



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

APPROPRIATION ACCOUNTS

2024-25



GOVERNMENT OF TAMIL NADU

APPROPRIATION ACCOUNTS

**for the year
2024-25**

GOVERNMENT OF TAMIL NADU

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Tamil Nadu for the year 2024-25 presents the accounts of sums expended in the year ended 31 March 2025, compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts -

'O' stands for original grant or appropriation.

'S' stands for supplementary grant or appropriation.

'R' stands for reappropriation, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in italics.

The following norms approved by Public Accounts Committee of Tamil Nadu Legislature at its meeting held on 23.03.2000 have been adopted for comments in the Appropriation Accounts with effect from 1999 - 2000 onwards.

Saving

1. The Grant / Appropriation resulting in overall 'Saving' below 5 *per cent* does not attract comment entirely.
2. In the case of 'Saving' under sub-heads, comments are made only if the 'Saving' is more than 15 *per cent* of the provision thereunder and more than 1 *per cent* of the total provision under the grant and also more than ₹10 lakh.
3. All sub-heads with 'Saving' of ₹100 lakh and above are required to be commented upon, if the total provision under the grant is more than ₹100 core.
4. In respect of 'Charged' items, all sub-heads where 'Saving' is more than ₹10 lakh and more than 10 *per cent* of the provision thereunder require commenting.

Excess

1. General comments would be made for regularization of excess over the provision in all cases where there is overall excess.
2. All sub-heads with 'Excess' of more than 10 *per cent* of the provision thereunder have to be commented.
3. The sub-heads with 'Excess' being less than 10 *per cent* of the provision thereunder, but more than 1 *per cent* of the total provision under the grant and ₹10 lakh also attract comment.
4. In respect of 'Charged' items, all sub-heads where 'Excess' is more than ₹10 lakh and more than 10 *per cent* of the provision thereunder require commenting.

The criteria for selection of grants/ appropriations and sub-heads have to be applied without prejudice to the right to comment on important items.

SUMMARY OF

(1) Number and Name of Grant / Appropriation		Amount of Grant / Appropriation			Expenditure		
		(2) Revenue	(3) Capital	(4) Loan	(5) Revenue	(6) Capital	(7) Loan
1. State Legislature	Voted	83,84,51	..	1,02,87	66,60,42	..	89,87
	Charged	88,98	..	..	75,92	..	..
2. Governor and Council of Ministers	Voted	75,30,60	..	..	71,46,15	..	..
	Charged	23,34,02	..	..	22,77,19	..	..
3. Administration of Justice	Voted	22,60,11,03	..	..	18,55,71,84	..	..
	Charged	4,24,83,29	..	..	3,96,14,64	..	..
4. Adi-Dravidar and Tribal Welfare Department	Voted	30,22,78,08	9,13,55,07	1,06,40	29,61,44,91	9,04,10,39	1,06,40
	Charged	23,55,08	..	..	23,52,24	..	..
5. Agriculture and Farmer's Welfare Department	Voted	1,46,04,23,13	1,72,24,41	2,44,57,56	1,23,69,84,85	1,69,76,05	2,44,57,20
	Charged	27,37	..	..	27,30	..	..
6. ANIMAL HUSBANDRY (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department)	Voted	14,15,31,83	47,70,04	1,07,45	12,98,20,24	35,78,70	1,07,45
	Charged	18,38	..	..	18,35	..	..
7. FISHERIES AND FISHERMEN WELFARE (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department)	Voted	8,41,62,66	9,27,00,06	..	7,40,42,77	7,57,60,98	..
	Charged	1	..	..	..	..	..
8. DAIRY DEVELOPMENT (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department)	Voted	1,11,28,21	5,42,00,04	3,00,00,00	1,09,41,22	4,86,47,15	2,00,00,00
	Charged	1	..	..	..	..	..

APPROPRIATION ACCOUNTS - *Contd.*

(₹ in thousands)

Saving (-)			Excess (+)			Percentage of Saving / Excess					
(8)	(9)	(10)	(11)	(12)	(13)	(14)		(15)		(16)	
Revenue	Capital	Loan	Revenue	Capital	Loan	Revenue	Capital	Revenue	Capital	Revenue	Capital
						2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
17,24,09	..	13,00	..	..	..	10.30	20.56	..	..	27.27	12.64
13,06	..	..	..	..	..	7.35	14.68	..	..	..	..
3,84,45	..	..	..	..	..	5.99	5.11	..	..	..	..
56,83	..	..	..	..	..	1.35	2.43	..	..	..	..
4,04,39,19	..	..	..	..	..	0.38	17.89	..	..	..	..
28,68,65	..	..	..	..	..	3.63	6.75	..	..	..	..
61,33,17	9,44,68	..	..	..	..	12.18	2.03	11.71	1.03	..	..
2,84	..	..	..	..	..	1.05	0.12	..	..	..	..
22,34,38,28	2,48,36	36	..	..	..	5.62	15.30	7.21	1.44	0.01	0.00
7	..	..	..	..	..	1.03	0.26	..	..	..	..
1,17,11,59	11,91,34	..	..	..	..	5.55	8.27	53.10	24.98	..	..
3	..	..	..	..	..	100.00	0.16	..	..	..	..
1,01,19,89	1,69,39,08	..	..	..	..	8.42	12.02	12.62	18.27	..	..
1	..	..	..	..	..	100.00	100.00	..	..	..	..
1,86,99	55,52,89	1,00,00,00	..	..	..	2.79	1.68	0.03	10.25	..	33.33
1	..	..	..	..	..	100.00	100.00	..	..	..	..

SUMMARY OF

(1) Number and Name of Grant / Appropriation		Amount of Grant / Appropriation			Expenditure		
		(2) Revenue	(3) Capital	(4) Loan	(5) Revenue	(6) Capital	(7) Loan
9. Backward Classes, Most Backward Classes and Minorities Welfare Department	Voted	14,06,37,40	3,71,12,04	35,00	12,79,97,18	1,41,54,66	32,85
	<i>Charged</i>	<i>3,00,05</i>	<i>..</i>	<i>..</i>	<i>1,48,77</i>	<i>..</i>	<i>..</i>
10. Commercial Taxes (Commercial Taxes and Registration Department)	Voted	6,69,02,13	..	95,00	6,60,11,34	..	77,50
	<i>Charged</i>	<i>3</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>
11. Stamps and Registration (Commercial Taxes and Registration Department)	Voted	4,88,57,85	..	..	4,56,13,63	..	..
	<i>Charged</i>	<i>1</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>
12. Co-operation (Co-operation, Food and Consumer Protection Department)	Voted	56,39,74,06	6	2,00,03	48,02,92,79	..	93,00
	<i>Charged</i>	<i>4</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>
13. Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)	Voted	1,22,07,15,44	21,57,37,74	1	1,21,12,88,00	21,57,37,63	..
	<i>Charged</i>	<i>4</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>
14. Energy Department	Voted	2,46,61,66,33	3,94,30,03	6,83,40,03	2,46,60,37,61	3,72,47,55	1,14,57,00
	<i>Charged</i>	<i>1</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>
15. ENVIRONMENT AND CLIMATE CHANGE (Environment, Climate Change and Forests Department)	Voted	69,02,05	70,00,01	11,65,00	64,44,30	41,00,00	10,90,98
	<i>Charged</i>	<i>1</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>
16. Finance Department	Voted	22,06,58,38	1,50,20,06	4,57,33,23	21,22,45,26	48,12,50	4,20,62,30
	<i>Charged</i>	<i>8,65</i>	<i>..</i>	<i>..</i>	<i>8,49</i>	<i>..</i>	<i>..</i>
17. Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	Voted	14,75,57,78	1,13,00,01	6,11,79	14,67,68,01	..	6,11,75
	<i>Charged</i>	<i>2</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>

APPROPRIATION ACCOUNTS - Contd.

(₹ in thousands)

Saving (-)			Excess (+)			Percentage of Saving / Excess					
(8)	(9)	(10)	(11)	(12)	(13)	(14)		(15)		(16)	
Revenue	Capital	Loan	Revenue	Capital	Loan	Revenue	Capital	Revenue	Capital	Revenue	Capital
						2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
1,26,40,22	2,29,57,38	2,15	..	..	..	3.79	8.99	87.31	61.86	..	6.14
1,51,28	..	..	..	..	..	61.10	50.42	..	..	..	..
8,90,79	..	17,50	..	..	..	14.75	1.33	100.00	..	103.22	18.42
3	..	..	..	..	..	100.00	100.00	..	..	..	..
32,44,22	..	..	..	..	..	13.02	6.64	..	..	..	..
1	..	..	..	..	..	..	100.00	..	..	..	..
8,36,81,27	6	1,07,03	..	..	..	1.64	14.84	100.00	100.00	1.60	53.51
4	..	..	..	..	..	100.00	100.00	..	..	..	..
94,27,44	11	1	..	..	..	2.18	0.77	65.60	0.00	100.00	100.00
4	..	..	..	..	..	100.00	100.00	..	..	..	..
1,28,72	21,82,48	5,68,83,03	..	..	..	0.01	0.01	1.09	5.54	57.37	83.24
1	..	..	..	..	..	100.00	100.00	..	..	..	..
4,57,75	29,00,01	74,02	..	..	..	58.64	6.63	100.00	41.43	1.21	6.35
1	..	..	..	..	..	..	100.00	..	..	..	..
84,13,12	1,02,07,56	36,70,93	..	..	..	5.19	3.81	61.13	67.96	29.90	8.03
16	..	..	..	..	..	15.67	1.85	..	..	..	..
7,89,77	1,13,00,01	4	..	..	..	100.05	0.54	..	100.00	0.11	0.01
2	..	..	..	..	..	100.00	100.00	..	..	..	..

SUMMARY OF

(1) Number and Name of Grant / Appropriation		Amount of Grant / Appropriation			Expenditure		
		(2) Revenue	(3) Capital	(4) Loan	(5) Revenue	(6) Capital	(7) Loan
18. Khadi, Village Industries and Handicrafts (Handlooms, Handicrafts, Textiles and Khadi Department)	Voted	2,84,07,98	..	..	2,60,73,49	..	..
	Charged	3,89	..	..	3,87	..	..
19. Health and Family Welfare Department	Voted	2,09,15,69,87	17,41,69,65	71,53	1,91,16,14,08	17,07,69,64	71,52
	Charged	1,99,29	1	..	1,91,07	..	..
20. Higher Education Department	Voted	75,67,51,20	8,00,81,93	1	58,87,39,96	4,28,83,34	..
	Charged	2	2	..	..	..	..
21. Highways and Minor Ports Department	Voted	21,76,46,08	1,78,89,81,86	95,00	21,34,36,80	1,61,90,18,54	45,00
	Charged	15,90	1,09,65,41	..	15,87	1,09,65,35	..
22. Police (Home, Prohibition and Excise Department)	Voted	1,21,01,61,16	4,13,25,43	22,00,02	1,14,14,64,68	1,37,72,02	8,16,15
	Charged	6,20,10	..	..	4,85,15	..	..
23. Fire and Rescue Services (Home, Prohibition and Excise Department)	Voted	5,07,08,22	87,44,90	1	4,92,15,97	49,83,96	..
	Charged	40,50	..	..	40,48	..	..
24. Prisons and Correctional Services (Home, Prohibition and Excise Department)	Voted	5,30,23,84	9,11,93	..	5,03,90,76	8,99,22	..
	Charged	38,52	..	..	30,50	..	..
25. Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	Voted	6,71,50,21	1	..	6,70,46,95	..	..
	Charged	1	..	..	..	..	..
26. Housing and Urban Development Department	Voted	36,06,53,02	7,13,58	1,23,10,39,04	23,90,97,07	3,04,76	88,31,46,59
	Charged	1	..	..	..	..	..

APPROPRIATION ACCOUNTS - Contd.

(₹ in thousands)

Saving (-)			Excess (+)			Percentage of Saving / Excess					
(8)	(9)	(10)	(11)	(12)	(13)	(14)		(15)		(16)	
Revenue	Capital	Loan	Revenue	Capital	Loan	Revenue	Capital	Capital	Capital	Loan	Loan
						2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
23,34,49	..	..	..	..	..	0.23	8.22	..	..	..	..
2	..	..	..	..	..	100.00	0.51	..	..	..	..
17,99,55,79	34,00,01	1	..	..	..	5.64	8.60	19.34	1.95	18.34	0.01
8,22	1	..	..	..	..	102.03	4.12	100.00	100.00	..	..
16,80,11,24	3,71,98,59	1	..	..	..	9.42	22.20	39.03	46.45	100.00	100.00
2	2	..	..	..	..	100.00	100.00	100.00	100.00	..	..
42,09,28	16,99,63,32	50,00	..	..	..	1.71	1.93	4.22	9.50	..	52.63
3	6	..	..	..	..	0.11	0.19	0.41	0.00	..	..
6,86,96,48	2,75,53,41	13,83,87	..	..	..	2.16	5.68	17.79	66.67	82.01	62.90
1,34,95	..	..	..	..	..	14.64	21.76	..	..	..	..
14,92,25	37,60,94	1	..	..	..	4.46	2.94	65.73	43.01	100.00	100.00
2	..	..	..	..	..	0.04	0.05	..	..	..	..
26,33,08	12,71	..	..	..	..	8.23	4.97	100.00	1.39	..	..
8,02	..	..	..	..	..	100.00	20.82	..	..	..	..
1,03,26	1	..	..	..	..	4.08	0.15	100.00	100.00	..	..
1	..	..	..	..	..	100.00	100.00	..	..	..	..
12,15,55,95	4,08,82	34,78,92,45	..	..	..	13.58	33.70	0.00	57.29	29.28	28.26
1	..	..	..	..	..	100.00	100.00	..	..	..	..

SUMMARY OF

(1) Number and Name of Grant / Appropriation		Amount of Grant / Appropriation			Expenditure		
		(2) Revenue	(3) Capital	(4) Loan	(5) Revenue	(6) Capital	(7) Loan
27. Industries, Investment, Promotion and Commerce Department	Voted	18,05,51,79	5,38,86,13	5,80,60,02	10,50,52,48	2,35,63,01	4,31,22,57
	Charged	2	1	..	..	..	..
28. Information and Publicity (Tamil Development and Information Department)	Voted	2,53,18,83	52	..	2,26,62,23	50	..
	Charged	1	..	..	..	..	..
29. Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)	Voted	2,36,37,64	2,49,77,31	2,00,00	2,02,44,57	1,89,53,68	1,50,48
	Charged	7	..	..	..	..	..
30. Stationery and Printing (Tamil Development and Information Department)	Voted	1,87,07,65	33,11,17	..	1,80,02,03	15,28,88	..
	Charged	9,06	..	..	2,31	..	..
31. Information Technology and Digital Services Department	Voted	1,67,42,71	..	40,00	74,66,47	..	25,00
	Charged	..	..	..	..	..	..
32. Labour Welfare and Skill Development Department	Voted	17,08,60,72	1,02,08,07	2,00,00	16,19,66,95	79,38,37	54,88
	Charged	5	1	..	..	..	..
33. Law Department	Voted	96,29,12	..	2,37,12	92,19,62	..	2,36,61
	Charged	..	..	..	..	..	..
34. Municipal Administration and Water Supply Department	Voted	1,46,00,43,69	1,15,41,78,39	12,59,00,06	1,29,03,86,09	1,11,90,48,34	5,88,41,48
	Charged	3	..	..	..	..	..
35. Human Resources Management Department	Voted	1,77,70,53	2,85,29	4,30,29	1,68,40,51	2,77,66	3,83,65
	Charged	1,57,79,79	..	..	1,53,14,03	..	..

APPROPRIATION ACCOUNTS - Contd.

(₹ in thousands)

Saving (-)			Excess (+)			Percentage of Saving / Excess					
(8)	(9)	(10)	(11)	(12)	(13)	(14)		(15)		(16)	
Revenue	Capital	Loan	Revenue	Capital	Loan	Revenue	Capital	Revenue	Capital	Revenue	Loan
						2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
7,54,99,31	3,03,23,12	1,49,37,45	..	..	..	60.31	41.82	40.37	56.27	65.41	25.73
2	1	..	..	..	..	100.00	100.00	..	100.00	..	..
26,56,60	2	..	..	..	..	9.35	10.49	8.42	3.85	..	..
1	..	..	..	..	..	1.01	100.00	..	..	..	..
33,93,07	60,23,63	49,52	..	..	..	6.32	14.35	17.91	24.12	0.08	24.76
7	..	..	..	..	..	100.00	100.00	..	..	..	..
7,05,62	17,82,29	..	..	..	..	3.70	3.77	20.89	53.83	..	..
6,75	..	..	..	..	..	71.71	74.50	..	..	..	..
92,76,24	..	15,00	..	..	..	33.24	55.40	100.00	..	100.00	37.50
..
88,93,77	22,69,70	1,45,12	..	..	..	3.59	5.21	39.58	22.23	1.94	72.56
5	1	..	..	..	..	100.00	100.00	..	100.00	..	..
4,09,50	..	51	..	..	..	3.35	4.25	..	..	0.01	0.22
..
16,96,57,60	3,51,30,05	6,70,58,58	..	..	..	9.36	11.62	12.02	3.04	6.04	53.26
3	..	..	..	..	..	100.00	100.00	..	..	..	..
9,30,02	7,63	46,64	..	..	..	4.07	5.23	42.43	2.67	7.55	10.84
4,65,76	..	..	..	..	..	22.06	2.95	..	..	..	..

SUMMARY OF

(1) Number and Name of Grant / Appropriation		Amount of Grant / Appropriation			Expenditure		
		(2) Revenue	(3) Capital	(4) Loan	(5) Revenue	(6) Capital	(7) Loan
36. Planning, Development and Special Initiatives Department	Voted	3,36,30,28	96,12,50	1,00,00	2,79,35,06	75,65,00	53,50
	<i>Charged</i>	8	..	..	..	..	..
37. Prohibition and Excise (Home, Prohibition and Excise Department)	Voted	2,12,20,30	..	..	2,09,71,71	..	..
	<i>Charged</i>	2	..	..	..	..	..
38. Public Department	Voted	14,44,10,86	1,11,30,06	14,00,00	12,66,65,47	34,58,87	12,81,17
	<i>Charged</i>	5,63,85	..	..	4,46,46	..	..
39. Buildings (Public Works Department)	Voted	4,79,18,11	13,88,18,12	50,00	4,53,84,33	13,40,61,11	43,23
	<i>Charged</i>	13,58	64,73	..	13,57	64,71	..
40. Water Resources Department	Voted	44,74,98,86	40,52,78,56	46,27	42,36,34,32	31,91,19,27	46,27
	<i>Charged</i>	15,86	26,75,56	..	13,74	18,59,85	..
41. Revenue and Disaster Management Department	Voted	85,40,23,61	71	1,21,70	81,98,48,38	..	1,21,70
	<i>Charged</i>	46,69	3,63,41	..	21,86	3,63,40	..
42. Rural Development and Panchayat Raj Department	Voted	2,43,71,53,69	52,23,05,07	1,64,50	2,00,56,12,08	34,55,15,26	1,14,50
	<i>Charged</i>	4	..	..	..	..	..
43. School Education Department	Voted	4,42,96,25,31	14,75,09,92	1,00,00	3,77,56,70,01	10,02,46,66	63,09
	<i>Charged</i>	42	1	..	30	..	..
44. Micro, Small and Medium Enterprises Department	Voted	15,27,59,63	70,03	40,60,00	13,70,11,29	..	4,11,85
	<i>Charged</i>	1	..	..	..	..	..
45. Social Welfare and Women Empowerment Department	Voted	77,62,46,37	1,87,79,36	90,00	73,03,94,29	1,72,85,12	25,00
	<i>Charged</i>	1	..	..	..	..	..

APPROPRIATION ACCOUNTS - Contd.

(₹ in thousands)

Saving (-)			Excess (+)			Percentage of Saving / Excess					
(8)	(9)	(10)	(11)	(12)	(13)	(14)		(15)		(16)	
Revenue	Capital	Loan	Revenue	Capital	Loan	Revenue	Capital	Revenue	Capital	Revenue	Capital
						2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
56,95,22	20,47,50	46,50	..	..	..	61.88	16.93	0.48	21.30	43.07	46.50
8	..	..	..	..	..	0.33	100.00	..	..	..	..
2,48,59	..	..	..	..	..	5.80	1.17	..	..	..	..
2	..	..	..	..	..	100.00	100.00	..	..	..	..
1,77,45,39	76,71,19	1,18,83	..	..	..	12.89	12.29	36.75	68.92	27.58	8.49
1,17,39	..	..	..	..	..	100.00	20.82	..	..	..	..
25,33,78	47,57,01	6,77	..	..	..	7.39	5.29	7.87	3.43	45.86	13.54
1	2	..	..	..	..	0.12	0.07	100.00	0.03	..	..
2,38,64,54	8,61,59,29	..	..	..	..	3.86	5.33	27.66	21.26	100.00	..
2,12	8,15,71	..	..	..	..	9.76	13.37	0.77	30.49	..	..
3,41,75,23	71	..	..	..	..	7.63	4.00	100.00	100.00	6.00	..
24,83	1	..	..	..	..	76.41	53.18	..	..	..	..
43,15,41,61	17,67,89,81	50,00	..	..	..	8.65	17.71	14.93	33.85	29.31	30.40
4	..	..	..	..	..	100.00	100.00	..	..	..	..
65,39,55,30	4,72,63,26	36,91	..	..	..	4.76	14.76	41.18	32.04	141.83	36.91
12	1	..	..	..	..	100.00	28.57	100.00	100.00	..	..
1,57,48,34	70,03	36,48,15	..	..	..	10.38	10.31	50.00	100.00	53.76	89.86
1	..	..	..	..	..	100.00	100.00	..	..	..	..
4,58,52,08	14,94,24	65,00	..	..	..	12.19	5.91	49.22	7.96	100.00	72.22
1	..	..	..	..	..	100.00	100.00	..	..	..	..

SUMMARY OF

(1) Number and Name of Grant / Appropriation		Amount of Grant / Appropriation			Expenditure		
		(2) Revenue	(3) Capital	(4) Loan	(5) Revenue	(6) Capital	(7) Loan
46. Tamil Development(Tamil Development and Information Department)	Voted	1,45,82,95	..	50,00	1,34,12,40	..	49,92
	Charged	3	..	..	..	..	..
47. Hindu Religious and Charitable Endowments (Tourism, Culture and Religious Endowments Department)	Voted	6,66,75,05	1,09,84,05	..	6,06,48,81	98,54,91	..
	Charged	13,00,00	..	..	13,00,00	..	..
48. Transport Department	Voted	73,86,09,51	20,92,06,37	14,34,69,60	72,33,75,71	20,35,48,02	13,60,83,68
	Charged	1	..	..	..	..	..
49. Youth Welfare and Sports Development Department	Voted	4,73,92,66	80,00	65,11	3,17,89,06	14,27	65,11
	Charged	1	..	..	..	..	..
50. Pension and Other Retirement Benefits	Voted	4,24,68,98,50	..	..	4,06,04,00,77	..	..
	Charged	67,15,54	..	..	60,29,98	..	..
51. Relief on account of Natural Calamities	Voted	40,23,37,54	..	..	37,47,03,74	..	..
	Charged	4,03	..	..	..	..	..
52. Department for the Welfare of Differently Abled Persons	Voted	13,72,16,39	17,00,33	1	10,70,62,60	1,50,82	..
	Charged	1	..	..	..	..	..
53. Department of Special Programme Implementation	Voted	1,43,72,51,94	..	21,50	1,41,75,12,25	..	21,49
	Charged	..	..	..	..	..	..
54. FORESTS (Environment, Climate Change and Forests Department)	Voted	8,12,41,52	4,56,77,47	1	6,87,16,54	3,50,30,51	..
	Charged	4,94	..	..	4,92	..	..

APPROPRIATION ACCOUNTS - Contd.

(₹ in thousands)

Saving (-)			Excess (+)			Percentage of Saving / Excess					
(8)	(9)	(10)	(11)	(12)	(13)	(14)		(15)		(16)	
Revenue	Capital	Loan	Revenue	Capital	Loan	Revenue	Capital	Revenue	Capital	Revenue	Capital
						2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
11,70,55	..	8	..	..	..	8.75	8.03	..	..	25.16	0.16
3	..	..	..	..	..	100.00	100.00	..	..	..	..
60,26,24	11,29,14	..	..	..	..	5.40	9.04	0.00	10.28	..	..
..
1,52,33,80	56,58,35	73,85,92	..	..	..	0.12	2.06	25.70	2.70	41.15	5.15
1	..	..	..	..	..	100.00	100.00	..	..	..	..
1,56,03,60	65,73	..	..	..	..	18.93	32.92	37.23	82.16	100.00	..
1	..	..	..	..	..	100.00	100.00	..	..	..	..
18,64,97,73	..	..	..	..	..	8.61	4.39	..	..	..	..
6,85,56	..	..	..	..	..	3.15	10.21	..	..	..	..
2,76,33,80	..	..	..	..	..	13.02	6.87	..	..	..	..
4,03	..	..	..	..	..	0.21	100.00	..	..	..	..
3,01,53,79	15,49,51	1	..	..	..	13.79	21.98	86.29	91.13	100.00	100.00
1	..	..	..	..	..	100.00	100.00	..	..	..	..
1,97,39,69	..	1	..	..	..	2.84	1.37	..	..	100.00	0.05
..	..	..	..	..	..	100.00	..	..	..	..	..
1,25,24,98	1,06,46,96	1	..	..	..	12.84	15.42	41.26	23.31	100.00	100.00
2	..	..	..	..	..	13.69	0.40	..	..	..	..

SUMMARY OF

(1) Number and Name of Grant / Appropriation	Amount of Grant / Appropriation			Expenditure			
	(2) Revenue	(3) Capital	(4) Loan	(5) Revenue	(6) Capital	(7) Loan	
55. Natural Resources Department	Voted	2,46,75,76	12,24,94	25,00	2,42,41,21	10,75,22	25,00
	<i>Charged</i>	<i>6,31</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>
Debt Charges	Voted	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>
	<i>Charged</i>	<i>6,36,35,22,36</i>	<i>..</i>	<i>..</i>	<i>6,01,70,86,19</i>	<i>..</i>	<i>..</i>
Public Debt - Repayment	Voted	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>
	<i>Charged</i>	<i>..</i>	<i>..</i>	<i>4,11,78,25,76</i>	<i>..</i>	<i>..</i>	<i>4,06,84,40,43</i>
Total Voted		30,42,45,24,57	5,45,00,03,23	1,73,91,91,17	27,64,39,21,26	4,71,22,92,57	1,22,54,85,74
Total Charged		6,43,65,17,07	1,40,69,17	4,11,78,25,76	6,08,55,23,20	1,32,53,31	4,06,84,40,43
Grand Total		36,86,10,41,64	5,46,40,72,40	5,85,70,16,93	33,72,94,44,46	4,72,55,45,88	5,29,39,26,17

SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

There was no overall excess in the Grant during the year 2024-25.

As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries which are adjusted in the accounts as reduction of expenditure. However, under certain suspense heads (Grant Nos. 21, 39 and 40) net budget provision was made in these cases, the expenditure shown is also net, i.e after taking into account the actual recoveries. In respect of the following grants / appropriations, the amount surrendered during the year was in excess of the ultimate saving / excess, resulting in the assessment of the requirement not having been made properly which was subsequently proved to be injudicious (or) defective budgeting.

Grants –**REVENUE (Voted)**

- 05 Agriculture and Farmer's Welfare Department
- 07 Fisheries and Fishermen Welfare
- 08 Dairy Development
- 14 Energy Department
- 19 Health and Family Welfare Department
- 31 Information Technology and Digital Services Department
- 33 Law Department
- 39 Buildings (Public Works Department)
- 47 Hindu Religious and Charitable Endowments Department

CAPITAL (Voted)

- 09 Backward Classes, Most Backward Classes and Minorities Welfare Department
- 16 Finance Department
- 19 Health and Family Welfare Department

SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

- 30 Stationery and Printing
 32 Labour Welfare and Skill Development Department
 39 Buildings (Public Works Department)
 45 Social Welfare and Women Empowerment Department

In respect of the following schemes, expenditure was incurred without provision / reappropriation or after withdrawal of provision through reappropriation, which led to unauthorised expenditure -

(₹ in lakh)

Grant No.	Head of account	Expenditure
42	2505.01.702 JP	6.57
51	2245.02.112 AC	1.34
56	2049.03.107 AB (C)	0.00*
Total		7.91

* Actuals works out to ₹420.

In respect of the heads mentioned below, expenditure has been incurred without provision either in the Budget or in the supplementary estimates and exceeded the limits prescribed in the “New Service Rules” constituting “New Service/New Instrument of Service”. Failure to observe the prescribed procedure had led to incurring of the expenditure on the schemes without the authority of the Legislature.

(₹ in lakh)

Grant No.	Head of account	Total Grant (Reappropriation)	Actual Expenditure
21	3054.80.001 AR	12.25	12.24
43	2202.02.109 KX	7.28	7.28
Total		19.53	19.52

SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

In respect of the following charged appropriations and voted grants/schemes, the expenditure to the end of the year was less than the Original Budget Estimate, though additional provision was obtained in Supplementary Estimates followed by more withdrawal than the final supplementary estimates at reappropriation stage.

(₹ in thousands)

Grant No.	Name of the Scheme	Original	Supple- mentary I	Supple- mentary II	Reappro- priation	Total Provision	Actual Expenditure
03	2014.00.102.I.AI (Charged) Madurai Bench of Madras High Court at Madurai	75,77,52	8	7,41,02	(-)7,53,07	75,65,55	75,60,98
	2014.00.103.I.AB Special Courts - Special Court for the trial of cases of Psychotropic and Narcotic Drugs	2,32,39	2	1,05,33	(-)1,21,19	2,16,55	2,15,20
09	2225.03.277.I.AA Backward Classes Hostels	2,06,75,25	8	3,61,35	(-)26,67,25	1,83,69,43	1,83,61,57
	2225.03.277.I.BC Most Backward Classes Hostels	1,26,52,10	8	51,20	(-)13,50,07	1,13,53,31	1,13,26,51
	2225.04.277.I.JB Minorities Hostels	4,95,64	4	39,02	(-)61,76	4,72,94	4,72,16
	2225.80.101.I.AF Denotified Communities Hostels and Boarding Houses	42,79,43	4	2	(-)1,98,99	40,80,50	40,76,00
11	2030.03.001.I.AB District Establishment Charges	2,54,28,92	4	12	(-)8,38,76	2,45,90,32	2,45,16,48
19	2210.01.110.I.EY Kalaighnar Centenary Super Speciality Hospital, Guindy	21,68,12	2	6	(-)5,69,13	15,99,07	15,99,00
22	2055.00.001.I.AA Director-General of Police	1,61,36,47	4	5	(-)9,82,35	1,51,54,21	1,50,66,15
	2055.00.101.I.AB Special Branch	3,71,82,24	4	4	(-)17,44,62	3,54,37,70	3,53,91,98
	2055.00.108.I.AB Law and Order	13,74,39,12	3	3	(-)52,93,05	13,21,46,13	13,20,01,50
	2055.00.109.I.AA District Police	53,04,48,53	5	11	(-)3,79,60,83	49,24,87,86	49,14,11,94
	2055.00.109.I.AL Commissioner of Police in Districts	17,61,93,14	36,96	9	(-)33,93,58	17,28,36,61	17,26,34,72
24	2056.00.101.I.AA Jails (other than Sub-Jails)	3,52,14,99	3	10,02,17	(-)26,99,95	3,35,17,24	3,34,88,66

Summary of Appropriation Accounts *contd.*

(₹ in thousands)

Grant No.	Name of the Scheme	Original	Supple- mentary I	Supple- mentary II	Reappro- priation	Total Provision	Actual Expenditure
28	2220.01.105.I.AJ Film and T.V. Institute of Tamil Nadu	10,30,47	11,00	28,35	(-)68,82	10,01,00	10,00,68
	2220.60.106.I.AC Scheme for Publicity and Information	30,07,82	83,14	2,10,98	(-)3,19,04	29,82,90	29,82,26
	2235.60.102.I.AH Schemes for Pension Benefits to the Journalist in the State of Tamil Nadu	4,49,28	17,64	13,68	(-)1,79,96	3,00,64	3,00,65
29	2205.00.103.I.AB Repairs, Renovation and Maintenance of Monuments, etc., and Excavation of Archaeological Sites	18,02,11	3	2,10,70	(-)3,77,40	16,35,44	16,35,72
30	2058.00.103.I.AA Central Press, Chennai	53,89,77	3	2	(-)3,24,94	50,64,88	50,45,62
32	4250.00.203.I.JG Development of I.T.I.s - Land and Buildings	1,00,02,97	2	2	(-)30,61,87	69,41,14	69,41,13
35	2052.00.090.I.AT Human Resources Management Department	25,04,10	2	99,76	(-)1,94,28	24,09,60	24,10,63
	2062.00.105.I.AA Directorate of Vigilance and Anti-Corruption	98,77,90	2	4,32,25	(-)6,30,48	96,79,69	96,77,21
38	2235.01.105.I.AC Refugees relief measures	1,61,62,99	2	44,95	(-)5,55,38	1,56,52,58	1,56,51,09
40	2701.80.001.I.AF Executive Establishment (Territorial) Divisions under Water Resources Department	4,71,30,70	2	2	(-)1,55,48,15	3,15,82,59	3,15,69,49
41	2029.00.102.I.AE Central Survey Office	15,80,68	3	4	(-)91,25	14,89,50	14,89,12
	2029.00.102.I.AG District Survey Administration	2,30,86,99	2	8	(-)12,57,68	2,18,29,41	2,16,62,64
	2053.00.094.I.AB Taluk Establishments	4,91,14,49	29,85	8	(-)11,96,82	4,79,47,60	4,79,54,08

Summary of Appropriation Accounts *contd.*

(₹ in thousands)

Grant No.	Name of the Scheme	Original	Supple- mentary I	Supple- mentary II	Reappro- priation	Total Provision	Actual Expenditure
43	2202.02.108.I.AA Examinations conducted by the Director of Government Examinations	1,31,44,69	3	1,66,81	(-6,05,97)	1,27,05,56	1,27,06,44
46	2202.05.001.I.AA Directorate of Tamil Development	15,89,23	2	2	(-27,04)	15,62,23	15,62,55
48	2070.00.114.I.AA Motor Vehicles Maintenance Organisation	74,36,94	4	2	(-1,05,66)	73,31,34	73,27,07
49	2204.00.102.I.AF National Cadet Corps	65,56,81	2	2	(-6,11,99)	59,44,86	59,42,49
54	2406.01.001.I.AB District Establishment	2,78,82,36	3	19,87,58	(-26,39,91)	2,72,30,06	2,72,24,30
	2406.01.800.I.AB Forest Protection	72,46,27	4	10,59,30	(-10,65,26)	72,40,35	72,36,95

SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

Persistent saving occurred for more than 5 years under the following Grants/Appropriations

REVENUE -

Voted:

02	Governor and Council of Ministers
06	Animal Husbandry (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department)
11	Stamps and Registration (Commercial Taxes and Registration Department)
26	Housing and Urban Development Department
27	Industries, Investment Promotion and Commerce Department
28	Information and Publicity (Tamil Development and Information Department)
29	Tourism – Art and Culture (Tourism, Culture and Religious Endowments Department)
31	Information Technology and Digital Services Department
38	Public Department
46	Tamil Development (Tamil Development and Information Department)
47	Hindu Religious and Charitable Endowments (Tourism, Culture and Religious Endowments Department)
49	Youth Welfare and Sports Development Department

Charged

01	State Legislature
38	Public Department

CAPITAL -

Voted:

06	Animal Husbandry (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department)
16	Finance Department
20	Higher Education Department
22	Police (Home, Prohibition and Excise Department)
29	Tourism – Art and Culture (Tourism, Culture and Religious Endowments Department)
30	Stationery and Printing (Tamil Development and Information Department)
32	Labour Welfare and Skill Development Department
40	Water Resources Department
42	Rural Development and Panchayat Raj Department
43	School Education Department

LOANS –

14	Energy Department
16	Finance Department
22	Police (Home, Prohibition and Excise Department)

SUMMARY OF APPROPRIATION ACCOUNTS -Concl.d.

As the grants and appropriations are for gross amounts, the expenditure figures shown against them do not include recoveries (Appendix-II) adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts 2024-25.

The reconciliation between the total expenditure according to the Appropriation Accounts for 2024-25 and that shown in the Finance Accounts for the year is shown below:

(₹ in thousands)

	Voted			Charged		
	Revenue	Capital	Loan	Revenue	Capital	Loan
Total expenditure according to Appropriation Accounts	27,64,39,21,26	4,71,22,92,57	1,22,54,85,74	6,08,55,23,20	1,32,53,31	4,06,84,40,43
Deduct – Total of recoveries	86,17,65,09	1,47,50,46	..	7,39,09	..	..
Net Total expenditure as shown in Statement No.11 of Finance Accounts *	26,78,21,56,17	4,69,75,42,11	1,22,54,85,74	6,08,47,84,11	1,32,53,31	4,06,84,40,43

The details of recoveries referred to above are given in Appendix at page Nos. 403 to 411.

* Differs from actuals due to rounding.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

Audit of the Appropriation Accounts of the Government of Tamil Nadu

Opinion

The Appropriation Accounts of the Government of Tamil Nadu for the year ended 31 March 2025 present the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Article 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Appropriation Accounts read with the observations in this compilation present fairly the accounts of the sums expended in the year ended 31 March 2025 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Article 204 and 205 of the Constitution of India.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Tamil Nadu being presented separately for the year ended 31 March 2025.

Basis for Opinion

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. The audit evidence that we have obtained provides a basis for my opinion.

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Tamil Nadu are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Principal Accountant General (Accounts and Entitlements) of Tamil Nadu for compilation and preparation of the Appropriation Accounts.

Responsibilities for Compilation of Annual Accounts

The Office of the Principal Accountant General (Accounts and Entitlements) of Tamil Nadu functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Tamil Nadu and the statements received from the Reserve Bank of India.

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is conducted through the Office of the Principal Accountant General (Audit-I), Tamil Nadu in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

The Office of the Principal Accountant General (Audit-I) and the Office of the Principal Accountant General (Accounts and Entitlements) are independent organisations with distinct cadres, separate reporting lines and management structure.

Date: 10 DEC 2025

Place: New Delhi



(K SANJAY MURTHY)

Comptroller and Auditor General of India

Grant No.1 - State Legislature

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2011 Parliament / State / Union Territory Legislatures			
2059 Public Works			
2235 Social Security and Welfare			
Voted			
Original	83,84,42		
Supplementary	9		
	83,84,51	66,60,42	(-)17,24,09
Amount surrendered during the year			17,21,81
Charged			
Original	57,18		
Supplementary	31,80		
	88,98	75,92	(-)13,06
Amount surrendered during the year			13,02
LOANS			
7610 Loans to Government Servants, etc.			
Voted			
Original	1,00,00		
Supplementary	2,87		
	1,02,87	89,87	(-)13,00
Amount surrendered during the year			13,00

REVENUE

Notes and Comments -

1. Though the ultimate saving in the voted grant worked out to ₹1,724.09 lakh, the amount surrendered during the year was ₹1,721.81 lakh only.

2. Saving in the voted grant worked out to 20.56 per cent.

3. Saving in the charged appropriation worked out to 14.68 per cent.

4. Saving occurred persistently in the charged appropriation during the preceeding five years also as under -

Year	SAVING	
	Amount (₹ in lakh)	Percentage
2019-20	16.71	28.38
2020-21	22.05	38.19
2021-22	27.71	49.63
2022-23	17.39	22.74
2023-24	14.01	7.35

5. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

Grant No.1 - State Legislature - Contd.

6. Saving in the voted grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2059.01.053.I.CD. Maintenance of 234 MLA Offices (Administered by Chief Engineer (Buildings))			
	O.	849.50		
	R.	(-)835.58	13.92	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement towards administrative expenses.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	2011.02.101.I.AF. Digitalization of Tamil Nadu Legislative Assembly Secretariat.			
	O.	200.00		
	R.	(-)200.00	..	..
(iii)	2235.60.200.I.CU. Free Bus Pass to Ex-Legislators			
	O.	163.11		
	R.	(-)163.11	..	..

Specific reasons for withdrawal of entire provision by reappropriation in March 2025 under items (ii) and (iii) have not been furnished.

7. Excess in the voted grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	2059.01.053.I.BO. Buildings - Legislative Assembly Secretariat (Administered by Chief Engineer (Buildings))			
	O.	69.47		
	S.	0.03		
	R.	193.62	263.12	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement towards minor works of the State Legislative Assembly.

Grant No.1 - State Legislature - Concl.

8. Saving in the charged appropriation occurred under -

Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
2011.02.101.I.AA.			
Pay of Speaker and Deputy Speaker			
O.	57.16		
S.	31.80		
R.	(-)13.00	75.96	75.92
			(-)0.04

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement towards establishment charges and office expenses.

LOANS

Notes -

1. The overall saving of ₹13.00 lakh in the grant was anticipated and surrendered during the year.
2. Saving in the grant worked out to 12.64 *per cent*.

The amounts transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amounts lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.2 - Governor and Council of Ministers

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2012 President, Vice President / Governor, Administrator of Union Territories			
2013 Council of Ministers			
2052 Secretariat - General Services			
2059 Public Works			
Voted			
Original	56,60,90	75,30,60	71,46,15
Supplementary	18,69,70		
Amount surrendered during the year			3,82,47
Charged			
Original	18,95,21	23,34,02	22,77,19
Supplementary	4,38,81		
Amount surrendered during the year			54,30

REVENUE*Notes and Comments -*

1. Though the ultimate saving in the voted grant worked out to ₹384.45 lakh, the amount surrendered during the year was ₹382.47 lakh only.
2. Saving in the voted grant worked out to 5.11 per cent.
3. Though the ultimate saving in the charged appropriation worked out to ₹56.83 lakh, the amount surrendered during the year was ₹54.30 lakh only.
4. Saving occurred persistently in the voted grant during the preceding five years also as under-

Year	SAVING	
	Amount (₹ in lakh)	Percentage
2019-20	684.52	15.07
2020-21	1,278.37	27.14
2021-22	1,207.07	26.02
2022-23	708.78	13.79
2023-24	368.67	5.99

5. Saving in the voted grant occurred under-

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
2013.00.108.I.AB. Settlement of Air Travel Expenses incurred by the Chief Minister and other Ministers			
O.	194.14		
R.	(-) 167.78	26.36	26.36

Withdrawal of provision by reappropriation in March 2025 was mainly due to lesser requirement of funds for air travel expenses.

The amounts transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amount lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.3 - Administration of Justice

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2014 Administration of Justice			
2059 Public Works			
2230 Labour, Employment and Skill Development			
2235 Social Security and Welfare			
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted			
Original	15,37,77,21	22,60,11,03	18,55,71,84
Supplementary	7,22,33,82		
Amount surrendered during the year				(-)4,04,39,19
			4,02,59,03
Charged			
Original	3,79,63,62	4,24,83,29	3,96,14,64
Supplementary	45,19,67		
Amount surrendered during the year				(-)28,68,65
			28,49,86

REVENUE

Notes and Comments -

1. Though the ultimate saving in the voted grant worked out to ₹40,439.19 lakh, the amount surrendered during the year was ₹40,259.03 lakh only.
2. Saving in the voted grant worked out to 17.89 per cent.
3. Though the ultimate saving in the charged appropriation worked out to ₹2,868.65 lakh, the amount surrendered during the year was ₹2,849.86 lakh only.
4. Saving in the charged appropriation worked out to 6.75 per cent.
5. Saving in the voted grant occurred under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2014.00.105.I.AB. Mofussil, Civil and Sessions Courts - Regular Establishments			
	O.	66,716.73	87,928.32	87,821.97
	S.	39,349.67		
	R.	(-)18,138.08			(-)106.35
(ii)	2014.00.108.I.AA. Regular Establishments			
	O.	28,255.64	32,238.15	32,221.69
	S.	14,237.03		
	R.	(-)10,254.52			(-)16.46

Grant No.3 - Administration of Justice - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iii)	2014.00.800.I.AJ. Constitution of State Legal Service Authority			
	O.	2,779.50		
	S.	3,523.33		
	R.	(-)2,366.84	3,935.99	3,921.04
				(-)14.95
(iv)	2014.00.105.I.AE. Family Courts			
	O.	5,576.51		
	S.	2,096.80		
	R.	(-)1,481.59	6,191.72	6,187.01
				(-)4.71
(v)	2014.00.105.I.AA. City Civil Court			
	O.	4,306.80		
	S.	1,986.54		
	R.	(-)921.83	5,371.51	5,365.94
				(-)5.57
(vi)	2014.00.103.I.AD. Special Court to Try the Cases under POCSO Act, 2012			
	O.	2,042.41		
	S.	972.85		
	R.	(-)783.17	2,232.09	2,232.39
				(+)0.30
(vii)	2014.00.108.I.AC. Special Courts for protection of civil rights			
	O.	1,410.68		
	S.	1,607.62		
	R.	(-)746.87	2,271.43	2,267.77
				(-)3.66
(viii)	2014.00.107.I.AA. Regular Establishments			
	O.	3,047.06		
	S.	1,135.15		
	R.	(-)743.28	3,438.93	3,438.64
				(-)0.29
(ix)	2230.01.101.I.AC. Labour Courts			
	O.	3,171.71		
	S.	845.05		
	R.	(-)714.03	3,302.73	3,290.38
				(-)12.35
(x)	2014.00.106.I.AA. Presidency Small Causes Courts			
	O.	1,576.84		
	S.	631.67		
	R.	(-)577.67	1,630.84	1,630.02
				(-)0.82
(xi)	2014.00.103.I.AA. Establishment of Special Courts for exclusive trial of Central Bureau of Investigation cases			
	O.	1,094.69		
	S.	334.44		
	R.	(-)423.86	1,005.27	1,005.14
				(-)0.13

Grant No.3 - Administration of Justice - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
(xii)	2014.00.800.I.AL. Constitution of Tamil Nadu Judicial Academy				
	O.	970.86			
	S.	739.51			
	R.	(-)251.25	1,459.12	1,458.36	(-)0.76
(xiii)	2014.00.800.I.AC. Publication of Law Journal				
	O.	129.86			
	S.	149.03			
	R.	(-)162.96	115.93	115.95	(+)0.02
(xiv)	2014.00.103.I.AC. Establishment of Special Courts for trial of Prevention of Corruption Act cases				
	O.	497.34			
	S.	328.98			
	R.	(-)130.60	695.72	695.91	(+)0.19
(xv)	2014.00.103.I.AB. Special Courts - Special Court for the trial of cases of Psychotropic and Narcotic Drugs				
	O.	232.39			
	S.	105.35			
	R.	(-)121.19	216.55	215.20	(-)1.35
(xvi)	2014.00.108.I.AD. Special Courts for Economic Offences				
	O.	300.81			
	S.	117.80			
	R.	(-)120.20	298.41	298.29	(-)0.12
(xvii)	2014.00.110.I.AA. Administrators General and Official Trustees				
	O.	208.76			
	S.	101.77			
	R.	(-)106.93	203.60	203.62	(+)0.02

Withdrawal of provision by reappropriation in March 2025 under items (i) to (xvii) was due to non-filling up of vacant posts in courts, lesser consumption of petrol, oil and lubricants, non-claiming of various allowances for the honourable judges of the various courts and lesser requirement of funds under establishment charges and administrative expenses towards the respective schemes.

Reasons for the final saving under items (i) to (v), (vii), (ix) and (xv) have not been communicated (July 2025).

Grant No.3 - Administration of Justice - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xviii)	2014.00.105.I.AD. Mofussil, Civil and Sessions Courts - Process Service Establishments				
	O.	18,670.55			
	S.	484.82			
	R.	(-392.08)	18,763.29	18,749.06	(-)14.23
(xix)	2014.00.105.I.AC. Mofussil, Civil and Sessions Courts - Copyist Establishments				
	O.	4,512.31			
	S.	176.12			
	R.	(-)149.67	4,538.76	4,540.60	(+)1.84

Withdrawal of provision by reappropriation in March 2025 under items (xviii) and (xix) was due to non-filling up of vacant posts in courts, lesser requirement of funds under establishment charges, travel expenses and prizes and awards towards the respective schemes.

Reasons for the final saving under (xviii) and for the final excess under item (xix) have not been communicated (July 2025).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xx)	2014.00.103.VI.UA. Special Court to Try the Cases under POCSO Act, 2012				
	O.	381.88			
	R.	(-)381.88	..	..	..
(xxi)	2014.00.108.VI.UA. Special Courts for protection of civil rights				
	O.	334.89			
	R.	(-)334.89	..	..	..
(xxii)	2014.00.108.VI.UB. Special Courts for protection of civil rights - State Share				
	O.	334.89			
	R.	(-)334.89	..	..	..
(xxiii)	2014.00.103.VI.UB. Special Court to Try the Cases under POCSO Act, 2012 - State Share				
	O.	254.58			
	R.	(-)254.58	..	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 under items (xx) to (xxiii) have not been furnished (July 2025).

Grant No.3 - Administration of Justice - Concl.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxiv)	2059.01.053.I.AN. Buildings - Administration of Justice (Other than High Court Buildings) (Administered by Chief Engineer (Buildings))			
	O.	1,963.21		
	S.	474.26		
	R.	(-115.89)	2,321.58	2,321.58
				..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds under minor works, periodical maintenance and non-claiming of various allowances for the honourable judges of the various courts towards the scheme.

6. Saving in the charged appropriation occurred under -

	Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2014.00.102.I.AL. Arbitration Centre, Madras			
	O.	109.54		
	S.	69.38		
	R.	(-53.82)	125.10	125.05
				(-)0.05

Withdrawal of provision by reappropriation in March 2025 was due to non-filling up of vacant posts in courts, lesser requirement of funds under establishment charges, administrative expenses and non-claiming of various allowances for the honourable judges of the various courts.

	Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	2014.00.102.I.AD. Extension of Jurisdiction to Pondicherry			
	O.	145.77		
	R.	(-22.86)	122.91	122.99
				(+)0.08

Withdrawal of provision by reappropriation in March 2025 was due to non-filling up of vacant posts in courts and lesser requirement of funds under establishment charges.

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amount lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.4 - Adi-Dravidar and Tribal Welfare Department

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2070 Other Administrative Services			
2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
2235 Social Security and Welfare			
2251 Secretariat - Social Services			
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted			
Original	28,52,02,38	30,22,78,08	29,61,44,91
Supplementary	1,70,75,70		
Amount surrendered during the year				(-)61,33,17 60,83,91
Charged			
Original	20,00,53	23,55,08	23,52,24
Supplementary	3,54,55		
Amount surrendered during the year				(-)2,84 2,84
CAPITAL			
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorit			
Voted			
Original	8,33,52,38	9,13,55,07	9,04,10,39
Supplementary	80,02,69		
Amount surrendered during the year				(-)9,44,68 9,44,67
LOANS			
7610 Loans to Government Servants, etc.			
Voted			
Original	50,00	1,06,40	1,06,40
Supplementary	56,40		
Amount surrendered during the year				.. Nil

REVENUE

Notes-

1.Though the ultimate saving in the voted grant worked out to ₹6,133.17 lakh, the amount surrendered during the year was ₹6,083.91 lakh only.

2.The overall saving of ₹2.84 lakh in the charged grant was anticipated and surrendered during the year.

CAPITAL

Note-

Though the ultimate saving in the voted grant worked out to ₹944.68 lakh, the amount surrendered during the year was ₹944.67 only.

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amounts lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.5 - Agriculture and Farmer's Welfare Department

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2059 Public Works			
2401 Crop Husbandry			
2402 Soil and Water Conservation			
2408 Food, Storage and Warehousing			
2415 Agricultural Research and Education			
2435 Other Agricultural Programmes			
2501 Special Programmes for Rural Development			
2551 Hill Areas			
2702 Minor Irrigation			
2705 Command Area Development			
2810 New and Renewable Energy			
3054 Roads and Bridges			
3451 Secretariat - Economic Services			
Voted			
Original	1,46,04,21,74		
Supplementary	1,39		
Amount surrendered during the year		1,46,04,23,13	1,23,69,84,85
			(-)22,34,38,28
			22,34,94,12
Charged			
Original	55		
Supplementary	26,82		
Amount surrendered during the year		27,37	27,30
			(-)7
			7
CAPITAL			
4401 Capital Outlay on Crop Husbandry			
4402 Capital Outlay on Soil and Water Conservation			
4408 Capital Outlay on Food Storage and Warehousing			
4415 Capital Outlay on Agricultural Research and Education			
4435 Capital Outlay on Other Agricultural Programmes			
Voted			
Original	1,44,64,13		
Supplementary	27,60,28		
Amount surrendered during the year		1,72,24,41	1,69,76,05
			(-)2,48,36
			2,48,35
LOANS			
6401 Loans for Crop Husbandry			
6425 Loans for Co-operation			
6435 Loans for Other Agricultural Programmes			
7610 Loans to Government Servants, etc.			
Voted			
Original	13,67,16		
Supplementary	2,30,90,40		
Amount surrendered during the year		2,44,57,56	2,44,57,20
			(-)36
			36

Grant No.5 - Agriculture and Farmer's Welfare Department - Contd.**REVENUE***Notes and Comments -*

1. As the ultimate saving in the voted grant worked out to ₹2,23,438.28 lakh only, surrender of ₹2,23,494.12 lakh made during the year proved injudicious.

2. Saving in the voted grant worked out to 15.30 per cent.

3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the voted grant occurred mainly under-

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2401.00.110.I.JJ. State's Share towards Premium Subsidy under Pradhan Mantri Fasal Bima Yojana (PMFBY) for Agriculture Crops			
	O. 1,30,678.81			
	R. (-)1,07,078.99	23,599.82	23,599.70	(-)0.12
(ii)	2401.00.789.I.JU. State's Share towards Premium Subsidy under Pradhan Mantri Fasal Bima Yojana (PMFBY) for Agriculture Crops for Scheduled Caste Sub-Plan			
	O. 42 730.00			
	R. (-)35,318.33	7,411.67	7,411.67	..
(iii)	2401.00.800.I.AV. Payment to Tamil Nadu Electricity Board on behalf of farmers using farm pump sets			
	O. 7 21 618.01			
	R. (-)29,972.01	6,91,646.00	6,91,646.00	..
(iv)	2401.00.113.I.AK. Kalaingar's All Villages Integrated Agricultural Development Programme			
	O. 12 640.40			
	R. (-)2,612.09	10,028.31	10,035.43	(+)7.12

Grant No.5 - Agriculture and Farmer's Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(v)	2401.00.113.VI.UB. Sub Mission on Agricultural Mechanization				
	O.	11,616.00			
	R.	(-)2,371.79	9,244.21	9,244.21	..
(vi)	2501.05.101.VI.UB. Integrated Watershed Management Programme				
	O.	4,108.50			
	R.	(-)2,157.23	1,951.27	1,951.27	..
(vii)	2501.05.101.VI.UC. Integrated Watershed Management Programme - State Share				
	O.	2,739.00			
	R.	(-)1,481.80	1,257.20	1,257.20	..
(viii)	2401.00.110.IJK. State's Share towards Premium Subsidy under Pradhan Mantri Fasal Bima Yojana (PMFBY) for Horticulture Crops				
	O.	3,124.53			
	R.	(-)940.25	2,184.28	2,184.29	(+)0.01
(ix)	2401.00.102.VI.UD. Production and Distribution of quality seeds - State Share				
	O.	1,120.00			
	R.	(-)840.00	280.00	280.00	..
(x)	2401.00.109.VI.VD. National Mission on Agricultural Extention and Technology - State Share				
	O.	2,319.66			
	R.	(-)629.40	1,690.26	1,690.26	..
(xi)	2501.05.793.VI.UA. Integrated Watershed Management Programme under Special Component Plan for Scheduled Castes				
	O.	1,012.00			
	R.	(-)549.10	462.90	462.90	..
(xii)	2401.00.789.IAH. State Agricultural Development Scheme				
	O.	2,850.01			
	R.	(-)519.86	2,330.15	2,330.07	(-)0.08

Grant No.5 - Agriculture and Farmer's Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xiii)	2401.00.108.VI.VQ. Paramparagat Krishi Vikas Yojana (PKVY) under National Mission on Sustainable Agriculture - State Share			
	O.	863.87		
	R.	(-506.23)	357.64	357.64 ..
(xiv)	2401.00.109.VI.UC. National Mission on Agricultural Extension and Technology			
	O.	3,479.49		
	R.	(-447.53)	3,031.96	3,031.96 ..
	2501.05.793.VI.UB.			
(xv)	Integrated Watershed Management Programme under Special Component Plan for Scheduled Castes - State Share			
	O.	676.00		
	R.	(-368.00)	308.00	308.00 ..
(xvi)	2415.01.004.I.BH. State Sponsored Research and Development Schemes			
	O.	1,500.00		
	R.	(-364.50)	1,135.50	1,135.50 ..
(xvii)	2401.00.789.I.JV. State's Share towards Premium Subsidy under Pradhan Mantri Fasal Bima Yojana (PMFBY) for Horticulture Crops for Scheduled Caste Sub-Plan			
	O.	979.60		
	R.	(-295.10)	684.50	684.50 ..
(xviii)	2401.00.793.VI.VO. Sub Mission on Agricultural Mechanization - State Share			
	O.	1,836.00		
	R.	(-262.24)	1,573.76	1,573.76 ..
(xix)	2401.00.119.VI.UH. National Bamboo Mission			
	O.	315.60		
	R.	(-236.21)	79.39	79.39 ..
(xx)	2401.00.793.VI.VF. Production and Distribution of quality seeds - State Share			
	O.	266.00		
	R.	(-198.92)	67.08	67.08 ..

Grant No.5 - Agriculture and Farmer's Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxi)	2401.00.793.VI.UH. State Extension Programme for Extension Reforms				
	O.	882.00			
	R.	(-)193.94	688.06	688.06	..
(xxii)	2401.00.119.VI.UN. National Bamboo Mission - State Share				
	O.	210.40			
	R.	(-)157.35	53.05	53.05	..
(xxiii)	2401.00.793.VI.VA. State Extension Programme for Extension Reforms - State Share				
	O.	588.03			
	R.	(-)114.04	473.99	473.99	..
(xxiv)	2401.00.107.I.AL. Assistance for Unforseen Pest attacks and Other events				
	O.	500.00			
	R.	(-)100.00	400.00	400.00	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement towards grants-in-aid under items (i) to (xxiv), administrative expenses under item (i), subsidies under items (iii), (v), (xii), (xviii) and contract payment under item (viii).

Reasons for the final excess under item (iv) have not been communicated (July 2025).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxv)	2401.00.119.VI.UG. Assistance to TANHODA under National Horticulture Mission				
	O.	12,000.00			
	R.	(-)6,795.16	5,204.84	5,204.84	..
(xxvi)	2401.00.119.VI.UM. Assistance to TANHODA under National Horticulture Mission - State Share				
	O.	8,000.00			
	R.	(-)5,265.53	2,734.47	2,734.47	..
(xxvii)	2401.00.108.I.LD. Special Incentive to Sugarcane Farmers				
	O.	23,500.00			
	R.	(-)2,033.33	21,466.67	21,449.41	(-)17.26

Grant No.5 - Agriculture and Farmer's Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxviii)	2401.00.793.VI.UQ. Assistance to TANHODA under National Horticulture Mission			
	O. 2,850.00			
	R. (-)1,988.29	861.71	861.71	..
(xxix)	2401.00.800.I.BA. Subsidy to TANGEDCO for HT Lift Irrigation - Unit based consumption			
	O. 6,359.00			
	R. (-)1,712.00	4,647.00	4,647.00	..
(xxx)	2401.00.113.VI.UC. Sub Mission on Agricultural Mechanization - State Share			
	O. 7,744.00			
	R. (-)1,643.94	6,100.06	6,100.06	..
(xxxi)	2401.00.793.VI.VJ. Micro Irrigation Scheme - State Share			
	O. 3,724.22			
	R. (-)1,173.97	2,550.25	2,550.25	..
(xxxii)	2401.00.108.VI.VP. Rainfed Area Development under National Mission on Sustainable Agriculture - State Share			
	O. 2,031.95			
	R. (-)1,004.52	1,027.43	1,027.43	..
(xxxiii)	2401.00.793.VI.VK. Assistance to TANHODA under National Horticulture Mission - State Share			
	O. 1,900.00			
	R. (-)965.23	934.77	934.77	..
(xxxiv)	2401.00.108.VI.VJ. Rainfed Area Development under National Mission on Sustainable Agriculture			
	O. 3,047.94			
	R. (-)727.20	2,320.74	2,320.74	..
(xxxv)	2401.00.789.I.AK Special Incentive to Sugarcane Farmers			
	O. 1,500.00			
	R. (-)519.82	980.18	979.39	(-)0.79

Grant No.5 - Agriculture and Farmer's Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxxvi)	2401.00.119.VI.UF. Micro Irrigation Scheme				
	O.	23,521.24			
	R.	(-380.26)	23,140.98	23,140.98	..
(xxxvii)	2401.00.104.VI.UB. Tamil Nadu Mission on Sustainable Green Cover in Farm Lands under NMSA -State Share.				
	O.	551.00			
	R.	(-365.27)	185.73	185.73	..
(xxxviii)	2401.00.119.VI.UL. Micro Irrigation Scheme - State Share				
	O.	15,680.93			
	R.	(-305.08)	15,375.85	15,375.85	..
(xxxix)	2401.00.793.VI.VC. Rainfed Area Development under National Mission on Sustainable Agriculture - State Share				
	O.	482.60			
	R.	(-221.93)	260.67	260.67	..
(xl)	2401.00.793.VI.UJ. Rainfed Area Development under National Mission on Sustainable Agriculture				
	O.	723.89			
	R.	(-132.86)	591.03	591.03	..
(xli)	2401.00.114.VI.UK. National Mission on Edible Oil - Oil Palm				
	O.	311.57			
	R.	(-127.09)	184.48	184.48	..
(xlii)	2401.00.794.VI.UL. Assistance to TANHODA under National Horticulture Mission				
	O.	150.00			
	R.	(-105.47)	44.53	44.53	..

Withdrawal of provision by reappropriation in March 2025 under items (xxv) to (xlii) was due to lesser requirement towards subsidies under the respective schemes.

Reasons for the final saving under item (xxvii) have not been communicated (July 2025).

Grant No.5 - Agriculture and Farmer's Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xliii)	2401.00.103.I.AA. Establishment of State Seed farms				
	O.	17,188.42			
	S.	0.02			
	R.	(-9,153.83)	8,034.61	12,723.82	(+)4,689.21
(xliv)	2401.00.109.I.AK. Training and Visits				
	O.	35,709.62			
	S.	0.03			
	R.	(-2,152.15)	33,557.50	33,524.28	(-)33.22
(xlv)	2401.00.113.I.AC. Tractor Hiring Scheme				
	O.	10,832.49			
	S.	0.02			
	R.	(-2,021.65)	8,810.86	8,809.38	(-)1.48
(xlvi)	2401.00.001.I.AH. Agricultural Engineering Department - District Staff				
	O.	15,543.32			
	S.	0.02			
	R.	(-1,457.42)	14,085.92	14,077.21	(-)8.71
(xlvii)	2401.00.109.I.AB. Agricultural Extension Centres				
	O.	8,116.44			
	S.	0.01			
	R.	(-1,264.26)	6,852.19	7,154.38	(+)302.19
(xlviii)	2401.00.001.I.AA. Agriculture Department - Headquarters Staff				
	O.	3,208.82			
	S.	0.02			
	R.	(-849.44)	2,359.40	2,360.76	(+)1.36
(xlix)	2401.00.001.I.AB. Agriculture Department - Regional and District Staff				
	O.	1,749.19			
	S.	0.02			
	R.	(-202.48)	1,546.73	1,546.48	(-)0.25
(l)	2401.00.107.I.AA. Crop and plant protection				
	O.	1,935.00			
	S.	0.03			
	R.	(-152.96)	1,782.07	1,784.46	(+)2.39
(li)	2401.00.001.I.AO. Directorate of Horticulture				
	O.	2,348.88			
	S.	0.01			
	R.	(-115.77)	2,233.12	2,233.95	(+)0.83

Grant No.5 - Agriculture and Farmer's Welfare Department - Contd.

Withdrawal of provision by reappropriation in March 2025 under items (xliii) to (li) was due to lesser requirement towards establishment charges and administrative expenses under the respective schemes.

Reasons for the final excess under items (xliii), (xlvi), (xlviii) and (l) and for the final saving under items (xlv) and (xlvii) have not been communicated (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lii)	2401.00.119.I.BF. Implementation of Micro Irrigation Schemes under NABARD assistance			
	O.	38,691.89		
	S.	0.01		
	R.	(-2,967.36)	35,724.54	35,724.54 ..
(liii)	2401.00.793.VI.UP. Micro Irrigation Scheme			
	O.	5,586.30		
	S.	0.01		
	R.	(-1,605.10)	3,981.21	3,981.21 ..
(liv)	2401.00.114.VI.UH. Oilseeds Production Programme under National Food Security Mission (NFSM) - Oilseeds and Oil Palm - State Share			
	O.	1,419.46		
	S.	0.01		
	R.	(-521.92)	897.55	897.55 ..
(lv)	2401.00.793.III.SJ. Integrated Farming in Coconut holding for Productivity Improvement for Scheduled Caste Sub Plan			
	O.	308.06		
	S.	0.01		
	R.	(-254.63)	53.44	53.44 ..
(lvi)	2401.00.789.I.AP. Tamil Nadu Millet Mission.			
	O.	309.51		
	S.	0.02		
	R.	(-163.53)	146.00	146.00 ..
(lvii)	2401.00.793.VI.UZ. Oilseeds Production Programme under National Food Security Mission (NFSM) - Oilseeds and Oil Palm - State Share			
	O.	337.12		
	S.	0.01		
	R.	(-109.42)	227.71	227.71 ..
(lviii)	2401.00.104.I.AG. Kalaignar's All Villages Integrated Agricultural Development Programme			
	O.	2 284.48		
	S.	0.01		
	R.	(-105.70)	2,178.79	2,178.11 (-)0.68

Withdrawal of provision by reappropriation in March 2025 under items (lii) to (lviii) was due to lesser requirement towards subsidies under the respective schemes.

Grant No.5 - Agriculture and Farmer's Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lix)	2415.01.120.I.AL. Creation of Corpus Fund for Research in Tamil Nadu Agricultural University.			
	O.	2,000.00		
	R.	(-)2,000.00	..	..
(lx)	2415.01.800.I.AC. Establishment of Collective Farming based Agriculture Technological Center for Samba Chilli and Karunganni Cotton and Horticulture Technological center for Gloriosa			
	O.	400.00		
	R.	(-)400.00	..	..
(lxi)	2402.00.101.VI.UB. Soil Health Management under National Mission on Sustainable Agriculture			
	O.	316.00		
	R.	(-)316.00	..	..
(lxii)	2401.00.119.II.PG. Micro Irrigation in Tank and Non-Tank Command Area under Tamil Nadu Irrigated Agriculture Modernisation Project-II			
	O.	271.01		
	R.	(-)271.01	..	..
(lxiii)	2415.01.004.I.BG. Strengthening of Botanical Garden			
	O.	250.00		
	R.	(-)250.00	..	..
(lxiv)	2402.00.101.VI.UC. Soil Health Management under National Mission on Sustainable Agriculture - State Share			
	O.	211.00		
	R.	(-)211.00	..	..
(lxv)	2415.01.120.I.AM. Palm and Banana Research at Killikulam Agricultural College			
	O.	171.58		
	R.	(-)171.58	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 under items (lix) to (lxv) have not been furnished.

Grant No.5 - Agriculture and Farmer's Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lxvi)	2401.00.112.VI.UD. National Food Security Mission (NFSM) - Other Crops - State Share			
	O.	2,618.87		
	S.	0.01		
	R.	(-1,242.73)	1,376.15	1,376.15 ..
(lxvii)	2401.00.102.I.AG. Tamil Nadu Millet Mission.			
	O.	1,464.20		
	S.	0.01		
	R.	(-858.97)	605.24	605.24 ..
(lxviii)	2401.00.104.I.AK. State Agricultural Development Scheme			
	O.	12,005.22		
	S.	0.02		
	R.	(-965.40)	11,039.84	11,202.64 (+)162.80
(lxix)	2401.00.109.VI.UD. National e-Governance plan in Agriculture and National Mission on Agricultural Extension Technology			
	O.	1,805.40		
	S.	0.01		
	R.	(-729.41)	1,076.00	1,076.00 ..
(lxx)	2401.00.109.VI.VE. National e-Governance plan in Agriculture and National Mission on Agricultural Extension Technology - State Share			
	O.	1,203.60		
	S.	0.01		
	R.	(-486.28)	717.33	717.33 ..
(lxxi)	2402.00.102.VI.UX. Soil Health Card (SHC) under National Mission on Sustainable Agriculture (NMSA) - State Share			
	O.	600.00		
	S.	0.01		
	R.	(-414.68)	185.33	185.33 ..
(lxxii)	2401.00.793.VI.US. Sub Mission on Agricultural Mechanization			
	O.	2,754.00		
	S.	0.01		
	R.	(-373.58)	2,380.43	2,380.43 ..

