Dravidar and Tribal Welfare Department | 2225.01.277.AH | Compensation to Universities | O | 9.81 |
| 2. | 04 | Adi Dravidar and Tribal Welfare Department | 2225.01.277.BD | Compensation to Government Aided Polytechnics / Engineering Colleges | O | 3.90 |
| 3. | 04 | Adi Dravidar and Tribal Welfare Department | 2225.02.794.SA | Welfare Schemes for Scheduled Tribes in Integrated Rural Development Project Blocks under Tribal Sub-Plan | O, S2 | 4.61 |
| 4. | 04 | Adi Dravidar and Tribal Welfare Department | 4225.01.277.AB | Upgradation of Adi Dravidar Welfare Hostels | O, S1, S2 | 71.76 |
| 5. | 04 | Adi Dravidar and Tribal Welfare Department | 4225.01.277.JM | Construction of Hostels with Loan assistance of NABARD | O | 30.05 |
| 6. | 04 | Adi Dravidar and Tribal Welfare Department | 4225.01.277.JN | Upgrading infrastructure facilities in the Schools of Adi-Dravidar Department with loan assistance of NABARD under RIDF | O | 50.00 |
| 7. | 05 | Agriculture and Farmers Welfare Department | 2401.00.109.UD | National e-Governance plan in Agriculture and National Mission on Agricultural Extension Technology | O, S2, R1 | 10.76 |
| 8. | 05 | Agriculture and Farmers Welfare Department | 2401.00.109.VE | National e-Governance plan in Agriculture and National Mission on Agricultural Extension Technology - State Share | O, S2, R1 | 7.17 |
| 9. | 05 | Agriculture and Farmers Welfare Department | 4435.01.101.PE | Improving farmer access to markets and promoting enterprises for Tank and Non-Tank Irrigation under Tamil Nadu | O, S1, R1 | 4.00 |

*(₹ in crore)*

| Sl. No | Grant No. | Name and Department | Head of Accounts | Name of Scheme | Types of Budget | Actual Expenditure during March |
|---|---|---|---|---|---|---|
| | | | | Irrigated Agriculture Modernisation Project-II (TNIAMP-II) | | |
| 10. | 06 | Animal Husbandry (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) | 2403.00.101.LD | Implementation of Bio Medical Waste management in veterinary Institution. | O | 3.78 |
| 11. | | | 2403.00.101.UT | Establishment and Strengthening of Veterinary Hospitals and Dispensaries - Mobile Veterinary Units (ESVHD-MVU) - State Share | O, S2, R1 | 7.85 |
| 12. | | | 2403.00.107.JH | Distribution of Grass Cutters and Chaff Cutters | S1, S2, R1 | 4.83 |
| 13. | 07 | Fisheries and Fishermen Welfare (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) | 4405.00.101.PD | Setting up of Fish seed rearing farm under Tamil Nadu Irrigated Agriculture Modernization Project II (TNIAMP II) in Fisheries and Fishermen Welfare Department | S1, S2 | 3.28 |
| 14. | | | 4405.00.104.UE | Construction of Fish Landing Centre - State Share | O, S2 | 3.80 |
| 15. | 08 | Dairy Development (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) | 4404.00.102.JF | NABARD assisted schemes for providing infrastructure facilities to Dairies and expansion of Cattle Feeds | O | 10.00 |
| 16. | | | 6404.00.190.AB | Ways and Means Advance to the Tamil Nadu Co-operative Milk Producer's Federation Limited | O | 200.00 |
| 17. | 09 | Backward Classes, Most Backward Classes and Minorities Welfare Department | 2225.03.190.JA | Assistance to Tamil Nadu Backward Classes Economic Development Corporation for Subsidy to Backward and | O | 4.50 |

*(₹ in crore)*

| Sl. No | Grant No. | Name and Department | Head of Accounts | Name of Scheme | Types of Budget | Actual Expenditure during March |
|---|---|---|---|---|---|---|
| | | | | Most Backward Class farmers for Irrigation Facilities | | |
| 18. | 12 | Co-operation (Co-operation , Food and Consumer Protection Department) | 2425.00.789.AB | Interest Subvention to Co-operative Institutions towards reduced interest for Animal Husbandry and its allied loans to the farmers under KCC Scheme | O | 6.84 |
| 19. | | | 2425.00.789.JA | Interest subsidy to Co-operative institutions for crop loan to the farmers Under Special Component Plan | O | 50.00 |
| 20. | 13 | FOOD AND CONSUMER PROTECTION (Co-operation , Food and Consumer Protection Department) | 4408.01.190.JB | Share Capital contribution to Tamil Nadu Civil Supplies Corporation Limited - Government Contribution | S2, R1 | 2,000.00 |
| 21. | 14 | Energy Department | 2801.80.101.JI | Lumpsum provision for Electricity Charges dues to Power Utilities | S2 | 1,036.00 |
| 22. | | | 4801.05.190.AA | Share Capital - Assistance to TANTRANSCO for Chennai-Kanyakumari Industrial Corridor(CKIC) Project | O | 350.00 |
| 23. | 17 | HANDLOOMS AND TEXTILES (Handlooms, Handicrafts, Textiles and Khadi Department) | 2851.00.103.BD | Handloom Support Programme | O | 7.87 |
| 24. | 19 | Health and Family Welfare Department | 2210.06.200.UA | National Mission on AYUSH - State Share | O, S2, R1 | 20.92 |
| 25. | | | 2210.80.793.UA | National Mission on AYUSH under Special Component Plan for Scheduled Castes | O, S2, R1 | 4.63 |

(₹ in crore)

| Sl. No | Grant No. | Name and Department | Head of Accounts | Name of Scheme | Types of Budget | Actual Expenditure during March |
|---|---|---|---|---|---|---|
| 26. | | | 2210.80.793.UB | National Mission on AYUSH under Special Component Plan for Scheduled Castes - State Share | O, S2, R1 | 3.08 |
| 27. | | | 2210.80.800.UB | National Mission on AYUSH | O, S2, R1 | 31.38 |
| 28. | | | 2235.02.102.UO | Pradhan Mantri Matru Vandana Yojana (PMMVY). | O, S2 | 38.68 |
| 29. | | | 2235.02.793.UE | Pradhan Mantri Matru Vandana Yojana (PMMVY). | O, S2 | 8.68 |
| 30. | 20 | Higher Education Department | 2202.03.104.UA | Grants for implementation of Rashtriya Uchhatar Siksha Abhiyan (RUSA) | O, S2, R1 | 5.71 |
| 31. | | | 2203.00.001.AE | Internship Training for the Students of Engineering and Polytechnic Colleges. | O | 16.60 |
| 32. | 21 | Highways and Minor Ports Department | 5054.03.337.JA | Original works | S2, R1 | 35.51 |
| 33. | | | 5054.04.337.KM | Acquisition of lands for formation of Chennai peripheral Ring Road (CPRR) for Section - V | O | 14.52 |
| 34. | 22 | POLICE (Home, Prohibition and Excise Department) | 2055.00.001.AS | Crime and Criminal Tracking Network Systems (CCTNS) under State fund | O, R1 | 16.48 |
| 35. | | | 4055.00.211.AO | Payment to Tamil Nadu Police Housing Corporation for construction works Controlled by Director of Forensic Sciences | O | 5.07 |
| 36. | 24 | PRISONS AND CORRECTIONAL SERVICES (Home, Prohibition and Excise Department) | 4070.00.800.KE | Construction of Buildings for Prison Department | O, S1, S2 | 8.99 |
| 37. | 26 | HOUSING AND URBAN | 2216.02.190.AF | Grants to Tamil Nadu Shelter Fund | O | 40.00 |

