

**Appendix 1.1**  
**(Reference: Paragraph 1.1)**  
**State Profile**

A. General Data					
Sl. No.	Particulars			Figures	
1	Area			1,30,058 sq.km.	
2	Population				
	(a)	As per 2001 Census		6.24 crore	
	(b)	As per 2011 Census		7.24 crore	
3	(a)	Density of Population (as per 2001 Census) (All India Density = 325 persons per sq.km)		480 persons per sq.km.	
	(b)	Density of Population (as per 2011 Census) (All India Density = 382 persons per sq.km)		555 persons per sq.km.	
4	Population below poverty line* (BPL) (All India Average = 21.90 per cent)			11.30 per cent	
5	(a)	Literacy (as per 2001 Census) (All India Average = 64.80 per cent)		73.45 per cent	
	(b)	Literacy (as per 2011 Census) (All India Average = 73.00 per cent)		80.10 per cent	
6	Infant mortality* (per 1,000 live births) (All India Average (2017) = 33 per 1,000 live births)			16	
7	Life Expectancy at birth* (All India Average (2014-18) =69.4 years)			72.1	
8	(a)	Rural (All India = 0.29)		0.26	
	(b)	Urban (All India = 0.38)		0.33	
9	Gross State Domestic Product (GSDP) 2019-20 at current prices			₹ 18,45,853 crore	
	Per capita GSDP CAGR (2011-12 to 2019-20)	Tamil Nadu		11.24 per cent	
		General Category States**		10.53 per cent	
10	GSDP CAGR (2011-12 to 2019-20)	Tamil Nadu		11.89 per cent	
		General Category States		11.98 per cent	
11	Population Growth (2011 to 2020***)	Tamil Nadu		5.27 per cent	
		General Category States		10.98 per cent	
B. Financial Data					
Particulars					
CAGR@		2010-11 to 2018-19		2018-19 to 2019-20	
		General Category States	Tamil Nadu	General Category States	Tamil Nadu
		(In per cent)			
a	of Revenue Receipts	13.65	12.00	2.08	0.45
b	of Tax Revenue	12.21	10.41	2.12	1.83
c	of Non Tax Revenue	11.19	14.97	23.44	-9.24
d	of Total Expenditure	13.87	12.70	4.09	5.31
e	of Capital Expenditure	14.64	8.74	-3.86	5.43
f	of Revenue Expenditure on Education	11.58	11.43	11.81	15.93
g	of Revenue Expenditure on Health	15.43	13.07	9.48	-2.09
h	of Revenue Expenditure on Salaries and Wages	10.78	10.85	9.51	9.34
i	of Revenue Expenditure on Pension	14.14	12.45	9.74	2.09

\* Economic Survey 2019-20, Vol. II; Ministry of Statistics and Programme Implementation (MoSPI)

\*\* General Category States are the States other than the 11 States categorised as Special Category States (Arunachal Pradesh, Assam, Himachal Pradesh, Jammu & Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttaranchal)

\*\*\* Population Projections for India and States by the National Commission on Population

@ Compound Annual Growth Rate

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

**Appendix 1.2**  
**(Reference: Paragraph 1.4)**

Part A: Structure and Form of Government Accounts		
<b>Structure of Government Accounts:</b> The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.		
<b>Part I: Consolidated Fund:</b> All Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans and Advances forms the Consolidated Fund of the State.		
<b>Part II: Contingency Fund:</b> Legislature may by law establish a Contingency Fund which is in the nature of an imprest. The Fund is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the functional major head concerned in the Consolidated Fund of the State.		
<b>Part III: Public Account:</b> All other public moneys received by or on behalf of the Government are credited to the Public Account. The expenditure out of this account is not subject to the vote of the Legislature. In respect of the receipts into this account, Government acts as a banker or trustee. Transactions relating to Debt (other than Public Debt in Part I), Deposits, Advances, Reserve Funds, Remittances and Suspense form the Public Account.		
Part B: Layout of Finance Accounts		
Statement	Title	Layout
<b>Volume I</b>		
Statement No.1	Statement of Financial Position	Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the statement. The assets are valued at historical cost. The assets comprise Financial Assets and Physical Assets. The latter are shown against “(i) Capital Expenditure and (ii) Other Capital Expenditure” in this Statement.
Statement No.2	Statement of Receipts and Disbursements	This is a summarised statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government account is kept, namely, the Consolidated Fund, Contingency Fund and Public Account. Further, within the Consolidated Fund, receipts and expenditure on revenue and capital account are depicted distinctly.
Statement No.3	Statement of Receipts (Consolidated Fund)	This Statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the Government of India, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.
Statement No.4	Statement of Expenditure (Consolidated Fund)	This Statement not only gives expenditure by function (activity) but also summarises expenditure by nature of activity (objects of expenditure).
Statement No. 5	Statement of Progressive Capital Expenditure	This Statement details progressive capital expenditure by functions, the aggregate of which is depicted in Statement 1.
Statement No.6	Statement of Borrowings and other Liabilities	Borrowings of the Government comprise market loans raised by it (internal debt) and Loans and Advances received from the Government of India. Both these together form the public debt of the State Government. In addition, this summary statement depicts ‘other liabilities’ which are the balances under various sectors in the Public Account. In respect of the latter, the Government acts as a trustee or custodian of the funds, hence, these constitute liabilities of the Government. The Statement also contains an Explanatory Note, i.e. a note on the quantum of net interest charges met from Revenue Receipts.
Statement No.7	Statement of Loans and Advances given by the Government	The loans and advances given by the State Government are depicted in Statement 1 and recoveries, disbursements feature in Statements 2, 3 and 4. Here, loans and advances are summarised sector and loanee group wise. This is followed by a note on the recoveries in arrear in respect of loans, details of which are maintained by the State Government departments.

Statement	Title	Layout
Statement No.8	Statement of Investments of the Government	The summarised position of Government investment in the share capital of different concerns is depicted in this statement for the current and previous year.
Statement No.9	Statement of Guarantees given by the Government	Sector wise summarised statement of Guarantees given by the State Government for repayment of Principal and interest on loans raised during the year and sums guaranteed outstanding as at the end of the year are presented in this Statement.
Statement No.10	Statement of Grants-in-aid given by the Government	This Statement has been presented grantee institutions group wise. It includes a note on grants given in kind also.
Statement No.11	Statement of Voted and Charged Expenditure	This Statement presents details of voted and charged expenditure of the Government.
Statement No.12	Statement on Sources and Application of funds for expenditure other than on Revenue Account	The capital and other expenditure (other than on revenue account) and the sources of fund for the expenditure are depicted in this Statement.
Statement No.13	Summary of balances under Consolidated Fund, Contingency Fund and Public Account	This statement assists in providing the accuracy of the accounts.
<b>Volume II</b>		
Statement No.14	Detailed Statement of Revenue and Capital Receipts by minor heads	This Statement presents the revenue and capital receipts of the Government in detail.
Statement No.15	Detailed Statement of Revenue Expenditure by minor heads	This Statement presents the details of revenue expenditure of the Government in detail. A comparison with the figures for the previous year is available.
Statement No.16	Detailed Statement of Capital Expenditure by minor heads and sub heads	This Statement presents the details of capital expenditure of the Government in detail. A comparison with the figures for the previous year is available. Cumulative capital expenditure up to the end of the year is also depicted.
Statement No.17	Detailed Statement of Borrowings and other Liabilities	Details of borrowings (market loans raised by the Government and Loans, etc., from GoI) by minor heads, the maturity and repayment profile of all loans are provided in this statement. This is the detailed statement corresponding to Statement 6.
Statement No.18	Detailed Statement of Loans and Advances given by the Government	Details of loans and advances given by the Government, the changes in loan balances, loans written off, interest received on loans etc., are presented in this statement. This is the detailed statement corresponding to Statement 7.
Statement No.19	Detailed Statement of Investments of the Government	Details of the position of Government Investment in the share capital of different concerns are depicted in this statement for the current and previous year. Details include type of shares held, face value, dividend received, etc.
Statement No.20	Detailed Statement of Guarantees given by the Government	Guarantees given by the State Government for repayment of loans, etc., raised by Statutory Corporations, Government Companies, Local Bodies and other institutions during the year and sums guaranteed outstanding as at the end of the year are presented in this Statement.
Statement No.21	Detailed Statement on Contingency Fund and Public Account transactions	This Statement shows changes in Contingency Fund during the year, the appropriations to the Fund, expenditure, amount recouped, etc. It also depicts the transactions in Public Account in detail.
Statement No.22	Detailed Statement on Investments of Earmarked Funds	This Statement shows the details of investment out of Reserve Funds in Public Account.

**Appendix 1.3**  
**(Reference: Paragraph 1.4)**

**Part A: Methodology adopted for assessment of Fiscal Position**

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

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

**Part B: The Tamil Nadu Fiscal Responsibility Act, 2003**

The State Government enacted the Tamil Nadu Fiscal Responsibility Act, 2003 which was amended first to bring it in line with the requirements prescribed by the Twelfth Finance Commission and then by the Thirteenth Finance Commission to ensure prudence in fiscal management and fiscal stability by progressive elimination of revenue deficit, sustainable debt management consistent with fiscal stability, greater transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term fiscal framework. The Act prescribed the following fiscal management targets:

- (a) Reduce the ratio of revenue deficit to revenue receipts every year by three to five *per cent* depending on the economic situation in that year beginning from financial year 2002-03 to a level not exceeding five *per cent* by 31 March 2019, eliminate revenue deficit by 2019-20 and adhere to it thereafter.
- (b) Reduce the ratio of fiscal deficit to GSDP every year by 0.25 to 0.30 *per cent* beginning from financial year 2002-03 with medium term goal of not being more than three *per cent* of fiscal deficit to GSDP to be attained by 31 March 2019 and adhere to it thereafter.
- (bb) Maintain the ratio of total outstanding debt to GSDP with medium term goal of not being more than 24.50 *per cent* during 2011-12; 24.80 *per cent* during 2012-13; 25.00 *per cent* during 2013-14; 25.20 *per cent* during 2014-15 and thereafter maintain such *per cent* as may be prescribed.
- (c) Cap outstanding guarantees within 75.00 *per cent* of revenue receipts of previous year or 7.50 *per cent* of GSDP, whichever is lower.

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

(₹ in crore)

	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Part A. Receipts</b>					
<b>1 Revenue Receipts</b>	<b>1,29,008 (37)</b>	<b>1,40,231 (36)</b>	<b>1,46,280 (37)</b>	<b>1,73,741 (38)</b>	<b>1,74,526 (34)</b>
(i) <b>Tax Revenue</b>	<b>80,476 (62)</b>	<b>85,941 (61)</b>	<b>93,737 (64)</b>	<b>1,05,534 (61)</b>	<b>1,07,462 (62)</b>
State Goods and Service Tax (SGST)	..	..	24,589 (26)	38,533 (37)	38,376 (36)
Taxes on Agricultural Income	..	..	..	..	..
Taxes on Sales, Trade, etc.	57,522 (72)	63,234 (74)	46,356 (49)	42,701 (40)	44,515 (41)
State Excise	5,836 (7)	6,248 (7)	5,815 (6)	6,863 (7)	7,206 (7)
Taxes on Vehicles	4,233 (5)	4,854 (6)	5,363 (6)	5,573 (5)	5,675 (5)
Stamps and Registration fees	8,721 (11)	7,237 (8)	9,195 (10)	11,066 (10)	10,856 (10)
Land Revenue	258 (..)	153 (..)	152 (..)	178 (..)	258 (..)
Taxes on Goods and Passengers	2,153 (3)	2,551 (3)	900 (1)	3 (..)	11 (..)
Other Taxes	1,753 (2)	1,664 (2)	1,367 (2)	617 (1)	565 (1)
(ii) <b>Non-Tax Revenue</b>	<b>8,918 (7)</b>	<b>9,914 (7)</b>	<b>10,764 (7)</b>	<b>14,200 (8)</b>	<b>12,888 (7)</b>
(iii) <b>State's share of Union taxes and duties</b>	<b>20,354 (16)</b>	<b>24,538 (18)</b>	<b>27,100 (19)</b>	<b>30,639 (18)</b>	<b>26,393 (15)</b>
(iv) <b>Grants-in-aid from Government of India</b>	<b>19,260 (15)</b>	<b>19,838 (14)</b>	<b>14,679 (10)</b>	<b>23,368 (13)</b>	<b>27,783 (16)</b>
<b>2 Miscellaneous Capital Receipts</b>	<b>..</b>	<b>1 (..)</b>	<b>2 (..)</b>	<b>..</b>	<b>..</b>
<b>3 Recoveries of Loans and Advances</b>	<b>684 (..)</b>	<b>3,548 (1)</b>	<b>8,472 (2)</b>	<b>6,913 (1)</b>	<b>5,384 (1)</b>
<b>4 Total Revenue and Non debt capital receipts (1+2+3)</b>	<b>1,29,692</b>	<b>1,43,780</b>	<b>1,54,754</b>	<b>1,80,654</b>	<b>1,79,910</b>
<b>5 Public Debt Receipts</b>	<b>36,066 (10)</b>	<b>66,143 (17)</b>	<b>45,722 (12)</b>	<b>47,936 (10)</b>	<b>66,774 (13)</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	34,695	64,283	42,969	45,596	64,784
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
<b>6 Total Receipts in the Consolidated Fund (4+5)</b>	<b>1,65,758</b>	<b>2,09,923</b>	<b>2,00,476</b>	<b>2,28,590</b>	<b>2,46,684</b>
<b>7 Contingency Fund Receipts</b>	<b>..</b>	<b>19</b>	<b>..</b>	<b>..</b>	<b>10</b>
<b>8 Public Account Receipts</b>	<b>1,82,545 (53)</b>	<b>1,81,475 (46)</b>	<b>1,95,989 (49)</b>	<b>2,34,439 (51)</b>	<b>2,61,483 (52)</b>
<b>9 Total Receipts of the State (6+7+8)</b>	<b>3,48,303</b>	<b>3,91,417</b>	<b>3,96,465</b>	<b>4,63,029</b>	<b>5,08,177</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10 Revenue Expenditure</b>	<b>1,40,993 (41)</b>	<b>1,53,195 (40)</b>	<b>1,67,874 (43)</b>	<b>1,97,200 (42)</b>	<b>2,10,435 (42)</b>
Plan	36,578 (26)	35,306 (23)	..	..	..
Non Plan	1,04,415 (74)	1,17,889 (77)	..	..	..
General Services (including interest payments)	45,512	51,452	60,451	72,450	78,138
Social Services	54,806	55,297	59,790	70,202	73,999
Economic Services	29,943	33,980	36,162	39,669	42,610
Grants-in-aid and contributions	10,732	12,466	11,471	14,879	15,688
<b>11 Capital Expenditure</b>	<b>18,995 (5)</b>	<b>20,709 (6)</b>	<b>20,203 (5)</b>	<b>24,311 (5)</b>	<b>25,632 (5)</b>
Plan	18,411 (97)	20,293 (98)	..	..	..
Non Plan	584 (3)	416 (2)	..	..	..
General Services	1,054	750	847	858	1,064
Social Services	5,660	6,041	4,731	6,996	5,860
Economic Services	12,281	13,918	14,625	16,457	18,708
<b>12 Disbursement of Loans and Advances</b>	<b>2,331 (1)</b>	<b>26,046 (7)</b>	<b>6,517 (2)</b>	<b>6,478 (1)</b>	<b>4,022 (1)</b>
<b>13 Total (10+11+12)</b>	<b>1,62,319</b>	<b>1,99,950</b>	<b>1,94,594</b>	<b>2,27,989</b>	<b>2,40,089</b>
<b>14 Repayments of Public Debt</b>	<b>6,605 (2)</b>	<b>8,200 (2)</b>	<b>8,991 (2)</b>	<b>15,064 (3)</b>	<b>17,866 (3)</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	5,739	7,275	8,035	13,881	16,510
Net transactions under Ways and Means Advances and Overdraft	..	..	..	..	..
Loans and Advances from Government of India	866	925	956	1,183	1,356

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

*State Finance Audit Report, Tamil Nadu for the year ended March 2020*

(₹ in crore)

	2015-16	2016-17	2017-18	2018-19	2019-20
15 Appropriation to Contingency Fund	..	..	..	..	..
16 Total disbursement out of Consolidated Fund (13+14+15)	1,68,924	2,08,150	2,03,585	2,43,053	2,57,955
17 Contingency Fund disbursements	19	..	..	10	..
18 Public Account disbursements	1,77,442 (51)	1,73,007 (45)	1,84,209 (48)	2,23,930 (48)	2,44,023 (49)
19 Total disbursement by the State (16+17+18)	3,46,385	3,81,157	3,87,794	4,66,993	5,01,978
<b>Part C. Deficits/Surplus</b>					
20 Revenue Deficit (1-10)	11,985	12,964	21,594	23,459	35,909
21 Fiscal Deficit (4-13)	32,627	56,170	39,840	47,335	60,179
22 Primary Deficit (21+23)	15,236	35,637	13,828	18,578	28,199
<b>Part D. Other data</b>					
23 Interest Payments (included in revenue expenditure)	17,391	20,533	26,012	28,757	31,980
24 Financial Assistance to Local Bodies, etc.,	36,307	39,397	40,631	47,826	50,604
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	16,30,208	18,45,853
28 Outstanding Fiscal liabilities (year-end)	2,23,030	2,83,394	3,26,518	3,68,736	4,23,743
29 Outstanding guarantees (year-end) (including interest)	51,586	29,540	36,131	43,661	47,319
30 Maximum amount guaranteed (year-end)	3,162	9,128	15,517	83,140	4,669
<b>Part E: Fiscal Health Indicators</b>					
<i>I Resource Mobilisation</i>					
31 Own Tax revenue/GSDP	6.84	6.60	6.40	6.47	5.82
32 Own Non-Tax Revenue/GSDP	0.76	0.76	0.73	0.87	0.70
33 Central Transfers/GSDP	1.73	1.88	1.85	1.88	1.43
<i>II Expenditure Management</i>					
34 Total Expenditure/GSDP	13.80	15.35	13.28	13.99	13.01
35 Total Expenditure/Revenue Receipts	125.82	142.59	133.03	131.22	137.57
36 Revenue Expenditure/Total Expenditure	86.86	76.62	86.27	86.50	87.65
37 Revenue Expenditure on Social Services/Total Expenditure	33.76	27.66	30.73	30.79	30.82
38 Revenue Expenditure on Economic Services/Total Expenditure	18.45	16.99	18.58	17.40	17.75
39 Capital Expenditure/Total Expenditure	11.70	10.36	10.38	10.66	10.68
40 Capital Expenditure on Social and Economic Services/Total Expenditure	11.05	9.98	9.95	10.29	10.23
<i>III Management of Fiscal Imbalances</i>					
41 Revenue deficit/GSDP	1.02	1.00	1.47	1.44	1.95
42 Fiscal deficit/GSDP	2.77	4.31	2.72	2.90	3.26
43 Primary Deficit/GSDP	1.30	2.74	0.94	1.14	1.53
44 Revenue Deficit/Fiscal Deficit	36.73	23.08	54.20	49.56	59.67
<i>IV Management of Fiscal Liabilities</i>					
45 Fiscal Liabilities/GSDP	18.96	21.76	22.29	22.62	22.96
46 Fiscal Liabilities/RR	172.88	202.09	223.21	212.23	242.80
47 Primary deficit vis-à-vis quantum spread	(-) 610.91	(-) 612.21	(-) 123.84	(-) 189.65	(-) 148.21
48 Debt Redemption (Principal +Interest)/Total Debt Receipts	59.02	38.46	67.05	82.14	66.73
<i>V Other Fiscal Health Indicators</i>					
49 Return on Investment	0.61	0.62	0.45	0.37	0.40
50 Financial Assets/Liabilities	0.84	0.83	0.79	0.76	0.76

**Explanatory Notes**

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc.