Grant No.5 - Agriculture and Farmer's Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lxxiii)	2435.01.101.II.PE. Improving farmer access to markets and promoting enterprises for Tank and Non-Tank Irrigation under Tamil Nadu Irrigated Agriculture Modernisation Project-II (TNIAMP-II)			
	O.	2,016.67		
	S.	0.02		
	R.	(-)367.20	1,649.49	1,649.49 ..
(lxxiv)	2401.00.793.VI.VG. National Food Security Mission (NFSM) - Other Crops - State Share			
	O.	621.98		
	S.	0.01		
	R.	(-)273.67	348.32	348.32 ..
(lxxv)	2402.00.793.VI.UC. Soil Health Card (SHC) under National Mission on Sustainable Agriculture (NMSA) - State Share			
	O.	170.00		
	S.	0.01		
	R.	(-)123.34	46.67	46.67 ..
(lxxvi)	2401.00.793.VI.VD. Paramparagat Krishi Vikas Yojana (PKVY) under National Mission on Sustainable Agriculture - State Share			
	O.	205.17		
	S.	0.01		
	R.	(-)117.40	87.78	87.78 ..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement towards grants-in-aid under items (lxvi) to (lxxvi), subsidies under items (lxvii), (lxviii) and (lxxii) and administrative expenses under items (lxviii) and (lxxiii).

Reasons for the final excess under item (lxviii) have not been communicated (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lxxvii)	2435.01.101.I.AJ. Renovation of farmer's market with modern facilities			
	O.	875.00		
	R.	(-)673.24	201.76	201.76 ..

Withdrawal of provision by reappropriation in March 2025 was due to non-approval of proposal for renovation of 44 Uzhavar Sandhais under the scheme.

Grant No.5 - Agriculture and Farmer's Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lxxviii)	2435.01.102.I.AF. Seed Certification				
	O.	5,471.87			
	R.	(-478.01)	4,993.86	4,993.23	(-)0.63
(lxxix)	2435.01.101.I.AC. Establishment charges for the provincialised employees of the Agricultural market committees				
	O.	7,348.06			
	R.	(-479.68)	6,868.38	6,870.30	(+)1.92

Withdrawal of provision by reappropriation in March 2025 under items (lxxviii) to (lxxix) was due to lesser requirement towards establishment charges and administrative expenses under the respective schemes.

Reasons for the final excess under item (lxxix) have not been communicated (July 2025).

5. Excess in the voted grant occurred mainly under-

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2401.00.105.I.JS. Kuruvai Special Package for Cauvery Delta Districts				
	O.	0.02			
	S.	0.01			
	R.	1,959.97	1,960.00	1,960.00	..
(ii)	2401.00.114.VI.UB. Oilseeds Production Programme under National Food Security Mission (NFSM) - Oilseeds and Oil Palm				
	O.	2,129.18			
	S.	0.01			
	R.	1,442.46	3,571.65	3,571.65	..
(iii)	2401.00.789.I.AF. Additional Subsidy to Small and Marginal Farmers				
	O.	1,638.20			
	S.	0.02			
	R.	1,150.62	2,788.84	2,789.06	(+)0.22
(iv)	2401.00.119.I.BJ. State Horticulture Development Scheme.				
	O.	3,200.00			
	S.	0.02			
	R.	574.06	3,774.08	3,774.08	..

Grant No.5 - Agriculture and Farmer's Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(v)	2402.00.102.I.KC. Provision of Solar Powered Pumping System under Rural Infrastructure Development Fund of NABARD			
	O.	623.21		
	S.	0.01		
	R.	455.54	1,078.76	1,078.76 ..
(vi)	2401.00.793.VI.UL. National Agriculture Development Programme (NADP-RKVY) under Special Component Plan - Agriculture Department			
	O.	620.38		
	S.	0.02		
	R.	421.67	1,042.07	1,042.07 ..
(vii)	2401.00.114.III.SD. Integrated Farming in Coconut holding for Productivity Improvement			
	O.	1,015.59		
	S.	0.01		
	R.	415.80	1,431.40	1,431.40 ..
(viii)	2401.00.115.VI.UC. National Agriculture Development Programme (NADP-RKVY) - Agriculture Department			
	O.	3,745.16		
	S.	0.01		
	R.	406.83	4,152.00	4,152.00 ..
(ix)	2401.00.793.VI.UG. Oilseeds Production Programme under National Food Security Mission (NFSM) - Oilseeds and Oil Palm			
	O.	505.68		
	S.	0.01		
	R.	397.81	903.50	903.50 ..
(x)	2401.00.789.I.AL. Implementation of Micro Irrigation Schemes under NABARD assistance			
	O.	9,672.97		
	S.	0.01		
	R.	302.37	9,975.35	9,975.35 ..
(xi)	2401.00.102.I.JE. Payment of Production Incentive to the Farmers for supply of Paddy to Tamil Nadu Civil Supplies Corporation			
	O.	40,000.00		
	S.	0.01		
	R.	292.80	40,292.81	40,292.81 ..

Grant No.5 - Agriculture and Farmer's Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xii)	2401.00.793.VI.VE. National Agriculture Development Programme (NADP-RKVY) under Special Component Plan - Agriculture Department - State Share			
	O.	413.60		
	S.	0.02		
	R.	256.07	669.69	669.69 ..
(xiii)	2401.00.102.IJK. Relief measures to damaged Agricultural crops in flood affected areas			
	O.	0.02		
	S.	0.01		
	R.	252.01	252.04	252.04 ..
(xiv)	2401.00.115.VI.UD. National Agriculture Development Programme (NADP-RKVY) - Agriculture Department - State Share			
	O.	2,496.77		
	S.	0.01		
	R.	173.24	2,670.02	2,670.02 ..
(xv)	2401.00.796.IJO. Additional Subsidy to Small and Marginal Farmers			
	O.	163.80		
	S.	0.01		
	R.	48.45	212.26	212.26 ..
(xvi)	2402.00.789.IJD. Provision of Solar powered pumping system under Rural Infrastructure Development Fund of NABARD.			
	O.	73.31		
	S.	0.01		
	R.	48.29	121.61	121.61 ..
(xvii)	2401.00.794.VI.UH. National Agriculture Development Programme (NADP-RKVY) - Agriculture Department			
	O.	32.65		
	S.	0.02		
	R.	24.74	57.41	57.41 ..
(xviii)	2401.00.793.VI.VS. Tamil Nadu Mission on Sustainable Green Cover in Farm Lands under NMSA			
	O.	196.00		
	R.	21.29	217.29	217.29 ..

Grant No.5 - Agriculture and Farmer's Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xix)	2402.00.796.I.JC. Provision of Solar Powered Pumping System under Rural Infrastructure Development Fund of NABARD			
	O.	8.15		
	S.	0.01		
	R.	20.76	28.92	..
(xx)	2401.00.794.VI.UB. Oilseeds Production Programme under National Food Security Mission (NFSM) - Oilseeds and Oil Palm			
	O.	26.61		
	S.	0.01		
	R.	20.50	47.12	..
(xxi)	2401.00.794.VI.UZ. National Agriculture Development Programme (NADP-RKVY) - Agriculture Department - State Share			
	O.	21.76		
	S.	0.02		
	R.	15.39	37.17	..

Enhancement of provision by reappropriation in March 2025 under items (i) to (xxi) was due to receipt of central grants based on the revised annual action plan and its transfer through Government of Tamil Nadu and settlement of arrears claims under the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxii)	2401.00.112.VI.UB. National Food Security Mission (NFSM) - Other Crops			
	O.	3,928.31		
	S.	0.01		
	R.	1,530.88	5,459.20	..
(xxiii)	2402.00.102.VI.UT. Soil Health Card (SHC) under National Mission on Sustainable Agriculture (NMSA)			
	O.	901.00		
	S.	0.01		
	R.	1,413.17	2,314.18	..
(xxiv)	2415.01.120.I.AB. Grants to Tamil Nadu Agricultural University			
	O.	60,610.22		
	S.	0.04		
	R.	1,098.22	61,708.48	..
(xxv)	2401.00.789.I.AO. Kalaingar's All Villages Integrated Agricultural Development Programme			
	O.	3,001.62		
	S.	0.02		
	R.	501.19	3,502.83	3,490.76 (-)12.07

Grant No.5 - Agriculture and Farmer's Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxvi)	2401.00.114.III.SE. Purchase of Breeder Seed Under National Mission on Edible Oilseeds(NMEO)			
	O.	0.01		
	S.	0.02		
	R.	418.27	418.30	..
(xxvii)	2401.00.793.VI.UN. National Food Security Mission (NFSM) - Other Crops			
	O.	932.98		
	S.	0.01		
	R.	416.46	1,349.45	..
(xxviii)	2402.00.793.VI.UB. Soil Health Card (SHC) under National Mission on Sustainable Agriculture (NMSA)			
	O.	255.00		
	S.	0.01		
	R.	328.55	583.56	..
(xxix)	2401.00.793.VI.UX. National e-Governance Plan in Agriculture and National Mission on Agricultural Extension Technology under Special Component Plan for Scheduled Caste			
	O.	0.01		
	S.	0.01		
	R.	272.98	273.00	..
(xxx)	2415.01.120.II.PF. Grants to Tamil Nadu Agricultural University under Tamil Nadu Irrigated Agriculture Modernisation Project-II (TNIAM-II)			
	O.	0.01		
	S.	0.01		
	R.	231.98	232.00	..
(xxxi)	2401.00.793.VI.UK. Paramparagat Krishi Vikas Yojana (PKVY) under National Mission on Sustainable Agriculture			
	O.	307.75		
	S.	0.01		
	R.	91.93	399.69	..
(xxxii)	2402.00.794.VI.UA. Soil Health Card (SHC) under National Mission on Sustainable Agriculture (NMSA)			
	O.	13.00		
	S.	0.01		
	R.	19.19	32.20	..

Grant No.5 - Agriculture and Farmer's Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxxiii)	2401.00.794.VI.UJ. National Food Security Mission (NFSM) - Other Crops			
	O.	49.11		
	S.	0.01		
	R.	17.64	66.76	66.76 ..

Enhancement of provision by reappropriation in March 2025 was due to revision in the scheme guidelines / scope to cover additional beneficiaries under under items (xxii) to (xxxiii) and higher requirement towards scholarships and stipends under item (xxiv).

Reasons for the final saving under item (xxv) have not been communicated (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxxiv)	2401.00.119.II.PE. Improved Horticulture and Vegetable Crop Productivity under Tamil Nadu Irrigated Agriculture Modernisation Project-II			
	O.	1,215.69		
	S.	0.03		
	R.	1,488.54	2,704.26	2,704.26 ..
(xxxv)	2401.00.109.II.PG. Improved Crop Productivity for Tank and Non-Tank Irrigation under Tamil Nadu Irrigated Agriculture Modernisation Project-II			
	O.	638.73		
	S.	0.04		
	R.	458.98	1,097.75	1,097.75 ..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement towards procurement of agricultural inputs and training under items (xxxiv) and (xxxv), advertisement and publicity charges and refunds under item (xxxiv) and office expenses under item (xxxv).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxxvi)	2401.00.103.III.SU. National seed reserve scheme under Sub mission on Seeds and Planting Materials			
	S.	0.02		
	R.	395.89	395.91	395.91 ..
(xxxvii)	2401.00.793.VI.VH. National e-Governance Plan in Agriculture and National Mission on Agricultural Extension Technology under Special Component Plan for Scheduled Caste - State Share			
	S.	0.01		
	R.	181.99	182.00	182.00 ..

Grant No.5 - Agriculture and Farmer's Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxxviii)	2401.00.794.VI.US. National e-Governance Plan in Agriculture and National Mission on Agricultural Extension Technology under Tribal Sub-Plan				
	S.	0.01			
	R.	14.99	15.00	15.00	..

Enhancement of provision by reappropriation in March 2025 under items (xxxvi) to (xxxviii) was due to revision in the scheme guidelines / scope to cover additional beneficiaries under the respective schemes.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxxix)	2401.00.108.VI.VK. Paramparagat Krishi Vikas Yojana (PKVY) under National Mission on Sustainable Agriculture				
	O.	1,295.80			
	R.	340.36	1,636.16	1,636.16	..
(xl)	2401.00.102.VI.UC. Production and Distribution of quality seeds				
	O.	1,680.00			
	R.	285.54	1,965.54	1,965.54	..
(xli)	2401.00.793.VI.UM. Production and Distribution of quality seeds				
	O.	399.00			
	R.	71.69	470.69	470.69	..

Enhancement of provision by reappropriation in March 2025 under items (xxxix) and (xli) was due to revision in the scheme guidelines / scope to cover additional beneficiaries under the respective schemes.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xlii)	2401.00.103.I.AD. Seed Processing Unit				
	O.	0.22			
	R.	296.64	296.86	294.67	(-)2.19
(xliii)	2401.00.107.I.AB. Pesticides Testing Laboratories				
	O.	0.24			
	R.	292.54	292.78	290.99	(-)1.79

Grant No.5 - Agriculture and Farmer's Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xliv)	2401.00.119.I.AG. Nurseries - State Horticulture Farms				
	O.	2,952.51			
	R.	277.63	3,230.14	3,230.52	(+)0.38
(xlv)	2435.01.102.I.AA. State Laboratories for grading of Agmark products				
	O.	357.28			
	R.	161.23	518.51	518.51	..
(xlvi)	2401.00.103.I.AF. Establishment of Foundation Seed Farm for oilseeds				
	O.	0.16			
	R.	137.41	137.57	136.43	(-)1.14
(xlvii)	2401.00.113.I.AD. Tractor Workshop				
	O.	0.24			
	R.	58.87	59.11	58.17	(-)0.94
(xlviii)	2401.00.105.I.AA. Compost Development including Local Manurial Resources - Controlled by Director of Agriculture				
	O.	0.20			
	R.	38.56	38.76	38.70	(-)0.06
(xlix)	2435.01.102.I.AP. Organic Certification and Quality Control				
	O.	133.22			
	R.	29.04	162.26	162.26	..
(l)	2401.00.108.I.AD. Development of Cotton Cultivation				
	O.	0.07			
	R.	20.95	21.02	20.68	(-)0.34
(li)	2401.00.103.I.AL. Procurement and distribution of Paddy seeds				
	O.	0.11			
	R.	19.73	19.84	19.77	(-)0.07
(lii)	2401.00.103.I.AC. Multiplication and Distribution of Pulses Seeds				
	O.	0.10			
	R.	13.55	13.65	13.45	(-)0.20

Grant No.5 - Agriculture and Farmer's Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(liii)	2401.00.108.I.AB. Increasing the production of Oil Seeds			
	O.	0.06		
	R.	12.33	12.38	(-)0.01

Enhancement of provision by reappropriation in March 2025 was due to creation of new / additional posts for establishment of new office or bifurcating existing office for administrative purposes and enhancement in the rate of Dearness Allowance under items (xlii) to (liii), higher requirement towards travelling allowance under items (xliv) and (xlvi), machinery and equipments and transport charges under item (xliv) and professional and special services and printing charges under item (xlix).

Reasons for the final saving under items (xlii), (xliii) and (xlvi) have not been communicated (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(liv)	2435.01.101.I.AB. Agricultural Marketing			
	O.	7,943.60		
	R.	229.02	8,168.86	(-)3.76
(lv)	2435.01.101.I.AA. Administration of Fertilizer Control Order			
	O.	1,097.98		
	R.	130.05	1,264.45	(+)36.42

Enhancement of provision by reappropriation in March 2025 was due to enhancement in the rate of Dearness Allowance and higher requirement towards establishment charges, maintenance of functional vehicles under items (liv) and (lv), travelling allowance, prizes and awards and transport charges under item (liv) and office expenses, rent, property tax and water charges, publications and advertisement and property charges under item (lv).

Reasons for the final saving under item (liv) and for the final excess under item (lv) have not been communicated (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lvi)	2401.00.113.II.PF. Tamil Nadu Irrigated Agriculture Modernisation Project-II (TNIAM-II) - Monitoring Cell			
	O.	13.17		
	S.	0.02		
	R.	37.34	50.53	..

Grant No.5 - Agriculture and Farmer's Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lvii)	2401.00.119.I.LK. Design and development of Internet of Things (IoT) enabled portable soil nutrient measurement system- Scheme under State Innovation Fund			
	O.	0.01		
	S.	0.01		
	R.	35.91	35.93	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement towards training under item (lvi) and computer and accessories under item (lvii).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lviii)	2401.00.114.VI.UM. Targeting Rice Fallow Areas - Oilseeds under National Mission on Edible Oil			
	O.	48.00		
	R.	18.25	66.25	..

Enhancement of provision by reappropriation in March 2025 was due to receipt of central grants based on the revised annual action plan and its transfer through Government of Tamil Nadu and settlement of arrears claims under the scheme.

CAPITAL

Note -

Though overall saving in the voted grant worked out to ₹248.36 lakh. The amount surrendered during the year was ₹248.35 lakh only.

The amounts transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amount lying unspent in DDO's Bank Account is detailed below -

(₹ in lakh)

Sl. No	Name of DDO	Grant No.	Major Head	Amount transferred during 2024-25	Amount spent out of total amount transferred during 2024-25	Unspent amount as on 31 March, 2025
1	Agri – F.W. Dept.	05	3451-00-090-AP	75.00	59.52	15.48
2	Project Officer, COE, Reddiyarchatram		2401-00-119-LL	8.69	5.35	3.34
3	DDH HRTC, Thally		2401-00-119-LI	2.74	1.50	1.24
4	DDH Salem		2401-00-001-AO	0.12	0.00	0.12
			2401-00-001-JX	0.15	0.00	0.15
5	DDH Thiruvallur		2401-00-119-JX	0.23	0.00	0.23
6	DDH Thoothukudi		2401-00-119-JX	1.30	0.30	1.00
7	DDH Vellore		2401-00-119-JX	0.84	0.74	0.10
8	DDH Villupuram		2401-00-119-JX	1.55	1.45	0.10
9	DDH Virudhunagar	2401-00-119-JX	0.30	0.00	0.30	

Grant No.5 - Agriculture and Farmer's Welfare Department - Concl'd.

(₹ in lakh)

Sl. No	Name of DDO	Grant No.	Major Head	Amount transferred during 2024-25	Amount spent out of total amount transferred during 2024-25	Unspent amount as on 31 March, 2025
10	Director of Agriculture		2401-00-105-JS	1,960.00	1,930.76	29.24
			2401-00-102-AG	1,725.53	605.24	1,120.29
			2401-00-789-AP	491.12	146.00	345.12
			2401-00-796-AI	18.37	2.69	15.68
			2401-00-110-JJ	32,444.60	23,599.82	8,844.78
			2401-00-789-JU	10,200.00	7,411.67	2,788.33
			2401-00-102-UC	1,658.00	1,350.10	307.90
			2401-00-102-UD	1,108.67	903.40	205.27
			2401-00-763-UM	420.00	321.59	98.41
			2401-00-793-VF	277.00	211.40	65.60
			2401-00-794-UI	22.00	4.28	17.72
			2401-00-794-VA	14.33	2.51	11.82
			2435-01-101-AA	118.58	105.92	12.66
			2401-00-107-AA	1,262.26	1,237.45	24.81
			2401-00-101-AA	164.85	147.08	17.77
			2402-00-001-AA	2,585.61	2,535.26	50.35

Grant No.6 - ANIMAL HUSBANDRY (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department)

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2059 Public Works			
2202 General Education			
2403 Animal Husbandry			
2415 Agricultural Research and Education			
3451 Secretariat - Economic Services			
Voted			
Original	14,00,74,23		
Supplementary	14,57,60		
Amount surrendered during the year			1,16,24,63
Charged			
Original	2		
Supplementary	18,36		
Amount surrendered during the year			3
CAPITAL			
4403 Capital Outlay on Animal Husbandry			
4415 Capital Outlay on Agricultural Research and Education			
Voted			
Original	47,69,85		
Supplementary	19		
Amount surrendered during the year			10,48,90
LOANS			
7610 Loans to Government Servants, etc.			
Voted			
Original	50,00		
Supplementary	57,45		
Amount surrendered during the year			Nil

REVENUE*Notes and Comments -*

1. Though the ultimate saving in the voted grant worked out to ₹11,711.59 lakh, the amount surrendered during the year was ₹11,624.63 lakh only.

2. Saving in the voted grant worked out to 8.27 per cent.

3. Saving occurred persistently in the voted grant in the preceeding five years also as under -

Year	SAVING	
	Amount (₹ in lakh)	Percentage
2019-20	9,734.67	6.19
2020-21	27,295.37	14.83
2021-22	12,412.17	9.74
2022-23	12,493.35	9.43
2023-24	7,269.79	5.55

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

Grant No.6 - ANIMAL HUSBANDRY (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) - Contd.

5. Saving in the voted grant occurred under-

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2415.03.277.I.AA. Grants to Tamil Nadu Veterinary and Animal Sciences University			
	O. 30,583.02			
	R. (-)3,349.89	27,233.13	27,233.13	..
(ii)	2403.00.001.I.AI. Tamil Nadu Animal Welfare Board			
	O. 1,111.50			
	R. (-)1,058.50	53.00	53.00	..
(iii)	2415.03.277.I.AD. Establishment of Veterinary College and Research Institute (VC & RI) at Theni			
	O. 1,700.00			
	R. (-)425.00	1,275.00	1,275.00	..
(iv)	2403.00.103.I.AK. Establishment of Native Chicken breeding farm, Hatchery unit and Feed Mill at Livestock Farm, Chettinad.			
	O. 581.22			
	R. (-)406.72	174.50	174.50	..
(v)	2403.00.113.VI.UA. Strengthening of Statistical Cell			
	O. 430.16			
	R. (-)290.16	140.00	140.00	..
(vi)	2415.03.277.I.JE. Establishment of Veterinary College and Research Institute at Advanced Institute for Integrated Research on Livestock and Animal Sciences (AIIRLIVAS) at Salem			
	O. 1,152.01			
	R. (-)288.00	864.01	864.01	..
(vii)	2415.03.277.I.AE. Establishment of Veterinary College and Research Institute (VC&RI) at Tiruppur			
	O. 1,074.68			
	R. (-)268.67	806.01	806.01	..

Grant No.6 - ANIMAL HUSBANDRY (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(viii)	2403.00.113.VI.UC. Strengthening of Statistical Cell - State Share				
	O.	289.73			
	R.	(-)149.73	140.00	140.00	..

Withdrawal of provision by reappropriation in March 2025 under items (i) to (viii) was due to lesser requirement of funds under grants-in-aid towards the respective schemes.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ix)	2403.00.101.I.BS. Animal Birth Control Programme for stray Dogs				
	O.	2,000.00			
	R.	(-)2,000.00	..	..	..
(x)	2403.00.101.I.LE. Stray Animals Protection				
	O.	1,500.00			
	R.	(-)1,500.00	..	..	..
(xi)	2403.00.101.I.KR. Livestock Protection Programme				
	O.	787.31			
	R.	(-)787.31	..	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 under items (ix) to (xi) have not been furnished (July 2025).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xii)	2403.00.101.I.LI. Strengthening of Veterinary Institutions				
	O.	2,000.00			
	R.	(-)1,600.00	400.00	400.00	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds under machinery and equipments towards the scheme.

Grant No.6 - ANIMAL HUSBANDRY (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xiii)	2403.00.101.I.AA. Veterinary Hospitals and Dispensaries			
	O.	66,081.11		
	S.	0.03		
	R.	(-)701.87	65,379.27	65,372.45
				(-)6.82
(xiv)	2403.00.001.I.AB. Establishment of Regional Joint Director of Animal Husbandry			
	O.	3,041.12		
	S.	0.02		
	R.	(-)250.23	2,790.91	2,715.90
				(-)75.01
(xv)	2403.00.001.I.AA. Directorate of Animal Husbandry			
	O.	1,378.88		
	S.	0.02		
	R.	(-)263.40	1,115.50	1,115.26
				(-)0.24
(xvi)	2403.00.101.I.AC. Institute of Veterinary Preventive Medicine, Ranipet			
	O.	1,282.39		
	S.	0.01		
	R.	(-)125.94	1,156.46	1,156.89
				(+)0.43

Withdrawal of provision by reappropriation in March 2025 under items (xiii) to (xvi) was due to non-recruitment and non-filling up of vacant posts and lesser requirement of funds under establishment charges and administrative expenses towards the respective schemes.

Reasons for the final saving under item (xiii) and (xiv) have not been communicated (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xvii)	2403.00.102.I.AA. Livestock Farms			
	O.	3,679.78		
	R.	(-)564.92	3,114.86	3,112.75
				(-)2.11
(xviii)	2403.00.102.I.AR. Cattle Breeding Units			
	O.	3,712.32		
	R.	(-)166.57	3,545.75	3,544.28
				(-)1.47

Grant No.6 - ANIMAL HUSBANDRY (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xix)	2403.00.101.I.BF. Establishment of Veterinary Institutions in Tribal Areas				
	O.	742.25			
	R.	(-)167.07	575.18	574.54	(-)0.64
(xx)	2403.00.101.I.KZ. Veterinary Sub Centres				
	O.	1 429.84			
	R.	(-)139.44	1,290.40	1,290.45	(+)0.05

Withdrawal of provision by reappropriation in March 2025 under items (xvii) to (xx) was due to non-recruitment and non filling up of vacant posts and lesser requirement of funds under establishment charges and administrative expenses towards the respective schemes.

Reasons for the final saving under item (xvii) and (xviii) have not been communicated (July 2025).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxi)	2403.00.101.I.LD. Implementation of Bio Medical Waste management in veterinary Institution.				
	O.	769.00			
	R.	(-)391.00	378.00	378.00	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds for contract payment and disposal of bio medical waste.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxii)	2403.00.101.VI.US. Establishment and Strengthening of Veterinary Hospitals and Dispensaries - Mobile Veterinary Units (ESVHD-MVU)				
	O.	0.01			
	S.	400.00			
	R.	(-)261.36	138.65	138.65	..

Withdrawal of provision by reappropriation in March 2025 was due lesser requirement of funds under grants-in-aid towards the scheme.

Grant No.6 - ANIMAL HUSBANDRY (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) - Contd.

6. Excess in the voted grant occurred under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2403.00.101.VI.UT. Establishment and Strengthening of Veterinary Hospitals and Dispensaries - Mobile Veterinary Units (ESVHD- MVU) - State Share			
	O.	0.01		
	S.	300.00		
	R.	484.81	784.82	784.82 ..
(ii)	2403.00.107.I.JI. State Fodder Development Scheme			
	O.	310.03		
	S.	0.05		
	R.	332.55	642.63	642.63 ..
(iii)	2403.00.101.VI.UH. Assistance to States for the control of Animal Disease			
	O.	0.01		
	S.	100.01		
	R.	309.96	409.98	409.98 ..
(iv)	2403.00.800.VI.UC. National Agriculture Development Programme (NADP/RKVY) - Director of Animal Husbandry and Veterinary Service			
	O.	0.01		
	S.	0.02		
	R.	261.27	261.30	261.30 ..
(v)	2403.00.101.VI.UP. National Agriculture Development Programme (NADP/RKVY) - Director of Animal Husbandry and Veterinary Service - State Share			
	O.	0.01		
	S.	0.02		
	R.	174.17	174.20	174.20 ..
(vi)	2403.00.101.VI.UL. Assistance to States for the control of Animal Disease - State Share			
	O.	0.02		
	S.	100.01		
	R.	173.29	273.32	273.32 ..
(vii)	2403.00.794.VI.UR. Establishment and Strengthening of Veterinary Hospitals and Dispensaries -Mobile Veterinary Units (ESVHD-MVU) - State Share			
	O.	0.01		
	S.	0.01		
	R.	109.81	109.83	109.83 ..

Grant No.6 - ANIMAL HUSBANDRY (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(viii)	2403.00.113.III.SD. Conduct of Quinquennial Livestock Census			
	O.	0.02		
	S.	0.01		
	R.	99.97	100.00	..
(ix)	2403.00.793.VI.UB. Assistance to States for Control of Animal Disease			
	O.	0.01		
	S.	0.02		
	R.	90.95	90.98	..
(x)	2403.00.793.VI.US. Establishment and Strengthening of Veterinary Hospitals and Dispensaries -Mobile Veterinary Units (ESVHD-MVU) - State Share			
	O.	0.01		
	S.	0.01		
	R.	85.56	85.58	..
(xi)	2403.00.793.VI.UD. National Agriculture Development Programme (NADP/RKVY) - Director of Animal Husbandry and Veterinary Service			
	O.	0.01		
	S.	0.02		
	R.	66.71	66.74	..
(xii)	2403.00.793.VI.UG. Assistance to States for Control of Animal Disease - State Share			
	O.	0.01		
	S.	0.02		
	R.	60.62	60.65	..
(xiii)	2403.00.101.I.BJ. Scheme for Canine Rabies Control			
	O.	104.90		
	S.	0.02		
	R.	59.22	164.21	(+)0.07
(xiv)	2403.00.794.VI.UE. Assistance to States for control of Animal Diseases			
	O.	0.01		
	S.	0.02		
	R.	47.11	47.14	..
(xv)	2403.00.793.VI.UI. National Agriculture Development Programme (NADP/ RKVY) - Director of Animal Husbandry and Veterinary Service - State Share			
	O.	0.01		
	S.	0.02		
	R.	44.46	44.49	..

Grant No.6 - ANIMAL HUSBANDRY (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xvi)	2403.00.794.VI.UL. Assistance to States for control of Animal Diseases (ASCAD) - State Share.				
	O.	0.01			
	S.	0.02			
	R.	31.39	31.42	31.42	..
(xvii)	2403.00.113.III.SE. Integrated Sample Survey				
	O.	0.01			
	S.	0.01			
	R.	19.98	20.00	20.00	..

Enhancement of provision by reappropriation in March 2025 under items (i) to (xvii) was due to higher requirement of funds under grants-in-aid towards the respective schemes.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xviii)	2403.00.101.I.LB. Establishment of Advanced Institute for Integrated Research on Livestock and Animal Sciences (AIIRLIVAS)				
	O.	182.98			
	S.	0.07			
	R.	439.63	622.68	622.67	(-0.01)

Enhancement of provision by reappropriation in March 2025 was due to filling up of vacant posts and higher requirement of funds under establishment charges, administrative expenses and grants-in-aid towards the scheme.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xix)	2403.00.107.I.JH. Distribution of Grass Cutters and Chaff Cutters				
	S.	200.01			
	R.	282.83	482.84	482.84	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds under advertisement, publicity and subsidies towards the scheme.

Grant No.6 - ANIMAL HUSBANDRY (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xx)	2403.00.103.I.JT. Development of Poultry Clusters and Backyard Poultry			
	O.	160.06		
	S.	356.79		
	R.	267.31	784.16	784.15
				(-)0.01

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds under advertisement and publicity, subsidies and purchase of machinery and equipment towards the scheme.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxi)	2403.00.102.II.PE. Improving Live Stock Health and Productivity for Tank and Non-Tank Irrigated Areas under TN IAM Project			
	O.	39.56		
	S.	0.06		
	R.	189.14	228.76	228.77
				(+)0.01

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds under administrative expenses towards the scheme.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxii)	2403.00.106.VI.UE. Re-aligned National Livestock Mission			
	S.	0.01		
	R.	89.99	90.00	90.00
				..
(xxiii)	2403.00.106.VI.UF. Re-aligned National Livestock Mission - State Share			
	S.	0.01		
	R.	59.99	60.00	60.00
				..
(xxiv)	2403.00.793.VI.UP. Re-aligned National Livestock Mission			
	S.	0.01		
	R.	39.99	40.00	40.00
				..

Grant No.6 - ANIMAL HUSBANDRY (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxv)	2403.00.793.VI.UQ. Re-aligned National Livestock Mission - State Share				
	S.	0.01			
	R.	26.66	26.67	26.67	..
(xxvi)	2403.00.794.VI.UO. Re-aligned National Livestock Mission				
	S.	0.01			
	R.	19.99	20.00	20.00	..
(xxvii)	2403.00.794.VI.UP. Re-aligned National Livestock Mission - State Share				
	S.	0.01			
	R.	13.32	13.33	13.33	..

Enhancement of provision by reappropriation in March 2025 under items (xxii) to (xxvii) was due to higher requirement of funds for animal insurance towards the respective schemes.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxviii)	2403.00.101.I.LG. Strengthening of Statistical Cell.				
	O.	192.28			
	R.	65.42	257.70	258.99	(+)1.29

Enhancement of provision by reappropriation in March 2025 was due to filling up of vacant posts and higher requirement of funds under establishment charges towards the scheme.

Reasons for the final excess have not been communicated (July 2025).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxix)	2403.00.106.I.AN. National Livestock Mission - Establishment of liquid semen Station				
	S.	0.02			
	R.	55.98	56.00	55.63	(-)0.37

Enhancement of provision by reappropriation in March 2025 was due to filling up of vacant posts and higher requirement of funds under establishment charges towards the scheme.

Grant No.6 - ANIMAL HUSBANDRY (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxx)	2403.00.101.III.SK. Training for Assistance to States for the control of Animal Disease (ASCAD)			
	S.	0.02		
	R.	30.03	30.05	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds under grants-in-aid towards the scheme.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxxix)	2403.00.102.I.A.T. Establishment of Frozen Semen Production Station at Eachenkottai			
	O.	48.76		
	R.	15.70	64.46	(+)0.05

Enhancement of provision by reappropriation in March 2025 was due to filling up of vacant posts and higher requirement of funds under establishment charges towards the scheme.

CAPITAL

Notes and Comments -

1. Though the ultimate saving in the voted grant worked out to ₹1,191.34 lakh, the amount surrendered during the year was ₹1,048.90 lakh only.

2. Saving in the voted grant worked out to 24.98 per cent.

3. Saving occurred persistently in the voted grant in the preceding five years also as under -

Year	SAVING Amount (₹ in lakh)	Percentage
2019-20	2,875.35	26.11
2020-21	5,070.21	18.75
2021-22	28,228.39	60.02
2022-23	937.17	6.99
2023-24	7,941.46	53.10

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

Grant No.6 - ANIMAL HUSBANDRY (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) - Contd.

5. Saving in the voted grant occurred mainly under -

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	4403.00.101.I.AY. Establishment of Advanced Institute for Integrated Research on Livestock and Animal Science (AIIRLIVAS)				
	O.	1 966.00			
	R.	(-)1,597.63	368.37	368.37	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds under major works towards the scheme.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	4403.00.101.I.JY. Construction of Buildings				
	O.	1,018.98			
	S.	0.01			
	R.	(-)933.49	85.50	85.50	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds under major works towards the scheme.

6. Excess in the voted grant occurred mainly under -

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	4403.00.102.I.AA. Strengthening of Quarantine Station at Semen Station				
	O.	0.01			
	S.	0.02			
	R.	94.33	94.36	94.36	..
(ii)	4403.00.106.I.JA. NABARD assisted scheme for providing infrastructure facilities under Tamil Nadu Veterinary Infrastructure Improvement Project				
	O.	1,784.84			
	S.	0.01			
	R.	917.38	2,702.23	2,702.23	..

Enhancement of provision by reappropriation in March 2025 under items (i) and (ii) was due to higher requirement of funds under major works towards the scheme.

Grant No.6 - ANIMAL HUSBANDRY (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) - Concl'd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iii)	4403.00.106.I.AA. Strengthening of Native Dog Breeding Unit			
	S.	0.02		
	R.	470.66	328.23	(-)142.45

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds under major works towards the scheme.

Reasons for the final saving have not been communicated (July 2025).

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amounts lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.7 - FISHERIES AND FISHERMEN WELFARE (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department)

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2059 Public Works			
2216 Housing			
2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
2405 Fisheries			
2415 Agricultural Research and Education			
Voted			
Original	7,14,69,12		
Supplementary	1,26,93,54		
Amount surrendered during the year	8,41,62,66	7,40,42,77	(-)1,01,19,89 1,01,24,07
Charged			
Original	1		
Supplementary	..	1	..
Amount surrendered during the year			(-)1 1
CAPITAL			
4405 Capital Outlay on Fisheries			
4415 Capital Outlay on Agricultural Research and Education			
4551 Capital Outlay on Hill Areas			
Voted			
Original	6,06,27,76		
Supplementary	3,20,72,30		
Amount surrendered during the year	9,27,00,06	7,57,60,98	(-)1,69,39,08 1,69,39,08

REVENUE

Notes and Comments -

1. As the ultimate saving in the grant worked out to ₹10,119.89 lakh, an amount of ₹10,124.07 lakh surrendered during the year proved injudicious.

2. Saving in the grant worked out to 12.02 per cent.

3. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the voted grant occurred mainly under -

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i) 2405.00.103.VI.UK. Pradhan Mantri Matsya Sampada Yojana (PMMSY) - Non Beneficiary oriented schemes for the development of Marine Sector - State Share			
O.	6,032.15		
R.	(-)2,994.29	3,037.86	3,037.85 (-)0.01

Grant No.7 - FISHERIES AND FISHERMEN WELFARE (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	2405.00.103.I.JV. Grants to Commercial based Kerosene to the Fishermen			
	O. 10,200.91			
	R. (-)1,448.23	8,752.68	8,752.68	..
(iii)	2405.00.121.I.AC. Relief Scheme for Tamil Nadu Marine Fishermen during Lean Months			
	O. 6,429.57			
	R. (-)1,213.64	5,215.93	5,215.93	..
(iv)	2405.00.800.I.KD. Relief Scheme for Tamil Nadu Marine Fisherwomen during lean months			
	O. 6,267.06			
	R. (-)1,212.92	5,054.14	5,054.14	..
(v)	2405.00.103.I.JY. Special allowance to fishermen during Non-fishing period			
	O. 10,985.49			
	R. (-)402.16	10,583.33	10,583.33	..
(vi)	2405.00.103.I.AP. Pradhan Mantri Matsya Sampada Yojana (PMMSY) - Relief assistance to Fisherman Families for Fishing Ban period -additional state share			
	O. 9,050.00			
	R. (-)131.90	8,918.10	8,918.10	..

Withdrawal of provision by reappropriation in March 2025 under items (i), (ii) and (v) was mainly due to lesser requirement for implementation of fisheries and fishermen schemes towards grants-in-aid and under items (ii), (iii), (iv) and (vi) was due to lesser requirement for providing assistance to the Fishermen and Fisherwomen families during lean period under subsidy towards the scheme.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vii)	2405.00.103.VI.UJ. Pradhan Mantri Matsya Sampada Yojana (PMMSY) Non Beneficiary oriented schemes for the development of Marine Sector			
	O. 0.01			
	S. 5,288.41			
	R. (-)1,662.20	3,626.22	3,626.22	..

Withdrawal of provision by reappropriation in March 2025 was mainly due to lesser requirement made towards grants-in-aid under the scheme.

Grant No.7 - FISHERIES AND FISHERMEN WELFARE (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(viii)	2216.80.800.VI.UA. Construction of houses for fishermen			
	O. 400.00			
	S. 0.01			
	R. (-)400.01	..	..	..
(ix)	2405.00.121.I.AE. Additional State Share for Construction of houses to fishermen			
	O. 400.00			
	S. 0.01			
	R. (-)400.01	..	..	..
(x)	2405.00.121.VI.UA. Construction of houses for fishermen - State Share			
	O. 400.00			
	S. 0.01			
	R. (-)400.01	..	..	..
(xi)	2405.00.103.I.JP. Sea safety Equipments to active Marine Fishermen			
	O. 0.01			
	S. 224.99			
	R. (-)225.00	..	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 under items (viii) to (xi) have not been furnished (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xii)	2405.00.101.VI.UH. Pradhan Mantri Matsya Sampada Yojana (PMMSY) - Beneficiary oriented schemes for the development of Inland Fisheries and Aquaculture Sector - State Share			
	O. 150.20			
	S. 296.43			
	R. (-)184.13	262.50	262.50	..
(xiii)	2405.00.101.VI.UG. Pradhan Mantri Matsya Sampada Yojana (PMMSY) - Beneficiary oriented schemes for the development of Inland Fisheries and Aquaculture Sector			
	O. 225.30			
	S. 302.43			
	R. (-)148.42	379.31	379.31	..

Grant No.7 - FISHERIES AND FISHERMEN WELFARE (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xiv)	2405.00.103.VI.UI. Pradhan Mantri Matsya Sampada Yojana (PMMSY) - Beneficiary oriented schemes for the development of Marine Fisheries Sector - State Share				
	O.	3,324.39			
	S.	491.74			
	R.	(-102.95)	3,713.18	3,713.18	..

Withdrawal of provision by reappropriation in March 2025 under items (xii) to (xiv) under items (xii) to (xiv) was mainly due to lesser requirement made under subsidies towards the respective schemes.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xv)	2405.00.121.I.AA. Natural Calamities Relief Assistance to the Fishermen and their Families				
	O.	130.01			
	R.	(-130.01)	..	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 have not been furnished (July 2025).

6. Excess in the voted grant occurred under -

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2405.00.101.I.AA. Conservation and Development				
	O.	1,970.10			
	S.	0.01			
	R.	209.97	2,180.08	2,181.08	(+)1.00
(ii)	2405.00.103.I.AB. Maintenance of Fishing Harbours and Jetties				
	O.	1,240.07			
	S.	0.01			
	R.	134.30	1,374.38	1,375.13	(+)0.75
(iii)	2405.00.103.I.AL. Hydrographic Survey, Statistical Investigation of Harbour Sites				
	O.	69.30			
	S.	0.02			
	R.	16.27	85.59	85.75	(+)0.16

Enhancement of provision by reappropriation in March 2025 under items (i) to (iii) was mainly due to filling-up of vacant posts and higher requirement towards establishment charges and administrative expenses.

Reasons for the final excess under item (i) have not been communicated (July 2025).

Grant No.7 - FISHERIES AND FISHERMEN WELFARE (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iv)	2415.05.120.I.JE. Construction and Infrastructure Development of Tamil Nadu Fisheries University with loan assistance from NABARD				
	O.	0.01			
	S.	0.01			
	R.	144.60	144.62	144.62	..
(v)	2405.00.190.I.JA. Grants to Fishermen Welfare Board				
	O.	0.02			
	S.	0.01			
	R.	99.97	100.00	100.00	..
(vi)	2405.00.103.I.AN. Assessment of spawning seasonality of major marine fishery groups along the coast of Tamil Nadu for sustainable fishery management - Schemes under State Innovation Fund				
	O.	0.02			
	S.	0.01			
	R.	46.62	46.65	46.65	..

Enhancement of provision by reappropriation in March 2025 under items (iv) to (vi) was mainly due to higher requirement for grants-in-aid under the respective schemes.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vii)	2405.00.103.I.AQ. Utilization of Liquid Petroleum Gas in lieu of Kerosene in Marine Fisheries				
	S.	0.01			
	R.	139.99	140.00	140.00	..
(viii)	2405.00.101.I.JQ. Subsidy Assistance to Inland Fishermen for purchase of Fishing implements				
	O.	0.02			
	S.	0.01			
	R.	86.87	86.90	86.90	..

Enhancement of provision by reappropriation in March 2025 under items (vii) and (viii) was mainly due to higher requirement for inland fishermen for purchase of fishing implements, utilization of LPG in marine fisheries and development of fish market under subsidies.

Grant No.7 - FISHERIES AND FISHERMEN WELFARE (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ix)	2415.05.004.I.AD. Estuarine Fish Farm				
	O.	508.55			
	R.	125.92	634.47	634.70	(+)0.23
(x)	2405.00.109.I.AA. Training Centre for Fishermen				
	O.	344.84			
	R.	85.57	430.41	430.35	(-)0.06
(xi)	2405.00.101.I.AC. Major reservoir fisheries				
	O.	278.62			
	R.	54.22	332.84	333.06	(+)0.22
(xii)	2415.05.004.I.AA. Research on Inland Fisheries				
	O.	90.36			
	R.	27.76	118.12	118.24	(+)0.12
(xiii)	2405.00.101.I.AB. Fish seed production and collection for stock				
	O.	176.16			
	R.	18.17	194.33	194.15	(-)0.18
(xiv)	2415.05.004.I.AB. Research on Marine Biology				
	O.	24.42			
	R.	13.69	38.11	38.10	(-)0.01

Enhancement of provision by reappropriation in March 2025 under items (ix) to (xiv) was mainly due to filling up of vacant posts and higher requirement towards establishment charges and administrative expenses.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xv)	2405.00.121.I.AB. Revolving Fund for Relief assistance to the damages caused to Fishing Boats, Equipments and Houses due to unexpected circumstances				
	O.	0.01			
	S.	0.01			
	R.	35.69	35.71	35.71	..

Enhancement of provision by reappropriation in March 2025 was mainly due to higher requirement towards compensation under the scheme.

Grant No.7 - FISHERIES AND FISHERMEN WELFARE (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xvi)	2405.00.789.VI.UF. Pradhan Mantri Matsya Sampada Yojana (PMMSY) - Beneficiary oriented schemes for the development of Inland Fisheries and Aquaculture Sector - State Share				
	O.	18.48			
	S.	12.28	30.76	50.45	(+)19.69
(xvii)	2405.00.101.VI.UJ. Pradhan Mantri Matsya Sampada Yojana (PMMSY) - Non Beneficiary oriented schemes for the development of Inland Fisheries and Aquaculture Sector - State Share				
	O.	0.01			
	S.	46.42	46.43	63.60	(+)17.17

Reasons for the final excess under items (xvi) and (xvii) have not been furnished (July 2025).

CAPITAL

Notes and Comments -

1. The overall saving of ₹16,939.08 lakh in the grant was anticipated and surrendered during the year.
2. Saving in the voted grant worked out to 18.27 per cent.
3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.
4. Saving in the voted grant occurred mainly under -

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	4405.00.104.I.JE. Improvement to Fish Landing Facilities with loan assistance from NABARD				
	O.	30,527.67			
	S.	14,629.25			
	R.	(-),8,906.66	36,250.26	36,250.26	..
(ii)	4405.00.104.I.JM. Construction of Fishing Harbour/Fish Landing Centre with Loan assistance from fisheries and Aquaculture infrastructure Development Fund (FIDF)				
	O.	30,000.00			
	S.	15,000.00			
	R.	(-),7,302.39	37,697.61	37,697.61	..

Grant No.7 - FISHERIES AND FISHERMEN WELFARE (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) - Concl'd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iii)	4405.00.104.VI.UE. Construction of Fish Landing Centre - State Share			
	O.	0.01		
	S.	752.94		
	R.	(-)372.95	380.00	380.00 ..
(iv)	4405.00.104.VI.UD. Construction of Fish Landing Centre			
	O.	0.01		
	S.	1 197.67		
	R.	(-)251.21	946.47	946.47 ..

Withdrawal of provision by reappropriation in March 2025 under items (i) to (iv) was due to lesser requirement of funds for major works under the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(v)	4405.00.104.I.JB. Scheme to open up river mouths in fishing areas/harbours			
	O.	100.00		
	R.	(-)100.00	..	.. ..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 have not been furnished (July 2025).

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amounts lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.8 - DAIRY DEVELOPMENT (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department)

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2404 Dairy Development			
Voted			
Original	39,91,79	1,11,28,21	1,09,41,22
Supplementary	71,36,42		
Amount surrendered during the year				(-)1,86,99 1,87,02
Charged			
Original	1	1	..
Supplementary	..		
Amount surrendered during the year				(-)1 1
CAPITAL			
4404 Capital Outlay on Dairy Development			
Voted			
Original	5,42,00,03	5,42,00,04	4,86,47,15
Supplementary	1		
Amount surrendered during the year				(-)55,52,89 55,52,89
LOANS			
6404 Loans for Dairy Development			
Voted			
Original	3,00,00,00	3,00,00,00	2,00,00,00
Supplementary	..		
Amount surrendered during the year				(-)1,00,00,00 1,00,00,00

REVENUE

Note -

As the ultimate saving in the voted grant worked out to ₹ 186.99 lakh only, surrender of ₹ 187.02 lakh made during the year proved injudicious.

CAPITAL

Notes and Comments -

- The overall saving of ₹ 5,552.89 lakh in the voted grant was anticipated and surrendered during the year.
- Saving in the voted grant worked out to 10.25 per cent.
- Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.
- Saving in the voted grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	4404.00.102.I.JF. NABARD assisted schemes for providing infrastructure facilities to Dairies and expansion of Cattle Feeds			
	O.	7,000.03		
	R.	(-)6,000.03	1,000.00	1,000.00 ..

Withdrawal of provision by reappropriation in March 2025 was due to actual requirement towards major works of infrastructure development under the scheme.

Grant No.8 - DAIRY DEVELOPMENT (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department) - Concl'd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	4404.00.102.I.JH. Modernization of Tamil Nadu Co-operative Milk Producer's Federation Ltd.,			
	O.	2,000.00		
	R.	(-)2,000.00	..	..
(iii)	4404.00.102.I.JE. Construction of Buildings			
	O.	200.00		
	R.	(-)200.00	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 under items (ii) and (iii) have not been furnished.

5. Excess in the voted grant occurred under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	4404.00.102.I.JG. Share Capital Assistance to Tamil Nadu Co-operative Milk Producers' Federation (Ltd)			
	O.	45,000.00		
	S.	0.01		
	R.	2,647.14	47,647.15	..

Enhancement of provision by reappropriation in March 2025 was mainly due to higher requirement made towards investments under the Schemes.

LOANS

Notes and Comment -

1. The overall saving of ₹ 10,000.00 lakh in the grant was anticipated and surrendered during the year.

2. Saving in the grant worked out to 33.33 per cent.

3. Saving in the grant occurred under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	6404.00.190.I.AB. Ways and Means Advance to the Tamil Nadu Co-operative Milk Producer's Federation Limited			
	O.	30,000.00		
	R.	(-)10,000.00	20,000.00	..

Withdrawal of provision by reappropriation in March 2025 was due to latest assessment towards the scheme.

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amounts lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.9 - Backward Classes, Most Backward Classes and Minorities Welfare Department

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2070 Other Administrative Services			
2202 General Education			
2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
2235 Social Security and Welfare			
2250 Other Social Services			
2251 Secretariat - Social Services			
Voted			
Original	13,33,71,63		
Supplementary	72,65,77		
Amount surrendered during the year			1,25,87,33
Charged			
Original	3,00,05		
Supplementary	..		
Amount surrendered during the year			1,51,28
CAPITAL			
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorit			
Voted			
Original	92,14,49		
Supplementary	2,78,97,55		
Amount surrendered during the year			2,29,57,39
LOANS			
7610 Loans to Government Servants, etc.			
Voted			
Original	..		
Supplementary	35,00		
Amount surrendered during the year			Nil

REVENUE

Notes and Comments -

1. Though the ultimate saving in the voted grant worked out to ₹12,640.22 lakh, the amount surrendered during the year was ₹12,587.33 lakh only.
2. Saving in the voted grant worked out to 8.99 per cent.
3. The overall saving of ₹151.28 lakh in the charged appropriation was anticipated and surrendered during the year.
4. Saving in the charged appropriation worked out to 50.42 per cent.
5. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

**Grant No.9 - Backward Classes, Most Backward Classes and Minorities Welfare Department -
Contd.**

6. Saving in the voted grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2225.03.277.I.LN. Post-Matric Scholarship for BCs Students (Top Up)			
	O.		3,400.00	
	R.		(-)3,400.00	..
(ii)	2225.03.277.I.LM. Post-Matric Scholarship for MBCs Students (Top Up)			
	O.		2,267.00	
	R.		(-)2,267.00	..
(iii)	2235.60.800.I.AV. Grants to Christians for pilgrimage to Jerusalem			
	O.		233.50	
	R.		(-)233.50	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 have not been furnished (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iv)	2225.03.277.I.AA. Backward Classes Hostels			
	O.		20,675.25	
	S.		361.43	
	R.		(-)2,667.25	18,369.43
(v)	2225.03.277.I.BC. Most Backward Classes Hostels			
	O.		12,652.10	
	S.		51.28	
	R.		(-)1,350.07	11,353.31
(vi)	2225.80.101.I.AF. Denotified Communities Hostels and Boarding Houses			
	O.		4,279.43	
	S.		0.06	
	R.		(-)198.99	4,080.50
				4,076.00
				(-)4.50

Withdrawal of provision by reappropriation in March 2025 under items (iii) to (v) was mainly due to lesser requirement under establishment charges and administrative expenses.

Reasons for the final saving under items have not been communicated (July 2025).

Grant No.9 - Backward Classes, Most Backward Classes and Minorities Welfare Department -
Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vii)	2225.03.277.I.AK. Pre-Matric Scholarship for MBC/DNCs Students (Top Up)				
	O.	4,029.00			
	S.	471.00			
	R.	(-1,186.32)	3,313.68	3,313.68	..
(viii)	2225.03.277.I.KF. Post-Matric Scholarships to Most Backward Classes				
	O.	500.00			
	S.	0.01			
	R.	(-199.36)	300.65	300.59	(-0.06)

Withdrawal of provision by reappropriation in March 2025 under items (vi) and (vii) was due to lesser requirement towards scholarships and stipends under the respective schemes.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ix)	2225.03.277.I.AJ. Pre-Matric Scholarship for BCs Students (Top Up)				
	O.	3,810.00			
	R.	(-661.64)	3,148.36	3,148.36	..

Withdrawal of provision by reappropriation in March 2025 under was due to lesser requirement towards Scholarships and Stipends under the scheme

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(x)	2225.03.277.I.KS. Free supply of Bicycles to Backward Classes Girls Students studying in Standard XI and XII in the Government / Government Aided Higher Secondary Schools				
	O.	5,567.68			
	R.	(-442.53)	5,125.15	5,125.15	..

Grant No.9 - Backward Classes, Most Backward Classes and Minorities Welfare Department -
Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xi)	2225.03.277.I.KU. Free Supply of Bicycles to Backward Classes boys Students studying in Standard XI and XII in the Government / Government Aided Higher Secondary Schools and Government Aided Schools in which +1 and +2 courses are conducted on self financing			
	O.	4,495.86		
	R.	(-)425.67	4,070.19	4,070.19 ..
(xii)	2250.00.103.I.JA. Repairs and Renovation of Christian Churches			
	O.	1,000.00		
	R.	(-)309.65	690.35	690.35 ..
(xiii)	2225.03.277.I.KR. Free Supply of Bicycles to Most Backward Classes and Denotified Communities - Girls Students studying in Standard XI and XII in the Government / Government Aided Higher Secondary Schools			
	O.	5,003.75		
	R.	(-)233.61	4,770.14	4,770.14 ..
(xiv)	2225.03.277.I.KT. Free Supply of Bicycles to MBC and DNC boy students studying in Std. XI and XII in the Govt. / Govt. Aided Higher Secondary School and Govt. aided Schools in which +1 and +2 courses are conducted on self financing basis			
	O.	4,238.40		
	R.	(-)216.68	4,021.72	4,021.72 ..
Withdrawal of provision by reappropriation in March 2025 under items (x) to (xiv) was due to lesser requirement under grants-in-aid towards the respective schemes.				
	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xv)	2225.03.277.I.KM. Rewards-Incentive Scheme for Rural Most Backward Classes / Denotified Communities Girls Students of Std.III to VI			
	O.	1,725.00		
	R.	(-)208.96	1,516.04	1,514.25 (-)1.79

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement towards rewards under the scheme.

Reasons for the final saving under item have not been communicated (July 2025).

Grant No.9 - Backward Classes, Most Backward Classes and Minorities Welfare Department -
Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xvi)	2202.05.102.I.AA. Financial Assistance to Ulemas				
	O.	540.00			
	R.	(-)199.36	340.64	336.22	(-)4.42

Withdrawal of provisions by reappropriation in March 2025 was due to lesser requirement towards social security pensions.

Reasons for the final saving under item have not been communicated (July 2025).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xvii)	2225.03.283.I.JB. House sites/ Infrastructure facilities for all Communities of the Most Backward Classes and Denotified Communities below poverty line under the control of the Director of Most Backward Classes and Denotified Communities				
	O.	150.02			
	R.	(-)56.30	93.72	93.72	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds under lands, advertisement and publicity towards the scheme.

7. Excess in the voted grant occurred mainly under-

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2225.04.277.I.AE. Pre Matric Scholarship to Islamic Girls Students				
	S.	0.01			
	R.	1,011.58	1,011.59	1,011.59	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement under scholarships and stipends.

Grant No.9 - Backward Classes, Most Backward Classes and Minorities Welfare Department -
Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	2250.00.103.I.AC. Repairs and Renovation of Waqf properties				
	O.	1,000.00			
	S.	0.01			
	R.	499.99	1,500.00	1,500.00	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds under periodical maintenance towards the scheme.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iii)	2225.80.101.I.AE. Denotified Community Schools				
	O.	16,473.63			
	S.	495.84			
	R.	292.24	17,261.71	17,253.19	(-)8.52
(iv)	2225.03.001.I.AD. Tamil Nadu Backward Classes Commission Staff				
	O.	167.13			
	S.	0.01			
	R.	45.45	212.59	212.65	(+)0.06
(v)	2225.04.001.I.AA. Directorate of Minorities Welfare				
	O.	193.28			
	S.	0.01			
	R.	26.72	220.01	219.89	(-)0.12

Enhancement of provision by reappropriation in March 2025 under items (iii) to (v) was mainly due to higher requirement under administrative expenses and establishment charges towards the respective schemes.

Reasons for the final saving under item (iii) have not been communicated (July 2025).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vi)	2225.04.102.I.AA. Free supply of sewing machine to Minorities				
	O.	0.01			
	S.	0.01			
	R.	139.98	140.00	140.00	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement under purchase of machinery and equipments towards the scheme.

**Grant No.9 - Backward Classes, Most Backward Classes and Minorities Welfare Department -
Contd.**

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vii)	2250.00.800.I.AX. Waqf Board Data Base				
	O.	0.01			
	S.	0.01			
	R.	99.98	100.00	100.00	..
(viii)	2225.80.101.I.AM. Denotified Communities Welfare Board				
	O.	39.06			
	S.	0.01			
	R.	74.47	113.54	113.54	..
(ix)	2250.00.800.I.AE. Deputation of Hajj Volunteers for the Hajj Season				
	O.	10.29			
	S.	0.01			
	R.	44.65	54.95	54.95	..

Enhancement of provision by reappropriation in March 2025 under items (vii) to (ix) was due to lesser requirement under grants-in-aid towards the respective schemes.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(x)	2225.04.800.I.AE. Scheme for Provision of Pathways and Burial Grounds				
	O.	0.01			
	S.	0.01			
	R.	99.98	100.00	100.00	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement under minor works.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xi)	2070.00.800.I.CP. Conduct of speech competitions for college students by State Minorities Commission				
	O.	0.01			
	S.	0.01			
	R.	99.98	100.00	100.00	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement under prizes and awards.

**Grant No.9 - Backward Classes, Most Backward Classes and Minorities Welfare Department -
Contd.**

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xii)	2225.03.277.I.KE. Pre-Matric Scholarships to Most Backward Classes				
	O.	127.51			
	S.	0.01			
	R.	41.44	168.96	168.96	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement under cost of books, note books and slates towards the scheme.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xiii)	2225.03.001.I.BB. District Staff - Most Backward Classes and Denotified Community Welfare Department				
	O.	154.75			
	R.	20.26	175.01	175.43	(+)0.42

Enhancement of provision by reappropriation in March 2025 was mainly due to higher requirement under establishment charges and administrative expenses.

8. Saving in the charged appropriation mainly occurred under -

	Head		Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	2225.03.283.I.JB. House sites/ Infrastructure facilities for all Communities of the Most Backward Classes and Denotified Communities below poverty line under the control of the Director of Most Backward Classes and Denotified Communities				
	O.	299.99			
	R.	(-)151.22	148.77	148.77	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement under lands towards the scheme.

CAPITAL

Notes and Comments -

1. As the ultimate saving in the voted grant worked out to ₹22,957.38 lakh only, surrender of ₹22,957.39 lakh made during the year proved injudicious.

2. Saving in the voted grant worked out to 61.86 per cent.

**Grant No.9 - Backward Classes, Most Backward Classes and Minorities Welfare Department -
Concl'd.**

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	4225.04.102.VI.UB. Pradhan Mantri Jan Vikas Karyakram			
	O.	4,630.76		
	S.	15,172.89		
	R.	(-12,790.65)	7,013.00	7,013.00
(ii)	4225.04.102.VI.UA. Pradhan Mantri Jan Vikas Karyakram - State Share			
	O.	3,087.17		
	S.	10,115.26		
	R.	(-8,527.10)	4,675.33	4,675.33
(iii)	4225.03.277.I.JY. Construction of Buildings for Hostels for Backward Class students			
	O.	100.00		
	S.	1,448.75		
	R.	(-850.88)	697.87	697.87
(iv)	4225.03.277.I.JZ. Construction of Buildings for Most Backward Classes and Denotified Communities Students			
	O.	394.50		
	S.	1,160.63		
	R.	(-663.89)	891.24	891.24

Withdrawal of provision of by reappropriation in March 2025 under items (i) to (iv) was due to lesser requirement under major works.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(v)	4225.03.277.I.KE. Upgrading infrastructure facilities in Kallar Reclamation Schools with loan assistance of NABARD under RIDF			
	O.	301.00		
	R.	(-167.42)	133.58	133.58

Withdrawal of provision of by reappropriation in March 2025 was due to lesser requirement under major works.

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The amount lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.10 - Commercial Taxes (Commercial Taxes and Registration Department)

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2040 Taxes on Sales, Trade etc.			
2052 Secretariat - General Services			
2059 Public Works			
2235 Social Security and Welfare			
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted			
Original	5,46,78,42		
Supplementary	1,22,23,71		
Amount surrendered during the year			7,66,90
Charged			
Original	3		
Supplementary	..		
Amount surrendered during the year			3
LOANS			
7610 Loans to Government Servants, etc.			
Voted			
Original	50,00		
Supplementary	45,00		
Amount surrendered during the year			17,50

REVENUE*Note -*

Though the ultimate saving in the voted grant worked out to ₹890.79 lakh, the amount surrendered during the year was ₹766.90 lakh only.

LOANS*Notes and Comment -*

1. The overall saving of ₹17.50 lakh in the grant was anticipated and surrendered during the year.
2. Saving in the grant worked out to 18.42 per cent.
3. Saving in the grant occurred under -

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
7610.00.201.I.AL. Loans to Secretariat Employees for construction of houses - Commercial Taxes and Registration Department			
O.	50.00		
S.	45.00		
R.	(-)17.50	77.50	77.50
			..

Withdrawal of provision by reappropriation in March 2025 was due to non-disbursement of house building advances towards the scheme.

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amount lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.11 - Stamps and Registration (Commercial Taxes and Registration Department)

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2030 Stamps and Registration			
2059 Public Works			
3454 Census Surveys and Statistics			
3475 Other General Economic Services			
Voted			
Original	4,88,57,58		
Supplementary	27		
Amount surrendered during the year	4,88,57,85	4,56,13,63	(-)32,44,22
			31,68,68
Charged			
Original	1		
Supplementary	..		
Amount surrendered during the year	1	..	(-)1
			1

REVENUE

Notes and Comments -

1. Though the ultimate saving in the voted grant worked out to ₹ 3,244.22 lakh, the amount surrendered during the year was ₹ 3,168.68 lakh only.
2. Saving in the voted grant worked out to 6.64 per cent.
3. Saving occurred persistently in the voted grant during the preceding five years also as under-

Year	SAVING Amount (₹ in lakh)	Percentage
2019-20	3,628.25	9.74
2020-21	6,958.84	17.12
2021-22	3,592.12	7.96
2022-23	3,152.75	7.54
2023-24	5,972.29	13.02

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Saving in the voted grant occurred mainly under -

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i) 2030.03.001.I.AD. Computerisation of Registration Department under Simplified and Transparent Administration of Registration(STAR) Project			
O.	10,873.05		
S.	0.03		
R.	(-)5,943.21	4,929.87	4,929.87
			..

Grant No.11 - Stamps and Registration (Commercial Taxes and Registration Department) - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	2030.03.001.I.AB. District Establishment Charges				
	O.	25,428.92			
	S.	0.16			
	R.	(-)838.76	24,590.32	24,516.48	(-)73.84

Withdrawal of provision by reappropriation in March 2025 was mainly due to lesser requirement towards establishment charges under item (ii) and administrative expenses under items (i) and (ii) .

Reason for the final saving under item (ii) have not been communicated (July 2025).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iii)	3475.00.200.I.AB. Establishment for the Administration of Tamil Nadu Chit Fund Act, 1961				
	O.	862.01			
	R.	(-)221.43	640.58	640.43	(-)0.15
(iv)	2030.02.001.I.AA. Superintendence				
	O.	1,393.11			
	R.	(-)169.56	1,223.55	1,223.20	(-)0.35

Withdrawal of provision by reappropriation in March 2025 was mainly due to lesser requirement under establishment charges and administrative expenses.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(v)	2030.01.102.I.AB. Sale of Copy Stamp Papers				
	O.	195.46			
	R.	(-)162.22	33.24	32.24	(-)1.00

Withdrawal of provision by reappropriation in March 2025 was mainly due to lesser requirement under the discount paid to the Stamp Vendors.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vi)	2030.01.101.I.AA. Supply from Central Stamp Stores				
	O.	410.75			
	R.	(-)136.52	274.23	274.23	..

Withdrawal of provision by reappropriation in March 2025 was mainly due to lesser requirement under Materials and Supplies.

Grant No.11 - Stamps and Registration (Commercial Taxes and Registration Department) - Concl'd.

6. Excess in the voted grant occurred mainly under -

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2030.02.101.I.AA. Supply from Central Stamp Stores				
	O.	7,270.87			
	S.	0.01			
	R.	4,213.38	11,484.26	11,484.26	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement towards manufacturing cost of non-judicial stamp paper supplied by the Indian Securities Press Nasik.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	2030.02.102.I.AA. Chennai City				
	O.	49.22			
	S.	0.01			
	R.	93.96	143.19	143.18	(-0.01)

Enhancement of provision by reappropriation in March 2025 was due to higher requirement towards discount paid to stamp vendors.

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The amount lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.12 - Co-operation (Co-operation, Food and Consumer Protection Department)

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2210 Medical and Public Health			
2235 Social Security and Welfare			
2401 Crop Husbandry			
2425 Co-operation			
2435 Other Agricultural Programmes			
3451 Secretariat - Economic Services			
Voted			
Original	56,39,73,93		
Supplementary	13		
Amount surrendered during the year	56,39,74,06	48,02,92,79	(-)8,36,81,27
			8,36,67,27
Charged			
Original	4		
Supplementary	..		
Amount surrendered during the year	4	..	(-)4
			4
CAPITAL			
4425 Capital Outlay on Co-operation			
Voted			
Original	6		
Supplementary	..		
Amount surrendered during the year	6	..	(-)6
			6
LOANS			
6225 Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
6425 Loans for Co-operation			
7610 Loans to Government Servants, etc.			
Voted			
Original	2,00,03		
Supplementary	..		
Amount surrendered during the year	2,00,03	93,00	(-)1,07,03
			1,07,03

REVENUE*Notes and Comments -*

1. Though the ultimate saving in the voted grant worked out to ₹83,681.27 lakh, the amount surrendered during the year was ₹83,667.27 lakh only.
2. Savings in the voted grant worked out to 14.84 per cent.
3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

Grant No.12 - Co-operation (Co-operation, Food and Consumer Protection Department) - Contd.

4. Saving in the voted grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2425.00.108.I.KD. Interest Subsidy to Co-operative institutions towards reduced interest for crop loans to the farmers			
	O. 65,000.00			
	R. (-)65,000.00	..	..	..
(ii)	2425.00.108.I.KO. Interest Subvention to Co-operative Institutions towards reduced interest for Animal Husbandry and its allied loans to the farmers under KCC Scheme			
	O. 16,000.00			
	R. (-)16,000.00	..	..	..
(iii)	2425.00.789.I.AC. Assistance to Co-operative Institution in Scheduled Caste areas			
	O. 11,552.00			
	R. (-)192.00	11,360.00	11,360.00	..

Withdrawal of entire provision by reappropriation in March 2025 under items (i) to (iii) was due to lesser requirement towards subsidies under the scheme.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iv)	2235.02.103.I.CB. Grants for waiver of Co-operative Loans availed by Women Self Help Group from Co-operative Institutions			
	O. 87,400.00			
	R. (-)55,663.17	31,736.83	31,736.83	..
(v)	2425.00.800.I.AM. Grants for waiver of jewel loans availed by poor people from Co-operative Institutions			
	O. 73,000.00			
	R. (-)12,322.00	60,678.00	60,678.00	..
(vi)	2425.00.800.I.AG. Grants for payment of Interest on agricultural loans availed by farmers from Co-operative Institutions			
	O. 27,687.59			
	R. (-)6,401.60	21,285.99	21,285.99	..

Grant No.12 - Co-operation (Co-operation, Food and Consumer Protection Department) - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vii)	2425.00.789.I.AB. Interest Subvention to Co-operative Institutions towards reduced interest for Animal Husbandry and its allied loans to the farmers under KCC Scheme			
	O.	4,000.00		
	R.	(-)3,316.45	683.55	683.55 ..

Withdrawal of provision by reappropriation in March 2025 under items (iv) to (vii) was due to lesser requirement under subsidies towards the scheme.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(viii)	2425.00.001.I.AC. District Staff			
	O.	18,427.96		
	R.	(-)1,687.26	16,740.70	16,728.12 (-)12.58

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement towards establishment charges and administrative expenses

Reasons for final savings have not been communicated (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ix)	2425.00.001.I.AA. Headquarters Staff			
	O.	3,069.51		
	S.	0.02		
	R.	(-)1,231.92	1,837.61	1,837.31 (-)0.30

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement towards establishment charges and administrative expenses

5. Excess in the voted grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2425.00.800.I.AF. Grants for waiver of agricultural loans availed by farmers from Co-operative Institutions			
	O.	1,97,768.50		
	R.	74,677.85	2,72,446.35	2,72,446.35 ..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of grants for debt servicing under grants-in-aid towards the scheme.