*(₹ in crore)*

| Sl. No | Grant No. | Name and Department | Head of Accounts | Name of Scheme | Types of Budget | Actual Expenditure during March |
|---|---|---|---|---|---|---|
| | | DEVELOPMENT DEPARTMENT | | under Housing Habitat Development Project | | |
| 38. | | | 6217.60.190.PV | Loans to Chennai Metro Rail Limited for meeting expenditure towards repayment of Senior - Term Debt and cash losses | O, R2 | 2,650.00 |
| 39. | 27 | Industries, Investment Promotion and Commerce Department | 4860.01.800.AA | The Pradhan Mantri Mega Integrated Textile Region and Apparel | S2, R1 | 5.10 |
| 40. | | | 5053.02.102.AP | Land Acquisition for New Airport | O | 200.00 |
| 41. | | | 6860.60.600.AC | Soft loans to Industrial units under Structured Assistance Package - Controlled by the Industries Commissioner and Director of Industries and Commerce | O | 200.00 |
| 42. | | | 6875.60.190.AM | Establishment Food Parks at SIPCOT Industrial Parks Manapparai and Theni with loan assistance from NABARD | O | 65.00 |
| 43. | | | 6875.60.800.AC | Loan Assistance from SIDBI under Cluster Development Fund | O, S2, R1 | 165.56 |
| 44. | 29 | TOURISM - ART AND CULTURE (Tourism, Culture and Religious Endowments Department) | 4202.04.800.KH | Repairs, Renovation and Maintenance of Monuments etc., of Archaeological Sites | O, S1, S2, R1 | 5.83 |
| 45. | | | 5452.01.101.AD | Tourism - Infrastructure Project | S1, R1 | 4.00 |
| 46. | 32 | Labour Welfare and Skill Development Department | 2230.01.103.AC | Labour Welfare Fund - controlled by the Commissioner of Labour | O | 9.25 |

*(₹ in crore)*

| Sl. No | Grant No. | Name and Department | Head of Accounts | Name of Scheme | Types of Budget | Actual Expenditure during March |
|---|---|---|---|---|---|---|
| 47. | | | 2230.03.789.JD | Supply of Bi-cycles to Government ITI Students | O, S2 | 3.80 |
| 48. | 34 | Municipal Administration and Water Supply Department | 2217.05.191.UL | Implementation of Swachh Bharat Mission 2.0 for Solid Waste Management in Corporation and Municipalities | S2, R1 | 6.02 |
| 49. | | | 2217.80.800.PN | Technical Assistance Grants to CMA for implementing World Bank assisted Tamil Nadu Climate Resilient Urban Development Project (TNCRUDP) | S2, R1 | 6.58 |
| 50. | | | 3604.00.191.AS | Grants for Improvement of School Infrastructure as per the recommendation of 6th SFC. | O | 120.00 |
| 51. | | | 3604.00.191.AW | Grant for studies and documentation as per the recommendation of 6th SFC | O | 5.00 |
| 52. | | | 3604.00.191.AY | Advance Library Cess to the Public Libraries for other ULBs other than GCC as per the recommendation of 6th SFC | O | 108.00 |
| 53. | | | 3604.00.191.AZ | Grant to Sanitary Workers Welfare Board as per the recommendation of 6th SFC | O | 10.00 |
| 54. | | | 3604.00.192.AJ | Capital Grant Fund - Municipalities as per the recommendation of 6th SFC | O | 216.00 |
| 55. | | | 3604.00.192.AM | Grant to TNIUS for training needs as per the recommendation of 6th SFC. | O | 5.00 |
| 56. | | | 4215.01.101.BE | Design, Construction and | S1, R1 | 15.46 |

*(₹ in crore)*

| Sl. No | Grant No. | Name and Department | Head of Accounts | Name of Scheme | Types of Budget | Actual Expenditure during March |
|---|---|---|---|---|---|---|
| | | | | Commissioning of 54 MLD Capacity Sewage Treatment Plant at Sholinganallur based on Sequential Batch Reactor Technology | | |
| 57. | | | 4215.01.101.BF | Design, Build and Operate of 45 MLD capacity Tertiary Treatment Reverse Osmosis (TTRO) Plant at Koyambedu | S1, R1 | 30.39 |
| 58. | | | 4215.01.101.BG | Improvement works, including modifications/ rehabilitation works to all existing Sewage Treatment Plants (STP) at Kodungaiyur, Koyambedu, Nesapakkam , Perungudi | S1, R1 | 100.00 |
| 59. | | | 4215.01.101.BH | Plugging 158 sewage outfalls and strengthening of existing sewerage system in chennai City - Phase - II | S1, R1 | 31.40 |
| 60. | | | 4215.01.101.BI | Adyar River Cleaning Revival Project | S2 | 300.00 |
| 61. | | | 4215.01.101.KD | Comprehensive Water Supply scheme to Neelankarai | S1, R1 | 32.58 |
| 62. | | | 4215.01.101.KE | Comprehensive Water Supply scheme to Puzhal, Puthagaram, Surapet and Kathirvedu | S1, R1 | 10.15 |
| 63. | | | 4215.01.800.AA | Hogenakkal Operation & Maintenance for Gap Fund | O, S2, R1 | 100.00 |
| 64. | | | 4215.02.101.AB | Comprehensive Underground Sewerage Scheme at Perungudi | S1, R1 | 17.99 |

*(₹ in crore)*

| Sl. No | Grant No. | Name and Department | Head of Accounts | Name of Scheme | Types of Budget | Actual Expenditure during March |
|---|---|---|---|---|---|---|
| 65. | | | 4215.02.101.AC | Comprehensive Underground Sewerage Scheme at Porur | S1, R1 | 4.84 |
| 66. | | | 4217.60.051.AA | Eco-Restoration Project for Ennore Creek. | O | 20.99 |
| 67. | | | 6217.60.190.PN | Loans for Construction of Integrated Storm Water Drain for the M3 Component of Kovalam Basin area with the assistance of KfW | O, S2, R1 | 180.00 |
| 68. | 39 | Buildings (Public Works Department) | 4059.01.051.LH | International Convention Centre | S1, R1 | 72.72 |
| 69. | 40 | Water Resources Department | 2216.02.800.AF | Grants for Resettlement of People living along Water Bodies of Water Resource Department | O, S2, R1 | 3.76 |
| 70. | | | 2700.01.101.AC | Athikadavu - Avinashi Pumping Project. | O, S1, R1 | 71.56 |
| 71. | | | 4215.01.101.JB (C) | Construction of Dam for Storage of Krishna River water | O, S1 | *3.42* |
| 72. | | | 4700.02.800.AA (C) | Reservoirs | O, S2 | *3.97* |
| 73. | | | 4700.04.800.EB | Water Courses NABARD assistance | S1, R1 | 3.00 |
| 74. | | | 4701.03.352.PA | Renovation of Dam and Canal of Palar(Coimbatore) Sub Basin under Tamil Nadu Irrigated Agriculture Modernization and Water Bodies Restoration and Management Project (IAMWARM) | S2, R1 | 11.68 |
| 75. | | | 4701.04.800.DB | Weir -NABARD assistance | O, S1, R1 | 3.56 |
| 76. | | | 4702.00.101.JA (C) | Special Minor Irrigation Programme | S2 | *3.26* |

*(₹ in crore)*

| Sl. No | Grant No. | Name and Department | Head of Accounts | Name of Scheme | Types of Budget | Actual Expenditure during March |
|---|---|---|---|---|---|---|
| 77. | 41 | Revenue And Disaster Management Department | 2070.00.800.CK | Grants to Tamil Nadu Disaster Risk Reduction Agency | S1, S2, R1 | 11.52 |
| 78. | 42 | Rural Development and Panchayat Raj Department | 2216.03.789.JG | Kalaignarin Kanavu Illam under Special Component Plan for Scheduled Castes | S2 | 646.00 |
| 79. | | | 2216.03.796.JG | Additional unit cost for the houses under the Pradhan Mantri JANMAN Scheme | S2 | 108.71 |
| 80. | | | 2216.03.796.JH | Kalaignarin Kanavu Illam under Tribal Area Sub-Plan | S2 | 34.00 |
| 81. | | | 2501.06.003.UB | Deen Dayal Upadhyaya Grameen Kaushal Yojana (DDU-GKY) | O, S2, R1 | 19.76 |
| 82. | | | 2501.06.003.UE | Deen Dayal Upadhyaya Grameen Kaushal Yojana (DDU-GKY) - State Share | O, S2, R1 | 13.17 |
| 83. | | | 2501.06.793.UA | Deen Dayal Upadhyaya Grameen Kaushal Yojana (DDU-GKY) | O, S2, R1 | 5.08 |
| 84. | | | 2501.06.793.UE | Deen Dayal Upadhyaya Grameen Kaushal Yojana (DDU-GKY) - State Share | O, S2, R1 | 3.39 |
| 85. | | | 2501.06.794.UA | Deen Dayal Upadhyaya Grameen Kaushal Yojana (DDU-GKY) | O, S2, R1 | 3.06 |
| 86. | | | 4515.00.796.JA | Implementation of Road Works with NABARD assistance under Tribal Sub-Plan | O | 4.45 |
| 87. | 43 | School Education Department | 2202.01.108.JC | Supply of Text Books to Students | O, S2 | 9.45 |
| 88. | | | 2202.01.800.BB | Assistance to the students studying 1 - 8 std. of Government/Aided | O, S2 | 5.60 |