**Appendix 3.1**  
**(Reference: Paragraph 3.3.1.1)**

**Expenditure incurred without Final Modified Appropriation**

Sl. No.	Grant No.	Department	Head of Account	Description	Expenditure (in ₹)
1	04	Adi-Dravidar and Tribal Welfare Department	2225.02.277.BC	Free Education to Students of ST studying in B.A., B.Sc., B.Com., Courses Scholarships and Stipends	4,00,000
2			2225.02.277.BD	Free Education to the Students of ST Girls studying P.G.Courses	2,50,000
3			4225.01.277.JO	Construction of Adi-Dravidar Welfare ITI Building	1,00,00,000
4	05	Agriculture Department	2401.00.108.VC	Scheme for control of Eriophid Mite in Coconut Trees	2,00,000
5			2401.00.789.AC	Production of Fruits and Vegetables for Scheduled Caste Sub-Plan	2,25,052
6			2401.00.793.UE	Special Component Plan for development of Plasticulture	1,14,332
7	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	2405.00.800.BJ	Repatriation of Tamil Nadu Fishermen who were distressed by the foreign Government	1,50,081
8			4405.00.104.JK	Land Acquisition for Fishing Harbour	45,73,052
9	19	Health and Family Welfare Department	2210.05.105.BS	Government Medical College, Perambalur	7,60,110
10			2210.05.105.BU	Government Medical College, Ramanathapuram	5,16,399
11			2210.05.105.CF	Government Medical College, The Nilgiris	9,14,789
12	22	Police (Home, Prohibition and Excise Department)	7610.00.201.AE	Loans to Indian Police Service Officers for construction of houses	40,14,500
13			7610.00.201.JB	Loans to Tamil Nadu Police Housing Corporation for construction of Houses to Police Personnel - Controlled by the DGP	6,23,557
14	27	Industries Department	2053.00.094.CK	Establishment for acquisition of Lands for Aromatic Complex and other Stream Projects of Chennai Refineries	1,58,708
15			2852.80.800.BB	Land cost Investment Incentive	2,00,00,000
16			2852.80.800.JG	Promotion of Investments in Tamil Nadu	25,62,502
17	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	5452.01.101.LE	Construction of New Office Buildings for Tourism Department	24,00,000
18	35	Personnel and Administrative Reforms Department	4070.00.800.KM	Construction of buildings and upgrading infrastructure facilities for Civil Service Training Institute, Bhavanisagar	12,73,588
19	38	Public Department	2015.00.105.AA	Bye Elections	1,55,225
20			2070.00.800.AS	Special Representative at New Delhi	9,98,440
21	40	Irrigation (Public Works Department)	4701.03.429.PW	Rehabilitation and Improvement of Kullursandai Dam	6,66,161
22			4711.01.103.KL	Works for Chennai flood protection and flood relief	1,63,294

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Sl. No.	Grant No.	Department	Head of Account	Description	Expenditure (in ₹)
23	42	Rural Development and Panchayat Raj Department	2216.03.789.JD	Solar Powered Green House Scheme	1,21,80,00,000
24	43	School Education Department	2202.02.004.AE	Change of Higher Secondary Syllabus	3,40,268
25	47	Hindu Religious and Charitable Endowments (Tourism, Culture and Religious Endowments Department)	2250.00.800.AB	Repairs to Temples	1,41,35,760
26	50	Pension and Other Retirement Benefits	2071.01.108.AD	Contributory Pension Payable for the Employees deputed from the State Public Sector Undertakings	6,89,511
27	51	Relief on account of Natural Calamities	2245.02.193.AX	Assistance to Town Panchayats for repairs and restoration of roads, buildings, street lights, drainage, etc.	1,56,12,800
28			2245.02.800.AU	Rural Development Training Centre at Narayanapuram	4,21,800
29			2245.80.102.AD	Tamil Nadu Disaster Response Force	62,03,905
30			2245.80.800.AB	Assistance for undertaking relief works in Tsunami affected areas	5,49,997
<b>Total</b>					<b>1,30,70,73,831</b>

(Source: Detailed Appropriation Accounts for the year 2019-20)

**Appendix 3.2**  
**(Reference: Paragraph 3.3.4)**  
**Cases where Supplementary provision (₹ 50 lakh or more in each scheme)**  
**proved unnecessary**

Sl. No.	Grant No	Head of Account	Nomenclature	(₹ in lakh)		
				Original provision	Actual Expenditure	Supplementary provision
<b>(A) Revenue (Charged)</b>						
1	03	2014.00.102.AA	Judges and Registrars	18,864.72	18,710.65	6,466.99
2	03	2014.00.102.AI	Madurai Bench of Madras High Court at Madurai	4,876.93	4,676.14	74.90
<b>(A) Revenue (Voted)</b>						
3	01	2011.02.103.AA	State Legislative Assembly Secretariat	3,077.34	3,059.54	54.65
4	03	2014.00.105.AA	City Civil Court	2,659.74	2,535.08	295.28
5	03	2014.00.108.AA	Regular Establishments	20,444.27	19,201.10	2,052.05
6	05	2401.00.114.SC	Replanting and Rejuvenation of Coconut Gardens	1,600.00	665.77	5,605.42
7	05	2401.00.793.SI	Replanting and Rejuvenation of Coconut Garden for Scheduled Caste Sub-Plan	380.00	210.67	1,683.29
8	05	2401.00.800.UF	National Agriculture Development Programme (NADP-RKVY) - Agriculture Department	13,503.14	6,770.78	258.62
9	06	2403.00.103.JT	Development of Poultry Clusters and Backyard Poultry	5,000.04	4,927.66	1,540.53
10	07	2405.00.101.PE	TNIAM project in Fisheries Department	1,004.73	776.30	230.00
11	09	2225.03.277.AA	Backward Classes Hostels	14,458.21	13,194.50	430.00
12	09	2225.03.277.BC	Most Backward Classes Hostels	9,323.01	6,982.78	141.45
13	09	2225.03.277.JO	Free education to Backward Classes up to degree level	1,781.95	646.08	106.07
14	09	2225.03.277.KG	Free Education to Students of Most Backward Classes / Denotified Communities studying B.A., B.Sc., B.Com Degree Courses	1,400.00	357.62	200.00
15	10	2040.00.001.AA	Headquarters Establishment	2,325.00	1,948.83	125.75
16	11	2030.03.001.AD	Computerisation of Registration Department under Simplified and Transparent Administration of Registration(STAR) Project	10,815.76	7,446.26	1,819.79
17	13	3456.00.001AA	Headquarters	831.87	825.42	186.07
18	17	2851.00.103.KG	Payment of interest subsidy to Primary Weavers Co-operative Societies and Co-optex	1,440.00	1,437.14	720.00
19	18	2851.00.107.AB	Direction and Administration	1,657.30	1,588.44	56.72
20	19	2210.01.110.AK	Government Stanley Hospital, Chennai	6,061.22	5,974.62	100.01
21	19	2210.01.110.AN	Government Royapettah Hospital, Chennai	3,960.48	3,606.74	100.01
22	19	2210.01.110.CQ	Supply of drugs and surgical stores to Government Medical Institutions under the control of the Director of Medical Education	12,400.00	11,800.00	14,787.68

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Sl. No.	Grant No	Head of Account	Nomenclature	(`in lakh)		
				Original provision	Actual Expenditure	Supplementary provision
			through Tamil Nadu Medical Services Corporation			
23	19	2210.01.110.DC	Schools of Nursing in Government Medical Colleges	3,433.88	3,378.77	73.11
24	19	2210.01.110.EE	Payment to Contract Agencies for Outsourcing	17,532.49	16,931.21	700.00
25	19	2210.03.103.BI	Primary Health Centres	77,690.09	75,638.14	650.06
26	19	2211.00.103.UA	National Health Mission Schemes	1,17,254.09	1,07,995.15	3,600.00
27	19	2235.60.789.JC	Dr.Muthulakshmi Reddy Maternity Assistance Scheme for the female members of below poverty line families for delivery under Special Component Plan	26,754.59	24,703.92	200.00
28	20	2202.03.001.AA	Directorate of Collegiate Education	2,938.74	1,940.49	98.02
29	20	2202.03.102.AH	Mother Teresa Women's University, Kodaikanal	1,216.19	916.18	200.00
30	20	2202.03.103.AB	Arts College (Women)	27,920.88	25,911.83	342.14
31	20	2203.00.001.AA	Directorate of Technical Education	1,830.31	1,345.79	65.24
32	20	2203.00.105.AA	Government Polytechnic Colleges (Men)	15,839.77	11,878.77	136.11
33	20	2203.00.108.AA	Conduct of Examinations	4,989.77	4,611.23	362.11
34	21	3054.80.001.BA	Director General, Highways	809.95	719.83	100.01
35	22	2055.00.003.AA	Police Training College, Chennai	6,475.57	6,066.78	616.99
36	22	2055.00.101.AU	Coastal Security Group	3,114.20	2,447.71	678.77
37	22	2055.00.101.AY	Additional Director General of Police - Crime	1,786.44	1,621.06	59.69
38	22	2055.00.104.AA	Battalions Expenditure when stationed in the State	61,552.29	59,738.44	4,251.71
39	22	2055.00.108.AB	Law and Order	1,08,551.63	1,07,532.06	4,164.64
40	22	2055.00.108.AC	Crime	10,895.89	10,326.69	255.55
41	22	2055.00.109.AL	Commissioner of Police in Districts	77,221.29	76,610.85	7,186.38
42	22	2055.00.115.AA	Modernisation of Police Force	11,156.94	4,881.10	2,190.73
43	22	2055.00.116.AA	Forensic Science and Chemical Laboratory	3,372.66	3,248.90	381.35
44	22	2055.00.800.AE	Provision for the purchase of motor vehicles in the place of condemned vehicles	50.00	46.41	9,178.87
45	23	2070.00.108.AA	Direction and Administration	4,171.32	4,028.87	504.79
46	23	2070.00.108.AB	Protection and Control - Fire Stations including Workshops and Mobile Repair squads	30,961.33	28,405.57	100.06
47	24	2056.00.101.AA	Jails (other than Sub-Jails)	19,788.45	19,620.63	333.35
48	24	2056.00.101.AB	Sub-Jails	5,572.41	5,239.30	93.48
49	28	2220.60.106.AC	Scheme for Publicity and Information	2,454.13	2,334.17	218.81
50	29	2059.01.053.AT	Buildings - Art and Culture (Administered by CE (Buildings))	30.00	0.00	50.00
51	29	2205.00.101.AN	Thiruvaiyaru Government Music College	196.58	193.49	55.34

Sl. No.	Grant No	Head of Account	Nomenclature	(`in lakh)		
				Original provision	Actual Expenditure	Supplementary provision
52	30	2058.00.103.AA	Central press, Chennai	4,094.76	3,968.91	64.46
53	32	2230.03.001.AG	Setting up of Regional Offices	553.01	530.01	50.02
54	32	2235.60.789.JD	Payment of relief to the Unemployed Youth under Special Component Plan	970.00	918.53	54.54
55	32	2235.60.800.AX	Payment of relief to the Unemployed Youth	2,125.78	2,102.69	126.17
56	36	3475.00.800.AI	Grants to Madras Institute of Development Studies	193.01	108.02	70.00
57	39	2059.80.001.BH	Executive Engineers - Special Divisions	9,788.19	9,568.44	238.52
58	43	2202.01.800.JK	Free supply of Footwear to School going children	3,071.00	0.00	523.18
59	43	2202.02.101.AA	Inspection of General Schools	18,719.24	17,759.64	141.57
60	43	2202.02.108.AA	Examinations conducted by the Director of Government Examinations	12,730.77	12,472.66	139.39
61	43	2225.01.789.JE	Free supply of Footwear to School going children under Elementary Education	996.00	0.00	169.68
62	44	2851.00.102.MF	New Entrepreneurship-cum-Enterprise Development Scheme	8,044.00	7,907.18	500.00
63	45	2235.02.103.UF	Mahila Shakthi Kendra (MSK) Scheme	360.24	142.24	578.12
64	45	2235.60.200.DP	Lumpsum Provision to Noon-Meal Organisers	3,786.50	3,586.32	1,981.01
65	45	2236.02.102.KN	Puratchithalaivar MGR Nutritious Meal Programme for children in the age group of 10 to 14 in the Government and aided schools	30,714.57	27,242.53	1,200.75
66	45	2236.02.102.SB	Supply of Free Rice to Primary and Upper Primary Students under National Programme for Mid-Day Meals Scheme	3,319.90	2,102.78	614.38
67	45	2236.02.789.SC	Supply of Free Rice to Primary and Upper Primary Students under National Programme for Mid-Day Meals Scheme under Special Component Plan	1,087.80	779.05	196.06
68	48	3055.00.190.AE	Reimbursement of difference in cost due to price increase / levy of surcharge on HSD oil	25,000.00	23,754.98	2,200.00
69	49	2204.00.102.AF	National Cadet Corps	5,203.93	4,390.01	86.25
70	49	2204.00.104.AR	Grants to Sports Development Authority of Tamil Nadu for Financial Assistance to Sports persons	748.12	582.24	378.77
71	49	2204.00.104.AS	Grants to Sports Development Authority of Tamil Nadu for Financial Assistance to Sports Associations	480.75	367.15	236.40
<b>(B) Capital (Voted)</b>						
72	20	4202.01.203.JB	Buildings - Executed by Technical Education Wing	11,482.55	10,000.64	2,002.23
73	21	4059.01.051.KT	Construction of Buildings - Chief Engineer (General) Highways	590.08	470.00	270.00

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Sl. No.	Grant No	Head of Account	Nomenclature	(`in lakh)		
				Original provision	Actual Expenditure	Supplementary provision
74	21	5054.03.337.JI	Comprehensive Road Infrastructure Development Programme (CRIDP) - State Highways	1,32,218.00	1,16,802.52	179.00
75	21	5054.04.101.JE	Construction / Reconstruction of Bridges	3,831.97	3,079.84	335.79
76	21	5054.04.101.JH	Chennai Metropolitan Development Plan - Traffic and Transport Improvement in Chennai City	3,664.27	2,672.15	430.02
77	29	5452.01.101.PA	Asian Development Bank assisted Inclusive Tourism Infrastructure Project	5,000.00	4,795.70	3,034.40
78	32	4250.00.203.JG	Development of I.T.I.s - Land and Buildings	7,141.95	5,665.36	1,446.78
79	39	4059.01.051.JC	Land Revenue	14,286.51	10,968.01	1,590.02
80	39	4059.01.051.JG	Administration of Justice	16,215.62	13,088.95	3,037.43
81	39	4059.01.051.JJ	Public Works	3,923.19	2,798.23	55.02
82	39	4210.01.110.JA	Buildings	35,678.23	33,179.52	1,533.28
83	39	4210.02.103.JA	Buildings	273.14	206.29	140.00
84	39	4216.01.106.JO	Law Department - Housing Scheme	4,423.14	2,677.33	76.41
85	45	4235.02.106.JV	Strengthening the existing building of child care Institutions run by the Government	1,236.00	934.99	100.02
86	52	4235.02.101.SA	Scheme for Implementation of Persons with Disabilities Act - (SIPDA)	301.55	297.94	363.93
<b>Total</b>				<b>11,55,681.36</b>	<b>10,51,576.31</b>	<b>98,026.19</b>

(Source: Detailed Appropriation Accounts for the year 2019-20)