Grant No.12 - Co-operation (Co-operation, Food and Consumer Protection Department) - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	2210.06.104.I.JD. Chief Minister Marunthagam				
	S.	0.01			
	R.	2,999.99	3,000.00	3,000.00	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement under subsidies towards the scheme.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iii)	2425.00.796.I.JA. Assistance to Co-operative Institution in Tribal areas				
	O.	608.00			
	S.	0.01			
	R.	148.99	757.00	757.00	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement under subsidies towards the scheme.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iv)	2425.00.107.VI.UE. Project for Computerization of Co- operatives Agriculture and Rural Development Banks (ARDBs)				
	O.	0.01			
	S.	0.02			
	R.	148.75	148.78	148.78	..
(v)	2425.00.107.VI.UF. Project for Computerization of Co- operatives Agriculture and Rural Development Banks (ARDBs) - State Share				
	O.	0.01			
	S.	0.02			
	R.	99.16	99.19	99.19	..

Enhancement of provision by reappropriation in March 2025 under items (iv) and (v) was due to higher requirement under grants-in-aid towards the schemes.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vi)	2425.00.800.I.AE. Tamil Nadu State Co-Operative Societies Election Commission				
	O.	195.68			
	S.	0.01			
	R.	81.69	277.38	277.17	(-)0.21

Enhancement of provision by reappropriation in March 2025 was towards Establishment charges and Administrative expenses.

Grant No.12 - Co-operation (Co-operation, Food and Consumer Protection Department) - Concl'd.**LOANS***Notes and Comment -*

1. The overall saving of ₹107.03 lakh in the voted grant was anticipated and surrendered during the year.
2. Saving in the voted grant worked out to 53.51 *per cent*.
3. Saving in the grant occurred mainly under -

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
7610.00.201.I.AK. Loans to Secretariat Employees for construction of houses - Co-operation Food and Consumer Protection Department			
O.	200.00		
R.	(-)107.00	93.00	93.00 ..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement towards House Building Advance availed by four staff members.

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The amount lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.13 - Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2070 Other Administrative Services			
2235 Social Security and Welfare			
2408 Food, Storage and Warehousing			
3456 Civil Supplies			
Voted			
Original	1,13,67,28,88		
Supplementary	8,39,86,56		
Amount surrendered during the year		1,21,12,88,00	(-)94,27,44
	1,22,07,15,44		60,86,19
Charged			
Original	4		
Supplementary	..		
Amount surrendered during the year			(-)4
	4		4
CAPITAL			
4070 Capital Outlay on Other Administrative Services			
4408 Capital Outlay on Food Storage and Warehousing			
Voted			
Original	2,63,38,40		
Supplementary	18,93,99,34		
Amount surrendered during the year		21,57,37,74	(-)11
	21,57,37,74	21,57,37,63	11
LOANS			
6408 Loans for Food Storage and Warehousing			
Voted			
Original	1		
Supplementary	..		
Amount surrendered during the year			(-)1
	1		1

REVENUE

Note -

Though the ultimate saving in the voted grant worked out to ₹9,427.44 lakh , the amount surrendered during the year was ₹6,086.19 lakh only.

TAMILNADU STATE CONSUMER WELFARE FUND

The Tamil Nadu State Consumer Welfare Fund was constituted in the year 2005-06 as per the directions of the Government of India with an objective to get more involvement of the State Government in strengthening the consumer movement. The Department of Civil Supplies and Consumer Protection has been nominated as the nodal agency for implementation of Consumer Welfare Schemes and administer Consumer Welfare Fund.

The Fund was constituted with Seed Money Assistance in the ratio 50:50 between State and Centre. Receipts on account of fines collected by the State Consumer and District Consumer Dispute Redressal Forum and fees collected by Consumer Forums are initially credited under "0070- Other Administrative Services-60. Other Services-800. Other Receipts". Expenditure incurred shall be debited to "3456-Civil Supplies" in this grant.

The balance at the credit of the Fund at the commencement of the year 2024-25 was ₹1,260.81 lakh. Though an amount of ₹12.83 lakh was collected as receipts during 2024-25 under '0070-60-800-DA', an amount of ₹11.34 lakh only was transferred to the Fund during the year 2024-25. This resulted in overall short transfer of ₹13.13 lakh (₹0.30 lakh in 2023-24 and ₹12.83 lakh in 2024-25).

Grant No.13 - Food and Consumer Protection (Co-operation, Food and Consumer Protection Department) - Concl.

No expenditure was met from the Fund during the year.

The balance at the credit of the Fund as on 31 March 2025 was ₹1,273.15 lakh which includes ₹100.00 lakh directly transferred by the department being donation received to the fund.

The transactions of the Fund stands included under "8229. Development and Welfare Funds 123- Consumer Welfare Fund", an account of which is given in Statement No.21 of Finance Accounts 2024-25.

CORPUS FUND-

The Government of India have notified in 2007-08 the revised Central Consumer Welfare Fund Guidelines, in order to strengthen the Consumer Welfare Fund in all the States. It is envisaged for establishment of a Corpus of ₹1,000.00 lakh as State Consumer Welfare Fund with Central State Share of 75:25 respectively. State Share (₹250.00 lakh) towards the Corpus was contributed in 2011-12. However, the Central Share of ₹750.00 lakh was received only during 2015-16. As per the guidelines, the Corpus as such should not be spent on any activities and only the interest generated from the Corpus Fund would be utilised for meeting the expenditure. Since no separate head was opened by the State Government, the amount invested was booked under "8229.00.123 AB Consumer Welfare Fund - Investment Account".

The balance of the Fund at the commencement of the year was ₹1,000.00 lakh. No amount was invested to the Fund during the year.

During the year, an amount of ₹138.46 lakh was realized as interest under (0049.04.800.DO) resulting in total interest accrued of ₹681.21 lakh upto 31 March 2025. During the year, an amount of ₹13.85 lakh was transferred to the Fund towards interest.

An amount of ₹156.80 lakh was met out of Consumer Welfare Interest Account fund during the year.

Under "8229.00.123.AC", a separate Fund is being maintained for interest collected from the Corpus.

The balance at the credit of the Consumer Welfare Fund Interest as on 31st March 2025 was ₹155.82 lakh.

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The amount lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.14 - Energy Department

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2045 Other Taxes and Duties on Commodities and Services			
2052 Secretariat - General Services			
2059 Public Works			
2801 Power			
2810 New and Renewable Energy			
3425 Other Scientific Research			
Voted			
Original	2,12,31,93,83		
Supplementary	34,29,72,50		
Amount surrendered during the year			1,29,64
Charged			
Original	1		
Supplementary	..	1	(-)1
Amount surrendered during the year			1
CAPITAL			
4801 Capital Outlay on Power Projects			
5465 Investments in General Financial and Trading Institutions			
Voted			
Original	3,94,30,03		
Supplementary	..		
Amount surrendered during the year			21,82,48
LOANS			
6801 Loans for Power Projects Loans to			
7610 Government Servants, etc.			
Voted			
Original	6,83,40,03		
Supplementary	..		
Amount surrendered during the year			5,68,83,03

REVENUE

Note -

As the ultimate saving in the voted grant worked out to ₹128.72 lakh, an amount of ₹129.64 lakh surrendered during the year proved injudicious.

CAPITAL

Notes and Comment -

1. The overall saving of ₹2,182.48 lakh in the voted grant was anticipated and surrendered during the year.
2. Saving in the voted grant worked out to 5.54 per cent.
3. Saving in the voted grant occurred under -

Grant No.14 - Energy Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
4801.80.800.II.PA. Rehabilitation and improvement of TANGEDCO DAM under Phase II & III			
O.	4,430.00		
R.	(-)2,182.45	2,247.55	2,247.55 ..

Withdrawal of provision by reappropriation in March 2025 was due to delay in commencement of the work and lesser requirement for major works towards the scheme.

LOANS

Notes and Comments -

1. The overall saving of ₹56,883.03 lakh in the grant was anticipated and surrendered during the year.

2. Saving in the grant worked out to 83.24 per cent.

3. Saving occurred persistently in the grant in the preceding five years also as under -

Year	SAVING Amount (₹ in lakh)	Percentage
2019-20	47,559.02	27.59
2020-21	1,14,829.56	61.76
2021-22	48,572.49	38.37
2022-23	1,46,417.96	79.41
2023-24	1,28,617.43	57.37

4. Saving in the voted grant occurred under -

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i) 6801.00.205.I.AA. ADB Loan assistance to TANTRANSCO for Chennai- Kanyakumari Industrial CorridorProject			
O.	50,000.00		
R.	(-)38,543.00	11,457.00	11,457.00 ..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement towards loans under the scheme.

Grant No.14 - Energy Department - Concl.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	6801.00.800.I.AK. Intra State Transmission Scheme under Green Energy Corridor Project - II with loan assistance from Kfw			
	O.	18,315.00		
	R.	(-)18,315.00	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 have not been furnished (July 2025).

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amounts lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.15 - ENVIRONMENT AND CLIMATE CHANGE (Environment, Climate Change and Forests Department)

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
3435 Ecology and Environment			
3451 Secretariat - Economic Services			
Voted			
Original	57,54,25		
Supplementary	11,47,80		
Amount surrendered during the year	69,02,05	64,44,30	(-)4,57,75
			4,56,62
Charged			
Original	1		
Supplementary	..		
Amount surrendered during the year	1		(-)1
			1
CAPITAL			
5425 Capital Outlay on Other Scientific and Environmental Research			
Voted			
Original	70,00,01		
Supplementary	..		
Amount surrendered during the year	70,00,01	41,00,00	(-)29,00,01
			29,00,01
LOANS			
7610 Loans to Government Servants, etc.			
Voted			
Original	4,83,86		
Supplementary	6,81,14		
Amount surrendered during the year	11,65,00	10,90,98	(-)74,02
			74,02

REVENUE

Notes and Comments -

1. Though the ultimate saving in the voted grant worked out to ₹457.75 lakh, the amount surrendered during the year was ₹456.62 lakh only.

2. Saving in the voted grant worked out to 6.63 per cent.

3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the voted grant occurred mainly under-

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i) 3435.03.104.I.AA. Tamil Nadu Climate Change Mission.			
O.	2,235.00		
R.	(-)835.00	1,400.00	1,400.00
			..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds towards implementation of the scheme

Grant No.15 - ENVIRONMENT AND CLIMATE CHANGE (Environment, Climate Change and Forests Department) - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	3435.03.104.II.PA. Tamil Nadu - Sustainably Harnessing Ocean Resources and Blue Economy (TN-SHORE)			
	O.	500.00		
	S.	0.02		
	R.	(-450.34)	49.68	49.68 ..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds towards establishment charges, travel expenses and grants-in-aid under the scheme.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iii)	3435.03.001.I.AA. Environment Department			
	O.	280.75		
	R.	(-74.66)	206.09	205.49 (-)0.60

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement under establishment charges and economic usage and strict austerity measures taken towards administrative expenses under the scheme.

5. Excess in the voted grant occurred under-

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	3435.60.797.I.JC. Amount Transferred to State Level Environment Impact Assessment Authority			
	O.	675.00		
	S.	1,047.77		
	R.	508.95	2,231.72	2,231.72 ..
(ii)	3435.60.797.I.JB. Amount Transferred to State Coastal Zone Development Fund			
	O.	160.00		
	S.	100.00		
	R.	466.37	726.37	726.37 ..

Enhancement of provision by reappropriation in March 2025 under items (i) and (ii) was due to higher requirement of funds under inter-account transfer to account for short transfer of the funds of the previous years under the scheme.

Grant No.15 - ENVIRONMENT AND CLIMATE CHANGE (Environment, Climate Change and Forests Department) - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iii)	3435.60.800.I.JB. Assistance to Coastal Development and Conservation Programmes from State Coastal Zone Development Fund			
	O.	90.00		
	S.	0.01		
	R.	14.93	104.94	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds towards grants-in-aid under the scheme.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iv)	3435.04.103.I.AA. Establishment of Project Management Cell for the Cauvery Action Programme			
	O.	15.18		
	R.	12.76	27.94	(+)0.05

Enhancement of provision by reappropriation in March 2025 was due filling up of vacant posts, higher requirement of funds towards establishment charges and increase in tariff of telephone charges.

CAPITAL

Notes and Comments -

1. The overall saving of ₹2,900.01 lakh in the voted grant was anticipated and surrendered during the year.
2. Saving in the voted grant worked out to 41.43 *per cent*.
3. Saving in the voted grant occurred mainly under-

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	5425.00.208.II.PA. Conservation and Restoration of Ocean Resources under TN-SHORE/TNCRM			
	O.	7,000.00		
	R.	(-)2,900.00	4,100.00	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds towards major works for implementation of projects under the scheme.

LOANS

Notes and Comments -

1. The overall saving of ₹74.02 lakh in the grant was anticipated and surrendered during the year.
2. Saving in the voted grant worked out to 6.35 *per cent*.

Grant No.15 - ENVIRONMENT AND CLIMATE CHANGE (Environment, Climate Change and Forests Department) - Contd.

3. Saving in the voted grant occurred mainly under-

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
7610.00.201.I.AN. Loans to Secretariat Employees for construction of houses - Environment, Climate Change and Forests Department			
O.	200.00		
R.	(-)67.00	133.00	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds for house building allowance under the scheme.

TAMIL NADU ENVIRONMENT PROTECTION AND RENEWABLE ENERGY DEVELOPMENT FUND -

Tamil Nadu Environment Protection and Renewable Energy Development Fund was constituted in the year 2010-11 in terms of G.O. (3D) No.43 Environment and Forests (EC2) Department dated 19.07.2010 for implementing schemes for Protection of the Environment and Promotion of Clean Energy. The Fund shall be utilised for providing a fillip to initiatives / interventions to combat the adverse effect of climate change in the State.

The Fund promotes activities pertaining to:

- (i) Greening of Tamil Nadu through Tree Planting outside Forest Areas;
- (ii) Creation of production, distribution and use through production facilities (Nurseries, seedling or clonal origin) and planting bamboo, timber and softwood species which are in demand for construction, paper, pulp and newsprint, plywood, veneers, match, pencil, furniture etc., to benefit the farmers / tree growers of Tamil Nadu without affecting the agricultural practices;
- (iii) Activities that involve production, distribution and use of organic manure through Bio-fertilizers, vermicasting / vermi composting to enrich soil fertility;
- (iv) Activities linked to Bio-gas and Manure Management Projects, Solar Photovoltaic (SP) Projects, Solar Thermal Projects, Remote Village Electrification Projects, Village Energy Security Projects, Solar Water Heating Systems, Green Buildings, Solar Air heating/Steam generating systems, SPV devices systems, Energy Recovery from urban wastes, Energy Recovery and Power Generation from industrial and commercial wastes, Bio-mass energy and co-generation system, Wind/Solar pumps, Solar water heaters, Solar cookers, Solar lanterns and Solar street lights; and
- (v) Any other activity(ies) as decided by the Empowered Committee.

The receipt to the Fund account would be through Government contribution by debit to the major head '3435 - Ecology and Environment' under this grant. The expenditure for the implementation of the scheme shall be initially debited to '3435 - Ecology and Environment 60-800 JA' under this grant followed by adjustment from the Fund account.

The balance at the credit of the Fund at the commencement of the year 2024-25 was "Nil". No amount was provided as contribution to the Fund and no expenditure was met there from during the year 2024-25.

The balance at the credit of the Fund as on 31.03.2025 was "Nil".

The transactions of the Fund stand included under "8229 - Development and Welfare Funds - 200 - Other Development and Welfare Fund", an account of which is given in Statement No.21 of Finance Accounts 2024-25.

Grant No.15 - ENVIRONMENT AND CLIMATE CHANGE (Environment, Climate Change and Forests Department) - Contd.

TAMIL NADU STATE COASTAL ZONE DEVELOPMENT FUND -

The Government of India in exercise of the powers conferred under the Environment (Protection) Act, 1986 constituted Tamil Nadu State Coastal Zone Management Authority vide Notification No.S.O.994 (E) dated 26.11.1998 to take measures for protecting and improving the quality of coastal environment and preventing, abating and controlling Environmental Pollution in the coastal areas of Tamil Nadu.

The State Coastal Zone Management Authority, inter alia, was required to scrutinise the applications for projects that are proposed to be located within Coastal Regulation Zone under CRZ Notification. An amount of 0.10 *per cent* of the total project cost was fixed as scrutiny fee and to maintain the amount as a separate Fund, for the meeting the requirements of the Authority in performing its designated responsibilities vide G.O Ms. No.166 Environment & Forests (EC.III) Department dated 20.07.1999.

The Fund was both credited and debited under "J. Reserve Fund - (b). Reserve Funds not bearing interest - 8235.00. General and other Reserve Funds - 200. Other Funds - AB. State Coastal Zone Development Fund" up to the end of March 2016. The Government as per G.O.Ms.No.69 Environment & Forests (EC.III) Department dated 29.06.2016 modified the existing procedure of the operation of the Fund by remitting the scrutiny fee collected under new head of account "0406.02.800 AM - Receipt of Scrutiny fee in Coastal Regulation Zone" and to incur expenditure under "3435.60.800 JB - Assistance to Coastal Development and Conservation Programmes from State Coastal Zone Development Fund". This procedure came into effect from 01.04.2016.

The balance at the credit of the Fund at the commencement of the year 2024-25 was ₹319.33 lakh.

An amount of ₹298.50 lakh was collected as receipt during the year 2024-25. An amount of ₹726.37 lakh was transferred to the Fund during the year (i.e Receipt of ₹298.50 lakh relating to 2024-25 and cumulative short transfer of ₹427.87 lakh relating to previous years).

An expenditure of ₹104.94 lakh was met from the fund during the year 2024-25.

The balance at the credit of the Fund as on 31 March 2025 was ₹940.76 lakh.

The transactions of the Fund stand included under "8235 - General and other Reserve Funds - 200 - Other Funds", an account of which is given in Statement No.21 of Finance Accounts 2024-25.

STATE LEVEL ENVIRONMENT IMPACT ASSESMENT AUTHORITY FUND

As per the Government of India Notification S.O.417 (E), Ministry of Environment and Forests, New Delhi dated 03.03.2008, the State Level Environment Impact Assessment Authority (SEIAA) and State Level Expert Appraisal Committee (SEAC) were constituted to consider the projects under Environment Impact Assessment Notification, 2006, dated 14.09.2006.

The Government of Tamil Nadu as per G.O.(Ms) No.127 Environment and Forests (EC.3) Department dated 19.09.2018, accepted the proposal of the Member Secretary, State Level Environment Impact Assessment Authority that the Processing Fee collected from project proponents for Environmental Clearance might be accounted for as "Reserve Fund", by following and adopting the procedures and instructions for Tamil Nadu State Level Environment Assessment Authority Fund. The fund has become operative with effect from the year 2020-21.

The Processing Fee collected from project proponents are credited under "0406.02.800 AO - Receipt of processing fee in State Level Environment Impact Assessment Authority" and the expenditure incurred are debited from "3435.60.800 JC - Assistance to State Level Environment Impact Assessment Authority from SEIAA Fund".

The balance at the credit of the Fund at the commencement of the year 2024-25 was ₹1,111.03 lakh. An amount of ₹2,231.72 lakh was transferred to the Fund. (i.e. ₹1,961.80 lakh relating to 2024-25 and cumulative short transfer of ₹269.92 lakh relating to previous years) during 2024-25.

An expenditure of ₹396.00 lakh was met from the fund during the year 2024-25.

Grant No.15 - ENVIRONMENT AND CLIMATE CHANGE (Environment, Climate Change and Forests Department) - Concl.

The balance at the credit of the Fund as on 31 March 2025 was ₹2,946.75 lakh.

The transactions of the Fund stand included under "8235 - General and other Reserve Funds - 200. Other Funds", an account of which is given in Statement No.21 of Finance Accounts 2024-25.

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amounts lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.16 - Finance Department

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2047 Other Fiscal Services			
2052 Secretariat - General Services			
2054 Treasury and Accounts Administration			
2059 Public Works			
2070 Other Administrative Services			
2075 Miscellaneous General Services			
2217 Urban Development			
2230 Labour, Employment and Skill Development			
2235 Social Security and Welfare			
2250 Other Social Services			
2404 Dairy Development			
2425 Co-operation			
3454 Census Surveys and Statistics			
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted			
Original	17,14,15,10		
Supplementary	4,92,43,28	22,06,58,38	21,22,45,26
Amount surrendered during the year			(-)84,13,12 83,67,05
Charged			
Original	20		
Supplementary	8,45	8,65	8,49
Amount surrendered during the year			(-)16 16
CAPITAL			
4070 Capital Outlay on Other Administrative Services			
5465 Investments in General Financial and Trading Institutions			
5475 Capital Outlay on other General Economic Services			
Voted			
Original	1,50,20,03		
Supplementary	3	1,50,20,06	48,12,50
Amount surrendered during the year			(-)1,02,07,56 1,02,62,61
LOANS			
7610 Loans to Government Servants, etc.			
Voted			
Original	1,07,33,22		
Supplementary	1	1,07,33,23	70,62,30
Amount surrendered during the year			(-)36,70,93 36,36,68
7999 Appropriation to the Contingency Fund			
Supplementary	3,50,00,00	3,50,00,00	3,50,00,00
			..
REVENUE -			
Note -			

Though the ultimate saving in the voted grant worked out to ₹8,413.12 lakh, the amount surrendered during the year was ₹8,367.05 lakh only.

Grant No.16 - Finance Department - Contd.**CAPITAL***Notes and Comments -*

1. As the ultimate saving in the voted grant worked out to ₹10,207.56 lakh only, surrender of ₹10,262.61 lakh made during the year proved injudicious.
2. Saving in the grant worked out to 67.96 per cent.
3. Saving occurred persistently in the grant in the preceding five years also as under -

Year	SAVING	
	Amount (₹ in lakh)	Percentage
2019-20	76,840.94	99.79
2020-21	50,000.03	100.00
2021-22	57,263.59	93.36
2022-23	67,544.80	91.20
2023-24	23,842.42	61.13

4. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Saving in the grant occurred mainly under -

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i) 4070.00.800.I.KF. Transfer to Tamil Nadu Infrastructure Development Fund			
O.	10,000.00		
R.	(-6,163.48)	3,836.52	3,836.51 (-)0.01

Withdrawal of provision by reappropriation in March 2025 was mainly due to lesser requirement under the scheme.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii) 4070.00.800.I.KQ. Emerging Sector Fund			
O.	5,000.00		
R.	(-5,000.00)	..	.. ..

Specific reason for withdrawal of entire provision by reappropriation in March 2025 have not been furnished (July 2025).

Grant No.16 - Finance Department - Contd.

6. Excess in the voted grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	4070.00.800.I.KS. Software Development projects for Public Finance Management			
	O.	0.01		
	S.	0.02		
	R.	680.66	680.69	..
(ii)	4070.00.800.I.KR. Procurement of hardware for tech refresh items for Integrated Financial and Human Resources Management System (IFHRMS)			
	O.	20.00		
	S.	0.01		
	R.	220.23	240.24	..

Enhancement of provisions by reappropriation in March 2025 was due to higher requirement of funds under machinery and equipments.

LOANS

Notes and Comments -

1. Though the ultimate saving in the voted grant worked out of ₹3,670.93 lakh, the amount surrendered during the year was ₹3,636.68 lakh only.
2. Saving in the grant worked out to 8.03 per cent.
3. Saving occurred persistently in the grant in the preceding five years also as under -

	SAVING	
Year	Amount (₹ in lakh)	Percentage
2019-20	3,742.73	28.52
2020-21	6,426.23	50.81
2021-22	6,242.62	48.40
2022-23	7,188.54	55.74
2023-24	3,367.93	29.90

4. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Saving in the grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	7610.00.800.I.AJ. Advance for Purchase of Handlooms - Controlled by the Commissioner of Treasuries and Accounts			
	O.	2,274.99		
	R.	(-)1,551.84	723.15	(-)36.63

Grant No.16 - Finance Department - Contd.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii) 7610.00.202.I.AH. Motor Car Advance to Officers Other than All India Services			
O. 5,000.00			
R. (-)1,445.42	3,554.58	3,554.58	..
(iii) 7610.00.800.I.AG. Loans for Higher Education in Colleges and Polytechnics - Controlled by the Commissioner of Treasuries and Accounts			
O. 500.00			
R. (-)398.05	101.95	102.18	(+).23
(iv) 7610.00.201.I.AO. Loans to Secretariat Employees for construction of houses - Finance Department			
O. 600.00			
S. 0.01			
R. (-)110.42	489.59	489.59	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement under various loans to government servants.

Reasons for the final saving under item (i) have not been communicated (July 2025).

GUARANTEE REDEMPTION FUND-

Guarantee Redemption Fund was constituted by the Government of Tamil Nadu in March 2003 vide G.O No. 102 Finance (Loans and Advances Cell) Department Dated 31/03/2003 from out of the Revenue representing the "Guarantee Fees Collected" and credited under the Revenue Receipts Head:"0075 Miscellaneous General Services" as well as from out of the Government contributions. The Fund is meant for meeting the expenditure incurred towards discharging the "Guarantees invoked". The Credit to the Fund is afforded by Debit to the Major Head: "2075 Miscellaneous General Services". The Expenditure relating to the "Relief of Account of Guarantees Invoked" will initially be accounted for under the relevant functional Major Head whenever the liability to Government on this account is identifiable with the functions concerned or under the Major Head: "2075- Miscellaneous General Services" whenever such commitment is of a general nature.

The balance at the credit of the Fund at the commencement of the year 2024-25 is ₹3,29,363.45 lakh.

An amount of ₹90,393.26 lakh has been credited to the Fund during 2024-25, which includes an amount of ₹18,334.23 lakh representing "Gain on Sale of Securities" was credited to the Fund during the year. No expenditure was met from the Fund during the year.

The balance at the credit of the Fund as on 31 March 2025 was ₹ 4,19,756.71 lakh.

Grant No.16 - Finance Department - Contd.

	(₹ in lakh)
(1) Maturity Value from Treasury Bills (04/2024)	12,362.00
(2) Maturity Value from Treasury Bills (04/2024)	1,80,556.00
(3) Maturity Value from Treasury Bills (04/2024)	15,688.00
(4) Maturity Value from Treasury Bills (05/2024)	25,121.00
(5) Maturity Value from Treasury Bills (05/2024)	14,164.00
(6) Maturity Value from Treasury Bills (07/2024)	14,920.00
(7) Maturity Value from Treasury Bills (08/2024)	14,024.00
(8) Maturity Value from Treasury Bills (09/2024)	58,330.00
(9) Maturity Value from Treasury Bills (10/2024)	1,94,916.00
(10) Maturity Value from Treasury Bills (10/2024)	22,375.00
(11) Maturity Value from Treasury Bills (11/2024)	27,278.00
(12) Maturity Value from Treasury Bills (11/2024)	15,143.00
(13) Maturity Value from Treasury Bills (01/2025)	15,484.00
(14) Maturity Value from Treasury Bills (02/2025)	17,376.00
(15) Maturity Value from Treasury Bills (02/2025)	14,533.00
TOTAL	6,42,270.00

	(₹ in lakh)
(1) Fresh investment/ reinvestment in Treasury Bill Purchased in (10/2024)	56,944.15
(2) Fresh investment/ reinvestment in Treasury Bill Purchased in (10/2024)	2,12,306.95
(3) Fresh investment/ reinvestment in Treasury Bill Purchased in (11/2024)	33,578.97
(4) Fresh investment/ reinvestment in Treasury Bill Purchased in (01/2025)	15,328.13
(5) Fresh investment/ reinvestment in Treasury Bill Purchased in (02/2025)	17,322.40
(6) Fresh investment/ reinvestment in Treasury Bill Purchased in (02/2025)	14,619.98
(7) Fresh investment/ reinvestment in Treasury Bill Purchased in (03/2025)	67,588.00
TOTAL	4,17,689.58

The investment as on 31 March 2025 was ₹4,17,689.58 lakh.

The transactions of the Fund stands included under "8235: General and other Reserve Funds-117 Guarantee Redemption Fund" an Account of which is given in Statement No. 21 of Finance Accounts 2024-25.

TAMIL NADU SPECIAL WELFARE FUND -

The fund was created by Government in March 1970, from out of the revenues representing the net proceeds of the sale of Tamil Nadu Raffle tickets credits under the head "0075 Miscellaneous General Services". The fund is meant for meeting the expenditure towards certain special welfare programmes in rural areas envisaged for the purpose, such as water supply schemes, providing of house sites for Adi-Dravidar and sanction of certain grants-in-aid to "Tamil Nadu Ex-Service Personnel Benevolent Fund". The credit to the Tamil Nadu Special Welfare Fund is afforded by debit to the Major Head "2075" Miscellaneous General Services" under this Grant. While expenditure relating to the sanction of Grant-in-aid to the Tamil Nadu Ex-Service Personnel Benevolent Fund" is initially accounted for under the Major Head "2235 Social Security and Welfare" coming under this Grant, the expenditure on the other objects of the Schemes is classified against the relevant Major Heads 2215, 2217 and 2225 under the grants concerned (viz) Grant No. 26, Grant No. 4 etc.

From December 1980, the entire net proceeds of the first draw held in that month and seventy five percent of the net proceeds of other draws held during the Financial year are transferred annually to the Fund by debit to the Major Head "2075" Miscellaneous General Services" under this Grant. However, with effect from December 1981, in case of more than one draw being held in the month of December, the entire accretions to the fund representing the net sale proceeds of the first draw is being earmarked for being exclusively sanctioned as Grants-in-aid to the "Tamil Nadu Ex-Service Personnel Benevolent Fund". However, the Government of Tamil Nadu had banned the raffle scheme w.e.f 08.01.2003.

Grant No.16 - Finance Department - Concl'd.

The balance at the credit of the Fund at the commencement of the year 2024-25 was ₹2,358.21 lakh.

During the year, based on the Government orders issued vide G.O.Ms. No.39 dated 22.01.2024, the Tamil Nadu Special Welfare Fund was closed. As per the G.O, the balance in the fund was to be utilized towards provision of house site pattas to Adi-Dravidars. The expenditure was incurred under the head of account "2225.01.283.JA.House Site". The fund was closed by proposing adjustment entries to the fund account.

The balance as on 31st March 2025 was 'Nil'.

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amounts lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.17 - Handlooms and Textiles (Handlooms,Handicrafts,Textiles and Khadi Department)

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2235 Social Security and Welfare			
2851 Village and Small Industries			
2852 Industries			
3451 Secretariat - Economic Services			
Voted			
Original	11,16,99,78		
Supplementary	3,58,58,00		
Amount surrendered during the year	14,75,57,78	14,67,68,01	(-)7,89,77
			7,89,48
Charged			
Original	2		
Supplementary	..		
Amount surrendered during the year	2	..	(-)2
			2
CAPITAL			
4851 Capital Outlay on Village and Small Industries			
4860 Capital Outlay on Consumer Industries			
Voted			
Original	1,13,00,01		
Supplementary	..		
Amount surrendered during the year	1,13,00,01	..	(-)1,13,00,01
			1,13,00,01
LOANS			
6860 Loans for Consumer Industries			
7610 Loans to Government Servants, etc.			
Voted			
Original	5		
Supplementary	6,11,74		
Amount surrendered during the year	6,11,79	6,11,75	(-)4
			4

REVENUE*Note -*

Though the ultimate saving in the voted grant worked out to ₹789.77 lakh, the amount surrendered during the year was ₹789.48 lakh only.

CAPITAL*Notes and Comment -*

- 1.The overall saving of ₹11,300.01 lakh in the grant was anticipated and surrendered during the year.
- 2.Saving in the voted grant worked out to 100 per cent.
- 3.Saving in the voted grant occurred mainly under -

**Grant No.17 - Handlooms and Textiles (Handlooms,Handicrafts,Textiles and Khadi Department) -
Concl'd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
4851.00.103.I.AC. Construction of Unity Malls			
O.	11,300.00		
R.	(-)11,300.00	..	..

Withdrawal of provision by reappropriation in March 2025 was due to non-utilisation of funds in respect of construction of unity malls.

POWERLOOM REGISTRATION FUND -

The Powerloom Registration Fund was constituted in the year 1994-95 in terms of GO Ms. No.149 (Handlooms, Handicrafts, Textiles and Khadi (E1)) Department dated 30/06/1994 to provide:

- (i) assistance to the Powerloom Weavers Co-operative Societies
- (ii) formation of Apex Powerloom Co-operative Society
- (iii) formation of State Powerloom Development Corporation
- (iv) setting in powerloom service centres
- (v) create pre-loom and post-loom processing units to feed powerloom industry.
- (vi) establish design centres for powerlooms
- (vii) construct godowns
- (viii) opening of showrooms for marketing power fabrics
- (ix) establishment of research and development centres
- (x) modernization of powerlooms and
- (xi) carry out and implement any other object which are included for the commitment of the powerloom industry and powerloom weavers after obtaining necessary prior approval of the Government in this regard.

The balance at the credit of the Fund at the commencement of the year 2024-25 was ₹1,043.71 lakh.

No amount was transferred to the Fund during 2024-25.

No expenditure was met from the Fund during the year.

The balance at the credit of the Fund as on 31 March 2025 was ₹1,043.71 lakh.

The transaction of the Fund stand included under '8229-Development and Welfare Funds, 200-Other Development and Funds', an account of which is given in Statement No.21 of Finance Accounts 2024-25.

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The amount lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.18 - Khadi, Village Industries and Handicrafts (Handlooms, Handicrafts, Textiles and Khadi Department)

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2551 Hill Areas			
2851 Village and Small Industries			
Voted			
Original	2,50,04,95		
Supplementary	34,03,03		
Amount surrendered during the year	2,84,07,98	2,60,73,49	(-)23,34,49
			23,33,01
Charged			
Original	2		
Supplementary	3,87		
Amount surrendered during the year	3,89	3,87	(-)2
			2

REVENUE

Notes and Comments -

1. Though the ultimate saving in the voted grant worked out to ₹2,334.49 lakh, the amount surrendered during the year was ₹2,333.01 lakh only.

2. Saving in the voted grant worked out to 8.22 per cent.

3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the voted grant occurred mainly under-

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i) 2851.00.105.I.AM. Rebate on Sale of Khadi Cloth to Other Certified Institutions			
O.	2,200.00		
R.	(-)1,100.00	1,100.00	..
(ii) 2851.00.107.I.LE. Assistance to Research and Publicity, Mass Disinfection, TANSILK, etc.			
O.	150.00		
S.	420.00		
R.	(-)420.01	149.99	..
(iii) 2851.00.105.I.AN. Provision of Maintenance Allowance to Potters during Rainy Season			
O.	571.50		
R.	(-)110.35	461.15	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds towards grants-in-aid under various schemes.

Grant No.18 - Khadi, Village Industries and Handicrafts (Handlooms, Handicrafts, Textiles and Khadi Department) - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iv)	2851.00.107.I.BB. Establishment of Sericulture Extension and Development Centre				
	O.	1,976.30			
	R.	(-)219.31	1,756.99	1,757.23	(+)0.24
(v)	2851.00.107.I.AE. Silk Reeling Units in the State				
	O.	1,136.15			
	R.	(-)175.12	961.03	960.78	(-)0.25

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirements in respect of establishment and administrative expenses.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vi)	2851.00.105.I.AL. Rebate on Sale of Khadi Cloth to Khadi Board				
	O.	400.00			
	R.	(-)148.32	251.68	251.68	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds towards subsidy for various schemes.

5. Excess in the voted grant occurred mainly under-

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	2851.00.107.I.BC. Silk Samagra				
	O.	2,086.72			
	S.	853.41			
	R.	250.10	3,190.23	3,190.23	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement for subsidies towards the Scheme.

SERICULTURE DEVELOPMENT AND PRICE STABILISATION FUND -

The Sericulture Development and Price Stabilisation Fund has been brought within the fold of the Public Account from the year 2000-01 from the private bank accounts and the Fund was created afresh in the regular manner. The sanction of the creation of the Fund, in accordance with the manual provision, has been issued in GO No.149-HHTK(G2) Department dated 11/09/2000.

Grant No.18 - Khadi, Village Industries and Handicrafts (Handlooms, Handicrafts, Textiles and Khadi Department) - Concl.

The Fund is fed with an amount equivalent to the revenue realized under the head "0851-Village and Small Industries-107-Sericulture Industries", representing the "Market Fee collection from buyers and sellers in Cocoon Market and Silk Exchange" by debit to the grant.

The object of the Fund is to meet the expenditure on "Assistance towards Research, Publicity, etc., for TANSILK Cocoon Markets Co-operative Societies etc", which is initially incurred under the major head "2851-Village and Small Industries" in this grant. This expenditure is subsequently transferred to the Fund before the closure of the account of the year.

The balance at the credit of the Fund at the commencement of the year 2024-25 was ₹854.74 lakh. An amount of ₹283.60 lakh was collected under the receipt head "0851-00-107-AI" and was credited to the Fund during the year 2024-25. An expenditure of ₹149.99 lakh was met out of the Fund during 2024-25.

The balance at the credit of the Fund as on 31 March 2025 was ₹988.35 lakh.

The transaction of the Fund stand included under '8229-Development and Welfare Funds, 200-Other Development and Welfare Funds, an account of which is given in Statement No.21 of Finance Accounts 2024-25.

The amounts transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The amount lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.19 - Health and Family Welfare Department

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2012 President, Vice President / Governor, Administrator of Union Territories			
2051 Public Service Commission			
2059 Public Works			
2210 Medical and Public Health			
2211 Family Welfare			
2215 Water Supply and Sanitation			
2235 Social Security and Welfare			
2251 Secretariat - Social Services			
2551 Hill Areas			
Voted			
Original	1,90,90,06,46		
Supplementary	18,25,63,41		
Amount surrendered during the year	2,09,15,69,87	1,91,16,14,08	(-)17,99,55,79
			18,57,25,78
Charged			
Original	43,46		
Supplementary	1,55,83		
Amount surrendered during the year	1,99,29	1,91,07	(-)8,22
			8,23
CAPITAL			
4210 Capital Outlay on Medical and Public Health			
4211 Capital Outlay on Family Welfare			
Voted			
Original	11,07,32,94		
Supplementary	6,34,36,71		
Amount surrendered during the year	17,41,69,65	17,07,69,64	(-)34,00,01
			1,33,36,50
Charged			
Original	1		
Supplementary	..		
Amount surrendered during the year	1	..	(-)1
			1
LOANS			
7610 Loans to Government Servants, etc.			
Voted			
Original	1		
Supplementary	71,52		
Amount surrendered during the year	71,53	71,52	(-)1
			Nil
REVENUE			
<i>Notes and Comments -</i>			
1. As the ultimate saving in the voted grant worked out to ₹1,79,955.79 lakh, an amount of ₹1,85,725.78 lakh surrendered during the year proved injudicious.			
2. Saving in the voted grant worked out to 8.60 per cent.			
3. The overall saving of ₹8.22 lakh in the charged appropriation was anticipated and surrendered during the year.			

Grant No.19 - Health and Family Welfare Department - Contd.

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Saving in the voted grant occurred under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2210.01.110.I.JJ. Improvements to Teaching Hospitals			
	O.		11,431.12	
	S.		53,630.30	
	R.		(-)54,876.30	
		10,185.12	10,180.80	(-)4.32
(ii)	2210.03.103.I.BI. Primary Health Centres			
	O.		1,20,632.80	
	S.		0.05	
	R.		(-)25,515.63	
		95,117.22	95,007.06	(-)110.16
(iii)	2211.00.101.III.SC. Health Sub-Centres			
	O.		59,435.98	
	S.		0.01	
	R.		(-)9,315.41	
		50,120.58	50,065.49	(-)55.09
(iv)	2210.01.110.I.DT. Government Medical College Hospital, Cuddalore			
	O.		6,110.96	
	S.		0.01	
	R.		(-)5,875.79	
		235.18	235.13	(-)0.05
(v)	2210.06.101.I.AO. Malaria Control			
	O.		20,964.64	
	S.		0.02	
	R.		(-)3,070.13	
		17,894.53	17,863.04	(-)31.49
(vi)	2210.01.110.I.MY. Government Dental College and Hospital, Cuddalore			
	O.		2,250.04	
	S.		0.01	
	R.		(-)2,163.73	
		86.32	86.27	(-)0.05
(vii)	2210.01.110.I.AB. Taluk Headquarters Hospitals			
	O.		65,365.44	
	S.		0.07	
	R.		(-)1,896.57	
		63,468.94	63,441.05	(-)27.89
(viii)	2211.00.793.III.SA. Health Sub-Centres in Adi-Dravidar Colonies			
	O.		10,268.28	
	S.		0.01	
	R.		(-)1,509.61	
		8,758.68	8,746.60	(-)12.08

Grant No.19 - Health and Family Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ix)	2210.03.103.I.AH. National Rural Health Mission Scheme			
	O.	56,439.67		
	S.	0.02		
	R.	(-776.97)	55,662.72	55,645.80
				(-16.92)
(x)	2210.01.110.I.AW. Improvements to Teaching Hospitals			
	O.	20,808.01		
	S.	0.07		
	R.	(-766.59)	20,041.49	20,040.37
				(-1.12)
(xi)	2210.01.110.I.AC. Non Taluk Headquarters Hospitals			
	O.	12,443.23		
	S.	0.06		
	R.	(-669.56)	11,773.73	11,766.91
				(-6.82)
(xii)	2210.06.101.I.CA. Leprosy Control - Controlled by the Director of Public Health and Preventive Medicine			
	O.	10,663.59		
	S.	0.01		
	R.	(-606.54)	10,057.06	9,996.46
				(-60.60)
(xiii)	2210.01.110.I.AJ. Rajiv Gandhi Government General Hospital, Chennai			
	O.	16,344.91		
	S.	0.05		
	R.	(-651.53)	15,693.43	15,678.97
				(-14.46)
(xiv)	2210.06.001.I.AL. District Head Quarters Administration			
	O.	7,219.36		
	S.	0.02		
	R.	(-654.70)	6,564.68	6,555.29
				(-9.39)
(xv)	2210.05.105.I.KF. Government Dental College, Pudukkottai			
	O.	1,168.86		
	S.	0.02		
	R.	(-460.49)	708.39	708.95
				(+)0.56
(xvi)	2210.06.101.I.BY. Arignar Anna Memorial Cancer Institute & Hospital, Kancheepuram			
	O.	1,874.74		
	S.	428.90		
	R.	(-414.12)	1,889.52	1,888.48
				(-1.04)
(xvii)	2210.01.110.I.AK. Government Stanley Hospital, Chennai			
	O.	7,383.74		
	S.	0.06		
	R.	(-384.46)	6,999.34	6,994.51
				(-4.83)

Grant No.19 - Health and Family Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xviii)	2210.01.110.I.DE. Government Chengalpattu Medical College Hospital, Chengalpattu				
	O.	3,501.74			
	S.	0.01			
	R.	(-)357.52	3,144.23	3,142.50	(-)1.73
(xix)	2215.02.106.I.AA. Water Analysis Laboratories				
	O.	1,077.91			
	S.	0.02			
	R.	(-)281.57	796.36	793.47	(-)2.89
(xx)	2210.06.001.I.AA. Headquarters Administration				
	O.	2,213.85			
	S.	0.01			
	R.	(-)265.53	1,948.33	1,947.98	(-)0.35
(xxi)	2210.01.110.I.DJ. Government Mohan Kumaramangalam Medical College Hospital, Salem				
	O.	7,711.56			
	S.	0.04			
	R.	(-)210.92	7,500.68	7,498.87	(-)1.81
(xxii)	2210.02.104.I.AB. State Head Quarters Hospital, Hospital and Pharmacies attached to the Government Siddha Medical College, Palayamkottai				
	O.	3,299.11			
	S.	0.02			
	R.	(-)183.93	3,115.20	3,114.15	(-)1.05
(xxiii)	2210.06.104.I.AA. Administration of the Drugs Act, 1940				
	O.	2,900.11			
	S.	0.01			
	R.	(-)182.37	2,717.75	2,715.91	(-)1.84
(xxiv)	2210.01.110.I.DK. Government Kanyakumari Medical College Hospital, Kanyakumari				
	O.	4,205.53			
	S.	0.02			
	R.	(-)159.75	4,045.80	4,044.44	(-)1.36
(xxv)	2210.02.104.I.AA. District Staff				
	O.	995.74			
	S.	13.51			
	R.	(-)144.20	865.05	864.64	(-)0.41
(xxvi)	2210.01.110.I.CY. Vellore Government Medical College Hospital, Vellore				
	O.	3 749.43			
	S.	0.03			
	R.	(-)139.72	3,609.74	3,605.36	(-)4.38

Grant No.19 - Health and Family Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxvii)	2210.01.110.I.DM. Government Dharmapuri Medical College Hospital, Dharmapuri				
	O.	4,648.10			
	S.	0.02			
	R.	(-)143.17	4,504.95	4,506.65	(+)1.70
(xxviii)	2210.01.110.I.DL. Government Villupuram Medical College Hospital, Villupuram				
	O.	2,237.88			
	S.	0.01			
	R.	(-)128.01	2,109.88	2,108.39	(-)1.49
(xxix)	2210.01.110.I.AN. Government Royapettah Hospital, Chennai				
	O.	5,858.94			
	S.	0.02			
	R.	(-)117.70	5,741.26	5,735.86	(-)5.40
(xxx)	2210.01.001.I.AB. District Medical Officers of Non- Teaching Institutions, Headquarters Hospitals				
	O.	3,296.17			
	S.	0.01			
	R.	(-)115.29	3,180.89	3,177.65	(-)3.24

Withdrawal of provision by reappropriation in March 2025 under items (ito (xxx) was due to delay, non-recruitment, non filling up of certain vacant posts and lesser requirement of funds under establishment charges and administrative expenses towards the respective schemes.

Reasons for the final saving under items (i), (ii), (iii), (v), (vii), (viii), (ix), (x), (xi), (xii), (xiii), (xiv), (xvi), (xvii), (xviii), (xix), (xxi), (xxii), (xxiii), (xxiv), (xxvi), (xxviii), (xxix) and (xxx) and the final excess under item (xxvii) have not been furnished (July 2025).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxxi)	2235.60.200.I.KG. Dr.Muthulakshmi Reddy Maternity Assistance Scheme for the female members of Below Poverty Line families for delivery				
	O.	61,972.00			
	S.	10,520.93			
	R.	(-)20,210.60	52,282.33	52,224.71	(-)57.62

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds under administrative expenses and grants-in-aid towards the scheme.

Reasons for the final saving have not been furnished (July 2025).

Grant No.19 - Health and Family Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxxii)	2211.00.103.VI.UD. National Health Mission Schemes - State Share			
	O.	80,522.96		
	S.	40,989.24		
	R.	(-16,245.09)	1,05,267.11	1,05,267.11
				..
(xxxiii)	2211.00.793.VI.UD. National Health Mission Schemes under Special Component Plan - State Share			
	O.	21,679.26		
	S.	17,363.38		
	R.	(-9,396.85)	29,645.79	29,645.79
				..
(xxxiv)	2235.02.102.VI.UO. Pradhan Mantri Matru Vandana Yojana (PMMVY)			
	O.	0.01		
	S.	12,777.82		
	R.	(-8,910.00)	3,867.83	3,867.83
				..
(xxxv)	2235.02.793.VI.UE. Pradhan Mantri Matru Vandana Yojana (PMMVY)			
	O.	0.01		
	S.	4,865.75		
	R.	(-3,998.16)	867.60	867.59
				(-0.01)
(xxxvi)	2211.00.793.VI.UA. National Health Mission Schemes under Special Component Plan			
	O.	19,935.77		
	S.	3,028.72		
	R.	(-3,821.54)	19,142.95	19,142.95
				..
(xxxvii)	2210.80.800.VI.UC. Chief Minister Comprehensive Health Insurance Scheme converged with Pradhan Mantri Jan Arogya Yojana			
	O.	49,403.92		
	S.	2,520.00		
	R.	(-2,308.99)	49,614.93	49,614.93
				..
(xxxviii)	2235.60.789.I.JC. Dr.Muthulakshmi Reddy Maternity Assistance Scheme for the female members of below povertyline families for delivery under Special Component Plan			
	O.	23,517.00		
	S.	0.02		
	R.	(-1,442.52)	22,074.50	22,046.17
				(-28.33)

Grant No.19 - Health and Family Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxxix)	2210.80.800.VI.UB. National Mission on AYUSH				
	O.	1,813.55			
	S.	2,084.43			
	R.	(-759.79)	3,138.19	3,138.19	..
(xl)	2235.60.796.I.JC. Dr.Muthulakshmi Reddy Maternity Assistance Scheme for the female members of Below Poverty Line families for delivery under Tribal Sub-Plan				
	O.	1,742.00			
	S.	0.02			
	R.	(-332.95)	1,409.07	1,407.25	(-)1.82
(xli)	2210.06.200.VI.UA. National Mission on AYUSH - State Share				
	O.	2,418.07			
	S.	0.01			
	R.	(-325.95)	2,092.13	2,092.13	..
(xlii)	2210.80.793.VI.UA. National Mission on AYUSH under Special Component Plan for Scheduled Castes				
	O.	788.17			
	S.	0.02			
	R.	(-325.67)	462.52	462.52	..
(xliii)	2210.06.102.VI.UA. Strengthening of Food Safty eco-system - State Share				
	O.	0.01			
	S.	3 822.60			
	R.	(-)156.23	3,666.38	3,666.38	..

Withdrawal of provision by reappropriation in March 2025 under items (xxxii) to (xliii) was due to lesser requirement of funds under grants - in- aid towards the respective schemes.

Reasons for the final saving under item (xxxviii) and (xl) have not been furnished (July 2025).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xliv)	2210.80.800.I.JJ. Chief Ministers Comprehensive Health Insurance Scheme				
	O.	52,629.64			
	R.	(-)7,701.28	44,928.36	44,928.18	(-)0.18

Withdrawal of provision by reappropriation in March 2025 was due to delay, non-recruitment, non filling up of certain vacant posts and lesser requirement of funds under establishment charges, administrative expenses and contributions towards the scheme.

Grant No.19 - Health and Family Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xlv)	2210.01.110.II.PE. Tamil Nadu Health System Reform Project - Administrated by the Director of Medical Education and Research			
	O.	3,413.23		
	S.	10,472.83		
	R.	(-)7,658.89	6,227.17	6,226.68
				(-)0.49

Withdrawal of provision by reappropriation in March 2025 was due to delay, non-recruitment, non filling up of certain vacant posts and lesser requirement of funds under establishment charges, administrative expenses and grants-in-aid towards the scheme.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xlvi)	2210.06.101.I.KE. Menstrual Hygiene Programme			
	O.	5,337.98		
	S.	5,000.00		
	R.	(-)7,570.90	2,767.08	2,766.98
				(-)0.10
(xlvii)	2211.00.103.I.JO. Amma Baby Care Kit			
	O.	4,714.89		
	S.	0.02		
	R.	(-)2,357.46	2,357.45	2,357.45
				..

Withdrawal of provision by reappropriation in March 2025 under items (xlvi) and (xlvii) was due to lesser requirement of funds under materials and supplies towards the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xlviii)	2210.80.800.I.AF. Nammai Kakkum 48 Thittam			
	O.	12,500.00		
	R.	(-)6,500.00	6,000.00	6,000.00
				..
(xlix)	2210.80.789.I.JC. Chief Ministers Comprehensive Health Insurance Scheme			
	O.	13,289.68		
	R.	(-)518.54	12,771.14	12,771.14
				..

Withdrawal of provision by reappropriation in March 2025 under items (xlviii) and (xlix) was due to lesser requirement of funds under contributions towards the respective schemes.

Grant No.19 - Health and Family Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(I)	2235.02.102.VI.UP. Pradhan Mantri Matru Vandana Yojana (PMMVY) - State Share				
	O.	8,520.00			
	R.	(-)6,256.95	2,263.05	2,263.05	..
(li)	2235.02.793.VI.UF. Pradhan Mantri Matru Vandana Yojana (PMMVY) - State Share				
	O.	3,240.00			
	R.	(-)2,379.40	860.60	860.60	..
(lii)	2210.80.800.III.SC. Health Sector Grants recommended by the 15th Finance Commission				
	O.	88,900.00			
	R.	(-)1,860.00	87,040.00	87,040.00	..
(liii)	2211.00.793.VI.UB. Kind Grant under National Health Mission				
	O.	3,108.49			
	R.	(-)501.77	2,606.72	2,606.72	..
(liv)	2210.80.793.VI.UB. National Mission on AYUSH under Special Component Plan for Scheduled Castes - State Share				
	O.	728.60			
	R.	(-)420.24	308.36	308.35	(-)0.01
(lv)	2211.00.793.VI.UE. Kind Grant under National Health Mission - State Share				
	O.	2,072.40			
	R.	(-)334.59	1,737.81	1,737.81	..
(lvi)	2235.02.794.VI.UB. Pradhan Mantri Matru Vandana Yojana (PMMVY) - State Share				
	O.	240.00			
	R.	(-)176.25	63.75	63.75	..

Withdrawal of provision by reappropriation in March 2025 under items (I) to (lvi) was due to lesser requirement of funds under grants-in-aid towards the respective schemes.

Grant No.19 - Health and Family Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lvii)	2210.05.105.I.KE. Government Medical College, Cuddalore			
	O.	23,244.88		
	S.	0.03		
	R.	(-)5,192.52	18,052.39	18,052.18
				(-)0.21

Withdrawal of provision by reappropriation in March 2025 was due to delay, non-recruitment, non-filling up of certain vacant posts and lesser requirement of funds under establishment charges, administrative expenses and grants-in-aid towards the scheme.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lviii)	2210.01.110.I.EE. Payment to Contract Agencies for Outsourcing			
	O.	33,938.17		
	R.	(-)1,196.98	32,741.19	32,741.19
				..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds for pleader fee and contract payment towards the scheme.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lix)	2210.04.104.I.AA. Siddha wings in Primary Health Centres			
	O.	12,770.85		
	R.	(-)1,105.15	11,665.70	11,665.06
				(-)0.64
(lx)	2210.02.104.I.AF. Siddha Wings in Districts, Taluk and Non-Taluk Hospitals, Allopathy Medical College Hospitals and Dispensaries			
	O.	10,947.83		
	R.	(-)952.73	9,995.10	9,995.19
				(+)0.09
(lxi)	2211.00.001.III.SB. District Family Welfare Bureau			
	O.	2,935.72		
	R.	(-)204.67	2,731.05	2,730.63
				(-)0.42

Grant No.19 - Health and Family Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lxii)	2211.00.001.III.SA. State Family Welfare Bureau				
	O.	613.09			
	R.	(-)112.48	500.61	500.40	(-)0.21
(lxiii)	2210.01.110.I.JC. Special Departments in Taluk Headquarters Hospitals				
	O.	1,300.51			
	R.	(-)102.64	1,197.87	1,198.58	(+)0.71
Withdrawal of provision by reappropriation in March 2025 under items (lix) to (lxiii) was due to delay, non recruitment, non-filling up of certain vacant posts and lesser requirement of funds under establishment charges towards the respective schemes.					
	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lxiv)	2211.00.103.I.A.G. Immunisation to Pre-school children against Whooping-Cough, Diphtheria and Tetanus				
	O.	3,044.18			
	R.	(-)628.83	2,415.35	2,413.91	(-)1.44
(lxv)	2210.01.110.I.C.J. Implementation of Accident and Emergency Services				
	O.	2,577.20			
	R.	(-)516.21	2,060.99	2,060.79	(-)0.20
(lxvi)	2210.06.101.I.A.T. Filaria control				
	O.	3,808.98			
	R.	(-)450.96	3,358.02	3,348.16	(-)9.86
(lxvii)	2210.06.101.III.SO. Prevention and Control of Blindness in PHCs under National Programme for Control of Blindness with World Bank Assistance				
	O.	1,456.47			
	R.	(-)442.52	1,013.95	1,013.75	(-)0.20
(lxviii)	2211.00.104.I.A.A. Establishment for the maintenance of motor vehicles of Public Health and Medical Department				
	O.	3,670.48			
	R.	(-)436.15	3,234.33	3,230.56	(-)3.77

Grant No.19 - Health and Family Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lxix)	2210.06.101.III.SD. Prevention and Control of Diseases				
	O.	1,173.79			
	R.	(-384.18)	789.61	789.09	(-0.52)
(lxx)	2210.01.110.I.AD. Other Dispensaries				
	O.	1,635.55			
	R.	(-283.72)	1,351.83	1,351.60	(-0.23)
(lxxi)	2210.01.110.I.CM. Special Departments in District and Taluk Headquarters Hospitals				
	O.	6,298.96			
	R.	(-264.91)	6,034.05	6,033.31	(-0.74)
(lxxii)	2210.01.200.I.AL. Urban Primary Health Centres under National Urban Health Mission				
	O.	6,056.37			
	R.	(-205.19)	5,851.18	5,847.37	(-3.81)
(lxxiii)	2210.01.110.III.TU. National Centre of Ageing at King Institute and preventive Medicine, Guindy, Chennai				
	O.	983.04			
	R.	(-203.07)	779.97	779.93	(-0.04)
(lxxiv)	2211.00.101.I.AA. Post Partum Centres - Other than the District Hospitals, Medical College Hospitals and Chennai City Hospitals				
	O.	5,205.23			
	R.	(-53.68)	5,151.55	5,038.76	(-112.79)
(lxxv)	2211.00.794.III.SA. Maternity Centres under Tribal Areas				
	O.	493.68			
	R.	(-137.87)	355.81	354.82	(-0.99)
(lxxvi)	2210.06.101.I.AG. Leprosy Control - Controlled by Director of Medical and Rural Health Services				
	O.	3,557.95			
	R.	(-122.09)	3,435.86	3,433.91	(-1.95)

Withdrawal of provision by reappropriation in March 2025 under items (lxiv) to (lxxvi) was due to delay, non-recruitment, non-filling up of certain vacant posts and lesser requirement of funds under establishment charges and administrative expenses towards the respective schemes.

Reasons for the final saving under items (lxvi), (lxvi), (lxviii), (lxxii), (lxxiv) and (lxvi) have not been furnished (July 2025).

Grant No.19 - Health and Family Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lxxvii)	2210.01.110.I.EY. Kalaingar Centenary Super Speciality Hospital, Guindy				
	O.	2,168.12			
	S.	0.08			
	R.	(-)569.13	1,599.07	1,599.00	(-)0.07
(lxxviii)	2211.00.105.III.SA. Compensation for tubectomy				
	O.	1,657.40			
	R.	(-)435.31	1,222.09	1,218.82	(-)3.27
(lxxix)	2210.01.110.I.MJ. COVID-19 Management in Government Hospitals under the control of Directorate of Medical and Rural Health Services				
	O.	1,284.05			
	R.	(-)214.42	1,069.63	1,069.60	(-)0.03

Withdrawal of provision by reappropriation in March 2025 under items (lxxvii) to (lxxix) was due to lesser requirement of funds under administrative expenses towards the respective schemes.

Reasons for the final saving under item (lxxviii) have not been furnished (July 2025).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lxxx)	2210.06.001.I.JG. Establishment of State Mental Health Authority				
	O.	502.32			
	R.	(-)502.32	..	..	..
(lxxxi)	2210.01.110.II.PC. Tamil Nadu Urban Health Care Project				
	O.	118.52			
	R.	(-)118.52	..	..	..

Specific reasons for withdrawal of entire provision by reappropriation in March 2025 have not been furnished (July 2025).

Grant No.19 - Health and Family Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lxxxii)	2211.00.789.I.JA. Amma Baby Care Kit under Special Component Plan				
	O.	1,885.96			
	R.	(-471.49)	1,414.47	1,414.47	..
(lxxxiii)	2210.06.789.I.JA. Menstrual Hygiene Programme under Special Component Plan				
	O.	1,471.75			
	R.	(-367.93)	1,103.82	1,103.81	(-)0.01

Withdrawal of provision by reappropriation in March 2025 under items (lxxxii) and (lxxxiii) was due to lesser requirement of funds under materials and supplies towards the respective schemes.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lxxxiv)	2210.01.110.I.CQ. Supply of drugs and surgical stores to Government Medical Institutions under the control of the Director of Medical Education through Tamil Nadu Medical Services Corporation				
	O.	37,300.00			
	R.	(-347.77)	36,952.23	36,952.23	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds for purchase of stores and equipments towards the scheme.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lxxxv)	2210.01.110.I.CR. Supply of Drugs and Surgical Stores to Government Medical Institutions /Hospitals under the control of Director of Medical and Rural Health Services through Tamil Nadu Medical Services Corporation				
	O.	12,397.33			
	R.	(-196.20)	12,201.13	12,201.13	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds under medicines towards the scheme.

Grant No.19 - Health and Family Welfare Department - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lxxxvi)	2059.01.053.I.BV. Buildings Medical Education (Administered by Chief Engineer (Buildings))			
	O.	9,900.00		
	R.	(-155.03)	9,744.97	9,744.97 ..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds under maintenance towards the scheme.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lxxxvii)	2210.05.105.I.K.A. Reimbursement of Tuition Fees for First Generation Graduates			
	O.	4,241.00		
	R.	(-113.43)	4,127.57	4,126.39 (-)1.18

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds under scholarship towards the scheme.

Reasons for the final saving have not been furnished (July 2025).

6. Excess in the voted grant occurred under -

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2210.05.105.I.K.G. Payment of all Type of Fees for the Students admitted under the 7.5% preferential allotment of Seats in MBBS/BDS Course			
	O.	7,000.00		
	R.	(-4,117.62)	2,882.38	9,570.12 (+)6,687.74

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds towards scholarship, stipend and payment of all types of fees for the students admitted under the 7.5 per cent preferential allotment of seats in MBBS / BDS course.

Reasons for the final excess have not been furnished (July 2025).

Grant No.19 - Health and Family Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	2210.05.105.I.AA. Chennai Medical College				
	O.	16,516.44			
	S.	0.01			
	R.	1,947.17	18,463.62	18,464.31	(+)0.69
(iii)	2210.05.105.I.AB. Stanley Medical College, Chennai				
	O.	9,756.73			
	S.	0.01			
	R.	1,693.04	11,449.78	11,451.29	(+)1.51
(iv)	2210.05.105.I.BB. Government Mohan Kumaramangalam Medical College				
	O.	8,054.20			
	S.	0.01			
	R.	1,626.94	9,681.15	9,678.99	(-)2.16
(v)	2210.05.105.I.AL. Improvements of Medical Colleges				
	O.	76,745.07			
	S.	3,295.00			
	R.	1,518.50	81,558.57	81,534.05	(-)24.52
(vi)	2210.01.110.I.AA. District Headquarters Hospitals				
	O.	29,039.66			
	S.	0.06			
	R.	1,410.38	30,450.10	30,438.29	(-)11.81
(vii)	2210.01.110.I.MP. Government Medical College Hospital, Virudhunagar				
	O.	3,494.41			
	S.	0.03			
	R.	1,332.73	4,827.17	4,828.27	(+)1.10
(viii)	2210.05.105.I.CH. Government Medical College, Namakkal.				
	O.	2,884.16			
	S.	0.02			
	R.	1,256.26	4,140.44	4,141.25	(+)0.81
(ix)	2210.05.105.I.CJ. Government Medical College, Krishnagiri				
	O.	2,425.94			
	S.	0.02			
	R.	1,212.98	3,638.94	3,639.80	(+)0.86

Grant No.19 - Health and Family Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(x)	2210.05.105.IKD. Government Medical College, Kallakurichi			
	O.	2,477.20		
	S.	0.01		
	R.	1,117.40	3,594.61	3,590.55 (-)4.06
(xi)	2210.05.105.IKC. Government Medical College, Ariyalur			
	O.	2,391.61		
	S.	0.02		
	R.	1,052.23	3,443.86	3,442.61 (-)1.25
(xii)	2210.01.110.I.MO. Government Medical College Hospital, Dindigul			
	O.	4,473.94		
	S.	0.06		
	R.	1,039.97	5,513.97	5,509.86 (-)4.11
(xiii)	2210.01.110.I.MX. Government Medical College Hospital, Kallakurichi			
	O.	2,429.16		
	S.	0.03		
	R.	993.17	3,422.36	3,421.55 (-)0.81
(xiv)	2210.05.105.I.BQ. Government Medical College, Dharmapuri			
	O.	4,275.74		
	S.	0.02		
	R.	993.32	5,269.08	5,267.64 (-)1.44
(xv)	2210.06.001.I.AI. Food Safety Wing- District Administration			
	O.	4,841.18		
	S.	0.03		
	R.	971.07	5,812.28	5,801.95 (-)10.33
(xvi)	2210.01.110.I.MW. Government Medical College Hospital, Ariyalur			
	O.	2,345.85		
	S.	0.02		
	R.	875.91	3,221.78	3,221.79 (+)0.01
(xvii)	2210.05.105.I.CK. Government Medical College, Thiruvallur			
	O.	2,555.46		
	S.	0.01		
	R.	868.04	3,423.51	3,421.92 (-)1.59
(xviii)	2210.01.110.I.DN. Government Rajaji Hospital, Madurai			
	O.	13,476.00		
	S.	0.04		
	R.	867.27	14,343.31	14,340.48 (-)2.83

Grant No.19 - Health and Family Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xix)	2210.05.105.I.CG. Government Medical College, Tiruppur.			
	O. 2,629.88			
	S. 0.02			
	R. 859.62	3,489.52	3,484.71	(-4.81)
(xx)	2210.05.105.I.CE. Government Medical College, Virudhunagar.			
	O. 2,886.23			
	S. 0.01			
	R. 826.27	3,712.51	3,712.37	(-0.14)
(xxi)	2210.05.105.I.BO. Government Medical College, Villupuram			
	O. 7,726.65			
	S. 0.01			
	R. 821.62	8,548.28	8,541.39	(-6.89)
(xxii)	2210.01.110.I.EG. Government ESI Hospital, Coimbatore			
	O. 6,957.88			
	S. 0.03			
	R. 827.44	7,785.35	7,770.62	(-14.73)
(xxiii)	2210.05.105.I.AF. Thanjavur Medical College, Thanjavur			
	O. 6,535.88			
	S. 0.01			
	R. 808.29	7,344.18	7,340.44	(-3.74)
(xxiv)	2210.01.110.I.MU. Government Medical College Hospital, Krishnagiri			
	O. 3,637.11			
	S. 0.04			
	R. 775.58	4,412.73	4,404.19	(-8.54)
(xxv)	2210.05.105.I.AE. Chengalpattu Medical College, Chengalpattu			
	O. 5,221.80			
	S. 0.01			
	R. 768.97	5,990.78	5,987.35	(-3.43)
(xxvi)	2210.01.110.I.MR. Government Medical College Hospital, Tiruppur			
	O. 3,318.28			
	S. 0.03			
	R. 745.53	4,063.84	4,062.32	(-1.52)
(xxvii)	2210.05.105.I.AD. Madurai Medical College, Madurai			
	O. 11,945.71			
	S. 0.02			
	R. 759.12	12,704.85	12,674.05	(-30.80)

Grant No.19 - Health and Family Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxviii)	2210.05.105.I.BD. K.A.P.Viswanatham Government Medical College, Thiruchirappalli				
	O.	6,542.95			
	S.	0.01			
	R.	707.46	7,250.42	7,248.39	(-)2.03
(xxix)	2210.05.105.I.BW. Government Medical College, Dindigul				
	O.	2,830.30			
	S.	0.03			
	R.	696.87	3,527.20	3,527.06	(-)0.14
(xxx)	2210.01.110.I.MS. Government Medical College Hospital, Namakkal				
	O.	3,281.34			
	S.	0.02			
	R.	684.06	3,965.42	3,965.40	(-)0.02
(xxxix)	2210.01.110.I.MN. Government Medical College Hospital, Ramanathapuram				
	O.	3,997.14			
	S.	0.04			
	R.	606.41	4,603.59	4,604.06	(+)0.47
(xxxix)	2210.01.110.I.MV. Government Medical College Hospital, Thiruvallur				
	O.	3,658.54			
	S.	0.05			
	R.	604.36	4,262.95	4,258.13	(-)4.82
(xxxix)	2210.05.105.I.BX. Government Medical College, Pudukottai				
	O.	3,373.88			
	S.	0.03			
	R.	490.17	3,864.08	3,864.91	(+)0.83
(xxxix)	2210.05.105.I.CA. Government Medical College at Omandurar Government Estate				
	O.	7,023.91			
	S.	0.01			
	R.	489.91	7,513.83	7,513.90	(+)0.07
(xxxix)	2210.01.110.I.MQ. Government Medical College Hospital. Nilgiris				
	O.	2,937.69			
	S.	0.04			
	R.	482.75	3,420.48	3,416.60	(-)3.88

Grant No.19 - Health and Family Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxxvi)	2210.05.105.I.CF. Government Medical College, The Nilgris.			
	O.	1 864.82		
	S.	0.02		
	R.	406.99	2,271.83	2,266.67
				(-)5.16
(xxxvii)	2210.05.105.I.CI. Government Medical College, Nagapattinam			
	O.	1,979.31		
	S.	0.03		
	R.	400.80	2,380.14	2,378.15
				(-)1.99
(xxxviii)	2210.01.110.I.DC. Schools of Nursing in Government Medical Colleges			
	O.	4,370.14		
	S.	0.03		
	R.	389.01	4,759.18	4,766.52
				(+)7.34
(xxxix)	2210.01.110.I.AO. Institute of Child Health and Hospital for Children, Chennai			
	O.	6,622.80		
	S.	0.01		
	R.	388.16	7,010.97	6,998.61
				(-)12.36
(xl)	2210.05.105.I.BU. Government Medical College, Ramanathapuram			
	O.	2,290.16		
	S.	0.02		
	R.	417.66	2,707.84	2,661.37
				(-)46.47
(xli)	2210.01.110.I.EA. Establishment of Multi Super Speciality Hospital at Omandurar Government Estate, Chennai			
	O.	5,616.15		
	S.	0.07		
	R.	296.68	5,912.90	5,911.91
				(-)0.99
(xlii)	2210.05.105.I.BM. Government Medical College, Theni			
	O.	7,646.96		
	S.	0.01		
	R.	289.26	7,936.23	7,931.73
				(-)4.50
(xliii)	2210.05.105.I.CC. Government ESIC Medical College, Coimbatore			
	O.	1,674.30		
	S.	0.03		
	R.	284.32	1,958.65	1,958.99
				(+)0.34

Grant No.19 - Health and Family Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
(xliv)	2210.05.200.I.JA. Government Yoga and Naturopathy College, Chennai				
	O.	916.84			
	S.	0.02			
	R.	284.49	1,201.35	1,201.22	(-)-0.13
(xlv)	2210.01.110.I.MT. Government Medical College Hospital, Nagapattinam				
	O.	3,083.69			
	S.	0.03			
	R.	252.02	3,335.74	3,337.61	(+)-1.87
(xlvi)	2210.01.110.I.EF. Government Karur Medical College Hospital, Karur				
	O.	4,930.36			
	S.	0.04			
	R.	218.80	5,149.20	5,148.72	(-)-0.48
(xlvii)	2210.01.110.I.AY. Institute of Mental Health, Chennai				
	O.	4,946.27			
	S.	0.03			
	R.	212.45	5,158.75	5,155.04	(-)-3.71
(xlviii)	2251.00.090.I.AR. Health and Family Welfare Department				
	O.	1,647.21			
	S.	0.04			
	R.	196.50	1,843.75	1,844.12	(+)-0.37
(xlix)	2210.01.110.I.DR. Thiruvannamalai Government Medical College Hospital				
	O.	3,265.58			
	S.	0.02			
	R.	164.83	3,430.43	3,428.14	(-)-2.29
(l)	2210.05.103.I.AC. Government Unani Medical College				
	O.	638.44			
	S.	0.02			
	R.	124.75	763.21	764.26	(+)-1.05
(li)	2210.06.001.I.AH. Food Safety Wing-Headquarters Administration				
	O.	406.68			
	S.	0.01			
	R.	46.54	453.23	453.71	(+)-0.48

Enhancement of provision by reappropriation in March 2025 under items (ii) to (li) was due to creation of additional posts for the newly established medical institutions, filling up of existing vacant posts through recruitment agencies for various medical institutions, arrears for the doctors towards other allowances and higher requirement of funds under establishment charges and administrative expenses towards the respective schemes.