*(₹ in crore)*

| Sl. No | Grant No. | Name and Department | Head of Accounts | Name of Scheme | Types of Budget | Actual Expenditure during March |
|---|---|---|---|---|---|---|
| | | | | Schools where breadwinning father or mother dies in an accident or permanently incapaciated - Controlled by the Director of Elementary Education | | |
| 89. | | | 2202.01.800.BC | Free Supply of Text Books, Note Books, Uniforms, School Bags, Footwears, Crayons, Colour Pencils, Geometry Boxes, Maps, Woollen Sweaters etc., | O, S2 | 5.31 |
| 90. | | | 2202.02.106.JC | Supply of Text Books to Students | O, S2 | 5.00 |
| 91. | | | 2202.02.109.KJ | Incentive to Students to reduce drop out in Secondary Education level | O | 146.35 |
| 92. | | | 2202.02.789.JH | Incentive to Students to reduce drop out in Higher Secondary Education level | O | 44.88 |
| 93. | | | 2202.02.789.JO | Information and Communication Technology (ICT) in Schools | O, S2 | 20.68 |
| 94. | | | 2202.02.796.JB | Incentive to Students to reduce drop out in Secondary Education level | O | 3.90 |
| 95. | | | 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 | O | 3.35 |
| 96. | | | 2225.01.789.JD | Supply of Text Books under Special Component Plan under School Education | O, S2 | 50.06 |

*(₹ in crore)*

| Sl. No | Grant No. | Name and Department | Head of Accounts | Name of Scheme | Types of Budget | Actual Expenditure during March |
|---|---|---|---|---|---|---|
| 97. | | | 2225.02.796.KB | Supply of Text Books to Students under Tribal area sub plan - Controlled by Director of School Education | O, S2 | 4.84 |
| 98. | | | 4202.04.105.AA | Construction of Muthazh Arignar Kalaignar Memorial Library at Madurai | O, S2 | 3.64 |
| 99. | 44 | Micro, Small and Medium Enterprises Department | 2851.00.102.MG | Provision of Common Facilities for Small Industries Cluster Development Programme | O | 6.00 |
| 100. | | | 2851.00.102.SB | Pradhan Mantri Formalization of Micro Food Processing Enterprises (PMFME) Scheme | S2, R1 | 14.86 |
| 101. | | | 6851.00.102.AH | SIDBI Funded Cluster Development Programme | O | 3.52 |
| 102. | 45 | Social Welfare and Women Empowerment Department | 2235.02.103.CH | Free Supply of Uniform to Students | S2, R1 | 7.68 |
| 103. | | | 2235.02.103.SL | Special Assistance to States for Capital Investment (SASCI) Part - X (Construction of Hostels for Working Women) | S2, R1 | 147.18 |
| 104. | | | 2236.02.101.BA | Ensure Nutrition Scheme - Uttasathai Uruthi Sei | S1, S2, R1 | 22.20 |
| 105. | | | 4236.80.800.AD | Construction of Kitchen-cum-Stores | S1, S2 | 25.74 |
| 106. | 48 | Transport Department | 2235.02.789.AC | Reimbursement of loss due to issue of free bus passes to Women under Special Component Plan. | S2, R2 | 1,189.55 |
| 107. | | | 2235.02.796.AA | Reimbursement of loss due to issue of free bus passes to Women under Tribal Sub Plan. | S2, R2 | 64.30 |

*(₹ in crore)*

| Sl. No | Grant No. | Name and Department | Head of Accounts | Name of Scheme | Types of Budget | Actual Expenditure during March |
|---|---|---|---|---|---|---|
| 108. | | | 3055.00.190.AK | Grants to State Transport Undertakings | O, S1, R1 | 7.50 |
| 109. | 50 | Pensions and other retirement benefits | 2071.01.117.AB | Government Contribution for Employees of Tamil Nadu Aided Educational Institutions | O, R2 | 444.19 |
| 110. | | | 2071.01.117.AC | Government Contribution for Employees of Panchayat Union Schools | O, R2 | 246.84 |
| 111. | | | 2071.01.117.AD | Government Contribution for Employees of Municipal Schools | O, R2 | 16.72 |
| 112. | 51 | Relief on Account of Natural Calamities | 2245.02.106.AA | Repairs and Restoration of Damaged Roads and Bridges due to Floods | O, S2 | 14.94 |
| 113. | | | 2245.02.122.AD | Repairs and restoration carried out by the Water Resources Organisation | O, S2 | 4.12 |
| 114. | | | 2245.02.190.AB | Assistance to Tamil Nadu Electricity Board | O, S2 | 15.00 |
| 115. | | | 2245.02.190.AF | Assistance to Tamil Nadu Water Supply and Drainage Board | O, S2 | 5.00 |
| 116. | | | 2245.02.193.AX | Assistance to Town Panchayats for repairs and restoration of roads, buildings, street lights, drainage, etc. | O, S2 | 5.00 |
| 117. | | | 2245.02.282.AA | Medical and Public Health Measures to Flood Affected Areas | O, S2 | 5.00 |
| 118. | | | 2245.80.103.AB | Assistance to Expansion and Modernization of Fire Services | S2 | 5.42 |
| 119. | 52 | Department for the Welfare of Differently Abled Persons | 2235.02.101.NP | Grants to RKMVERI, Coimbatore for conducting Disability Management and Special Education Courses | O | 3.06 |

*(₹ in crore)*

| Sl. No | Grant No. | Name and Department | Head of Accounts | Name of Scheme | Types of Budget | Actual Expenditure during March |
|---|---|---|---|---|---|---|
| 120. | 53 | Department of Special Program Implementation | 2230.03.789.JF | Grants to Tamil Nadu Skill Development Corporation | O | 4.20 |
| 121. | | | 2230.03.800.AK | Grants to Tamil Nadu Skill Development Corporation | O | 15.60 |
| 122. | 54 | FORESTS (Environment, Climate Change and Forests Department) | 4406.01.101.AD | Establishment of Fencing for Protection of Wildlife | S2, R1 | 4.01 |
| **Total** | | | | | | **12,469.02** |

*(Source: VLC data from O/o AG(A&E))*

## Appendix-2.12
## (Refer paragraph 2.5.8, Page 80)
## Quarter wise expenditure for all grants during 2024-25

**(₹ in crore)**

| Sl. No | Grant | Description | Allocation during 2024-25 | Total expenditure during 2024-25 | | | | | Total Expenditure during 2024-25 | Expenditure in 4th Quarter as percentage of total expenditure | Expenditure in March 2025 as percentage of total expenditure |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 1st quater. | 2nd quater. | 3rd quater. | 4th quarter. | In March | | | |
| 1. | 01 | State Legislature | 68.29 | 26.87 | 10.12 | 21.48 | 9.78 | 2.43 | 68.26 | *14.33* | *3.56* |
| 2. | 02 | Governor and Council of Ministers | 94.28 | 21.33 | 19.11 | 18.67 | 35.12 | 21.68 | 94.22 | *37.27* | *23.01* |
| 3. | 03 | Administration of Justice | 2,240.79 | 588.65 | 487.00 | 610.58 | 564.01 | 168.30 | 2,250.23 | *25.06* | *7.48* |
| 4. | 04 | Adi-Dravidar and Tribal Welfare Department | 3,890.63 | 399.79 | 657.79 | 1,382.54 | 1,390.85 | 762.55 | 3,830.96 | *36.31* | *19.90* |
| 5. | 05 | Agriculture and Farmer's Welfare Department | 12,783.90 | 2,274.86 | 2,947.85 | 3,425.35 | 3,813.28 | 3,018.57 | 12,461.34 | *30.60* | *24.22* |
| 6. | 06 | Animal Husbandry (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) | 1,334.41 | 350.09 | 266.21 | 307.24 | 319.53 | 175.25 | 1,243.06 | *25.70* | *14.10* |
| 7. | 07 | Fisheries and Fishermen Welfare (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) | 1,498.00 | 294.77 | 246.45 | 445.82 | 479.97 | 297.06 | 1,467.01 | *32.72* | *20.25* |
| 8. | 08 | Dairy Development (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) | 795.88 | 12.15 | 134.13 | 151.70 | 497.91 | 491.41 | 795.88 | *62.56* | *61.74* |
| 9. | 09 | Backward Classes, Most Backward Classes and Minorities Welfare Department | 1,423.88 | 236.36 | 152.29 | 512.55 | 507.43 | 362.88 | 1,408.63 | *36.02* | *25.76* |