**Appendix 3.3**  
**(Reference: Paragraph 3.3.5 and 3.6.2.3)**  
**Excessive / insufficient re-appropriation of funds**

Sl. No.	Grant No.	Name of the grant	Head of Account	(` in lakh)	
				Re-appropriation	Final Excess (+)/ Savings (-)
<b>Savings occurred under the following</b>					
1	04	Adi-Dravidar and Tribal Welfare Department	2225.01.277.AA	3,219.25	(-) 203.44
2	04	Adi-Dravidar and Tribal Welfare Department	2225.01.277.AE	2,020.52	(-) 2,031.31
3	04	Adi-Dravidar and Tribal Welfare Department	2225.01.283.JA	(-) 263.16	(-) 219.06
4	04	Adi-Dravidar and Tribal Welfare Department	2225.02.277.JZ	201.93	(-) 355.73
5	04	Adi-Dravidar and Tribal Welfare Department	4225.01.277.JN	(-) 8,236.54	(-) 1,763.46
6	04	Adi-Dravidar and Tribal Welfare Department	4225.02.796.JA	(-) 1,383.34	(-) 224.18
7	05	Agriculture Department	2401.00.114.SC	(-) 245.47	(-) 6,294.18
8	05	Agriculture Department	2401.00.793.SI	(-) 1,475.79	(-) 376.83
9	05	Agriculture Department	2415.01.120.PF	207.62	(-) 403.35
10	05	Agriculture Department	2435.01.101.AB	792.57	(-) 757.59
11	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	2225.03.277.AA	(-) 628.02	(-) 1,065.69
12	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	2225.03.277.BC	(-) 1,918.55	(-) 563.13
13	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	2225.03.277.KO	(-) 475.33	(-) 2,988.91
14	10	Commercial Taxes (Commercial Taxes and Registration Department)	2040.00.001.JB	(-) 2.16	(-) 864.98
15	16	Finance Department	2054.00.098.AF	1,020.59	(-) 430.45
16	16	Finance Department	2425.00.101.AC	354.86	(-) 368.75
17	16	Finance Department	7610.00.202.AH	(-) 1,196.61	(-) 287.90
18	16	Finance Department	7610.00.800.AJ	179.99	(-) 418.34
19	19	Health and Family Welfare Department	2210.01.110.AB	4,836.28	(-) 625.77
20	19	Health and Family Welfare Department	2210.01.110.AN	(-) 201.51	(-) 252.24
21	19	Health and Family Welfare Department	2210.01.110.AX	301.23	(-) 295.73
22	19	Health and Family Welfare Department	2210.01.110.DH	1,306.91	(-) 370.25
23	19	Health and Family Welfare Department	2210.01.110.DK	111.66	(-) 554.02
24	19	Health and Family Welfare Department	2210.01.110.DM	184.42	(-) 239.13
25	19	Health and Family Welfare Department	2210.05.105.AB	2,639.77	(-) 2,139.31
26	19	Health and Family Welfare Department	2210.05.105.AC	2,770.65	(-) 201.40
27	19	Health and Family Welfare Department	2210.05.105.BO	1,246.86	(-) 290.80
28	19	Health and Family Welfare Department	2210.06.001.AL	318.84	(-) 244.72
29	19	Health and Family Welfare Department	2210.06.101.AT	511.65	(-) 366.54
30	19	Health and Family Welfare Department	2211.00.793.SA	(-) 367.06	(-) 219.37
31	20	Higher Education Department	2202.03.102.AF	1,027.18	(-) 491.19

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Sl. No.	Grant No.	Name of the grant	Head of Account	(` in lakh)	
				Re-appropriation	Final Excess (+)/ Savings (-)
32	20	Higher Education Department	2202.03.103.AA	5,487.69	(-) 2,241.77
33	20	Higher Education Department	2203.00.105.AA	(-) 3,332.71	(-) 764.40
34	20	Higher Education Department	2203.00.108.AA	(-) 408.76	(-) 331.89
35	21	Highways and Minor Ports Department	3054.80.001.AC	251.21	(-) 209.02
36	21	Highways and Minor Ports Department	3054.80.001.AE	1,690.08	(-) 2,026.73
37	21	Highways and Minor Ports Department	5054.03.337.JI	(-) 14,339.35	(-) 1,255.13
38	21	Highways and Minor Ports Department	5054.80.800.JE	4,907.78	(-) 2,728.34
39	21	Highways and Minor Ports Department	5054.80.800.PC	(-) 10,793.41	(-) 299.31
40	22	Police (Home, Prohibition and Excise Department)	2055.00.101.AA	(-) 653.70	(-) 270.55
41	22	Police (Home, Prohibition and Excise Department)	2055.00.101.AB	2,573.37	(-) 3,107.23
42	22	Police (Home, Prohibition and Excise Department)	2055.00.101.AU	(-) 976.51	(-) 368.75
43	22	Police (Home, Prohibition and Excise Department)	2055.00.109.AA	(-) 22,810.41	(-) 1,609.16
44	22	Police (Home, Prohibition and Excise Department)	2055.00.109.AL	(-) 6,690.20	(-) 1,106.62
45	22	Police (Home, Prohibition and Excise Department)	2055.00.115.AA	(-) 8,239.97	(-) 226.60
46	22	Police (Home, Prohibition and Excise Department)	2055.00.800.AE	(-) 2,222.19	(-) 6,960.27
47	24	Prisons (Home, Prohibition and Excise Department)	2056.00.101.AA	(-) 8.24	(-) 492.93
48	26	Housing and Urban Development Department	2216.80.001.AB	285.02	(-) 249.34
49	28	Information and Publicity (Tamil Development and Information Department)	2220.01.105.AI	283.85	(-) 320.54
50	30	Stationery and Printing (Tamil Development and Information Department)	2058.00.103.AF	274.81	(-) 248.84
51	34	Municipal Administration and Water Supply Department	2217.80.001.AD	604.81	(-) 603.71
52	34	Municipal Administration and Water Supply Department	3604.00.192.SA	(-) 0.29	(-) 7,446.04
53	34	Municipal Administration and Water Supply Department	4215.01.102.JA	3,850.29	(-) 660.82
54	35	Personnel and Administrative Reforms Department	2075.00.800.GZ	(-) 37.20	(-) 279.03
55	38	Public Department	2235.60.200.AK	215.15	(-) 206.84
56	39	Buildings (Public Works Department)	4059.01.800.AA	(-) 22.69	(-) 1,173.65
57	39	Buildings (Public Works Department)	4215.01.800.JW	(-) 10.71	(-) 808.83
58	39	Buildings (Public Works Department)	4216.80.800.JU	(-) 12.69	(-) 692.07
59	39	Buildings (Public Works Department)	4225.03.800.JA	(-) 3.86	(-) 257.49
60	39	Buildings (Public Works Department)	4403.00.800.JA	(-) 10.84	(-) 623.88
61	41	Revenue and Disaster Management Department	2053.00.094.AB	1,635.25	(-) 525.86
62	41	Revenue and Disaster Management Department	2053.00.094.AC	2,836.74	(-) 823.39
63	41	Revenue and Disaster Management Department	2053.00.094.FT	224.96	(-) 200.00
64	41	Revenue and Disaster Management Department	2235.60.102.UA	(-) 13,685.00	(-) 1,915.60
65	41	Revenue and Disaster Management Department	2235.60.102.UC	(-) 354.38	(-) 201.08
66	41	Revenue and Disaster Management Department	2235.60.200.KX	(-) 1,859.27	(-) 207.92

Sl. No.	Grant No.	Name of the grant	Head of Account	(` in lakh)	
				Re-appropriation	Final Excess (+)/ Savings (-)
67	41	Revenue and Disaster Management Department	2235.60.793.UA	(-) 4,644.51	(-) 421.04
68	43	School Education Department	2202.02.105.UA	2,264.21	(-) 236.44
69	45	Social Welfare and Nutritious Meal Programme Department	2235.60.102.AP	240.30	(-) 584.69
70	49	Youth Welfare and Sports Development Department	2204.00.104.AR	(-) 44.65	(-) 500.00
71	50	Pension and Other Retirement Benefits	2071.01.101.AA	(-) 1,46,440.45	(-) 852.75
72	56	Debt Charges	2049.01.101.LA	2,31,161.00	(-) 17,773.50
73	56	Debt Charges	2049.03.104.AA	(-) 1,486.43	(-) 2,646.68
74	56	Debt Charges	2049.03.104.AN	9,659.87	(-) 206.49
75	56	Debt Charges	2049.03.117.AM	2,089.62	(-) 2,089.63
76	56	Debt Charges	2049.60.101.BM	243.85	(-) 293.86
77	56	Debt Charges	2049.60.101.EE	246.00	(-) 396.01
<b>Total - Savings</b>				<b>(-) 93,352.47</b>	
<b>Excess occurred under the following</b>					
1	03	Administration of Justice	2014.00.105.AB	(-) 2,528.64	241.77
2	03	Administration of Justice	2014.00.800.AL	(-) 168.27	256.61
3	04	Adi-Dravidar and Tribal Welfare Department	2225.01.277.KJ	(-) 499.97	575.88
4	04	Adi-Dravidar and Tribal Welfare Department	2225.01.277.KO	(-) 366.35	261.63
5	04	Adi-Dravidar and Tribal Welfare Department	2225.02.277.AA	(-) 9,437.76	211.24
6	04	Adi-Dravidar and Tribal Welfare Department	2225.02.277.SA	605.86	354.68
7	05	Agriculture Department	2401.00.109.AK	5,921.90	511.10
8	05	Agriculture Department	2401.00.800.KL	(-) 4,054.99	311.13
9	05	Agriculture Department	2435.01.101.AC	(-) 1,071.16	270.02
10	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2403.00.101.AA	(-) 8,967.83	866.00
11	10	Commercial Taxes (Commercial Taxes and Registration Department)	2040.00.101.AB	(-) 87.76	313.27
12	13	Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)	3456.00.001.AB	141.97	209.92
13	14	Energy Department	6801.00.800.AI	(-) 60,223.75	9,964.81
14	16	Finance Department	2054.00.098.AD	(-) 213.38	282.10
15	16	Finance Department	2235.60.200.AY	(-) 455.15	683.88
16	19	Health and Family Welfare Department	2210.01.110.AA	3,571.94	283.56
17	19	Health and Family Welfare Department	2210.01.110.AC	101.94	433.64
18	19	Health and Family Welfare Department	2210.01.110.AJ	(-) 776.94	253.54
19	19	Health and Family Welfare Department	2210.01.110.AP	40.38	228.71
20	19	Health and Family Welfare Department	2210.01.110.AW	(-) 4,772.72	2,049.53
21	19	Health and Family Welfare Department	2210.01.110.CM	236.26	220.98
22	19	Health and Family Welfare Department	2210.01.110.EB	61.92	374.10
23	19	Health and Family Welfare Department	2210.01.110.EC	1,136.68	354.12

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Sl. No.	Grant No.	Name of the grant	Head of Account	(` in lakh)	
				Re-appropriation	Final Excess (+)/ Savings (-)
24	19	Health and Family Welfare Department	2210.03.103.BI	(-) 3,304.24	602.23
25	19	Health and Family Welfare Department	2210.04.104.AA	384.85	233.59
26	19	Health and Family Welfare Department	2210.05.105.AA	1,911.24	1,539.69
27	19	Health and Family Welfare Department	2210.05.105.AL	5,298.72	352.56
28	19	Health and Family Welfare Department	2210.05.105.BB	722.77	290.43
29	19	Health and Family Welfare Department	2210.05.105.BD	(-) 88.21	485.12
30	19	Health and Family Welfare Department	2210.05.105.BM	(-) 831.52	201.17
31	19	Health and Family Welfare Department	2210.05.105.CA	510.61	380.35
32	20	Higher Education Department	2202.03.102.AA	4,195.58	999.99
33	20	Higher Education Department	2202.03.104.AA	(-) 7,754.47	5,499.36
34	21	Highways and Minor Ports Department	3054.04.337.AA	(-) 5,426.13	448.93
35	21	Highways and Minor Ports Department	3054.04.337.AB	(-) 18,699.10	305.51
36	21	Highways and Minor Ports Department	3054.80.001.JX	14,633.05	284.75
37	22	Police (Home, Prohibition and Excise Department)	2055.00.001.AA	(-) 7,568.99	483.79
38	22	Police (Home, Prohibition and Excise Department)	2055.00.101.AY	(-) 453.04	227.97
39	22	Police (Home, Prohibition and Excise Department)	2055.00.108.AB	(-) 5,694.98	510.77
40	28	Information and Publicity (Tamil Development and Information Department)	2220.60.800.AX	(-) 270.77	234.92
41	32	Labour and Employment Department	2230.03.789.JB	(-) 2,209.25	846.60
42	32	Labour and Employment Department	2230.03.800.JB	(-) 4,957.80	3,988.94
43	34	Municipal Administration and Water Supply Department	4217.60.800.JP	(-) 4,400.00	4,400.00
44	38	Public Department	2015.00.103.AA	(-) 749.09	262.30
45	38	Public Department	2015.00.105.AB	(-) 6,770.85	477.79
46	39	Buildings (Public Works Department)	4202.04.800.JW	(-) 28.03	340.42
47	39	Buildings (Public Works Department)	4210.80.800.JA	(-) 36.50	699.63
48	39	Buildings (Public Works Department)	4210.80.800.UW	(-) 0.20	658.47
49	40	Irrigation (Public Works Department)	2701.80.001.AF	(-) 1,876.40	386.81
50	40	Irrigation (Public Works Department)	4700.01.206.JA	(-) 70,045.43	308.49
51	41	Revenue and Disaster Management Department	2029.00.102.AG	713.71	728.52
52	41	Revenue and Disaster Management Department	2053.00.094.DX	1,478.00	1,516.23
53	41	Revenue and Disaster Management Department	2235.60.200.JC	1,564.15	330.92
54	42	Rural Development and Panchayat Raj Department	2216.03.789.JD	(-) 12,180.00	12,180.00
55	43	School Education Department	2202.01.101.AA	3,481.86	1,411.37
56	43	School Education Department	2202.01.101.AB	136.91	555.14
57	43	School Education Department	2202.01.101.AC	5,402.05	15,323.65
58	43	School Education Department	2202.01.101.AD	9,876.57	4,833.77
59	43	School Education Department	2202.01.101.UA	5,177.80	5,409.07
60	43	School Education Department	2202.01.102.AD	5,429.21	7,729.43
61	43	School Education Department	2202.01.104.AA	(-) 1,632.46	1,421.28
62	43	School Education Department	2202.01.793.UA	1,716.34	1,793.00

Sl. No.	Grant No.	Name of the grant	Head of Account	(` in lakh)	
				Re-appropriation	Final Excess (+)/ Savings (-)
63	43	School Education Department	2202.02.101.AA	(-) 1,460.32	359.15
64	43	School Education Department	2202.02.109.AA	(-) 9,190.08	22,646.92
65	43	School Education Department	2202.02.109.AB	4,751.71	624.56
66	43	School Education Department	2202.02.109.AZ	4,135.45	835.04
67	43	School Education Department	2202.02.109.BC	2,223.74	965.80
68	43	School Education Department	2202.02.109.KH	7,028.13	716.91
69	43	School Education Department	2202.02.110.AA	(-) 809.89	12,482.21
70	43	School Education Department	2251.00.090.AX	(-) 366.88	275.09
71	44	Micro, Small and Medium Enterprises Department	2851.00.800.JB	(-) 370.94	401.04
72	45	Social Welfare and Nutritious Meal Programme Department	2236.02.101.JN	2,707.00	2,462.16
73	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.KL	10,028.32	1,196.79
74	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.KN	(-) 5,203.89	531.10
75	51	Relief on account of Natural Calamities	2245.02.800.BU	(-) 26,164.63	7,319.81
76	51	Relief on account of Natural Calamities	2245.80.800.AA	(-) 13.53	213.04
77	51	Relief on account of Natural Calamities	2245.80.800.AH	4,680.10	5,826.00
78	54	Forests (Environment and Forests Department)	2406.01.001.AB	409.60	637.08
79	54	Forests (Environment and Forests Department)	4406.01.070.JB	2,511.57	274.02
80	56	Debt Charges	2049.01.305.AA	(-) 247.10	230.24
81	56	Debt Charges	2049.60.101.CT	(-) 199.99	219.19
<b>Total - Excess</b>					<b>1,56,411.33</b>

(Source: Detailed Appropriation Accounts for the year 2019-20)

**Appendix 3.4**  
(Reference: Paragraph 3.3.5)

**Injudicious re-appropriations - Unnecessary provision by re-appropriation**

(in ₹)

Sl. No.	Grant No	Head of Account	Provision (O+S)	Re-appropriation	Actual Expenditure
1	04	2225.01.277.AE	2,94,93,63,000	20,20,52,000	2,94,82,83,657
2	04	2225.02.277.JZ	11,61,06,000	2,01,93,000	10,07,25,673
3	05	2401.00.115.KM	75,06,41,000	12,31,000	74,97,53,749
4	05	2401.00.794.SB	20,03,000	1,46,09,000	26,250
5	05	2415.01.120.PF	15,48,40,000	2,07,62,000	13,52,67,000
6	05	2435.01.102.AA	3,60,96,000	64,85,000	3,53,47,447
7	07	2405.00.001.AA	6,26,87,000	31,17,000	6,19,41,579
8	16	7610.00.800.AJ	27,20,01,000	1,79,99,000	24,81,66,087
9	17	2851.00.103.KR	26,00,01,000	29,05,000	25,36,82,769
10	18	2851.00.105.AN	5,94,26,000	5,39,000	5,94,25,000
11	19	2210.01.110.AK	61,61,23,000	7,22,000	59,74,61,589
12	19	2210.01.110.DK	38,10,82,000	1,11,66,000	33,68,45,672
13	19	4210.03.200.JA	6,52,93,000	43,73,000	3,17,01,708
14	21	3054.80.001.AE	1,34,77,92,000	1,69,00,000	1,31,41,26,947
15	21	5054.03.101.JD	1,32,62,000	49,73,000	11,79,855
16	21	5054.80.800.AA	24,52,000	11,30,000	24,50,439
17	22	2055.00.101.AB	2,38,02,72,000	25,73,37,000	2,32,68,85,849
18	22	2055.00.109.AK	22,93,42,000	8,48,000	22,06,73,312
19	28	2220.01.105.AI	3,65,31,000	2,83,85,000	3,28,62,202
20	29	2205.00.103.AA	2,88,57,000	5,74,000	2,59,52,260
21	29	4202.04.101.JE	1,00,03,000	14,04,000	80,92,270
22	32	2230.01.101.AA	17,80,19,000	64,91,000	16,55,54,478
23	32	2230.03.101.JU	6,97,99,000	3,24,000	6,90,55,814
24	35	2225.80.800.AB	3,99,86,000	7,58,000	3,95,71,171
25	38	2070.00.105.DA	1,08,31,000	1,04,000	1,02,43,992
26	39	2059.80.001.BE	11,13,94,000	28,89,000	11,13,20,191
27	40	2701.80.001.AM	26,23,74,000	37,32,000	25,97,38,866
28	40	4701.03.437.JA	5,53,68,000	4,79,000	5,49,75,052
29	41	2029.00.105.AA	2,72,97,000	2,42,000	2,24,21,240
30	45	2235.60.102.AP	1,15,42,92,000	2,40,30,000	1,11,98,53,184
31	51	2245.02.101.AE	2,99,21,000	14,90,000	2,93,51,044
32	56	2049.01.305.AB	80,00,000	14,39,000	66,66,660
<b>Total</b>			<b>11,72,14,54,000</b>	<b>65,96,82,000</b>	<b>11,37,96,03,006</b>