Reasons for the final saving under items (iv), (v), (vi), (x), (xi), (xii), (xiv), (xv), (xvii), (xviii), (xix), (xxi), (xxii), (xxiii), (xxiv), (xxv), (xxvi), (xxvii), (xxviii), (xxxii), (xxxv), (xxxvi), (xxxvii), (xxxix), (xl), (xlii), (xlvii) and (xlix) and the final excess under items (iii), (vii), (xxxviii), (xlv) and (l) have not been furnished (July 2025).

Grant No.19 - Health and Family Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lii)	2210.05.105.I.AG. Tirunelveli Medical College, Tirunelveli				
	O.	10,594.31			
	R.	1,569.81	12,164.12	12,162.00	(-)2.12
(liii)	2210.05.105.I.AC. Kilpauk Medical College, Chennai				
	O.	8,874.83			
	R.	1,512.93	10,387.76	10,387.29	(-)0.47
(liv)	2210.05.105.I.CB. Government Medical College, Karur				
	O.	2,663.86			
	R.	1,241.57	3,905.43	3,899.69	(-)5.74
(lv)	2210.05.105.I.AH. Coimbatore Medical College, Coimbatore				
	O.	5,894.19			
	R.	1,086.58	6,980.77	6,978.28	(-)2.49
(lvi)	2210.05.105.I.BG. Government Medical College at Thoothukudi				
	O.	7,131.69			
	R.	1,047.99	8,179.68	8,175.46	(-)4.22
(lvii)	2210.05.105.I.BJ. Kanyakumari Medical College Kanyakumari				
	O.	5,265.47			
	R.	903.16	6,168.63	6,168.84	(+)0.21
(lviii)	2210.05.105.I.BI. Government Medical College, Vellore				
	O.	6,453.83			
	R.	691.84	7,145.67	7,139.90	(-)5.77
(lix)	2210.05.105.I.BT. Government Medical College, Thiruvannamalai				
	O.	5,060.67			
	R.	594.27	5,654.94	5,649.67	(-)5.27

Grant No.19 - Health and Family Welfare Department - Contd.

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lx)	2210.05.105.I.BR.	Government Medical	College,			
		Sivagangai				
	O.		6,457.43			
	R.		320.53	6,777.96	6,775.05	(-)2.91
(lxi)	2210.05.105.I.BP.	Government Medical	College,			
		Thiruvarur				
	O.		3,076.23			
	R.		300.53	3,376.76	3,377.35	(+)0.59
(lxii)	2210.06.101.I.CJ.	District Non Communicable Disease				
		Cell under National Health Mission				
	O.		232.28			
	R.		47.63	279.91	279.74	(-)0.17
(lxiii)	2210.01.109.I.AA.	School Medical Inspection				
	O.		324.18			
	R.		37.04	361.22	360.53	(-)0.69
(lxiv)	2210.06.001.I.AJ.	Food Safety Wing- Tribunal				
		Administration				
	O.		54.26			
	R.		22.86	77.12	77.24	(+)0.12

Enhancement of provision by reappropriation in March 2025 under items (lii) to (lxiv) was due to creation of additional posts for the newly established medical institutions, filling up of existing vacant posts through recruitment agencies for various medical institutions, arrears for the doctors towards other allowances and higher requirement of funds under establishment charges and administrative expenses towards the respective schemes.

Reasons for the final saving under items (lii), (liv), (lv), (lvi), (lix) and (lx) have not been furnished (July 2025).

	Head			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lxv)	2211.00.103.VI.UA.	National Health Mission Schemes				
	O.		74,047.15			
	S.		3,988.90			
	R.		1,410.96	79,447.01	79,447.01	..

Grant No.19 - Health and Family Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lxvi)	2210.80.800.I.JF. Ineligible Cost of Emergency Ambulance Service under National Rural Health Mission Schemes			
	O.	31,877.35		
	S.	379.93		
	R.	1,345.82	33,603.10	33,603.10 ..
(lxvii)	2211.00.103.VI.UB. Kind Grant under National Health Mission			
	O.	11,545.81		
	S.	0.01		
	R.	1,125.88	12,671.70	12,671.70 ..
(lxviii)	2211.00.103.VI.UE. Kind Grant under National Health Mission - State Share			
	O.	7,697.48		
	S.	0.01		
	R.	802.32	8,499.81	8,499.81 ..
(lxix)	2210.06.793.VI.UA. Prime Minister Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)			
	O.	4,724.79		
	S.	0.01		
	R.	743.85	5,468.65	5,468.65 ..
(lxx)	2211.00.102.III.SB. Revamping of Urban Family Welfare Centres.			
	O.	4,227.85		
	S.	0.01		
	R.	667.38	4,895.24	4,895.24 ..
(lxxi)	2210.06.800.VI.UB. PM Ayushman Bharat Health Infrastructure Mission			
	O.	17,549.22		
	S.	0.01		
	R.	518.90	18,068.13	18,068.13 ..
(lxxii)	2210.06.793.VI.UB. Prime Minister Ayushman Bharat Health Infrastructure Mission (PM- ABHIM) - State Share			
	O.	3,150.00		
	S.	0.01		
	R.	495.76	3,645.77	3,645.76 (-)0.01
(lxxiii)	2210.80.800.I.JK. Establishment of free Hearse (Mortuary Van) Services in Government Medical Institutions through IRCS			
	O.	2,399.24		
	S.	0.01		
	R.	364.30	2,763.55	2,763.55 ..

Grant No.19 - Health and Family Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lxxiv)	2211.00.794.VI.UD. National Health Mission Schemes under Tribal Sub Plan - State Share				
	O.	1,032.35			
	S.	34.69			
	R.	287.45	1,354.49	1,354.49	..
(lxxv)	2210.80.800.I.AD. Grants to Private Medical Institution under the control of Director of Medical Education				
	O.	887.15			
	S.	0.01			
	R.	267.10	1,154.26	1,154.26	..
(lxxvi)	2210.01.200.II.PB. Tamil Nadu Health System Reform Project - Administrated by Director of Public Health				
	O.	0.01			
	S.	0.03			
	R.	258.39	258.43	258.42	(-)0.01
(lxxvii)	2210.05.105.III.SG. National AIDS Control Programme				
	O.	455.46			
	S.	0.01			
	R.	260.61	716.08	713.56	(-)2.52
(lxxviii)	2210.06.794.VI.UC. Pradhan Mantri Janati Adivasi Nyana Maha Abhiyan (PM-JANMAN)				
	O.	0.01			
	S.	156.01			
	R.	110.98	267.00	267.00	..
(lxxix)	2210.06.794.VI.UA. Prime Minister Ayushman Bharat Health Infrastructure Mission (PM- ABHIM)				
	O.	224.99			
	S.	0.01			
	R.	83.50	308.50	308.50	..
(lxxx)	2210.06.794.VI.UB. Prime Minister Ayushman Bharat Health Infrastructure Mission (PM- ABHIM) - State Share				
	O.	150.00			
	S.	0.01			
	R.	55.66	205.67	205.67	..
(lxxx)	2235.02.794.VI.UA. Pradhan Mantri Matru Vandana Yojana (PMMVY)				
	O.	0.01			
	S.	0.01			
	R.	45.65	45.67	45.66	(-)0.01

Grant No.19 - Health and Family Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lxxxii)	2211.00.794.VI.UE. Kind Grant under National Health Mission - State Share				
	O.	98.69			
	S.	0.01			
	R.	42.35	141.05	141.05	..
(lxxxiii)	2210.01.110.I.AU. Tuberculosis Control and Chemotherapy				
	O.	171.79			
	S.	0.01			
	R.	19.71	191.51	191.51	..

Enhancement of provision by reappropriation in March 2025 under items (lxv) to (lxxxiii) was due to higher requirement of funds under grants-in-aid towards the respective schemes.

Reasons for the final saving under item (lxxvii) have not been furnished (July 2025).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lxxxiv)	2210.01.110.II.PD. Tamil Nadu Health System Reform Project - Administrated by the Director of Medical and Rural Health Services				
	O.	450.68			
	S.	141.59			
	R.	1,094.62	1,686.89	1,685.52	(-1.37)

Enhancement of provision by reappropriation in March 2025 was due to creation of additional posts for the newly established medical institutions, filling up of existing vacant posts through recruitment agencies for various medical institutions, arrears for the doctors towards other allowances, higher requirement of funds under establishment charges, administrative expenses and minor works for the additional facilities constructed towards the scheme.

Reasons for the final saving have not been furnished (July 2025).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lxxxv)	2210.05.104.I.AC. Government Siddha Medical Colleges				
	O.	4,202.52			
	S.	0.03			
	R.	1,053.48	5,256.03	5,254.45	(-1.58)

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds towards reimbursement of tuition fees for the first generation graduates stipends paid to the students of various medical colleges and payment of all types of fees for the students admitted under the 7.5 per cent preferential allotment of seats in MBBS / BDS courses / ISM courses and also due to revision of rates for affiliation charges towards the scheme.

Reasons for the final saving have not been furnished (July 2025).

Grant No.19 - Health and Family Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lxxxvi)	2210.05.200.I.JD. International Institute of Yoga and Naturopathy Medical Science (IYINMS), Chengalpattu				
	O.	592.52			
	S.	0.03			
	R.	585.17	1,177.72	1,178.73	(+)1.01

Enhancement of provision by reappropriation in March 2025 was due to creation of additional posts for the newly established medical institutions, filling up of existing vacant posts through recruitment agencies for various medical institutions, arrears for the doctors towards other allowances, higher requirement of funds under establishment charges, administrative expenses and reimbursement of tuition fees for the first generation graduates stipends paid to the students of various medical colleges and payment of all types of fees for the students admitted under the 7.5 per cent preferential allotment of seats in MBBS / BDS courses / ISM courses and also due to revision of rates for affiliation charges towards the scheme.

Reasons for the final excess have not been furnished (July 2025).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lxxxvii)	2210.05.105.I.KB. Government Erode Medical College, Erode				
	O.	3,429.56			
	S.	0.02			
	R.	562.77	3,992.35	3,991.60	(-)0.75
(lxxxviii)	2210.01.110.I.LW. Government Erode Medical College Hospital, Erode				
	O.	2,922.69			
	S.	0.03			
	R.	558.29	3,481.01	3,479.74	(-)1.27
(lxxxix)	2210.80.800.VI.UE. Chief Minister Comprehensive Health Insurance Scheme converged with Pradhan Mantri Jan Arogya Yojana - State Share				
	O.	32,909.42			
	S.	0.01			
	R.	179.98	33,089.41	33,089.41	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds towards contribution sanctioned towards the payment of premium to the United India Insurance Company Limited for the financial year 2024-25 towards the respective scheme under items (lxxxvii) to (lxxxix) and due to creation of additional posts for the newly established medical institutions, filling up of existing vacant posts through recruitment agencies for various medical institutions, arrears for the doctors towards other allowances, higher requirement of funds under establishment charges and administrative expenses under item (lxxxvii).

Reasons for the final saving under item (lxxxviii) have not been furnished (July 2025).

Grant No.19 - Health and Family Welfare Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xc)	2210.05.200.I.JE. Payment of all fees for the students admitted under the 7.5% Preferential allotment of seats in BSMS, BAMS, BUMS and BHMS courses			
	O.	193.00		
	S.	50.06		
	R.	254.65	497.71	497.70
				(-)0.01
(xci)	2210.05.101.I.AA. Government Ayurvedha Medical College and Hospital at Nagercoil, Kanniyakumari District			
	O.	1,050.12		
	S.	0.04		
	R.	175.79	1,225.95	1,226.11
				(+)0.16

Enhancement of provision by reappropriation in March 2025 was towards reimbursement of tuition fees for the first generation graduates stipends paid to the students of various medical colleges and payment of all types of fees for the students admitted under the 7.5 per cent preferential allotment of seats in MBBS / BDS courses / ISM courses towards the respective schemes under items (xc) and (xci) and also due to higher requirement of funds towards administrative expenses under item (xci).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xcii)	2210.01.110.I.MF. Probiotic study of Fermented Rice (Pazhaya Sorru) for treatment of Ulcerative Colitis - Scheme under State Innovation Fund			
	O.	0.03		
	S.	0.02		
	R.	243.09	243.14	243.14
				..

Enhancement of provision by reappropriation in March 2025 due to higher requirement of funds towards purchase and maintenance of machinery and equipment under the scheme.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xciii)	2210.01.110.I.EC. CEMONC posts in the Taluk Head Quarters Hospitals			
	O.	15,429.39		
	R.	199.74	15,629.13	15,623.49
				(-)5.64

Grant No.19 - Health and Family Welfare Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xciv)	2210.01.110.I.EB. CEMONC posts in the District Head Quarters Hospitals				
	O.	3,561.17			
	R.	152.49	3,713.66	3,713.65	(-0.01)
(xcv)	2210.01.200.I.AN. Urban Mobile Medical Units				
	O.	110.07			
	R.	20.44	130.51	130.47	(-0.04)
(xcvi)	2210.01.110.I.EJ. Pain and Palliative Care Units in Government Medical College Hospital				
	O.	0.01			
	R.	17.04	17.05	17.02	(-0.03)
(xcvii)	2210.80.004.I.AA. Research work				
	O.	43.82			
	R.	15.31	59.13	59.08	(-0.05)
(xcix)	2210.02.103.I.AC. Government Medical College and Employee's State Insurance Hospital, Coimbatore - Unani				
	O.	7.38			
	R.	11.58	18.96	18.94	(-0.02)
(c)	2210.01.110.I.LG. Development of cadaver maintenance programme at the Institute of Surgical Gastroenterology and Liver Transplant in Government Stanley Hospital, Chennai				
	O.	51.51			
	R.	10.23	61.74	61.96	(+0.22)

Enhancement of provision by reappropriation in March 2025 under items (xciii) to (c) was due to creation of additional posts for the newly established medical institutions, filling up of existing vacant posts through recruitment agencies for various medical institutions, arrears for the doctors towards other allowances and higher requirement of funds under establishment charges and administrative expenses towards the respective schemes.

Grant No.19 - Health and Family Welfare Department - Concl'd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ci)	2251.00.090.I.BM. Grants for Unforeseen Expenditure provided to Secretaries to Government			
	O.	0.01		
	S.	0.01		
	R.	60.86	60.88	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds under miscellaneous for few medical colleges and institutions.

CAPITAL

Note -

As the ultimate saving in the voted grant worked out to ₹3,400.01 lakh only, an amount of ₹13,336.50 lakh surrendered during the year proved injudicious.

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The amount lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.20 - Higher Education Department

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2059 Public Works			
2202 General Education			
2203 Technical Education			
2205 Art and Culture			
2235 Social Security and Welfare			
2251 Secretariat - Social Services			
3425 Other Scientific Research			
3454 Census Surveys and Statistics			
Voted			
Original	75,67,50,82		
Supplementary	38		
Amount surrendered during the year			
		58,87,39,96	(-)16,80,11,24
			16,78,42,63
Charged			
Original	2		
Supplementary	..		
Amount surrendered during the year			
		2	(-)2
			2
CAPITAL			
4202 Capital Outlay on Education, Sports, Art and Culture			
Voted			
Original	6,44,27,27		
Supplementary	1,56,54,66		
Amount surrendered during the year			
		4,28,83,34	(-)3,71,98,59
			3,71,98,59
Charged			
Original	2		
Supplementary	..		
Amount surrendered during the year			
		2	(-)2
			2
LOANS			
7610 Loans to Government Servants, etc.			
Voted			
Original	1		
Supplementary	..		
Amount surrendered during the year			
		1	(-)1
			1

REVENUE*Notes and Comments -*

1. Though the ultimate saving in the voted grant worked out to ₹1,68,011.24 lakh, the amount surrendered during the year was ₹1,67,842.63 lakh only.
2. Saving in the voted grant worked out to 22.20 per cent.
3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.
4. Saving in the voted grant occurred mainly under -

Grant No.20 - Higher Education Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2202.03.104.I.AA. Grants to Private colleges (Arts and Oriental colleges)				
	O.	2,25,518.79			
	R.	(-)46,372.75	1,79,146.04	1,79,098.37	(-)47.67
(ii)	2203.00.104.I.AA. Aided Engineering Colleges				
	O.	8,420.47			
	R.	(-)925.52	7,494.95	7,491.78	(-)3.17
(iii)	2203.00.105.I.AD. Grants-in-Aid to Aided Polytechnic Colleges				
	O.	16,281.19			
	R.	(-)203.21	16,077.98	16,066.73	(-)11.25

Withdrawal of provision by reappropriation in March 2025 under items (i) to (iii) was due to lesser requirement of funds under salary grants towards the respective schemes.

Reasons for the final saving under items (i) to (iii) have not been communicated. (July 2025)

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iv)	2203.00.105.I.AP. Upgradation of Polytechnics				
	O.	41,044.00			
	R.	(-)41,044.00	..	..	..
(v)	2202.03.102.I.BG. Periyar University, Salem				
	O.	413.39			
	R.	(-)413.39	..	..	..

Specific reasons for withdrawal of entire provision by reappropriation in March 2025 under items (iv) and (v) have not been furnished (July 2025).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vi)	2202.03.102.I.BU. Additionality / Advance Grant				
	O.	23,534.51			
	S.	0.01			
	R.	(-)23,534.52	..	..	..

Specific reasons for withdrawal of entire provision by reappropriation in March 2025 have not been furnished (July 2025).

Grant No.20 - Higher Education Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vii)	2202.03.103.I.AA. Arts College (Men)				
	O.	1,37,744.95			
	S.	0.02			
	R.	(-)19,812.53	1,17,932.44	1,17,905.19	(-)27.25
(viii)	2202.03.103.I.AB. Arts College (Women)				
	O.	39,880.44			
	S.	0.01			
	R.	(-)2,043.28	37,837.17	37,822.78	(-)14.39
(ix)	2203.00.105.I.AA. Government Polytechnic Colleges (Men)				
	O.	33,152.30			
	S.	0.02			
	R.	(-)1,123.05	32,029.27	32,035.17	(+)5.90
(x)	2203.00.001.I.AA. Directorate of Technical Education				
	O.	1,763.14			
	S.	0.01			
	R.	(-)230.36	1,532.79	1,534.08	(+)1.29

Withdrawal of provision by reappropriation in March 2025 under items (vii) to (x) was due to lesser requirement of funds under establishment charges and administrative expenses towards the respective schemes.

Reasons for final savings under items (vii) & (viii) and final excess under items (ix) & (x) have not been communicated (July 2025).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xi)	2203.00.001.I.AG. Learning Management system integrated with enterprise Resource Planning software for all higher education institution in Tamil Nadu				
	O.	17,297.19			
	R.	(-)17,279.49	17.70	17.70	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement under payments for professional and special services, purchase of computer and accessories towards the respective schemes.

Grant No.20 - Higher Education Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xii)	2203.00.112.I.AK. Payment of Course fees for the Students admitted under 7.5% preferential allotment.			
	O. 20,255.04			
	R. (-)4,470.83	15,784.21	15,784.21	..
(xiii)	2203.00.789.I.AC. Payment of Course fees for the Students admitted under 7.5% preferential allotment.			
	O. 4,658.76			
	R. (-)1,179.09	3,479.67	3,479.67	..
(xiv)	2203.00.112.I.AL. Payment of Hostel fees for the Students admitted under 7.5% preferential allotment.			
	O. 8,107.53			
	R. (-)628.57	7,478.96	7,478.96	..
(xv)	2203.00.789.I.AD. Payment of Hostel fees for the Students admitted under 7.5% preferential allotment.			
	O. 1,989.80			
	R. (-)251.22	1,738.58	1,738.58	..
(xvi)	2203.00.112.I.AI. Assistance to Post Graduate Students			
	O. 864.00			
	R. (-)156.24	707.76	707.76	..

Withdrawal of provision by reappropriation in March 2025 under items (xii) to (xvi) was due to lesser requirement under scholarships and stipends towards the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xvii)	2202.03.102.I.AB. Annamalai University			
	O. 56,500.01			
	R. (-)4,317.01	52,183.00	52,183.00	..

Grant No.20 - Higher Education Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xviii)	2203.00.112.I.AP. Hon'ble Chief Minister's Research Grant			
	O.	5,000.00		
	R.	(-1,902.00)	3,098.00	..
(xix)	2202.03.103.I.BF. Hon'ble Chief Minister's Research Fellowship.			
	O.	961.20		
	R.	(-680.14)	281.06	..

Withdrawal of provision by reappropriation in March 2025 under items (xvii) to (xix) was due to lesser requirement under grants-in-aid towards the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xx)	2202.03.104.VI.UA. Grants for implementation of Rashtriya Uchhatar Siksha Abhiyan (RUSA)			
	O.	4,163.46		
	S.	0.01		
	R.	(-3,592.00)	571.47	..
(xxi)	2202.03.104.VI.UB. Grants for implementation of Rashtriya Uchhatar Siksha Abhiyan (RUSA) - State Share			
	O.	2,775.65		
	S.	0.02		
	R.	(-2,741.29)	34.38	..
(xxii)	2202.03.793.VI.UA. Grants for implementation of Rashtriya Uchhatar Siksha Abhiyan (RUSA)			
	O.	1,014.19		
	S.	0.01		
	R.	(-945.35)	68.85	..
(xxiii)	2202.03.793.VI.UB. Grants for implementation of Rashtriya Uchhatar Siksha Abhiyan (RUSA) - State Share			
	O.	747.29		
	S.	0.01		
	R.	(-717.05)	30.25	..
(xxiv)	2202.03.794.VI.UA. Grants for implementation of Rashtriya Uchhatar Siksha Abhiyan (RUSA)			
	O.	160.13		
	S.	0.01		
	R.	(-109.93)	50.21	..

Withdrawal of provision by reappropriation in March 2025 under items (xx) to (xxiv) was due to lesser requirement under grants-in-aid towards the respective schemes.

Grant No.20 - Higher Education Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxv)	2205.00.104.I.AA. Tamil Nadu Archives				
	O.	2,468.59			
	R.	(-736.60)	1,731.99	1,731.27	(-)0.72
(xxvi)	2202.03.103.I.AC. Colleges of Education (Men)				
	O.	1,983.37			
	R.	(-678.25)	1,305.12	1,298.67	(-)6.45
(xxvii)	2202.03.103.I.AD. Colleges of Education (Women)				
	O.	1,041.82			
	R.	(-339.67)	702.15	701.88	(-)0.27
(xxviii)	2203.00.105.I.AB. Government Polytechnic Colleges (Women)				
	O.	3,672.59			
	R.	(-274.12)	3,398.47	3,398.76	(+)0.29
(xxix)	2203.00.105.I.AC. Special Diploma Institutions				
	O.	1,599.50			
	R.	(-259.93)	1,339.57	1,339.80	(+)0.23
(xxx)	2203.00.108.I.AA. Conduct of Examinations				
	O.	3,656.97			
	R.	(-120.80)	3,536.17	3,536.31	(+)0.14

Withdrawal of provision by reappropriation in March 2025 under items (xxv) to (xxx) was due to lesser requirement towards establishment charges and administrative expenses and under item (xx) was towards office expenses, payment of professional & special services, training and computer and accessories towards the respective schemes.

Reasons for the final saving under item (xxvi) have not been communicated. (July 2025)

Grant No.20 - Higher Education Department - Contd.

5. Excess in the voted grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2202.03.102.I.AC. Madurai Kamaraj University			
	O.	871.97		
	S.	0.01		
	R.	6,003.99	6,875.97	..
(ii)	2202.03.102.I.AH. Mother Teresa Women's University, Kodaikanal			
	O.	716.20		
	S.	0.02		
	R.	870.60	1,586.82	..
(iii)	2203.00.105.I.JI. Central Polytechnic College, Tharamani, Chennai			
	O.	201.40		
	S.	0.01		
	R.	49.99	251.40	(-)0.40
(iv)	2202.03.104.I.AC. Tamil Nadu State Council for Higher Education			
	O.	265.96		
	S.	0.01		
	R.	49.57	315.54	..

Enhancement of provision by reappropriation in March 2025 under items (i) to (iv) was due to higher requirement under grants-in-aid towards the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(v)	2202.03.103.I.BC. Infrastructure Improvement of Arts and Science Colleges			
	O.	0.05		
	S.	0.01		
	R.	674.24	674.30	..

Enhancement of provision by reappropriation in March 2025 was due to procurement of 4900 Tables and Chairs for students, 1155 for the faculties and 612 Ceramic Boards required for 48 Government Arts and Science Colleges and for setting up of separate refreshing room for female students studying in all Government Arts and Science Colleges.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vi)	2203.00.112.I.AM. Payment of Transportation fees for the Students admitted under 7.5% preferential allotment.			
	O.	1,732.75		
	S.	0.01		
	R.	645.19	2,377.95	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement towards payments of scholarships and stipends under the scheme.

Grant No.20 - Higher Education Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vii)	2203.00.112.I.AA. Engineering Colleges				
	O.	20,820.29			
	S.	0.01			
	R.	617.91	21,438.21	21,437.48	(-)0.73

Enhancement of provision by reappropriation in March 2025 was due to higher requirement towards salaries, dearness allowance and grants-in-aid under the scheme.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(viii)	2251.00.090.I.AY. Higher Education Department				
	O.	747.81			
	S.	0.03			
	R.	249.53	997.37	936.66	(-)60.71

Enhancement of provision by reappropriation in March 2025 was due to higher requirement towards salaries, dearness allowance, due to making payments to the advertisement agencies for publication of advertisement in leading daily news papers regarding the programme of Olirum Tamil Nadu Milurum Tamilargal held on 02.10.2023, purchase of new Toyota Innova Hycross Hybrid 2.0 VX 75 super white model car for the official use of Additional chief Secretary to Government in higher education department, pleaders fees and other payments to the Government in W.P. No.1271 of 2023 and other silmilar cases and also conduct of competitions to highlight the importance of Thirukkural for the students studying in the colleges under higher education.

Reason for final savings have not been communicated. (July 2025)

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ix)	2202.03.102.I.JW. Grants to Periyar University Constituent Colleges				
	S.	0.01			
	R.	180.73	180.74	180.74	..
(x)	2202.03.102.I.JY. Grants to Madurai Kamaraj University Constituent Colleges				
	S.	0.01			
	R.	136.61	136.62	136.62	..
(xi)	2202.03.104.III.SA. Pradhan Mantri Uchhatar Shiksha Abhiyan (PM-USHA) Scheme				
	S.	0.01			
	R.	56.35	56.36	56.36	..

Grant No.20 - Higher Education Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xii)	2202.03.793.III.SA. Grants for implementation of Pradhan Mantri Uchchatar Shiksha Abhiyan (PM-USHA) Scheme under Scheduled Caste Component plan			
	S.	0.01		
	R.	15.77	15.78	..

Enhancement of provision by reappropriation in March 2025 under items (ix) to (xii) was due to higher requirement under grants-in-aid towards the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xiii)	2202.03.103.I.BG. Setting up of separate refreshing room for female students studying in all Government Arts & Science and Education Colleges			
	S.	0.02		
	R.	122.53	122.55	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement towards office expenses, minor works and medicine under the scheme.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xiv)	2203.00.001.I.AH. Providing intensive coaching for competitive examinations to Engineering Graduates			
	O.	42.13		
	S.	0.01		
	R.	76.86	119.00	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement towards training under the scheme.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xv)	3454.02.110.I.BX. Gazetteor Unit			
	O.	92.55		
	R.	33.13	125.68	(+)0.06

Enhancement of provision by reappropriation in March 2025 was due to higher requirement towards salaries and dearness allowance under the scheme.

CAPITAL*Notes and Comments -*

1. The overall saving of ₹37,198.59 lakh in the grant was anticipated and surrendered during the year.

2. Saving in the grant worked out to 46.45 per cent.

Grant No.20 - Higher Education Department - Contd.

3. Saving occurred persistently in the grant during the preceeding five years also as under -

Year	SAVING Amount (₹ in lakh)	Percentage
2019-20	4,583.51	19.18
2020-21	13,216.57	48.88
2021-22	16,907.64	48.50
2022-23	17,248.76	44.62
2023-24	27,753.37	39.03

4. Saving in the grant occurred mainly under -

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	4202.02.104.I.JA. Buildings			
	O.	29,731.00		
	S.	0.01		
	R.	(-)19,282.78	10,448.23	10,448.23 ..
(ii)	4202.02.105.I.JA. Buildings			
	O.	4,002.30		
	S.	0.01		
	R.	(-)523.32	3,478.99	3,478.99 ..

Withdrawal of provision by reappropriation in March 2025 under items (i) and (ii) was due to lesser requirement under major works towards the respective schemes.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iii)	4202.02.104.I.JD. Upgradation of Polytechnics			
	S.	15,654.61		
	R.	(-)15,654.61	..	.. ..

Withdrawal of entire provision by reappropriation in March 2025 was due to lesser requirement under major works.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iv)	4202.01.203.I.JB. Buildings - Executed by Technical Education Wing			
	O.	30,693.95		
	S.	0.03		
	R.	(-)1,737.86	28,956.12	28,956.12 ..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement under major works and lands.

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amount lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.21 - Highways and Minor Ports Department

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2052 Secretariat - General Services			
2059 Public Works			
3054 Roads and Bridges			
Voted			
Original	21,52,54,90		
Supplementary	23,91,18		
Amount surrendered during the year	21,76,46,08	21,34,36,80	(-)42,09,28
			41,40,25
Charged			
Original	2		
Supplementary	15,88		
Amount surrendered during the year	15,90	15,87	(-)3
			3
CAPITAL			
4059 Capital Outlay on Public Works			
5052 Capital Outlay on Shipping			
5054 Capital Outlay on Roads and Bridges			
Voted			
Original	1,78,89,81,38		
Supplementary	48		
Amount surrendered during the year	1,78,89,81,86	1,61,90,18,54	(-)16,99,63,32
			16,93,63,12
Charged			
Original	4		
Supplementary	1,09,65,37		
Amount surrendered during the year	1,09,65,41	1,09,65,35	(-)6
			4
LOANS			
7610 Loans to Government Servants, etc.			
Voted			
Original	50,00		
Supplementary	45,00		
Amount surrendered during the year	95,00	45,00	(-)50,00
			50,00

REVENUE

Notes -

Though the ultimate saving in the voted grant was ₹4,209.28 lakh, the amount surrendered during the year was ₹4,140.25 lakh only.

2. SUSPENSE -

The nature of suspense has been explained under Grant No. 39 - Buildings (PWD).

An analysis of suspense transactions accounted for in the grant is given below together with opening balance and closing balance under different heads.

Grant No.21 - Highways and Minor Ports Department - Contd.

(₹ in lakh)				
Head of Account	Balance as on 1 April 2024	Debit during 2024-2025	Credit during 2024- 2025	Balance as on 31 March 2025
2059. PUBLIC WORKS				
Purchase	(-0.01	--	--	(-0.01
Stock	188.44	--	--	188.44
MPWA	2,879.11	--	--	2,879.11
Workshop	(-31.11	--	--	(-31.11
TOTAL	3,036.43	--	--	3,036.43

CAPITAL*Notes and Comments -*

1. Though the ultimate saving in the voted grant was ₹1,69,963.32 lakh, the amount surrendered during the year was ₹1,69,363.12 lakh only.
2. Saving in the voted grant worked out to 9.50 per cent.
3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.
4. Saving in the voted grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	5054.04.337.II.PD. Project for the Construction of Chennai peripheral Ring Road Project (CPRR) - Section- I with JapanInternational Cooperation Agency (JICA) Assistance.			
	O.		90,000.00	
	R.		(-61,925.04	28,074.96
		28,074.96	28,074.96	..
(ii)	5054.03.337.II.PC. Project for the formation at Chennai Peripheral Ring Road (CPRR) - Section - II & III with Asian Infrastructure Investment Bank (AIIB) and Organization of the Petroleum Exporting Countries (OPEC) Fund for International Development Assistance (OFID)			
	O.		1,01,402.00	
	R.		(-37,605.45	63,796.55
		63,796.55	63,796.54	(-0.01
(iii)	5054.04.337.I.KD. Upgradation of Panchayat Union Roads / Panchayat Roads			
	O.		1,60,000.00	
	R.		(-26,968.40	1,33,031.60
		1,33,031.60	1,33,031.60	..
(iv)	5054.04.337.I.JU. Comprehensive Road Infrastructure Development Programme (CRIDP) - Other District Roads			
	O.		1,79,200.00	
	R.		(-24,622.30	1,54,577.70
		1,54,577.70	1,54,577.70	..

Grant No.21 - Highways and Minor Ports Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(v)	5054.80.800.I.JX. Upgradation of IT Highways in Chennai City			
	O. 40,074.52			
	R. (-)23,547.51	16,527.01	16,527.01	..
(vi)	5054.03.337.I.JD. City Traffic Improvement Works - controlled by Chief Engineer (General) Highways			
	O. 25,000.00			
	R. (-)22,391.25	2,608.75	2,608.70	(-)0.05
(vii)	5054.04.101.I.JJ. Construction / Reconstruction of Elevated Highways			
	O. 50,065.25			
	R. (-)13,304.23	36,761.02	36,761.02	..
(viii)	5054.04.337.I.KI. Permanent Flood Restoration of Works			
	O. 3,703.79			
	R. (-)2,703.79	1,000.00	999.99	(-)0.01
(ix)	5054.04.337.I.KH. Widening and improving the road to industries			
	O. 1,557.57			
	R. (-)1,538.78	18.79	18.79	..
(x)	5054.80.004.I.AA. Investigation/ Estimation of project work under Roads and Bridges			
	O. 1,775.41			
	R. (-)1,340.91	434.50	434.44	(-)0.06
(xi)	5054.80.004.I.AB. Revolving Fund for preparation of Detailed Project Report (DPR) in Highways Department			
	O. 2,000.00			
	R. (-)1,071.00	929.00	928.96	(-)0.04

Withdrawal of provision by reappropriation in March 2025 under items (i) to (xi) was mainly due to delay in finalisation of tenders and commencement of work due to various reasons including litigations on land acquisition issues towards the respective schemes.

Grant No.21 - Highways and Minor Ports Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xii)	5054.04.337.I.KM. Acquisition of lands for formation of Chennai peripheral Ring Road (CPRR) for Section - V			
	O.	22,300.00		
	R.	(-)20,848.00	1,452.00	1,452.00 ..

Withdrawal of provision by reappropriation in March 2025 under major works was mainly due to slow progress of acquisition including litigations and also dropping of certain projects and non-utilization of funds under lands.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xiii)	5054.04.101.I.JI. Construction of Bridges and Roads under Chennai City Traffic Decongestion Projects (CCTDP).			
	O.	13,282.30		
	S.	0.01		
	R.	(-)10,337.71	2,944.60	2,944.60 ..

Withdrawal of provision by reappropriation in March 2025 under major works was mainly due to slow progress of acquisition including litigations and also dropping of certain projects and non-utilization of funds under lands.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xiv)	5054.04.337.I.JT. Comprehensive Road Infrastructure Development Programme (CRIDP) - Major District Roads			
	O.	1,29,800.00		
	S.	0.01		
	R.	(-)9,593.22	1,20,206.79	1,20,206.79 ..
(xv)	5054.05.800.III.SA. Revamped Central Road Fund			
	O.	20,800.00		
	S.	0.01		
	R.	(-)8,069.71	12,730.30	12,730.30 ..
(xvi)	5054.03.337.I.JN. Comprehensive Road Infrastructure Development Programme (CRIDP) - Performance based maintenance contract			
	O.	59,752.00		
	S.	0.01		
	R.	(-)2,953.63	56,798.38	56,798.38 ..

Grant No.21 - Highways and Minor Ports Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xvii)	5054.03.337.I.JI. Comprehensive Road Infrastructure Development Programme (CRIDP) - State Highways			
	O.	4,15,000.00		
	S.	0.02		
	R.	(-228.03)	4,14,771.99	4,14,771.99 ..

Withdrawal of provision by reappropriation in March 2025 under items (xiv) to (xvii) was mainly due to delay in finalisation of tenders and commencement of work due to various reasons including litigations on land acquisition issues towards the respective schemes under major works.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xviii)	5054.80.800.I.JJ. Construction of over and under bridges in lieu of Existing level crossings			
	O.	21,993.25		
	S.	0.03		
	R.	(-8,303.67)	13,689.61	13,689.60 (-)0.01
(xix)	5054.03.101.I.JG. Construction of over and under bridges in lieu of Existing level crossings			
	O.	30,104.37		
	S.	0.02		
	R.	(-8,151.96)	21,952.43	21,952.42 (-)0.01
(xx)	5054.80.800.I.JT. Construction of Railway Over Bridges /Railway Under Bridges			
	O.	22,039.59		
	S.	0.02		
	R.	(-6,810.60)	15,229.01	15,228.99 (-)0.02
(xxi)	5054.04.337.I.KA. Bye Pass Works			
	O.	2,680.79		
	S.	0.01		
	R.	(-1,444.72)	1,236.08	1,236.08 ..
(xxii)	5054.03.337.I.JO. Comprehensive Road Infrastructure Development Programme (CRIDP) - Formation of Bye-Passes			
	O.	6,779.67		
	S.	0.01		
	R.	(-391.90)	6,387.78	6,387.78 ..
(xxiii)	5054.04.101.I.JE. Construction / Reconstruction of Bridges			
	O.	534.03		
	S.	0.02		
	R.	(-304.50)	229.55	229.55 ..

Withdrawal of provision by reappropriation in March 2025 under items (xviii) to (xxiii) was mainly due to delay in finalisation of tenders and commencement of work due to litigations on land acquisition issues, non-utilization of funds and dropping of certain projects towards the respective schemes.

Grant No.21 - Highways and Minor Ports Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxiv)	5054.01.337.I.AA. Construction of Elevated road from Chennai Port to Maduravoyal			
	O.	3,634.20		
	S.	0.01		
	R.	(-)3,634.21	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 have not been furnished (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxv)	5054.04.101.I.JH. Chennai Metropolitan Development Plan - Traffic and Transport Improvement in Chennai City			
	O.	1,108.66		
	R.	(-)948.67	159.99	159.99
				..
(xxvi)	5054.80.800.I.KI. Chennai Outer Ring Road - Phase II			
	O.	28,566.33		
	R.	(-)679.47	27,886.86	27,886.85
				(-)0.01
(xxvii)	5054.03.337.I.JK. Outer Ring Road			
	O.	14,822.47		
	R.	(-)492.12	14,330.35	14,330.35
				..

Withdrawal of provision by reappropriation in March 2025 under items (xxv) to (xxvii) was mainly due to delay in finalisation of tenders and commencement of work due to various reasons including litigations on land acquisition issues and also dropping of certain projects under major works and lands towards the respective schemes.

5. Excess in the voted grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	5054.03.337.II.PD. Permanent Flood Restoration works under Contingency Emergency Response Component of TN-RIGHTS project assisted by IBRD, World Bank			
	S.	0.01		
	R.	28,866.82	28,866.83	28,866.83
				..

Grant No.21 - Highways and Minor Ports Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	5054.04.337.I.KB. Schemes implemented under State Infrastructure and Amenities Fund - Controlled by Chief Engineer (Construction and Maintenance), Highways			
	S.	0.01		
	R.	221.26	221.27	..
(iii)	5054.01.337.I.JD. Revolving fund for preparation of Detailed Project Report (DPR) in National Highways			
	S.	0.01		
	R.	86.84	86.85	..

Enhancement of provision by reappropriation in March 2025 under items (i) to (iii) was due to change in the scope of work, escalation of price of materials under major works towards the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iv)	5054.03.337.II.PB. Asian Development Bank assisted Chennai - Kanyakumari Industrial Corridor Project			
	O.	90,784.88		
	S.	0.02		
	R.	19,842.04	1,10,626.94	..
(v)	5054.80.800.I.JN. Provision for Road Works			
	O.	4,997.75		
	S.	0.02		
	R.	222.07	5,219.84	5,219.82 (-)0.02

Enhancement of provision by reappropriation in March 2025 under items (iv) and (v) was due to change in the scope of work, escalation of price of materials and increase in cost based on settlements through private negotiations under major works and lands towards the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vi)	5054.04.337.I.KF. Improvement of Road Quality under Comprehensive Road Infrastructure Development Programme (CRIDP)			
	O.	31,000.00		
	S.	0.01		
	R.	19,445.49	50,445.50	50,445.50 ..

Grant No.21 - Highways and Minor Ports Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vii)	5054.04.789.I.JC. Comprehensive Road Infrastructure Development Programme (CRIDP) - Other District Roads under Special Component Plan			
	O.	15,000.00		
	S.	0.01		
	R.	14,194.69	29,194.70	29,194.67
				(-)0.03
(viii)	5054.04.337.I.JZ. Construction/ Reconstruction of Bridges with Loan Assistance from NABARD			
	O.	75,436.71		
	S.	0.03		
	R.	4,573.39	80,010.13	80,010.13
				..
(ix)	5054.80.800.II.PC. Tamil Nadu Road Sector Project Phase - II			
	O.	27,592.01		
	S.	0.01		
	R.	2,887.51	30,479.53	30,479.53
				..
(x)	5054.80.800.I.KO. Special Project for attending Road Safety			
	O.	415.20		
	S.	0.01		
	R.	600.52	1,015.73	1,015.72
				(-)0.01
(xi)	5054.03.337.I.JM. Widening to four lane of Madurai Ring Road through TNRIDC			
	O.	2,000.01		
	S.	0.01		
	R.	417.30	2,417.32	2,417.32
				..
(xii)	5054.01.337.I.JA. Original works			
	O.	0.02		
	S.	0.01		
	R.	260.43	260.46	260.46
				..
(xiii)	5054.80.800.I.KJ. Works executed by Chief Engineer (Metro), Highways from State Infrastructure and Amenities Fund			
	O.	126.47		
	S.	0.01		
	R.	89.30	215.78	215.78
				..
(xiv)	5054.04.800.I.JJ. Rehabilitation of Distressed Bridges			
	O.	0.01		
	S.	0.01		
	R.	62.90	62.92	62.92
				..

Enhancement of provision by reappropriation in March 2025 under items (vi) to (xiv) was due to change in scope of work, escalation of price of materials under major works towards the respective schemes.

Grant No.21 - Highways and Minor Ports Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xv)	5054.04.337.I.KC. Acquisition of Lands for Bye Passes			
	O.	5,087.26		
	S.	0.03		
	R.	16,308.95	21,396.24	21,396.24 ..
(xvi)	5054.80.800.I.JW. Chennai Metropolitan Development Plan - Traffic and Transport Improvement in Chennai City			
	O.	25,530.59		
	S.	0.03		
	R.	8,570.86	34,101.48	34,101.48 ..
(xvii)	5054.04.337.I.KL. Acquisition of lands for Formation of Chennai Peripheral Ring Road (CPRR) for Section - II & III			
	O.	13,000.00		
	S.	0.01		
	R.	6,999.99	20,000.00	19,999.99 (-)0.01
(xviii)	5054.04.800.I.JK. Acquisition of Lands for Bye Passes			
	O.	5,773.21		
	S.	0.01		
	R.	3,431.98	9,205.20	9,205.19 (-)0.01
(xix)	5054.03.101.I.JB. Construction of Bridges with Loan Assistance from HUDCO			
	O.	31.93		
	S.	0.01		
	R.	12.56	44.50	44.50 ..

Enhancement of provision by reappropriation in March 2025 under items (xv) to (xix) was due to increase in cost based on settlements through private negotiations under lands towards the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xx)	5054.03.337.I.JA. Original works			
	S.	0.01		
	R.	3,551.05	3,551.06	3,551.06 ..
(xxi)	5054.04.800.I.JC. District and other roads			
	S.	0.01		
	R.	202.05	202.06	202.05 (-)0.01

Enhancement of provision by reappropriation in March 2025 under items (xx) and (xxi) was due to increase in cost based on settlements through private negotiations under lands towards the respective schemes.

Grant No.21 - Highways and Minor Ports Department - Concl'd.

LOANS

Notes and Comments -

1. The overall saving of ₹50.00 lakh in the grant was anticipated and surrendered during the year.
2. Saving in the voted grant worked out to 52.63 per cent.
3. Saving in the voted grant occurred mainly under -

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
7610.00.201.I.A.S.				
Loans to Secretariat Employees for construction of houses - Highways and Minor Ports Department				
O.	50.00			
S.	45.00			
R.	(-)50.00	45.00	45.00	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds under house building advances.

TAMILNADURURALROADDEVELOPMENTFUND-

A percentage of motor vehicles taxes fixed by the Government of Tamil Nadu by notification from time to time under the Tamil Nadu Motor Vehicles Taxation Act, 1974(Tamil Nadu Act 13 of 1974) is credited to the Fund constituted by the Government of Tamil Nadu. The Fund is to be utilised exclusively to meet the expenditure on the development and maintenance of public roads in rural areas in Tamil Nadu. The actual expenditure is initially booked under this grant and later transferred to the Reserve Fund under "8229 Development and Welfare Funds - 200 Other Development and Welfare Funds" to the extent balance is available.

The balance at the credit of the Fund at the commencement of the year 2024-25 was 'Nil'.

A sum of ₹17,997.94 lakh was transferred to the fund during 2024-25. Expenditure met out of the fund during 2024-25 was ₹17,997.94 lakh.

The balance at the credit of the Fund as on 31 March 2025 was 'Nil'.

The transactions of the Fund stand included under "8229 Development and Welfare Funds - 200 Other Development and Welfare Funds", an account of which is given in Statement 21 of Finance Accounts 2024-25.

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amount lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.22 - Police (Home, Prohibition and Excise Department)

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2014 Administration of Justice			
2015 Elections			
2051 Public Service Commission			
2052 Secretariat - General Services			
2055 Police			
2059 Public Works			
2070 Other Administrative Services			
2235 Social Security and Welfare			
2251 Secretariat - Social Services			
Voted			
Original	1,21,01,22,99		
Supplementary	38,17		
Amount surrendered during the year	1,21,01,61,16	1,14,14,64,68	(-)6,86,96,48 6,67,02,55
Charged			
Original	6,20,10		
Supplementary	..		
Amount surrendered during the year	6,20,10	4,85,15	(-)1,34,95 1,31,95
CAPITAL			
4055 Capital Outlay on Police			
Voted			
Original	4,13,25,43		
Supplementary	..		
Amount surrendered during the year	4,13,25,43	1,37,72,02	(-)2,75,53,41 2,75,53,41
LOANS			
7610 Loans to Government Servants, etc.			
Voted			
Original	22,00,01		
Supplementary	1		
Amount surrendered during the year	22,00,02	8,16,15	(-)13,83,87 13,83,33

REVENUE

Notes and Comments -

1. Though the ultimate saving in the voted grant worked out of ₹68,696.48 lakh, the amount surrendered during the year was ₹66,702.55 lakh only.

2. Saving in the grant worked out to 5.68 per cent.

3. Though the ultimate saving in the charged appropriation worked out to ₹134.95 lakh, the amount surrendered during the year was ₹131.95 lakh only.

4. Saving in the charged appropriation worked out to 21.76 per cent.

5. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

6. Saving in the voted grant occurred mainly under -

Grant No.22 - Police (Home, Prohibition and Excise Department) - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2055.00.109.I.AA. District Police				
	O.	5,30,448.53			
	S.	0.16			
	R.	(-)37,960.83	4,92,487.86	4,91,411.94	(-)1,075.92
(ii)	2055.00.108.I.AB. Law and Order				
	O.	1,37,439.12			
	S.	0.06			
	R.	(-)5,293.05	1,32,146.13	1,32,001.50	(-)144.63
(iii)	2055.00.003.I.AQ. Training to Grade-II Police Constable				
	O.	6,174.24			
	S.	0.01			
	R.	(-)3,986.51	2,187.74	2,188.01	(+)0.27
(iv)	2235.02.105.I.AB. District Establishment - Enforcement Wing				
	O.	18,136.52			
	S.	0.02			
	R.	(-)3,758.86	14,377.68	14,366.09	(-)11.59

Withdrawal of provision by reappropriation in March 2025 under items (i) to (iv) was due to lesser requirement of funds under establishment charges and administrative expenses towards the respective schemes.

Reasons for the final saving under items (i), (ii) and (iv) have not been communicated. (July 2025)

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(v)	2055.00.001.I.AP. Development of Information Technology Infrastructure from the Crime and Criminal Tracking Network and Systems Services Fund (CCTNS)				
	O.	1,327.59			
	S.	0.01			
	R.	(-)361.99	965.61	965.61	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds under grants-in-aid towards the scheme.

Grant No.22 - Police (Home, Prohibition and Excise Department) - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vi)	2055.00.109.I.AL. Commissioner of Police in Districts				
	O.	1,76,193.14			
	S.	37.05			
	R.	(-),3,393.58	1,72,836.61	1,72,634.72	(-),201.89
(vii)	2055.00.114.I.AA. Technical Services				
	O.	11,851.60			
	S.	0.05			
	R.	(-),2,184.94	9,666.71	9,651.26	(-),15.45
(viii)	2055.00.108.I.AD. Traffic				
	O.	20,926.23			
	S.	0.01			
	R.	(-),1,869.34	19,056.90	19,000.83	(-),56.07
(ix)	2055.00.101.I.AB. Special Branch				
	O.	37,182.24			
	S.	0.08			
	R.	(-),1,744.62	35,437.70	35,391.98	(-),45.72
(x)	2055.00.101.I.AA. Crime Branch				
	O.	20,257.69			
	S.	0.04			
	R.	(-),1,719.48	18,538.25	18,525.36	(-),12.89
(xi)	2055.00.101.I.AU. Coastal Security Group				
	O.	6,263.37			
	S.	0.02			
	R.	(-),1,507.78	4,755.61	4,751.05	(-),4.56
(xii)	2055.00.116.I.AA. Forensic Science and Chemical Laboratory				
	O.	6,539.09			
	S.	0.02			
	R.	(-),1,421.33	5,117.78	5,107.35	(-),10.43
(xiii)	2055.00.003.I.AG. Police Academy at Onamancheri				
	O.	3,882.75			
	S.	0.02			
	R.	(-),1,401.30	2,481.47	2,470.08	(-),11.39
(xiv)	2055.00.001.I.AA. Director-General of Police				
	O.	16,136.47			
	S.	0.09			
	R.	(-),982.35	15,154.21	15,066.15	(-),88.06

Grant No.22 - Police (Home, Prohibition and Excise Department) - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xv)	2055.00.101.I.AY. Additional Director General of Police-Crime			
	O.	2,946.45		
	S.	0.01		
	R.	(-)319.48	2,626.98	2,623.99
				(-)2.99
(xvi)	2055.00.003.I.AA. Police Training College, Chennai			
	O.	843.38		
	S.	0.01		
	R.	(-)169.75	673.64	654.91
				(-)18.73
(xvii)	2070.00.107.I.AA. Home Guards in Chennai city			
	O.	803.89		
	S.	0.01		
	R.	(-)174.24	629.66	629.66
				..
(xviii)	2055.00.111.I.AA. Railway Police			
	O.	15,117.66		
	S.	0.01		
	R.	(-)927.03	14,190.64	14,160.17
				(-)30.47
(xix)	2055.00.104.I.AA. Battalions Expenditure when stationed in the State			
	O.	76,453.20		
	S.	0.02		
	R.	(-)953.20	75,500.02	75,511.07
				(+)11.05
(xx)	2051.00.103.I.AB. Tamil Nadu Uniformed Services Recruitment Board			
	O.	1,682.62		
	S.	0.02		
	R.	(-)926.88	755.76	755.95
				(+)0.19
(xxi)	2055.00.108.I.AC. Crime			
	O.	18,135.73		
	S.	0.02		
	R.	(-)845.05	17,290.70	17,345.72
				(+)55.02
(xxii)	2055.00.108.I.AA. Commissioner of Police, Chennai			
	O.	16,760.51		
	S.	0.02		
	R.	(-)676.55	16,083.98	16,049.02
				(-)34.96

Grant No.22 - Police (Home, Prohibition and Excise Department) - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxiii)	2055.00.101.I.AZ. Cyber Crime Wing				
	O.	2,007.36			
	S.	0.02			
	R.	(-396.05)	1,611.33	1,606.91	(-4.42)

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement towards establishment charges and administrative expenses towards the respective schemes under items (vi) to (xxiii).

Reasons for the final saving under items (vi),(vii), (viii), (ix), (x), (xi), (xii), (xiii), (xiv), (xv), (xvi), (xviii), (xxii) and (xxiii) and for the final excess under items (xix) and (xxi) have not been furnished (July 2025).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxiv)	2055.00.115.VI.UA. Modernisation of Police Force				
	O.	2,862.65			
	R.	(-2,862.65)	..	..	..
(xxv)	2055.00.115.VI.UB. Modernisation of Police Force- State Share				
	O.	1,908.40			
	R.	(-1,908.40)	..	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 have not been communicated (July 2025).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxvi)	2055.00.104.I.AO. Battalions when Stationed out side the State				
	O.	10,252.01			
	R.	(-2,669.43)	7,582.58	7,558.07	(-24.51)
(xxvii)	2055.00.108.I.AM. Security - Chennai Police				
	O.	4,138.56			
	R.	(-1,169.61)	2,968.95	2,970.91	(+1.96)
(xxviii)	2055.00.109.I.AK. Mobile Police Squads for enforcement of Civil Rights Act				
	O.	2,853.68			
	R.	(-306.49)	2,547.19	2,546.04	(-1.15)
(xxix)	2055.00.003.I.AD. Training Schools				
	O.	2,225.46			
	R.	(-294.43)	1,931.03	1,926.58	(-4.45)

Grant No.22 - Police (Home, Prohibition and Excise Department) - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxx)	2070.00.107.I.AB. Home Guards in Districts				
	O.	5,205.80			
(xxxix)	R.	(-) 275.43	4,930.37	4,929.77	(-)0.60
	2014.00.114.I.AF. Mofussil Law Officers				
	O.	5,652.84			
	R.	(-)230.79	5,422.05	5,422.82	(+)0.77
(xxxii)	2055.00.003.I.AB. Police Recruit School, Vellore				
	O.	675.13			
	R.	(-)148.77	526.36	525.63	(-)0.73
(xxxiii)	2055.00.003.I.AM. Police Recruit School, Salem				
	O.	636.08			
	R.	(-)110.65	525.43	488.15	(-)37.28
(xxxiv)	2055.00.003.I.AI. Police Recruit School, Thoothukudi				
	O.	672.62			
	R.	(-)134.46	538.16	537.12	(-)1.04
(xxxv)	2055.00.003.I.AN. Police Recruit School, Madurai				
	O.	550.02			
	R.	(-)111.42	438.60	438.84	(+)0.24

Withdrawal of provision by reappropriation in March 2025 under items (xxvi) to (xxxv) was mainly due to lesser requirement under establishment charges and administrative expenses towards the respective schemes.

Reasons for the final saving under items (xxvi), (xxviii), (xxix), (xxxiii) and (xxxiv) and the final excess under item (xxvii) have not been communicated (July 2025).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxxvi)	2055.00.001.I.AS. Crime and Criminal Tracking Network Systems (CCTNS) under State fund				
	O.	2,867.19			
	R.	(-)1,218.75	1,648.44	1,648.44	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds towards computer and accessories under the scheme.

Grant No.22 - Police (Home, Prohibition and Excise Department) - Contd.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxxvii)	2059.01.053.I.DL. Buildings - Directorate of Forensic Sciences			
	O.	272.89	142.27	(-)130.62

Reason for the final saving have not been communicated (July 2025).

5. Excess in the voted grant occurred mainly under-

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2015.00.105.I.AC. Loksabha election - Police Department			
	O.	7,245.11		
	S.	0.05		
	R.	11,065.99	18,294.09	(-)17.06
(ii)	2014.00.114.I.AK. Directorate of Litigation			
	O.	3,557.26		
	S.	0.05		
	R.	2,467.35	6,026.03	(+)1.37
(iii)	2052.00.090.I.AJ. Home Department			
	O.	3,059.72		
	S.	0.03		
	R.	1,193.89	4,254.85	(+)1.21
(iv)	2251.00.090.I.AW. Prohibition and Excise Department			
	O.	762.39		
	S.	0.02		
	R.	224.39	987.52	(+)0.72

Enhancement of provision by reappropriation in March 2025 under items (i) to (iv) was due to higher requirement of funds under establishment charges and administrative expenses towards the respective schemes.

Reasons for the final saving under item (i) and for the final excess under items (ii) and (iii) have not been furnished (July 2025).

Grant No.22 - Police (Home, Prohibition and Excise Department) - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(v)	2055.00.109.I.A.T. Provision for the purchase of motor vehicles in the place of condemned vehicles			
	O. 50.00			
	S. 0.02			
	R. 4,005.03	4,055.05	4,055.05	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds under purchase of motor vehicles towards the scheme.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vi)	2055.00.109.I.A.U. Settlement of Bus / Train Warrants - Controlled by Director General of Police			
	O. 1,193.14			
	S. 0.01			
	R. 1,372.73	2,565.88	2,565.88	..
(vii)	2055.00.108.I.A.R. Settlement of Bus / Train Warrants - Controlled by Commissioner of Police			
	O. 78.26			
	S. 0.01			
	R. 203.61	281.88	281.88	..

Enhancement of provision by reappropriation in March 2025 under items (vi) and (vii) was due to higher requirement of funds under travel expenses towards the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(viii)	2059.01.053.I.A.P. Buildings - Police Department - Administered by the Director General of Police			
	O. 4,294.70			
	S. 0.01			
	R. 984.79	5,279.50	5,279.50	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds under maintenance of buildings towards the scheme.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ix)	2055.00.001.I.A.O. Deployment charges of CRPF / RAF detachment in Tamil Nadu			
	O. 3,500.00			
	S. 0.01			
	R. 402.91	3,902.92	3,902.92	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds under service or commitment charges towards the scheme.

Grant No.22 - Police (Home, Prohibition and Excise Department) - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(x)	2055.00.113.I.AD. Ex-gratia payment to permanently Disabled and invalidated Police personnel			
	O.	100.00		
	S.	0.02		
	R.	359.98	460.00	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds under contributions towards the scheme.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xi)	2055.00.800.I.AE. Provision for the purchase of motor vehicles in the place of condemned vehicles			
	S.	0.01		
	R.	197.42	197.43	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds for purchase of motor vehicles towards the respective scheme.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xii)	2055.00.001.I.AT. Fifth Police Commission			
	S.	0.02		
	R.	80.74	80.76	(-)1.41

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds under establishment charges and administrative expenses.

Reasons for the final saving have not been furnished (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xiii)	2055.00.003.I.BB. Specialized Training Courses for the Police Personnel working in Special Units			
	S.	0.01		
	R.	49.99	50.00	..

Grant No.22 - Police (Home, Prohibition and Excise Department) - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xiv)	2251.00.090.I.BY. Mission Management Unit for Drug free Tamil Nadu			
	S.	0.01		
	R.	22.10	22.11	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds for pleader fees, contract payment and special services towards the scheme.

6. Saving in the charged appropriation mainly occurred under -

	Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	2055.00.109.I.AL. Commissioner of Police in Districts			
	O.	100.00		
	R.	(-)100.00	..	..

Specific reasons for withdrawal of entire provision by reappropriation in March 2025 have not been furnished (July 2025).

CAPITAL

Notes and Comments -

1. The overall saving of ₹27,553.41 lakh in the grant was anticipated and surrendered during the year.
2. Saving in the grant worked out to 66.67 per cent.
3. Saving occurred persistently in the voted grant in the preceding five years also as under

Year	Saving Amount (₹ in lakh)	Percentage
2019-20	2,940.05	6.78
2020-21	17,817.04	41.29
2021-22	27,421.29	97.41
2022-23	12,683.44	63.42
2023-24	4,113.37	17.79

Grant No.22 - Police (Home, Prohibition and Excise Department) - Contd.

4. Saving in the grant occurred mainly under-

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	4055.00.211.I.AK. Payment to Tamil Nadu Police Housing Corporation for construction works controlled by Director General of Police			
	O. 27,252.00			
	R. (-)14,907.64	12,344.36	12,344.36	..
(ii)	4055.00.211.I.JD. Payment to Tamil Nadu Police Housing Corporation for construction of Own Building for Police Stations - controlled by the DGP			
	O. 2,748.00			
	R. (-)1,827.25	920.75	920.75	..

Withdrawal of provision by reappropriation in March 2025 under items (i) and (ii) was due to non-receipt of the claim for payment for construction works done by Tamil Nadu Police Housing Corporation after completing the work.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iii)	4055.00.211.III.SA. Payment to Tamil Nadu Police Housing Corporation Limited for construction works controlled by Director General of Police			
	O. 10,818.50			
	R. (-)10,818.50	..	..	..

Specific reasons for withdrawal of entire provision by reappropriation in March 2025 have not been furnished (July 2025).

LOANS

Notes and Comments -

1. Though the ultimate saving in the grant worked out to ₹1,383.87 lakh, the amount surrendered during the year was ₹1,383.33 lakh only.

2. Saving in the grant worked out to 62.90 per cent.

3. Saving occurred persistently in the grant in the preceding five years also as under -

Year	SAVING	
	Amount (₹ in lakh)	Percentage
2019-20	361.49	72.29
2020-21	168.72	5.87
2021-22	480.64	29.10
2022-23	1,194.40	56.47
2023-24	1,767.33	82.01

4. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

Grant No.22 - Police (Home, Prohibition and Excise Department) - Contd.

5. Saving in the grant occurred mainly under -

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i) 7610.00.201.I.AE. Loans to Indian Police Service Officers for construction of houses			
O. 2,000.00			
R. (-)1,512.25	487.75	487.75	..

Withdrawal of provision by reappropriation in March 2025 was due to receipt of lesser application than anticipated for sanction of house building advances towards the scheme.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii) 7610.00.201.I.BQ. Loans to Secretariat Employees for construction of houses - Home, Prohibition and Excise Department			
O. 50.00			
R. (-)50.00

Specific reasons for withdrawal of entire provision by reappropriation in March 2025 have not been furnished.

6. Excess in the grant occurred mainly under -

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
7610.00.201.I.BP. Loans to Secretariat Employees for construction of houses - Home Department			
O. 150.00			
S. 0.01			
R. 178.39	328.40	328.40	..

Enhancement of provision by reappropriation in March 2025 was due to receipt of higher application than anticipated for sanction of house building advances towards the scheme.

CRIME AND CRIMINAL TRACKING NETWORK AND SYSTEMS (CCTNS) SERVICES FUND -

The CCTNS Services Fund was constituted in April 2017 vide Home (Modem) Department G.O. (Ms.) No.353 dated 11.04.2017 for developing IT Infrastructure of the Police Department. The contribution to the Fund shall be from the revenue collected by the Police Department for extending the following services:

(i) Out of ₹100/- per document collected from the Insurance Companies for sharing online data related to road accident cases to expedite settling of claims to road accident victims, ₹90/- will be credited to the Fund (G.O.Ms. No.353 dated 11.04.2017);

(ii) Out of the ₹20/- per document collected for online sharing of road accident case document with victims, accused and legal representatives of the deceased, ₹10/- will be credited to the Fund (G.O.Ms. No.18 dated 05.01.2018);

Grant No.22 - Police (Home, Prohibition and Excise Department) - Concl'd.

(iii) Out of ₹ 500/- collected from the individuals and ₹1,000/- from the companies for availing online Police Verification Services, 50 per cent of the amount will be credited to the Fund (G.O.Ms.No.1081 dated (1.08.2018));

(iv) Entire revenue i.e., ₹50/- per Lost Document Report (LDR) collected from the citizens for issue of Lost Document Report by State Crime Record Bureau (SCRB) towards the service offered to the citizens to report online, loss of certain documents viz., Passport, Driving Licence, School / College certificates, ID cards etc., will be credited to the Fund (G.O.(D) No.916 dated 20.08.2019).

The revenue collected from the above services shall be accounted for under the head of account "0055 - Police - 101. Police supplied to other Governments - AF. Crime and Criminal Tracking Network and Systems Services Fund" and the expenditure shall be initially accounted for under the head of account "2055 - Police -001 - Direction and Administration - AP. Development of Information Technology Infrastructure from CCTNS Services Fund".

The balance at the credit of the Fund at the commencement of the year 2024-25 was ₹449.22 lakh.

An amount of ₹1,495.97 lakh was collected as receipts and the same was transferred to the Fund during the year, leaving a cumulative short transfer pertaining to previous years for ₹3,275.94 lakh (including the receipts during 2018-19 - ₹142.25 lakh; 2019-20 - ₹872.10 lakh; 2020-21 - ₹838.66 lakh, 2021-22 - ₹1,422.93 lakh) to be transferred to the Fund.

An expenditure of ₹967.30 lakh (includes expenditure of ₹1.69 lakh relates to 2023-24) was met from the Fund during the year.

The balance at the credit of the Fund as on 31 March 2025 was ₹977.89 lakh.

The transactions of the Fund stand included under "8229 - Development and Welfare Funds - 200 - Other Development and Welfare Fund", an account of which is given in Statement No.21 of Finance Accounts 2024-25.

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amount lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.23 - Fire and Rescue Services (Home, Prohibition and Excise Department)

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2070 Other Administrative Services			
Voted			
Original	4,88,95,54	5,07,08,22	4,92,15,97
Supplementary	18,12,68		
Amount surrendered during the year				(-)14,92,25
			14,63,62
Charged			
Original	1	40,50	40,48
Supplementary	40,49		
Amount surrendered during the year			
			2
CAPITAL			
4070 Capital Outlay on Other Administrative Services			
Voted			
Original	87,44,88	87,44,90	49,83,96
Supplementary	2		
Amount surrendered during the year			
			37,60,94
LOANS			
7610 Loans to Government Servants,etc			
Voted			
Original	1	1	..
Supplementary	..		
Amount surrendered during the year			
			1

REVENUE

Note-

Though the ultimate saving in the voted grant worked out to ₹1,492.25 lakh, the amount surrendered during the year was ₹1,463.62 lakh only.

CAPITAL

Notes and Comment -

- The overall saving of ₹3,760.94 lakh in the voted grant was anticipated and surrendered during the year.
- Saving in the voted grant worked out to 43.01 per cent.
- Saving in the voted grant occurred under -

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
4070.00.800.I.JT. Construction of Buildings for Fire and Rescue Services Department			
O.	8,744.88		
S.	0.02		
R.	(-)3,760.94	4,983.96	4,983.96
			..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement for Major Works under the scheme.

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The amounts lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.24 - Prisons and Correctional Services (Home, Prohibition and Excise Department)

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2056 Jails			
2235 Social Security and Welfare			
Voted			
Original	5,20,21,57		
Supplementary	10,02,27		
Amount surrendered during the year	5,30,23,84	5,03,90,76	(-)26,33,08
			25,88,55
Charged			
Original	5,02		
Supplementary	33,50		
Amount surrendered during the year	38,52	30,50	(-)8,02
			8,02
CAPITAL			
4070 Capital Outlay on Other Administrative Services			
Voted			
Original	20,00		
Supplementary	8,91,93		
Amount surrendered during the year	9,11,93	8,99,22	(-)12,71
			12,71

REVENUE

Notes -

1. Though the ultimate saving in the voted grant worked out to ₹2,633.08 lakh, the amount surrendered during the year was ₹2,588.55 lakh only.

2. The overall saving of ₹8.02 lakh in the charged appropriation was anticipated and surrendered during the year.

3. Saving in the charged appropriation worked out to 20.82 per cent.

CAPITAL

Note -

The overall saving of ₹12.71 lakh in the voted grant was anticipated and surrendered during the year.

TAMIL NADU VICTIM COMPENSATION FUND -

The Fund was constituted vide G.O.Ms No.1371, Home (Prison-3) Department, dated 21.12.2000, with an objective to pay compensation to the victims and in the case of death of the victim, to the legal heirs, 20 percent of the wages received from the prisoners is initially credited under the head of account "0235 - Social Security and Welfare - 60 - Other Social Security and Welfare Programmes - 800 - Other Receipts - BG - Receipts from Prisons towards Tamil Nadu Victim Compensation Fund". The credit to the Fund is afforded by debit to "2056 - Jails - 797 - Transfer to Reserve Fund/Deposit Accounts - AA - Transfer to Tamil Nadu Compensation Fund".