(₹ in crore)

| Sl. No | Grant | Description | Allocation during 2024-25 | Total expenditure during 2024-25 | | | | | Total Expenditure during 2024-25 | Expenditure in 4th Quarter as percentage of total expenditure | Expenditure in March 2025 as percentage of total expenditure |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 1st quater. | 2nd quater. | 3rd quater. | 4th quarter. | In March | | | |
| 10. | 10 | Commercial Taxes (Commercial Taxes and Registration Department) | 662.13 | 209.82 | 157.81 | 141.18 | 151.65 | 66.20 | 660.46 | *22.96* | *10.02* |
| 11. | 11 | Stamps and Registration (Commercial Taxes and Registration Department) | 456.89 | 152.72 | 66.64 | 113.97 | 122.67 | 76.78 | 455.99 | *26.90* | *16.84* |
| 12. | 12 | Co-operation (Co-operation, Food and Consumer Protection Department) | 4,804.00 | 74.75 | 370.66 | 2,803.23 | 1,554.08 | 1,174.81 | 4,802.73 | *32.36* | *24.46* |
| 13. | 13 | Food and Consumer Protection (Co-operation, Food and Consumer Protection Department) | 14,303.67 | 2,981.52 | 2,657.76 | 3,862.59 | 4,201.76 | 1,577.12 | 13,703.63 | *30.66* | *11.51* |
| 14. | 14 | Energy Department | 25,147.41 | 16,265.20 | 1,865.74 | 3,637.17 | 3,221.16 | 3,195.77 | 24,989.27 | *12.89* | *12.79* |
| 15. | 15 | Environment and Climate Change (Environment, Climate Change and Forests Department) | 111.50 | 7.21 | 11.46 | 53.32 | 39.35 | 27.95 | 111.34 | *35.34* | *25.10* |
| 16. | 16 | Finance Department | 2,591.54 | 504.75 | 471.63 | 588.91 | 1,025.11 | 824.82 | 2,590.41 | *39.57* | *31.84* |
| 17. | 17 | Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department) | 1,473.80 | 168.77 | 219.11 | 598.36 | 473.59 | 283.02 | 1,459.83 | *32.44* | *19.39* |
| 18. | 18 | Khadi, Village Industries and Handicrafts (Handlooms, Handicrafts, Textiles and Khadi Department) | 258.79 | 42.12 | 60.38 | 88.21 | 67.18 | 20.37 | 257.89 | *26.05* | *7.90* |
| 19. | 19 | Health and Family Welfare Department | 20,668.04 | 4,631.72 | 5,314.59 | 4,577.63 | 5,959.01 | 1,771.32 | 20,482.95 | *29.09* | *8.65* |

**(₹ in crore)**

| Sl. No | Grant | Description | Allocation during 2024-25 | Total expenditure during 2024-25 | | | | | Total Expenditure during 2024-25 | Expenditure in 4th Quarter as percentage of total expenditure | Expenditure in March 2025 as percentage of total expenditure |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 1st quater. | 2nd quater. | 3rd quater. | 4th quarter. | In March | | | |
| 20. | 20 | Higher Education Department | 6,317.92 | 1,506.86 | 1,313.77 | 1,739.05 | 1,526.62 | 292.52 | 6,086.30 | *25.08* | *4.81* |
| 21. | 21 | Highways and Minor Ports Department | 17,833.45 | 3,172.95 | 4,110.12 | 3,146.57 | 7,323.99 | 4,605.93 | 17,753.63 | *41.25* | *25.94* |
| 22. | 22 | Police (Home, Prohibition and Excise Department) | 11,571.23 | 3,426.77 | 2,653.05 | 3,014.21 | 2,458.71 | 482.02 | 11,552.74 | *21.28* | *4.17* |
| 23. | 23 | Fire and Rescue Services (Home, Prohibition and Excise Department) | 542.69 | 148.04 | 122.43 | 140.10 | 129.87 | 48.43 | 540.44 | *24.03* | *8.96* |
| 24. | 24 | Prisons and Correctional Services (Home, Prohibition and Excise Department) | 513.02 | 124.59 | 116.06 | 115.06 | 157.33 | 70.91 | 513.03 | *30.67* | *13.82* |
| 25. | 25 | Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department) | 605.50 | 81.83 | 122.72 | 121.66 | 288.62 | 224.73 | 614.84 | *46.94* | *36.55* |
| 26. | 26 | Housing and Urban Development Department | 10,871.67 | 3,037.82 | 6,247.28 | 577.53 | 1,277.16 | 839.71 | 11,139.80 | *11.46* | *7.54* |
| 27. | 27 | Industries, Investment, Promotion and Commerce Department | 2,217.38 | 3.85 | 19.03 | 521.91 | 1,172.05 | 915.00 | 1,716.84 | *68.27* | *53.30* |
| 28. | 28 | Information and Publicity (Tamil Development and Information Department) | 226.73 | 78.24 | 48.87 | 63.19 | 35.80 | 13.57 | 226.10 | *15.83* | *6.00* |
| 29. | 29 | Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department) | 383.72 | 39.07 | 52.85 | 176.57 | 116.58 | 69.54 | 385.07 | *30.27* | *18.06* |
| 30. | 30 | Stationery and Printing (Tamil Development and Information Department) | 194.07 | 58.00 | 41.49 | 50.54 | 44.69 | 11.92 | 194.71 | *22.95* | *6.12* |

(₹ in crore)

| Sl. No | Grant | Description | Allocation during 2024-25 | Total expenditure during 2024-25 | | | | | Total Expenditure during 2024-25 | Expenditure in 4th Quarter as percentage of total expenditure | Expenditure in March 2025 as percentage of total expenditure |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 1st quater. | 2nd quater. | 3rd quater. | 4th quarter. | In March | | | |
| 31. | 31 | Information Technology and Digital Services Department | 74.91 | 2.90 | 23.31 | 13.03 | (-) 120.07 | (-) 141.25 | (-) 80.83 | *148.55* | *174.75* |
| 32. | 32 | Labour Welfare and Skill Development Department | 1,694.40 | 416.81 | 363.76 | 530.74 | 310.59 | 40.20 | 1,621.90 | *19.15* | *2.48* |
| 33. | 33 | Law Department | 94.55 | 23.22 | 21.28 | 20.82 | 29.00 | 11.99 | 94.32 | *30.75* | *12.71* |
| 34. | 34 | Municipal Administration and Water Supply Department | 24,275.17 | 2,468.02 | 4,837.77 | 6,469.10 | 10,721.83 | 7,989.63 | 24,496.73 | *43.77* | *32.62* |
| 35. | 35 | Human Resources Management Department | 328.65 | 113.92 | 57.33 | 86.35 | 67.53 | 23.13 | 325.13 | *20.77* | *7.11* |
| 36. | 36 | Planning, Development and Special Initiatives Department | 350.19 | 44.71 | 61.08 | 143.54 | 105.27 | 40.19 | 354.60 | *29.69* | *11.33* |
| 37. | 37 | Prohibition and Excise (Home, Prohibition and Excise Department) | 209.73 | 51.86 | 47.09 | 56.01 | 54.74 | 21.27 | 209.70 | *26.10* | *10.14* |
| 38. | 38 | Public Department | 1,319.74 | 219.48 | 414.38 | 318.60 | 195.23 | 52.01 | 1,147.69 | *17.01* | *4.53* |
| 39. | 39 | Buildings (Public Works Department) | 1,499.44 | 162.40 | 263.16 | 439.23 | 528.90 | 307.73 | 1,393.69 | *37.95* | *22.08* |
| 40. | 40 | Water Resources Department | 7,092.12 | 772.16 | 931.92 | 1,054.88 | 4,176.20 | 3,634.05 | 6,935.15 | *60.22* | *52.40* |
| 41. | 41 | Revenue and Disaster Management Department | 8,214.70 | 2,072.39 | 1,933.59 | 2,012.21 | 2,166.65 | 865.64 | 8,184.83 | *26.47* | *10.58* |
| 42. | 42 | Rural Development and Panchayat Raj Department | 22,726.17 | 2,539.23 | 7,195.88 | 6,279.62 | 6,031.23 | 3,810.63 | 22,045.95 | *27.36* | *17.28* |
| 43. | 43 | School Education Department | 38,684.66 | 11,659.03 | 9,685.32 | 9,754.74 | 7,601.46 | 1,136.69 | 38,700.54 | *19.64* | *2.94* |
| 44. | 44 | Micro, Small and Medium Enterprises Department | 1,374.47 | 226.23 | 313.20 | 367.55 | 459.97 | 304.88 | 1,366.95 | *33.65* | *22.30* |