(Source: Detailed Appropriation Accounts for the year 2019-20)

**Appendix 3.5**  
**(Reference: Paragraph 3.3.5)**  
**Provision more than ₹ 100 crore withdrawn by re-appropriation and with 'NIL'**  
**Expenditure**

(₹ in crore)

Sl. No.	Grant No	Head of Account	Description	Original	Supplementary	Re-appropriation	Actual Expenditure
<b>A – Revenue - Voted</b>							
1	05	2401.00.104.AF	Integrated Farming	101.62	--	(-) 101.62	--
2	14	2801.80.101.AG	Hydel Swing Support Scheme	125.00	--	(-) 125.00	--
3	19	2210.01.110.PC	Tamil Nadu Urban Health Care Project	139.89	--	(-) 139.89	--
4	41	2235.60.200.LA	Comprehensive Accident - cum - Life Insurance Scheme	164.82	--	(-) 164.82	--
5	42	2235.02.103.PE	World Bank aided Tamil Nadu Rural Transformation Project (TNPVP Phase-II)	118.68	--	(-) 118.68	--
<b>B – Capital – Voted</b>							
6	08	4404.00.102.JF	NABARD assisted schemes for providing infrastructure facilities to Dairies and expansion of Cattle Feeds	200.00	--	(-) 200.00	--
7	16	5475.00.115.PA	First Loss Catalytic Capital for Investments into Tamil Nadu Infrastructure Fund under TNIPP Phase-2	270.00	--	(-) 270.00	--
8	19	4210.01.200.PA	Civil Works towards Tamil Nadu Urban Health Care Project	103.03	--	(-) 103.03	--
9	26	4217.60.190.JH	Share Capital Assistance to Chennai Metro Rail Limited	750.00	--	(-) 750.00	--
10	26	4217.60.190.JY	State Government share in Extension of MRTS from Velachery to St. Thomas Mount	109.12	--	(-) 109.12	--
11	29	5452.01.101.LD	Tourism Promotion Project	100.00	--	(-) 100.00	--
12	34	4215.01.190.PH	Setting up of 400 MLD Capacity Sea Water Reverse Osmosis (SWRO) Desalination plant at Perur, Chennai	280.46	--	(-) 280.46	--
13	34	4215.01.190.JA	Share Capital Assistance to CMWSS Board for 150 MLD Desalination Plant at Nemmeli	237.68	--	(-) 237.68	--
14	40	4702.00.101.KA	Long Term Flood Mitigation Works under NABARD	285.00	--	(-) 285.00	--
<b>Total</b>				<b>2,985.30</b>	<b>--</b>	<b>(-) 2,985.30</b>	<b>--</b>

(Source: Detailed Appropriation Accounts for the year 2019-20)

**Appendix 3.6**  
**(Reference: Paragraph 3.3.5)**

**Withdrawal of entire Provision towards interest liability under Major Head '8342'**

*(in ₹)*

Sl. No.	Head of Account	Nomenclature	Original	Supp	Re-appropriation	Final Modified Grant	Expenditure
1	2049.60.101.BR	Interest on the Deposits of Ramanathapuram Market Committee	30,00,000	--	(-) 29,99,000	1,000	--
2	2049.60.101.BS	Interest on the Deposits of Tirunelveli Market Committee	15,00,000	--	(-) 14,99,000	1,000	--
3	2049.60.101.CT	Interest on Deposits of Chennai University	2,00,00,000	--	(-) 1,99,99,000	1,000	2,19,20,185
4	2049.60.101.CU	Interest on Deposits of Annamalai University	50,00,000	--	(-) 4,99,9000	1,000	--
5	2049.60.101.DX	Interest on Deposits of Tamil Nadu Dr. M.G.R Medical University	40,00,000	--	(-) 39,99,000	1,000	--
6	2049.60.101.ER	Interest on 60% Pay Commission Arrears to Tamil Nadu Government Servants	1,50,000	--	(-) 1,49,000	1,000	5,42,700
7	2049.60.101.ES	Interest on 60% Pay Commission Arrears to Teaching / Non-Teaching Staff of Aided High / Higher Secondary / Anglo Indian Schools	74,000	--	(-) 73,000	1,000	--
8	2049.60.101.EX	Interest on Deposit of Water and Sanitation Pooled Fund	80,00,000	--	(-) 79,99,000	1,000	--
<b>Total</b>			<b>4,17,24,000</b>	<b>--</b>	<b>(-) 4,17,16,000</b>	<b>8,000</b>	<b>2,24,62,885</b>

**Appendix 3.7**  
**(Reference: Paragraph 3.3.5)**

**Injudicious re-appropriations - Unnecessary Withdrawals by re-appropriation**

(In ₹)

Sl. No	Grant No	Name of the Grant	Head of Account*	Original Provision	Supplementary Provision	Re-appropriation	Actual Expenditure
1	04	Adi-Dravidar and Tribal Welfare Department	2225.02.277.BC (V)	4,00,000	--	(-) 4,00,000	4,00,000
2	04	Adi-Dravidar and Tribal Welfare Department	2225.02.277.BD (V)	2,50,000	--	(-) 2,50,000	2,50,000
3	05	Agriculture Department	2401.00.789.AC (V)	9,50,00,000	--	(-) 9,50,00,000	2,25,052
4	19	Health and Family Welfare Department	2210.05.105.BS (V)	32,59,000	--	(-) 32,59,000	7,60,110
5	19	Health and Family Welfare Department	2210.05.105.BU (V)	--	9,33,000	(-) 9,33,000	5,16,399
6	19	Health and Family Welfare Department	2210.05.105.CF (V)	--	9,33,000	(-) 9,33,000	9,14,789
7	22	Police (Home, Prohibition and Excise Department)	7610.00.201.AE (V)	5,00,00,000	--	(-) 5,00,00,000	40,14,500
8	27	Industries Department	2053.00.094.CK (V)	14,89,000	--	(-) 14,89,000	1,58,708
9	27	Industries Department	2852.80.800.BB (V)	2,00,00,000	--	(-) 2,00,00,000	2,00,00,000
10	27	Industries Department	2852.80.800.JG (V)	3,000	25,63,000	(-) 25,66,000	25,62,502
11	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	5452.01.101.LE (V)	--	24,00,000	(-) 24,00,000	24,00,000
12	35	Personnel and Administrative Reforms Department	4070.00.800.KM (V)	--	1,00,00,000	(-) 1,00,00,000	12,73,588
13	38	Public Department	2015.00.105.AA (V)	15,000	--	(-) 15,000	1,55,225
14	38	Public Department	2015.00.106.AA (C)	2,000	9,99,000	(-) 10,01,000	40,000
15	38	Public Department	2070.00.800.AS (V)	46,15,000	--	(-) 46,15,000	9,98,440
16	38	Public Department	2235.60.200.AP (V)	1,57,000	--	(-) 1,57,000	8,000
17	42	Rural Development and Panchayat Raj Department	2216.03.789.JD (V)	1,21,80,00,000	--	(-) 1,21,80,00,000	1,21,80,00,000
18	43	School Education Department	2202.02.800.AV (V)	5,00,00,000	--	(-) 5,00,00,000	75,000
19	44	Micro, Small and Medium Enterprises Department	2851.00.101.AC (V)	28,55,000	--	(-) 28,55,000	51,736
20	44	Micro, Small and Medium Enterprises Department	2851.00.101.AG (V)	17,74,000	--	(-) 17,74,000	2,237
21	44	Micro, Small and Medium Enterprises Department	2851.00.101.AL (V)	13,03,000	--	(-) 13,03,000	25,749
22	47	Hindu Religious and Charitable Endowments (Tourism, Culture and Religious Endowments Department)	2250.00.800.AB (V)	6,00,00,000	1,000	(-) 6,00,01,000	1,41,35,760

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(In ₹)

Sl. No	Grant No	Name of the Grant	Head of Account*	Original Provision	Supplementary Provision	Re-appropriation	Actual Expenditure
23	51	Relief on account of Natural Calamities	2245.02.193.AX (V)	1,000	15613000	(-) 1,56,14,000	1,56,12,800
24	51	Relief on account of Natural Calamities	2245.80.102.AD (V)	2,000	62,04,000	(-) 62,06,000	62,03,905
25	51	Relief on account of Natural Calamities	2245.80.800.AB (V)	2,000	5,50,000	(-) 5,52,000	5,49,997
<b>Total</b>				<b>1,50,91,27,000</b>	<b>4,01,96,000</b>	<b>(-) 1,54,93,23,000</b>	<b>1,28,93,34,497</b>

\* V – Voted, C - Charged

(Source: Detailed Appropriation Accounts for the year 2019-20)

**Appendix 3.8**  
**(Reference: Paragraph 3.3.6.1)**

**Grants in which savings more than ₹ 100 crore**

(₹ in crore)

Sl. No.	Grant Number	Name of the Grant/ Appropriation	Original	Suppleme ntary	Total	Actual Expenditure	Savings
<b>A – Revenue (Voted)</b>							
1	04	Adi-Dravidar and Tribal Welfare Department	3,668.18	0.01	3,668.19	3,487.05	(-) 181.14
2	05	Agriculture Department	10,001.41	265.28	10,266.69	10,040.36	(-) 226.33
3	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	581.56	21.73	603.29	486.55	(-) 116.74
4	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	902.87	58.97	961.84	819.49	(-) 142.35
5	14	Energy Department	9,217.85	2.49	9,220.34	8,755.98	(-) 464.36
6	16	Finance Department	1,689.90	0.09	1,689.99	1,228.43	(-) 461.56
7	19	Health and Family Welfare Department	11,888.20	642.57	12,530.77	12,000.11	(-) 530.66
8	20	Higher Education Department	4,378.14	281.54	4,659.68	4,541.65	(-) 118.03
9	22	Police (Home, Prohibition and Excise Department)	7,645.13	954.35	8,599.48	7,802.66	(-) 796.82
10	26	Housing and Urban Development Department	3,315.40	47.09	3,362.49	2,561.77	(-) 800.72
11	27	Industries Department	2,647.95	1,005.97	3,653.92	2,692.13	(-) 961.79
12	34	Municipal Administration and Water Supply Department	10,698.43	58.83	10,757.26	8,727.13	(-) 2,030.13
13	41	Revenue and Disaster Management Department	6,106.94	183.06	6,290.00	5,904.75	(-) 385.25
14	42	Rural Development and Panchayat Raj Department	16,478.13	373.78	16,851.91	14,574.61	(-) 2,277.30
15	45	Social Welfare and Nutritious Meal Programme Department	5,271.98	419.32	5,691.30	5,507.80	(-) 183.50
16	50	Pension and Other Retirement Benefits	32,393.00	0.00	32,393.00	30,287.54	(-) 2,105.46
17	51	Relief on account of Natural Calamities	835.01	1,039.70	1,874.71	1,590.85	(-) 283.86
<b>A – Revenue (Voted) Total</b>			<b>1,27,720.08</b>	<b>5,354.78</b>	<b>1,33,074.86</b>	<b>1,21,008.86</b>	<b>(-) 12,066.00</b>
<b>A – Revenue (Charged)</b>							
18	56	<i>Debt Charges</i>	33,283.99	49.11	33,333.10	32,490.16	(-) 842.94
<b>A – Revenue (Charged) Total</b>			<b>33,283.99</b>	<b>49.11</b>	<b>33,333.10</b>	<b>32,490.16</b>	<b>(-) 842.94</b>
<b>B – Capital (Voted)</b>							
19	05	Agriculture Department	418.68	7.25	425.93	265.28	(-) 160.65
20	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	346.29	67.28	413.57	268.55	(-) 145.02
21	08	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	200.00	0.00	200.00	0.00	(-) 200.00
22	13	Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)	481.31	2.50	483.81	213.09	(-) 270.72

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(₹ in crore)

Sl. No.	Grant Number	Name of the Grant/ Appropriation	Original	Supplementary	Total	Actual Expenditure	Savings
23	16	Finance Department	770.00	0.00	770.00	1.59	(-) 768.41
24	19	Health and Family Welfare Department	674.27	93.33	767.60	417.17	(-) 350.43
25	21	Highways and Minor Ports Department	12,040.42	84.43	12,124.85	9,259.59	(-) 2,865.26
26	26	Housing and Urban Development Department	859.12	0.00	859.12	0.00	(-) 859.12
27	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	161.95	35.89	197.84	60.55	(-) 137.29
28	34	Municipal Administration and Water Supply Department	7,482.90	5.00	7,487.90	4,412.20	(-) 3,075.70
29	39	Buildings (Public Works Department)	1,004.65	123.00	1,127.65	963.98	(-) 163.67
30	40	Irrigation (Public Works Department)	3,830.55	24.87	3,855.42	2,340.54	(-) 1,514.88
31	42	Rural Development and Panchayat Raj Department	1,795.48	518.65	2,314.13	2,011.75	(-) 302.38
32	43	School Education Department	384.31	0.00	384.31	220.63	(-) 163.68
33	48	Transport Department	145.00	996.45	1,141.45	999.82	(-) 141.63
<b>B – Capital (Voted) Total</b>			<b>30,594.93</b>	<b>1958.65</b>	<b>32,553.58</b>	<b>21,434.74</b>	<b>(-) 11,118.84</b>
<b>C – Loan (Voted)</b>							
34	05	Agriculture Department	130.75	0.00	130.75	0.21	(-) 130.54
35	14	Energy Department	660.96	1,063.00	1,723.96	1,248.37	(-) 475.59
36	26	Housing and Urban Development Department	2,091.00	0.00	2,091.00	321.25	(-) 1,769.75
<b>C – Loan (Voted) Total</b>			<b>2,882.71</b>	<b>1,063.00</b>	<b>3,945.71</b>	<b>1,569.83</b>	<b>(-) 2,375.88</b>
<b>Grant Total</b>			<b>1,94,481.71</b>	<b>8,425.54</b>	<b>2,02,907.25</b>	<b>1,76,503.59</b>	<b>(-) 26,403.66</b>

(Source: Appropriation Accounts for the year 2019-20)

**Appendix 3.9**  
**(Reference: Paragraph 3.3.6.2)**

**Cases of surrender of funds in excess of ₹ 10 crore on 31 March 2020**

(₹ in crore)

Sl. No.	Grant Number	Major Head	Description	Amount surrendered
<b>Grants</b>				
1	03	2014	Administration of Justice	86.30
2	04	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and other Minorities	108.50
3	04	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities	14.37
4	05	2401	Crop Husbandry	126.61
5	05	2435	Other Agricultural Programmes	13.22
6	05	4401	Capital Outlay on Crop Husbandry	62.18
7	05	4402	Capital Outlay on Soil and Water Conservation	10.24
8	05	6401	Loans for Crop Husbandry	130.00
9	06	4403	Capital Outlay on Animal Husbandry	28.76
10	06	2403	Animal Husbandry	103.53
11	07	2405	Fisheries	60.18
12	08	4404	Capital Outlay on Dairy Development	10.00
13	08	2404	Dairy Development	10.68
14	09	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and other Minorities	104.67
15	11	2030	Stamps and Registration	35.87
16	12	2425	Co-operation	19.31
17	12	4425	Capital Outlay on Co-operation	19.74
18	12	6425	Loans for Cooperation	10.62
19	14	6801	Loans for Power Projects	300.15
20	16	2054	Treasury and Accounts Administration	17.55
21	16	7610	Loans to Government Servants etc.	25.42
22	16	2075	Miscellaneous General Services	43.09
23	17	2851	Village and Small Industries	11.13
24	18	2851	Village and Small Industries	15.71
25	19	2210	Medical and Public Health	271.62
26	19	2211	Family Welfare	201.53
27	19	2235	Social Security and Welfare	75.91
28	20	2203	Technical Education	184.02
29	20	4202	Capital Outlay on Education, Sports, Art and Culture	47.15
30	21	3054	Roads and Bridges	68.70
31	21	5054	Capital Outlay on Roads and Bridges	303.73
32	22	2055	Police	678.77

(₹ in crore)

Sl. No.	Grant Number	Major Head	Description	Amount surrendered
33	22	2235	Social Security and Welfare	13.50
34	22	4055	Capital Outlay on Police	29.20
35	22	2052	Secretariat - General Services	40.61
36	23	2070	Other Administrative Services	15.19
37	24	2056	Jails	11.74
38	25	2041	Taxes on Vehicles	15.42
39	26	7610	Loans to Government Servants etc.	20.12
40	26	2216	Housing	665.82
41	26	4217	Capital Outlay on Urban Development	250.00
42	26	6217	Loans for Urban Development	58.73
43	28	2220	Information and Publicity	12.57
44	29	2205	Art and Culture	15.55
45	29	5452	Capital Outlay on Tourism	129.00
46	31	2852	Industries	23.72
47	32	2230	Labour, Employment and Skill Development	55.10
48	34	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	759.18
49	34	4215	Capital Outlay on Water Supply and Sanitation	103.00
50	34	3475	Other General Economic Services	35.04
51	34	2217	Urban Development	291.04
52	34	2215	Water Supply and Sanitation	87.50
53	34	4217	Capital Outlay on Urban Development	875.47
54	38	2015	Elections	80.95
55	39	2059	Public Works	11.53
56	39	4059	Capital Outlay on Public Works	69.24
57	39	4210	Capital Outlay on Medical and Public Health	42.82
58	39	4220	Capital Outlay on Information and Publicity	12.42
59	40	4700	Capital Outlay on Major Irrigation	45.89
60	40	4702	Capital Outlay on Minor Irrigation	28.77
61	41	2235	Social Security and Welfare	242.38
62	41	4216	Capital Outlay on Housing	10.46
63	41	2070	Other Administrative Services	15.22
64	42	2215	Water Supply and Sanitation	215.53
65	42	2235	Social Security and Welfare	72.92
66	42	2501	Special Programmes for Rural Development	92.28
67	42	2505	Rural Employment	48.25
68	42	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	872.01
69	42	4515	Capital Outlay on other Rural Development Programmes	111.93