Expenditure is initially debited to the head "2056-00 Jails - 101 - Jails - AI - Payment of compensation to the prisoners - expenditure met from Tamil Nadu Victim Compensation Fund".

The balance at the credit of the Fund at the commencement of the year, i.e., 01 April 2024 was ₹2,058.96 lakh.

An amount of ₹509.62 lakh was collected as receipts during the year 2024-25. An amount of ₹1,705.74 lakh was transferred to the Fund (2024-25 ₹509.62 lakh and upto 2023-24 short transfer ₹1,196.12 lakh)

Grant No.24 - Prisons and Correctional Services (Home, Prohibition and Excise Department) -
Concl.

Expenditure incurred under 2056-00-101-AI was ₹17.10 lakh, this amount was met from the Fund during the year. Also, unspent balances met from the fund during 2021-22 ₹0.20 lakh was remitted back to the fund during the year.

The balance at the credit of the Fund as on 31.03.2025 was ₹3,747.80 lakh.

The transactions of the Fund stand included under "8229-Development and Welfare Funds-200-Other Development and Welfare Fund", an account of which is given in Statement No.21 of Finance Accounts 2024-25.

The amounts transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amounts lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.25 - Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2041 Taxes on Vehicles			
2059 Public Works			
2235 Social Security and Welfare			
3435 Ecology and Environment			
Voted			
Original	5,35,66,08		
Supplementary	1,35,84,13		
Amount surrendered during the year	6,71,50,21	6,70,46,95	(-)1,03,26 99,90
Charged			
Original	1		
Supplementary	..	1	..
Amount surrendered during the year			(-)1 1
CAPITAL			
5055 Capital Outlay on Road Transport			
Voted			
Original	1		
Supplementary	..	1	..
Amount surrendered during the year			(-)1 1

REVENUE

Note -

Though the ultimate saving in the voted grant worked out to ₹103.26 lakh, the amount surrendered during the year was ₹99.90 lakh only.

ROAD SAFETY FUND -

The Road Safety Fund was constituted in the year 2000-01 in terms of G.O.MS.No.768 Home (Transport V) Department of Government of Tamil Nadu, dated 20.07.2000 out of the receipts from Spot Fine and compounding fee collected in Tamil Nadu to finance exclusively the road safety programmes, the main objective of the Fund being the implementation of Road Safety measures in the State. In partial modification of the orders, 50 per cent of receipts of Spot Fine and Compounding fee collected shall be taken to the non-lapsable Road Safety Fund with the Transport Commissioner as the Fund Administrator as per Letter No.13400/P3/2018, dated 12.07.2019 of Transport Commissioner, Chepauk.

The fund shall provide assistance for the following projects -

- i) Survey, installation and maintenance of road traffic signals / blickers at inter-sections in the city,
- ii) Road marking, installation of traffic signs, cats-eye, reflectors, etc.
- iii) Purchase of barricades, cones and other traffic equipments,
- iv) Establishment of traffic education parks,
- v) Preparing literature and educational materials such as road sign charts, traffic rules, safe driving, etc. for distribution among public including children,
- vi) Preparing and screening of short films on Road Safety on TV channels and in various educational institutions,
- vii) Preparing slides on traffic rules and their public screening,
- viii) Put up hoardings and release advertisements in newspapers on traffic rules and road safety,
- ix) To organise painting, essay writing, debate, competitions, etc, on traffic rules / regulations.
- x) Purchase / maintenance of computers for traffic data analysis,
- xi) Purchase of video projection system and VCRs and Video Cameras,
- xii) Organise permanent road safety exhibition,

**Grant No.25 - Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department) -
Concl.**

- xiii) Organise Road Safety Week every year,
- xiv) Organise seminars, workshops, training, etc. on Road Safety measures,
- xv) Purchase of devices to check over speeding, drunkenness, etc.
- xvi) Purchase of equipments for electronic monitoring of traffic and detection of Offenders.
- xvii) Collection and Analysis of Statistics relating to road accidents,
- xviii) Studies to identify the causes for Road Accidents, identify Accident Prone Spots and recommend remedial measures.
- xix) Preparation of integrated action plan for Road Safety for specific cities, implementing of engineering measure to improve Road geometric and inter sections to reduce accidents,
- xx) Improvement of lighting at Road junctions,
- xxi) Prepare Books, audio, visual and other instructional material and organise training for drivers, traffic police, para medical personnel and different classes of Road users,
- xxii) Purchase of wreckers and other equipments to clear accident sites quickly,
- xxiii) Purchase of wireless and other equipments to regulate traffic and advise drivers in advance, Road Blocks due to accidents, floods, road damages or other causes,
- xxiv) Purchase of patrol vehicles and other vehicles specially designed for Road Safety work,
- xxv) Purchase of ambulance and equipments, for speedy movements and Trauma Care of Accident victims,
- xxvi) Provision of secretariat and other infrastructural services for the Road Safety Commissioner and
- xxvii) Any other special project that the committee considers necessary.

The balance at the credit of the Fund at the commencement of the year 2024-25 was ₹4.50 lakh.

During the financial year 2024-25, an amount of ₹41,928.19 lakh was collected as Compounding Fee under the head of account "0041.00.800.AE", out of which 50 per cent compounding fee collection is to be transferred to the fund. However only ₹19,768.00 lakh was transferred to the Road Safety Fund during the year leaving a short transfer of ₹20,495.04 lakh [₹37.08 lakh (2018-19), ₹2,227.93 lakh (2021-22), ₹7,375.53 lakh (2022-23), ₹9,658.40 lakh (2023-24) and ₹1,196.10 lakh (2024-25)] . Further, an amount of ₹62.42 lakh remitted back into Government account as unspent amount relating to previous years has been transferred to fund account during the year.

An amount of ₹5,463.03 lakh was met from the Fund during the year.

The balance at the credit of the Fund as on 31 March 2025 was ₹14,371.89 lakh.

The transactions of the Fund stand included under "8229.Development and Welfare Funds - 200. Other Development and Welfare Fund ", an account of which is included in Statement No.21 of Finance Accounts 2024-25.

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amount lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.26 - Housing and Urban Development Department

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2216 Housing			
2217 Urban Development			
2251 Secretariat - Social Services			
3055 Road Transport			
Voted			
Original	36,06,52,72		
Supplementary	30		
Amount surrendered during the year			11,37,92,00
Charged			
Original	1		
Supplementary	..		
Amount surrendered during the year			1
CAPITAL			
4216 Capital Outlay on Housing			
4217 Capital Outlay on Urban Development			
Voted			
Original	7,13,58		
Supplementary	..		
Amount surrendered during the year			4,08,82
LOANS			
6216 Loans for Housing			
6217 Loans for Urban Development			
7610 Loans to Government Servants, etc.			
Voted			
Original	1,22,61,70,04		
Supplementary	48,69,00		
Amount surrendered during the year			34,78,86,44

REVENUE

Notes and Comments -

1. Though the ultimate saving in the voted grant worked out to ₹1,21,555.95 lakh, the amount surrendered during the year was ₹1,13,792.00 lakh only.

2. Saving in the voted grant worked out to 33.70 per cent.

3. Saving occurred persistently in the voted grant in the preceding five years also as under -

Year	SAVING	
	Amount (₹ in lakh)	Percentage
2019-20	80,072.64	23.81
2020-21	1,54,716.47	33.00
2021-22	1,33,274.98	26.18
2022-23	2,81,621.42	49.16
2023-24	50,809.39	13.58

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

Grant No.26 - Housing and Urban Development Department - Contd.

5. Saving in the voted grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2216.02.190.VI.UG. Housing For All - Pradhan Mantri Awaas Yojana (Urban) - Affordable Housing in Partnership - State Share			
	O. 90,562.78			
	R. (-)63,010.77	27,552.01	27,552.01	..
(ii)	2216.02.190.VI.UJ. Housing for All - Pradhan Mantri Awaas Yojana (Urban) - Beneficiary Led Construction			
	O. 34,629.98			
	R. (-)20,741.92	13,888.06	9,759.46	(-)4,128.60
(iii)	2216.02.190.VI.UC. Housing For All - Pradhan Mantri Awaas Yojana (Urban) - Affordable Housing in Partnership			
	O. 22,640.31			
	R. (-)19,795.37	2,844.94	2,844.94	..
(iv)	2217.05.800.I.JW. Assistance from Infrastructure and Amenities Fund for Schemes implemented through TNUHDB.			
	O. 33,151.33			
	R. (-)16,450.01	16,701.32	16,701.32	..
(v)	2216.02.190.I.AF. Grants to Tamil Nadu Shelter Fund under Housing Habitat Development Project			
	O. 18,000.00			
	R. (-)14,000.00	4,000.00	4,000.00	..
(vi)	2216.02.190.VI.UK. Housing for All - Pradhan Mantri Awaas Yojana (Urban) - Beneficiary Led Construction - State Share			
	O. 13,866.93			
	R. (-)8,311.71	5,555.22	3,903.78	(-)1,651.44
(vii)	2216.02.793.VI.UC. Housing for All - Pradhan Mantri Awaas Yojana (Urban) - Beneficiary Led Construction			
	O. 9,894.28			
	R. (-)5,053.18	4,841.10	3,447.90	(-)1,393.20

Grant No.26 - Housing and Urban Development Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(viii)	2216.02.190.II.PB. Grants to TNUHDB for implementation of ADB assisted Inclusive Resilient and Sustainable Housing for the Urban Poor			
	O. 10,000.00			
	R. (-)2,787.35	7,212.65	7,212.65	..
(ix)	2216.02.793.VI.UD. Housing for All - Pradhan Mantri Awaas Yojana (Urban) - Beneficiary Led Construction - State Share			
	O. 3,961.98			
	R. (-)2,025.54	1,936.44	1,379.16	(-)557.28
(x)	2216.02.794.VI.UA. Housing For All - Pradhan Mantri Awaas Yojana (Urban) - Affordable Housing in Partnership			
	O. 1,176.14			
	R. (-)1,084.07	92.07	92.07	..
(xi)	2216.02.190.I.AK. Additional cost for GoTN Share (Weavers) under PMAY (Urban)			
	O. 670.90			
	R. (-)333.46	337.44	337.44	..
(xii)	2216.80.103.I.AJ. Grants to Tamil Nadu Housing Board for payment of property tax on Tamil Nadu Government Servants Rental Housing Scheme Quarters			
	O. 629.53			
	R. (-)314.77	314.76	314.76	..
(xiii)	2216.02.794.VI.UC. Housing for All - Pradhan Mantri Awaas Yojana (Urban) - Beneficiary Led Construction			
	O. 449.74			
	R. (-)230.74	219.00	196.20	(-)22.80
(xiv)	2217.05.800.II.PD. Grants to DTCP for implementation of ADB assisted Inclusive Resilient and Sustainable Housing for the Urban Poor			
	O. 514.32			
	R. (-)214.32	300.00	300.00	..

Grant No.26 - Housing and Urban Development Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xv)	2216.02.794.VI.UB. Housing For All - Pradhan Mantri Awaas Yojana (Urban) - Affordable Housing in Partnership - State Share			
	O. 294.03			
	R. (-)202.26	91.77	91.77	..
(xvi)	2216.80.103.I.AA. Contribution towards rent for the Middle Income group rental flats allotted to officers of the State Government			
	O. 206.17			
	R. (-)103.09	103.08	103.08	..
(xvii)	2216.02.794.VI.UD. Housing for All - Pradhan Mantri Awaas Yojana (Urban) - Beneficiary Led Construction - State Share			
	O. 180.09			
	R. (-)92.49	87.60	78.48	(-)9.12

Withdrawal of provision by reappropriation in March 2025 under items (i) to (xvii) was due to lesser requirement of funds under grants-in-aid towards the respective schemes.

Reasons for the final saving under items (ii), (vi), (vii), (ix), (xiii) and (xvii) have not been communicated (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xviii)	2216.02.793.VI.UB. Housing For All - Pradhan Mantri Awaas Yojana (Urban) - Affordable Housing in Partnership - State Share			
	O. 25,875.08			
	S. 0.01			
	R. (-)6,132.68	19,742.41	19,742.41	..
(xix)	2216.02.190.I.AI. Schemes Implementation of Housing Projects to rehabilitate Urban Poor under Tamil Nadu Shelter Fund - Tier 1.			
	O. 10,000.00			
	S. 0.01			
	R. (-)2,646.38	7,353.63	7,353.63	..

Grant No.26 - Housing and Urban Development Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xx)	2216.05.053.I.AA. Contribution for maintenance of Government Colonies			
	O.	1,212.76		
	S.	0.01		
	R.	(-)606.41	606.36	606.36 ..
(xxi)	2216.02.793.VI.UA. Housing For All - Pradhan Mantri Awaas Yojana (Urban) - Affordable Housing in Partnership			
	O.	6,468.66		
	S.	0.01		
	R.	(-)603.84	5,864.83	5,864.83 ..
(xxii)	2216.05.053.I.AJ. Annual Maintenance of TNGRHS Building in other than Chennai			
	O.	459.98		
	S.	0.01		
	R.	(-)230.01	229.98	229.98 ..

Withdrawal of provision by reappropriation in March 2025 under items (xviii) to (xxii) was due to lesser requirement of funds under grants-in-aid towards the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxiii)	2216.02.190.I.AG. Grants to Tamil Nadu Shelter Fund under Inclusive Resilient and Sustainable Housing for the Urban Poor			
	O.	4,000.00		
	R.	(-)4,000.00	..	.. ..
(xxiv)	2216.02.800.II.PB. Grants to TNUHDB for Project Management under Inclusive Resilient and Sustainable Housing for the Urban Poor			
	O.	650.00		
	R.	(-)650.00	..	.. ..
(xxv)	2216.02.190.VI.UA. Slum Survey Programme under Housing For All - Pradhan Mantri Awaas Yojana (Urban)			
	O.	530.96		
	R.	(-)530.96	..	.. ..

Grant No.26 - Housing and Urban Development Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxvi)	2216.02.190.VI.UF. Slum Survey Programme under Housing For All - Pradhan Mantri Awaas Yojana (Urban) - State Share			
	O.	242.00		
	R.	(-)242.00	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 under items (xxiii) to (xxvi) have not been furnished (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxvii)	2216.80.800.I.AE. Maintenance of Legislature Hostel / Committee rooms			
	O.	476.01		
	S.	0.01		
	R.	(-)238.02	238.00	238.00 ..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds under office expenses, rent, rates and taxes and maintenance.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxviii)	2216.80.001.I.AB. District Establishment			
	O.	1,402.98		
	R.	(-)174.44	1,228.54	1,228.61 (+)0.07

Withdrawal of provision by reappropriation in March 2025 was due to non-filling up of vacant posts, delay in engaging the daily wages workers and lesser requirement of funds under establishment charges and administrative expenses.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxix)	2216.02.190.VI.UE. Grants for the Third Party Quality Monitoring Agencies activities (TPQMA) under Pradhan Mantri Awas Yojana (Urban) - Housing for All			
	O.	150.00		
	S.	0.01		
	R.	(-)150.01	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 have not been furnished (July 2025).

Grant No.26 - Housing and Urban Development Department - Contd.

6. Excess under the voted grant occurred mainly under -

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2216.02.797.I.AA. Amount transferred to Tamil Nadu Shelter Fund			
	O.	10,000.00		
	S.	0.01		
	R.	32,398.91	42,398.92	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds under inter-account transfer towards the scheme.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	2217.05.797.I.JA. Amount transferred to State Infrastructure and Amenities Fund			
	O.	50,000.00		
	R.	23,533.49	73,533.49	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds under inter-account transfer towards the scheme.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iii)	2217.80.001.I.AG. Regional Town Planning			
	O.	2,939.74		
	S.	0.02		
	R.	295.61	3,235.37	3,233.77 (-)1.60

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds under dearness allowance, rent, rates and taxes and settlement of pleader fees and contract payment under the scheme.

Reasons for the final saving have not been communicated (July 2025).

Grant No.26 - Housing and Urban Development Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iv)	2217.80.001.I.AA. Director of Town Planning				
	O.	1,365.23			
	S.	0.02			
	R.	262.87	1,628.12	1,628.32	(+)0.20

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds under establishment charges, administrative expenses, maintenance and machinery and equipment.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(v)	2217.05.190.I.JT. Grants to CMRL for one time investment in Chennai Metro Asset Management Limited				
	S.	0.01			
	R.	249.99	250.00	250.00	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds under grants-in-aid towards the scheme.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vi)	2217.05.191.III.SC. Grants received for GIS based Master Plan implemented by Town and Country Planning				
	O.	0.01			
	S.	0.01			
	R.	207.84	207.86	207.86	..
(vii)	2217.05.053.I.AA. Assistance from Infrastructure and Amenities Fund for Schemes implemented through DTCP				
	O.	0.01			
	S.	0.01			
	R.	198.98	199.00	199.00	..

Grant No.26 - Housing and Urban Development Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(viii)	2216.02.190.III.SA. Grants for Information Education under capacity building activities in Housing for All (Urban)				
	O.	45.00			
	S.	0.02			
	R.	65.76	110.78	110.78	..

Enhancement of provision by reappropriation in March 2025 under items (vi) to (viii) was due to higher requirement of funds under grants-in-aid towards the respective schemes.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ix)	2217.01.001.I.AA. Transport and Traffic Studies for Class I Cities				
	O.	366.67			
	R.	116.45	483.12	482.79	(-)0.33

Enhancement of provision by reappropriation in March 2025 was due to filling up of existing vacant posts and higher requirement of funds under establishment charges towards the scheme.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(x)	2216.07.053.I.AA. Maintenance of Ex-MLA Hostel at Omanthurar Government Estate, Chennai				
	O.	80.01			
	S.	0.02			
	R.	95.03	175.06	175.06	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds under special and periodical maintenance towards the scheme.

CAPITAL*Notes and Comments -*

1. The overall saving of ₹408.82 lakh in the voted grant was anticipated and surrendered during the year.
2. Saving in the grant worked out to 57.29 per cent.
3. Saving in the voted grant occurred mainly under -

Grant No.26 - Housing and Urban Development Department - Contd.

4. Saving in the voted grant occurred mainly under -

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i) 4216.01.700.I.JH. Construction of Houses under Tamil Nadu Government Servants Rental Housing Scheme - Executed by Tamil Nadu Housing Board			
O.	609.52		
R.	(-) 304.76	304.76	304.76 ..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds under the scheme.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii) 4217.60.190.I.JH. Share Capital Assistance to Chennai Metro Rail Limited			
O.	104.00		
R.	(-) 104.00	..	.. ..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 have not been furnished (July 2025).

LOANS

Notes and Comments -

1. Though the ultimate saving in the grant worked out to ₹3,47,892.45 lakh, the amount surrendered during the year was ₹3,47,886.44 lakh only.

2. Saving in the grant worked out to 28.26 per cent.

3. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the grant occurred mainly under -

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i) 6217.60.190.II.PL. Loans for Phase II Metro Rail Corridors in Chennai Metropolitan Area with external assistance.			
O.	8,98,000.00		
R.	(-) 5,15,668.00	3,82,332.00	3,82,332.00 ..

Grant No.26 - Housing and Urban Development Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	6217.60.190.II.PP. State's Sub-ordinate debt for Chennai Metro Rail Project Phase-II			
	O.	3,02,000.00		
	R.	(-)94,332.00	2,07,668.00	2,07,668.00
(iii)	7610.00.201.I.BT. House Building Advances to Panchayat Union Staff			
	O.	1,500.00		
	R.	(-)502.12	997.88	991.88
(iv)	7610.00.201.I.BS. House Building Advances to Other Government Servants			
	O.	22,500.00		
	R.	(-)326.53	22,173.47	22,173.46

Withdrawal of provision by reappropriation in March 2025 under items (i) to (iv) was due to lesser requirement of funds under loans towards the respective scheme.

Reasons for the final saving under item (iii) have not been communicated (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(v)	6216.02.190.II.PB. Loans to CMDA for Tamilnadu Housing and Habitat Development Project			
	O.	2,000.00		
	R.	(-)2,000.00	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 have not been furnished (July 2025).

INFRASTRUCTURE AND AMENITIES FUND -

Infrastructure and Amenities Fund has been constituted in 2009-10 out of collection of Infrastructure and Amenities charges on different categories of buildings and is utilized for implementing the Infrastructure and Amenities Projects. The amount collected towards the Fund is credited to the Revenue head "0217-Urban Development - 60- Urban Development Scheme - 800 - Other Receipts - AH - Receipts under Infrastructure and Basic Amenities charges" and contribution is made to the Fund by debiting the head " 2217 - Urban Development " under the grant. The expenditure on sanction of funds to projects approved by Government is initially debited to the respective major heads under various grants.

The balance at the credit of the Fund at the commencement of the year 2024-25 was ₹56,201.24 lakh.

An amount of ₹62,099.25 lakh was collected during the year and an amount of ₹73,533.49 lakh was transferred to the Fund during the year of which ₹62,099.25 lakh pertains to this year and ₹11,434.24 lakh relates to previous years leaving a short transfer of ₹3.27 lakh as on 31 March 2025.

Grant No.26 - Housing and Urban Development Department- Concl'd.

No expenditure was met from the Fund during the year. An amount of ₹139.05 lakh was remitted back into Government Account as unspent amount relating to previous years.

The balance at the credit of the Fund as on 31 March 2025 was ₹1,29,873.78 lakh.

The transactions of the Fund stand included under "8229.Development and Welfare Funds - 200.Other Development and Welfare Funds", an account of which is given in Statement No.21 of Finance Accounts 2024-25.

TAMIL NADU SHELTER FUND -

The Tamil Nadu Shelter Fund was constituted for promoting public housing and affordable housing for EWS and LIG categories vide G.O.(Ms) No.135 Housing and Urban Development Department (SC-12) Dept. dated 21.02.2017.

The "Shelter Fund" is created to finance housing projects to rehabilitate the urban poor. The Government direct that initially the source of funding for Shelter Fund shall be Shelter fee at 75 per cent of the I&A rate for respective category of buildings will be charged from all the proposed developments having a FSI area of 3000 sq. mtrs and above except for the residential projects where the size of the dwelling units (carpet area) does not exceed 50 sq. mtr, in lieu of the prevailing regulation of reservation of 10 per cent of the built up area for LIG in all the developments on land parcels of more than 10,000 sq. mtrs. The Shelter Fund collected shall be remitted into Government account under the head of account "0216 Housing - 02 Urban Housing - 800 Other Receipts - AB Tamil Nadu Shelter Fund" and expenditure to be met from the head " 2216.02.190.AI Schemes for Implementation of Housing Project to Rehabilitate Urban Poor under Tamil Nadu Shelter Fund ".

The balance at the credit of the Fund during the commencement of the year was ₹33,004.84 lakh.

An amount of ₹23,991.98 lakh was collected during this year.

An amount of ₹42,398.92 lakh was transferred to the fund during this year, of which ₹23,991.98 lakh belongs to this year and the remaining ₹18,406.94 lakh relates to short transfer pertaining to previous years.

The expenditure met from the Fund during the year was ₹7,353.63 lakh.

The balance at the credit of Fund as on 31 March 2025 was ₹68,050.13 lakh.

The transactions of the Fund stand included under "8229.Development and Welfare Funds - 200.Other Development and Welfare Funds", an account of which is given in Statement No.21 of Finance Accounts 2024-25.

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Account. The details of amounts lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.27 - Industries, Investment, Promotion and Commerce Department

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2059 Public Works			
2851 Village and Small Industries			
2852 Industries			
2853 Non ferrous Mining and Metallurgical Industries			
3451 Secretariat - Economic Services			
Voted			
Original	18,05,51,73		
Supplementary	6	18,05,51,79	10,50,52,48
Amount surrendered during the year			(-)7,54,99,31 2,54,99,45
Charged			
Original	2		
Supplementary	..	2	..
Amount surrendered during the year			(-)2 2
CAPITAL			
4059 Capital Outlay on Public Works			
4860 Capital Outlay on Consumer Industries			
4875 Capital Outlay on Other Industries			
5053 Capital Outlay on Civil Aviation			
5054 Capital Outlay on Roads and Bridges			
Voted			
Original	5,38,86,08		
Supplementary	5	5,38,86,13	2,35,63,01
Amount surrendered during the year			(-)3,03,23,12 3,03,23,12
Charged			
Original	..		
Supplementary	1	1	..
Amount surrendered during the year			(-)1 1
LOANS			
6860 Loans for Consumer Industries			
6875 Loans for Other Industries			
7610 Loans to Government Servants, etc.			
Voted			
Original	5,80,26,69		
Supplementary	33,33	5,80,60,02	4,31,22,57
Amount surrendered during the year			(-)1,49,37,45 1,49,37,44

REVENUE

Notes and Comments -

1. Though the ultimate saving in the voted grant worked out to ₹75,499.31 lakh, the amount surrendered during the year was ₹25,499.45 lakh only.

Grant No.27 - Industries, Investment, Promotion and Commerce Department - Contd.

2. Saving in the voted grant worked out to 41.82 per cent.

3. The overall saving in the charged appropriation was anticipated and surrendered during the year.

4. Saving occurred persistently in the voted grant during the preceding five years also as under-

Year	SAVING Amount (₹ in lakh)	Percentage
2019-20	96,178.88	26.32
2020-21	1,18,032.55	43.33
2021-22	37,268.25	16.88
2022-23	57,459.33	24.48
2023-24	1,24,460.05	60.31

5. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

6. Saving in the voted grant occurred mainly under-

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i) 2852.80.800.I.BC. Investment Promotion Subsidy for Industries			
O.	1,50,600.00		
R.	(-600.00)	1,50,000.00	1,00,000.00 (-)50,000.00

Withdrawal of provision by reappropriation in March 2025 was due to lesser number of claims received than anticipated and non-utilisation under the schemes.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii) 2852.08.600.I.JB. Implementation of Structured Package of Assistance to Industrial Projects			
O.	8,000.00		
R.	(-8,000.00)	..	..
(iii) 2852.08.600.I.AB. Industrial ECO System Fund			
O.	15,000.00		
R.	(-15,000.00)	..	..
(iv) 2851.00.102.I.DG. Export Promotion Fund			
O.	2,000.00		
R.	(-2,000.00)	..	..

Specific reasons for the entire withdrawal of provision by reappropriation in March 2025 under items (ii) to (iv) have not been furnished (July 2025).

Grant No.27 - Industries, Investment, Promotion and Commerce Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(v)	2852.80.800.I.JT. Special Desk to facilitate foreign investors at Tamil Nadu House, New Delhi			
	O.	1,100.00		
	R.	(-)100.00	1,000.00	..
(vi)	2852.80.800.I.JV. Expenditure Media Promotion and Publicity			
	O.	750.00		
	R.	(-)472.84	277.16	277.15 (-)0.01
(vii)	2852.08.204.VI.UB. Assistance to CEMCOT for setting up of infrastructure for Environmental Management - State Share			
	O.	500.00		
	R.	(-)423.36	76.64	76.64 ..

Withdrawal of provision by reappropriation in March 2025 was due to non-utilization of Fund under item (v), lesser requirements towards advertisement charges under item (vi) and lesser requirement under the grants-in-aid under item (vii).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(viii)	3451.00.090.I.AD. Industries Department			
	O.	1,124.09		
	R.	(-)328.48	795.61	795.80 (+)0.19

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement under establishment charges and administrative expenses, contract payment and pleader fees.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ix)	2852.80.800.I.JK. Effluent Treatment Plant Subsidy for Promotion of Industries			
	O.	500.00		
	R.	(-)300.00	200.00	200.00 ..

Withdrawal of provision by reappropriation in March 2025 was due to lesser number of claims received than anticipated under the scheme.

Grant No.27 - Industries, Investment, Promotion and Commerce Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(x)	2852.80.800.I.JJ. Capital Subsidy for Mega Industries			
	O.	100.00		
	R.	(-)100.00	..	..

Withdrawal of entire provision by reappropriation in March 2025 was due to lesser number of claims received than anticipated under the scheme.

7. Excess in the voted grant occurred mainly under-

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2852.08.600.I.AD. Establishment of Commissionerate for Investment Promotions and facilitation			
	O.	0.15		
	S.	0.01		
	R.	13.31	13.47	13.43 (-)0.04

Enhancement of provision by reappropriation in March 2025 was due to higher requirements towards establishment charges and administrative expenses.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	2852.08.600.I.AC. Relief Assistance to Salt Workers.			
	O.	450.00		
	S.	0.01		
	R.	115.76	565.77	565.77 ..
(iii)	2852.80.003.I.BH. Formation of University Research Park			
	S.	0.01		
	R.	174.99	175.00	175.00 ..

Enhancement of provision by reappropriation in March 2025 was due to scope coverage of additional beneficiaries under the respective schemes.

Grant No.27 - Industries, Investment, Promotion and Commerce Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iv)	2852.80.800.I.BG. Grants to TIDCO for one time investment in Chennai Metro Asset Management Limited				
	S.	0.01			
	R.	249.99	250.00	250.00	..

Enhancement of provision by reappropriation in March 2025 was on account of settlement of land cost reimbursement to TIDCO and Government's cash contribution as paid up capital in the SPV.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(v)	2852.80.104.I.AA. Promotion of Investments in Tamil Nadu				
	O.	0.01			
	S.	0.01			
	R.	1,320.72	1,320.74	1,320.74	..

Enhancement of provision by reappropriation in March 2025 was due to settlement of pending payment towards Tamil Nadu Investor Conclave and related meetings conducted during 2023-24.

CAPITAL*Notes and Comments -*

1. The overall saving of ₹30,323.12 lakh in the grant was anticipated and surrendered during the year.
2. Saving in the voted grant worked out to 56.27 per cent.
3. The overall saving in the charged appropriation was anticipated and surrendered during the year.
4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.
5. Saving in the voted grant occurred mainly under-

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	5053.02.102.I.AP. Land Acquisition for New Airport				
	O.	40,000.00			
	R.	(-)20,000.00	20,000.00	20,000.00	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirements towards the scheme.

Grant No.27 - Industries, Investment, Promotion and Commerce Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	5053.02.102.I.AK. Expansion of Coimbatore Airport				
	O.	10,000.00			
	R.	(-)10,000.00	..	..	..
(iii)	5053.02.102.I.AM. Expansion of Trichy Airport				
	O.	1,244.00			
	R.	(-)1,244.00	..	..	..

Withdrawal of provision by re-appropriation in March 2025 under items (ii) & (iii) was due to lesser requirements towards land acquisition in respect of expansion of Coimbatore & Trichy Airports.

6. Excess in the voted grant occurred mainly under-

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	5053.02.102.I.AL. Expansion of Salem Airport				
	S.	0.02			
	R.	411.37	411.39	411.39	..

Enhancement of provision by reappropriation in March 2025 was due to settlement of pending bills for rescue and fire fighting services and security equipment due to expansion of Salem Airport.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	4860.01.800.I.AA. The Pradhan Mantri Mega Integrated Textile Region and Apparel				
	S.	0.01			
	R.	509.99	510.00	510.00	..

Enhancement of provision by reappropriation in March 2025 was due to release of share subscription of the Government towards the scheme.

LOANS

Notes and Comments -

1. The overall saving of ₹14,937.45 lakh in the grant was anticipated and surrendered during the year.
2. Saving in the voted grant worked out to 25.73 per cent.
3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

Grant No.27 - Industries, Investment, Promotion and Commerce Department - Contd.

4. Saving in the voted grant occurred mainly under-

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i) 6875.60.190.I.AM. Establishment Food Parks at SIPCOT Industrial Parks Manapparai and Theni with loan assistance from NABARD			
O. 18,000.00			
R. (-)11,500.00	6,500.00	6,500.00	. .

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of loan under the scheme.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii) 6875.60.800.I.AC. Loan Assistance from SIDBI under Cluster Development Fund			
O. 20,000.00			
S. 0.01			
R. (-)3,444.07	16,555.94	16,555.93	(-)0.01

Withdrawal of provision by reappropriation in March 2025 was lesser requirement of loan by employees under the scheme.

SUGARCANE CESS FUND-

The Sugarcane Cess Fund was constituted out of the Cess levied on Sugarcane brought into factories and it is utilized for sugarcane development and research schemes including road development in sugar factory areas.

The Cess is credited to the revenue head '0045-Other Taxes and Duties on Commodities and Services - 114 Receipts under Sugarcanes (Regulation, Supply and Purchases) Control Act and a contribution is made to the Fund by debiting the head 'Transfer to Sugarcane Cess Fund' under '3054 - Roads and Bridges' under this Grant.

The balance at the credit of the Fund at the commencement of 2024-25 was ₹3,553.66 lakh. The receipt under the head '0045-00-114-AA during the year 2024-25 is 'Nil'. No amount of receipt was transferred to the fund during the year. The cumulative short transfers to the Fund upto the end of the year 2024-25 works out to ₹101.99 lakh (₹0.02 lakh during 2019-20 and ₹101.97 lakh upto 2016-17).

The expenditure on the approved scheme is initially accounted under '2401 - Crop Husbandry', '2415 - Agricultural Research and Education', '3054 - Roads and Bridges' and '5054 - Capital outlay on Roads and Bridges' in the Grant. The share of expenditure to be met from the Fund is transferred to the Fund before closure of the accounts of the year. No expenditure was transferred to the fund during the year 2024-25.

The balance at the credit of the Fund as on 31 March 2025 was ₹3,553.66 lakh.

The transaction of the Fund stands included under '8229-Development and Welfare Funds, 103-Development Fund for Agricultural Purpose', an account of which is exhibited in Statement No.21 of Finance Accounts 2024-25.

Grant No.27 - Industries, Investment, Promotion and Commerce Department - Concl.d.

INDUSTRIAL INFRASTRUCTURE CONSOLIDATED FUND -

The Industrial Infrastructure Consolidated Fund was constituted vide G.O (Ms.) No.167 Industries (MIG.I) Department dated 14.11.2014 to upgrade the infrastructure facilities in the Industrial Parks/Growth Centres maintained by SIPCOT such as construction of approach roads, small bridges, widening of connectivity roads and general infrastructure for pollution control besides creation of new drinking water facilities and identifying other sources of water for industrial needs. The Fund was to be created with a contribution of ₹8,000.00 lakh from SIPCOT and Government of Tamil Nadu contribution of ₹2,000.00 lakh.

The expenditure on the approved scheme is initially debited under the head '2852.Industries - 80.General - 800.Other expenditure ' JM.Industrial Infrastructure Consolidated Fund'.

The amount contributed to the Fund by SIPCOT during the year 2014-15 was ₹8,000.00 lakh.

The balance at the credit of the Fund during the commencement of the year 2024-25 was ₹622.00 lakh. No expenditure has been incurred from the Fund during the year. The State Government share of ₹2,000.00 lakh was yet to be transferred to the Fund. The balance at the credit of the Fund as on 31 March 2025 was ₹622.00 lakh.

The transactions of the Fund stand included under "8229-Development and Welfare Fund - 200 Other Development and Welfare Fund - BD. Industrial Infrastructure Consolidated Fund", an account of which is given in Statement No.21 of Finance Accounts 2024-25.

The amounts transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amount lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.28 - Information and Publicity (Tamil Development and Information Department)

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2059 Public Works			
2205 Art and Culture			
2220 Information and Publicity			
2230 Labour, Employment and Skill Development			
2235 Social Security and Welfare			
2250 Other Social Services			
Voted			
Original	1,51,02,74		
Supplementary	1,02,16,09		
Amount surrendered during the year			26,46,01
Charged			
Original	1		
Supplementary	..		
Amount surrendered during the year			1
CAPITAL			
4202 Capital Outlay on Education, Sports, Art and Culture			
4220 Capital Outlay on Information and Publicity			
Voted			
Original	2		
Supplementary	50		
Amount surrendered during the year			2

REVENUE*Notes and Comments -*

1. Though the ultimate saving in the voted grant worked out to ₹2,656.60 lakh, the amount surrendered during the year was ₹2,646.01 lakh only

2. Saving in the voted grant worked out to 10.49 per cent.

3. Saving occurred persistently in the voted grant during the preceding five years also as under-

Year	Saving	
	Amount (₹ in lakh)	Percentage
2019-20	1,319.07	11.04
2020-21	2,248.60	18.00
2021-22	4,058.07	26.90
2022-23	2,890.06	17.21
2023-24	1,640.87	9.35

Grant No.28 - Information and Publicity (Tamil Development and Information Department) - Concl'd.

4. Saving in the voted grant occurred mainly under -

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2220.60.106.I.AI. Publicity				
	O.	3,699.77			
	S.	8,583.92			
	R.	(-1,053.98)	11,229.71	11,229.70	(-)0.01

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement for electricity and telephone charges due to economic measures adopted and also under rent, rates and taxes ,advertisement and publicity.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	2220.60.106.I.AC. Scheme for Publicity and Information				
	O.	3,007.82			
	S.	294.12			
	R.	(-)319.04	2,982.90	2,982.26	(-)0.64
(iii)	2220.60.106.I.AN. Fact Check unit				
	O.	307.97			
	S.	184.32			
	R.	(-)165.28	327.01	327.01	..
(iv)	2220.01.105.I.AI. Tamil Nadu Film Division				
	O.	393.84			
	S.	77.00			
	R.	(-)159.21	311.63	311.64	(+)0.01
(v)	2220.60.001.I.AD. Memorials				
	O.	818.60			
	S.	134.59			
	R.	(-)114.82	838.37	837.98	(-)0.39

Withdrawal of provision by reappropriation in March 2025 under items (ii) to (v) were due to non- recruitment and non-filling up of vacant posts, lesser requirement of funds towards establishment charges and administrative expenses under the schemes.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vi)	2235.60.102.I.AH. Schemes for Pension Benefits to the Journalist in the State of Tamil Nadu				
	O.	449.28			
	S.	31.32			
	R.	(-)179.96	300.64	300.65	(+)0.01

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds towards pension under the scheme.

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amount lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.29 - Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2059 Public Works			
2205 Art and Culture			
2251 Secretariat - Social Services			
3452 Tourism			
Voted			
Original	2,03,59,77		
Supplementary	32,77,87		
Amount surrendered during the year	2,36,37,64	2,02,44,57	(-)33,93,07
			33,70,08
Charged			
Original	7		
Supplementary	..		
Amount surrendered during the year	7	..	(-)7
			7
CAPITAL			
4202 Capital Outlay on Education, Sports, Art and Culture			
5054 Capital Outlay on Roads and Bridges			
5452 Capital Outlay on Tourism			
Voted			
Original	1,73,53,57		
Supplementary	76,23,74		
Amount surrendered during the year	2,49,77,31	1,89,53,68	(-)60,23,63
			60,23,61
LOANS			
7610 Loans to Government Servants, etc.			
Voted			
Original	1,50,00		
Supplementary	50,00		
Amount surrendered during the year	2,00,00	1,50,48	(-)49,52
			49,52

REVENUE

Notes and Comments -

1. Though the ultimate saving in the voted grant worked out to ₹3,393.07 lakh, the amount surrendered during the year was ₹3,370.08 lakh only.

2. Saving in the voted grant worked out to 14.35 per cent.

3. Saving occurred persistently in the voted grant during the preceeding five years also as under-

Year	Saving Amount (₹ in lakh)	Percentage
2019-20	2,259.37	15.03
2020-21	2,693.45	17.42
2021-22	1,351.45	9.23
2022-23	1,002.90	5.71
2023-24	1,286.43	6.32

**Grant No.29 - Tourism - Art and Culture (Tourism, Culture and Religious Endowments
Department) - Contd.**

4. Saving in the voted grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	3452.80.104.I.AE. Promotion and Publicity of Tourism			
	O.	1,719.61		
	S.	100.00		
	R.	(-692.47)	1,127.14	1,126.37
				(-)0.77
(ii)	2205.00.103.I.AB. Repairs, Renovation and Maintenance of Monuments, etc., and Excavation of Archaeological Sites			
	O.	1,802.11		
	S.	210.73		
	R.	(-377.40)	1,635.44	1,635.72
				(+)0.28
(iii)	2205.00.107.I.AA. Government Museums			
	O.	2,043.26		
	S.	140.37		
	R.	(-342.19)	1,841.44	1,838.49
				(-)2.95
(iv)	2205.00.103.I.AC. Publication of Inscriptions of Tamil Nadu and Institute of Epigraphy			
	O.	351.79		
	S.	12.01		
	R.	(-120.79)	243.01	242.78
				(-)0.23

Withdrawal of provision by reappropriation in March 2025 under items (i) to (iv) was due to latest 'Manpower in-position' assessment under administrative expenses and establishment charges.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(v)	2205.00.107.I.AV. Assistance to Gandhi Memorial Museum, Madurai			
	O.	255.90		
	S.	230.33		
	R.	(-334.37)	151.86	151.86
				..
(vi)	2205.00.102.I.AH. Grants to Tamil Nadu Eyal Isai Nataka Mandram			
	O.	315.00		
	S.	220.00		
	R.	(-125.00)	410.00	410.00
				..

Withdrawal of provision by reappropriation in March 2025 under items (v) and (vi) was due to lesser requirement of funds for grants-in-aid to various entities under the respective schemes.

Grant No.29 - Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department) - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vii)	3452.80.001.I.AF. Fairs and Festivals				
	O.	500.00			
	S.	1,217.94			
	R.	(-)321.57	1,396.37	1,396.37	..

Withdrawal of provision by reappropriation in March 2025 was due to austerity measures adopted towards advertisement and publicity.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(viii)	2205.00.101.I.AB. Government College of Architecture and Sculpture, Mamallapuram				
	O.	439.63			
	R.	(-)173.99	265.64	265.32	(-)0.32
(ix)	3452.80.001.I.AA. Tourist Bureau				
	O.	834.55			
	R.	(-)142.69	691.86	691.60	(-)0.26

Withdrawal of provision by reappropriation in March 2025 under items (viii) and (ix) was due to the latest 'Manpower in-position' assessment under salary components and economic measures adopted under administrative expenses.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(x)	2059.60.053.I.AE. Promotion of Traditional Sports				
	S.	183.42			
	R.	(-)169.29	14.13	14.13	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement under periodical maintenance.

CAPITAL

Notes and Comments -

1. The overall saving of ₹6,023.63 lakh in the grant was anticipated and surrendered during the year.
2. Saving in the grant worked out to 24.12 per cent.

Grant No.29 - Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department) - Contd.

3. Saving occurred persistently in the grant in the preceding five years also as under -

Year	Saving Amount (₹ in lakh)	Percentage
2019-20	13,729.33	69.40
2020-21	5,665.07	27.38
2021-22	897.98	16.40
2022-23	6,050.85	41.69
2023-24	2,814.92	17.91

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Saving in the grant occurred mainly under -

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	5452.01.101.I.LD. Tourism Promotion Project				
	O.	10,354.93			
	R.	(-7,978.57)	2,376.36	2,376.36	..
(ii)	4202.04.106.I.AC. Keezhadi Museum				
	O.	500.00			
	R.	(-384.57)	115.43	115.43	..
(iii)	4202.04.106.I.KG. Establishment of International Chozha Museum				
	O.	200.00			
	R.	(-135.00)	65.00	65.00	..

Withdrawal of provision by reappropriation in March 2025 under items (i) to (iii) were due to lesser requirement towards major works under the respective schemes.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iv)	4202.04.106.I.KA. Establishment of Field Fossil Museum at Ariyalur				
	O.	1,029.94			
	R.	(-1,029.94)	..	..	..
(v)	5452.01.101.I.AC. Small Industries development Bank of India				
	O.	1,027.11			
	R.	(-1,027.11)	..	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 under items (iv) and (v) have not been furnished (July 2025).

**Grant No.29 - Tourism - Art and Culture (Tourism, Culture and Religious Endowments
Department) - Contd.**

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vi)	4202.04.800.I.KH. Repairs, Renovation and Maintenance of Monuments etc., of Archaeological Sites			
	O.	694.46		
	S.	401.66		
	R.	(-)513.04	583.08	583.08 ..
(vii)	4202.04.106.I.KF. Improvement of Government Museum Virudhunagar			
	O.	431.00		
	S.	194.36		
	R.	(-)432.79	192.57	192.57 ..
(viii)	4202.04.106.I.KE. Construction of a New Museum to Display Unearthed Antiques found in Excavation work at Archaeological Sites under State Infrastructure and Amenities Fund			
	O.	1,000.00		
	S.	318.60		
	R.	(-)321.94	996.66	996.66 ..
(ix)	4202.04.101.I.IE. Buildings - Art and Culture - (Administered by Chief Engineer (Buildings))			
	O.	160.78		
	S.	144.36		
	R.	(-)215.09	90.05	90.05 ..
(x)	4202.04.106.I.IZ. Improvement of Government Museums			
	O.	549.20		
	S.	0.03		
	R.	(-)114.29	434.94	434.94 ..

Withdrawal of provision by reappropriation in March 2025 under items (vi) to (x) was due to lesser requirement of funds under major works.

6. Excess in the grant occurred under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	5452.01.101.III.SZ. Special Assistance to States for Capital Investment			
	S.	6,072.56		
	R.	5,140.84	11,213.40	11,213.40 ..

Grant No.29 - Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department) - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	5452.01.101.I.AD. Tourism - Infrastructure Project				
	S.	0.01			
	R.	399.99	400.00	400.00	..

Enhancement of provision by reappropriation in March 2025 under items (i) and (ii) was due to construction of pilgrim Tourists Rest House, Dormitory at Chidambaram and creation of the Nandavanam Heritage park at Mamallapuram and Garden of Flowers Devala, Ooty with Government of India Fund.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iii)	4202.04.106.I.KC. Excavation work at Archaeological Sites				
	O.	567.84			
	S.	232.81			
	R.	446.11	1,246.76	1,246.76	..

Enhancement of provision by reappropriation in March 2025 is due to payment of compensation to the land owners in respect of formation of Keeladi Open Air Museum at Keeladi in Thiruppuvanam Taluk, Sivagangai District and Porunai Museum at Thirunelveli District.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iv)	4202.04.106.I.AA. Establishment of Gangaikondacholapuram Museum				
	O.	0.01			
	S.	0.01			
	R.	66.80	66.82	66.82	..

Enhancement of provision by reappropriation in March 2025 is due to formation of Gangaikondacholapuram Museum at Guruvalapar koil in Udaiyarpalayam Taluk, Ariyalur District.

LOANS

Notes and Comments -

1. The overall saving of ₹49.52 lakh in the grant was anticipated and surrendered during the year.
2. Saving in the grant worked out to 24.76 per cent.
3. Saving in the grant occurred under -

**Grant No.29 - Tourism - Art and Culture (Tourism, Culture and Religious
Endowments Department) - Concl'd.**

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
7610.00.201.I.BK. Loans to Secretariat Employees for construction of houses - Tourism, Culture and Religious Endowments Department			
O.	150.00		
S.	50.00		
R.	(-)49.52	150.48	150.48 . .

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds towards housing loan under the scheme.

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amount lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.30 - Stationery and Printing (Tamil Development and Information Department)

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2058 Stationery and Printing			
2059 Public Works			
Voted			
Original	1,87,07,41		
Supplementary	24		
Amount surrendered during the year	1,87,07,65	1,80,02,03	(-)7,05,62
			6,69,99
Charged			
Original	9,05		
Supplementary	1		
Amount surrendered during the year	9,06	2,31	(-)6,75
			6,75
CAPITAL			
4058 Capital Outlay on Stationery and Printing			
Voted			
Original	18,49,54		
Supplementary	14,61,63		
Amount surrendered during the year	33,11,17	15,28,88	(-)17,82,29
			19,44,41

REVENUE*Notes and Comments -*

1. Though the ultimate saving in the voted grant worked out to ₹705.62 lakh, the amount surrendered during the year was ₹669.99 lakh only.

2. The overall saving of ₹6.75 lakh in the charged appropriation was anticipated and surrendered during the year.

3. Saving in the charged appropriation worked out to 74.50 per cent.

CAPITAL*Notes and Comments -*

1. As the ultimate saving in the voted grant worked out to ₹1,782.29 lakh only, surrender of ₹1,944.41 lakh made during the year proved injudicious.

2. Saving in the voted grant worked out to 53.83 per cent.

3. Saving occurred persistently in the voted grant in the preceding five years also as under -

Year	SAVING	
	Amount (₹ in lakh)	Percentage
2019-20	148.89	38.25
2020-21	198.14	76.09
2021-22	65.84	16.47
2022-23	124.28	49.69
2023-24	614.58	20.89

Grant No.30 - Stationery and Printing (Tamil Development and Information Department) - Concl'd.

4.Saving in the voted grant occurred under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	4058.00.103.I.JA. Government Central press, Chennai			
	O.		1,849.51	
	S.		516.73	
	R.	(-1,055.55)		
		1,310.69	1,310.69	..
(ii)	4058.00.103.I.AH. Modernisation of Government Presses			
	O.		0.01	
	S.		944.90	
	R.	(-888.84)		
		56.07	56.07	..

Withdrawal of provision by reappropriation in March 2025 under item (i) and (ii) was due to delay in obtaining permission for works and under item (ii) was due to delay in e-tender process for purchase of machineries.

DEPRECIATION RENEWAL RESERVE FUND -

The fund is intended for meeting expenditure on renewals and replacements of machinery in the Government Presses. It is credited (by debit) to this grant with an allowance of depreciation calculated on the depreciated value of plant, machinery, etc. in the Government Presses as also the residual book value of plant machinery, etc., disposed off during the year.

The balance at the credit of the Fund at the commencement of the year 2024-25 was ₹2,697.10 lakh. An amount of ₹292.11 lakh was transferred to the fund during the year.

Expenditure met from the fund during the year 2024-25 was ₹61.98 lakh.

The balance at the credit of fund as on 31 March 2025 was ₹2,927.23 lakh.

The transaction of the Fund stand included under "8226. Depreciation/Renewal Reserve Funds - 102 Depreciation Reserve Fund of Government Non-Commercial Departments", an account of which is included in Statement No. 21 of Finance Accounts 2024-25.

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details for the amount lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.31 - Information Technology and Digital Services Department

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2202 General Education			
2220 Information and Publicity			
2852 Industries			
3451 Secretariat - Economic Services			
Voted			
Original	1,19,91,88		
Supplementary	47,50,83		
Amount surrendered during the year	1,67,42,71	74,66,47	(-)92,76,24 92,76,28

LOANS

7610 Loans to Government Servants,
etc.

Voted			
Original	40,00		
Supplementary	..	40,00	25,00
Amount surrendered during the year			(-)15,00 15,00

REVENUE

Notes and Comments -

- As the ultimate saving in the grant worked out to ₹9,276.24 lakh only, surrender of ₹9,276.28 lakh made during the year proved injudicious.
- Saving in the grant worked out to 55.40 per cent.
- Saving occurred persistently in the grant in the preceeding five years also as under -

Year	SAVING Amount (₹ in lakh)	Percentage
2019-20	4,698.39	28.21
2020-21	4,499.99	28.43
2021-22	1,969.96	20.14
2022-23	10,916.93	54.80
2023-24	4,362.92	33.24

- Saving in the voted grant occurred mainly under -

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i) 2852.07.101.I.AP. Implementation of e-Office in Secretariat			
O.		3,000.03	
S.		1,435.01	
R.	(-)3,031.63	1,403.41	1,403.41 ..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement towards purchase of computer and accessories and belated claim of special service under the scheme.

Grant No.31 - Information Technology and Digital Services Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	2852.07.800.I.JM. Assistance from State towards establishment of State Data Centre				
	O.	3,186.15			
	R.	(-),2,793.10	393.05	393.05	..
(iii)	2202.03.102.I.BK. Tamil Virtual Academy				
	O.	825.07			
	R.	(-)297.00	528.07	528.07	..

Withdrawal of provision by reappropriation in March 2025 under items (ii) and (iii) was due to lesser requirement of funds under grants-in-aid towards the respective schemes.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iv)	2852.07.800.I.AE. Grants to Tamil Nadu e-Governance Agency				
	O.	77.55			
	S.	1,899.01			
	R.	(-),1,886.56	90.00	90.00	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds for Aadhaar authentication service for Tamil Nadu e-Governance agency.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(v)	2852.07.800.I.JO. Grants to TNeGA towards IT Security Auditing of Government Websites and IT Applications				
	O.	0.01			
	S.	119.54			
	R.	(-)119.55	..	..	..

Specific reasons for withdrawal of entire provision by reappropriation in March 2025 have not been furnished (July 2025).

Grant No.31 - Information Technology and Digital Services Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vi)	2852.07.101.I.AK. State Family Database Project			
	O.	1,500.00		
	R.	(-)1,500.00	..	..
(vii)	2852.07.101.I.AS. Setting up of iTamil Nadu Technology Hub Schemes under State Innovation Fund			
	O.	1,000.00		
	R.	(-)1,000.00	..	..
(viii)	2852.07.800.I.AF. Cyber Security Architecture			
	O.	514.00		
	R.	(-)514.00	..	..

Specific reasons for the entire withdrawal of provision by reappropriation in March 2025 under items (vi) to (viii) have not been furnished.

6. Excess in the voted grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2852.07.800.I.JD. Assistance to ELCOT towards Tamil Nadu State Wide Area Network			
	S.	861.42		
	R.	1,398.91	2,260.33	2,260.33 ..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement towards the sanction of annual grants to network service to secretariat through SECNET and settlement of pending claims towards e-district implementation.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	3451.00.090.I.JH. Promotion of Information Technology Department			
	O.	0.01		
	S.	0.01		
	R.	399.98	400.00	400.00 ..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement towards purchase of laptops to All India Service Officers.

Grant No.31 - Information Technology and Digital Services Department - Concl'd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iii)	2852.07.101.IAQ. Tamil Nadu Decision Support System (De TN)				
	O.	0.01			
	S.	0.01			
	R.	249.98	250.00	250.00	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement towards the sanction of annual grants to non-human resource component for Tamil Nadu decision support system.

LOANS*Notes and Comments -*

1. The overall saving of ₹15.00 lakh in the grant was anticipated and surrendered during the year.
2. Saving in the grant worked out to 37.50 per cent.
3. Saving in the grant occurred mainly under -

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	7610.00.201.IAU. Loans to Secretariat Employees for construction of houses - Information Technology Department				
	O.	40.00			
	R.	(-)15.00	25.00	25.00	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds under interest towards the scheme.

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amounts lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.32 - Labour Welfare and Skill Development Department

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2059 Public Works			
2210 Medical and Public Health			
2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
2230 Labour, Employment and Skill Development			
2235 Social Security and Welfare			
2250 Other Social Services			
2251 Secretariat - Social Services			
3475 Other General Economic Services			
Voted			
Original	16,49,91,28		
Supplementary	58,69,44		
Amount surrendered during the year			
	17,08,60,72	16,19,66,95	(-)88,93,77
			88,64,36
Charged			
Original	5		
Supplementary	..		
Amount surrendered during the year			
	5	..	(-)5
			5
CAPITAL			
4250 Capital Outlay on Other Social Services			
Voted			
Original	1,02,08,01		
Supplementary	6		
Amount surrendered during the year			
	1,02,08,07	79,38,37	(-)22,69,70
			28,19,15
Charged			
Original	1		
Supplementary	..		
Amount surrendered during the year			
	1	..	(-)1
			1
LOANS			
7610 Loans to Government Servants, etc.			
Voted			
Original	2,00,00		
Supplementary	..		
Amount surrendered during the year			
	2,00,00	54,88	(-)1,45,12
			1,45,12

REVENUE*Notes and Comments -*

1. Though the ultimate saving in the voted grant worked out to ₹8,893.77 lakh, the amount surrendered during the year was ₹8,864.36 lakh only.

2. Saving in the voted grant worked out to 5.21 per cent.

3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

Grant No.32 - Labour Welfare and Skill Development Department - Contd.

4. Saving in the voted grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2230.03.101.III.SE. Skill Strengthening for Industrial Value Enhancement (STRIVE) under SPIU			
	O.	3,133.95		
	R.	(-)3,133.95	..	..
(ii)	2230.03.794.III.SB. Skill Strengthening for Industrial Value Enhancement (STRIVE) under SPIU			
	O.	334.29		
	R.	(-)334.29	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 under items (i) and (ii) have not been furnished (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iii)	2235.60.800.I.AX. Payment of relief to the Unemployed Youth			
	O.	2,519.19		
	R.	(-)1,733.94	785.25	785.03
(iv)	2235.60.789.I.JD. Payment of relief to the Unemployed Youth under Special Component Plan			
	O.	1,177.69		
	R.	(-)865.14	312.55	312.53
(v)	2230.03.793.III.SB. Skill Strengthening for Industrial Value Enhancement (STRIVE) under SPIU			
	O.	710.36		
	R.	(-)580.79	129.57	129.57

Withdrawal of provision by reappropriation in March 2025 under items (iii) and (iv) was due to lesser requirement of funds towards financial assistance, supply of bi-cycles to the students of Industrial Training Institutes and grants-in-aid towards the respective schemes.

Grant No.32 - Labour Welfare and Skill Development Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vi)	2230.03.101.I.AA. Industrial Training Institutes				
	O.	22,963.64			
	S.	0.06			
	R.	(-)1,321.99	21,641.71	21,638.03	(-)3.68
(vii)	2210.01.102.I.AC. Presidency Hospitals (E.S.I. Hospitals, Chennai)				
	O.	13,416.98			
	S.	0.06			
	R.	(-)785.41	12,631.63	12,628.11	(-)3.52
(viii)	2210.01.102.I.AG. Expenditure on E.S.I. Scheme - Both insured persons and their families				
	O.	51,442.88			
	S.	2,450.87			
	R.	(-)285.79	53,607.96	53,595.85	(-)12.11
(ix)	2230.01.101.I.AA. Conciliation Machinery				
	O.	2,243.62			
	S.	0.02			
	R.	(-)246.49	1,997.15	1,996.30	(-)0.85
(x)	2230.02.101.I.AA. District Employment Staff				
	O.	5,052.39			
	S.	0.02			
	R.	(-)238.72	4,813.69	4,807.83	(-)5.86
(xi)	2210.02.101.I.AD. Ayurvedha Units in Employees State Insurance Hospitals				
	O.	765.57			
	S.	0.01			
	R.	(-)116.49	649.09	649.22	(+)0.13
(xii)	2210.02.104.I.AE. E.S.I. Dispensaries				
	O.	1,405.41			
	S.	0.02			
	R.	(-)112.98	1,292.45	1,292.72	(+)0.27

Withdrawal of provision by reappropriation in March 2025 under items (vi) to (xii) was due to non filling up of vacant posts, posts filled up with outsourcing on contract basis and lesser requirement of funds under establishment charges and administrative expenses towards the respective schemes.

Reasons for the final saving under items (vi), (vii), (viii) and (x) have not been communicated. (July 2025)

Grant No.32 - Labour Welfare and Skill Development Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xiii)	2225.01.277.I.AJ. Stipend to Scheduled Castes Trainees in Industrial Training Institutes			
	O.	572.67		
	R.	(-141.69)	430.98	430.81
				(-)0.17

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of scholarships and stipends payable to trainees of Industrial Training Institutes.

5. Excess in the voted grant occurred under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2230.01.102.I.AB. Inspector of Industrial Safety and Health			
	O.	3,466.13		
	S.	0.03		
	R.	422.06	3,888.22	3,887.65
				(-)0.57
(ii)	2230.01.101.I.AB. Machinery for Enforcement of Labour Laws			
	O.	5,337.94		
	S.	0.04		
	R.	311.16	5,649.14	5,647.92
				(-)1.22

Enhancement of provision by reappropriation in March 2025 under items (i) and (ii) was due to creation of new posts for the establishment of new ITI's, filling up of vacant posts and higher requirement of funds under establishment charges and administrative expenses towards the respective schemes.

Reasons for the final saving under item (ii) have not been communicated (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iii)	2230.01.111.I.JA. Grants to Unorganised Labour Welfare Board			
	O.	23,301.87		
	S.	3,417.92		
	R.	347.90	27,067.69	27,067.68
				(-)0.01

Grant No.32 - Labour Welfare and Skill Development Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iv)	2230.03.789.I.JD. Supply of Bi-cycles to Government ITI Students			
	O.	145.41		
	S.	0.01		
	R.	234.42	379.84	..
(v)	2230.03.101.I.JT. Supply of Bi-cycles to Government ITI Students			
	O.	653.98		
	S.	0.01		
	R.	137.26	791.25	..
(vi)	2230.03.101.VI.UI. Upgradation of Existing Government Industrial Training Institutes into model Industrial Training Institutes			
	O.	0.01		
	S.	0.01		
	R.	49.48	49.50	..
(vii)	2230.03.796.I.JD. Supply of Bi-cycles to Government ITI Students			
	O.	7.53		
	S.	0.01		
	R.	40.37	47.91	..
(viii)	2230.03.101.VI.UK. Upgradation of Existing Government Industrial Training Institutes into model Industrial Training Institutes - State Share			
	O.	0.01		
	S.	0.01		
	R.	21.19	21.21	..

Enhancement of provision by reappropriation in March 2025 under items (iii) to (viii) was due to higher requirement of funds for financial assistance and supply of bi-cycles to the students studying in ITI's and creation of new ITI's towards the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ix)	2210.02.200.I.AF. Yoga Units in Employees State Insurance Hospitals and Dispensaries			
	O.	0.01		
	S.	0.02		
	R.	103.07	103.10	(-)0.19

Enhancement of provision by reappropriation in March 2025 was due to creation of new posts for the establishment of new ITI's, filling up of vacant posts and enhancement in the rate of dearness allowance.

Grant No.32 - Labour Welfare and Skill Development Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(x)	2230.03.101.I.JV. Supply of Text Books and Drawing Instruments to Government ITI students			
	O.	263.78		
	S.	0.02		
	R.	98.93	362.73	362.73
(xi)	2230.03.101.III.SC. Formation of State Implementation Cell for Public Private Partnership Mode			
	O.	250.11		
	S.	0.02		
	R.	35.15	285.28	285.28
(xii)	2230.03.789.I.JE. Supply of Text Books and Drawing Instruments to Government ITI students			
	O.	56.81		
	S.	0.01		
	R.	27.65	84.47	84.47
(xiii)	2230.03.789.I.JC. Supply of Uniforms and Shoes to ITI Students			
	O.	100.12		
	S.	0.01		
	R.	26.42	126.55	126.55

Enhancement of provision by reappropriation in March 2025 was due to purchase of materials under items (x) to (xiii), supply of uniform, shoes, textbook and drawing materials to the students of industrial training institutes under items (x) and (xii) and payment of pleader fees salary to contract workers and honorarium to assessors under item (xi) towards the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xiv)	2230.01.102.I.AJ. Enforcement Wing			
	O.	230.40		
	R.	49.65	280.05	279.68
				(-)0.37

Enhancement of provision by reappropriation in March 2025 was due to creation of new posts for the establishment of new ITI's, filling up of vacant posts and higher requirement of funds under establishment charges, administrative expenses and payment of pleader fees salary to contract workers and honorarium to assessors.

Grant No.32 - Labour Welfare and Skill Development Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xv)	2230.03.102.I.AE. Apprenticeship Training Scheme				
	O.	78.08			
	R.	13.39	91.47	91.54	(+)0.07

Enhancement of provision by reappropriation in March 2025 was due to creation of new posts for the establishment of new ITI's, filling up of vacant posts and enhancement in the rate of dearness allowance.

CAPITAL*Notes and Comments -*

1. As the ultimate saving in the grant worked out to ₹2,269.70 lakh, an amount of ₹2,819.15 lakh surrendered during the year proved injudicious.

2. Saving in the voted grant worked out to 22.23 per cent.

3. Saving occurred persistently in the voted grant in the preceding five years also as under -

Year	SAVING	
	Amount (₹ in lakh)	Percentage
2019-20	2,722.33	28.37
2020-21	1,956.52	24.75
2021-22	1,431.10	22.20
2022-23	5,647.34	8.51
2023-24	8,030.04	39.58

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Saving in the voted grant occurred mainly under -

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
4250.00.203.I.JG. Development of I.T.I.s - Land and Buildings				
O.	10,002.97			
S.	0.04			
R.	(-3,061.87)	6,941.14	6,941.13	(-)0.01

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds towards Major Works and purchase of machinery and equipment to Industrial Training Institutes.

Grant No.32 - Labour Welfare and Skill Development Department - Concl'd.

5. Excess in the voted grant occurred under -

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
4250.00.201.I.JF. Construction of Office Buildings for Commissionerate of Labour				
O.	0.01			
S.	0.01			
R.	329.77	329.79	329.79	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds towards major works under the scheme.

LOANS

Notes and Comment -

1. The overall saving of ₹145.12 lakh in the grant was anticipated and surrendered during the year.
2. Saving in the grant worked out to 72.56 per cent.
3. Saving in the grant occurred under -

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
7610.00.201.I.AV. Loans to Secretariat Employees for construction of houses - Labour Welfare and Skill Development Department				
O.	200.00			
R.	(-)145.12	54.88	54.88	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds under loans towards the scheme.

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amounts lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.33 - Law Department

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2052 Secretariat - General Services			
2059 Public Works			
2202 General Education			
2235 Social Security and Welfare			
Voted			
Original	91,56,36		
Supplementary	4,72,76	92,19,62	(-)4,09,50
Amount surrendered during the year	96,29,12		4,10,75
LOANS			
7610 Loans to Government Servants, etc.			
Voted			
Original	40,00		
Supplementary	1,97,12	2,36,61	(-)51
Amount surrendered during the year	2,37,12		51

REVENUE*Note -*

As the ultimate saving in the voted grant worked out to ₹409.50 lakh only, surrender of ₹410.75 lakh made during the year proved injudicious.

LOANS*Note -*

The overall saving of ₹0.51 lakh in the grant was anticipated and surrendered during the year.

The amounts transferred to DDO's Bank Account treated as expenditure in the Appropriation Accounts. Details for the amount lying unspent in DDO's Bank Account is detailed below -

(₹ in lakh)						
Sl. No	Name of DDO	Grant No.	Major Head	Amount transferred during 2024-25	Amount spent out of total amount transferred during 2024-25	Unspent amount as on 31 March 2025
1	State Law Commission	33	2052-00-091-BM	0.17	0.18	0.01

Grant No.34 - Municipal Administration and Water Supply Department

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2215 Water Supply and Sanitation			
2217 Urban Development			
2251 Secretariat - Social Services			
2515 Other Rural Development programmes			
3475 Other General Economic Services			
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted			
Original	1,42,26,81,31		
Supplementary	3,73,62,38		
Amount surrendered during the year			16,96,52,34
Charged			
Original	3		
Supplementary	..		
Amount surrendered during the year			3
CAPITAL			
4215 Capital Outlay on Water Supply and Sanitation			
4217 Capital Outlay on Urban Development			
4515 Capital Outlay on other Rural Development Programmes			
5054 Capital Outlay on Roads and Bridges			
Voted			
Original	1,03,72,14,09		
Supplementary	11,69,64,30		
Amount surrendered during the year			3,51,30,05
LOANS			
6215 Loans for Water Supply and Sanitation			
6217 Loans for Urban Development			
7610 Loans to Government Servants, etc.			
7615 Miscellaneous Loans			
Voted			
Original	12,59,00,02		
Supplementary	4		
Amount surrendered during the year			6,70,58,58

REVENUE

Notes and Comments -

1. Though the ultimate saving in the voted grant worked out to ₹1,69,657.60 lakh, the amount surrendered during the year was ₹1,69,652.34 lakh only.

2. Saving in the voted grant worked out to 11.62 per cent.

Grant No.34 - Municipal Administration and Water Supply Department - Contd.

3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the voted grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	3604.00.191.III.SF. Solid Waste Management and Sanitation Grants to Million Plus Cities as per the recommendation of 15th Finance Commission - Municipal Corporations.			
	O. 35,000.00			
	R. (-)35,000.00	..	..	..
(ii)	2215.01.101.I.KB. Viability Gap Support for Desalination Plant at Chennai			
	O. 10,000.00			
	R. (-)10,000.00	..	..	..
(iii)	3604.00.191.I.BA. Grants to newly upgraded Local bodies as per the recommendation of 6th SFC			
	O. 6,000.00			
	R. (-)6,000.00	..	..	..
(iv)	2217.05.191.II.PE. Grants to Greater Chennai Corporation for implementation of Chennai City Partnership Programme assisted by WB and AIIB			
	O. 5,000.00			
	R. (-)5,000.00	..	..	..
(v)	2217.05.191.II.PF. Grants to Greater Chennai Corporation for implementation of Chennai City Partnership Programme UMSD assisted by WB			
	O. 5,000.00			
	R. (-)5,000.00	..	..	..
(vi)	3475.00.108.VI.UD. National Urban Livelihood Mission			
	O. 4,993.01			
	R. (-)4,993.01	..	..	..

Grant No.34 - Municipal Administration and Water Supply Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vii)	3475.00.108.VI.UF. National Urban Livelihood Mission - State Share			
	O.	3,328.67		
	R.	(-),3,328.67	..	..
(viii)	2217.05.794.VI.UF. Implementation of Swachh Bharat Mission 2.0 in Corporations / Municipalities - State Share			
	O.	2,160.00		
	R.	(-),2,160.00	..	..
(ix)	2217.05.800.I.KF. Grant to CMA for implementation of Asian Development Bank assisted Tamil Nadu Urban Flagship Investment Programme (TNUFIP)			
	O.	2,000.00		
	R.	(-),2,000.00	..	..
(x)	3475.00.793.VI.UA. National Urban Livelihood Mission			
	O.	1,534.74		
	R.	(-),1,534.74	..	..
(xi)	2217.05.800.II.PF. Infection Prevention and Control of COVID 19 for Integrated Pandemic and Disaster Risk Management for the Urban Poor in the Chennai Kosasthalaiyar Basin under JFPR Grant of ADB			
	O.	1,496.00		
	R.	(-),1,496.00	..	..
(xii)	3475.00.793.VI.UB. National Urban Livelihood Mission - State Share			
	O.	1,023.16		
	R.	(-),1,023.16	..	..
(xiii)	2217.80.800.II.PK. Technical assistance Grants to Project Development Grant Fund (PDGF) for implementing Tamil Nadu Urban Flagship Investment Program (TNUFIP) Tranche - III assisted by Asian Development Bank			
	O.	1,000.00		
	R.	(-),1,000.00	..	..