**(₹ in crore)**

| Sl. No | Grant | Description | Allocation during 2024-25 | Total expenditure during 2024-25 | | | | | Total Expenditure during 2024-25 | Expenditure in 4th Quarter as percentage of total expenditure | Expenditure in March 2025 as percentage of total expenditure |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 1st quater. | 2nd quater. | 3rd quater. | 4th quarter. | In March | | | |
| 45. | 45 | Social Welfare and Women Empowerment Department | 6,993.04 | 1,731.90 | 1,365.43 | 2,095.70 | 1,620.91 | 793.03 | 6,813.95 | *23.79* | *11.64* |
| 46. | 46 | Tamil Development(Tamil Development and Information Department) | 135.28 | 20.26 | 34.09 | 38.78 | 39.77 | 19.64 | 132.89 | *29.92* | *14.78* |
| 47. | 47 | Hindu Religious and Charitable Endowments (Tourism, Culture and Religious Endowments Department) | 577.25 | 45.23 | 48.68 | 48.60 | 298.16 | 161.97 | 440.66 | *67.66* | *36.76* |
| 48. | 48 | Transport Department | 10,630.12 | 1,428.89 | 3,234.71 | 2,406.64 | 3,559.83 | 1,678.36 | 10,630.07 | *33.49* | *15.79* |
| 49. | 49 | Youth Welfare and Sports Development Department | 318.71 | 16.65 | 48.93 | 78.73 | 174.33 | 95.27 | 318.63 | *54.71* | *29.90* |
| 50. | 50 | Pension and Other Retirement Benefits | 40,687.24 | 11,527.07 | 9,808.27 | 9,098.49 | 10,217.37 | 4,657.88 | 40,651.20 | *25.13* | *11.46* |
| 51. | 51 | Relief on account of Natural Calamities | 2,172.16 | (-) 7.04 | 19.00 | 2,371.57 | (-) 658.31 | (-) 781.79 | 1,725.22 | *(-) 38.16* | *(-) 45.32* |
| 52. | 52 | Department for the Welfare of Differently Abled Persons | 1,059.55 | 136.31 | 215.78 | 306.63 | 411.62 | 171.39 | 1,070.34 | *38.46* | *16.01* |
| 53. | 53 | Department of Special Programme Implementation | 14,175.34 | 3,459.19 | 3,512.63 | 3,597.56 | 3,605.96 | 1,236.33 | 14,175.34 | *25.44* | *8.72* |
| 54. | 54 | Forests (Environment, Climate Change and Forests Department) | 1,040.56 | 174.58 | 232.22 | 269.43 | 333.25 | 191.19 | 1,009.48 | *33.01* | *18.94* |
| 55. | 55 | Natural Resources Department | 253.44 | 9.49 | 8.06 | 9.91 | 216.78 | 209.66 | 244.24 | *88.75* | *85.84* |
| 56. | *56* | *Debt Charges* | *60,171.01* | *11,491.71* | *11,346.58* | *14,740.52* | *22,587.43* | *13,223.41* | *60,166.24* | *37.54* | *21.98* |
| 57. | *57* | *Public Debt - Repayment* | *40,684.41* | *10,930.85* | *7,091.75* | *11,410.69* | *11,251.11* | *3,849.22* | *40,684.40* | *27.65* | *9.46* |

***(Source: VLC data from O/o AG(A&E))***

# Appendix 2.13
## (Refer paragraph 2.8.1, Page 85)
## "Grants for unforeseen expenditure provided to Secretaries to the Government" under detailed head "*99 – Miscellaneous*"

*(₹ in crore)*

| Sl. No. | Number and Name of Grant | HOA | Actual Expenditure |
|---|---|---|---|
| 1. | 04 - Adi Dravidiar and Tribal Welfare Department | 2251.00.090.BK (V) | 0.75 |
| 2. | 05 - Agriculture and Farmers Welfare Department | 3451.00.090.AP (V) | 0.60 |
| 3. | 06 - Animal Husbandry (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) | 3451.00.090.AQ (V) | 0.51 |
| 4. | 09 - Backward Classes, Most Backward Classes and Minorities Welfare Department | 2251.00.090.BL (V) | 0.17 |
| 5. | 10 - Commercial Taxes (Commercial Tax and Registration Department) | 2052.00.090.CR (V) | 0.44 |
| 6. | 12 - Co-operation (Co-operation, Food and Consumer Protection Department) | 3451.00.090.AR (V) | 0.38 |
| 7. | 14 - Energy Department | 2052.00.090.CS (V) | 0.23 |
| 8. | 15 - Environment and Climate Change (Environment, Climate Change and Forests Department) | 3451.00.090.AS (V) | 0.75 |
| 9. | 17 - Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department) | 3451.00.090.AT (V) | 0.30 |
| 10. | 19 - Health and Family Welfare Department | 2251.00.090.BM (V) | 0.61 |
| 11. | 20 - Higher Education Department | 2251.00.090.BN (V) | 0.35 |
| 12. | 21 - Highways and Minor Ports Department | 2052.00.090.CU (V) | 0.16 |
| 13. | 22 - POLICE (Home, Prohibition and Excise Department) | 2052.00.090.CV (V) | 0.24 |
| 14. | 26 - Housing and Urban Development Department | 2251.00.090.BO (V) | 0.41 |
| 15. | 27 - Industries, Investment Promotion and Commerce Department | 3451.00.090.AU (V) | 0.26 |
| 16. | 29 - Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department) | 2251.00.090.BP (V) | 0.71 |
| 17. | 31 - Information Technology and Digital Services Department | 3451.00.090.AV (V) | 0.29 |
| 18. | 32 - Labour Welfare and Skill Development Department | 2251.00.090.BQ (V) | 0.59 |
| 19. | 33 - Law Department | 2052.00.090.CW (V) | 0.56 |
| 20. | 34 - Municipal Administration and Water Supply Department | 2251.00.090.BR (V) | 0.58 |
| 21. | 35 - Human Resources Management Department | 2052.00.090.CX (V) | 0.55 |
| 22. | 36 - Planning, Development and Special Initiatives Department | 2052.00.090.CY (V) | 0.05 |
| 23. | 38 - Public Department | 2052.00.090.CZ (V) | 0.20 |
| 24. | 39 - Buildings (Public Works Department) | 2052.00.090.DA (V) | 0.41 |
| 25. | 40 - Water Resources Department | 2052.00.090.DB (V) | 0.61 |
| 26. | 41 - Revenue and Disaster Management Department | 2052.00.090.DC (V) | 0.63 |
| 27. | 42 - Rural Development and Panchayat Raj Department | 2251.00.090.BS (V) | 0.46 |
| 28. | 43 - School Education Department | 2251.00.090.BT (V) | 0.42 |
| 29. | 44 - Micro, Small and Medium Enterprises Department | 3451.00.090.AW (V) | 0.20 |
| 30. | 45 - Social Welfare and Women Empowerment Department | 2251.00.090.BU (V) | 0.49 |
| 31. | 46 - Tamil Development (Tamil Development and Information Department) | 2251.00.090.BV (V) | 0.33 |
| 32. | 48 - Transport Department | 3451.00.090.AX (V) | 0.31 |
| 33. | 49 - Youth Welfare and Sports Development Department | 2251.00.090.BW (V) | 0.22 |
| 34. | 52 - Department for the Welfare of Differently Abled Persons | 2251.00.090.BX (V) | 0.26 |
| 35. | 53 - Department of Special Programme Implementation | 2052.00.090.DD (V) | 0.32 |
| 36. | 55 - Natural Resources Department | 3451.00.090.AZ (V) | 0.16 |
| **Total** | | | **14.47** |