(₹ in crore)

Sl. No.	Grant Number	Major Head	Description	Amount surrendered
70	43	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and other Minorities	17.81
71	43	4202	Capital Outlay on Education, Sports, Art and Culture	41.53
72	44	2851	Village and Small Industries	21.72
73	44	4851	Capital Outlay on Village and Small Industries	25.40
74	45	2236	Nutrition	128.64
75	45	2235	Social Security and Welfare	95.67
76	47	2250	Other Social Services	12.73
77	48	3055	Road Transport	37.45
78	48	5053	Capital Outlay on Civil Aviation	138.51
79	49	2204	Sports and Youth Services	15.53
80	50	2071	Pensions and other Retirement Benefits	573.10
81	51	2245	Relief on account of Natural Calamities	299.98
82	52	2235	Social Security and Welfare	29.86
83	54	2406	Forestry and Wild Life	40.87
<b>Appropriations</b>				
84	03	2014	<i>Administration of Justice</i>	71.91
85	35	2051	<i>Public Service Commission</i>	12.39
86	40	4215	<i>Capital Outlay on Water Supply and Sanitation</i>	42.99
87	50	2071	<i>Pensions and other Retirement Benefits</i>	14.15
88	56	2049	<i>Interest Payments</i>	12.38
<b>Total</b>				<b>10,311.98</b>

(Source: Re-appropriation orders)

**Appendix 3.10**  
**(Reference: Paragraph 3.3.6.2)**  
**Cases where savings of ₹ one crore and above not surrendered**

(₹ in crore)

Sl. No.	Grant Number	Name of Grant/Appropriation	Savings	Amount Surrendered	Savings which remained to be surrendered
<b>I Grants</b>					
<b>A - Revenue</b>					
1	04	Adi-Dravidar and Tribal Welfare Department	181.14	168.05	13.09
2	05	Agriculture Department	226.34	160.48	65.86
3	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	142.35	106.52	35.83
4	10	Commercial Taxes (Commercial Taxes and Registration Department)	11.43	6.19	5.24
5	21	Highways and Minor Ports Department	83.54	69.16	14.38
6	22	Police (Home, Prohibition and Excise Department)	796.83	745.36	51.47
7	24	Prisons (Home, Prohibition and Excise Department)	17.80	11.74	6.06
8	25	Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	54.65	15.91	38.74
9	26	Housing and Urban Development Department	800.73	798.63	2.10
10	29	Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	22.59	20.51	2.08
11	30	Stationery and Printing (Tamil Development and Information Department)	7.18	1.45	5.73
12	34	Municipal Administration and Water Supply Department	2,030.13	1766.48	263.65
13	35	Personnel and Administrative Reforms Department	7.03	5.01	2.02
14	41	Revenue and Disaster Management Department	385.25	366.35	18.90
15	49	Youth Welfare and Sports Development Department	21.96	15.62	6.34
16	50	Pension and Other Retirement Benefits	2,105.47	2,096.34	9.13
<b>B - Capital</b>					
17	04	Adi-Dravidar and Tribal Welfare Department	42.55	23.72	18.83
18	21	Highways and Minor Ports Department	2,865.26	2,817.95	47.31
19	40	Irrigation (Public Works Department)	1,514.88	1,170.69	344.19
<b>C - Loans</b>					
20	16	Finance Department	37.43	29.68	7.75
<b>Total</b>			<b>11,354.54</b>	<b>10,395.84</b>	<b>958.70</b>
<b>II Appropriations</b>					
<b>A - Revenue</b>					
21	04	Adi-Dravidar and Tribal Welfare Department	4.82	2.63	2.19
22	56	Debt Charges	842.94	449.28	393.66
<b>Total</b>			<b>847.76</b>	<b>451.91</b>	<b>395.85</b>
<b>Grand Total</b>			<b>12,202.30</b>	<b>10,847.75</b>	<b>1,354.55</b>

(Source: Appropriation Accounts for the year 2019-20)

**Appendix 3.11**  
**(Reference: Paragraph 3.3.6.2)**  
**Surrender more than savings under the Grant/Appropriation**

(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Savings	Surrendered	Difference
<b>Revenue - Voted</b>					
1	01	State Legislature	189.45	312.20	122.75
2	02	Governor and Council of Ministers	684.52	717.14	32.62
3	03	Administration of Justice	8,691.28	9,359.03	667.75
4	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	9,734.67	10,706.59	971.92
5	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	11,673.75	11,729.52	55.77
6	08	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	1,054.05	1,068.03	13.98
7	11	Stamps and Registration (Commercial Taxes and Registration Department)	3,628.25	3,694.74	66.49
8	12	Co-operation (Co-operation, Food and Consumer Protection Department)	1,700.78	1,987.44	286.66
9	14	Energy Department	46,435.88	46,437.04	1.16
10	15	Environment (Environment and Forests Department)	166.99	200.19	33.20
11	16	Finance Department	46,156.26	46,585.38	429.12
12	17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	6,681.81	6,703.00	21.19
13	19	Health and Family Welfare Department	53,066.97	55,285.97	2,219.00
14	20	Higher Education Department	11,803.04	15,132.31	3,329.27
15	23	Fire and Rescue Services (Home, Prohibition and Excise Department)	3,386.96	3,544.32	157.36
16	27	Industries Department	96,178.88	96,330.64	151.76
17	31	Information Technology Department	4,698.39	4,701.35	2.96
18	32	Labour and Employment Department	1,180.07	6,652.19	5,472.12
19	33	Law Department	511.58	511.77	0.19
20	36	Planning, Development and Special Initiatives Department	990.98	1,006.17	15.19
21	37	Prohibition and Excise (Home, Prohibition and Excise Department)	232.96	300.23	67.27
22	38	Public Department	8,044.69	9,148.63	1,103.94
23	39	Buildings (Public Works Department)	1,150.47	1,372.42	221.95
24	42	Rural Development and Panchayat Raj Department	2,27,729.68	2,40,112.80	12,383.12
25	44	Micro, Small and Medium Enterprises Department	2,064.73	2,694.48	629.75
26	45	Social Welfare and Nutritious Meal Programme Department	18,349.92	22,464.07	4,114.15
27	47	Hindu Religious and Charitable Endowments (Tourism, Culture and Religious Endowments Department)	2,660.52	2,996.45	335.93
28	51	Relief on account of Natural Calamities	28,386.67	29,998.47	1,611.80
29	53	Department of Special Programme Implementation	202.81	203.65	0.84
30	54	Forests (Environment and Forests Department)	2,123.57	3,127.04	1,003.47
<b>Revenue – Charged</b>					
31	01	State Legislature	16.71	17.44	0.73

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(₹ in lakh)

Sl. No.	Grant No.	Name of the grant	Savings	Surrendered	Difference
32	03	Administration of Justice	7,126.21	7,190.88	64.67
33	35	Personnel and Administrative Reforms Department	1,418.32	1,442.14	23.82
<b>Capital - Voted</b>					
34	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	2,875.35	2,875.69	0.34
35	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	14,501.75	14,547.18	45.43
36	13	Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)	27,072.25	27,078.71	6.46
37	15	Environment (Environment and Forests Department)	187.61	302.09	114.48
38	19	Health and Family Welfare Department	35,043.40	38,246.01	3,202.61
39	20	Higher Education Department	4,583.51	4,714.95	131.44
40	30	Stationery and Printing (Tamil Development and Information Department)	148.89	160.06	11.17
41	32	Labour and Employment Department	2,722.33	3,203.10	480.77
42	34	Municipal Administration and Water Supply Department	3,07,570.03	3,11,309.19	3,739.16
43	35	Personnel and Administrative Reforms Department	423.23	463.85	40.62
44	39	Buildings (Public Works Department)	16,366.89	17,574.51	1,207.62
45	43	School Education Department	16,368.28	16,417.38	49.10
46	54	Forests (Environment and Forests Department)	532.80	955.17	422.37
<b>Capital - Charged</b>					
47	41	Revenue and Disaster Management Department	0.02	0.07	0.05
<b>Loan - Voted</b>					
48	14	Energy Department	47,559.02	57,523.83	9,964.81
49	22	Police (Home, Prohibition and Excise Department)	361.49	407.86	46.37
50	38	Public Department	390.81	397.26	6.45
<b>Total</b>			<b>10,84,829.47</b>	<b>11,39,910.63</b>	<b>55,081.16</b>

(Source: Appropriation Accounts for the year 2019-20)

**Appendix 3.12**  
**(Reference: Paragraph 3.3.6.3)**

**List of Grants having Persistent Savings during 2015-2020**

(₹ in crore)

Sl. No.	Name of the Grant	Amount of Savings				
		2015-16	2016-17	2017-18	2018-19	2019-20
<b>(A) Revenue – Voted</b>						
1	02 - Governor and Council of Ministers	8.03 (22.88)	7.03 (17.04)	3.40 (9.61)	4.05 (9.31)	6.85 (15.07)
2	07 - Fisheries (Animal Husbandry, Dairying and Fisheries Department)	68.48 (15.71)	56.76 (12.95)	155.15 (21.62)	208.67 (28.40)	116.74 (19.35)
3	09 - Backward Classes, Most Backward Classes and Minorities Welfare Department	158.99 (17.07)	189.91 (20.19)	352.63 (36.64)	114.75 (11.20)	142.35 (14.80)
4	11 - Stamps and Registration (Commercial Taxes and Registration Department)	91.12 (27.01)	78.51 (25.67)	27.28 (9.18)	40.19 (12.42)	36.28 (9.74)
5	14 - Energy Department	1,577.38 (28.67)	890.52 (12.37)	773.54 (8.39)	657.29 (7.88)	464.36 (5.04)
6	16 - Finance Department	283.90 (29.31)	207.63 (20.47)	265.48 (23.95)	319.77 (19.22)	461.56 (27.31)
7	25 - Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	92.72 (35.89)	22.05 (9.38)	23.17 (8.51)	66.62 (17.49)	54.65 (12.85)
8	35 - Personnel and Administrative Reforms Department	9.77 (11.94)	15.15 (16.24)	5.76 (5.73)	12.08 (10.11)	7.03 (5.53)
9	38 - Public Department	53.05 (12.06)	115.25 (15.39)	89.52 (18.88)	99.98 (18.65)	80.45 (8.53)
10	42 - Rural Development and Panchayat Raj Department	980.88 (5.90)	5,649.76 (27.86)	3,848.59 (25.26)	2,216.09 (12.83)	2,277.30 (13.51)
<b>(A) Revenue - Charged</b>						
11	01 - State Legislature	0.16 (41.28)	0.21 (54.33)	0.20 (21.81)	0.27 (37.56)	0.17 (28.38)
12	03 - Administration of Justice	21.72 (14.10)	78.71 (29.59)	27.82 (11.37)	52.35 (17.81)	71.26 (22.99)
13	19 - Health and Family Welfare Department	0.30 (8.31)	0.80 (54.28)	0.87 (45.37)	0.85 (59.67)	1.24 (81.79)
14	38 - Public Department	0.16 (22.83)	1.16 (59.20)	0.13 (27.80)	0.08 (21.20)	0.88 (25.68)
<b>(B) Capital - Voted</b>						
15	04 - Adi-Dravidar and Tribal Welfare Department	119.03 (59.18)	196.61 (75.29)	143.46 (62.64)	75.90 (50.43)	42.55 (31.75)
16	05 - Agriculture Department	114.63 (33.95)	61.55 (17.26)	242.91 (55.57)	113.29 (24.53)	160.65 (37.72)
17	09 - Backward Classes, Most Backward Classes and Minorities Welfare Department	23.00 (27.02)	76.17 (72.03)	4.17 (12.99)	4.85 (21.28)	5.91 (58.39)
18	13 - Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)	232.83 (43.31)	228.76 (45.60)	92.27 (32.16)	69.50 (32.36)	270.72 (55.96)
19	16 - Finance Department	1,980.00 (99.00)	1,970.00 (98.32)	2,000.00 (100)	768.90 (99.11)	768.41 (99.79)
20	21 - Highways and Minor Ports Department	1,589.45 (22.70)	1,348.84 (18.97)	1,743.31 (20.11)	1,990.87 (20.82)	2,865.26 (23.63)
21	29 - Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	134.86 (79.12)	34.37 (48.73)	28.73 (40.55)	33.33 (53.29)	137.29 (69.40)

(₹ in crore)

Sl. No.	Name of the Grant	Amount of Savings				
		2015-16	2016-17	2017-18	2018-19	2019-20
22	34 - Municipal Administration and Water Supply Department	1,370.43 (29.49)	556.94 (12.05)	2,941.13 (50.68)	1,289.69 (20.33)	3,075.70 (41.08)
23	40 - Irrigation (Public Works Department)	1,186.89 (60.50)	641.73 (38.26)	1,730.56 (58.21)	1,336.56 (43.18)	1,514.88 (39.29)
24	44 - Micro, Small and Medium Enterprises Department	45.06 (88.36)	47.69 (90.17)	48.99 (97.91)	45.94 (48.85)	44.20 (62.26)
<b>(C) Loan - Voted</b>						
25	15 –Environment (Environment and Forest Department)	18.53 (92.64)	18.19 (90.96)	19.30 (94.70)	20.00 (100)	20.00 (100)
26	22 - Police (Home, Prohibition and Excise Department)	7.88 (26.88)	26.22 (85.32)	3.26 (50.47)	5.00 (71.44)	3.61 (72.29)
27	38 - Public Department	29.69 (73.04)	15.14 (73.84)	13.97 (68.13)	15.96 (91.18)	3.91 (71.06)

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

(Source: Appropriation Accounts for the respective years)

**Appendix 3.13**  
**(Reference: Paragraph 3.4.2)**

**Rush of Expenditure**

Sl. No.	Grant No	Head of Account	Description	100% Expenditure during March 2020 (₹ in crore)
1	04	2225.01.277.AH	Compensation to Universities	6.71
2	04	2225.01.277.KV	Smart Class Rooms in Adi - Dravidar/ Tribal Welfare Higher Secondary Schools	1.13
3	04	2225.02.277.BH	Special incentive scheme to promote literacy among Tribal caste girls studying VI standard to VIII standard	1.67
4	04	2225.02.277.SD	Development of Particularly Vulnerable Tribal Groups	8.19
5	04	2225.02.277.SE	Pre Matric Scholarship for Scheduled Tribe students	2.94
6	04	3604.00.200.BR	Devolution Grants to Rural Local Bodies for Providing basic amenities to Adi Dravidar habitations	100.00
7	04	4225.01.800.JE	Construction of Working Women's Hostels	4.40
8	04	4225.02.277.KA	Construction of new buildings and repairs to the existing Tribal Hostels / GTR Schools	1.46
9	05	2401.00.109.UD	National e-Governance plan in Agriculture and National Mission on Agricultural Extension Technology	4.00
10	05	2415.01.277.JB	Reimbursement of Tuition Fees for First Generation Graduates	6.50
11	06	2403.00.800.UB	National Livestock Mission - Animal Husbandry under General Component Plan	38.16
12	06	4403.00.101.AX	Institute of Veterinary Preventive Medicine, Ranipet	9.00
13	07	2405.00.101.PD	World Bank assisted scheme under Coastal Disaster Risk Reduction Project (CDRRP)	7.40
14	07	4405.00.104.PA	World Bank assisted Scheme under Coastal Disaster Risk Reduction Project (CDRRP) - Fisheries	14.56
15	07	4405.00.104.UA	Development of Fish Landing Facilities	17.65
16	09	2225.03.277.LF	Renovation of BC Hostel Buildings	2.43
17	09	2225.03.277.SB	Post-Matric scholarships to OBCs students - controlled by Director of Most Backward Classes and Denotified Communities	37.88
18	09	2225.03.277.UA	Pre-matric Scholarship to Other Backward Classes, Most Backward Classes and Denotified Communities Welfare Department	18.96
19	09	2225.03.277.UB	Pre-matric Scholarship to Other Backward Classes, Backward Classes and Minorities Welfare Department	18.96
20	12	2425.00.108.KD	Interest Subsidy to Co-operative Institutions towards reduced interest for crop loans to the farmers	150.00
21	12	2425.00.789.JA	Interest subsidy to Co-operative institutions for crop loan to the farmers Under Special Component Plan	48.23
22	12	4425.00.200.JB	Construction of Godowns with Loan assistance from NABARD	42.87
23	13	2408.01.101.JA	Implement the e-procurement system in the Direct Purchase Centres in Tamil Nadu	2.90
24	18	285100105AM	Rebate on Sale of Khadi Cloth to Other Certified Institutions	24.50
25	18	2851.00.105.AN	Provision of Maintenance Allowance to Potters during Rainy Season	5.94
26	19	2210.01.110.AU	Tuberculosis Control and Chemotherapy	1.25
27	19	2210.05.105.UD	Strengthening / Upgradation of Pharmacy Institutions	1.45
28	19	2210.05.200.JC	Reimbursement of Tuition Fees for the First Generation Graduates	1.66
29	19	2210.06.789.JA	Menstrual Hygiene Programme under Special Component Plan	14.35
30	20	2202.03.102.KB	Grants to Alagappa University Constituent Colleges	1.19