Grant No.34 - Municipal Administration and Water Supply Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xiv)	2217.80.800.II.PM. Technical assistance Grants to Project Development Grant Fund (PDGF) for implementing World Bank assisted Tamil Nadu Climate Resilient Urban Development Project (TNCRUDP)			
	O.	1,000.00		
	R.	(-)1,000.00	..	..
(xv)	3604.00.191.I.AX. Grant for GIS Mapping as per the recommendation of 6th SFC			
	O.	1,000.00		
	R.	(-)1,000.00	..	..
(xvi)	3475.00.794.VI.UA. National Urban Livelihood Mission			
	O.	293.31		
	R.	(-)293.31	..	..
(xvii)	3475.00.794.VI.UB. National Urban Livelihood Mission - State Share			
	O.	195.54		
	R.	(-)195.54	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 under items (i) to (xvii) have not been furnished (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xviii)	2217.05.191.VI.UH. Implementation of Swachh Bharat Mission 2.0 in Corporations / Municipalities			
	O.	25,200.00		
	R.	(-)25,200.00	..	..
(xix)	2217.05.191.VI.UI. Implementation of Swachh Bharat Mission 2.0 in Corporations / Municipalities - State Share			
	O.	16,800.00		
	R.	(-)16,800.00	..	..
(xx)	2217.05.793.VI.UE. Implementation of Swachh Bharat Mission 2.0 in Corporations / Municipalities			
	O.	7,560.00		
	R.	(-)7,560.00	..	..

Grant No.34 - Municipal Administration and Water Supply Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxi)	2217.05.793.VI.UF. Implementation of Swachh Bharat Mission 2.0 in Corporations / Municipalities - State Share			
	O. 5,040.00			
	R. (-)5,040.00	..	..	..
(xxii)	2217.05.794.VI.UE. Implementation of Swachh Bharat Mission 2.0 in Corporations / Municipalities			
	O. 3,240.00			
	R. (-)3,240.00	..	..	..

Withdrawal of entire provision by reappropriation in March 2025 under items (xviii) to (xxii) was due to non-release of Government of India share for implementation of the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxiii)	2217.05.800.I.KA. Schemes implemented in Urban Local Bodies under Infrastructure and Amenities Fund			
	O. 40,000.00			
	R. (-)16,876.32	23,123.68	23,123.68	..
(xxiv)	3604.00.191.III.SG. Air Quality Grants to Million Plus Cities as per the recommendation of 15th Finance Commission - Municipal Corporation			
	O. 13,700.00			
	R. (-)11,628.00	2,072.00	2,072.00	..
(xxv)	2217.05.191.I.AK. Establishment of Semmozhi Poonga in Coimbatore			
	O. 4,300.00			
	R. (-)3,700.00	600.00	600.00	..
(xxvi)	3604.00.200.I.BH. Sharing of Assigned Revenue - Stamp Duty (Commissioner of Municipal Administration)			
	O. 68,592.73			
	R. (-)2,175.77	66,416.96	66,416.96	..

Grant No.34 - Municipal Administration and Water Supply Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxvii)	3604.00.192.III.SD. Tied Grants to Non-Million Cities for Drinking Water and Solid Waste Management as per the recommendation of 15th Finance Commission - Municipalities			
	O.	22,377.60		
	R.	(-)1,362.67	21,014.93	21,014.93
				..
(xxviii)	3604.00.193.III.SD. Tied Grants to Non-Million Cities for Drinking Water and Solid Waste Management as per the recommendation of 15th Finance Commission - Town Panchayats			
	O.	20,512.80		
	R.	(-)1,249.12	19,263.68	19,263.68
				..
(xxix)	2215.01.101.I.AS. Grants to WSPF for implementation of Aruppukottai Combined Water Supply Scheme for Debt Servicing and Repayment of loans availed in HUDCO			
	O.	4,348.04		
	R.	(-)1,219.50	3,128.54	3,128.54
				..
(xxx)	3604.00.191.I.AN. Grants to Municipal Corporation other than GCC as per the recommendation of 6th SFC-controlled by CMA			
	O.	1,75,511.25		
	R.	(-)1,200.00	1,74,311.25	1,74,311.25
				..
(xxxii)	3604.00.191.III.SE. Tied Grants to Non-Million Cities for Drinking Water and Solid Waste Management as per the recommendation of 15th Finance Commission - Corporations			
	O.	19,269.60		
	R.	(-)1,173.41	18,096.19	18,096.19
				..
(xxxiii)	3604.00.192.III.SC. Basic Grants to Non-Million Cities as per the recommendation of 15th Finance Commission - Municipalities			
	O.	14,918.40		
	R.	(-)908.75	14,009.65	14,009.65
				..

Grant No.34 - Municipal Administration and Water Supply Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxxiii)	3604.00.193.III.SC. Basic Grants to Non-Million Cities as per the recommendation of 15th Finance Commission - Town Panchayats				
	O.	13,675.20			
	R.	(-)833.02	12,842.18	12,842.18	..
(xxxiv)	3604.00.191.III.SD. Basic Grants to Non-Million Cities as per the recommendation of 15th Finance Commission - Corporations				
	O.	12,846.40			
	R.	(-)782.53	12,063.87	12,063.87	..
(xxxv)	2217.05.001.I.AA. Establishing Geographical Information System Division in Greater Chennai Corporation Schemes under State Innovation Fund				
	O.	434.17			
	R.	(-)232.47	201.70	201.70	..
(xxxvi)	2215.02.107.I.AB. Grants to WSPF for implementation of Under Ground Sewerage Scheme in Tindivanam Municipality for Debt servicing and repayment of loans availed in HUDCO				
	O.	868.24			
	R.	(-)231.64	636.60	636.60	..
(xxxvii)	2215.02.107.I.AA. Grants to WSPF for implementation of Under Ground Sewerage Scheme in Villupuram Municipality for Debt servicing and repayment of loans availed in HUDCO				
	O.	788.23			
	R.	(-)224.77	563.46	563.46	..

Withdrawal of provision by reappropriation in March 2025 was due to economic measures adopted towards grants-in-aid under items (xxv), (xxvi), (xxix), (xxxvi) and (xxxvii) and lesser requirement towards grants-in-aid under items (xxiii), (xxiv) and (xxvi) to (xxxv).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
xxxviii	2215.01.800.I.JE. Grants to TNUDF for assisting Vellore Water Supply Scheme				
	O.	7,854.30			
	S.	0.01			
	R.	(-)5,431.71	2,422.60	2,422.60	..

Grant No.34 - Municipal Administration and Water Supply Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxxix)	2515.00.102.I.AV. Implementation of "Namakku Naame Thittam"			
	O.	10,000.00		
	S.	0.01		
	R.	(-)5,000.01	5,000.00	..
(xl)	3604.00.200.I.BJ. Sharing of Assigned Revenue - Stamp Duty (DTP)			
	O.	10,396.32		
	S.	0.01		
	R.	(-)2,650.83	7,745.50	..
(xli)	2217.80.800.II.PL. Technical assistance Grants to Project Development Grant Fund (PDGF) for implementing of KfW assisted Sustainable Municipal Infrastructure Financing in Tamil Nadu - Phase III (SMIF - TN - III) Program			
	O.	600.00		
	S.	0.01		
	R.	(-)200.01	400.00	..

Withdrawal of provision by reappropriation in March 2025 under items (xxxviii) to (xli) was due to lesser requirement towards grants-in-aid under the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xlii)	3604.00.200.I.BI. Contribution to Tamil Nadu Urban Road Infrastructure Fund(TURIF) from assigned Revenue - Stamp Duty (DTP)			
	O.	10,396.32		
	S.	0.01		
	R.	(-)2,643.72	7,752.61	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement for contribution to specific fund under the scheme.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xliii)	3604.00.200.I.BG. Contribution to Tamil Nadu Urban Road Infrastructure Fund from assigned revenue - Stamp Duty (Commissioner of Municipal Administration)			
	O.	68,592.73		
	R.	(-)2,175.77	66,416.96	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement for contribution to specific fund under the scheme.

Grant No.34 - Municipal Administration and Water Supply Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xliv)	2217.80.800.II.PI. Technical Assistante to Project Development Grant Fund (PDGF) for implementation of Asian Development Bank assisted Tamil Nadu Urban Flagship Investment Programme (TNUFIP)			
	O.	600.00		
	S.	0.01		
	R.	(-)600.01	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 have not been furnished (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xlv)	3475.00.108.VI.UC. Support for setting up of Urban Self Employment and Urban Wage Employment Programme			
	O.	333.92		
	R.	(-)333.92	..	..

Withdrawal of entire provision by reappropriation in March 2025 was due to non-filling up of vacant posts, lesser requirement under establishment charges and grants-in-aid under the scheme.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xlvi)	2251.00.090.I.AM. Municipal Administration and Water Supply Department			
	O.	1,580.20		
	R.	(-)104.65	1,475.55	1,475.95
				(+)0.40

Withdrawal of provision by reappropriation in March 2025 was due to non-filling up of vacant posts, lesser requirement under establishment charges, travelling allowance, purchase of motor vehicles, maintenance of functional vehicles and administrative expenses under the scheme.

Grant No.34 - Municipal Administration and Water Supply Department - Contd.

5. Excess in the voted grant occurred mainly under-

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2217.80.001.I.AC. Commissioner of Administration	Municipal			
	O.		2,258.87		
	S.		0.02		
	R.		9,855.35	12,114.24	12,114.30
					(+)0.06

Enhancement of provision by reappropriation in March 2025 was due to filling-up of vacant posts and creation of new posts, periodical enhancement in the rate of Dearness Allowance, revision of tariff rates of electricity charges and telephone charges, higher requirement under other contingencies, hospitality and entertainment expenditure, payment of arrears of property tax, fluctuations in the price of petroleum, oil and lubricant and maintenance of computer accessories under the scheme.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	2217.05.191.VI.UN. Implementation of Swachh Bharat Mission 2.0 for used Water Management in Corporation and Municipalities				
	S.		10,278.63		
	R.		5,771.87	16,050.50	16,050.50
					..
(iii)	2217.05.191.VI.UP. Implementation of Swachh Bharat Mission 2.0 for Information, Education and Communication in Corporation and Municipalities				
	S.		0.01		
	R.		5,259.23	5,259.24	5,259.24
					..
(iv)	2217.05.191.VI.UQ. Implementation of Swachh Bharat Mission 2.0 for Information, Education and Communication in Corporation and Municipalities - State share				
	S.		0.01		
	R.		4,182.99	4,183.00	4,183.00
					..
(v)	2217.05.191.VI.US. Implementation of Swachh Bharat Mission 2.0 for Capacity Building / Administrative Office Expenditure in Corporation and Municipalities - State share				
	S.		0.01		
	R.		2,101.99	2,102.00	2,102.00
					..

Grant No.34 - Municipal Administration and Water Supply Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vi)	2217.05.191.VI.UR. Implementation of Swachh Bharat Mission 2.0 for Capacity Building / Administrative Office Expenditure in Corporation and Municipalities			
	S.	0.01		
	R.	1 913.28	1,913.29	..
(vii)	2217.05.191.VI.UJ. Implementation of Swachh Bharat Mission 2.0 for individual House Hold Latrines/Community Toilets/Public Toilets in Corporation and Municipalities			
	S.	0.01		
	R.	1,437.81	1,437.82	..
(viii)	2217.80.800.II.PN. Technical Assistance Grants to CMA for implementing World Bank assisted Tamil Nadu Climate Resilient Urban Development Project (TNCRUDP)			
	S.	0.01		
	R.	657.99	658.00	..
(ix)	2217.05.191.VI.UL. Implementation of Swachh Bharat Mission 2.0 for Solid Waste Management in Corporation and Municipalities			
	S.	0.01		
	R.	601.96	601.97	..
(x)	3475.00.108.III.SA. New Urban Poverty Alleviation Mission			
	S.	0.01		
	R.	337.99	338.00	..
(xi)	2217.80.800.I.AI. Grant for Silver Jubilee celebration of the completion of 25 years of installation of the Ayyan Thiruvalluvar statue in Kanyakumari			
	S.	0.01		
	R.	162.94	162.95	..

Grant No.34 - Municipal Administration and Water Supply Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xii)	2217.05.191.VI.UK. Implementation of Swachh Bharat Mission 2.0 for Individual House Hold Latrines /Community Toilets /Public Toilets in Corporation and Municipalities; State Share			
	S.	0.01		
	R.	39.69	39.70	..

Enhancement of provision by reappropriation in March 2025 under items (ii) to (xii) was due to higher requirement towards grants-in-aid under the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xiii)	2217.80.001.I.AN. Planning and Perspective Planning Cell			
	O.	18.33		
	R.	37.75	56.08	(+)0.06

Enhancement of provision by reappropriation in March 2025 was due to filling-up of vacant posts, creation of new posts and periodical enhancement in the rate of Dearness Allowance under the scheme.

CAPITAL

Note -

The overall saving of ₹35,130.05 lakh in the grant was anticipated and surrendered during the year.

LOANS

Notes and Comments -

1. The overall saving of ₹67,058.58 lakh in the grant was anticipated and surrendered during the year.
2. Saving in the grant worked out to 53.26 per cent.
3. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.
4. Saving in the grant occurred mainly under-

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	6217.60.190.II.PR. Loans for construction for Integrated Storm Water Drain in Kosasthalaiyar basin with the assistance of ADB			
	O.	27,500.00		
	R.	(-)27,500.00	..	..

Grant No.34 - Municipal Administration and Water Supply Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	6217.60.190.II.PO. Loans to TNUDF for implementation of Asian Development Bank assisted Tamil Nadu Urban Flagship Investment Programme (TNUFIP)			
	O. 2,300.00			
	R. (-)2,300.00	..	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 under items (i) and (ii) have not been furnished (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iii)	6217.60.190.II.PT. Loans to Tamil Nadu Urban Development Fund (TNUDF) for implementing KfW assisted Sustainable Municipal Infrastructure Financing in Tamil Nadu - Phase III (SMIF TN - III) Program			
	O. 35,000.00			
	R. (-)25,000.00	10,000.00	10,000.00	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement for loans under the scheme.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iv)	6217.60.190.II.PN. Loans for Construction of Integrated Storm Water Drain for the M3 Component of Kovalam Basin area with the assistance of KfW			
	O. 35,000.00			
	S. 0.01			
	R. (-)17,000.01	18,000.00	18,000.00	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement for loans under the scheme.

Grant No.34 - Municipal Administration and Water Supply Department - Concl'd.

5. Excess in the grant occurred mainly under-

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	6217.60.190.II.PQ. Loans to TNUDF for implementation of Asian Development Bank assisted Tamil Nadu Urban Flagship Investment Programme (TNUFIP)			
	O.	6,000.00		
	S.	0.01		
	R.	4,200.99	10,201.00	..
(ii)	6217.60.190.II.PS. Loans to Tamil Nadu Urban Development Fund (TNUDF) for implementing of ADB assisted Tamil Nadu Urban Flagship Investment Program (TNUFIP) Tranche - III			
	O.	10,000.00		
	S.	0.01		
	R.	499.99	10,500.00	..
(iii)	7610.00.201.I.AY. Loans to Secretariat Employees for construction of houses - Municipal Administration and Water Supply Department			
	O.	100.00		
	S.	0.01		
	R.	40.47	140.48	..

Enhancement of provision by reappropriation in March 2025 under items (i) to (iii) was due to higher requirement towards loans under the respective schemes.

The amounts transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amount lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.35 - Human Resources Management Department

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2051 Public Service Commission			
2052 Secretariat - General Services			
2053 District Administration			
2059 Public Works			
2062 Vigilance			
2070 Other Administrative Services			
2075 Miscellaneous General Services			
2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
Voted			
Original	1,69,46,60		
Supplementary	8,23,93		
Amount surrendered during the year		1,77,70,53	1,68,40,51
			(-)9,30,02
			9,08,40
Charged			
Original	1,39,11,12		
Supplementary	18,68,67		
Amount surrendered during the year		1,57,79,79	1,53,14,03
			(-)4,65,76
			4,45,30
CAPITAL			
4070 Capital Outlay on Other Administrative Services			
Voted			
Original	5		
Supplementary	2,85,24		
Amount surrendered during the year		2,85,29	2,77,66
			(-)7,63
			8
LOANS			
7610 Loans to Government Servants, etc.			
Voted			
Original	3,00,00		
Supplementary	1,30,29		
Amount surrendered during the year		4,30,29	3,83,65
			(-)46,64
			46,64

REVENUE

Notes -

1. Though the ultimate saving in the voted grant worked out to ₹930.02 lakh, the amount surrendered during the year was ₹908.40 lakh only.

2. Saving in the voted grant worked out to 5.23 per cent.

3. Though the ultimate saving in the charged appropriation worked out to ₹465.76 lakh, the amount surrendered during the year was ₹445.30 lakh only.

CAPITAL

Note-

Though the ultimate saving in the voted grant worked out to ₹7.63 lakh, the amount surrendered during the year was ₹0.08 lakh only.

Grant No.36 - Planning, Development and Special Initiatives Department

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2052 Secretariat - General Services			
2059 Public Works			
2220 Information and Publicity			
2401 Crop Husbandry			
2515 Other Rural Development programmes			
2551 Hill Areas			
3451 Secretariat - Economic Services			
3454 Census Surveys and Statistics			
3475 Other General Economic Services			
Voted			
Original	3,36,30,09		
Supplementary	19		
Amount surrendered during the year		2,79,35,06	(-)56,95,22
			56,75,80
Charged			
Original	8		
Supplementary	..		
Amount surrendered during the year		8	(-)8
			8
CAPITAL			
4551 Capital Outlay on Hill Areas			
5475 Capital Outlay on other General Economic Services			
Voted			
Original	75,00,01		
Supplementary	21,12,49		
Amount surrendered during the year		96,12,50	(-)20,47,50
			20,47,50
LOANS			
7610 Loans to Government Servants, etc.			
Voted			
Original	1,00,00		
Supplementary	..		
Amount surrendered during the year		1,00,00	(-)46,50
			46,50

REVENUE

Notes and Comments -

1. Though the ultimate saving in the voted grant worked out to ₹5,695.22 lakh, the amount surrendered during the year was ₹5,675.80 lakh only.
2. Saving in the voted grant worked out to 16.93 per cent.
3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

Grant No.36 - Planning, Development and Special Initiatives Department - Contd.

4. Saving in the voted grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	3475.00.115.I.AA. Tamil Nadu Innovative Initiative Schemes			
	O.	7,500.00		
	S.	0.01		
	R.	(-)5,500.01	2,000.00	..
(ii)	3454.02.110.I.CA. Conducting studies on Poverty in association with J-PAL			
	O.	300.00		
	R.	(-)187.70	112.30	..

Withdrawal of provision by reappropriation in March 2025 under items (i) and (ii) was due to lesser requirement under grants-in-aid.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iii)	2551.01.137.I.JA. Plan Formulation Cell			
	O.	506.54		
	R.	(-)315.99	190.55	(+).03

Withdrawal of provision by reappropriation in March 2025 was due to non recruitment and delay/ non filling up of vacant posts resulting in savings of the provisions made in anticipation of such recruitments and lesser requirement under establishment charges and administrative expenses .

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iv)	3475.00.800.I.JI. Awareness Building, Capacity Building, Evaluation, Documentation and Awards for Innovation			
	O.	499.99		
	R.	(-)137.33	362.66	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirements towards administrative expenses.

5. Excess in the voted grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	3454.02.110.I.AG. Integrated Scheme for improvement of Market Intelligence			
	O.	193.77		
	S.	0.01		
	R.	261.95	455.73	(-).03

Grant No.36 - Planning, Development and Special Initiatives Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	3454.02.110.I.AM. Sample Survey in collaboration with National Sample Survey			
	O.	225.15		
	R.	201.29	426.99	(+)0.55
(iii)	3454.02.110.I.AA. Director of Statistics - Headquarters Establishment			
	O.	571.39		
	S.	0.02		
	R.	103.62	668.46	(-)6.57
(iv)	2401.00.111.III.SG. Schemes for Improvement of crop statistics			
	O.	158.61		
	R.	17.59	176.21	(+)0.01
(v)	2401.00.111.III.SA. Agricultural Census			
	O.	92.09		
	S.	0.01		
	R.	11.58	103.76	(+)0.08

Enhancement of provision by reappropriation in March 2025 under items (i) to (v) was due to filling of certain vacant and higher requirement of funds under establishment charges and administrative expenses.

Reasons for the final saving under item (iii) have not been communicated (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vi)	3454.02.110.I.CB. To improve the functional efficiency			
	S.	0.01		
	R.	111.24	111.25	..
(vii)	3475.00.800.I.AI. Grants to Madras Institute of Development Studies			
	O.	266.72		
	S.	0.03		
	R.	111.01	377.76	..
(viii)	2401.00.111.III.SH. Irrigation Census			
	O.	54.07		
	S.	0.01		
	R.	28.81	82.89	..

Enhancement of provision by reappropriation in March 2025 under items (vi) to (viii) was mainly due to higher requirement for grants- in- aid under the respective schemes

Grant No.36 - Planning, Development and Special Initiatives Department - Contd.

CAPITAL

Notes and Comments -

1. The overall saving of ₹2,047.50 lakh in the grant was anticipated and surrendered during the year.
2. Saving in the grant worked out to 21.30 per cent.
3. Saving in the grant was the net result of saving and excess under various heads the more important of which are mentioned in the succeeding notes.
4. Saving in the grant occurred under -

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
5475.00.115.I.AA. Tamil Nadu Innovative Initiative Schemes			
O.		2,500.00	
S.		0.02	
R.	(-)2,360.02	140.00	140.00 ..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement towards major works, maintenance of machinery and equipment.

5. Excess in the grant occurred under -

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
4551.60.796.I.JA. Infrastructure Development in Special Areas			
O.		505.05	
S.		0.01	
R.	237.44	742.50	742.50 ..

Enhancement of provisions by reappropriation in March 2025 was due to higher requirement of funds under major works.

LOANS

Notes and Comment -

1. The overall saving of ₹46.50 lakh in the grant was anticipated and surrendered during the year.
2. Saving in the voted grant worked out to 46.50 per cent.

Grant No.36 - Planning, Development and Special Initiatives Department - Concl'd.

3. Saving in the grant occurred under -

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
7610.00.201.I.BB. Loans to Secretariat Employees for construction of houses - Planning, Development and Special Initiatives Department			
O.	100.00		
R.	(-)46.50	53.50	53.50
			..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement under loans to Government Servents.

STATE INNOVATION FUND -

State Innovation Fund was constituted in 2014-15 by restructuring the existing Part-II schemes (New Schemes) from the financial year 2015-16 with the purpose of encouraging a culture of innovation in Government and Government agencies. The expenditure shall be initially classified under the functional major head of the department concerned in the respective grants. Subsequently, before the closure of the accounts for the year such expenditure will be met from the Fund by debit to the Fund per contra credit to the functional Major Head where the initial expenditure was incurred.

The balance at the credit of the Fund at the commencement of the year 2024-25 was ₹17,471.80 lakh.

The amount credited to the Fund during the year 2024-25 was 'NIL'.

An unspent amount of ₹113.31 lakh relating to previous year was remitted back to the Fund during the year.

Though the amount of ₹ 1,485.84 lakh was incurred under various grants, expenditure met from the fund during the year 2024-25 was ₹ 1,461.89 lakh only.

The balance at the credit of the Fund as on 31 March 2025 was ₹16,123.22 lakh.

The transactions of the Fund stand included under "8229.Development and Welfare Funds - 200. Other Development Funds", an account of which is given in Statement No. 21 of Finance Accounts 2024-25.

The amounts transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amount lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.37 - Prohibition and Excise (Home, Prohibition and Excise Department)

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2039 State Excise			
2052 Secretariat - General Services			
2235 Social Security and Welfare			
Voted			
Original	2,12,20,26		
Supplementary	4		
Amount surrendered during the year	2,12,20,30	2,09,71,71	(-)2,48,59
			2,47,36
Charged			
Original	2		
Supplementary	..		
Amount surrendered during the year	2	..	(-)2
			2

REVENUE

Note -

Though the ultimate saving in the voted grant worked out to ₹248.59 lakh, the amount surrendered during the year was ₹247.36 lakh only.

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amount lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.38 - Public Department

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2014 Administration of Justice			
2015 Elections			
2052 Secretariat - General Services			
2059 Public Works			
2070 Other Administrative Services			
2075 Miscellaneous General Services			
2216 Housing			
2235 Social Security and Welfare			
2251 Secretariat - Social Services			
Voted			
Original	13,62,90,32		
Supplementary	81,20,54		
Amount surrendered during the year	14,44,10,86	12,66,65,47	(-)1,77,45,39
			1,77,25,60
Charged			
Original	4,00,33		
Supplementary	1,63,52		
Amount surrendered during the year	5,63,85	4,46,46	(-)1,17,39
			1,17,39
CAPITAL			
4070 Capital Outlay on Other Administrative Services			
4235 Capital Outlay on Social Security and Welfare			
4425 Capital Outlay on Co-operation			
Voted			
Original	1,11,30,01		
Supplementary	5		
Amount surrendered during the year	1,11,30,06	34,58,87	(-)76,71,19
			75,69,28
LOANS			
7610 Loans to Government Servants, etc.			
Voted			
Original	8,00,00		
Supplementary	6,00,00		
Amount surrendered during the year	14,00,00	12,81,17	(-)1,18,83
			1,18,83

REVENUE*Notes and Comments -*

1. Though the ultimate saving in the voted grant worked out of ₹17,745.39 lakh, the amount surrendered during the year was ₹17,725.60 lakh only.
2. Saving in the voted grant worked out to 12.29 per cent.

Grant No.38 - Public Department - Contd.

3. Saving occurred persistently in the voted grant during the preceeding five years also as under-

SAVING		
Year	Amount (₹ in lakh)	Percentage
2019-20	8,044.69	8.53
2020-21	5,849.82	9.29
2021-22	9,498.89	8.15
2022-23	5,114.16	7.65
2023-24	9,605.57	12.89

4. The overall saving of ₹117.39 lakh in the charged appropriation was anticipated and surrendered during the year.

5. Saving in the charged appropriation worked out to 20.82 per cent.

6. Saving occurred persistently in the charged appropriation during the preceeding five years also as under-

SAVING		
Year	Amount (₹ in lakh)	Percentage
2019-20	88.38	25.68
2020-21	36.44	70.29
2021-22	666.85	64.34
2022-23	31.06	25.49
2023-24	126.47	100.00

7. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

8. Saving in the voted grant occurred mainly under-

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2015.00.105.I.AB. Election to Lok Sabha			
	O.		79,219.97	
	R.		(-)13,446.19	
		65,773.78	65,767.37	(-)6.41
(ii)	2015.00.104.I.AA. Elections to Lok Sabha and Legislative Assembly when held simultaneously			
	O.		266.16	
	R.		(-)108.53	
		157.63	157.63	..

Withdrawal of provision by reappropriation in March 2025 under items (i) to (ii) was due to lesser requirement towards establishment charges and administrative expenses.

Reasons for final saving under item (i) have not been communicated (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iii)	2015.00.106.I.AB. State Legislative Council			
	O.		200.16	
	R.		(-)200.16	
	

Specific reasons for the withdrawal of entire proviision by reappropriation in March 2025 have not been furnished (July 2025).

Grant No.38 - Public Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
(iv)	2015.00.103.I.AA. Legislative Assembly Constituencies				
	O.	15,981.84			
	S.	2,292.23			
	R.	(-),114.85	16,159.22	16,157.58	(-),1.64
(v)	2070.00.115.I.AB. Office of the Resident Commissioner, Tamil Nadu House, New Delhi				
	O.	3,008.55			
	S.	0.01			
	R.	(-),569.86	2,438.70	2,438.76	(+),0.06
(vi)	2235.01.105.I.AC. Refugees relief measures				
	O.	16,162.99			
	S.	44.97			
	R.	(-),555.38	15,652.58	15,651.09	(-),1.49
(vii)	2235.01.800.I.AH. Welfare of Non-Resident Tamils				
	O.	667.31			
	S.	784.81			
	R.	(-),469.82	982.30	982.30	..
(viii)	2052.00.090.I.AM. Charges Common to all Civil Secretariat				
	O.	2,398.56			
	S.	362.13			
	R.	(-),315.44	2,445.25	2,445.02	(-),0.23

Withdrawal of provision by reappropriation in March 2024 under items (iv) to (viii) was due to lesser requirement towards establishment charges and administrative expenses.

Reasons for the final saving under items (iv) and (vi) have not been communicated (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
(ix)	2075.00.800.I.AC. Charges in connection with the visit of high personnels				
	O.	1,022.98			
	S.	315.02			
	R.	(-),233.94	1,104.06	1,101.76	(-),2.30

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement towards Hospitality Expenditure.

Reasons for the final saving under item (ix) have not been communicated (July 2025).

Grant No.38 - Public Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(x)	2235.60.200.I.BC. Extension of Battle casualty facilities to the dependants of those killed, disabled while performing duties in aid to Civil Power during peace time			
	O.	160.00		
	R.	(-)116.10	43.90	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds under grants-in-aid.

9. Excess in the voted grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2015.00.106.I.AA. State Legislative Assembly			
	O.	5.26		
	S.	1,382.49		
	R.	396.70	1,784.45	1,784.47 (+)0.02

Enhancement of provision by reappropriation in March 2025 was due to higher requirement under administrative expenses.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	2052.00.090.I.DE. Purchase of Dr.Kalaignar M.Karunanidhi Commemorative Coin			
	S.	157.01		
	R.	145.87	302.88	302.88 ..
(iii)	2075.00.800.I.AG. National - International and special days under Public Department			
	S.	14.97		
	R.	196.16	211.13	211.12 (-)0.01

Enhancement of provision by reappropriation in March 2025 under items (ii) and (iii) was due to higher requirement of funds under minor works.

Grant No.38 - Public Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iv)	2235.01.800.I.AI. Transportation of deceased Non Resident Tamils / Repatriation of Tamil Nationals in distress/ medical invalidation			
	O.	100.00		
	S.	0.01		
	R.	87.71	187.72	..
(v)	2235.60.200.I.AZ. Compensation payable to the Victims of Police Atrocity			
	O.	105.89		
	S.	0.01		
	R.	28.55	134.45	(-)0.01
(vi)	2052.00.090.I.CQ. Integrated and Inclusive Public Grievance Chief Minister Helpline Management System			
	O.	0.01		
	S.	45.34		
	R.	53.32	98.67	..

Enhancement of provision by reappropriation in March 2025 under items (iv) and (v) was due to higher requirement of funds under compensation and item (vi) was due to higher requirement under grants - in-aid.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vii)	2070.00.105.I.DC. Commission of Inquiry to Inquire the incident of consuming arrack admixed with methanol at Karunapuram in Kallakurichi District			
	S.	64.76		
	R.	24.95	89.71	(-)0.28

Enhancement of provision by reappropriation in March 2025 was due to higher requirement under administrative expenses.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(viii)	2052.00.090.I.BR. Provision of Basic Amenities to the Higher Officers and Important Sections in Secretariat			
	O.	41.01		
	S.	6.95		
	R.	15.28	63.24	(-)0.01

Enhancement of provision by reappropriation in March 2025 was due to higher requirement towards maintenance and purchase of machinery and equipment, computer and accessories under the scheme.

Grant No.38 - Public Department - Contd.

10. Saving in the charged appropriation occurred mainly under-

Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
2015.00.105.I.AB. Election to Lok Sabha			
O.	400.00		
R.	(-)117.30	282.70	282.70 ..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement towards compensation.

CAPITAL

Notes and Comments -

1. Though the ultimate saving in the voted grant worked out of ₹7,671.19 lakh, the amount surrendered during the year was ₹7,569.28 lakh only.

2. Saving in the voted grant worked out to 68.92 per cent.

3. Saving in the voted grant occurred under-

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
4235.01.105.I.JW. Construction of houses in Refugee Camps			
O.	11,130.00		
S.	0.03		
R.	(-)7,750.85	3,379.18	3,277.28 (-)101.90

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement towards major works.

Reasons for the final saving have not been communicated (July 2025).

4. Excess in the grant occurred under -

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
4070.00.800.I.BA. Construction of Building			
S.	0.02		
R.	181.58	181.60	181.60 ..

Enhancement of provision by reappropriation in March 2025 was mainly due to higher requirement under major works.

Grant No.38 - Public Department - Concl.**LOANS***Notes and Comments -*

1. The overall saving of ₹118.83 lakh in the grant was anticipated and surrendered during the year.
2. Saving in the grant worked out to 8.49 per cent.
3. Saving in the grant occurred under-

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i) 7610.00.201.I.AD. Loans to Indian Administrative Service Officers for construction of houses			
O. 300.00			
S. 600.00			
R. (-)56.56	843.44	843.44	..
(ii) 7610.00.201.I.BC. Loans to Secretariat Employees for construction of houses - Public and Rehabilitation Department			
O. 500.00			
R. (-)62.27	437.73	437.73	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement under interest towards the scheme.

The amounts transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amounts lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.39 - Buildings (Public Works Department)

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2052 Secretariat - General Services			
2059 Public Works			
2216 Housing			
2551 Hill Areas			
Voted			
Original	4,34,73,18		
Supplementary	44,44,93		
Amount surrendered during the year	4,79,18,11	4,53,84,33	(-)25,33,78
			26,92,21
Charged			
Original	1		
Supplementary	13,57		
Amount surrendered during the year	13,58	13,57	(-)1
			1
CAPITAL			
4059 Capital Outlay on Public Works			
4202 Capital Outlay on Education, Sports, Art and Culture			
4210 Capital Outlay on Medical and Public Health			
4215 Capital Outlay on Water Supply and Sanitation			
4216 Capital Outlay on Housing			
4220 Capital Outlay on Information and Publicity			
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
4235 Capital Outlay on Social Security and Welfare			
4401 Capital Outlay on Crop Husbandry			
4403 Capital Outlay on Animal Husbandry			
Voted			
Original	13,60,34,57		
Supplementary	27,83,55		
Amount surrendered during the year	13,88,18,12	13,40,61,11	(-)47,57,01
			2,09,12,63
Charged			
Original	..		
Supplementary	64,73		
Amount surrendered during the year	64,73	64,71	(-)2
			2
LOANS			
7610 Loans to Government Servants, etc.			
Voted			
Original	50,00		
Supplementary	..		
Amount surrendered during the year	50,00	43,23	(-)6,77
			6,77

Grant No.39 - Buildings (Public Works Department) - Contd.**REVENUE***Notes and Comments -*

1. As the ultimate saving in the voted grant worked out to ₹2,533.78 lakh only, surrender of ₹2,692.21 lakh made during the year proved injudicious.

2. Saving in the voted grant worked out to 5.29 per cent.

3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the voted grant occurred mainly under -

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2059.80.001.I.BH. Executive Engineers - Special Divisions			
	O.	11,270.36		
	S.	2,375.89		
	R.	(-)998.27	12,647.98	12,645.91
				(-)2.07

Withdrawal of provision by reappropriation in March 2025 was due to non filling up of certain vacant posts, economic measures and non-utilisation of funds under travel expenses and office expenses, latest assessment under rent, property tax, water charges, clothing, tentage, stores, prizes and awards, non-availability of specific materials and goods under machinery, equipment and motor vehicles. belated claims of bills for pleader fees and by suppliers, non-filling up of posts under contract basis and lesser consumption and fluctuation of prices of petroleum, oil and lubricant.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	2059.01.053.I.AE. Public Works Department - Office Buildings			
	O.	4,826.97		
	S.	726.01		
	R.	(-)237.75	5,315.23	5,311.10
				(-)4.13

Withdrawal of provision by reappropriation in March 2025 was due to latest assessment under rent, property tax and water charges, non-availability of periodical maintenance and non-filling up of posts under contract basis.

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iii)	2216.05.053.I.AG. Maintenance and Provision of Amenities for Judges and other officials residences in Government Bungalows at Madurai			
	O.	413.00		
	S.	283.91		
	R.	(-)174.16	522.75	522.75
				..

Withdrawal of provision by reappropriation in March 2025 was due to non availability of materials under minor works, periodical maintenance and lesser requirement of funds under stores and equipment.

Grant No.39 - Buildings (Public Works Department) - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iv)	2059.80.001.I.BF. Executive Engineers - Territorial Circles				
	O.	4,432.87			
	S.	515.17			
	R.	(-163.87)	4,784.17	4,781.99	(-)2.18
(v)	2059.80.001.I.BI. Electrical Engineers				
	O.	4,258.65			
	S.	199.12			
	R.	(-112.17)	4,345.60	4,345.30	(-)0.30

Withdrawal of provision by reappropriation in March 2025 was mainly due to economic measures adopted under establishment charges and non utilisation of funds under administrative expenses.

Reasons for the final saving under item (v) have not been communicated (July 2025).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vi)	2059.80.001.I.BJ. Inspector of Steam Boilers				
	O.	541.56			
	R.	(-108.67)	432.89	432.95	(+)0.06

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds under establishment charges and administrative expenses.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vii)	2216.05.053.I.AC. Ordinary Repair Works				
	O.	4,181.91			
	R.	(-129.17)	4,052.74	4,077.66	(+)24.92

Withdrawal of provision by reappropriation in March 2025 was due to non utilisation of funds under office expenses, payments for Professional and Special Services, latest assessment of requirement of funds under Rent, Property Tax and Water Charges, non availability of Periodical Maintenance, belated claims of bills for Pleader Fees and non filling up of posts under Contract basis.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(viii)	2216.05.053.I.AI. Madurai Bench of Madras High Court in Madurai				
	O.	100.00			
	S.	114.98			
	R.	(-103.00)	111.98	111.98	..

Withdrawal of provision by reappropriation in March 2025 was due to non-utilisation of funds under special maintenance.

Grant No.39 - Buildings (Public Works Department) - Contd.

5. Excess under the voted grant occurred mainly under -

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2059.80.001.I.AA. Chief Engineers				
	O.	2,156.43			
	R.	197.09	2,353.52	2,354.00	(+0.48)
(ii)	2059.80.001.I.BG. Executive Engineers - Functional Divisions				
	O.	108.33			
	R.	31.21	139.54	139.32	(-)0.22

Enhancement of provision by reappropriation in March 2025 under items (i) and (ii) was due to higher requirement of funds under establishment charges and administrative expenses.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iii)	2059.80.053.I.AH. Maintenance of memorials				
	O.	409.33			
	S.	50.01			
	R.	118.87	578.21	578.21	..
(iv)	2216.05.053.I.AF. Maintenance and Provision of Amenities for MLA's Hostels				
	O.	0.01			
	S.	0.01			
	R.	15.57	15.59	15.59	..

Enhancement of provision by reappropriation in March 2025 under items (iii) and (iv) was due to higher requirement towards Maintenance of Government Buildings under the Public Works Department.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(v)	2059.01.053.I.CJ. Tamil Nadu Guest House, Udagamandalam				
	O.	105.00			
	R.	(-)0.16	104.84	120.37	(+15.53)

Withdrawal of provision by reappropriation in March 2025 was due to non-availability of Periodical Maintenance for the various buildings under the control of Public Works Department.

Reason for the final excess have not been communicated. (July 2025)

Grant No.39 - Buildings (Public Works Department) - Contd.**6. SUSPENSE**

The minor head 'Suspense' is not a final head of account. It accommodates interim transactions for which further operations (generally of payment or adjustment of value) are necessary before the transactions can be considered complete and finally accounted for.

(i) Stock - The head is charged with all expenditure connected with the acquisition of stock materials and all manufacturing operations. It is credited with the value of materials issued to works or sold or otherwise disposed of. The debit balance under this head represents the bulk value of materials held in stock plus unadjusted charges connected with manufacturing operations, if any.

(ii) Miscellaneous Works Advances - These are classified under four categories -

(a) Sales on Credits

(b) Expenditure incurred on deposit works in excess of deposits received

(c) Losses, retrenchments, errors, etc, and

(d) Other items

Broadly speaking, the head is debited with all sums which are eventually to be recovered. The balance under this head, thus, represents recoverable amounts.

(iii) Workshop Suspense - All charges for jobs executed or other operations in the departmental workshop are initially debited to this head pending recovery or adjustment.

From 1961-62, the State Government has been following the system of net budgeting for 'Suspense' heads of account, whereas in respect of all other heads the system of gross budgeting is being followed. Funds are obtained for gross expenditure (ignoring credits or recoveries). Funds under suspense heads are provided only for net debits, i.e. after taking into account credits.

(iv) Purchase - The Suspense head "Purchases" is used for accounting purchases made by the Department, when materials are received from supplier or from another Division or Department for a specific work or for stock and the value is accredited to "Purchases" so that per contra, the cost could be included at once in the accounts of the work or stock. When payment is made, the head "Purchases" is debited.

The head "Purchases", therefore, shows a negative (credit) balance which represents the value of stores received which is not paid for.

An analysis of suspense transactions during 2023-24 is given below with opening and closing balances.

(₹ in lakh)

Head of Account	Balance as on 1 April 2024	Debit during 2024-25	Credit during 2024-25	Balance as on 31 March 2025
2059. PUBLIC WORKS				
Purchase	10.58	--	--	10.58
Stock	144.79	--	--	144.79
MPWA	886.35	--	--	886.35
Workshop	(-)95.25	--	--	(-)95.25
TOTAL	946.47	--	--	946.47

CAPITAL

Note -

1. As the ultimate saving in the voted grant worked out to ₹4,757.01 lakh only, surrender of ₹20,912.63 lakh made during the year proved injudicious.

Grant No.39 - Buildings (Public Works Department) - Concl.**2. SUSPENSE-**

The nature of suspense transactions under Revenue Section has been explained in the Grant. An analysis of suspense transactions accounted for in Grant No. 20 - Higher Education Department under Capital Section is given below together with opening and closing balance under the suspense head 'Miscellaneous Public Works Advances'.

(₹ in lakh)				
Head of Account	Balance as on 1 April 2024	Debit during 2024-2025	Credit during 2024-2025	Balance as on 31 March 2025
4202. Capital outlay on Education, Sports, Arts and Culture - Miscellaneous Public Works Advances	(-) 52.93	--	--	(-) 52.93
TOTAL	(-) 52.93	--	--	(-) 52.93

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Account. The details of the amount lying unspent in DDO's Bank Account has been called for and the same have not been furnished.

Grant No.40 - Water Resources Department

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2052 Secretariat - General Services			
2059 Public Works			
2215 Water Supply and Sanitation			
2216 Housing			
2700 Major Irrigation			
2701 Medium Irrigation			
2702 Minor Irrigation			
2711 Flood Control and Drainage			
3056 Inland Water Transport			
Voted			
Original	43,36,67,94		
Supplementary	1,38,30,92		
Amount surrendered during the year		44,74,98,86	42,36,34,32
			(-)2,38,64,54
			1,23,87,29
Charged			
Original	2		
Supplementary	15,84		
Amount surrendered during the year		15,86	13,74
			(-)2,12
			2,12
CAPITAL			
4215 Capital Outlay on Water Supply and Sanitation			
4700 Capital Outlay on Major Irrigation			
4701 Capital Outlay on Medium Irrigation			
4702 Capital Outlay on Minor Irrigation			
4711 Capital Outlay on Flood Control Projects			
Voted			
Original	40,52,77,69		
Supplementary	87		
Amount surrendered during the year		40,52,78,56	31,91,19,27
			(-)8,61,59,29
			8,43,94,62
Charged			
Original	8,18,52		
Supplementary	18,57,04		
Amount surrendered during the year		26,75,56	18,59,85
			(-)8,15,71
			8,15,71
LOANS			
7610 Loans to Government Servants, etc.			
Voted			
Original	40,00		
Supplementary	6,27		
Amount surrendered during the year		46,27	46,27
			..
			Nil
REVENUE			
<i>Notes and Comments -</i>			
1. Though the ultimate saving in the voted grant worked out to ₹23,864.06 lakh, the amount surrendered during the year was ₹12,387.29 lakh only.			

Grant No.40 - Water Resources Department - Contd.

2. Saving in the voted grant worked out to 5.33 per cent.

3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the voted grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2701.80.001.I.AF. Executive Establishment (Territorial) Divisions under Water Resources Department			
	O.		47,130.70	
	S.		0.04	
	R.	(-)15,548.15		
		31,582.59	31,569.49	(-)13.10
(ii)	2701.80.001.I.AH. Executive Establishment - Special Division under WRD			
	O.		9,633.08	
	S.		0.02	
	R.	(-)2,951.68		
		6,681.42	6,680.34	(-)1.08
(iii)	2701.80.001.I.AM. Investigation projects			
	O.		5,516.70	
	S.		0.01	
	R.	(-)1,665.28		
		3,851.43	3,851.44	(+)0.01
(iv)	2701.80.001.II.PB. State Project Management unit under DRIP			
	O.		755.24	
	S.		0.02	
	R.	(-)267.17		
		488.09	488.14	(+)0.05
(v)	2059.80.105.I.AD. Workshop Establishment			
	O.		676.82	
	S.		0.01	
	R.	(-)214.25		
		462.58	487.14	(+)24.56

Withdrawal of provision by reappropriation in March 2025 under items (i) to (v) was due to non filling up of vacant posts and lesser requirement under establishment charges and economic measures adopted under administrative expenses towards the respective schemes.

Reasons for the saving under item (i) and (ii) and the final excess under item (v) have not been communicated (July 2025).

Grant No.40 - Water Resources Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vi)	2701.03.800.I.AZ. Interest Charges				
	O.	1,11,604.46			
	R.	(-)1,817.17	1,09,787.29	1,02,127.27	(-)7,660.02
(vii)	2711.01.103.I.AZ. Interest Charges				
	O.	26,673.01			
	R.	(-)4,578.38	22,094.63	23,873.84	(+)1,779.21

Withdrawal of provision by reappropriation in March 2025 was due to diversification of provision to other relevant head of account.

Reasons for the final saving under item (vi) and excess under item (vii) have not been communicated (July 2025).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(viii)	2701.80.001.I.A.T. Expenditure towards Sand Quarry operations				
	O.	6,000.00			
	R.	(-)4,403.74	1,596.26	1,596.26	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds under maintenance of sand quarry operations.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ix)	2701.80.001.I.AA. Chief Engineer (Water Resources Department)				
	O.	8,809.18			
	R.	(-)4,245.52	4,563.66	4,556.41	(-)7.25
(x)	2701.80.001.I.AC. Superintending Engineers (Territorial) Circles under Water Resources Department				
	O.	4,559.90			
	R.	(-)1,723.84	2,836.06	2,835.01	(-)1.05
(xi)	2702.02.005.I.AI. Setting up of an International Water Institute				
	O.	2,928.86			
	R.	(-)471.33	2,457.53	2,458.14	(+)0.61

Grant No.40 - Water Resources Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xii)	2215.01.101.I.AQ. Water Supply to Chennai City from Krishna River			
	O. 1.004.94			
	R. (-)381.57	623.37	622.01	(-)1.36
(xiii)	2701.80.004.I.AA. Irrigation Research Experiments			
	O. 892.21			
	R. (-)283.98	608.23	608.02	(-)0.21
(xiv)	2701.80.001.I.AK. Superintending Engineer - Special Circle under WRD			
	O. 800.55			
	R. (-)247.17	553.38	553.00	(-)0.38
(xv)	2701.80.001.I.AO. Environmental Action Plan under WRD			
	O. 870.50			
	R. (-)238.54	631.96	632.26	(+)0.30
(xvi)	2701.80.001.I.AG. Executive Establishment (Functional) Divisions under Water Resources Department			
	O. 920.13			
	R. (-)232.51	687.62	686.73	(-)0.89
(xvii)	2701.80.001.I.AD. Superintending Engineers (Functional) Circles under Water Resources Department			
	O. 407.91			
	R. (-)129.33	278.58	278.73	(+)0.15

Withdrawal of provision by reappropriation in March 2025 under items (xi) to (xvii) was due to non-filling up of vacant posts and lesser requirement under establishment charges and economic measures adopted under administrative expenses towards the schemes.

Reasons for the final saving under items (ix), (x) and (xii) have not been communicated (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xviii)	2701.80.001.I.JI. Investigation of Projects on Surveying and Levelling Operations etc.			
	O. 2,319.81			
	S. 0.01			
	R. (-)1,290.04	1,029.78	1,029.78	..

Grant No.40 - Water Resources Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xix)	2701.80.005.I.AA. Investigation of Projects on Surveying and levelling operations etc.			
	O.	500.00		
	R.	(-)255.98	244.02	244.02 ..

Withdrawal of provision by reappropriation in March 2025 under items (xviii) and (xix) was due to lesser requirement under minor works towards the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xx)	2216.02.800.I.AF. Grants for Resettlement of People living along Water Bodies of Water Resource Department			
	O.	1,186.40		
	S.	0.01		
	R.	(-)810.66	375.75	375.75 ..

(xxi) 2700.01.101.I.AB.
Cauvery Water Management Authority and Cauvery Water Regulation Committee

	O.	480.00		
	R.	(-)100.00	380.00	380.00 ..

Withdrawal of provision by reappropriation in March 2025 under items (xx) and (xi) was due to lesser requirement of funds under grants-in-aid towards the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxii)	2702.01.800.I.AC. Kodaiyar Basin			
	O.	1,394.05		
	S.	0.01		
	R.	(-)101.05	1,293.01	1,293.01 ..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement under administrative expenses.

4. Excess in the voted grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2700.01.800.I.AZ. Interest			
	O.	45,115.16		
	S.	0.01		
	R.	3,302.51	48,417.68	61,622.45 (+)13,204.77

Grant No.40 - Water Resources Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	2700.05.800.I.AZ. Interest				
	O.	3,330.57			
	S.	0.01			
	R.	3,011.15	6,341.73	7,068.36	(+)726.63
(iii)	2701.01.800.I.AZ. Interest Charges				
	O.	19,954.28			
	S.	0.01			
	R.	2,332.94	22,287.23	21,832.07	(-)455.16
(iv)	2700.04.800.I.AZ. Interest				
	O.	1,722.39			
	S.	0.01			
	R.	478.19	2,200.59	2,961.00	(+)760.41
(v)	2700.02.800.I.AZ. Interest				
	O.	4,634.67			
	S.	0.01			
	R.	67.86	4,702.54	5,726.59	(+)1,024.05
(vi)	2701.02.800.I.AZ. Interest				
	O.	1,844.71			
	S.	0.01			
	R.	96.42	1,941.14	2,352.30	(+)411.16
(vii)	2701.05.800.I.AZ. Interest Charges				
	O.	212.11			
	S.	0.01			
	R.	14.63	226.75	260.74	(+)33.99
(viii)	3056.00.104.I.AZ. Interest				
	O.	44.84			
	S.	0.01			
	R.	39.09	83.94	80.31	(-)3.63
(ix)	2701.80.800.I.AZ. Interest Charges				
	O.	59.53			
	S.	0.01			
	R.	28.64	88.18	70.99	(-)17.19

Enhancement of provision by reappropriation in March 2025 under items (i) to (ix) was due to higher requirement for interest.

Reasons for the final excess under items (i), (ii), (iv), (v), (vi) and (vii) and the final saving under items (iii), (viii) and (ix) have not been communicated (July 2025).

Grant No.40 - Water Resources Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(x)	2701.80.001.I.AU. Grants to Tamil Nadu Water Resources conservation and Rivers Restoration Corporation Ltd. for NIDA Projects			
	O.	50,000.00		
	S.	13,830.48		
	R.	12,574.52	76,405.00	76,405.00 ..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement funds under grants-in-aid for debt servicing towards the scheme.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xi)	2700.01.101.I.AC. Athikadavu - Avinashi Pumping Project.			
	O.	0.01		
	S.	0.01		
	R.	7,156.34	7,156.36	7,156.36 ..
(xii)	2701.80.001.II.PE. Strengthening of office (O and M) under TNIAM Project-II			
	O.	0.03		
	S.	0.03		
	R.	190.00	190.06	190.06 ..
(xiii)	2700.04.101.I.AA. Vellar Basin			
	O.	488.07		
	S.	0.01		
	R.	70.85	558.93	558.93 ..
(xiv)	2701.80.004.II.PA. Strengthening of Institute of Water Studies under TNIAM Project-II			
	O.	63.72		
	S.	0.01		
	R.	22.19	85.92	85.93 (+)0.01

Enhancement of provision by reappropriation in March 2025 under items (xi) to (xiv) was due to higher requirement of funds towards minor works under item (xii) and administrative expenses under items (xi) to (xiv).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xv)	2700.03.800.I.AZ. Interest			
	O.	5,146.53		
	R.	(-)132.34	5,014.19	7,031.50 (+)2,017.31

Grant No.40 - Water Resources Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xvi)	2701.04.800.I.AZ. Interest				
	O.	540.82			
	R.	1.28	542.10	816.01	(+)273.91

Enhancement of provision by reappropriation in March 2025 under items (xv) and (xvi) was due to diversification of provision from one head of account to various relevant head of account for interest.

Reasons for the final excess under items (xv) and (xvi) have not been communicated (July 2025).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xvii)	2702.02.001.I.AC. Executive Establishment				
	O.	2,854.37			
	R.	363.40	3,217.77	3,217.92	(+)0.15
(xviii)	2701.80.001.II.PD. Multi Disciplinary Project Unit in Tamil Nadu Irrigated Agriculture Modernization and Water Bodies Restoration and Management Project (IAMWARM)				
	O.	948.67			
	S.	0.03			
	R.	257.77	1,206.47	1,206.49	(+)0.02

Enhancement of provision by reappropriation in March 2025 under items (xvii) and (xviii) was due to higher requirement of funds towards establishment charges and administrative expenses.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xix)	2701.03.001.I.AA. Formation of Tamil Nadu Water Resources Conservation and Rivers Restoration Corporation Limited				
	S.	0.01			
	R.	163.74	163.75	163.75	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement for funds towards grants in aid for the scheme.

Grant No.40 - Water Resources Department - Contd.**SUSPENSE-**

The nature of suspense transactions has been explained under Grant 39. An analysis of the suspense transactions accounted for during 2024-25 is given below together with opening and closing balances under different heads.

(₹ in lakh)

Head of Account	Balance on 1 April 2024	Debit during 2024-25	Credit during 2024-25	Balance on 31 March 2025
(1).2059. Public Works 80- General Suspense	384.09	32.15	(-7.44)	344.50
(2) 2701- Medium Irrigation				
1. Purchase	--	--	--	--
2. Stock	--	--	--	--
3. MPWA	--	--	(-0.05)	(-0.05)
4. Workshop	--	--	--	--
TOTAL	--	--	--	(-0.05)
(3).2701. Medium Irrigation 80- General Suspense	(-58.24 (-0.2)	-- --	-- --	(-58.24 (-0.2)
TOTAL	(-58.44)	--	--	(-58.44)
(4) 2702- Minor Irrigation				
01- Surface Water	43.01	--	--	43.01
02- Ground Water	15.66	--	--	15.66
80- General	(-0.14)	--	--	(-0.14)
TOTAL	(-58.53)	--	--	(-58.53)
(5) 2701- Medium Irrigation 04- Medium Irrigation Non-Commercial	6.97	--	--	6.97
TOTAL	6.97	--	--	6.97

Grant No.40 - Water Resources Department - Contd.

CAPITAL

Notes and Comments -

1. Though the ultimate saving in the voted grant worked out to ₹86,159.29 lakh, the amount surrendered during the year was ₹84,394.62 lakh only.
2. Saving in the voted grant worked out to 21.26 per cent.
3. Saving occurred persistently in the voted grant in the preceding five years also as under -

Year	SAVING	
	Amount (₹ in lakh)	Percentage
2019-20	1,51,488.02	39.29
2020-21	1,53,452.15	26.36
2021-22	1,32,977.58	34.58
2022-23	81,965.95	18.26
2023-24	1,43,183.46	27.66

4. The overall saving of ₹815.71 lakh in the charged appropriation was anticipated and surrendered during the year.
5. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.
6. Saving in the voted grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	4701.01.800.II.PA. Reservoirs under TNIAM Project -II			
	O.		22,979.95	
	R.		(-)22,975.78	4.17
				4.17
				..
(ii)	4700.01.800.I.AB. Reservoirs - NABARD Assistance			
	O.		17,220.08	
	R.		(-)16,497.93	722.15
				722.15
				..

Grant No.40 - Water Resources Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iii)	4700.01.800.I.CA. Canals				
	O.	66,148.09			
	R.	(-)16,285.48	49,862.61	49,862.61	..
(iv)	4700.01.800.II.PC. Canals				
	O.	24,761.15			
	R.	(-)12,586.02	12,175.13	12,175.13	..
(v)	4711.01.103.VI.UC. Repair, Renovation and Restoration of Water Bodies - State Share				
	O.	10 473.35			
	R.	(-)10,162.20	311.15	311.15	..
(vi)	4711.01.103.VI.UA. Repair, Renovation and Restoration of Water Bodies				
	O.	12,403.80			
	R.	(-)8,257.73	4,146.07	4,146.07	..
(vii)	4700.05.800.I.CA. Canals				
	O.	4,401.88			
	R.	(-)4,277.43	124.45	124.45	..
(viii)	4700.03.800.I.AA. Reservoirs				
	O.	4,583.10			
	R.	(-)3,258.73	1,324.37	1,324.37	..
(ix)	4700.01.800.II.PD. Dam Rehabilitation and Improvement Project-II (DRIP-II)				
	O.	1,979.00			
	R.	(-)1,962.36	16.64	16.64	..
(x)	4700.01.800.I.CB. Canals-NABARD assistance				
	O.	6,673.29			
	R.	(-)1,334.96	5,338.33	5,333.26	(-)5.07
(xi)	4700.02.800.I.AA. Reservoirs				
	O.	2,519.99			
	R.	(-)1,312.98	1,207.01	1,207.01	..

Grant No.40 - Water Resources Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xii)	4701.03.800.II.PA. Reservoirs under TNIAM Project -II			
	O. 1,293.21			
	R. (-)1,292.36	0.85	0.85	..
(xiii)	4702.00.800.II.PY. Parambikulam-Aliyar Basin Rehabilitation works under TNIAM Project			
	O. 2,872.90			
	R. (-)766.39	2,106.51	2,106.51	..
(xiv)	4701.04.800.II.PA. Reservoirs under TNIAM Project -II			
	O. 1,763.32			
	R. (-)557.52	1,205.80	1,205.80	..
(xv)	4702.00.102.I.IJD. Scheme for Artificial Ground Water Re-charge Structure			
	O. 1,422.29			
	R. (-)522.55	899.74	899.74	..
(xvi)	4702.00.101.I.AN. Kodaiyar Basin-Water Courses - NABARD assistance			
	O. 502.69			
	R. (-)457.83	44.86	44.86	..
(xvii)	4711.02.103.I.AA. Coastal protection work across Tamil Nadu			
	O. 866.50			
	R. (-)370.89	495.61	495.61	..
(xviii)	4700.02.800.I.BB. Dam and Appurtenant Works NABARD assistance			
	O. 8,000.00			
	R. (-)355.35	7,644.65	7,644.65	..
(xix)	4700.02.800.II.PB. Dam and Appurtenant Works			
	O. 597.92			
	R. (-)302.81	295.11	295.11	..
(xx)	4702.00.101.I.BE. Tamil Nadu Water Resource Information and Management System			
	O. 500.00			
	R. (-)295.07	204.93	204.93	..

Grant No.40 - Water Resources Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxi)	4700.05.800.I.BA. Dam and Appurtenant Works				
	O.	300.00			
	R.	(-)294.64	5.36	5.36	..
(xxii)	4702.00.800.II.PD. Instrumentation to DRIP				
	O.	200.00			
	R.	(-)178.68	21.32	21.32	..
(xxiii)	4702.00.101.I.AL. Nambiyar Basin-Reservoirs				
	O.	179.27			
	R.	(-)153.71	25.56	25.56	..
(xxiv)	4701.01.800.I.DB. WEIR - NABARD Assistance				
	O.	1,601.01			
	R.	(-)145.81	1,455.20	1,455.20	..
Withdrawal of provision of by reappropriation in March 2025 under items (i) to (xxiv) was due to lesser requirement of funds under major works.					
	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxv)	4700.02.800.I.CB. Canals-NABARD assistance				
	O.	15,000.00			
	S.	0.01			
	R.	(-)10,755.59	4,244.42	4,244.42	..
(xxvi)	4701.01.800.I.CB. Canals -NABARD Assistance				
	O.	5,466.82			
	S.	0.01			
	R.	(-)3,420.99	2,045.84	2,045.84	..
(xxvii)	4711.01.103.I.KO. Desilting, widening and Construction of Flood Protection Works in Chennai City water ways				
	O.	39,601.77			
	S.	0.02			
	R.	(-)3,096.92	36,504.87	36,504.86	(-)0.01
(xxviii)	4700.03.800.I.DB. Weir - NABARD Assistance				
	O.	11,103.11			
	S.	0.01			
	R.	(-)3,060.04	8,043.08	8,043.08	..

Grant No.40 - Water Resources Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxix)	4700.03.800.I.EA. Water Courses				
	O.	6,980.00			
	S.	0.01			
	R.	(-)2,622.06	4,357.95	4,357.95	..
(xxx)	4711.01.103.I.LG. Additional State Share for Repair, Renovation and Rehabilitation of Water Bodies (Top up)				
	O.	1,817.70			
	S.	0.01			
	R.	(-)1,787.29	30.42	30.42	..
(xxxix)	4701.02.800.I.AA. Reservoirs				
	O.	3,937.93			
	S.	0.01			
	R.	(-)1,740.54	2,197.40	2,197.40	..
(xxxii)	4700.01.800.II.PA. Reservoirs under TNIAM Project -II				
	O.	8,822.88			
	S.	0.01			
	R.	(-)1,521.70	7,301.19	7,301.19	..
(xxxiii)	4702.00.101.I.AO. Kodaiyar Basin -Water Courses				
	O.	3,529.16			
	S.	0.01			
	R.	(-)1,396.92	2,132.25	2,132.25	..
(xxxiv)	4700.05.800.II.PA. Reservoirs under TNIAM Project -II				
	O.	3,701.54			
	S.	0.01			
	R.	(-)1,080.96	2,620.59	2,620.59	..
(xxxv)	4700.04.800.II.PA. Reservoirs under TNIAM Project -II				
	O.	1,714.12			
	S.	0.01			
	R.	(-)1,037.47	676.66	676.66	..
(xxxvi)	4700.01.800.I.EB. water Course - NABARD assistance				
	O.	9,078.92			
	S.	0.01			
	R.	(-)728.41	8,350.52	8,350.52	..
(xxxvii)	4701.01.800.I.EB. Water Courses-NABARD Assistance				
	O.	1,694.51			
	S.	0.01			
	R.	(-)492.44	1,202.08	1,202.08	..

Grant No.40 - Water Resources Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxxviii)	4700.01.800.I.DA. Weir				
	O.	1,817.21			
	S.	0.01			
	R.	(-)469.56	1,347.66	1,347.66	..
(xxxix)	4702.00.101.I.AE. Varahanadhi Basin-Weir-NABARD assistance				
	O.	347.02			
	S.	0.01			
	R.	(-)325.58	21.45	21.45	..
(xl)	4700.01.800.I.DB. Weir - NABARD Assistance				
	O.	7,870.38			
	S.	0.01			
	R.	(-)231.58	7,638.81	7,638.81	..
(xli)	4700.03.800.II.PA. Reservoirs under TNIAM Project -II				
	O.	5,249.45			
	S.	0.01			
	R.	(-)155.02	5,094.44	5,094.44	..

Withdrawal of provision of by reappropriation in March 2025 under items (xxv) to (xli) was due to lesser requirement of funds towards major works.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xlii)	4700.01.800.II.PB. Dam and Appurtenant Works				
	O.	2,000.01			
	R.	(-)2,000.01	..	..	..
(xliii)	4700.04.800.II.PB. Dam and Appurtenant Works				
	O.	2,000.01			
	R.	(-)2,000.01	..	..	..
(xliv)	4701.02.800.II.PB. Dam and Appurtenant Works				
	O.	2,000.01			
	R.	(-)2,000.01	..	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 under items (xlii) to (xliv) have not been communicated (July 2025).

Grant No.40 - Water Resources Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xlv)	4701.03.800.II.PB. Dam and Appurtenant Works				
	O.	2,000.01			
	R.	(-)2,000.01	..	..	..
(xlvi)	4702.00.101.II.PM. Dam Rehabilitation and Improvement Project-II (DRIP-II) Parambikulam Aliyar Basin				
	O.	2,000.01			
	R.	(-)2,000.01	..	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 under items (xlv) and (xlvi) have not been communicated (July 2025).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xlvii)	4702.00.101.VI.UZ. Accelerated Irrigation Benefit Programme PMKSY-AIBP- State's Share				
	O.	1,112.52			
	R.	(-)1,112.52	..	..	..
(xlviii)	4702.00.101.VI.UY. Accelerated Irrigation Benefit Programme PMKSY-AIBP				
	O.	947.75			
	R.	(-)947.75	..	..	..

Specific reasons for withdrawal of entire provision by reappropriation in March 2025 under items (xlvii) and (xlviii) have not been furnished (July 2025).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xlix)	4702.00.101.II.PN. Kodaiyar Basin Rehabilitation works under TNIAM Project				
	O.	605.00			
	R.	(-)605.00	..	..	..

Withdrawal of provision of by reappropriation in March 2025 was due to lesser requirement under renovation of Irrigation Infrastructures in Kodaiyar Basin towards the scheme.

Grant No.40 - Water Resources Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(l)	4702.00.101.I.AJ. Parambikulam Aliyar Basin-Reservoirs			
	O.	100.01		
	R.	(-100.01	..	..
(li)	4702.00.101.I.AI. Parambikulam Aliyar Basin -Buildings			
	O.	100.00		
	R.	(-100.00	..	..

Withdrawal of entire provision by reappropriation in March 2025 was due to lesser requirement under the scheme.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lii)	4702.00.800.I.JW. Add - Establishment Charges transferred from Major Head "2701.Major and Medium Irrigation"			
	O.	1,552.02	1,552.02	618.67 (-)933.35
(liii)	4711.01.800.I.JD. Add - Percentage Charges for Establishment transferred from Major Head "2701.Major and Medium Irrigation"			
	O.	4,375.96	4,375.96	3,580.08 (-)795.88
(liv)	4700.80.800.II.PW. Add-Percentages for Establishment transferred from Major Head '2701-Major and Medium Irrigation			
	O.	15,848.37	15,848.37	15,569.58 (-)278.79

Reasons for the final saving under items (lii) to (liv) have not been communicated (July 2025).

Grant No.40 - Water Resources Department - Contd.

7. Excess in the voted grant occurred under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	4711.01.103.II.PB. Permanent Flood Restoration Works under Contingency Emergency Response component (CERC) of TNIAMP by World Bank			
	S.	0.01		
	R.	31,038.18	31,038.19	..
(ii)	4701.03.352.II.PA. Renovation of Dam and Canal of Palar(Coimbatore) Sub Basin under Tamil Nadu Irrigated Agriculture Modernization and Water Bodies Restoration and Management Project (IAMWARM)			
	S.	0.01		
	R.	1,167.82	1,167.82	(-0.01)
(iii)	4700.04.800.I.EB. Water Courses NABARD assistance			
	S.	0.01		
	R.	299.99	300.00	..
(iv)	4700.03.800.I.CB. Canals - NABARD Assistance			
	S.	0.01		
	R.	49.99	50.00	..

Enhancement of provision by reappropriation in March 2025 under items (i) to (iv) was due to higher requirement under major works.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(v)	4701.01.800.I.CA. Canals			
	O.	187.54		
	S.	0.02		
	R.	5,178.09	5,365.65	5,365.66 (+)0.01
(vi)	4701.01.800.I.EA. Water Course			
	O.	0.01		
	S.	0.01		
	R.	4,932.24	4,932.26	..
(vii)	4700.03.800.I.AB. Reservoirs - NABARD Assistance			
	O.	2,077.97		
	S.	0.02		
	R.	3,540.73	5,618.72	5,618.72 ..

Grant No.40 - Water Resources Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(viii)	4701.03.800.I.BA. Dam & Appurtenant Works.	0.01			
	O.	0.01			
	S.	2,747.06	2,747.08	2,747.08	..
	R.				
(ix)	4700.01.800.I.AA. Reservoirs				
	O.	2,029.30			
	S.	0.02			
	R.	2,678.10	4,707.42	4,707.43	(+)0.01
(x)	4700.01.800.I.FA. Barrage	4,915.85			
	O.	0.01			
	S.	1,532.73	6,448.59	6,448.59	..
	R.				
(xi)	4700.03.800.I.FB. Barrage - NABARD assistance	500.00			
	O.	0.01			
	S.	1,315.64	1,815.65	1,815.65	..
	R.				
(xii)	4700.02.800.I.DB. Weir - NABARD Assistance	2,237.86			
	O.	0.01			
	S.	998.30	3,236.17	3,236.17	..
	R.				
(xiii)	4700.05.800.I.DB. Weir - NABARD Assistance O.	141.83			
	S.	0.01			
	R.	946.94	1,088.78	1,088.78	..
(xiv)	4701.02.800.I.EA. Water Course	0.02			
	O.	0.01			
	S.	809.17	809.20	809.20	..
	R.				
(xv)	4700.04.800.I.DB. Weir -NABARD assistance O.	2,166.93			
	S.	0.01			
	R.	761.77	2,928.71	2,928.71	..
(xvi)	4700.02.800.I.EA. Water Courses				
	O.	0.01			
	S.	0.01			
	R.	615.30	615.32	615.32	..
(xvii)	4702.00.101.I.AG. Paramikulam Aliyar Basin - Canals-NABARD assistance				
	O.	3 345.16			
	S.	0.01			
	R.	601.28	3,946.45	3,946.45	..