*(Source: Detailed Appropriation Accounts for the year 2024-25)*

# Appendix 3.1
## (Reference: Paragraph 3.13, Page 101)
## Arrears of accounts of Autonomous Bodies as on 31 March 2025

| Sl. No | Name of Body or Authority | Accounts pending since | No. of Accounts pending |
|---|---|---|---|
| **University** | | | |
| 1. | Anna University, Chennai-25 | 2024-25 | 1 |
| 2. | Annamalai University, Chidambaram | 2023-24 | 2 |
| 3. | Bharathiyar University, Coimbatore | 2024-25 | 1 |
| 4. | Bharathidasan University, Trichy | 2024-25 | 1 |
| 5. | Periyar University, Salem | 2024-25 | 1 |
| 6. | Tamil Nadu Open University, Guindy, Chennai-25 | 2024-25 | 1 |
| 7. | Thiruvallur University, Fort Campus, Vellore | 2024-25 | 1 |
| 8. | University of Madras, Chennai-5 | 2024-25 | 1 |
| 9. | TN Dr.MGR Medical University | 2023-24 | 2 |
| 10. | Tamil Nadu Agriculture University, Coimbatore | 2021-22 | 3 |
| 11. | Tamil Nadu Veterinary & Animal Science University, Madhavaram, Chennai | 2020-21 | 4 |
| 12. | Tamil Nadu Fisheries University, Nagapattinam | 2022-23 | 2 |
| **Engineering Colleges** | | | |
| 13. | Coimbatore College of Engineering | 2023-24 | 2 |
| 14. | PSG College of Technology, Coimbatore | 2023-24 | 2 |
| **Arts And Science Colleges** | | | |
| 15. | Rajah's College of Sanskrit, Tamil and Music Studies, Thiruvaiyaru | 2023-24 | 1 |
| 16. | A.Veeriya Vandayar Memorial Sri Pushpam College, Poondi, Thanjavur Dt. | 2024-25 | 1 |
| 17. | D.R.B.C.C.C. Hindu College, Pattabiram, Chennai | 2024-25 | 1 |
| 18. | Justice Basheer Ahmed Syed Women's College, Teynampet, Chennai | 2024-25 | 1 |
| 19. | Loyala College, Nungambakkam, Chennaí - 600 034 | 2024-25 | 1 |
| 20. | Madras Christian College, Tambaram, Chennai | 2024-25 | 1 |
| 21. | Meenakshi College for Women, Kodambakkam, Chennai | 2024-25 | 1 |
| 22. | Quaid-E-Millath College for Men, Medavakkam, Chennai | 2024-25 | 1 |
| 23. | Shrimathi Devkumar Nanalal Bhatt Vaishnav College for Women, Chromepet, Chennai | 2024-25 | 1 |
| 24. | Sir Theagaraya College, T.H. Road, Old Washermenpet, Chennai – 600 021 | 2024-25 | 1 |
| 25. | Stella Maris College, 17, Cathedral Road, Chennai – 600 086 | 2024-25 | 1 |
| 26. | The Ethiraj College for Women, Chennai | 2024-25 | 1 |
| 27. | The Madras School of Social Work, Egmore, Chennai | 2024-25 | 1 |
| 28. | Tranqueber Bishop Manikam Lutheran College, Porayar | 2024-25 | 1 |
| 29. | Urumu Dhanalakshmi College, Trichy | 2024-25 | 1 |
| 30. | YMCA College of Physical Education, Nandanam, Chennai | 2024-25 | 1 |
| 31. | A.Doraisamy Nadar Maragathavalli Ammal College (A.D.M College for Women), Vellipalayam, Nagapattinam | 2024-25 | 1 |
| 32. | AVC College, Mayladuthurai | 2024-25 | 1 |

| Sl. No | Name of Body or Authority | Accounts pending since | No. of Accounts pending |
|---|---|---|---|
| 33. | Bishop Heber College, Trichy | 2024-25 | 1 |
| 34. | Chikkaiah Naicker College, Veerappanchatram (PO) , Erode 638004 | 2024-25 | 1 |
| 35. | Dwraka Doss Govardhan Doss Vaishnav College, 445 Periyar EVR High Road, Arumbakkam, Chennai-600106 | 2024-25 | 1 |
| 36. | Hajee Karutha Rowther Howdia College, Uthamapalayam-626533 | 2022-23 | 1 |
| 37. | Jamal Mohammed College, No. 7, Race Course Road, Khaja Nagar, Tiruchirappalli-620020 | 2024-25 | 1 |
| 38. | Jamia Darussalam Arbic College, Oomerabad, Thirupattur | 2024-25 | 1 |
| 39. | Kalai Kaviri College of Fine Arts, Trichy | 2024-25 | 1 |
| 40. | Khadir Mohideen College, Adirampattinam | 2024-25 | 1 |
| 41. | Meston College of Education, Royapettah, Chennai | 2024-25 | 1 |
| 42. | Nallamuthu Gounder Mahalingam College, Pollachi | 2024-25 | 1 |
| 43. | National College, Tiruchirappali-620001 | 2024-25 | 1 |
| 44. | Nehru Memorial College, Puthanampatti, Tiruchirappalli 621007 | 2024-25 | 1 |
| 45. | NKT National College of Education, Triplicane, Chennai | 2024-25 | 1 |
| 46. | Pachaiyappa's College Chetput, Chennai | 2023-24 | 1 |
| 47. | Pachaiyappa's College for Men, Kancheepuram | 2024-25 | 1 |
| 48. | PSG College of Arts and Science (Autonomous), Coimbatore | 2024-25 | 1 |
| 49. | Seethalakshmi Ramaswami College for Women, Trichy | 2024-25 | 1 |
| 50. | Sri Vasavi College, Erode | 2024-25 | 1 |
| 51. | St. Christopher's College of Education, Veperi, Periament, Chennai | 2024-25 | 1 |
| 52. | St.Joseph's College, Teppakulam, Trichy | 2024-25 | 1 |
| 53. | Tamilavel Umamaheswaranar Karanthai Arts College, Karunthattankudi, Thanjavur-613002 | 2024-25 | 1 |
| 54. | The New College, Chennai | 2024-25 | 1 |
| 55. | Voorhees College, Vellore | 2024-25 | 1 |
| 56. | Agurchand Manmull Jain College, Meenambakkam, Chennai 600 114 | 2024-25 | 1 |
| **Polytechnic Colleges** | | | |
| 57. | A.D.J. Dharmambal Polytechnic College, Nagapattinam | 2023-24 | 2 |
| 58. | A.M.K. Technology Polytechnic College, Sembarambakkam, Chennai | 2023-24 | 2 |
| 59. | CIT Sandwich Polytechnic College, Coimbatore | 2023-24 | 2 |
| 60. | Murugappa Polytechnic College, Avadi, Chennai | 2023-24 | 1 |
| 61. | Nachimuthu Polytechnic College, Pollachi | 2023-24 | 2 |
| 62. | P.T. Lee Chengalvaraya Naickar Polytechnic, Vepery, Chennai | 2023-24 | 2 |
| 63. | PSG Polytechnic College, Coimbatore | 2023-24 | 2 |
| 64. | Seshasayee Institute of Technology, Trichy | 2023-24 | 2 |
| 65. | Thiyagarajar Polytechnic College, Salem | 2023-24 | 2 |

| Sl. No | Name of Body or Authority | Accounts pending since | No. of Accounts pending |
|---|---|---|---|
| 66. | Bhakthavachalam Polytechnic College, Kanchipuram | 2024-25 | 1 |
| 67. | Periyar Centenary Girls Polytechnic College, Vallam | 2024-25 | 1 |
| 68. | Rajagopal Polytechnic College, Gudiyatham | 2024-25 | 1 |
| 69. | Sri Krishna Polytechnic College, Coimbatore | 2024-25 | 1 |
| 70. | Vallivalam Desikar Polytechnic, Nagapattinam | 2024-25 | 1 |
| 71. | GRG Polytechnic College for Women, Coimbatore | 2022-23 | 2 |
| 72. | NPA Centenary Polytechnic College, Kotagiri | 2024-25 | 1 |
| 73. | Sakthi Polytechnic College, Sakthinagar | 2023-24 | 2 |
| 74. | SSM Polytechnic College, Komarapalayam | 2024-25 | 1 |
| **Others** | | | |
| 75. | Science City | 2022-23 | 1 |
| 76. | Tamil Nadu State Council for Science and Technology, Dote Campus, Chennai | 2024-25 | 1 |
| 77. | Tamil Nadu State Council for Technical Education | 2024-25 | 1 |
| 78. | TN Health System Project | 2024-25 | 1 |
| 79. | TN Voluntary Health Association | 2023-24 | 2 |
| 80. | CMWSSB | 2022-23 | 2 |
| 81. | Tamil Nadu State Agricultural Marketing Board, Chennai | 2021-22 | 3 |
| 82. | Tamil Nadu Horticulture Development Agency, Chennai | 2021-22 | 3 |
| 83. | Tamil Nadu Watershed Development Agency, Chennai | 2022-23 | 2 |
| 84. | Irrigation Management Training Institute, Trichy | 2021-22 | 3 |
| 85. | Tamil Nadu Livestock Development Agency. Chennai | 2022-23 | 2 |
| 86. | Tamil Nadu Seed Development Agency, Chennai | 2021-22 | 3 |