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Sl. No.	Grant No	Head of Account	Description	100% Expenditure during March 2020 (₹ in crore)
31	20	2203.00.800.AB	Buildings	1.42
32	21	5054.04.337.KH	Widening and improving the Road to industries	1.34
33	21	5054.80.800.JX	Upgradation of IT Highways in Chennai City	10.00
34	22	2055.00.001.AQ	Assistance to Police Public School Society	12.61
35	22	2055.00.001.JA	Mobile Data Terminal for Highway Patrol Vehicles in cities - Schemes under State Innovation Fund	1.14
36	22	2059.01.053.CU	Non Residential Buildings - Police Department - Administered by the Commissioner of Police, Chennai	1.05
37	24	4070.00.800.KE	Construction of Buildings for Prison Department	20.78
38	26	2216.05.053.AA	Contribution for maintenance of Government Colonies	11.00
39	26	2216.05.053.AB	Maintenance of Government Flats in specific locations in Chennai City - Koyambedu, Taylor's Road, Government Estate, Old Tower Block and Foreshore Estate	1.10
40	26	2216.80.103.AJ	Grants to Tamil Nadu Housing Board for payment of property tax on Tamil Nadu Government Servants Rental Housing Scheme Quarters	4.70
41	26	2217.05.800.JR	Assistance to Schemes implemented by CMWSSB from Infrastructure and Amenities Fund	1.16
42	26	6217.60.190.PH	Loans for Metro Rail Project in Chennai with assistance of Japan International Co-operation Agency (JICA)	191.27
43	27	2852.80.800.BD	Reimbursement of Land cost to TIDCO	19.03
44	29	2205.00.101.JG	Compensation of expenditure on account of issue of bus pass to the students of Government Music colleges, Colleges of Fine Arts, College of Architecture and Sculpture	1.28
45	29	5054.80.800.KC	Improvement of access roads to important Tourist Centres	3.90
46	31	2852.07.101.AE	Zero Proof Identity based Predictive Government Service Delivery	6.00
47	31	2852.07.800.JS	Creation of an Integrated Tamil Nadu Geographical Information System	1.90
48	31	6221.00.190.AC	Interest free loan to Arasu Cable TV Corporation Limited on capitalization of interest dues till the end of 2017-18	1.72
49	32	2230.01.103.AC	Labour Welfare Fund - controlled by the Commissioner of Labour	4.02
50	32	2230.03.101.JT	Supply of Bi-cycles to Government ITI Students	2.80
51	32	4250.00.201.JE	Construction of Buildings - Tamil Nadu Institute of Labour Studies	2.00
52	33	2059.01.053.BR	Buildings - Law Colleges and Law College Hostels (Administered by Chief Engineer (Buildings))	1.15
53	34	2217.01.191.PD	Capital Grant to TNUDF for implementing underground drainage project under National River conservation Project	5.43
54	34	3604.00.193.JH	State Finance Commission Devolution Arrears to Town Panchayats - Controlled by Director of Town Panchayats	57.29
55	34	4217.01.190.PB	Capital Grants to Installation of Chennai Metropolitan Area Intelligent Transport System (ITS) with the Assistance of Japan International Cooperation Agency (JICA)	60.00
56	34	4217.01.800.JA	Chennai Mega City Development Mission	100.00
57	34	4217.60.190.JV	Share Capital Assistance for Chennai Rivers Restoration Trust	3.00
58	34	4217.60.800.JO	Implementation of Cooum River Restoration Project	15.00
59	34	4217.60.800.PG	Capital Grant to Grant Fund I - German Development Bank (KfW) line of credit under Sustainable Municipal Infrastructure Financing in Tamil Nadu Phase-II Part 2 (SMIF-TN-II-2)	50.00
60	34	6217.60.190.PJ	Loans to TNUDF for implementation of Sustainable Municipal Infrastructure Financing in Tamil Nadu - Phase - II Part 2 with the	20.00

Sl. No.	Grant No	Head of Account	Description	100% Expenditure during March 2020 (₹ in crore)
			assistance of German Development Bank (KfW)	
61	40	2215.01.101.JN	Capital Grant to Andhra Pradesh for Krishna Water Supply Project	25.00
62	40	2701.03.180.PI	Farmers Organisation under Water Resources Consolidation Project	1.67
63	40	2701.03.204.PE	Environmental Activities under TN IAMWARM Project	1.89
64	40	4700.01.202.PB	Repair and Rehabilitation of Flood affected Uthukaadu Tank, Naickkankuppam Tank, Puthagaram Kallipattu Tank Palayaseevaram Arukondan Tank in Walajabad Taluk, Marutham Tank, Kancheepuram Taluk and Koothavakkam Tank in Sriperumbudur Taluk	1.84
65	40	4701.03.277.JA	Improvement to Veeranam Lake for Water Supply	4.69
66	40	4702.00.101.JZ	Diversion of Surplus Water from Chinnar River	3.10
67	40	4711.01.103.UA	Repair, Renovation and Restoration of Water Bodies	2.86
68	42	2515.00.102.AE	Provision of Basic Infrastructure facilities in Rural Areas - met from the Fund for Priority Scheme	702.30
69	42	3604.00.102.AA	Assignment under Global Sharing of Assigned Revenue to Rural Local Bodies - Stamp Duty	351.15
70	43	2202.01.800.KU	Reimbursement of fee claimed as per the provision of section 12(1)(c) of Right of Children to Free and Compulsory Education Act, 2009	248.76
71	43	2202.02.101.AD	Implementation of Bio-Metric Attendance to the Teaching and Non-Teaching Staff of Govt Schools and Govt Aided Schools	2.29
72	43	2202.02.105.AE	Assistance to Private Training Schools - General	2.22
73	43	2202.02.106.JC	Supply of Text Books to Students	89.08
74	43	2202.02.109.KJ	Incentive to Students to reduce drop out in Secondary Education level	173.73
75	43	2202.02.109.KS	Provision of CCTV Camera facilities in Government High and Higher Secondary Schools	21.68
76	43	2202.02.789.JH	Incentive to Students to reduce drop out in Higher Secondary Education level	63.87
77	43	2202.02.796.JB	Incentive to Students to reduce drop out in Secondary Education level	17.88
78	43	2202.02.800.JQ	Free Supply of Bicycles to the students studying in XI and XII standard in Government Schools and Aided Schools in which classes are conducted on self-financing basis	2.96
79	43	2225.01.789.JD	Supply of Text Books under Special Component Plan under School Education	38.18
80	44	2851.00.102.ME	Grants to Entrepreneurship Development Institute	6.28
81	44	4851.00.101.PB	Integrated Textiles / Apparels Park at Punjaikalakurichi, Karur District under TNIPP Phase-2	8.00
82	44	4851.00.101.PD	Integrated Sea Foods Park at Sakkarakottai, Ramanathapuram District under TNIPP Phase-2	5.40
83	45	2235.02.104.KP	Integrated Complex of Special Homes for Senior Citizens and Destitute Children	6.44
84	45	4235.02.103.JE	Capital Assistance to Tamil Nadu Working Women's Hostel Corporation as special purpose vehicle to undertake infrastructure Projects	1.00
85	47	2250.00.102.AK	Grants to Hindus of Tamil Nadu performing pilgrimage to Manasarover and Mukthinath	1.73
86	47	2250.00.800.AA	Religious and Charitable Institutions in the merged Areas	1.00
87	51	2245.02.193.AX	Assistance to Town Panchayats for repairs and restoration of roads, buildings, street lights, drainage, etc.	1.56

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<b>Sl. No.</b>	<b>Grant No</b>	<b>Head of Account</b>	<b>Description</b>	<b>100% Expenditure during March 2020 (₹ in crore)</b>
88	51	2245.05.101.AC	Transfer to State Disaster Response Fund	707.10
89	51	2245.80.800.AA	Assistance for undertaking immediate relief works in connection with Flood / Fire / Drought	2.39
90	52	2235.02.101.CQ	Supply of Motorised Sewing Machines	1.28
91	54	2406.01.101.JF	DGPS Survey of notified Forest Areas of Tamil Nadu	1.28
92	54	4406.01.101.UD	Conservation and Management of Agasthiarmalai Biosphere Reserve	1.84
			<b>Total</b>	<b>3,708.88</b>

*(Source: Appropriation Accounts for the year 2019-20)*

**Appendix 3.14**  
**(Reference: Paragraph 3.5)**

**Details of Contingency Fund Advances**

Contingency Fund Order	Date of Issue of Government order	Head of Account	Provision as per CF order (In ₹)	Amount utilised out of CF as reported by AG (A&E) (In ₹)
1	G.O. Rt. No. 383 dated 26-04-2019	2029.00.001.AD	14,32,000	4,24,560
		2053.00.093.AL	9,46,000	3,08,340
2	G. O. Rt. No. 393 dated 29-04-2019	2029.00.001.AD	20,45,000	27,24,992
		2053.00.093.AL	33,33,000	27,33,441
3	G. O. Rt. No. 533 dated 12-06-2019	2053.00.094.AB	14,60,000	7,47,086
4	G. O. Rt. No. 535 dated 12-06-2019	2029.00.001.AD	3,92,000	3,92,000
5	G. O. Rt. No. 548 dated 17-06-2019	2052.00.090.JL	2,82,11,000	2,82,11,000
6	G. O. Rt. No. 562 dated 21-06-2019	2055.00.101.AA	4,65,000	1,73,648
7	G. O. Rt. No. 573 dated 25-06-2019	2055.00.116.AA	3,80,000	2,71,018
8	G. O. Rt. No. 575 dated 25-06-2019	2052.00.091.AA	23,92,000	23,92,000
9	G. O. Rt. No. 609 dated 03-07-2019	2225.03.800.JC	20,00,000	20,00,000
10	G. O. Rt. No. 610 dated 03-07-2019	2202.05.800.AF	1,00,00,000	1,00,00,000
11	G. O. Rt. No. 834 dated 20-08-2019	2235.02.106.SE	2,28,33,000	2,28,32,750
12	G. O. Rt. No. 847 dated 26-08-2019	2220.60.800.AW	1,00,00,000	1,00,00,000
13	G. O. Rt. No. 865 dated 06-09-2019	2405.00.110.AD	36,03,000	36,03,000
14	G. O. Rt. No. 925 dated 26-09-2019	5054.80.800.JW	10,00,000	10,00,000
15	G. O. Rt. No. 932 dated 30-09-2019	2852.07.101.AD	1,80,27,000	1,80,27,000
16	G. O. Rt. No. 977 dated 14-10-2019	2401.00.114.JB	1,30,35,000	1,30,35,000
17	G. O. Rt. No. 1062 dated 12-11-2019	2014.00.114.AM	11,25,000	8,75,000
18	G. O. Rt. No. 1065 dated 13-11-2019	2202.04.200.JQ	82,16,000	82,16,000
19	G. O. Rt. No. 1075 dated 15-11-2019	2014.00.103.AD	5,45,17,000	40,79,735
20	G. O. Rt. No. 1120 dated 27-11-2019	2235.02.106.AC	44,90,000	44,90,000
21	G. O. Rt. No. 1123 dated 28-11-2019	2235.02.106.AD	25,00,000	25,00,000
22	G. O. Rt. No. 1127 dated 29-11-2019	4405.00.104.JM	15,00,00,000	14,96,48,116
23	G. O. Rt. No. 1192 dated 18-12-2019	2053.00.093.AA	86,91,000	66,91,070
		2053.00.094.AB	6,31,000	6,31,000
24	G. O. Rt. No. 1203 dated 20-12-2019	2852.07.800.JB	94,00,000	94,00,000

<b>Contingency Fund Order</b>	<b>Date of Issue of Government order</b>	<b>Head of Account</b>	<b>Provision as per CF order (In ₹)</b>	<b>Amount utilised out of CF as reported by AG (A&amp;E) (In ₹)</b>
25	G. O. Rt. No. 1205 dated 23-12-2019	2053.00.093.AA	91,94,000	77,91,828
		2053.00.094.AA	2,64,000	1,86,227
26	G. O. Rt. No. 1209 dated 23-12-2019	2053.00.093.AA	63,56,000	5,098,339
		2053.00.094.AA	4,32,000	3,55,262
		2053.00.094.AB	18,48,000	11,85,652
27	G. O. Rt. No. 1211 dated 23-12-2019	2053.00.093.AA	1,78,14,000	1,50,58,207
		2053.00.094.AA	12,67,000	12,67,000
		2053.00.094.AB	5,95,000	5,95,000
28	G. O. Rt. No. 126 dated 26-02-2020	2225.03.001.BB	9,000	0
		2225.03.277.BC	3,58,000	0
		2225.80.101.AE	2,56,000	0
		2225.80.101.AF	73,000	0
29	G. O. Rt. No. 143 dated 06-03-2020	2225.04.277.JB	43,000	0
30	G. O. Rt. No. 158 dated 12-03-2020	2225.03.277.AA	4,83,000	0
<b>Total</b>			<b>40,01,16,000</b>	<b>33,69,44,271</b>

*(Source: CFA Orders and Detailed Appropriation Accounts for the year 2019-20)*

**Appendix 4.1**  
**(Reference: Paragraph 4.3)**

**List of deposits under Major Head '8342' where provision made but no expenditure incurred**

(in ₹)

S. No	Head of Account	Nomenclature	Original Provision	Supplementary Provision	Re-appropriation	Final Modified Grant	Actual Expenditure
1	204960101BG	Interest on Deposits of State Agricultural Marketing board	30,00,000	--	--	30,00,000	--
2	204960101BJ	Interest on the Deposits of Cuddalore Market Committee	2,00,000	--	1,43,000	3,43,000	--
3	204960101BK	Interest on the Deposits of Dharmapuri Market Committee	7,00,000	--	-17,000	6,83,000	--
4	204960101BL	Interest on the Deposits of Kanyakumari Market Committee	6,00,000	1,000	1,22,17,000	1,28,18,000	--
5	204960101BM	Interest on Deposits of Salem Market Committee	50,00,000	1,000	2,43,85,000	2,93,86,000	--
6	204960101BO	Interest on the Deposits of Thanjavur Market Committee	60,00,000	1,000	61,33,000	1,21,34,000	--
7	204960101BQ	Interest on Deposits of Coimbatore Market Committee	50,00,000	--	--	50,00,000	--
8	204960101BT	Interest on Deposits of Madurai Market Committee	10,00,000	1,000	97,21,000	1,07,22,000	--
9	204960101BU	Interest on the Deposits of Kancheepuram Market Committee	25,000	--	4,61,000	4,86,000	--
10	204960101DB	Interest on Deposits of Anna University, Madras	1,00,00,000	--	--	1,00,00,000	--
11	204960101DU	Interest on Deposits of State Transport Corporation Employees' Post Retirement Benefit Fund	15,00,000	--	--	15,00,000	--
12	204960101EE	Interest on Deposits of Avinasingam Institute for Home Science and Higher Education for Women (Deemed University)	1,50,00,000	1,000	2,46,00,000	3,96,01,000	--
13	204960101EI	Interest on Deposits of Periyar University	25,00,000	--	--	25,00,000	--
14	204960101EJ	Interest on Deposits of Villupuram Market Committee	2,00,000	--	--	2,00,000	--
15	204960101EL	Interest on Deposits of Dindigul Market Committee	1,000	1,000	1,23,25,000	1,23,27,000	--
16	204960101EP	Interest on Deposits of Thiruvalluvar University	8,00,000	--	--	8,00,000	--
17	204960101EQ	Interest on Deposits of Tamil Nadu Manual Workers' Social Security and Welfare Board	4,00,000	--	--	4,00,000	--
<b>Total</b>			<b>5,19,26,000</b>	<b>6,000</b>	<b>8,99,68,000</b>	<b>14,19,00,000</b>	<b>--</b>

**Appendix 4.2**  
**(Reference: Paragraph 4.5)**

**List of outstanding Utilisation Certificates**

Sl. No.	Name of the Department	Year of UC due	No. of UCs due	Amount (in ₹)
1	Directorate of Adi Dravida Welfare	2019 - 20	2	1,63,000
2	Directorate of Agriculture	2018 - 19	1	36,46,197
3	Directorate of Agriculture	2019 - 20	4	3,29,01,100
4	Tamil Nadu Agricultural University	2019 - 20	1	10,70,17,200
5	Directorate of Fisheries	2019 - 20	1	18,65,00,000
6	Directorate of Medical Education	2019 - 20	2	6,57,25,000
7	Universities	2019 - 20	1	6,03,01,600
8	Science City in Chennai	2019 - 20	1	1,79,00,000
9	Directorate of Town and Country Planning	2018 - 19	2	62,48,36,000
10	Directorate of Town and Country Planning	2019 - 20	3	93,79,08,000
11	Directorate of Government Museums	2019 - 20	1	32,00,000
12	Directorate of Employment and Training	2019 - 20	3	20,00,00,000
13	Commissionerate of Municipal Administration	2017 - 18	1	35,35,00,000
14	Commissionerate of Municipal Administration	2019 - 20	4	81,65,75,000
15	Chennai Metropolitan Water Supply and Sewerage Board	2019 - 20	1	43,75,00,000
16	Directorate of Rural Development and Panchayat	2017 - 18	2	1,55,62,900
17	Directorate of Rural Development and Panchayat	2018 - 19	4	15,00,00,000
18	Directorate of Rural Development and Panchayat	2019 - 20	2	7,50,00,000
19	Commissionerate of Industries and Commerce	2017 - 18	1	4,00,00,000
20	Commissionerate of Industries and Commerce	2018 - 19	5	14,45,59,000
21	Commissionerate of Industries and Commerce	2019 - 20	2	1,41,21,800
22	Sports Development Authority of Tamil Nadu	2019 - 20	4	25,48,90,000
23	Tamil Nadu Physical Education & Sports University	2018 - 19	1	10,00,00,000
24	Tamil Nadu Physical Education & Sports University	2019 - 20	2	5,45,72,678
	<b>Total</b>		<b>51</b>	<b>4,69,63,79,475</b>

**Appendix 4.3**  
**(Reference: Paragraph 4.8)**  
**Expenditure under Minor Head '800 – Other expenditure'**

(₹ in crore)