Grant No.40 - Water Resources Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xviii)	4701.04.800.I.CB. Canals -NABARD assistance				
	O.	1,958.24			
	S.	0.02			
	R.	546.95	2,505.21	2,505.21	..
(xix)	4711.01.103.I.LF. Construction of RMS Walls near Seeniappa Dharga at Sathakonvalasai Village and Mullimunni Village in Ramanathapuram District				
	O.	212.25			
	S.	0.01			
	R.	521.73	733.99	733.99	..
(xx)	4700.04.800.I.AB. Reservoirs - NABARD assistance				
	O.	870.75			
	S.	0.01			
	R.	461.29	1,332.05	1,332.05	..
(xxi)	4700.03.800.I.FA. Barrage				
	O.	1 989.98			
	S.	0.01			
	R.	437.64	2,427.63	2,427.63	..
(xxii)	4702.00.101.I.AK. Paramikulam Aliyar Basin-Weir-NABARD assistance				
	O.	371.12			
	S.	0.01			
	R.	431.14	802.27	802.27	..
(xxiii)	4701.03.800.I.CA. Canals				
	O.	45.01			
	S.	0.01			
	R.	417.09	462.11	462.11	..
(xxiv)	4701.02.800.I.DB. Weir - NABARD Assistance				
	O.	0.04			
	S.	0.01			
	R.	365.38	365.43	365.43	..
(xxv)	4701.04.800.I.DB. Weir -NABARD assistance				
	O.	0.01			
	S.	0.01			
	R.	355.88	355.90	355.90	..
(xxvi)	4702.00.101.I.BD. Parambikulam Aliyar Basin - Dam and Appurtenant Works				
	O.	1,690.52			
	S.	0.01			
	R.	355.53	2,046.06	2,046.06	..

Grant No.40 - Water Resources Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxvii)	4700.04.800.I.AA. Reservoirs				
	O.	0.01			
	S.	0.01			
	R.	324.80	324.82	324.82	..
	4700.01.800.I.FB.				
(xxviii)	Barrage - NABARD assistance				
	O.	951.25			
	S.	0.01			
	R.	291.08	1,242.34	1,242.34	..
(xxix)	4700.01.800.I.BB.				
	Dam and Appurtenant Works-NABARD assistance				
	O.	417.78			
	S.	0.01			
	R.	287.46	705.25	705.25	..
(xxx)	4701.04.800.I.FB.				
	Barrage - NABARD assistance				
	O.	0.02			
	S.	0.01			
	R.	254.89	254.92	254.92	..
(xxxii)	4215.01.101.I.JV.				
	Formation of new reservoir at Kannankottai and Theruvaikandigai at Gummidipoondi Taluk of Tiruvallur District				
	O.	152.69			
	S.	0.01			
	R.	246.89	399.59	399.59	..
(xxxiii)	4700.02.800.II.PC.				
	Dam Rehabilitation and Improvement Project-II (DRIP-II)				
	O.	55.00			
	S.	0.01			
	R.	242.60	297.61	297.61	..
(xxxiiii)	4701.05.800.I.CB.				
	Canals - NABARD assistance				
	O.	0.01			
	S.	0.01			
	R.	213.34	213.36	213.36	..
(xxxv)	4702.00.101.I.AU.				
	Agniyar Basin-Weir- NABARD assistance				
	O.	0.01			
	S.	0.01			
	R.	176.75	176.77	176.77	..
(xxxvi)	4701.01.800.I.AA.				
	Reservior				
	O.	0.02			
	S.	0.02			
	R.	173.55	173.59	173.59	..

Grant No.40 - Water Resources Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxxvi)	4700.02.800.II.PA. Reservoirs under TNIAM Project -II				
	O.	901.87			
	S.	0.01			
	R.	165.17	1,067.05	1,065.05	(-)2.00
(xxxvii)	4701.03.800.I.DB. Weir - NABARD Assistance				
	O.	315.17			
	S.	0.01			
	R.	137.40	452.58	452.58	..
(xxxviii)	4701.02.800.I.EB. Water Courses-NABARD Assistance				
	O.	0.01			
	S.	0.01			
	R.	126.89	126.91	126.91	..
(xxxix)	4701.04.800.I.EA. Water Courses				
	O.	0.20			
	S.	0.01			
	R.	125.46	125.67	125.67	..
(xl)	4700.01.800.I.EA. Water Courses				
	O.	578.44			
	S.	0.01			
	R.	121.49	699.94	699.94	..
(xli)	4700.04.800.I.FB. Barrage -NABARD assistance				
	O.	0.01			
	S.	0.01			
	R.	101.39	101.41	101.41	..
(xlii)	4701.05.800.I.FB. Barrage - NABARD assistance				
	O.	0.01			
	S.	0.01			
	R.	99.94	99.96	99.96	..
(xliii)	4701.03.800.I.EA. Water Course				
	O.	0.02			
	S.	0.01			
	R.	86.51	86.54	86.54	..
(xliv)	4700.04.800.I.CB. Canals - NABARD assistance				
	O.	0.01			
	S.	0.01			
	R.	78.99	79.01	79.01	..
(xlv)	4702.00.101.II.PL. Nambiyar Basin under TNIAM Project - II				
	O.	1.68			
	S.	0.01			
	R.	74.60	76.29	76.29	..

Grant No.40 - Water Resources Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xlvi)	4700.05.800.I.DA. Weir				
	O.	0.01			
	S.	0.01			
	R.	74.16	74.18	74.18	..
(xlvii)	4701.01.800.I.AB. Reservoirs - NABARD assistance				
	O.	35.44			
	S.	0.01			
	R.	71.67	107.12	107.12	..
(xlviii)	4700.05.800.I.AB. Reservoirs -NABARD assistance				
	O.	356.75			
	S.	0.01			
	R.	53.56	410.32	410.32	..
(xlix)	4700.01.800.I.GA. Buildings				
	O.	61.62			
	S.	0.01			
	R.	45.98	107.61	107.61	..
(l)	4700.01.800.I.BA. Dam and Appurtenant Works				
	O.	0.01			
	S.	0.01			
	R.	27.38	27.40	27.40	..
(li)	4702.00.101.II.PC. Paravanar Basin-Reservoirs				
	O.	63.41			
	S.	0.01			
	R.	20.70	84.12	84.12	..
(lii)	4701.01.800.I.FB. Barrage - NABARD assistance				
	O.	0.01			
	S.	0.01			
	R.	19.15	19.17	19.17	..
(liii)	4700.05.800.I.EA. Water Courses				
	O.	6.68			
	S.	0.01			
	R.	16.97	23.66	23.66	..
(liv)	4700.05.800.I.AA. Reservoirs				
	O.	0.26			
	R.	16.16	16.42	16.42	..

Enhancement of provision by reappropriation in March 2025 was mainly due to higher requirement towards major works under items (vi) to (viii), (x) to (xv), (xvii) to (xxii), (xxiv) to (xxxiv) and (xxxvi) to (liv) and major works and lands under items (v), (xi), (xxiii) and (xxxv) and land under item (xvi) towards the scheme.

Grant No.40 - Water Resources Department - Contd.

8. Saving in the charged appropriation occurred under -

Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
4711.01.103.I.KO. Desilting, widening and Construction of Flood Protection Works in Chennai City water ways			
O.	798.37		
R.	(-)798.37	..	..

Specific reasons for withdrawal of entire provision by reappropriation in March 2025 have not been furnished (July 2025).

SUSPENSE-

The nature of suspense transactions has been explained under Grant 39. An analysis of the suspense transactions accounted for during 2024-25 is given below together with opening and closing balances under different heads.

Head of Account	Balance as on 1 April 2024	Debit during 2024-25	Credit during 2024-25	Balance as on 31 March 2025
(1)4701 Capital Outlay on Major and Medium Irrigation Commercial				
1. Purchase	(-)9.89	--	--	(-)9.89
2. Stock	71.07	--	--	71.07
3. MPWA	94.95	--	--	94.95
4. Workshop	0.46	--	--	0.46
TOTAL	156.59	--	--	156.59
(2)4215 Capital Outlay on Water Supply and Sanitation				
1. Stock	(-)10.26	--	--	(-)10.26
2. MPWA	(-)24.94	--	--	(-)24.94
TOTAL	(-)35.20	--	--	(-)35.20
(3)4711 Capital Outlay Flood Control Projects				
1. Stock	24.22	--	--	24.22
2. MPWA	(-)0.04	--	--	(-)0.04
TOTAL	(-)24.18	--	--	(-)24.94

Grant No.40 - Water Resources Department - Concl.

Head of Account	Balance as on April 2024	Debit during 2024-25	Credit during 2024-25	Balance as on 31 March 2025
(4)4701 Capital Outlay on Major and Medium Irrigation Non- Commercial/General				
1. Purchase	0.25	--	--	0.25
2. Stock	8.09	--	--	38.09
3. MPWA	(-)91.83	--	--	(-)91.83
4. Workshop Suspense	8.23	--	--	8.23
TOTAL	(-)45.26	--	--	(-)45.26

The amount transferred to DDO's Bank Account treated as expenditure in the Appropriation Account. The details of the amounts lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.41 - Revenue and Disaster Management Department

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2029 Land Revenue			
2035 Collection of Other Taxes on Property and Capital Transactions			
2052 Secretariat - General Services			
2053 District Administration			
2059 Public Works			
2070 Other Administrative Services			
2075 Miscellaneous General Services			
2235 Social Security and Welfare			
2405 Fisheries			
2515 Other Rural Development programmes			
3454 Census Surveys and Statistics			
3475 Other General Economic Services			
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted			
Original	83,82,22,98		
Supplementary	1,58,00,63		
Amount surrendered during the year		85,40,23,61	81,98,48,38
			(-)3,41,75,23
			3,30,60,09
Charged			
Original	30,06		
Supplementary	16,63		
Amount surrendered during the year		46,69	21,86
			(-)24,83
			24,84
CAPITAL			
4070 Capital Outlay on Other Administrative Services			
5053 Capital Outlay on Civil Aviation			
5475 Capital Outlay on other General Economic Services			
Voted			
Original	71		
Supplementary	..		
Amount surrendered during the year		71	..
			(-)71
			71
Charged			
Original	1		
Supplementary	3,63,40		
Amount surrendered during the year		3,63,41	3,63,40
			(-)1
			1
LOANS			
7610 Loans to Government Servants, etc.			
Voted			
Original	50,00		
Supplementary	71,70		
Amount surrendered during the year		1,21,70	1,21,70
			..
			Nil

Grant No.41 - Revenue and Disaster Management Department - Concl'd.**REVENUE***Notes and Comments -*

1. Though the ultimate saving in the voted grant worked out to ₹34,175.23 lakh, the amount surrendered during the year was ₹33,060.09 lakh only.

2. As the overall saving in the charged appropriation worked out to ₹24.83 lakh, surrender of ₹24.84 lakh made during the year proved injudicious.

3. Saving in the charged appropriation worked out to ₹53.18 *per cent*.

4. Saving in the charged appropriation occurred mainly under -

	Head		Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2053.00.093.I.AA. Collectors and Magistrates				
	O.	7.50			
	S.	3.64			
	R.	(-)7.51	3.63	3.63	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement made under compensation towards the scheme.

	Head		Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	2075.00.800.I.GJ. Charges in connection with the visit of Hon'ble Chief Minister and other Ministers of Tamil Nadu to the Districts				
	O.	7.50			
	R.	(-)7.50	..	..	..
(iii)	2053.00.094.I.AA. Sub-Divisional Establishment				
	O.	7.50			
	R.	(-)7.50	..	..	..

Specific reasons for withdrawal of entire provision by reappropriation in March 2025 under items (ii) and (iii) have not been furnished (July 2025).

Grant No.42 - Rural Development and Panchayat Raj Department

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2015 Elections			
2070 Other Administrative Services			
2202 General Education			
2215 Water Supply and Sanitation			
2216 Housing			
2235 Social Security and Welfare			
2251 Secretariat - Social Services			
2501 Special Programmes for Rural Development			
2505 Rural Employment			
2515 Other Rural Development programmes			
2810 New and Renewable Energy			
3451 Secretariat - Economic Services			
3454 Census Surveys and Statistics			
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted			
Original	2,26,98,79,81		
Supplementary	16,72,73,88	2,43,71,53,69	2,00,56,12,08
Amount surrendered during the year			(-)43,15,41,61 43,14,21,80
Charged			
Original	4		
Supplementary	..	4	..
Amount surrendered during the year			(-)4 4
CAPITAL			
4202 Capital Outlay on Education, Sports, Art and Culture			
4235 Capital Outlay on Social Security and Welfare			
4515 Capital Outlay on other Rural Development Programmes			
Voted			
Original	52,23,05,01		
Supplementary	6	52,23,05,07	34,55,15,26
Amount surrendered during the year			(-)17,67,89,81 17,67,89,80
LOANS			
7610 Loans to Government Servants, etc			
Voted			
Original	50,00		
Supplementary	1,14,50	1,64,50	1,14,50
Amount surrendered during the year			(-)50,00 50,00

Grant No.42 - Rural Development and Panchayat Raj Department - Contd.**REVENUE***Notes and Comments -*

1. Though the ultimate saving in the voted grant worked out to ₹4,36,941.61 lakh, the amount surrendered during the year was ₹4,31,421.80 lakh only.

2. Saving in the voted grant worked out to 17.93 per cent.

3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the voted grant occurred mainly under -

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2505.02.101.VI.UA. Mahatma Gandhi Rural Employment Guarantee Scheme				
	O.	1,73,250.00			
	R.	(-80,813.62)	92,436.38	92,436.38	..
(ii)	3604.00.198.III.SD. Tied / Performance Grants to Village Panchayats as per the Recommendations of the 15th Finance Commission				
	O.	1,41,936.00			
	R.	(-70,968.00)	70,968.00	70,968.00	..
(iii)	3604.00.198.III.SC. Basic Grants to Village Panchayat as per the Recommendations of the 15th Finance Commission				
	O.	94,624.00			
	R.	(-47,312.00)	47,312.00	47,312.00	..
(iv)	2505.02.793.VI.UA. Mahatma Gandhi Rural Employment Guarantee Scheme under Special Component Plan				
	O.	71,775.00			
	R.	(-33,479.93)	38,295.07	38,295.07	..
(v)	2505.02.101.VI.UB. Mahatma Gandhi Rural Employment Guarantee Scheme - State Share				
	O.	57,750.00			
	R.	(-26,937.87)	30,812.13	30,812.13	..

Grant No.42 - Rural Development and Panchayat Raj Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vi)	2505.02.101.III.SB. Administrative cost			
	O. 52,920.00			
	R. (-)25,659.23	27,260.77	27,260.77	..
	3604.00.197.III.SB.			
(vii)	Tied / Performance Grants to Block Panchayats as per the Recommendations of the 15th Finance Commission			
	O. 26,613.00			
	R. (-)13,306.50	13,306.50	13,306.50	..
(viii)	2215.02.105.VI.UB. Total Sanitation Campaign - Swacch Bharat Mission			
	O. 15,840.00			
	R. (-)12,377.82	3,462.18	3,462.18	..
(ix)	2505.02.793.VI.UB. Mahatma Gandhi Rural Employment Guarantee Scheme under Special Component Plan - State Share			
	O. 23,925.00			
	R. (-)11,159.98	12,765.02	12,765.02	..
(x)	3604.00.197.III.SA. Basic Grants to Block Panchayats as per the Recommendations of the 15th Finance Commission			
	O. 17,742.00			
	R. (-)8,871.00	8,871.00	8,871.00	..
(xi)	2215.02.105.VI.UC. Total Sanitation Campaign - Swacch Bharat Mission - State Share			
	O. 10,560.00			
	R. (-)8,738.34	1,821.66	1,821.66	..
(xii)	2501.06.794.VI.UB. Aajeevika(NRLM)			
	O. 8,011.09			
	R. (-)7,377.97	633.12	633.12	..
(xiii)	2515.00.102.VI.UC. Rashtriya Gram Swaraj Abhiyan (RGSA)			
	O. 8,560.56			
	R. (-)6,460.56	2,100.00	2,100.00	..

Grant No.42 - Rural Development and Panchayat Raj Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xiv)	2501.06.794.VI.UF. Aajeevika(NRLM) - State Share				
	O.	5,340.73			
	R.	(-)4,918.64	422.09	422.09	..
	3604.00.196.III.SB.				
(xv)	Tied/ Performance Grants to District Panchayat as per the recommendations of the 15th Finance Commission				
	O.	8,871.00			
	R.	(-)4,435.50	4,435.50	4,435.50	..
xvi	2515.00.102.VI.UE. Rashtriya Gram Swaraj Abhiyan (RGSA) - State Share				
	O.	5,707.04			
	R.	(-)4,127.04	1,580.00	1,580.00	..
(xvii)	2235.02.103.II.PE. World Bank aided Tamil Nadu Rural Transformation Project (TNPVP Phase- II)				
	O.	7,119.42			
	R.	(-)3,179.87	3,939.55	3,939.55	..
(xviii)	3604.00.196.III.SA. Basic Grants to District Panchayat as per the recommendations of the 15th Finance Commission				
	O.	5,914.00			
	R.	(-)2,957.00	2,957.00	2,957.00	..
(xix)	2515.00.102.I.AU. Implementation of "Namakku Naame Thittam"				
	O.	10,000.00			
	R.	(-)2,500.00	7,500.00	7,500.00	..
(xx)	2515.00.793.VI.UA. Rashtriya Gram Swaraj Abhiyan (RGSA)				
	O.	2,167.23			
	R.	(-)1,267.23	900.00	900.00	..
(xxi)	2505.02.794.VI.UA. Mahatma Gandhi Rural Employment Guarantee Scheme under Tribal Sub- Plan				
	O.	2,475.00			
	R.	(-)1,154.48	1,320.52	1,320.52	..

Grant No.42 - Rural Development and Panchayat Raj Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxii)	2515.00.793.VI.UB. Rashtriya Gram Swaraj Abhiyan (RGSA) - State Share			
	O.		1,444.82	
	R.		(-1,024.82)	..
xxiii	2505.02.794.VI.UB. Mahatma Gandhi Rural Employment Guarantee Scheme under Tribal Sub- Plan - State Share			
	O.		825.00	
	R.		(-384.83)	..
Withdrawal of provision by reappropriation in March 2025 under items (i) to (xxiii) was due to lesser requirement for grants in aid towards the respective schemes.				
	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxiv)	3604.00.797.I.AC. Transfer of amount to Fund for Priority Schemes in Rural Areas			
	O.		68,744.21	
	R.		(-68,744.21)	..
Withdrawal of entire provision by reappropriation in March 2025 was due to non-transfer of account under Inter- Account Transfer towards the scheme.				
	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxv)	2015.00.109.I.AA. Elections to Panchayats			
	O.		37,141.89	
	R.		(-36,838.15)	303.74
(xxvi)	2515.00.001.I.AT. Block Head Quarters - Village Panchayats			
	O.		33,034.53	
	R.		(-2,421.85)	30,612.68
(xxvii)	2505.01.702.I.JA. Sampoorna Grameen Rozgar Yojana - Block Panchayats			
	O.		8,971.53	
	R.		(-594.44)	8,377.09
(xxviii)	2515.00.001.I.AC. Development staff in Collectorates			
	O.		6,570.93	
	S.		0.01	
	R.		(-519.49)	6,051.45
				6,025.31
				(-26.14)

Grant No.42 - Rural Development and Panchayat Raj Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxix)	2515.00.001.I.AA. Directorate of Rural Development				
	O.	2,098.08			
	R.	(-187.66)	1,910.42	1,910.42	..
Withdrawal of provision by reappropriation in March 2025 under items (xxv) to (xxix) was due to latest assessment of manpower in position under establishment charges and austerity measures under administrative expenses towards the scheme.					
Reasons for the final saving under item (xxvi) to (xxviii) have not been communicated (July 2025).					
	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxx)	2216.03.800.I.JA. Roofing cost for construction of Concrete Houses for Other Backward Classes				
	O.	41,400.00			
	S.	3,441.62			
	R.	(-24,141.62)	20,700.00	20,700.00	..
(xxxii)	2216.03.789.I.JB. Roofing cost for construction of Concrete Houses for Scheduled Castes				
	O.	18,000.00			
	S.	11,408.38			
	R.	(-20,408.38)	9,000.00	9,000.00	..
(xxxiii)	2501.06.003.VI.UC. Aajeevika(NRLM)				
	O.	19,074.01			
	S.	14,804.83			
	R.	(-8,469.71)	25,409.13	25,409.13	..
(xxxiv)	2501.06.793.VI.UB. Aajeevika(NRLM)				
	O.	11,062.93			
	S.	0.01			
	R.	(-2,125.67)	8,937.27	8,937.27	..
(xxxv)	2215.02.793.VI.UA. Total Sanitation Campaign - Swacch Bharat Mission				
	O.	7,920.00			
	S.	0.01			
	R.	(-1,599.54)	6,320.47	6,320.47	..
(xxxvi)	2501.06.793.VI.UF. Aajeevika(NRLM) - State Share				
	O.	7,375.29			
	S.	0.01			
	R.	(-1,417.12)	5,958.18	5,958.18	..
(xxxvii)	2505.02.101.III.SA. Social Audit Society of Tamil Nadu				
	O.	4,600.00			
	S.	0.01			
	R.	(-1,330.51)	3,269.50	3,269.50	..

Grant No.42 - Rural Development and Panchayat Raj Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxxvii)	2215.02.793.VI.UB. Total Sanitation Campaign - Swacch Bharat Mission - State Share			
	O. 5,280.00			
	S. 0.01			
	R. (-)1,107.73	4,172.28	4,172.28	..
(xxxviii)	2501.06.102.VI.UB. Startup Village Entrepreneurship Programme (SVEP)			
	O. 468.00			
	S. 0.01			
	R. (-)218.01	250.00	250.00	..
(xxxix)	2501.06.102.VI.UD. Startup Village Entrepreneurship Programme (SVEP) - State Share			
	O. 312.00			
	S. 0.01			
	R. (-)145.34	166.67	166.67	..

Withdrawal of provision by reappropriation in March 2025 under items (xxx) to (xxxix) was due to lesser requirement for grants-in-aid towards the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xl)	2515.00.003.I.AA. State Institute of Rural Development			
	O. 487.82			
	R. (-)168.34	319.48	319.48	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds under salary grants towards the scheme.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xli)	2501.06.793.VI.UD. Startup Village Entrepreneurship Programme (SVEP)			
	O. 126.00			
	S. 0.01			
	R. (-)126.01	..	..	..
(xlii)	2515.00.794.VI.UA. Rashtriya Gram Swaraj Abhiyan (RGSA)			
	O. 108.37			
	R. (-)108.37	..	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 under items (xlii) and (xliii) have not been furnished.

Grant No.42 - Rural Development and Panchayat Raj Department - Contd.

5. Excess in the voted grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2216.03.800.I.AC. Repair of Houses in Rural areas			
	O. 60,000.00			
	S. 0.01			
	R. 28,038.99	88,039.00	88,039.00	..
(ii)	2515.00.102.I.AE. Provision of Basic Infrastructure facilities in Rural Areas - met from the fund for priority scheme			
	O. 68,744.21			
	S. 0.01			
	R. 25,943.95	94,688.17	94,688.17	..
(iii)	2216.03.800.I.AD. Hut Free Tamil Nadu			
	O. 30,000.00			
	S. 58,597.54			
	R. 13,402.46	1,02,000.00	1,02,000.00	..
(iv)	3604.00.102.I.AA. Assignment under Global Sharing of Assigned Revenue to Rural Local Bodies - Stamp Duty			
	O. 34,372.10			
	S. 0.01			
	R. 12,971.97	47,344.08	47,344.08	..
(v)	2505.01.702.VI.UM. Pradhan Mantri Awaas Yojana (Gramin)			
	O. 0.01			
	S. 0.01			
	R. 7,995.32	7,995.34	7,995.34	..
(vi)	2505.01.702.VI.UN. Pradhan Mantri Awaas Yojana (Gramin) - State Share			
	O. 0.01			
	S. 0.01			
	R. 5,330.21	5,330.23	5,330.23	..
(vii)	2505.01.793.VI.UA. Pradhan Mantri Awaas Yojana (Gramin) under Special Component Plan			
	O. 0.01			
	S. 0.01			
	R. 4,309.80	4,309.82	4,309.82	..
(viii)	2501.06.003.VI.UF. Aajeevika(NRLM) - State Share			
	O. 12,716.01			
	S. 0.01			
	R. 4,223.39	16,939.41	16,939.41	..

Grant No.42 - Rural Development and Panchayat Raj Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ix)	2505.01.793.VI.UB. Pradhan Mantri Awaas Yojana (Gramin) under Special Component Plan - State Share			
	O.	0.01		
	S.	0.01		
	R.	2,873.19	2,873.21	..
(x)	2501.06.003.VI.UB. Deen Dayal Upadhyaya Grameen Kaushal Yojana (DDU-GKY)			
	O.	0.01		
	S.	0.01		
	R.	1,975.58	1,975.60	..
(xi)	2235.02.789.II.PC. World Bank aided Tamil Nadu Rural Transformation Project (TNPVP Phase-II) under Special Component Plan			
	O.	3,095.40		
	S.	0.01		
	R.	1,326.14	4,421.55	..
(xii)	2501.06.003.VI.UE. Deen Dayal Upadhyaya Grameen Kaushal Yojana (DDU-GKY) - State Share			
	O.	0.01		
	S.	0.01		
	R.	1,317.05	1,317.07	..
(xiii)	2501.06.793.VI.UA. Deen Dayal Upadhyaya Grameen Kaushal Yojana (DDU-GKY)			
	O.	0.01		
	S.	0.01		
	R.	508.32	508.34	..
(xiv)	2501.06.793.VI.UE. Deen Dayal Upadhyaya Grameen Kaushal Yojana (DDU-GKY) - State Share			
	O.	0.01		
	S.	0.01		
	R.	338.87	338.89	..
(xv)	2501.06.794.VI.UA. Deen Dayal Upadhyaya Grameen Kaushal Yojana (DDU-GKY)			
	O.	0.01		
	S.	0.01		
	R.	306.04	306.06	..
(xvi)	2505.01.794.VI.UA. Pradhan Mantri Awaas Yojana (Gramin) under Tribal Sub-Plan			
	O.	0.01		
	S.	0.01		
	R.	246.82	246.84	..

Grant No.42 - Rural Development and Panchayat Raj Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xvii)	2501.06.794.VI.UE. Deen Dayal Upadhyaya (DDU-GKY) - State Share			
	O.	0.01		
	S.	0.01		
	R.	204.02	204.04	..
(xviii)	2505.01.794.VI.UB. Pradhan Mantri Awaas Tribal Sub-Plan - State Share			
	O.	0.01		
	S.	0.01		
	R.	164.54	164.56	..

Enhancement of provision by reappropriation in March 2025 under items (i) to (xviii) was due to higher requirement for grants-in-aid towards the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xix)	2515.00.102.I.AD. Payment to Tamil Nadu Electricity Board on behalf of rural hut dwellers			
	O.	31,863.00		
	S.	0.01		
	R.	5,865.99	37,729.00	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement under subsidies towards the scheme.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xx)	2515.00.001.I.AE. Block Headquarters - Block Panchayats			
	O.	32,916.09		
	R.	1,599.81	34,515.90	(-).2.03

Enhancement of provision by reappropriation in March 2025 was due to latest assessment of manpower in position under establishment charges towards the scheme.

Reason for the final saving have not been communicated (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxi)	2215.02.105.I.JO. Seed fund for Clean Tamil Nadu Company Limited			
	S.	0.01		
	R.	99.99	100.00	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement under grants in aid towards the scheme.

Grant No.42 - Rural Development and Panchayat Raj Department - Contd.

CAPITAL

Notes and Comments -

1. The overall saving of ₹1,76,789.81 lakh in the voted grant was anticipated and surrendered during the year.
2. Saving in the voted grant worked out to 33.85 per cent.
3. Saving occurred persistently in the voted grant during the preceding five years also as under-

Year	SAVING	
	Amount (₹ in lakh)	Percentage
2019-20	30,237.18	13.07
2020-21	63,365.01	33.24
2021-22	71,114.17	18.80
2022-23	1,66,179.68	37.85
2023-24	35,990.13	14.93

4. Saving in the voted grant was the net result of saving and excess under various heads the more important of which are mentioned in the succeeding notes.

5. Saving in the voted grant occurred under -

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	4515.00.103.VI.UC. Road / Bridge Works under PMGSY-III				
	O.	1,34,100.00			
	R.	(-)71,507.00	62,593.00	62,593.00	..
(ii)	4515.00.103.I.JC. Implementation of Road Works with NABARD assistance				
	O.	88,953.75			
	R.	(-)66,999.92	21,953.83	21,953.83	..
(iii)	4515.00.103.VI.UF. Road / Bridge Works under PMGSY-III - State Share				
	O.	89,400.00			
	R.	(-)45,672.33	43,727.67	43,727.67	..
(iv)	4515.00.789.I.JD. Implementation of Road Works with NABARD assistance under Special Component Plan for Scheduled Castes - Controlled by DRD				
	O.	26,686.13			
	R.	(-)20,099.98	6,586.15	6,586.15	..

Grant No.42 - Rural Development and Panchayat Raj Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(v)	4515.00.796.I.JA. Implementation of Road Works with NABARD assistance under Tribal Sub-Plan			
	O.	2,965.12		
	R.	(-2,520.50)	444.62	444.62 ..

Withdrawal of provision by reappropriation in March 2025 under items (i) to (v) was due to fag end release by Government of India under major works towards the respective schemes.

6. Excess in the voted grant occurred under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	4515.00.103.I.JN. Mudalvarin Grama Salaigal Membattu Thittam			
	O.	1,00,000.00		
	S.	0.01		
	R.	29,999.99	1,30,000.00	1,30,000.00 ..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds towards major works under the scheme.

LOANS

Notes and Comment -

1. The overall saving of ₹50.00 lakh in the grant was anticipated and surrendered during the year.
2. Saving in the grant worked out to 30.40 per cent.
3. Saving in the grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	7610.00.201.I.BF. Loans to Secretariat Employees for construction of houses - Rural Development and Panchayat Raj Department			
	O.	50.00		
	S.	114.50		
	R.	(-)50.00	114.50	114.50 ..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement under bearing interest towards the scheme

THE FUND FOR PRIORITY SCHEMES IN RURAL AREAS -

The Fund for Priority Schemes in Rural Areas was constituted in the year 2007-08 as per G.O. (Ms) No.191 Rural Development and Panchayat Raj (C4) Department dated 22.11.2007 with an objective of executing works towards creation of basic infrastructure in rural areas.

The contribution to the Fund is made by the Rural Local Bodies from the Pooled Assigned Revenue. One third of this Pooled Assigned Revenue from the proceeds of Local Cess, Local Cess Surcharge, purchase on Stamp Duty and Entertainment Tax at State Level shall constitute the corpus of the Fund by debiting the Major Head "3604. Compensation and Assignment to Local Bodies and Panchayat Raj Institutions" under this grant. The expenditure is initially debited to the Major Head "2515. Other Rural Development Programme" under this grant (2515.00.102.AE).

Grant No.42 - Rural Development and Panchayat Raj Department - Concl.d.

The balance at the credit of the Fund at the commencement of the year 2024-25 was "Nil".

During the year 2024-25 no amount was transferred to the Fund.

No expenditure was met out of the Fund during the year.

The balance at the credit of the Fund as on 31 March 2025 was "Nil".

The transactions of the Fund stand included under "8229. Development and Welfare Funds - 200. Other Development and Welfare Fund", an account of which is given in Statement No.21 of Finance Accounts 2024-25.

The amount transferred to DDO's Bank Account treated as expenditure in the Appropriation Account. The details of the amounts lying unspent in DDO's Bank Account has been called for and the same have not been furnished.

Grant No.43 - School Education Department

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2051 Public Service Commission			
2059 Public Works			
2202 General Education			
2204 Sports and Youth Services			
2205 Art and Culture			
2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
2235 Social Security and Welfare			
2251 Secretariat - Social Services			
Voted			
Original	4,35,24,81,72		
Supplementary	7,71,43,59		
Amount surrendered during the year			65,25,08,28
Charged			
Original	12		
Supplementary	30	42	30
Amount surrendered during the year			(-)12
			12
CAPITAL			
4202 Capital Outlay on Education, Sports, Art and Culture			
Voted			
Original	5,16,76,30		
Supplementary	9,58,33,62		
Amount surrendered during the year			4,72,53,83
Charged			
Original	1		
Supplementary	..	1	..
Amount surrendered during the year			(-)1
			1
LOANS			
7610 Loans to Government Servants, etc.			
Voted			
Original	50,00		
Supplementary	50,00		
Amount surrendered during the year			36,91
			(-)36,91

REVENUE*Notes and Comments -*

1. Though the ultimate saving in the voted grant worked out to ₹6,53,955.30 lakh, the amount surrendered during the year was ₹6,52,508.28 lakh only.

2. Saving in the voted grant worked out to 14.76 per cent.

3. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

Grant No.43 - School Education Department - Contd.

4. Saving in the grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2202.01.113.VI.UA. Implementation of SSA (Sarva Shiksha Abhiyan) under Samagra Shiksha Abhiyan			
	O.		1,02,962.44	
	S.		853.42	
	R.		(-)1,03,815.86	..
(ii)	2202.02.113.VI.UC. Implementation of Rashtriya Madhyamik Shiksha Abhiyan (RMSA) under Samagra Shiksha Abhiyan (Recurring)			
	O.		28,151.24	
	S.		1,343.10	
	R.		(-)29,494.34	..
(iii)	2202.01.113.VI.UH. Implementation of SSA (Sarva Shiksha Abhiyan) under Samagra Shiksha Abhiyan - Capital Grant - State Share			
	O.		3,049.62	
	S.		4,435.47	
	R.		(-)7,485.09	..
(iv)	2202.02.113.VI.UB. Implementation of Rashtriya Madhyamik Shiksha Abhiyan (RMSA) under Samagra Shiksha Abhiyan (Non Recurring)			
	O.		7,037.48	
	S.		0.01	
	R.		(-)7,037.49	..
(v)	2202.02.113.VI.UD. Implementation of Rashtriya Madhyamik Shiksha Abhiyan (RMSA) under Samagra Shiksha Abhiyan (Non Recurring) - State Share			
	O.		4,691.66	
	S.		2,022.94	
	R.		(-)6,714.60	..
(vi)	2202.01.113.VI.UG. Implementation of SSA (Sarva Shiksha Abhiyan) under Samagra Shiksha Abhiyan - Capital Grant			
	O.		4,574.44	
	S.		0.01	
	R.		(-)4,574.45	..

Grant No.43 - School Education Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vii)	2202.01.793.VI.UE. Implementation of SSA (Sarva Shiksha Abhiyan) under Samagra Shiksha Abhiyan - Capital Grant			
	O.	1,516.34		
	S.	2,205.40		
	R.	(-),3,721.74	..	..
(viii)	2202.02.113.VI.UF. Implementation of Teacher Education Schemes under Integrated scheme for School Education (Samagra Shiksha) - Central Share			
	O.	3,087.03		
	S.	129.11		
	R.	(-),3,216.14	..	..
(ix)	2202.02.793.VI.UD. Implementation of Rashtriya Madhayamik Shiksha Abhiyan (RMSA) Schemes under Samagra Shiksha Abhiyan (Non-Recurring)			
	O.	2,158.16		
	S.	930.56		
	R.	(-),3,088.72	..	..
(x)	2202.01.794.VI.UA. Implementation of SSA (Sarva Shiksha Abhiyan) under Samagra Shiksha Abhiyan			
	O.	2,498.68		
	S.	20.71		
	R.	(-),2,519.39	..	..
(xi)	2202.01.793.VI.UF. Implementation of SSA (Sarva Shiksha Abhiyan) under Samagra Shiksha Abhiyan - Capital Grant - State Share			
	O.	1,010.89		
	S.	1,470.27		
	R.	(-),2,481.16	..	..
(xii)	2202.02.113.VI.UG. Implementation of Teacher Education Schemes under Integrated scheme for School Education (Samagra Shiksha) - State Share			
	O.	2,058.02		
	S.	86.07		
	R.	(-),2,144.09	..	..
(xiii)	2202.02.793.VI.UH. Implementation of Rashtriya Madhayamik Shiksha Abhiyan (RMSA) Schemes under Samagra Shiksha Abhiyan (Non-Recurring) - State Share			
	O.	1,438.77		
	S.	620.37		
	R.	(-),2,059.14	..	..

Grant No.43 - School Education Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xiv)	2202.02.794.VI.UE. Implementation of Rashtriya Madhayamik Shiksha Abhiyan (RMSA) Schemes under Samagra Shiksha Abhiyan (Recurring)			
	O.	756.90		
	S.	29.62		
	R.	(-786.52	..	..
(xv)	2202.02.800.I.AV. Free Supply of Text Books, Note Books, Uniforms, School Bags, Footwears, Crayons, Colour Pencils, Geometry Boxes, Maps, Woollen Sweaters etc.,			
	O.	500.00		
	S.	202.13		
	R.	(-702.13	..	..
(xvi)	2202.02.793.VI.UL. Implementation of Teacher Education Schemes under Integrated scheme for School Education (Samagra Shiksha) - Capital Grant.			
	O.	78.07		
	S.	251.00		
	R.	(-329.07	..	..
(xvii)	2202.01.794.VI.UE. Implementation of SSA (Sarva Shiksha Abhiyan) under Samagra Shiksha Abhiyan - Capital Grant			
	O.	111.01		
	S.	161.46		
	R.	(-272.47	..	..
(xviii)	2202.02.794.VI.UD. Implementation of Rashtriya Madhayamik Shiksha Abhiyan (RMSA) Schemes under Samagra Shiksha Abhiyan (Non-Recurring)			
	O.	187.67		
	S.	80.91		
	R.	(-268.58	..	..
(xix)	2202.02.793.VI.U.M. Implementation of Teacher Education Schemes under Integrated scheme for School Education (Samagra Shiksha) - Capital Grant - State Share			
	O.	52.05		
	S.	167.33		
	R.	(-219.38	..	..

Grant No.43 - School Education Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xx)	2202.01.794.VI.UF. Implementation of SSA (Sarva Shiksha Abhiyan) under Samagra Shiksha Abhiyan - Capital Grant - State Share			
	O.	74.01		
	S.	107.64		
	R.	(-181.65)	..	..
(xxi)	2202.02.794.VI.UH. Implementation of Rashtriya Madhayamik Shiksha Abhiyan (RMSA) Schemes under Samagra Shiksha Abhiyan (Non-Recurring) - State Share			
	O.	125.11		
	S.	53.95		
	R.	(-179.06)	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 have not been furnished (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxii)	2202.02.109.I.AA. Salary of Teachers and staff in Government Secondary and Higher Secondary Schools			
	O.	10,83,671.33		
	S.	944.63		
	R.	(-81,509.64)	10,03,106.32	10,02,811.17 (-)295.15
(xxiii)	2205.00.105.I.AF. Charges on account of the Tamil Nadu Public Libraries Act, 1948			
	O.	19,405.50		
	S.	0.03		
	R.	(-645.57)	18,759.96	18,749.52 (-)10.44
(xxiv)	2202.02.108.I.AA. Examinations conducted by the Director of Government Examinations			
	O.	13,144.69		
	S.	166.84		
	R.	(-605.97)	12,705.56	12,706.44 (+)0.88
(xxv)	2202.02.001.I.AA. Directorate of School Education			
	O.	4,936.52		
	S.	195.59		
	R.	(-180.90)	4,951.21	4,947.25 (-)3.96

Withdrawal of provision by reappropriation in March 2025 under items (xxii) to (xxv) was due to delay / non-recruitment, non-filling up of vacant posts, post filled up with outsourcing on contract basis and lesser requirement under establishment charges and economic measures in administrative expenses.

Reasons for the final saving under items (xxii), (xxiii) and (xxv) have not been communicated (July 2025).

Grant No.43 - School Education Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
(xxvi)	2202.01.101.I.AC. Salaries to Panchayat Union Elementary School Teachers				
	O.	9,18,194.47			
	S.	0.01			
	R.	(-)67,660.21	8,50,534.27	8,49,977.02	(-)557.25
(xxvii)	2202.02.110.I.AA. Assistance to Aided High Schools and Higher Secondary Schools				
	O.	4,56,093.33			
	S.	3,998.51			
	R.	(-)45,880.42	4,14,211.42	4,14,180.45	(-)30.97
(xxviii)	2202.01.104.I.AA. District Elementary Educational - Subordinate Officers				
	O.	39,288.51			
	S.	45.22			
	R.	(-)1,151.27	38,182.46	38,125.84	(-)56.62
(xxix)	2202.02.109.I.KI. Opening of Model Schools under Rashtriya Madhyamik Shiksha Abhiyan				
	O.	7,556.28			
	S.	0.01			
	R.	(-)551.67	7,004.62	7,000.25	(-)4.37
(xxx)	2202.01.001.I.AA. Directorate of Elementary Education				
	O.	931.86			
	S.	60.00			
	R.	(-)103.84	888.02	887.29	(-)0.73

Withdrawal of provision by reappropriation in March 2025 under items (xxvi) to (xxx) was due to lesser requirement under establishment charges and economic measures adopted under administrative expenses towards the respective schemes.

Reasons for the final saving under items (xxvi) to (xxix) have not been communicated (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
(xxx)	2202.01.800.I.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				
	O.	45,000.00			
	R.	(-)45,000.00

Grant No.43 - School Education Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxxii)	2202.02.109.I.BI. Housekeeping, Sanitation, Security Services etc., in Govt. High Schools and Higher Secondary Schools			
	O.	10,000.00		
	R.	(-)10,000.00	..	..
(xxxiii)	2202.01.800.I.BD. Reimbursement of fee claimed as per the provision of section 12(1)(c) of Right of Children to Free and Compulsory Education Act, 2009 (L.K.G. & U.K.G.)			
	O.	8,000.00		
	R.	(-)8,000.00	..	..
(xxxiv)	2202.02.794.VI.UN. Implementation of Pradhan Mantri Janjati Adivasi Nyaya Maha Abhiyan (PM-JANMAN) under samagra Shiksha			
	O.	739.50		
	R.	(-)739.50	..	..
(xxxv)	2202.02.794.VI.UO. Implementation of Pradhan Mantri Janjati Adivasi Nyaya Maha Abhiyan (PM-JANMAN) under samagra Shiksha - State Share			
	O.	493.00		
	R.	(-)493.00	..	..
(xxxvi)	2202.01.113.VI.UI. Swatchhata Action Plan under Samagra Shiksha Abhiyan (Recurring)			
	O.	483.19		
	R.	(-)483.19	..	..
(xxxvii)	2202.01.113.VI.UJ. Swatchhata Action Plan under Samagra Shiksha Abhiyan (Recurring) - State Share			
	O.	322.13		
	R.	(-)322.13	..	..
(xxxviii)	2202.02.800.VI.UB. Inclusive Education for Disabled at Secondary Stage (IEDSS)			
	O.	295.30		
	R.	(-)295.30	..	..

Grant No.43 - School Education Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxxix)	2202.02.113.VI.UJ. Swatchhata Action Plan under Samagra Shiksha Abhiyan (Recurring)			
	O.	232.47		
	R.	(-)232.47	..	..
(xl)	2202.02.800.VI.UH. Inclusive Education for Disabled at Secondary Stage (IEDSS) - State Share			
	O.	196.87		
	R.	(-)196.87	..	..
(xli)	2202.02.113.VI.UK. Swatchhata Action Plan under Samagra Shiksha Abhiyan (Recurring) - State Share			
	O.	154.98		
	R.	(-)154.98	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 under items (xxxix) to (xli) have not been furnished (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xlii)	2202.01.102.I.AD. Grants to Non-Government Elementary Schools			
	O.	4,00,931.34		
	S.	30,202.51		
	R.	(-)42,602.81	3,88,531.04	3,88,317.32 (-)213.72
(xliii)	2051.00.103.I.AC. Teachers Recruitment Board			
	O.	4,757.44		
	S.	49.78		
	R.	(-)1,630.24	3,176.98	3,177.45 (+)0.47

Withdrawal of provision by reappropriation in March 2025 under items (xlii) and (xliii) was mainly due to lesser requirements towards grants-in-aid and establishment charges.

Reasons for the final saving under item (xlii) have not been communicated (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xliv)	2202.01.793.VI.UA. Implementation of SSA (Sarva Shiksha Abhiyan) under Samagra Shiksha Abhiyan			
	O.	34,130.04		
	S.	0.01		
	R.	(-)20,593.67	13,536.38	13,536.38 ..

Grant No.43 - School Education Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xlv)	2202.02.113.VI.UE. Implementation of Rashtriya Madhyamik Shiksha Abhiyan (RMSA) under Samagra Shiksha Abhiyan (Recurring) - State Share			
	O.	18,806.24		
	S.	856.65		
	R.	(-15,387.89)	4,275.00	4,275.00 ..
(xlvi)	2202.01.113.VI.UD. Implementation of SSA (Sarva Shiksha Abhiyan) under Samagra Shiksha Abhiyan - State Share			
	O.	68,641.62		
	S.	568.95		
	R.	(-14,835.43)	54,375.14	54,375.13 (-)0.01
xlvii	2202.02.109.I.KT. Establishing Model School in Educational Districts			
	O.	25,000.00		
	S.	623.09		
	R.	(-9,402.11)	16,220.98	16,220.98 ..
(xlviii)	2202.02.793.VI.UE. Implementation of Rashtriya Madhayamik Shiksha Abhiyan (RMSA) Schemes under Samagra Shiksha Abhiyan (Recurring)			
	O.	8,704.34		
	S.	2,598.55		
	R.	(-7,542.82)	3,760.07	3,760.07 ..
(xlix)	2202.02.793.VI.UI. Implementation of Rashtriya Madhayamik Shiksha Abhiyan (RMSA) Schemes under Samagra Shiksha Abhiyan (Recurring) - State Share			
	O.	5,767.25		
	S.	2,769.42		
	R.	(-4,718.95)	3,817.72	3,817.71 (-)0.01
(l)	2202.02.793.VI.UJ. Implementation of Teacher Education Schemes under Integrated scheme for School Education (Samagra Shiksha) - Central Share			
	O.	946.69		
	S.	434.97		
	R.	(-986.28)	395.38	395.38 ..
(li)	2202.02.113.VI.UH. Implementation of Teacher Education Schemes under Integrated scheme for School Education (Samagra Shiksha) - Capital Grant			
	O.	254.58		
	S.	818.48		
	R.	(-718.79)	354.27	354.27 ..

Grant No.43 - School Education Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lii)	2202.02.793.VI.UK. Implementation of Teacher Education Schemes under Integrated scheme for School Education (Samagra Shiksha) - State Share			
	O.	631.12		
	S.	289.99		
	R.	(-657.52)	263.59	263.59 ..
(liii)	2202.02.113.VI.UI. Implementation of Teacher Education Schemes under Integrated scheme for School Education (Samagra Shiksha) - Capital Grant - State Share			
	O.	169.73		
	S.	545.64		
	R.	(-479.19)	236.18	236.18 ..
(liv)	2202.02.794.VI.UI. Implementation of Rashtriya Madhayamik Shiksha Abhiyan (RMSA) Schemes under Samagra Shiksha Abhiyan (Recurring) - State Share			
	O.	501.50		
	S.	22.84		
	R.	(-410.34)	114.00	114.00 ..
(lv)	2202.01.794.VI.UB. Implementation of SSA (Sarva Shiksha Abhiyan) under Samagra Shiksha Abhiyan - State Share			
	O.	1,665.79		
	S.	13.80		
	R.	(-360.02)	1,319.57	1,319.57 ..
(lvi)	2202.02.105.VI.UB. Creation of new departments in State Council of Educational, Research and Training			
	O.	200.71		
	S.	0.01		
	R.	(-198.60)	2.12	2.11 (-)0.01
(lvii)	2202.02.105.VI.UD. Creation of new departments in State Council of Educational, Research and Training - State Share			
	O.	133.81		
	S.	0.01		
	R.	(-133.07)	0.75	0.75 ..

Withdrawal of provision by reappropriation in March 2025 under items (xliv) to (lvii) was mainly due to lesser requirement towards grants-in-aid under the respective schemes.

Grant No.43 - School Education Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lviii)	2202.01.108.I.JC. Supply of Text Books to Students			
	O.	13,297.30		
	S.	3,959.07		
	R.	(-)16,311.56	944.81	944.80
				(-)0.01
(lix)	2202.02.106.I.JC. Supply of Text Books to Students			
	O.	9,888.19		
	S.	1,070.58		
	R.	(-)10,459.01	499.76	499.76
				..
(lx)	2225.01.789.I.JA. Supply of Text Books under Special Component Plan Directorate of Elementary Education			
	O.	6,245.70		
	S.	1,859.56		
	R.	(-)3,311.87	4,793.39	4,793.39
				..
(lxi)	2202.01.796.I.JA. Supply of Text Books to Students			
	O.	604.42		
	S.	179.96		
	R.	(-)320.50	463.88	463.87
				(-)0.01
(lxii)	2202.01.800.I.KG. Supply of bags and other learning materials to students in Government and Government Aided Schools			
	O.	4,056.19		
	S.	133.17		
	R.	(-)174.89	4,014.47	4,014.46
				(-)0.01
(lxiii)	2225.01.789.I.JD. Supply of Text Books under Special Component Plan under School Education			
	O.	4,644.45		
	S.	502.85		
	R.	(-)141.01	5,006.29	5,006.29
				..

Withdrawal of provision by reappropriation in March 2025 under items (lviii) to (lxiii) was mainly due to lesser requirement towards supply of text books, note books, school bags and materials and supplies under the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lxiv)	2202.01.101.I.AD. Payment of Salaries to Teachers under Sarva Shiksha Abhiyan (SSA)			
	O.	2,68,253.17		
	R.	(-)12,781.58	2,55,471.59	2,55,328.24
				(-)143.35

Grant No.43 - School Education Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lxv)	2202.02.109.I.AZ. Payment of salary to Teachers of Government High Schools and Higher Secondary Schools under Sarva Sikhsha Abhiyan			
	O.	94,207.70		
	R.	(-)4,748.40	89,459.30	89,440.31
				(-)18.99
(lxvi)	2202.02.109.I.KH. Upgradation of Schools under Rashtriya Madhyamik Shiksha Abhiyan			
	O.	74,152.57		
	R.	(-)2,242.16	71,910.41	71,901.69
				(-)8.72
(lxvii)	2202.02.109.I.BC. Creation of Additional posts in High Schools and Higher Secondary Schools under Rashtriya Madhyamik Sikhsha Abiyan			
	O.	86,061.78		
	R.	(-)1,835.45	84,226.33	84,206.31
				(-)20.02
(lxviii)	2202.02.101.I.AA. Inspection of General Schools			
	O.	17,309.79		
	R.	(-)921.89	16,387.90	16,378.85
				(-)9.05
(lxix)	2202.01.101.I.AB. Government Elementary Schools			
	O.	22,732.37		
	R.	(-)888.64	21,843.73	21,838.55
				(-)5.18
(lxx)	2205.00.105.I.BA. Muthamizh Arignar Kalaingar Memorial Library, Madurai			
	O.	1,226.31		
	R.	(-)285.75	940.56	940.70
				(+)0.14
(lxxi)	2202.02.101.I.AB. Inspectors of Private Schools.			
	O.	2,678.90		
	R.	(-)112.45	2,566.45	2,566.87
				(+)0.42

Withdrawal of provision by reappropriation in March 2025 was mainly due to lesser requirement towards establishment charges under items (lxiv) to (lxxi), lesser requirement towards travel expenses under items (lxi) and (lxiv), contract payment under item (lxvii) and economic measures adopted towards administrative expenses under items (lxviii) to (lxxi).

Reasons for the final saving under items (lxiv) to (xliv) have not been communicated (July 2025).

Grant No.43 - School Education Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lxxii)	2202.02.109.I.KW. Information and Communication Technology (ICT) in Schools			
	O.	4,082.64		
	S.	4,624.52		
	R.	(-)8,707.16	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 have not been furnished (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lxxiii)	2202.02.109.I.AB. Salaries of Municipal and Corporation Secondary / Higher Secondary School Teachers			
	O.	75,756.56		
	R.	(-)4,873.54	70,883.02	70,848.11
				(-)34.91
(lxxiv)	2202.02.105.I.AW. Setting up of District Institute of Education and Training in Tamil Nadu			
	O.	8,149.76		
	R.	(-)1,381.40	6,768.36	6,763.23
				(-)5.13

Withdrawal of provision by reappropriation in March 2025 under items (lxxiii) and (lxxiv) was due to delay / non-recruitment, non-filling up of vacant posts, post filled up with outsourcing on contract basis and lesser requirement under establishment charges and economic measures in administrative expenses.

Reasons for the final saving under items (lxxiii) to (lxxiv) have not been communicated (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lxxv)	2202.02.105.VI.UA. Setting up of District Institute of Education and Training in Tamil Nadu			
	O.	4,925.09		
	R.	(-)4,877.50	47.59	47.59
				..
(lxxvi)	2202.02.789.I.JH. Incentive to Students to reduce drop out in Higher Secondary Education level			
	O.	8,060.00		
	R.	(-)3,572.08	4,487.92	4,487.92
				..

Grant No.43 - School Education Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lxxvii)	2202.02.105.VI.UC. Setting up of District Institute of Education and Training in Tamil Nadu - State Share			
	O. 3,283.39			
	R. (-)3,251.93	31.46	31.45	(-)0.01
(lxxviii)	2202.01.101.I.DD. Implementation of Illam Thedi Kalvi Programme across the State			
	O. 10,000.00			
	R. (-)3,008.30	6,991.70	6,991.69	(-)0.01
(lxxix)	2202.02.109.I.KJ. Incentive to Students to reduce drop out in Secondary Education level			
	O. 17,160.00			
	R. (-)2,525.48	14,634.52	14,634.52	..
(lxxx)	2202.02.796.I.JB. Incentive to Students to reduce drop out in Secondary Education level			
	O. 780.00			
	R. (-)389.75	390.25	390.25	..
(lxxxii)	2205.00.105.I.AY. Anna Centenary Library			
	O. 741.54			
	R. (-)139.79	601.75	601.67	(-)0.08

Withdrawal of provision by reappropriation in March 2025 was mainly due to lesser requirements towards grants-in-aid under items (lxxv) to (lxxxii) and lesser requirement towards establishment charges and economic measures adopted under administrative expenses under item (lxxxii).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lxxxiii)	2202.01.800.I.JC. Free Supply of Uniforms to Students			
	O. 37,704.11			
	R. (-)1,438.06	36,266.05	36,266.04	(-)0.01
(lxxxiiii)	2225.01.789.I.JB. Supply of Uniforms to Students under Special Component Plan			
	O. 17,577.99			
	R. (-)666.30	16,911.69	16,911.69	..

Withdrawal of provision by reappropriation in March 2025 was mainly due to lesser requirements towards free supply of uniforms under items (lxxxiii) and (lxxxiiii) and economic measures adopted in publicity and advertisement under item (lxxxiii).

Grant No.43 - School Education Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lxxxiv)	2202.02.800.I.JV. Distribution of Free Note Books to Students				
	O.	6,926.78			
	R.	(-)981.96	5,944.82	5,944.82	..
(lxxxv)	2202.02.800.I.JS. Free supply of Footwear to School going children				
	O.	4,232.21			
	R.	(-)961.30	3,270.91	3,270.91	..
(lxxxvi)	2202.01.800.I.KI. Distribution of Free Note Books to Students				
	O.	5,491.06			
	R.	(-)870.16	4,620.90	4,620.90	..
(lxxxvii)	2202.01.800.I.JK. Free supply of Footwear to School going children				
	O.	3,664.03			
	R.	(-)709.79	2,954.24	2,954.24	..
(lxxxviii)	2202.02.789.I.JK. Distribution of Free Note Books to Students				
	O.	3,253.48			
	R.	(-)461.21	2,792.27	2,792.26	(-)0.01
(lxxxix)	2225.01.789.I.JF. Free supply of Footwear to School going children under School Education				
	O.	1,987.85			
	R.	(-)451.51	1,536.34	1,536.34	..
(xc)	2225.01.789.I.JG. Distribution of Free Note Books to Students				
	O.	2,579.14			
	R.	(-)408.71	2,170.43	2,170.42	(-)0.01
(xci)	2225.01.789.I.JE. Free supply of Footwear to School going children under Elementary Education				
	O.	1,720.99			
	R.	(-)333.39	1,387.60	1,387.60	..

Withdrawal of provision by reappropriation in March 2025 was mainly due to lesser requirements towards materials and supplies under items (lxxxiv) to (xci) and supply of text books, notebooks and school bags under items (lxxxiv), (lxxxvi), (lxxxvi) and (xc).

Grant No.43 - School Education Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xcii)	2202.01.102.I.AE. Pre-Primary Schools				
	O.	383.88			
	S.	12.52			
	R.	(-)261.27	135.13	134.43	(-)0.70
(xciii)	2202.05.103.I.AA. Oriental Schools (Sanskrit)				
	O.	975.75			
	S.	185.72			
	R.	(-)187.24	974.23	974.78	(+)0.55

Withdrawal of provision by reappropriation in March 2025 was mainly due to lesser requirements towards establishment charges under items (xcii) and (xciii) and economic measures adopted towards administrative expenses under item (xciii).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xciv)	2059.01.053.I.AR. Buildings - Schools (Administered by Chief Engineer (Buildings))				
	O.	20,000.00			
	R.	(-)206.60	19,793.40	19,793.40	..
(xcv)	2202.02.001.I.AD. Foreign Educational Tour for best performing students				
	O.	317.73			
	R.	(-)137.73	180.00	180.00	..

Withdrawal of provision by reappropriation in March 2025 was mainly due to economic measures adopted in periodical and special maintenance under item (xciv) and travel expenses and office expenses under item (xcv).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xcvi)	2202.02.109.I.BA. Compensation of Loss for the abolition of Special Fees in Government / Aided Schools - Controlled by Director of School Education				
	O.	1,777.84			
	R.	(-)180.01	1,597.83	1,597.83	..

Withdrawal of provision by reappropriation in March 2025 was mainly due to lesser requirements towards compensation under the scheme.

Grant No.43 - School Education Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xcvii)	2202.02.107.I.AD. Conduct of Tamil Nadu Chief Minister's Talent Search Exam			
	O.	402.00		
	R.	(-295.13)	106.87	106.87

Withdrawal of provision by reappropriation in March 2025 was mainly due to lesser requirements towards scholarship and stipend under the scheme.

5. Excess under the voted grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2202.01.101.I.AA. Salaries of Municipal and Corporation Elementary School Teachers			
	O.	78,910.06		
	R.	4,730.27	83,640.33	83,619.31
(ii)	2204.00.101.I.AA. Inspection of Physical Education activities in Schools			
	O.	503.56		
	R.	134.22	637.78	637.42
(iii)	2202.02.800.I.KE. Inclusive Education for Disabled at Secondary Stage (IEDSS)			
	O.	438.55		
	R.	74.78	513.33	512.91
(iv)	2225.03.277.I.BK. Residential Schools controlled by the Director of Elementary Education			
	O.	51.04		
	R.	11.95	62.99	62.82

Enhancement of provision by reappropriation in March 2025 was due to additional requirement in salaries and salary grants under item (i), dearness allowance under item (ii), travel expenses under item (iii) and contract pay to the contract workers under item (iv).

Reasons for the final saving under item (i) have not been communicated (July 2025).

Grant No.43 - School Education Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(v)	2202.01.793.VI.UB. Implementation of SSA (Sarva Shiksha Abhiyan) under Samagra Shiksha Abhiyan - State Share			
	O.	22,753.36		
	S.	0.01		
	R.	4,295.18	27,048.55	27,048.55
(vi)	2202.02.800.I.KD. Implementation of Mobile Science Lab Scheme			
	O.	0.01		
	S.	0.01		
	R.	1,169.89	1,169.91	1,169.91
(vii)	2202.04.200.I.JP. Special Literacy Scheme for inmates in Prisons			
	O.	0.01		
	S.	0.01		
	R.	29.98	30.00	30.00
(viii)	2202.02.800.I.JZ. Conducting of Chess competitions at Firkha / Education District / Regional level for students			
	O.	0.01		
	S.	0.01		
	R.	27.32	27.34	27.34

Enhancement of provision by reappropriation in March 2025 was due to higher requirement under grants-in-aid towards the respective schemes under items (v) to (viii).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ix)	2205.00.105.I.AA. Directorate of Public Libraries			
	O.	17,555.31		
	S.	0.01		
	R.	179.15	17,734.47	17,734.21

Enhancement of provision by reappropriation in March 2025 was due to higher requirement for filling up of vacant posts, bringing existing staff from one administrative department to another and settlement of advertisement bills of advertising agencies, pleader fees under the scheme.

Grant No.43 - School Education Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(x)	2205.00.105.I.BC. Grants to Chennai Roja Muthaiah Research Library			
	S.	0.01		
	R.	106.44	106.45	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement under grants-in-aid towards the respective scheme.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xi)	2202.02.105.I.AX. Creation of new departments in State Council of Educational, Research and Training			
	O.	328.44		
	R.	47.75	376.19	(+)0.21

Enhancement of provision by reappropriation in March 2025 was due to higher requirement under filling up of vacant posts, bringing existing staff from one administrative department to another and enhancement in the rate of dearness allowances under the scheme.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xii)	2205.00.105.I.JO. Union catalogue for Public Libraries in Tamil Nadu under State Innovation Fund			
	O.	0.02		
	S.	0.01		
	R.	19.97	20.00	..

Enhancement of provision by reappropriation in March 2025 was due to increase in training cost and introduction of new training programmes under the scheme.

CAPITAL*Notes and Comments -*

1. Though the ultimate saving in the voted grant worked out to ₹47,263.26 lakh, the amount surrendered during the year was ₹47,253.83 lakh only.
2. Saving in the voted grant worked out to 32.04 per cent.
3. Saving occurred persistently in the grant during the preceding five years also as under -

	SAVING	
Year	Amount (₹ in lakh)	Percentage
2019-20	16,368.28	42.59
2020-21	14,559.26	43.45
2021-22	2,652.60	15.23
2022-23	32,742.01	60.08
2023-24	24,643.37	41.18

Grant No.43 - School Education Department - Contd.

4. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Saving in the grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	4202.01.201.I.JJ. Providing infrastructure facilities for Government Panchayat Primary and Middle Schools with loan assistance from NABARD under Rural Infrastructure Development Fund (RIDF)			
	S. 18,744.61			
	R. (-)18,744.61	..	..	..
(ii)	4202.01.789.I.JC. Providing infrastructure facilities for Government Panchayat Primary and Middle Schools with loan assistance from NABARD under Rural Infrastructure Development Fund (RIDF)			
	S. 8,804.29			
	R. (-)8,804.29	..	..	..
(iii)	4202.04.105.I.AC. Construction of Grand Library and Intellectual Centre at Tiruchirappalli			
	S. 500.00			
	R. (-)500.00	..	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 under items (i) to (iii) have not been furnished (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iv)	4202.01.202.I.JG. Construction of School Buildings and Other Infrastructure Facilities with Loan assistance from NABARD under Rural Infrastructure Development Fund (RIDF)			
	O. 26,400.00			
	S. 40,497.31			
	R. (-)10,711.26	56,186.05	56,184.62	(-)1.43

Grant No.43 - School Education Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(v)	4202.01.789.I.JA. Construction of School Buildings and Other Infrastructure Facilities with Loan assistance from NABARD under Rural Infrastructure Development Fund (RIDF) under Special Component Plan			
	O.	12,400.00		
	S.	19,021.46		
	R.	(-),287.31	26,134.15	26,134.15
(vi)	4202.04.105.I.JC. Construction / Upgradation of the Library Building under control of Directorate of Public Libraries			
	O.	2,645.24		
	S.	100.02		
	R.	(-),212.28	532.98	532.97
(vii)	4202.01.796.I.JA. Construction of School Buildings and Other Infrastructure Facilities with Loan assistance from NABARD under Rural Infrastructure Development Fund (RIDF)			
	O.	1,200.00		
	S.	1,840.79		
	R.	(-),374.11	1,666.68	1,658.70
(viii)	4202.04.105.I.AA. Construction of Muthamizh Arignar Kalaighnar Memorial Library at Madurai			
	O.	0.01		
	S.	573.99		
	R.	(-),210.30	363.70	363.69

Withdrawal of provision by reappropriation in March 2025 under items (iv) to (viii) was mainly due to lesser requirement under major works towards the scheme.

Reasons for the final saving under items (iv) and (vii) have not been communicated (July 2025).

6. Excess under the voted grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	4202.01.202.I.JH. Construction of Buildings - Controlled by Director of Government Examinations			
	O.	0.01		
	S.	0.01		
	R.	40.53	40.55	40.55

Grant No.43 - School Education Department - Concl'd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	4202.01.202.I.AD. Providing Infrastructure facilities to the Government High / Higher Secondary Schools and Hostels				
	O.	0.01			
	S.	48.86			
	R.	252.18	301.05	301.05	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds towards construction of School buildings and Library buildings under Major Works.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iii)	4202.04.105.I.AB. Construction of Grand Library and Science Centre at Coimbatore				
	S.	5,702.27			
	R.	297.66	5,999.93	5,999.93	..

Enhancement of provision by reappropriation in March 2025 was due to additional requirement of funds towards construction of School buildings and Library buildings under Major works.

LOANS*Notes and Comment -*

1. The overall saving of ₹36.91 lakh in the grant was anticipated and surrendered during the year.
2. Saving in the grant worked out to 36.91 per cent.
3. Saving in the grant occurred under -

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	7610.00.201.I.BH. Loans to Secretariat Employees for construction of houses - School Education Department				
	O.	50.00			
	S.	50.00			
	R.	(-)36.91	63.09	63.09	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of fund towards loans to secretariat employees under house building advance.

The amounts transferred to DDO's Bank Account treated as expenditure in the Appropriation Accounts. The details of amounts lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.44 - Micro, Small and Medium Enterprises Department

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2059 Public Works			
2851 Village and Small Industries			
2852 Industries			
3402 Space Research			
3451 Secretariat - Economic Services			
Voted			
Original	15,16,66,17		
Supplementary	10,93,46		
Amount surrendered during the year	15,27,59,63	13,70,11,29	(-)1,57,48,34
			1,57,24,05
Charged			
Original	1		
Supplementary	..		
Amount surrendered during the year	1	..	(-)1
			1
CAPITAL			
4059 Capital Outlay on Public Works			
4408 Capital Outlay on Food Storage and Warehousing			
4851 Capital Outlay on Village and Small Industries			
Voted			
Original	3		
Supplementary	70,00		
Amount surrendered during the year	70,03	..	(-)70,03
			70,03
LOANS			
6851 Loans for Village and Small Industries			
7610 Loans to Government Servants, etc.			
Voted			
Original	40,00,01		
Supplementary	59,99		
Amount surrendered during the year	40,60,00	4,11,85	(-)36,48,15
			36,48,15

REVENUE

Notes and Comments -

1. Though the ultimate saving in the voted grant worked out to ₹15,748.34 lakh, the amount surrendered during the year was ₹15,724.05 lakh only.
2. Saving in the voted grant worked out to 10.31 percent.
3. Saving in the voted grant was the net result of saving and excess under various head, the more important of which are mentioned in the succeeding notes.

Grant No.44 - Micro, Small and Medium Enterprises Department - Contd.

4. Saving in the voted grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2851.00.102.I.DD. Micro Cluster development Programme			
	O. 5,000.00			
	R. (-)5,000.00	..	..	..
(ii)	2851.00.102.I.DF. Startup Fund for Scheduled Castes / Scheduled Tribes Entrepreneurs			
	O. 5,000.00			
	R. (-)5,000.00	..	..	..
(iii)	2852.80.102.I.AA. Tamil Nadu Credit Guarantee Schemes (TNCGS)			
	O. 5,000.00			
	R. (-)5,000.00	..	..	..
(iv)	2851.00.102.I.MV. Assistance to Private Industrial Estate			
	O. 750.00			
	R. (-)750.00	..	..	..
(v)	2851.00.110.VI.UE. Market Development Assistance - State Share			
	O. 119.93			
	R. (-)119.93	..	..	..
(vi)	2851.00.200.I.AD. Payment of Incentive / subsidies to Entrepreneur - Tamil Nadu food processing Policy			
	O. 500.00			
	R. (-)500.00	..	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 under items (i) to (vi) have not been furnished (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vii)	2851.00.102.I.CZ. Grants to Mega Cluster			
	O. 3,000.00			
	R. (-)2,250.00	750.00	750.00	..

Grant No.44 - Micro, Small and Medium Enterprises Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(viii)	2851.00.102.I.MG. Provision of Common Facilities for Small Industries Cluster Development Programme			
	O.	1,520.00		
	R.	(-)920.00	600.00	..
(ix)	2851.00.102.I.DL. Tamil Nadu Food Processing and Agri Export Promotion Corporation			
	O.	1,500.00		
	R.	(-)750.00	750.00	..