***(Source: Information furnished by the Heads of Departments)***

## Appendix 3.2
## (Reference: Paragraph 3.15, Page 104)
## Details of pending cases of misappropriation, losses, theft, etc.

| Sl.No | Name of the department | Theft | | Shortage | | Misappropriation | | Total | |
|---|---|---|---|---|---|---|---|---|---|
| | | No. of cases | Amount (₹ in lakh) | No. of cases | Amount (₹ in lakh) | No. of cases | Amount (₹ in lakh) | No. of cases | Amount (₹ in lakh) |
| 1 | Agriculture | 7 | 9.26 | 97 | 223.03 | 13 | 208.69 | 117 | 440.98 |
| 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 | 0 | 0 | 0 | 0 | 3 | 127.68 | 3 | 127.68 |
| 5 | Co-operation | 1 | 0.02 | 0 | 0 | 1 | 0.14 | 2 | 0.16 |
| 6 | Election | 0 | 0 | 1 | 0.23 | 0 | 0 | 1 | 0.23 |
| 7 | Elementary Education | 1 | 0 | 0 | 0 | 1 | 68 | 2 | 68 |
| 8 | Energy | 1 | 0.07 | 0 | 0 | 0 | 0 | 1 | 0.07 |
| 9 | Finance | 0 | 0 | 0 | 0 | 4 | 234.11 | 4 | 234.11 |
| 10 | Forest | 0 | 0 | 2 | 0.32 | 0 | 0 | 2 | 0.32 |
| 11 | Health and Family Welfare | 4 | 2.30 | 6 | 4.16 | 19 | 109.50 | 29 | 115.96 |
| 12 | Highways | 0 | 0 | 2 | 16.79 | 0 | 0 | 2 | 16.79 |
| 13 | Home | 1 | 0.96 | 1 | 0 | 6 | 22.54 | 8 | 23.50 |
| 14 | Horticulture | 0 | 0 | 4 | 9.73 | 1 | 1.14 | 5 | 10.87 |
| 15 | Inspector of factories | 1 | 0 | 0 | 0 | 1 | 1.43 | 2 | 1.43 |
| 16 | Labour and Employment | 0 | 0 | 0 | 0 | 2 | 2.14 | 2 | 2.14 |
| 17 | Museum | 0 | 0 | 0 | 0 | 1 | 14.57 | 1 | 14.57 |
| 18 | Public Works | 0 | 0 | 9 | 3.46 | 0 | 0 | 9 | 3.46 |
| 19 | Rural Development and Panchayat Raj | 0 | 0 | 3 | 3.13 | 1 | 7.16 | 4 | 10.29 |
| 20 | Revenue | 0 | 0 | 2 | 1.27 | 74 | 172.15 | 76 | 173.42 |
| 21 | School Education | 0 | 0 | 1 | 12.16 | 4 | 38.12 | 5 | 50.28 |
| 22 | Sericulture | 0 | 0 | 0 | 0 | 1 | 1.36 | 1 | 1.36 |
| 23 | Social Welfare | 0 | 0 | 0 | 0 | 5 | 2.32 | 5 | 2.32 |
| 24 | Transport | 1 | 1.97 | 0 | 0 | 1 | 12.80 | 2 | 14.77 |
| 25 | Treasury | 0 | 0 | 1 | 4 | 28 | 1,335.37 | 29 | 1,339.37 |
| | **TOTAL** | **29** | **15.70** | **136** | **294.61** | **175** | **2,481.88** | **340** | **2,792.19** |

*(Source: Information furnished by the Heads of Departments)*

## Glossary of terms and abbreviations used in the Report

| Terms | Description |
|---|---|
| **Accounts or actuals** | **'Accounts' or 'actuals'** of a year - are the amounts of receipts and disbursements for the financial year beginning on April 1st and ending on March 31st following, as finally recorded in the Accounting authority's books (as audited by C&AG). Provisional Accounts refers to the unaudited accounts. |
| **Administrative approval** | **'Administrative approval'** of a scheme, proposal or work - is the formal acceptance thereof by the competent authority for the purpose of incurring expenditure. Taken with the provision of funds in the budget, it operates as a financial sanction to the work during that particular year in which the Administrative Approval is issued. |
| **Annual financial statement** | **'Annual financial statement'** – Also referred to as Budget means the statement of estimated receipts and expenditure of the Central/State Government for each financial year, laid before the Parliament /State Legislature. |
| **Appropriation** | **'Appropriation'** - means the amount authorized by the Parliament/State Legislature for expenditure under different primary unit of appropriation or part thereof placed at the disposal of a disbursing officer. |
| **Average interest rate** | **Average interest rate** is defined as the percentage of interest payment made to average financial liabilities of the State during the year i.e. (sum of opening and closing balances of fiscal liabilities/2) x 100 |
| **Buoyancy ratio** | **Buoyancy ratio** indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by one *per cent*. |
| **Charged Expenditure** | **'Charged Expenditure'** - means such expenditure as is not to be submitted to the vote of the Legislature under the provisions of the Constitution. |
| **Consolidated Fund of India/ State** | **'Consolidated Fund of India/State'** - All revenues of the Union/State Government, loans raised by it and all moneys received in repayment of loans form the Consolidated Fund of India/ State. No moneys out of this Fund can be appropriated except in accordance with the law and for the purposes and in the manner provided in the Constitution. |
| **Contingency Fund** | **'Contingency Fund'** is in the nature of an imprest. The Contingency Fund is intended to provide advances to the executive /Government to meet unforeseen expenditure arising in the course of a year pending its authorization by the Parliament/State Legislature. The amounts drawn from the Contingency Fund are recouped after the Parliament/State Legislature approves it through the Supplementary Demands. |
| **Controlling Officer (Budget)** | **'Controlling Officer (budget)**' - means an officer entrusted by a Department with the responsibility of controlling the incurring of |

| Terms | Description |
|---|---|
| | expenditure and/or the collection of revenue. The term includes the Heads of Department and also the Administrators. |
| **Debt stabilisation** | A necessary condition for stability states that if the rate of growth of the economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero, positive or moderately negative. Given the rate spread (GSDP growth rate - interest rate) and the quantum spread (Debt X rate spread), the debt sustainability condition states that if the quantum spread together with the primary deficit is zero, the debt-GSDP ratio would be constant or the debt would stabilise eventually. On the other hand, if the primary deficit together with the quantum spread turns out to be negative, the debt-GSDP ratio would be rising. In case it is positive, the debt-GSDP ratio would eventually be falling. |
| **Debt sustainability** | **Debt sustainability** is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. It also refers to the sufficiency of liquid assets to meet current or committed obligations and the capacity to keep a balance between the costs of additional borrowings and the returns from such borrowings. |
| **Development expenditure** | The analysis of expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorised into Social Services, Economic Services and General Services. Broadly, the Social and Economic Services constitute **development expenditure**, while expenditure on General Services is treated as non-development expenditure. |
| **Drawing and Disbursing Officer (DDO)** | **'Drawing and Disbursing Officer' (DDO)** – means a Head of Office and also any other Officer so designated by the Finance Department of the State Government, to draw bills and make payments on behalf of the State Government. The term shall also include a Head of Department where he himself discharges such function. |
| **Excess Grant** | **'Excess Grant'** – Excess grant means the amount of expenditure over and above the provision allowed through the original/supplementary grant, that requires regularization by obtaining excess grant from the Parliament /State Legislature under Article 115/205 of the Constitution. |
| **GSDP** | **GSDP** is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices. |
| **Liability of borrowed funds** | Defined as the ratio of the debt redemption (principal + interest payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption, indicating the net availability of borrowed funds. |