Sl. No.	Major Head	Expenditure under Minor Head '800' upto 03/2020	Total Expenditure upto 03/2020	Percentage
1	3075 – Other Transport Services	1.52	1.52	100.00
2	2711 – Flood Control and Drainage	158.11	158.11	100.00
3	4236 – Capital Outlay on Nutrition	51.59	51.59	100.00
4	5475 – Capital Outlay on Other General Economic Services	98.00	98.00	100.00
5	4875- Capital Outlay on Other Industries	73.78	73.78	100.00
6	4070 – Capital Outlay on Other Administrative Services	221.62	221.62	100.00
7	2852 – Industries	2,707.42	2,764.03	97.95
8	4408 – Capital Outlay on Food Storage and Warehousing	207.40	212.40	97.65
9	4217 – Capital Outlay on Urban Development	2,767.93	2,840.93	97.43
10	2810 – New and Renewable Energy	3.96	5.02	78.88
11	2401 – Crop Husbandry	4,765.44	8,851.27	53.84
12	2217 – Urban Development	814.91	1,674.96	48.65
13	2075- Miscellaneous General Services	261.11	546.58	47.77
14	4551 – Capital Outlay on Hill Areas	35.50	74.40	47.72
15	2425 – Co-operation	810.97	1,762.85	46.00
16	4515 – Capital Outlay on other Rural Development Programmes	755.01	1,865.72	40.47
17	2041 – Taxes on Vehicles	103.58	271.41	38.16
18	2405 – Fisheries	132.88	435.64	30.50
19	5054 – Capital Outlay on Roads and Bridges	2,776.85	9,303.79	29.85
20	4215 – Capital Outlay on Water Supply and Sanitation	400.25	1,414.48	28.30
21	2013 - Council of Ministers	1.40	5.76	24.31
22	2403 – Animal Husbandry	227.38	1,056.47	21.52
23	2230 – Labour, Employment and Skill Development	166.64	784.42	21.24
24	2216 – Housing	625.68	3,161.49	19.79
25	4225 – Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	19.01	96.12	19.78
26	2245 – Relief on account of Natural Calamities	294.95	1,590.85	18.54
27	3435 – Ecology and Environment	1.40	7.72	18.13
28	2404 – Dairy Development	8.66	50.57	17.12
29	4711 – Capital Outlay on Flood Control Projects	3.77	23.67	15.93
30	4406 – Capital Outlay on Forestry and Wild Life	18.96	127.96	14.82
31	2406 – Forestry and Wild Life	57.24	411.03	13.93
32	2210 – Medical and Public Health	1,073.04	8,920.36	12.03
33	2215 – Water Supply and Sanitation	77.75	646.42	12.03
34	2220 – Information and Publicity	12.51	108.15	11.57
35	4216 – Capital Outlay on Housing	4.06	36.62	11.09
	<b>Total</b>	<b>19,740.28</b>	<b>49,655.71</b>	<b>39.75</b>

**Appendix 4.4**  
**(Reference: Paragraph 4.8)**  
**Receipts under Minor Head '800 – Other receipts'**

(₹ in crore)

Sl. No.	Major Head	Receipts under Minor Head '800' upto 03/2020	Total Receipts upto 03/2020	Percentage
1	0235- Social Security and Welfare	78.52	77.80	100.93
2	1056 – Inland Water Transport	0.17	0.17	100.00
3	0215 – Water Supply and Sanitation	0.40	0.40	100.00
4	0415 – Agricultural Research and Education	0.35	0.35	100.00
5	1456 – Civil Supplies	3.07	3.07	100.00
6	1051 - Ports and Light Houses	3.30	3.30	100.00
7	1452 – Tourism	0.31	0.31	100.00
8	0211 – Family Welfare	148.53	148.53	100.00
9	0217 – Urban Development	780.75	780.75	100.00
10	0250 – Other Social Services	171.30	172.65	99.22
11	1054 – Roads and Bridges	81.07	82.59	98.16
12	0435 – Other Agricultural Programmes	41.28	46.85	88.11
13	0425 – Co-operation	21.72	24.92	87.16
14	0515 – Other Rural Development Programmes	0.41	0.50	82.00
15	0220 – Information and Publicity	7.33	9.30	78.82
16	0702 – Minor Irrigation	2.50	3.22	77.64
17	0403 – Animal Husbandry	12.99	16.80	77.32
18	0075 – Miscellaneous General Services	598.23	895.16	66.83
19	0406 – Forestry and Wild Life	50.36	83.38	60.40
20	0210 – Medical and Public Health	985.19	1,654.68	59.54
21	0049 – Interest Receipts	2,483.64	4,355.50	57.02
22	0070 – Other Administrative Services	179.64	318.60	56.38
23	0404 – Dairy Development	1.70	3.42	49.71
24	0701 – Major and Medium Irrigation	23.65	47.65	49.63
25	0029 – Land Revenue	117.46	258.30	45.47
26	0216 – Housing	84.81	208.90	40.60
27	0059 – Public Works	5.49	16.84	32.60
28	0853 – Non-ferrous Mining and Metallurgical Industries	353.61	1,150.12	30.75
29	0056 – Jails	2.76	13.43	20.55
30	0055 – Police	50.32	345.18	14.58
31	0401 – Crop Husbandry	5.83	53.12	10.98
	<b>Total</b>	<b>6,296.69</b>	<b>10,775.79</b>	<b>58.43</b>

**Appendix 4.5**  
**(Reference: Paragraph 4.11)**  
**List of bodies and authorities, the accounts of which**  
**had not been received as at the end of 2019-20**

Sl.No.	Name of the body/authority	Year for which accounts have not been received
<b>Universities</b>		
1	Alagappa University, Karaikudi – 623 003	2015-16, 2017-18, 2019-20
2	Anna University, Chennai – 600 025	2013-14, 2014-15, 2016-17 to 2019-20
3	Bharathiar University, Coimbatore – 641 046	2016-17, 2018-19, 2019-20
4	Bharathidasan University, Trichy	2015-16, 2017-18, 2018-19, 2019-20
5	Madurai Kamarajar University, Madurai	2016-17 to 2019-20
6	Manonmaniam Sundaranar University, Tirunelveli	2018-19, 2019-20
7	Mother Teresa Women's University, Kodaikanal – 624 102	2017-18, 2018-19, 2019-20
8	Shri. Chandrasekarendra Saraswathi Vishwa Vidyalaya, Chennai	2013-14 to 2019-20
9	Thiruvallur University, Fort Campus, Vellore – 632 004	2016-17 to 2019-20
10	University of Madras, Chennai – 600 005	2015-16, 2016-17, 2018-19, 2019-20
11	Tamil Nadu Open University, Guindy, Chennai – 600 025	2013-14 to 2017-18, 2019-20
12	Annamalai University, Chidambaram	2017-18, 2018-19, 2019-20
13	Periyar University, Salem	2017-18, 2018-19
14	Tamil University, Thanjavur	2018-19, 2019-20
<b>Arts &amp; Science Colleges</b>		
15	D.D.G.D. Vaishnav College, Arumbakkam, Chennai 600 106	2018-19, 2019-20
16	A M Jain College, Meenambakkam, Chennai – 600 114	2017-18, 2018-19, 2019-20
17	A P C Mahalaksmi College for Women, Tuticorin – 628 002	2019-20
18	A.V.V.M Sri Pushpam College, Poondi – 613 503,	2019-20
19	Aditanar College of Arts and Science, Tiruchendur – 628 216	2019-20
20	Arulmigu Palani Andaver College of Arts & Culture, Palani – 624 602	2016-17 to 2019-20
21	Arumugam Pillai Seethaiyammal College, Tirupattur – 623 211	2019-20
22	Auxilium College for Women, Vellore – 632 006	2010-11, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20
23	Ayya Nadar Janaki Ammal College, Sivakasi – 626 123	2017-18, 2018-19, 2019-20
24	Bishop Herber College, Trichy – 620 017	2017-18, 2019-20
25	C B M College, Sakethapuri, Kovaipudur, Coimbatore – 641 042	2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20
26	C. Kandaswami Naidu College for Women, Cuddalore – 607 001	2006-07, 2007-08, 2008-09, 2009-2010, 2019-20
27	Chellammal Women's College, Chennai – 600 032	2017-18, 2018-19

*State Finance Audit Report, Tamil Nadu for the year ended March 2020*

Sl.No.	Name of the body/authority	Year for which accounts have not been received
28	Dwarka Doss Vaishnava College, Chennai	2018-19, 2019-20
29	Devanga Art's College, Aruppukottai – 626 101	2015-16, 2016-17, 2017-18, 2018-19, 2019-20
30	Dharmamurthi Rao Bahadur Calavala Cunnan Chettys Hindu College, Pattabiram, Chennai – 600 072	2018-19, 2019-20
31	E M G Kone Yadava Women's College, Madurai – 14	2015-16, 2016-17, 2017-18, 2018-19, 2019-20
32	Emareld Heights College for Women, Uthagamandalam	2018-19, 2019-20
33	Erode Arts College, Erode – 608 009	2017-18, 2018-19, 2019-20
34	Ethiraj College for Women, Chennai – 600 005	2019-20
35	Fathima College, Madurai – 625 018	2017-18, 2018-19, 2019-20
36	G V G Visalakshi College for Women, Udumalpet – 642 128	2017-18, 2018-19, 2019-20
37	Ganesan Senthamil College, Melasivapuri, Pudukottai - 622 403	2005-06 to 2012-13, 2017-18, 2019-20
38	Gurunanak College, Guindy, Chennai – 600 032	2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20
39	H.K.R. Howdia College, Uthamapalayam – 626 533	2018-19, 2019-20
40	Jamal Mohammad College, Trichy	2019-20
41	J.K.K. Nataraja College of Art's & Science, Natarajapuram, Komarapalayam, Namakkal – 638 183	2019-20
42	Jamia Darussalam Arabic College, Oomerabad – 635 808	2005-06 to 2019-20
43	Justice Basheer Ahamed Syed Womens College, Teynampet	2014-15 to 2019-20
44	Kongunadu Arts and Science College, G N Mills P.O., Coimbatore – 29	2019-20
45	Lady Doak College, Madurai – 2	2015-16, 2017-18, 2019-20
46	Lakshmi College of Education, Gandhipuram Post – 624 302	2010-11, 2011-12, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20
47	Lakshmipuram College of Art's & Science, Neyyar – 629 802	2006-07 to 2019-20
48	Madras Christian College, Tambaram, East Tambaram – 14, Kancheepuram	2017-18 to 2019-20
49	Mannar Tirumalai Naicker College, Madurai	2018-19
50	Loyola College, Chennai	2017-18 to 2019-20
51	Madras school of social work, Egmore Chennai	2016-17, 2017-18, 2018-19, 2019-20
52	Madura College, Madurai – 625 001	2019-20
53	Madurai Institute of Social Sciences, Alagar Koil Road, Madurai – 625 002	2006-07 to 2012-13, 2016-17 to 2019-20
54	Meenakshi College for Women, Chennai 600 024	2014-15 to 2019-20
55	M D T Hindu College, Tirunelveli	2015-16 to 2019-20

Sl.No.	Name of the body/authority	Year for which accounts have not been received
56	N V K S D College of Education, Tiruvattar – 629 191	2019-20
57	N.K.T. National College of Education, Dr.Besant Road, Chennai- 5	2018-19, 2019-20
58	Nadar Mahajana Sangam SVN College, Nagamalai, Madurai	2016-17 to 2019-20
59	Nallamuthu Gownder Mahalingam College, Pollachi – 642 001	2011-12 to 2019-20
60	Nesamony Memorial Christian College, Marthandam – 629 165	2016-17 to 2019-20
61	P S G College of Arts & Science Civil Aerodrome Post, Vidya Nagar, Coimbatore – 641 014	2019-20
62	Pachiyappa's College for Men, Kancheepuram – 631 503	2019-20
63	Pachiyappa's College for Women, Kancheepuram – 631 503	2017-18 to 2019-20
64	Pasumpon Thiru Muthuramalinga Thever College, Usilampatti	2019-20
65	Pioneer Kumaraswamy College, Nagercoil	2016-17 to 2019-20
66	PMT College, Melaneelithanallur, Tirunelveli	2014-15 to 2019-20
67	Poombuhar College, Malaiyur, Mayiladuthurai – 609 107	2005-06 to 2016-17, 2018-19, 2019-20
68	Pope's College, Sayarpuram – 628 251	2019-20
69	Rajah's College for Sanskrit & Tamil, Thiruvaiyaru – 613 204, Thanjavur	2010-11, 2011-12, 2012-13, 2016-17 to 2019-20
70	Rajapalayam Raju's College, Rajapalayam – 626 117	2019-20
71	Ramasamy Tamil College, Karaikudi – 623 001	2008-09 to 2019-20
72	S D N B Vaishnav College for Women, Chromepet, Chennai – 600 044	2017-18 to 2019-20
73	S T Hindu College, Nagercoil – 629 002	2015-16 to 2019-20
74	Sadhakathullah Appa College, Tirunelveli – 627 001	2018-19, 2019-20
75	Saiva Banu Kshatriya College, Aruppukottai – 626 101	2014-15 to 2019-20
76	Sarah Tucker College, Palayamkottai, Tirunelveli – 627 007	2016-17, 2017-18, 2018-19, 2019-20
77	Saraswathi Narayanan College, Madurai – 625 022	2008-09, 2009-10, 2012-13 to 2015-16, 2017-18, 2018-19, 2019-20
78	Scot Christian College, Nagercoil – 629 003	2019-20
79	Sacred Heart Arts College, Tirupattur	2018-19, 2019-20
80	SIVET College, Gowriwakkam	2018-19, 2019-20
81	Senthamil College, Tamil Sangam Salai, Madurai – 625 001	2006-07 to 2019-20
82	Sree Devikumari Women's College, Kuzhithurai – 629 163	2015-16, 2019-20
83	Sree Sevugan Annamalai College, Devakottai	2019-20

*State Finance Audit Report, Tamil Nadu for the year ended March 2020*

Sl.No.	Name of the body/authority	Year for which accounts have not been received
84	Sri K.V.S.S. Art's College, Tirupanandal, Thanjavur – 612 504	2015-16, 2016-17
85	Saurastra College, Pasumalai, Madurai	2019-20
86	Sri Paramakalyani College, Alwarkurichi – 627 412	2018-19
87	Sri Parasakthi College for Women, Courtallam	2017-18 to 2019-20
88	Sri Sarada College of Education, Fair Lands, Salem – 636 016	2018-19, 2019-20
89	Sri Satguru Sangeetha Vidyalayam (College of Music) Ghokale Road, Madurai – 2	2013-14 to 2019-20
90	Sir Thyagaraja College, Old Washermanpet, Chennai – 600 021	2013-14 to 2019-20
91	Sri Sarada College of Physical Education, Salem	2019-20
92	Sri Ramaswami Naidu Memorial College, Virudhunagar	2018-19, 2019-20
93	Srimath Sivagnanabalaya Swamigal, Tamil Arts and Science College Mailam, Villupuram	2018-19, 2019-20
94	St. Ignatius College of Education, Palayamkottai	2019-20
95	St. Christopher's College of education, Vepery, Chennai – 600 007	2017-18 to 2019-20
96	St. John's College, Tirunelveli – 627 002	2005-06, 2006-07, 2015-16, 2016-17 to 2019-20
97	St. Judes College, Thoothoor – 629 176	2017-18 to 2019-20
98	St. Mary's College, Turicorin – 628 001	2018-19, 2019-20
99	St. Xavier's College, Tirunelveli – 627 002	2018-19, 2019-20
100	St.Xaviers College of Education, Palayamkottai	2018-19, 2019-20
101	Stella Maris College, Chennai – 600 086	2017-18 to 2019-20
102	T.B. Manickam Luthern College, Porayar – 609 107	2011-12 to 2019-20
103	Thavathiru Santhalinga Adigalar Arts & Science & Tamil College, Perur Post, Coimbatore – 10	2018-19, 2019-20
104	The American College, Madurai -625 002	2013-14 to 2019-20
105	The M D T Hindu College, Tirunelveli – 627 010	2015-16 to 2019-20
106	The Quaid-E-Milleth College for Men, Medavakkam, Chennai – 600 073	2014-15 to 2019-20
107	The New College, Royapettah, Chennai	2017-18 to 2019-20
108	The S F R Women's College for Women, Sivakasi – 626 123	2018-19, 2019-20
109	Thiagarajar College of Preceptors, Madurai – 9	2018-19, 2019-20
110	Thiruvallur College, Pothigaiyadi, Papanasam – 627 425	2012-13 to 2019-20
111	Thyagaraja college, Madurai	2019-20
112	Tirunelveli Dakshinamara Nadar Sangam College, T. Kallikulam – 627 113	2014-15, 2015-16, 2019-20