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

<table>
<tr><th>Terms</th><th>Description</th></tr>
<tr><td></td><td>for the remainder of the year in the light of the orders already issued.</td></tr>
<tr><td>Schedule of New Expenditure</td><td>‘Schedule of New Expenditure’ - means a statement of items of new expenditure proposed for inclusion in the Budget for the ensuing year.</td></tr>
<tr><td>Sub-Head</td><td>‘Sub-Head’ - means a unit of account next subordinate to a Minor Head which normally denotes the scheme or organisation under that Minor Head or programme.</td></tr>
<tr><td>Sub-Major Head</td><td>‘Sub-Major Head’ - means an intermediate head of account introduced between a Major Head and the Minor Heads under it, when the Minor Heads are numerous and can conveniently be grouped together under such intermediate Head.</td></tr>
<tr><td>Sufficiency of Non-debt receipts</td><td>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.</td></tr>
<tr><td>Supplementary Demands for Grants</td><td>‘Supplementary Demands for Grants’- means the statement of supplementary demands laid before the legislature, showing the estimated amount of further expenditure necessary in respect of a financial year over and above the expenditure authorized in the Annual Financial Statement for that year. The demand for supplementary may be token, technical or substantive/cash.<br>a) Cash Supplementary is over and above the original budget provisions and results in enhancement of the allocation for the Demand/Grant. It should be obtained as a last resort and after proper due diligence. Presently, this method is followed by the State.<br>b) There are four Sections in each Demand i.e., Revenue Voted, Revenue Charged, Capital Voted and Capital Charged. Technical Supplementary, after obtaining the approval of the State Legislature, allows to utilize the savings of one of the Sections for any other Section.<br>c) Token Supplementary allows to utilize the savings within the same section of the grant.</td></tr>
<tr><td>Supplementary or Additional Grant or Appropriation</td><td>‘Supplementary or Additional Grant or Appropriation’ - means a provision included in an Appropriation Act, during the course of a financial year, to meet expenditure in excess of the amount previously included in an Appropriation Act for that year.</td></tr>
<tr><td>Token demand</td><td>‘Token demand’- means a demand made to the Assembly for a nominal or token sum when, for example, it is proposed to meet the entire expenditure on a new service from savings out of the sanctioned budget grant.</td></tr>
</table>

| Abbreviations | Full form |
|---|---|
| AC | Abstract Contingent |
| ACS | Average Cost of Supply |
| ADB | Asian Development Bank |
| AE | Actual Expenditure |
| AFS | Annual Finance Statement |
| AIS | All India Services |
| AMRUT | Atul Mission for Rejuvenation and Urban Transmission |
| ARR | Average Revenue Realised |
| ASD | Autism Spectrum Disorder |
| AT&C | Aggregate Technical and Commercial Losses |
| ATF | Aviation Turbine Fuel |
| ATNs | Action Taken Notes |
| BE | Budget Estimates |
| CAG | Comptroller and Auditor General of India |
| CAS | Central Accounts Section |
| CCOs | Chief Controlling Officers |
| CE | Capital Expenditure |
| CF | Contingency Fund |
| CFA | Contingency Fund Advance |
| CGST | Central Goods and Services Tax |
| CMRL | Chennai Metro Rail Limited |
| CMWSSB | Chennai Metropolitan Water Supply and Sewerage Board |
| CNG | Compressed Natural Gas |
| CoE | Centre of excellence |
| COs | Controlling Officers |
| Cr. | Credit |
| CRIF | Central Road and Infrastructure Fund |
| CSS | Centrally Sponsored Schemes |
| DC | Detailed Contingent |
| DCPS | Defined Contributory Pension Scheme |
| DDOs | Drawing and Disbursing Officers |
| DDR | Debt, Deposit and Remittance |
| DISCOM | Distribution Company |
| DoE | Department of Expenditure |
| DPC | Duties, Powers and Conditions of Service |
| Dr. | Debit |
| EAP | Externally Aided Projects |
| EN | Explanatory Note |
| FC | Finance Commission |
| FE | Final Estimate |

| Abbreviations | Full form |
|---|---|
| FHTCs | Functional Household Tap Connections |
| FPS | Fair Price Shop |
| FRBM | Fiscal Responsibility and Budget Management |
| FRE | First Revised Estimate |
| FY | Financial Year |
| GBS | Gross Budgetary Support |
| GDC | Government Data Centre |
| GDP | Gross Domestic Product |
| GI | Geographical Indication |
| GIA | Grants-in-Aid |
| G.O. | Government Order |
| GoI | Government of India |
| GoTN | Government of Tamil Nadu |
| GRF | Guarantee Redemption Fund |
| GSDP | Gross State Domestic Product |
| GST | Goods and Services Tax |
| GSVA | Gross State Value Added |
| HOA | Head of Account |
| HOD | Heads of the Department |
| ICPS | Integrated Child Protection Scheme |
| IFHRMS | Integrated Financial and Human Resources Management System |
| IGAS | Indian Government Accounting Standards |
| IGST | Integrated Goods and Services Tax |
| IMFL | Indian Made Foreign Liquor |
| Ind AS | Indian Accounting Standard |
| JJM | Jal Jeevan Mission |
| LB | Local Bodies |
| LIC | Life Insurance Corporation of India |
| LMMH | List of Major and Minor Heads of Union and States |
| MGNREGA | Mahatma Gandhi National Rural Employment Guarantee Act |
| MH | Major Head |
| MMDR | Mines and Minerals (Development and Regulation) |
| MoP | Ministry of Power |
| MoSPI | Ministry of Statistics and Programme Implementation |
| MoU | Memorandum of Understanding |
| MTFP | Medium-Term Fiscal Plan |
| NBC | Net Borrowing Ceiling |
| NFHS | National Family Health Survey |
| NFSA | National Food Security Act |

| Abbreviations | Full form |
|---|---|
| NITI | National Institution for Transforming India |
| NMET | National Mineral Exploration Trust |
| NPS | National Pension System |
| NRHM | National Rural Health Mission |
| NRLM | National Rural Livelihood Mission |
| OBBs | Off-Budget Borrowings |
| OD | Overdrafts |
| ODOP | One District One Product |
| PAC | Public Accounts Committee |
| PAOs | Pay and Accounts Offices |
| PB | Primary Balance |
| PCI | Per Capita Income |
| PD | Personal Deposit |
| PE | Provisional Estimate |
| PFMS | Public Financial Management System |
| PFRDA | Pension Fund Regulatory and Development Authority |
| PLFS | Periodic Labour Force Survey |
| PMAGY | Pradhan Mantri Adarsh Gram Yojana |
| PMAY | Pradhan Mantri Awaas Yojana |
| PMGSY | Pradhan Mantri Gramin Sadak Yojana |
| PRB | Primary Revenue Balance |
| PSUs | Public Sector Undertakings |
| PWD | Public Works Department |
| RBI | Reserve Bank of India |
| RCH | Reproductive and Child Health |
| RD | Revenue Deficit |
| RDSS | Revamped Distribution Sector Scheme |
| RE | Revised Estimate |
| RGI | Registrar General of India |
| RLB | Rural Local Bodies |
| RS | Revenue Surplus |
| SDF | Special Drawing Facility |
| SDMF | State Disaster Mitigation Fund |
| SDRF | State Disaster Response Fund |
| SDRMF | State Disaster Risk Management Fund |
| SFC | State Finance Commission |
| SGST | State Goods and Services Tax |
| SIPDA | Scheme for Implementation of Persons with Disabilities Act |
| SLS | State Level Societies |
| SMDF | State Mineral Development Fund |

| Abbreviations | Full form |
|---|---|
| SMET | State Mineral Exploration Trust |
| SNA | Single Nodal Agency |
| SPSEs | State Public Sector Enterprises |
| SPSUs | State Public Sector Undertaking |
| SRS | Sample Registration System |
| SWMA | Special Ways and Means Advances |
| TA | Temporary Advance |
| TANGEDCO | Tamil Nadu General and Distribution Corporation Limited |
| TANTRANSCO | Tamil Nadu Transmission Corporation Limited |
| TB | Total Budget |
| TE | Total Expenditure |
| TNEB | Tamil Nadu Electricity Board |
| TNFR | Tamil Nadu Fiscal Responsibility |
| TNGECL | Tamil Nadu Green Energy Corporation Limited |
| TNPDCL | Tamil Nadu Power Distribution Corporation Limited |
| TNPGCL | Tamil Nadu Power Generation Corporation Limited |
| TNRHIDC | Tamil Nadu Rural Housing and Infrastructure Development Corporation |
| TNUIFSL | Tamil Nadu Urban Infrastructure Financial Services Limited |
| TNWRCRR | Tamil Nadu Water Resource Conservation and River Restoration |
| TUFIDCO | Tamil Nadu Urban Finance and Infrastructure Development Corporation |
| UCs | Utilisation Certificates |
| UDAY | Ujwal DISCOM Assurance Yojana |
| ULB | Urban Local Bodies |
| UTs | Union Territories |
| WMA | Ways and Means Advances |
| WQM&S | Water Quality Monitoring and Surveillance |
| XV FC | Fifteenth Finance Commission |