Sl.No.	Name of the body/authority	Year for which accounts have not been received
113	Tranquebar Bishop Manickam College, Nagapattinam	2010-11 to 2019-20
114	Ururu Dhanalakshmi College, Trichy – 620 019	2013-14, 2014-15, 2015-16, 2016-17, 2019-20
115	V O C College of Education, Tuticorin – 628 002	2018-19, 2019-20
116	Vellalar College for Women, Erode – 638 006	2019-20
117	V O C College , Tuticorin	2018-19, 2019-20
118	VHNSN College, Virudhunagar – 626 001	2017-18 to 2019-20
119	Vivekananda College, Agasteeswaram -629 701	2018-19, 2019-20
120	Vivekananda College, Tiruvengdam West, Scholavandan Railway Station	2018-19, 2019-20
121	Voorhees College, Vellore – 632 001	2015-16, 2019-20
122	Women’s Christian College, Nagercoil – 629 001	2015-16, 2016-17, 2017-18, 2018-19, 2019-20
123	Women’s Christian College, Chennai	2018-19, 2019-20
124	Yadava College, Madurai – 14	2017-18 to 2019-20
125	YMCA college of Physical Education, Chennai	2015-16 to 2019-20
<b>Polytechnics</b>		
126	Annamalai Polytechnic College, Chettinad – 632 102	2018-19, 2019-20
127	A.M.K. Technology Polytechnic College, Chennai-Bangalore Road, Sembarambakkam, Chennai – 602 103	2017-18 to 2019-20
128	Bhaktavachalam Polytechnic College, Kariapettai, kanchipuram – 631 552	2017-18 to 2019-20
129	CIT Sandwich Polytechnic College, Aerodrome Post, Coimbatore – 641 014	2016-17, 2019-20
130	P.T. Lee Chengalvaraya Naickar Polytechnic, Vepery, Chennai – 600 007	2012-13, 2017-18, 2018-19, 2019-20
131	GRG Polytechnic College for Women, Kuppepalayam, Sarcarsamkulam Post, Coimbatore – 641 107	2019-20
132	Murugappa Polytechnic College, Sathiyamurthy Nagar, Thirumullaivoil Village, Avadi, Chennai – 600 062	2019-20
133	EIT Polytechnic College, Kovindapadi, Erode	2016-17, 2019-20
134	Nachimuthu Polytechnic College, Mackinaickenpatty Post, Pollachi -642 003	2019-20
135	NPA Centenary Polytechnic College, Belvedeve, Kothagiri – 643 217	2019-20
136	Pattukottai Polytechnic College, Pattukkottai	2017-18 to 2019-20
137	PSN Ramasamy Ayyar Memorial Polytechnic College for Girls, P.B.No.349, Trichy – 620 002	2019-20
138	Periyar Centenary Girls Polytechnic College, Vallam – 613 403	2017-18 to 2019-20

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Sl.No.	Name of the body/authority	Year for which accounts have not been received
139	PSG Polytechnic College, P.B.No.1611, Peelamedu, Coimbatore – 641 004	2016-17, 2019-20
140	Rajagopal Polytechnic College, Gandhi Nagar, Gudiyatham – 632 604	2018-19, 2019-20
141	Ramakrishna Mission Polytechnic College, 101, Sir P.S. Sivaswamy Salai, Mylapore, Chennai – 600 004	2016-17, 2019-20
142	Sri Ramakrishna Mission Vidyalaya Polytechnic College, Coimbatore – 641 020	2016-17, 2019-20
143	Seshasayee Institute of Technology, Trichy	2016-17, 2017-18, 2019-20
144	Sakthi Polytechnic College, Sakthinagar – 638 315	2019-20
145	SSM Polytechnic College, SSM Nagar, Valayakarnoor, Komarapalayam – 638 183	2019-20
146	Thiyagarajar Polytechnic College, Salem – 636 005	2017-18 to 2019-20
147	Vallivalam Desikar Polytechnic, Nagapattinam – 611 001	2017-18 to 2019-20
148	A.D.J. Dharmambal Polytechnic College, Nagapattinam – 611 001	2019-20
149	Kamaraj Polytechnic College, Pazhavilai, Kanyakumari – 629 501	2016-17, 2017-18, 2018-19, 2019-20
150	Mohammed Sathak Polytechnic College, Chairman Sathak Salai, P.B.No.5, Kilakarai – 623 806	2018-19, 2019-20
151	PAC Ramasamy Raja Polytechnic College, Kumarasamy Raja Nagar P.O. Rajapalayam -626 108	2019-20
152	Rukmani Shanmugam Polytechnic College, Varichiyur, Madurai – 625 020	2010-11, 2011-12, 2012-13, 2018-19, 2019-20
153	Sankar Polytechnic College, Talaiyuthu R.S. Sankarnagar – 627 357	2012-13 to 2019-20
154	VSV Nadar Polytechnic College, Virudhunagar – 626 001	2015-16 to 2019-20
155	Ayya Nadar Janaki Ammal Polytechnic College for Women, Chinnakkamanpatti, Sivakasi East – 626 189	2017-18, 2019-20
156	Arulmigu Palaniandavar Polytechnic College, Palani – 624 601	2019-20
157	Sri Krishna Polytechnic College, Kovaipudur Coimbatore – 641102	2015-16 to 2019-20
158	Samagara Shiksha Abhiyan	2018-19, 2019-20
159	Tamil Nadu Manual Workers Welfare Board	2017-18, 2018-19, 2019-20
160	Tamil Nadu Labour Welfare Board	2019-20
161	Tamil Nadu Institute of Labour Studies	2019-20
162	Director, Avinashilingam Educational Trust, Social Welfare, Coimbatore	2016-17 to 2018-19
163	Director, Kuppuswamy Shastri Research Institute, Royapettah, Chennai	2016-17 to 2018-19

Sl.No.	Name of the body/authority	Year for which accounts have not been received
164	Director, New Century Welfare Society, Social Welfare, Ambattur, Chennai	2016-17 to 2018-19
165	Director, Society for Community Organisation, Trichy	2014-15 to 2018-19
166	Director, Womens Indian Association, Chepauk, Chennai	2007-08 to 2018-19
167	Director, Womens Voluntary Service of Tamil Nadu, Chetpet, Chennai	2014-15 to 2018-19
168	Headmaster, Little Flower Convent HSS for Deaf, Chennai	2011-12 to 2018-19
169	Headmistress Little Flower Convent HSS for Blind, Egmore	2014-15 to 2018-19
170	Secretary, Avvai Home, Adyar, Chennai	2015-16 to 2018-19
171	St. Louis Institute for Deaf and Blind	2012-13 to 2018-19
172	Secretary, Tamil Nadu Basketball Association	2008-09 to 2018-19
173	Director, Kandaswamy Kandars Trust, Namakkal	2017-18 to 2018-19
174	Director Spastic Society of TamilNadu	2017-18 to 2018-19
175	Director, Stree Seva Mandir, Chennai	2017-18 to 2018-19
176	Secretary, Andhra Mahila Sabha	2017-18 to 2018-19
177	Director, Tamil Nadu Social Welfare Board	2018-19
178	Tamil Nadu Health System Project	2005-06, 2007-08, 2016-17 to 2019-20
179	District Blindness Control Society, Salem	2015-2020
180	State TB Society	2005-2020
181	Cancer Institute (WIA) Adyar, Chennai	2019-20
182	Voluntary Health Services	2017-18 to 2019-20
183	Schieffelin Institute of Health Research & Leprosy Centre	2016-17 to 2019-20
184	Dr. MGR Medical University	2019-20

Appendix 4.6

(Reference: Paragraph 4.13)

Department/category-wise details of loss to Government  
due to theft, shortage and misappropriation

Sl. No.	Name of the department	Theft		Shortage		Misappropriation		Total	
		Number of cases	Amount (₹ in lakh)	Number of cases	Amount (₹ in lakh)	Number of cases	Amount (₹ in lakh)	Number of cases	Amount (₹ in lakh)
1	Agriculture	3	1.17	67	142.72	17	222.20	87	366.09
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	34.82	22	52.19
4	Commercial Tax	--	--	--	--	3	127.68	3	127.68
5	Co-operation	1	--	--	--	1	0.14	2	0.14
6	Election	--	--	1	0.22	--	--	1	0.22
7	Elementary Education	1	--	--	--	1	68.00	2	68.00
8	Energy	1	0.07	--	--	--	--	1	0.07
9	Finance	--	--	--	--	4	234.11	4	234.11
10	Forest	--	--	2	0.32	--	--	2	0.32
11	Health and Family Welfare	4	2.30	7	6.64	22	166.94	33	175.88
12	Highways	--	--	2	16.79	--	--	2	16.79
13	Home	1	0.97	1	--	6	22.53	8	23.50
14	Horticulture	--	--	4	9.73	1	1.14	5	10.87
15	Inspector of factories	1	--	--	--	1	1.43	2	1.43
16	Labour and Employment	2	1.18	--	--	4	5.70	6	6.88
17	Museum	--	--	--	--	1	14.57	1	14.57
18	Public Works	--	--	9	3.46	--	--	9	3.46
19	Rural Development and Panchayat Raj	--	--	3	3.13	1	7.16	4	10.29
20	Revenue	--	--	2	1.27	116	187.92	118	189.19
21	School Education	--	--	1	12.16	4	38.11	5	50.27
22	Sericulture	1	0.05	--	--	1	1.36	2	1.41
23	Social Welfare	--	--	--	--	5	2.33	5	2.33
24	Transport	1	1.97	--	--	1	12.79	2	14.76
25	Treasury	--	--	1	4.00	--	--	1	4.00
	<b>Total</b>	<b>28</b>	<b>8.83</b>	<b>107</b>	<b>216.77</b>	<b>198</b>	<b>1236.78</b>	<b>333</b>	<b>1462.38</b>

## Glossary of terms and abbreviations used in the Report

Terms	Description
<b>Accounts’ or ‘actuals</b>	<b>‘Accounts’ or ‘actuals’</b> of a year - are the amounts of receipts and disbursements for the financial year beginning on April 1 <sup>st</sup> and ending on March 31 <sup>st</sup> following, as finally recorded in the Accounting authority’s books (as audited by C&AG). Provisional Accounts refers to the unaudited accounts.
<b>Administrative approval</b>	<b>‘Administrative approval’</b> of a scheme, proposal or work - is the formal acceptance thereof by the competent authority for the purpose of incurring expenditure. Taken with the provision of funds in the budget, it operates as a financial sanction to the work during that particular year in which the Administrative Approval is issued.
<b>Annual financial statement</b>	<b>‘Annual financial statement’</b> – Also referred to as Budget means the statement of estimated receipts and expenditure of the Central/State Government for each financial year, laid before the Parliament /State Legislature.
<b>Appropriation</b>	<b>‘Appropriation’</b> - means the amount authorized by the Parliament/State Legislature for expenditure under different primary unit of appropriation or part thereof placed at the disposal of a disbursing officer.
<b>Charged Expenditure</b>	<b>‘Charged Expenditure’</b> - means such expenditure as is not to be submitted to the vote of the Legislature under the provisions of the Constitution.
<b>Consolidated Fund of India/ State</b>	<b>‘Consolidated Fund of India/State’</b> - All revenues of the Union/State Government, loans raised by it and all moneys received in repayment of loans form the Consolidated Fund of India/ State. No moneys out of this Fund can be appropriated except in accordance with the law and for the purposes and in the manner provided in the Constitution.
<b>Contingency Fund</b>	<b>‘Contingency Fund’</b> is in the nature of an imprest. The Contingency Fund is intended to provide advances to the executive /Government to meet unforeseen expenditure arising in the course of a year pending its authorization by the Parliament/State Legislature. The amounts drawn from the Contingency Fund are recouped after the Parliament/State Legislature approves it through the Supplementary Demands.
<b>Controlling Officer (budget)</b>	<b>‘Controlling Officer (budget)’</b> - means an officer entrusted by a Department with the responsibility of controlling the incurring of expenditure and/or the collection of revenue. The term includes the Heads of Department and also the Administrators.
<b>Drawing and Disbursing Officer’ (DDO)</b>	<b>‘Drawing and Disbursing Officer’ (DDO)</b> – means a Head of Office and also any other Officer so designated by the Finance Department of the State Government, to draw bills and make payments on behalf of the State Government. The term shall also include a Head of Department where he himself discharges such function.
<b>Excess Grant</b>	<b>‘Excess Grant’</b> – Excess grant means the amount of expenditure over and above the provision allowed through the original/supplementary grant, that requires regularization by

Terms	Description
	obtaining excess grant from the Parliament /State Legislature under Article 115/205 of the Constitution.
New Service	‘ <b>New Service</b> ’ – As appearing in Article 115(1)(a)/205(1)(a) of the Constitution, New Service means expenditure arising out of a new policy decision, not brought to the notice of Parliament/State Legislature earlier, including a new activity or a new form of investment.
New Instrument of Service	‘ <b>New Instrument of Service</b> ’- means relatively large expenditure arising out of important expansion of an existing activity.
Public Accounts	‘ <b>Public Accounts</b> ’- means the Public Account referred to in Article 266(2) of the Constitution. The receipts and disbursements such as deposits, reserve funds, remittances, etc. which do not form part of the Consolidated Fund are included in the Public Account. Disbursements from the Public Account are not subject to vote by the Parliament/State Legislature, as they are not moneys issued out of the Consolidated Fund of India/State.
Re-appropriation	‘ <b>Re-appropriation</b> ’ - means the transfer, by a competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same grant or charged appropriation.
Revised Estimate	‘ <b>Revised Estimate</b> ’ - is an estimate of the probable receipts or expenditure for a financial year, framed in the course of that year, with reference to the transactions already recorded and anticipation for the remainder of the year in the light of the orders already issued.
Supplementary Demands for Grants	<p>‘<b>Supplementary Demands for Grants</b>’- means the statement of supplementary demands laid before the legislature, showing the estimated amount of further expenditure necessary in respect of a financial year over and above the expenditure authorized in the Annual Financial Statement for that year. The demand for supplementary may be token, technical or substantive/cash.</p> <ol style="list-style-type: none"> <li>a) <b>Cash Supplementary</b> is over and above the original budget provisions and results in enhancement of the allocation for the Demand/Grant. It should be obtained as a last resort and after proper due diligence. Presently, this method is followed by the State.</li> <li>b) There are four Sections in each Demand i.e., Revenue Voted, Revenue Charged, Capital Voted and Capital Charged. <b>Technical Supplementary</b>, after obtaining the approval of the State Legislature, allows to utilize the savings of one of the Sections for any other Section.</li> <li>c) <b>Token Supplementary</b> allows to utilize the savings within the same section of the grant.</li> </ol>
Major Head	‘ <b>Major Head</b> ’ - means a Major Head of account for the purpose of recording and classifying the receipts and

Terms	Description
	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.
Sub-Major Head	<b>'Sub-Major Head'</b> - means an intermediate head of account introduced between a Major Head and the Minor Heads under it, when the Minor Heads are numerous and can conveniently be grouped together under such intermediate Head.
Minor Head	<b>'Minor Head'</b> - means a head subordinate to a Major Head or a Sub-Major Head. A Minor Head subordinate to a Major Head identifies a "programme" undertaken to achieve the objectives of the function represented by the Major Head.
Sub-Head	<b>'Sub-Head'</b> - means a unit of account next subordinate to a Minor Head which normally denotes the scheme or organisation under that Minor Head or programme.
Major Work	<b>'Major Work'</b> - means an original work, the estimated cost of which exclusive of departmental charges exceeds the amount as notified by the Government from time to time.
Minor Work	<b>'Minor Work'</b> - means an original work, the estimated cost of which exclusive of departmental charges does not exceed the amount as notified by the Government from time to time.
Modified Grant or Appropriation	<b>'Modified Grant or Appropriation'</b> - means the sum allotted to any Sub-Head of Appropriation as it stands after Re-Appropriation or the sanction of an Additional or Supplementary Grant by competent authority.
Supplementary or Additional Grant or Appropriation	<b>'Supplementary or Additional Grant or Appropriation'</b> - means a provision included in an Appropriation Act, during the course of a financial year, to meet expenditure in excess of the amount previously included in an Appropriation Act for that year.
Schedule of New Expenditure	<b>'Schedule of New Expenditure'</b> - means a statement of items of new expenditure proposed for inclusion in the Budget for the ensuing year.
Token demand	<b>'Token demand'</b> - means a demand made to the Assembly for a nominal or token sum when, for example, it is proposed to meet the entire expenditure on a new service from savings out of the sanctioned budget grant.
GSDP	<b>GSDP</b> is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices.
Buoyancy ratio	<b>Buoyancy ratio</b> indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by one <i>per cent</i> .
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 <b>development expenditure</b> ,

Terms	Description
	while expenditure on General Services is treated as non-development expenditure.
Average interest rate	<b>Average interest rate</b> is defined as the percentage of interest payment made to average financial liabilities of the State during the year i.e. (sum of opening and closing balances of fiscal liabilities/2) x 100
Debt sustainability	<b>Debt sustainability</b> is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. It also refers to the sufficiency of liquid assets to meet current or committed obligations and the capacity to keep a balance between the costs of additional borrowings and the returns from such borrowings.
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.
Sufficiency of Non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
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.
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.
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.

Abbreviations	Full form
AG (A&E)	Accountant General (Accounts and Entitlements)
CCOs	Chief Controlling Officers
CDRRP	Coastal Disaster Risk Reduction Project
CF	Contingency Fund
CFA	Contingency Fund Advance
CGST	Central Goods and Services Tax
CPS	Contributory Pension Scheme
CSF	Consolidated Sinking Fund
CSS	Centrally Sponsored Schemes
DCPS	Defined Contributory Pension Scheme
DDOs	Drawing and Disbursing Officers
DPC Act	Duties, Powers and Conditions of Service Act
DTs	District Treasuries
ECS	Electronic Clearance Service
ES	Economic Services
FFC	Fourteenth Finance Commission
GCS	General Category States
GDC	Government Data Centre
GDP	Gross Domestic Product
GoI	Government of India
GoTN	Government of Tamil Nadu
GRF	Guarantee Redemption Fund
GSDP	Gross State Domestic Product
GST	Goods and Services Tax
HoA	Head of Account
IGST	Integrated Goods and Services Tax
MTFP	Medium Term Fiscal Plan
NPS	National Pension System
PAC	Committee on Public Accounts
PAOs	Pay and Accounts Offices
PD	Personal Deposit
PFRDA	Pension Fund Regulatory and Development Authority
PSU	Public Sector Undertakings
RC	Reconciliation Certificate
RD & PR	Rural Development and Panchayat Raj

<b>Abbreviations</b>	<b>Full form</b>
SDRF	State Disaster Response Fund
SGST	State Goods and Services Tax
SIA	State Implementing Agency
SS	Social Services
TNBM	Tamil Nadu Budget Manual
TNEB	Tamil Nadu Electricity Board
TNFR Act	Tamil Nadu Fiscal Responsibility Act, 2003
TNSCB	Tamil Nadu Slum Clearance Board
TNUDF	Tamil Nadu Urban Development Fund
TUFIDCO	Tamil Nadu Urban Finance and Infrastructure Development Corporation
TWAD Board	Tamil Nadu Water Supply and Drainage Board
UCs	Utilisation Certificates
UDAY	Ujwal DISCOM Assurance Yojana
ULBs	Urban Local Bodies