Withdrawal of provision by reappropriation in March 2025 under items (vii) to (ix) were due to non-utilisation of funds towards grants-in-aid under the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(x)	2851.00.102.VI.UC. Implementation of Pradhan Mantri Formalization of Micro Food Processing Enterprises Scheme (PMFME)			
	O.	8,335.83		
	R.	(-)1,635.73	6,700.10	..
(xi)	2851.00.793.VI.UC. Implementation of Pradhan Mantri Formalization of Micro Food Processing Enterprises Scheme (PMFME)			
	O.	1,719.00		
	R.	(-)155.07	1,563.93	..
(xii)	2851.00.102.I.CS. Power Tariff Subsidy to Micro Enterprises			
	O.	1,078.63		
	R.	(-)117.89	960.74	..
(xiii)	2851.00.793.VI.UD. Implementation of Pradhan Mantri Formalization of Micro Food Processing Enterprises Scheme (PMFME) - State Share			
	O.	1,146.00		
	R.	(-)103.38	1,042.62	..

Withdrawal of provision by reappropriation in March 2025 under items (x) to (xiii) were due to lesser requirement of funds towards subsidies under the respective schemes.

Grant No.44 - Micro, Small and Medium Enterprises Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xiv)	2851.00.102.I.NC. Tamil Nadu Start-up Innovation Mission			
	O.		4,300.00	
	S.		0.01	
	R.	(-800.01)	3,500.00	3,500.00 ..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds under grants-in-aid.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xv)	2851.00.110.I.AA. Management and Administration			
	O.		1,219.28	
	R.	(-167.60)	1,051.68	1,050.10 (-)1.58

Withdrawal of provision by reappropriation in March 2025 was due to non-filing and non-recruitment of vacant posts under establishment charges and lesser requirement under administrative charges.

Reasons for the final saving have not been furnished (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xvi)	2851.00.102.I.CM. District Industries Centre			
	O.		4,905.99	
	S.		49.25	
	R.	(-552.56)	4,402.68	4,402.98 (+)0.30
(xvii)	2851.00.102.I.MT. Incentive to MSME units to Promote Energy Efficiency			
	O.		466.07	
	S.		86.08	
	R.	(-157.81)	394.34	394.34 ..
(xviii)	2851.00.106.I.JA. Assistance to Coir Industrial Co- operatives			
	O.		11.40	
	S.		123.35	
	R.	(-128.94)	5.81	5.86 (+)0.05

Withdrawal of provision by reappropriation in March 2025 under items (xvi) to (xviii) were due to non-filing and non-recruitment of vacant posts under establishment charges, settlement of pending claims and economic measures adopted under administrative expenses.

Grant No.44 - Micro, Small and Medium Enterprises Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xix)	2059.01.053.I.DY. Buildings - Industries and Commerce Department (Administered by Chief Engineer - (Buildings))			
	O.	100.00		
	S.	25.47		
	R.	(-)110.60	14.87	14.87 ..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement under periodical maintenance.

5. Excess in the voted grant occurred mainly under-

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2851.00.102.I.LZ. Capital subsidy to Micro , Small, Medium and Agro-based Industries			
	O.	32,000.00		
	S.	101.45		
	R.	3,885.10	35,986.55	35,986.55 ..
(ii)	2851.00.102.I.NJ. Annal Ambedkar Business Champions Scheme (AABCS)			
	O.	12,000.01		
	S.	100.00		
	R.	2,313.80	14,413.81	14,413.25 (-)0.56
(iii)	2851.00.794.VI.UC. Implementation of Pradhan Mantri Formalization of Micro Food Processing Enterprises Scheme (PMFME)			
	O.	85.63		
	S.	0.01		
	R.	24.09	109.73	109.73 ..
(iv)	2851.00.794.VI.UD. Implementation of Pradhan Mantri Formalization of Micro Food Processing Enterprises Scheme (PMFME) - State Share			
	O.	57.08		
	S.	0.01		
	R.	16.06	73.15	73.15 ..

Enhancement of provision by reappropriation in March 2025 under items (i) to (iv) were due to higher requirement towards subsidies under the respective schemes.

Grant No.44 - Micro, Small and Medium Enterprises Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(v)	2851.00.102.III.SB. Pradhan Mantri Formalization of Micro Food Processing Enterprises (PMFME) Scheme				
	S.	60.00			
	R.	1,425.63	1,485.63	1,485.63	..

Enhancement of provision by reappropriation in March 2025 was mainly due to higher requirement towards grants-in-aid under the scheme.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vi)	2851.00.102.I.ME. Grants to Entrepreneurship Development Institute				
	O.	200.01			
	S.	0.02			
	R.	619.75	819.78	819.78	..
(vii)	2851.00.109.I.AB. Survey of Micro Small and Medium Enterprises				
	O.	0.01			
	S.	0.01			
	R.	284.98	285.00	285.00	..
(viii)	2851.00.102.VI.UD. Implementation of Pradhan Mantri Formalization of Micro Food Processing Enterprises Scheme (PMFME) - State Share				
	O.	4,435.89			
	S.	0.01			
	R.	194.68	4,630.58	4,630.58	..

Enhancement of provision by reappropriation in March 2025 under items (vi) to (viii) were due to higher requirement towards grants-in-aid and training under the respective schemes.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ix)	2851.00.102.I.BM. Central Electrical Testing Laboratory, Kakkalur				
	O.	298.29			
	S.	0.01			
	R.	91.16	389.46	389.62	(+)0.16

Enhancement of provision by reappropriation in March 2025 was due to consequential impact of reasons envisaged for salaries and dearness allowance, repair and procurement of existing plant, machinery and higher requirement of funds under establishment charges.

Grant No.44 - Micro, Small and Medium Enterprises Department - Concl'd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(x)	2851.00.789.I.JA. New Entrepreneurship- cum-Enterprise Development Scheme				
	O.	100.01			
	R.	87.68	187.69	187.69	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement for subsidies towards the scheme.

CAPITAL

Notes and Comment -

1. The overall saving of ₹70.03 lakh in the grant was anticipated and surrendered during the year.
2. Saving in the grant worked out to 100 per cent.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	4059.01.051.I.KZ. Industries and Commerce Department				
	S.	70.00			
	R.	(-70.00)	..	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 have not been furnished.

LOANS

Notes and Comment -

1. The overall saving of ₹3,648.15 lakh in the grant was anticipated and surrendered during the year.
2. Saving in the voted grant worked out to 89.86 per cent.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	6851.00.102.I.AH. SIDBI Funded Cluster Development Programme				
	O.	4,000.00			
	R.	(-3,648.15)	351.85	351.85	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement towards repayment under the scheme.

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The amount lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.45 - Social Welfare and Women Empowerment Department

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2059 Public Works			
2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
2235 Social Security and Welfare			
2236 Nutrition			
2251 Secretariat - Social Services			
Voted			
Original	77,62,45,22		
Supplementary	1,15		
Amount surrendered during the year			4,25,92,77
Charged			
Original	1		
Supplementary	..		
Amount surrendered during the year			1
CAPITAL			
4235 Capital Outlay on Social Security and Welfare			
4236 Capital Outlay on Nutrition			
Voted			
Original	66,57,36		
Supplementary	1,21,22,00		
Amount surrendered during the year			15,26,80
LOANS			
7610 Loans to Government Servants, etc.			
Voted			
Original	90,00		
Supplementary	..		
Amount surrendered during the year			65,00

REVENUE

Notes and Comments -

1. Though the ultimate saving in the voted grant worked out to ₹45,852.08 lakh, the amount surrendered during the year was ₹42,592.77 lakh only.
2. Saving in the voted grant worked out to 5.91 per cent.
3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

Grant No.45 - Social Welfare and Women Empowerment Department - Contd.

4. Saving in the voted grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2236.02.102.I.BG. Providing Breakfast to the Government Primary School Students on all School Days under Chief Minister's Breakfast Scheme			
	O.	60,049.50		
	R.	(-18,935.84)	41,113.66	41,113.66 ..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds under grants-in-aid and payment for professional and special services.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	2236.02.102.I.KL. Puratchithalaivar MGR Nutritious Meal Programme for Children in the age group of 5 to 9			
	O.	86,903.86		
	S.	0.03		
	R.	(-17,147.47)	69,756.42	69,589.12 (-)167.30

Withdrawal of provision by reappropriation in March 2025 was due to non-filling up of certain vacant posts and lesser requirement of funds under establishment charges.

Reasons for the final saving have not been communicated (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iii)	2236.02.101.I.JN. Tamil Nadu Integrated Child Development Services Scheme Phase-III			
	O.	1,73,016.41		
	S.	0.03		
	R.	(-9,626.46)	1,63,389.98	1,63,240.13 (-)149.85

Withdrawal of provision by reappropriation in March 2025 was due to non-filling up of certain vacant posts and lesser requirement of funds under establishment charges and feeding and dietary charges.

Reasons for the final saving have not been communicated (July 2025).

Grant No.45 - Social Welfare and Women Empowerment Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iv)	2236.02.102.I.KN. Puratchithalaivar MGR Nutritious Meal Programme for children in the age group of 10 to 14 in the Government and aided schools			
	O.	37,923.31		
	R.	(-),8,106.34	29,816.97	29,746.59
				(-),70.38
(v)	2236.02.102.I.KO. Feeding children of Adi Dravidar Welfare Schools under Puratchithalaivar MGR Nutritious Meal Programme			
	O.	3,173.27		
	R.	(-),542.53	2,630.74	2,623.24
				(-),7.50
(vi)	2236.02.102.I.KQ. Puratchi Thalaivar MGR Nutritious Meal Programme for Children in the age group of 10 to 14 in the Corporation and Municipal Schools			
	O.	1,617.05		
	R.	(-),387.46	1,229.59	1,227.54
				(-),2.05
(vii)	2235.02.103.I.AN. Service Homes in Districts			
	O.	688.60		
	R.	(-),127.03	561.57	561.60
				(+),0.03

Withdrawal of provision by reappropriation in March 2025 under items (iv) to (vii) was due to non-filling up of certain vacant posts and lesser requirement of funds under establishment charges and feeding and dietary charges.

Reasons for the final saving under items (iv) to (vi) have not been communicated (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(viii)	2236.02.102.I.KW. Payment for Supply of Eggs to the beneficiaries under Puratchi Thalaivar MGR Nutritious Meal Programme			
	O.	31,630.65		
	R.	(-),7,168.23	24,462.42	24,462.42
				..

Grant No.45 - Social Welfare and Women Empowerment Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ix)	2236.02.789.I.JK. Payment for Supply of Eggs to the beneficiaries under Puratchi Thalaivar MGR Nutritious Meal Programme under Special Component Plan			
	O.	15,922.30		
	R.	(-3,322.32)	12,599.98	12,599.98 ..
(x)	2236.02.789.I.JO. Feeding Children in the Age Group of 10-14 years under Puratchi Thalaivar MGR Nutritious Meal Programme under Special Component Plan			
	O.	2,705.46		
	R.	(-1,535.77)	1,169.69	1,169.70 (+)0.01
(xi)	2236.02.102.I.KB. Feeding to children in the Age Group of 10-14 under Puratchi Thalaivar MGR NMP - payment of cost to TNCSC for supply of food articles			
	O.	2,874.45		
	R.	(-)708.50	2,165.95	2,165.95 ..
(xii)	2236.02.102.VI.UI. Puratchithalaivar MGR Nutritious Meal Programme for Children in the age group of 5 to 9			
	O.	12,735.67		
	R.	(-)500.41	12,235.26	12,235.26 ..
(xiii)	2236.02.102.VI.UM. Puratchithalaivar MGR Nutritious Meal Programme for children in the age group of 10 to 14 in the Government and aided schools			
	O.	8,495.12		
	R.	(-)478.93	8,016.19	8,016.19 ..
(xiv)	2236.02.789.I.JI. Feeding children in the Age Group of 10-14 under Puratchi Thalaivar MGR Nutritious Meal Programme - payment of cost to TNCSC for supply of food articles under Special Component Plan			
	O.	1,038.41		
	R.	(-)425.35	613.06	613.06 ..

Grant No.45 - Social Welfare and Women Empowerment Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xv)	2236.02.102.VI.UJ. Puratchithalaivar MGR Nutritious Meal Programme for Children in the age group of 5 to 9 - State Share			
	O. 8,490.45			
	R. (-)335.35	8,155.10	8,155.10	..
(xvi)	2236.02.102.VI.UN. Puratchithalaivar MGR Nutritious Meal Programme for children in the age group of 10 to 14 in the Government and aided schools - State Share			
	O. 5,663.41			
	R. (-)319.28	5,344.13	5,344.13	..
(xvii)	2236.02.102.VI.UW. Feeding Children in the age group of 5 - 9 under Puratchi Thalaivar MGR Nutritious Meals Programme - Payment of cost to Tamil Nadu Civil Supplies Corporation for supply of food articles			
	O. 3,940.92			
	R. (-)274.04	3,666.88	3,666.88	..
(xviii)	2236.02.102.VI.UU. Feeding to children in the Age Group of 10-14 under Puratchi Thalaivar MGR NMP - payment of cost to TNCSC for supply of food articles			
	O. 3,931.83			
	R. (-)273.41	3,658.42	3,658.42	..
(xix)	2236.02.789.VI.UH. Feeding Children in the age group of 5-9 years under Puratchi Thalaivar MGR Nutritious Meals Programme under Special Component Plan			
	O. 3,267.11			
	R. (-)227.21	3,039.90	3,039.90	..
(xx)	2236.02.789.VI.UJ. Feeding Children in the Age Group of 10-14 years under Puratchi Thalaivar MGR Nutritious Meal Programme under Special Component Plan			
	O. 3,239.13			
	R. (-)225.25	3,013.88	3,013.88	..

Grant No.45 - Social Welfare and Women Empowerment Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxi)	2236.02.102.VI.UX. Feeding Children in the age group of 5 -9 under Puratchi Thalaivar MGR Nutritious Meals Programme - Payment of cost to Tamil Nadu Civil Supplies Corporation for supply of food articles -State Share			
	O. 2,631.54			
	R. (-)186.96	2,444.58	2,444.58	..
(xxii)	2236.02.102.VI.UV. Feeding to children in the Age Group of 10-14 under Puratchi Thalaivar MGR NMP - payment of cost to TNCSC for supply of food articles - State Share			
	O. 2,624.07			
	R. (-)185.17	2,438.90	2,438.90	..
(xxiii)	2236.02.796.I.JE. Payment for Supply of Eggs to the beneficiaries under Puratchi Thalaivar MGR Nutritious Meal Programme under Tribal Sub-Plan			
	O. 1,341.87			
	R. (-)179.09	1,162.78	1,162.78	..
(xxiv)	2236.02.789.VI.UI. Feeding Children in the age group of 5- 9 years under Puratchi Thalaivar MGR Nutritious Meals Programme under Special Component Plan - State Share			
	O. 2,178.07			
	R. (-)151.49	2,026.58	2,026.58	..
(xxv)	2236.02.789.VI.UK. Feeding Children in the Age Group of 10-14 years under Puratchi Thalaivar MGR Nutritious Meal Programme under Special Component Plan - State Share			
	O. 2,159.41			
	R. (-)150.13	2,009.28	2,009.28	..
(xxvi)	2236.02.789.VI.UF. Feeding children in the Age Group of 10-14 under Puratchi Thalaivar MGR Nutritious Meal Programme - payment of cost to TNCSC for supply of food articles under Special Component Plan			
	O. 1,959.35			
	R. (-)136.25	1,823.10	1,823.10	..

Grant No.45 - Social Welfare and Women Empowerment Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxvii)	2236.02.789.VI.UD. Feeding Children in the age group of 5 - 9 under Puratchi Thalaivar MGR Nutritious Meals Programme - Payment of cost to Tamil Nadu Civil Supplies Corporation for supply of food articles under Special Component Plan			
	O.	1,908.04		
	R.	(-)132.70	1,775.34	1,775.34
(xxviii)	2236.02.796.I.JD. Puratchithalaivar MGR Nutritious Meal Programme for children in the age group of 10 to 14 in the Government and aided schools under Tribal Sub-Plan			
	O.	197.51		
	R.	(-)107.93	89.58	89.57
				(-)0.01
Withdrawal of provision by reappropriation in March 2025 under items (viii) to (xxviii) was due to lesser requirement of funds under feeding and dietary charges towards the respective schemes.				
	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxix)	2236.02.101.VI.UO. Anganwadi Services			
	O.	20,479.00		
	R.	(-)5,414.00	15,065.00	15,065.00
(xxx)	2236.02.101.VI.UP. Anganwadi Services - State Share			
	O.	13,652.67		
	R.	(-)3,612.33	10,040.34	10,040.34
(xxxii)	2235.02.103.I.LT. Financial Assistance- Moovalur Ramamirtham Ammaiyar Girl children Higher Education Guarantee Scheme			
	O.	28,860.00		
	R.	(-)3,586.48	25,273.52	25,273.52
(xxxiii)	2235.02.103.I.KC. Marriage Assistance for the marriage of daughters of poor widows			
	O.	5,856.25		
	R.	(-)1,687.63	4,168.62	4,168.62

Grant No.45 - Social Welfare and Women Empowerment Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxxiii)	2235.02.106.VI.UG. Formation of District Child Protection Society under Integrated Child Protection Scheme (ICPS)			
	O.	1,657.39		
	R.	(-),089.22	568.17	568.17 ..
(xxxiv)	2235.02.106.VI.UM. Formation of District Child Protection Society under Integrated Child Protection Scheme (ICPS) - State Share			
	O.	1,104.93		
	R.	(-)726.15	378.78	378.78 ..
(xxxv)	2235.02.103.VI.UP. Pradhan Mantri Mahila Sashaktikaran Kendra Schemes			
	O.	533.52		
	R.	(-)234.80	298.72	298.72 ..
(xxxvi)	2235.02.106.III.SE. National Action Plan for Drug Demand Reduction (NAPDDR).			
	O.	667.65		
	R.	(-)197.52	470.13	470.13 ..
(xxxvii)	2235.02.104.III.SA. National Action Plan for Senior Citizens.			
	O.	205.19		
	R.	(-)189.79	15.40	15.40 ..
(xxxviii)	2235.02.103.VI.UQ. Pradhan Mantri Mahila Sashaktikaran Kendra Schemes - State Share			
	O.	355.68		
	R.	(-)156.53	199.15	199.15 ..

Withdrawal of provision by reappropriation in March 2025 under items (xxix) to (xxxviii) was due to lesser requirement of funds under grants-in-aid towards the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxxix)	2236.02.102.III.SB. Supply of Free Rice to Primary and Upper Primary Students under National Programme for Mid Day Meals Scheme			
	O.	3,065.65		
	R.	(-)3,065.65	..	.. ..

Grant No.45 - Social Welfare and Women Empowerment Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xl)	2236.02.102.VI.UY. National Programme of Nutritional Support to Primary Education (Mid Day Meal Scheme)			
	O.	1,568.33		
	R.	(-1,568.33	..	..
(xli)	2236.02.102.III.SA. National Programme of Nutritional Support to Primary Education (Mid Day Meal Scheme)			
	O.	1,295.52		
	R.	(-1,295.52	..	..
(xlii)	2235.02.200.III.SB. "Beti Bachao Beti Padhao" to celebrate Girl Child and enable her education			
	O.	1,097.75		
	R.	(-1,097.75	..	..
(xliii)	2236.02.102.VI.UZ. National Programme of Nutritional Support to Primary Education (Mid Day Meal Scheme) - State Share			
	O.	1,045.55		
	R.	(-1,045.55	..	..
(xliv)	2235.02.102.VI.UD. Assistance to Creches under Rajiv Gandhi National Creche Scheme (RGNCs)			
	O.	411.90		
	R.	(-411.90	..	..
(xlv)	2236.02.101.VI.US. Integrated Child Development Services Scheme			
	O.	231.54		
	R.	(-231.54	..	..
(xlvi)	2236.80.800.VI.UB. Minor repairs carried out at Nutrition Meal Centers			
	O.	220.08		
	R.	(-220.08	..	..
(xlvii)	2235.02.102.VI.UH. Assistance to Creches under Rajiv Gandhi National Creche Scheme (RGNCs) - State Share			
	O.	205.95		
	R.	(-205.95	..	..

Grant No.45 - Social Welfare and Women Empowerment Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xlviii)	2236.02.101.VI.UU. Integrated Child Development Services Scheme - State Share			
	O.	154.36		
	R.	(-)154.36	..	..
(xlix)	2236.80.800.VI.UC. Minor repairs carried out at Nutrition Meal Centers - State Share			
	O.	146.72		
	R.	(-)146.72	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 under items (xxxix) to (xlix) have not been furnished (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(l)	2235.60.102.I.AQ. Livelihood Special Pension to Retired Noon Meal Workers under PTMGR NMP Scheme			
	O.	18,030.69		
	R.	(-)2,057.33	15,973.36	15,969.98
				(-)3.38
(li)	2235.60.102.I.AP. Special Pension for Livelihood Support to Retired ICDS Workers			
	O.	13,270.80		
	R.	(-)1,023.69	12,247.11	12,246.11
				(-)1.00

Withdrawal of provision by reappropriation in March 2025 under items (l) and (li) was due to lesser requirement of funds under pensions towards the respective schemes.

Reasons for the final saving under items (l) and (li) have not been communicated (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lii)	2235.02.102.VI.UB. Programme for the care of Destitute children - Assistance to Private Organisations			
	O.	2,164.60		
	S.	0.01		
	R.	(-)199.68	1,964.93	265.38
				(-)1,699.55

Grant No.45 - Social Welfare and Women Empowerment Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lii)	2235.02.102.VI.UF. Programme for the care of Destitute children - Assistance to Private Organisations - State Share			
	O.	1,443.08		
	S.	0.02		
	R.	(-133.14)	1,309.96	(-1,133.04)
(liv)	2235.02.103.III.SI. SAKHI (One Stop Crisis Centre) for woman victim of Domestic Violence and Sexual assault			
	O.	1,683.55		
	S.	0.01		
	R.	(-768.26)	915.30	..

Withdrawal of provision by reappropriation in March 2025 under items (lii) to (liv) was due to lesser requirement of funds under grants-in-aid towards the respective schemes.

Reasons for the final saving under items (lii) and (liii) have not been communicated (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lv)	2236.02.102.I.KP. Puratchi Thalaivar MGR Nutritious Meal Programme for Children in the age group of 5 to 9 in the Corporation and Municipal Schools			
	O.	4,017.17		
	R.	(-577.28)	3,439.89	(-1.13)
(lvi)	2235.02.001.I.AA. Directorate of Social Welfare			
	O.	949.54		
	R.	(-124.75)	824.79	(+0.32)
(lvii)	2235.02.103.I.BD. Supervisory Cell for Co-operative Societies			
	O.	680.31		
	R.	(-116.02)	564.29	(-0.42)

Withdrawal of provision by reappropriation in March 2025 under items (lv) to (lvii) was due to non-filling up of certain vacant posts and lesser requirement of funds under establishment charges and administrative expenses towards the respective schemes.

Reasons for the final saving under item (lv) have not been communicated (July 2025).

Grant No.45 - Social Welfare and Women Empowerment Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lviii)	2236.02.101.VI.UI. Hiring of Vehicles under ICDS Schemes - State Share			
	O.	829.80		
	R.	(-371.73)	458.07	458.10
				(+)0.03

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds towards purchase and maintenance of motor vehicles.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lix)	2236.02.789.III.SC. Supply of Free Rice to Primary and Upper Primary Students under National Programme for Mid Day Meals Scheme under Special Component Plan			
	O.	1,511.61		
	S.	0.01		
	R.	(-178.43)	1,333.19	1,333.19
				..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds under feeding and dietary charges.

5. Excess in the voted grant occurred under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2235.02.103.III.SL. Special Assistance to States for Capital Investment (SASCI) Part - X (Construction of Hostels for Working Women)			
	S.	0.01		
	R.	14,717.99	14,718.00	14,718.00
				..
(ii)	2236.02.102.VI.VC. Assistance to Anganwadi Centre-cum- Creache Scheme (AWCC) under Palna			
	S.	0.01		
	R.	587.87	587.88	587.88
				..
(iii)	2236.02.102.VI.VD. Assistance to Anganwadi Centre-cum- Creache Scheme (AWCC) under Palna - State Share			
	S.	0.01		
	R.	391.91	391.92	391.92
				..

Grant No.45 - Social Welfare and Women Empowerment Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iv)	2235.02.102.III.SI. Scheme for Care and Support to Victims under Section 4 & 6 of the Protection of Children from Sexual Offences (POCSO) Act,2012			
	S.	0.01		
	R.	156.38	156.39	..
(v)	2235.02.102.I.BS. Corpus Fund for provide assistance to victim Children other than POSCO			
	S.	0.01		
	R.	49.99	50.00	..
(vi)	2235.02.104.I.KU. NGO Financial Assistance for establishment of Rehabilitation Home for Beggars			
	S.	0.01		
	R.	39.49	39.50	..
(vii)	2235.02.103.I.MF. Family Counselling centres through Widow Welfare Board			
	S.	0.01		
	R.	10.53	10.54	..

Enhancement of provision by reappropriation in March 2025 under items (i) to (vii) was due to higher requirement of funds under grants-in-aid towards the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(viii)	2236.02.101.VI.UF. Tamil Nadu Integrated Child Development Services Scheme Phase-III			
	O.	21,372.36		
	S.	0.01		
	R.	6,128.49	27,500.86	..
(ix)	2236.02.101.VI.UK. Tamil Nadu Integrated Child Development Services Scheme Phase-III - State Share			
	O.	21,372.35		
	S.	0.01		
	R.	6,128.49	27,500.85	..

Grant No.45 - Social Welfare and Women Empowerment Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(x)	2236.02.793.VI.UF. Tamil Nadu Integrated Child Development Services Scheme Phase-III under Special Component Plan - State Share			
	O.	5,730.15		
	S.	0.01		
	R.	1,619.06	7,349.22	7,349.22 ..
(xi)	2236.02.793.VI.UB. Tamil Nadu Integrated Child Development Services Scheme Phase-III under Special Component Plan			
	O.	5,730.15		
	S.	0.01		
	R.	1,619.06	7,349.22	7,349.22 ..
(xii)	2236.02.102.III.SD. Supply of free rice to Primary and Upper Primary Students under National Programme for Mid-Day Meals Scheme			
	O.	1,663.79		
	S.	0.02		
	R.	628.11	2,291.92	2,291.92 ..
(xiii)	2236.02.102.VI.UA. Feeding to poor children in the age group of 2 plus to 4 plus in Tamil Nadu			
	O.	8,706.70		
	S.	0.01		
	R.	372.25	9,078.96	9,078.96 ..
(xiv)	2236.02.102.VI.UE. Feeding to poor children in the age group of 2 plus to 4 plus in Tamil Nadu - State Share			
	O.	8,708.51		
	S.	0.01		
	R.	367.60	9,076.12	9,076.11 (-)0.01
(xv)	2236.02.794.VI.UD. Tamil Nadu Integrated Child Development Services Scheme Phase- III under Tribal Sub-Plan - State Share			
	O.	301.59		
	S.	0.01		
	R.	85.21	386.81	386.81 ..
(xvi)	2236.02.794.VI.UA. Tamil Nadu Integrated Child Development Services Scheme Phase- III under Tribal Sub-Plan			
	O.	301.59		
	S.	0.01		
	R.	85.21	386.81	386.81 ..

Grant No.45 - Social Welfare and Women Empowerment Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xvii)	2236.02.101.VI.UH. Supplementary Nutrition to Adolescent Girls under Rajiv Gandhi Scheme for Empowerment of Adolescent Girls - SABLA - State Share			
	O.	299.25		
	S.	0.01		
	R.	54.45	353.71	..
(xviii)	2236.02.101.VI.UA. Supplementary Nutrition to Adolescent Girls under Rajiv Gandhi Scheme for Empowerment of Adolescent Girls - SABLA			
	O.	299.25		
	S.	0.01		
	R.	54.45	353.71	..

Enhancement of provision by reappropriation in March 2025 under items (viii) to (xviii) were due to higher requirement of funds under feeding and dietary charges towards the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xix)	2236.02.101.VI.UE. Strengthening and Restructuring of Integrated Child Development Services Scheme			
	O.	347.58		
	S.	0.03		
	R.	3,482.70	3,830.31	..
(xx)	2236.02.101.VI.UJ. Strengthening and Restructuring of Integrated Child Development Services Scheme - State Share			
	O.	330.29		
	S.	0.03		
	R.	2,207.61	2,537.93	..

Enhancement of provision by reappropriation in March 2025 under items (xix) and (xx) were due to higher requirement of funds under office expenses and minor works towards the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxi)	2235.02.106.VI.UH. Maintenance Grants to NGO under Integrated Child Protection Scheme (ICPS)			
	O.	2,814.79		
	S.	0.02		
	R.	2,882.67	5,697.48	..

Grant No.45 - Social Welfare and Women Empowerment Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxii)	2235.02.102.VI.UM. Financial Assistance for Non-Institutional Care - Sponsorship / Foster care / After care			
	O.	779.19		
	S.	0.01		
	R.	2,337.39	3,116.59	3,116.59 ..
xxiii	2235.02.102.IJX. Assistance to Scheme for Girl Child Welfare			
	O.	7,000.72		
	S.	0.01		
	R.	2,246.47	9,247.20	9,247.20 ..
(xxiv)	2235.02.106.VI.UN. Maintenance Grants to NGO under Integrated Child Protection Scheme (ICPS) - State Share			
	O.	1,876.52		
	S.	0.02		
	R.	1,921.78	3,798.32	3,798.32 ..
(xxv)	2235.02.789.IJF. Financial Assistance- Moovalur Ramamirtham Ammaiyaar Girl children Higher Education Guarantee Scheme Special Component Plan			
	O.	7,770.00		
	S.	0.01		
	R.	1,571.62	9,341.63	9,341.63 ..
(xxvi)	2235.02.102.VI.UN. Financial Assistance for Non-Institutional Care - Sponsorship / Foster care / After care - State Share			
	O.	519.46		
	S.	0.01		
	R.	1,558.26	2,077.73	2,077.73 ..
(xxvii)	2236.02.101.VI.UQ. Integrated Child Development Services Scheme - Phase III			
	O.	3,633.67		
	S.	0.01		
	R.	1,405.61	5,039.29	5,039.29 ..
(xxviii)	2236.02.101.VI.UR. Integrated Child Development Services Scheme - Phase III - State Share			
	O.	2,422.44		
	S.	0.01		
	R.	937.09	3,359.54	3,359.53 (-)0.01

Grant No.45 - Social Welfare and Women Empowerment Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxix)	2236.02.102.III.SE. National Programme of Nutritional Support to Primary Education (Mid-Day Meals Scheme)			
	O.	487.22		
	S.	0.02		
	R.	672.45	1,159.69	1,159.69 ..
(xxx)	2235.60.200.I.DP. Lumpsum Provision to Noon-Meal Organisers			
	O.	1,343.16		
	S.	0.01		
	R.	508.36	1,851.53	1,851.53 ..
(xxxix)	2235.02.103.VI.UN. Rajya Mahila Sashaktikaran Kendra Schemes			
	O.	31.32		
	S.	0.02		
	R.	435.52	466.86	466.86 ..
(xxxix)	2235.02.103.VI.UO. Rajya Mahila Sashaktikaran Kendra Schemes - State Share			
	O.	20.88		
	S.	0.03		
	R.	277.81	298.72	298.72 ..
(xxxix)	2235.02.102.III.SH. Financial Assistance for Child Helpline			
	O.	551.85		
	S.	0.01		
	R.	167.06	718.92	718.93 (+)0.01
(xxxix)	2235.02.103.VI.UJ. Grants to Tamil Nadu Working Women's Hostels Corporation for construction of Working Women Hostels.			
	O.	0.01		
	S.	0.02		
	R.	108.28	108.31	108.31 ..
(xxxix)	2235.02.103.I.CC. Grants to Tamil Nadu Working Women's Hostels Corporation for Construction of Hostels			
	O.	0.01		
	S.	0.01		
	R.	101.50	101.52	101.52 ..
(xxxix)	2235.02.104.I.BB. Home for aged owned by Voluntary Agencies			
	O.	123.00		
	S.	0.01		
	R.	44.24	167.25	167.25 ..

Grant No.45 - Social Welfare and Women Empowerment Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxxvii)	2235.02.106.VI.UR. Assistance to NGOs for running Open Shelter for Children in need under Mission Vatsalya Scheme			
	O.	75.62		
	S.	0.01		
	R.	36.67	112.30	..
(xxxviii)	2235.02.106.VI.UF. Formation of State Child Protection Society under Integrated Child Protection Scheme (ICPS)			
	O.	69.12		
	S.	0.01		
	R.	31.66	100.79	..
(xxxix)	2235.02.103.VI.UK. Grants to Tamil Nadu Working Women's Hostels Corporation for construction of Working Women Hostels - State Share			
	O.	0.01		
	S.	0.02		
	R.	27.05	27.08	..
(xl)	2235.02.106.VI.US. Assistance to NGOs for running Open Shelter for Children in need under Mission Vatsalya Scheme - State Share			
	O.	50.42		
	S.	0.01		
	R.	24.44	74.87	..
(xli)	2235.02.106.VI.UL. Formation of State Child Protection Society under Integrated Child Protection Scheme (ICPS) - State Share			
	O.	46.08		
	S.	0.01		
	R.	21.10	67.19	..
(xlii)	2235.02.102.VI.UA. State Adoption Resource Agency			
	O.	6.59		
	S.	0.02		
	R.	11.52	18.13	..

Enhancement of provision by reappropriation in March 2025 under items (xxi) to (xlii) were due to higher requirement of funds under grants-in-aid towards the respective schemes.

Grant No.45 - Social Welfare and Women Empowerment Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xliii)	2236.02.101.I.BA. Ensure Nutrition Scheme - Uttasathai Uruthi Sei				
	S.	0.02			
	R.	2,219.98	2,220.00	2,220.00	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds under feeding and dietary charges.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xliv)	2236.02.101.VI.UG. National Nutrition Mission (NNM)				
	O.	6,747.06			
	S.	0.04			
	R.	1,334.47	8,081.57	8,081.78	(+)0.21
(xlv)	2236.02.101.VI.UL. National Nutrition Mission (NNM) - State Share				
	O.	4,601.84			
	S.	0.04			
	R.	785.83	5,387.71	5,387.89	(+)0.18

Enhancement of provision by reappropriation in March 2025 under items (xlv) and (xlv) were due to higher requirement of funds under office expenses towards the respective schemes.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xlvi)	2235.02.103.I.CH. Free Supply of Uniform to Students				
	S.	0.01			
	R.	767.61	767.62	767.62	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds for clothing, tentage and stores towards the scheme.

Grant No.45 - Social Welfare and Women Empowerment Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xlvii)	2236.02.102.I.AR. Staff for implementing Puratchithalaivar MGR Nutritious Meal Programme in rural areas				
	O.	6,097.20			
	S.	0.04			
	R.	509.01	6,606.25	6,581.12	(-)25.13
(xlviii)	2235.02.106.I.AD. Approved schools				
	O.	5,348.64			
	S.	0.07			
	R.	308.07	5,656.78	5,660.06	(+)3.28
(xlix)	2235.02.106.I.AC. Directorate of Correctional Administration				
	O.	432.05			
	S.	0.01			
	R.	86.52	518.58	518.38	(-)0.20

Enhancement of provision by reappropriation in March 2025 under items (xlvii) to (xlix) were due to filling of certain vacant posts, periodical sanction of increments, pay fixation and higher requirement of funds under establishment charges and administrative expenses towards the respective schemes.

Reasons for the final saving under item (xlvii) and the final excess under item (xlviii) have not been communicated (July 2025).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(l)	2059.01.053.I.CN. Buildings - Directorate of Social Defence				
	O.	160.98			
	S.	0.01			
	R.	273.10	434.09	434.10	(+)0.01

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds for special maintenance towards the scheme.

Grant No.45 - Social Welfare and Women Empowerment Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(li)	2235.02.102.I.BU. Conducting Self Defence and Sports training to Girl students in Government Service Homes and Government Children Homes				
	S.	0.01			
	R.	73.34	73.35	73.35	..
(lii)	2235.02.102.I.BT. Implementation of basic training programmes in child care institutions for children in conflict with law				
	S.	0.01			
	R.	54.49	54.50	54.50	..

Enhancement of provision by reappropriation in March 2025 under items (li) and (lii) were due to additional requirement based on the available number of beneficiaries towards training expenditure.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(liii)	2235.02.106.I.BC. Strengthening of the Juvenile Justice System by establishing Juvenile Welfare Boards and Observation Homes under Non Governmental Organisation				
	O.	308.06			
	R.	54.53	362.59	362.91	(+)0.32
(liv)	2235.02.106.I.AF. After Care Home for Women				
	O.	46.68			
	R.	23.27	69.95	70.00	(+)0.05
(lv)	2235.02.106.I.AL. Strengthening of Vocational Training				
	O.	25.40			
	R.	20.64	46.04	45.96	(-)0.08
(lvi)	2235.02.106.I.AI. Industrial units attached to the After Care Home for Women, Vellore				
	O.	21.89			
	R.	11.75	33.64	33.52	(-)0.12

Grant No.45 - Social Welfare and Women Empowerment Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lvii)	2235.02.001.I.AH. Directorate of Social Defence				
	O.	7.20			
	R.	11.50	18.70	18.65	(-)0.05

Enhancement of provision by reappropriation in March 2025 under items (liii) to (lvii) were due to filling of certain vacant posts, periodical sanction of increments, pay fixation and higher requirement of funds under establishment charges towards the respective schemes.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lviii)	2236.02.102.I.KY. Supply of Fortified Rice in PTMGRNMP and ICDS under State Innovation Fund				
	O.	0.06			
	S.	0.01			
	R.	23.88	23.95	23.95	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds under wages towards the scheme.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lix)	2235.02.106.I.BE. Creation of Continuous Bill Management System				
	S.	0.01			
	R.	18.97	18.98	18.98	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement for settlement of pleader fees and additional provision made for belated claims, special service and creation of additional posts on contract basis.

Grant No.45 - Social Welfare and Women Empowerment Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lx)	2235.02.102.I.KR. Establishment of Audio/Video booths in residential care institutions for Children in Conflict with Law				
	S.	0.01			
	R.	16.10	16.11	16.11	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds under machinery and equipments towards the scheme.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(lxi)	2235.02.103.I.BA. State Level Commission for Women				
	O.	60.82			
	R.	15.10	75.92	75.94	(+)0.02

Enhancement of provision by reappropriation in March 2025 was due to filling of certain vacant posts, periodical sanction of increments, pay fixation and higher requirement of funds under establishment charges and administrative expenses.

CAPITAL*Notes and Comments -*

1. As the ultimate saving in the grant worked out to ₹1,494.24 lakh, an amount of ₹1,526.80 lakh surrendered during the year proved injudicious.

2. Saving in the voted grant worked out to 7.96 per cent.

3. Saving in the voted grant occurred mainly under -

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	4235.02.103.III.SA. Construction of One Stop Centres.				
	O.	360.00			
	S.	486.35			
	R.	(-702.00)	144.35	144.35	..

Grant No.45 - Social Welfare and Women Empowerment Department - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	4235.02.106.IJV. Strengthening the existing building of child care Institutions run by the Government			
	O.	0.01		
	S.	1,090.29		
	R.	(-340.95)	749.35	749.35 ..
(iii)	4235.02.106.IJW. Construction works in Government Observation Home			
	O.	101.00		
	S.	1,028.76		
	R.	(-339.10)	790.66	790.66 ..
(iv)	4235.02.106.IAB. Construction of Buildings for Integrated Training Centre for Social Empowerment			
	O.	1,036.30		
	S.	608.67		
	R.	(-141.39)	1,503.58	1,503.58 ..

Withdrawal of provision by reappropriation in March 2025 under items (i) to (iv) were due to lesser requirement of funds under Major Works towards the respective schemes.

LOANS

Notes and Comments -

1. The overall saving of ₹65.00 lakh in the grant was anticipated and surrendered during the year.
2. Saving in the grant worked out to 72.22 per cent.
3. Saving in the grant occurred under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	7610.00.201.I.BR. Loans to Secretariat Employees for construction of houses - Social Reforms Department			
	O.	40.00		
	R.	(-40.00)	..	.. ..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 have not been furnished (July 2025).

Grant No.45 - Social Welfare and Women Empowerment Department - Concl'd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	7610.00.201.I.BG. Loans to Secretariat Employees for construction of houses - Social Welfare and Nutritious Meal Programme Department			
	O.	50.00		
	R.	(-)25.00	25.00	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds under loans towards the scheme.

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amounts lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.46 - Tamil Development(Tamil Development and Information Department)

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2059 Public Works			
2075 Miscellaneous General Services			
2202 General Education			
2251 Secretariat - Social Services			
Voted			
Original	1,16,57,34		
Supplementary	29,25,61		
Amount surrendered during the year			11,05,33
	1,45,82,95	1,34,12,40	(-)11,70,55
Charged			
Original	3		
Supplementary	..		
Amount surrendered during the year			3
	3	..	(-)3
LOANS			
7610 Loans to Government Servants, etc.			
Voted			
Original	50,00		
Supplementary	..		
Amount surrendered during the year			8
	50,00	49,92	(-)8

REVENUE

Notes and Comments -

1. Though the ultimate saving in the voted grant worked out to ₹1,170.55 lakh, the amount surrendered during the year was ₹1,105.33 lakh only.

2. Saving in the voted grant worked out to 8.03 per cent.

3. Saving occurred persistently in the voted grant in the preceding five years also as under -

Year	SAVING Amount (₹ in lakh)	Percentage
2019-20	597.11	7.30
2020-21	959.37	12.91
2021-22	1,185.61	13.00
2022-23	1,303.46	11.07
2023-24	1,108.70	8.75

4. Saving in the voted grant was net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

Grant No.46 - Tamil Development(Tamil Development and Information Department) - Contd.

4. Saving in the voted grant occurred mainly under -

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2202.05.102.I.AN. Grants to Providing housing to Tamil Scholars under the Dream Home Scheme				
	O.	1,500.00			
	R.	(-)391.67	1,108.33	1,108.33	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement towards grants-in-aid under the scheme.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	2202.05.102.I.AL. Grants, Prizes, etc for Tamil Development Controlled by the Director of Tamil Development				
	O.	1,523.30			
	S.	538.85			
	R.	(-)312.34	1,749.81	1,749.80	(-)0.01

Withdrawal of provision by reappropriation in March 2025 was due to strict austerity measures adopted on incurring expenditure under administrative expenses.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iii)	2075.00.104.I.AF. Pension to the Persons who have rendered Meritorious Service for the Preservation and Promotion of Tamil Language Literature and Culture				
	O.	650.00			
	R.	(-)87.14	562.86	507.67	(-)55.19
(iv)	2075.00.104.I.AE. Pension to Tamil Scholars				
	O.	400.00			
	R.	(-)101.46	298.54	297.67	(-)0.87

Withdrawal of provision by reappropriation in March 2025 under items (iii) and (iv) were due to decrease in number of beneficiaries under the respective schemes.

Reasons for the final saving under item (iii) have not been communicated (July 2025).

Grant No.46 - Tamil Development(Tamil Development and Information Department) - Concltd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(v)	2202.05.001.I.AB. Directorate of Tamil Etymological Dictionary Project			
	O.	287.18		
	R.	(-120.61)	166.57	162.55
				(-4.02)

Withdrawal of provision by reappropriation in March 2025 was due to non-filling up of vacant posts, lesser consumption of petroleum, oil and lubricant, surrender of token provision and strict austerity economic measures adopted on incurring expenditure under administrative expenses towards the scheme.

Reasons for the final saving have not been communicated (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vi)	2202.05.102.I.AI. Tamil Language Propagation Centre			
	O.	112.00		
	R.	(-112.00)	..	..
				..

Withdrawal of entire provision by reappropriation in March 2025 was due to restricting the scheme benefits and beneficiaries under the scheme.

6. Excess in the voted grant occurred mainly under-

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	2202.03.102.I.AI. Tamil University, Thanjavur			
	O.	2,724.44		
	S.	2,226.45		
	R.	251.15	5,202.04	5,202.03
				(-0.01)

Enhancement of provision by reappropriation in March 2025 was towards additional requirement under grants to pension, family pension and salary component.

The amounts transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amount lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.47 - Hindu Religious and Charitable Endowments (Tourism, Culture and Religious Endowments Department)

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2235 Social Security and Welfare			
2250 Other Social Services			
Voted			
Original	6,21,00,16		
Supplementary	45,74,89		
Amount surrendered during the year	6,66,75,05	6,06,48,81	(-)60,26,24
			60,32,41
Charged			
Original	8,00,00		
Supplementary	5,00,00		
Amount surrendered during the year	13,00,00	13,00,00	..
			Nil
CAPITAL			
4250 Capital Outlay on Other Social Services			
Voted			
Original	15,00,00		
Supplementary	94,84,05		
Amount surrendered during the year	1,09,84,05	98,54,91	(-)11,29,14
			11,29,14

REVENUE

Notes and Comments -

1. As the ultimate saving in the grant worked out to ₹6,026.24 lakh, an amount of ₹6,032.41 lakh surrendered during the year proved injudicious.

2. Saving in the voted grant worked out to 9.04 per cent.

3. Saving occurred persistently in the voted grant during the preceeding five years also as under-

Year	SAVING Amount (₹ in lakh)	Percentage
2019-20	2,660.52	9.53
2020-21	12,529.93	42.96
2021-22	3,866.39	9.53
2022-23	3,261.52	6.53
2023-24	3,312.55	5.40

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Saving in the voted grant occurred mainly under-

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i) 2250.00.103.I.AE. Repairs to Temples			
O.	10,600.00		
R.	(-)8,142.38	2,457.62	2,457.62
			..

Grant No.47 - Hindu Religious and Charitable Endowments (Tourism, Culture and Religious Endowments Department) - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	2250.00.102.I.AK. Grants to Hindus of Tamil Nadu performing pilgrimage to Manasarover and Mukthinath			
	O. 350.00			
	R. (-)301.80	48.20	48.20	..

Withdrawal of provision by reappropriation in March 2025 under items (i) and (ii) were due to non-utilisation of grants-in-aid towards the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iii)	2250.00.102.I.AY. Grants-in-Aid for Charitable works through the Hindu Religious Endowments Department			
	O. 5,000.00			
	R. (-)5,000.00	..	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 have not been furnished (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iv)	2250.00.797.I.AB. Transfer to the Hindu Religious and Charitable Endowments Administrative Fund			
	O. 30,000.00			
	R. (-)640.00	29,360.00	29,360.46	(+)0.46

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement towards inter-account transfer under the scheme.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(v)	2250.00.102.I.AP. Pension to Temple Poojaris			
	O. 1,562.88			
	R. (-)586.84	976.04	976.04	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement towards social security pension under the scheme.

Grant No.47 - Hindu Religious and Charitable Endowments (Tourism, Culture and Religious Endowments Department) - Contd.

6. Excess in the voted grant occurred mainly under-

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2250.00.103.I.AD. Government Contribution to Oru Kala Poojai Schemes			
	O.	600.01		
	S.	4,511.67		
	R.	6,296.86	11,408.54	11,408.54

Enhancement of provision by reappropriation in March 2025 was mainly due to higher requirement towards one time grants for inclusion of 1000 temples under the scheme.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	2250.00.102.I.AF. District Establishment other than Temple Executive Officers			
	O.	6,657.24		
	S.	63.16		
	R.	579.54	7,299.94	7,307.68

Enhancement of provision by reappropriation in March 2025 was mainly due to filling-up of existing vacant posts, enhancement in the rate of Dearness Allowance and Prizes and Awards under the scheme.

Reasons for the final excess have not been communicated (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iii)	2250.00.102.I.AD. Engineering Staffs			
	O.	928.01		
	S.	0.01		
	R.	511.88	1,439.90	1,437.92
(iv)	2250.00.102.I.AA. Establishment of Hindu Religious and Charitable Endowments			
	O.	1,802.58		
	S.	0.01		
	R.	128.48	1,931.07	1,932.18

Enhancement of provision by reappropriation in March 2025 under items (iii) and (iv) were mainly due to filling-up of existing vacant posts, enhancement in the rate of Dearness Allowance, travel expenses towards expenditure in connection with field visit and settlement of pending bills, under item (iii) was also due enhancement of hire charges of vehicle for the use of newly created engineering officers post and deputy collectors and under item (iv) was also due to periodical maintenance and purchase of 40 DGRS rover instrument through department of Land Survey and Land Planning for surveying lands belonging to temples under the respective schemes.

Reasons for the final saving under item (iii) and for the final excess under item (iv) have not been communicated (July 2025).

Grant No.47 - Hindu Religious and Charitable Endowments (Tourism, Culture and Religious Endowments Department) - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(v)	2250.00.102.I.AX. Grants to Temples under the Administration of Thanjavur Palace Devasthanam			
	O.	300.00		
	S.	0.01		
	R.	299.99	600.00	600.00 ..
(vi)	2250.00.102.I.AL. Religious and Charitable Institutions in the merged Areas			
	O.	500.00		
	S.	0.01		
	R.	299.99	800.00	800.00 ..

Enhancement of provision by reappropriation in March 2025 under items (v) and (vi) was mainly due to additional requirement towards grants-in-aid for administrative expenditure under the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vii)	2250.00.102.I.AB. Executive Officers in Temples			
	O.	3,616.73		
	R.	299.19	3,915.92	3,914.75 (-)1.17
(viii)	2250.00.102.I.AE. Services to incorporated and un-incorporated Devasthanams			
	O.	5.73		
	R.	28.03	33.76	33.76 ..

Enhancement of provision by reappropriation in March 2025 under items (vii) and (viii) was mainly due to filling-up of existing vacant posts, enhancement in the rate of Dearness Allowance and, under item (vii) was also due to Prizes and Awards, and under item (viii) was also due to travel expenses towards expenditure in connection with field visit and settlement of pending bills under the respective schemes.

Reasons for the final saving under item (vii) have not been communicated (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ix)	2250.00.102.I.BA. Grants in Aid for Performing Spiritual journeys to temples, other than Arulmiku Viswanathaswamy Temple, Kasi through Hindu Religious Endowments			
	S.	0.01		
	R.	235.66	235.67	235.67 ..

Enhancement of provision by reappropriation in March 2025 was mainly due to disbursement of government subsidy to conduct free spiritual tour for 1000 devotees per year free of cost to famous Amman temple, famous Vishnu temple and Arupadai Veedu of lord Murugan under the scheme.

Grant No.47 - Hindu Religious and Charitable Endowments (Tourism, Culture and Religious Endowments Department) - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(x)	2250.00.102.I.AZ. Grants to performing spiritual journey to Kashi Arulmiku Viswanathaswamy Temple through Hindu Religious Endowments			
	O.	75.00		
	S.	0.01		
	R.	29.99	105.00	105.00 ..

Enhancement of provision by reappropriation in March 2025 was mainly due to disbursement of government subsidy for taking 420 persons on a spiritual journey under the scheme.

CAPITAL

Notes and Comment -

1. The overall saving of ₹1,129.14 lakh in the voted grant was anticipated and surrendered during the year.
2. Saving in the voted grant worked out to 10.28 per cent.
3. Saving in the voted grant occurred under-

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	4250.00.800.I.AA. Buildings - controlled by Commissioner of Hindu Religious and Charitable Endowments			
	O.	1,500.00		
	S.	9,484.05		
	R.	(-),129.14	9,854.91	9,854.91 ..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds for major works and lands under the scheme.

HINDU RELIGIOUS AND CHARITABLE ENDOWMENT FUND -

The Fund is fed through contributions payable by religious institutions for services rendered by Government in the management and audit of accounts of the institution.

The balance at the commencement of the year 2024-25 was ₹54,632.98 lakh.

The receipts for the fund are accounted for under the head "0250 Other Social Services - 800 Other Receipts - AM. Receipts for the Hindu Religious and Charitable Endowment Fund" and 'AN. Receipts from Directorate of Hindu Religious Institution Audit'.

The total receipt during the year 2024-25 was ₹29,360.46 lakh. An amount of ₹29,360.46 lakh was transferred to the fund.

The expenditure to the Fund is booked under revenue heads of account 2250.00.102.AA to AF and AW and 2250.00.103.AD and under capital head of account under 4250.00.800.AA.

Grant No.47 - Hindu Religious and Charitable Endowments (Tourism, Culture and Religious Endowments Department) - Concl'd.

The receipts booked under 0250.00.800.AA, AC to AG are deducted from the expenditure and net expenditure is withdrawn from the Fund. In addition, the pension contribution payable in respect of staff of Hindu Religious and Charitable Endowments Department is recovered from the Fund.

The expenditure of ₹28,677.73 lakh which includes a sum of ₹1,008.84 lakh pertaining to Pension Contribution was met from the Fund. The current expenditure of ₹28,677.73 lakh was directly met out of the Fund.

The closing balance of the fund at the end of the year was ₹55,315.71 lakh.

An account of the transactions of this Fund is given in Statement No.21 of Finance Accounts 2024-25 under the major head "8235.General and Other Reserve Funds - 103. Religious and Charitable Endowments".

The amounts transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amount lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.48 - Transport Department

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2059 Public Works			
2070 Other Administrative Services			
2202 General Education			
2205 Art and Culture			
2210 Medical and Public Health			
2235 Social Security and Welfare			
3055 Road Transport			
3451 Secretariat - Economic Services			
Voted			
Original	73,86,09,31		
Supplementary	20	73,86,09,51	72,33,75,71
Amount surrendered during the year			(-)1,52,33,80 1,52,29,15
Charged			
Original	1		
Supplementary	..	1	..
Amount surrendered during the year			(-)1 1
CAPITAL			
4070 Capital Outlay on Other Administrative Services			
5055 Capital Outlay on Road Transport			
Voted			
Original	11,65,00,02		
Supplementary	9,27,06,35	20,92,06,37	20,35,48,02
Amount surrendered during the year			(-)56,58,35 56,58,35
LOANS			
7055 Loans for Road Transport			
7610 Loans to Government Servants, etc.			
Voted			
Original	12,35,80,09		
Supplementary	1,98,89,51	14,34,69,60	13,60,83,68
Amount surrendered during the year			(-)73,85,92 73,85,91

REVENUE

Note-

Though the ultimate saving in the voted grant worked out to ₹15,233.80 lakh, the amount surrendered during the year was ₹15,229.15 lakh only.

CAPITAL

Note-

The overall saving of ₹5,658.35 lakh in the grant was anticipated and surrendered during the year.

LOANS

Notes and Comments -

1. Though the ultimate saving in the voted grant is ₹7,385.92 lakh, the amount surrendered during the year was ₹7,385.91 lakh only.

Grant No.48 - Transport Department - Contd.

2. Saving in the grant worked out to 5.15 per cent.

3. Savings in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the grant occurred mainly under-

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	7055.00.190.II.PA. Loans to State Transport Undertakings with German Development Bank (KfW) Assistance			
O.	1,23,500.00			
R.	(-)96,422.96	27,077.04	27,077.03	(-)0.01

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement under the scheme.

5. Excess in the grant occurred mainly under-

Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	7055.00.190.I.AH. Ways and Means Advance to Tamil Nadu State Transport Corporation Limited, Villupuram			
	O.	0.01		
	S.	0.02		
	R.	16,103.14	16,103.17	..
(ii)	7055.00.190.I.AI. Ways and Means Advance to Tamil Nadu State Transport Corporation Limited, Coimbatore			
	O.	0.01		
	S.	0.02		
	R.	14,327.01	14,327.04	..
(iii)	7055.00.190.I.AG. Ways and Means Advance to Metropolitan Transport Corporation (Chennai Division-II)			
	O.	0.01		
	S.	0.02		
	R.	13,829.94	13,829.97	..
(iv)	7055.00.190.I.AK. Ways and Means Advance to Tamil Nadu State Transport Corporation Limited, Madurai			
	O.	0.01		
	S.	0.02		
	R.	13,374.78	13,374.81	..

Grant No.48 - Transport Department - Concl'd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(v)	7055.00.190.I.AL. Ways and Means Advance to Tamil Nadu State Transport Corporation Limited, Salem				
	O.	0.01			
	S.	0.02			
	R.	11,719.66	11,719.69	11,719.69	..
(vi)	7055.00.190.I.AE. Ways and Means Advance to Tamil Nadu State Transport Corporation Limited, Tirunelveli				
	O.	0.01			
	S.	2,537.54			
	R.	10,639.98	13,177.53	13,177.53	..
(vii)	7055.00.190.I.AF. Ways and Means Advance to State Express Transport Corporation, Tamil Nadu Limited, Chennai-2				
	O.	0.01			
	S.	0.02			
	R.	5,155.50	5,155.53	5,155.53	..
(viii)	7055.00.190.I.AJ. Ways and Means Advance to Tamil Nadu State Transport Corporation Limited, Kumbakonam				
	O.	0.01			
	S.	17,351.85			
	R.	3,882.05	21,233.91	21,233.91	..

Enhancement of provision in March 2025 under items (i) to (viii) were due to higher provision made to the payment of bonus and terminal benefits to the employees of Tamil Nadu State Transport Corporation as ways and means advance.

The amounts transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amounts lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.49 - Youth Welfare and Sports Development Department

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2204 Sports and Youth Services			
2251 Secretariat - Social Services			
Voted			
Original	4,38,46,76		
Supplementary	35,45,90		
Amount surrendered during the year	4,73,92,66	3,17,89,06	(-)1,56,03,60
			1,56,01,22
Charged			
Original	1		
Supplementary	..	1	..
Amount surrendered during the year			(-)1
			1
CAPITAL			
4202 Capital Outlay on Education, Sports, Art and Culture			
Voted			
Original	80,00		
Supplementary	..		
Amount surrendered during the year	80,00	14,27	(-)65,73
			65,73
LOANS			
7610 Loans to Government Servants, etc.			
Voted			
Original	50,00		
Supplementary	15,11		
Amount surrendered during the year	65,11	65,11	..
			Nil

REVENUE

Notes and Comments -

1. Though the ultimate saving in the voted grant worked out to ₹15,603.60 lakh, the amount surrendered during the year was ₹15,601.22 lakh only.
2. Saving in the voted grant worked out to 32.92 per cent.
3. Saving occurred persistently in the grant in the preceeding five years also as under -

Year	SAVING Amount (₹ in lakh)	Percentage
2019-20	2,196.01	6.89
2020-21	12,114.97	43.65
2021-22	6,353.75	28.19
2022-23	6,964.48	16.99
2023-24	12,168.50	18.93

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

Grant No.49 - Youth Welfare and Sports Development Department - Contd.

5.Saving in the voted grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2204.00.104.I.BB. Creation of Stadia and Sports Infrastructure.			
	O.	7,000.00		
	S.	0.02		
	R.	(-)4,044.89	2,955.13	..
(ii)	2204.00.104.I.AR. Grants to Sports Development Authority of Tamil Nadu for Financial Assistance to Sports persons			
	O.	5,025.00		
	S.	119.00		
	R.	(-)1,216.25	3,927.75	..
(iii)	2204.00.104.I.AN. Grants to Sports Development Authority of Tamil Nadu			
	O.	3,626.71		
	S.	277.97		
	R.	(-)106.74	3,797.94	..

Withdrawal of provision by reappropriation in March 2025 under items (i) to (iii) were due to lesser requirement of funds for grants-in-aid under the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iv)	2204.00.104.I.LA. Establishment of Olympic Academy			
	O.	3,000.00		
	R.	(-)3,000.00	..	..
(v)	2204.00.104.I.AS. Grants to Sports Development Authority of Tamil Nadu for Financial Assistance to Sports Associations			
	O.	750.75		
	R.	(-)750.75	..	..
(vi)	2204.00.104.I.KR. Grants to Sports Development Authority of Tamil Nadu for conducting Sports Competitions			
	O.	241.63		
	R.	(-)241.63	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 under items (iv) to (vi) have not been furnished (July 2025).

Grant No.49 - Youth Welfare and Sports Development Department - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vii)	2204.00.104.I.KZ. Grants to Tamil Nadu Olympic Gold Quest.				
	O.	2,500.00			
	R.	(-)2,368.31	131.69	131.69	..
(viii)	2204.00.104.I.BC. Conducting of Sports Events				
	O.	2,500.00			
	R.	(-)1,416.55	1,083.45	1,083.45	..
(ix)	2204.00.104.I.BA. Stadia Maintenance.				
	O.	3,000.00			
	R.	(-)1,320.17	1,679.83	1,679.83	..

Withdrawal of provision by reappropriation in March 2025 under items (vii) to (ix) were due to lesser requirement of funds for grants-in-aid under the respective schemes.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(x)	2204.00.102.I.AF. National Cadet Corps				
	O.	6,556.81			
	S.	0.04			
	R.	(-)611.99	5,944.86	5,942.49	(-)2.37

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds under establishment charges and administrative expenses.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xi)	2204.00.104.I.KS. Grants to Sports Development Authority of Tamil Nadu towards Sports Development Programmes				
	O.	256.38			
	S.	0.01			
	R.	(-)256.39	..	..	..
(xii)	2204.00.104.I.KQ. Grants to Sports Development Authority of Tamil Nadu for conducting Sports Coaching and Training Camps				
	O.	229.23			
	S.	0.01			
	R.	(-)229.24	..	..	..

Specific reasons for withdrawal of entire provision by reappropriation in March 2025 under items (xi) and (xii) have not been furnished (July 2025).

Grant No.49 - Youth Welfare and Sports Development Department - Concl'd.

5. Excess in the voted grant occurred mainly under -

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i) 2204.00.104.I.KT. Grants to Sports Development Authority of Tamil Nadu for Chief Minister's Awards and Trophies			
O. 5,181.39			
S. 3,050.45			
R. 104.99	8,336.83	8,336.83	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds for grants-in-aid under the scheme.

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii) 2204.00.104.I.AU. Pension to Sports Persons in Indigent circumstances			
O. 42.84			
R. 12.58	55.42	55.42	..

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds under pension towards the scheme.

CAPITAL

Notes and Comment -

1. The overall saving of ₹65.73 lakh in the grant was anticipated and surrendered during the year.

2. Saving in the grant worked out to 82.16 per cent.

3. Saving in the grant occurred mainly under -

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
4202.03.102.I.JC. Establishment of Camp Site and Training Centre to the National Cadet Corps (NCC)			
O. 80.00			
R. (-)65.73	14.27	14.27	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds under major works towards the scheme.

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amounts lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.50 - Pension and Other Retirement Benefits

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2071 Pensions and other Retirement Benefits			
Voted			
Original	4,24,68,98,43		
Supplementary	7	4,24,68,98,50	4,06,04,00,77
Amount surrendered during the year			(-)18,64,97,73
			18,42,04,06
Charged			
Original	40,26,60		
Supplementary	26,88,94	67,15,54	60,29,98
Amount surrendered during the year			(-)6,85,56
			6,85,56

REVENUE*Notes and Comment -*

1. Though the ultimate saving in the voted grant worked out to ₹1,86,497.73 lakh, the amount surrendered during the year was ₹1,84,204.06 lakh only.

2. The overall saving of ₹685.56 lakh in the charged appropriation was anticipated and surrendered during the year.

3. Saving in the charged appropriation worked out to 10.21 percent.

4. Saving in the charged appropriation occurred under -

Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
2071.01.106.I.AA.			
Superannuation and other Retirement Pensions			
O.	2,486.60		
S.	2,258.94		
R.	(-)800.80	3,944.74	3,944.74
			..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement of funds under pensions towards the scheme.

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amounts lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.51 - Relief on account of Natural Calamities

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2245 Relief on account of Natural Calamities			
Voted			
Original	15,75,01,88	37,47,03,74	(-)2,76,33,80
Supplementary	24,48,35,66		
Amount surrendered during the year			2,76,21,88
Charged			
Original	2	..	(-)4,03
Supplementary	4,01		
Amount surrendered during the year			4,03

REVENUE

Notes and Comments -

1. Though the ultimate saving in the voted grant worked out to ₹27,633.80 lakh, the amount surrendered during the year was ₹27,621.88 lakh only.

2. Saving in the voted grant worked out to 6.87 per cent.

3. The overall saving of ₹4.03 lakh in the charged appropriation was anticipated and surrendered during the year.

4. Saving the charged appropriation worked out to 100 per cent.

5. Saving in the voted grant occurred under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2245.80.800.I.AL. The Preparedness and Capacity Building Component of State Disaster Risk Management Fund.			
	O.			0.01
	S.			12,372.59
	R.			(-)10,478.70
		1,893.90	1,893.90	..
(ii)	2245.80.800.I.AA. Assistance for undertaking immediate relief works in connection with Flood / Fire / Drought			
	O.			0.07
	S.			97,270.89
	R.			(-)5,835.70
		91,435.26	91,435.26	..
(iii)	2245.02.113.I.AB. Assistance for Repair / Reconstruction of damaged Houses, Huts in the Flood Affected Areas			
	O.			0.02
	S.			2,447.82
	R.			(-)276.71
		2,171.13	2,159.52	(-)11.61

Grant No.51 - Relief on account of Natural Calamities - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iv)	2245.02.122.I.AD. Repairs and restoration carried out by the Water Resources Organisation			
	O.	0.01		
	S.	671.99		
	R.	(-)260.35	411.65	411.65
				..

Withdrawal of provision by reappropriation in March 2025 under items (i) to (iv) were due to lesser requirement under Grants-in-Aid towards the respective schemes. Reasons for the final saving under item (iii) have not been communicated (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(v)	2245.80.103.I.AB. Assistance to Expansion and Modernization of Fire Services			
	S.	4,943.13		
	R.	(-)4,400.83	542.30	542.30
				..
(vi)	2245.08.101.I.AB. Assistance under State Disaster mitigation Fund for creation of Permanent Protective measures			
	S.	16,881.94		
	R.	(-)4,368.24	12,513.70	12,513.70
				..

Withdrawal of provision by reappropriation in March 2025 under items (v) and (vi) were due to lesser requirement under Grants-in-Aid towards the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vii)	2245.01.102.I.AA. Assistance to Municipalities for the Works executed by the TWAD Board			
	O.	0.02		
	S.	1,870.00		
	R.	(-)1,870.02	..	..
				..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 have not been furnished (July 2025).

Grant No.51 - Relief on account of Natural Calamities - Contd.

6. Saving in the charged appropriation occurred mainly under -

Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
2245.80.800.I.AA. Assistance for undertaking immediate relief works in connection with Flood / Fire / Drought			
S.	4.00		
R.	(-)4.00	..	..

Specific reasons for withdrawal of entire provision by reappropriation in March 2025 have not been furnished (July 2025).

STATE DISASTER RESPONSE FUND-

Based on the Ninth Finance Commission's recommendations, a New Fund viz. "Calamity Relief Fund" for each State had to be constituted with effect from the Financial year 1990-91, for meeting the expenditure on relief measures at times of natural calamity like cyclone, floods, drought, fire, etc.

The Fund was operative till the end of the financial year 1994-95. In Tamil Nadu, the Fund was to be constituted initially with a total annual contribution of ₹39 crore out of which 75 per cent (i.e. ₹29.25 crore) would be the contribution of the Government of India as a non-plan grant and the balance as the State Government's contribution. The expenditure towards the object of the Fund is initially accounted for under this grant and subsequently transferred to the Fund before the closure of the accounting year.

The Government of Tamil Nadu constituted the Calamity Relief Fund from 1991-92 as the Government of India orders were received at the fag end of 1990-91. Neither the contribution of ₹29.25 crore was received from the Government of India during 1990-91 nor the State share of ₹9.75 crore for the year was credited to the Fund and no expenditure was charged to the Fund during 1990-91.

Based on the recommendations of the Tenth Finance Commission, orders were issued by Government of India, for the continuance of the scheme of Calamity Relief Fund and Investments therefrom operative from 1995-96 to 1999-2000, which was further operative till financial year 2009-10 based on the recommendations of Eleventh and Twelfth Finance Commissions with some modifications.

Further, based on the recommendations of the Eleventh Finance Commission, one "National Calamity Contingency Fund" has been constituted by the Government of India, vide orders of Government of India, Ministry of Finance, Department of Expenditure No.43(II)PFI (2000) dt.15.12.2000. An initial corpus ₹500.00 crore has been provided for this purpose in the Union Accounts. This Fund was created for assisting the States towards severe calamity etc.

Based on the recommendation of the Thirteenth Finance Commission, State Disaster Response Fund was constituted in lieu of the existing Calamity Relief Fund for meeting only the expenditure towards provision of immediate relief to the victims of cyclone, drought, earthquake, fire, tsunami, hailstorm, avalanche, cloud burst and pest attack. The Calamity Relief Fund ceased to exist from 2010-11.

Balance in the credit of the fund at commencement of the year was 'Nil'.

An amount of ₹1,26,000.00 lakh has been credited to the Fund during the year of which ₹94,480.00 lakh being the contribution from Union Government and ₹31,520.00 lakh being the State's share, by debit to this grant.

An expenditure of ₹1,26,000.00 lakh has been defrayed from the Fund during the year.

The available balance in the Fund as on 31 March 2025 was 'Nil'.

Grant No.51 - Relief on account of Natural Calamities - Contd.

The State Disaster Response Fund stands included under "8121. General and other Reserve Funds 122. State Disaster Response Fund" an account of which is given in Statement No.21 of Finance Accounts of 2024-25.

NATIONAL DISASTER RESPONSE FUND -

Further based on the recommendation of the Thirteenth Finance Commission, National Disaster Response Fund was constituted in lieu of the existing National Calamity Contingency Fund for the purpose of providing immediate relief to people affected by natural calamities.

This assistance received from the Union Government by the State Government on this score is separately available for meeting expenditure on severe calamity specific relief measure. Such assistance also has to be transferred to the State Disaster Response Fund, under the head "8235.General and other Reserve Funds 125.National Disaster Relief Fund" in the Public Account, duly maintaining its identity as different from the other components of receipts under the Fund.

Balance in the credit of the fund at the commencement of the year was 'Nil'.

An amount of ₹38,808.14 lakh was transferred to the fund during the year.

An expenditure of ₹28,152.30 lakh was met from the fund during the year 2024-25.

The balance at the end of the year as on 31 March 2025 is ₹10,655.84 lakh.

The National Disaster Response Fund stands included under "8235-00-General and Other Reserve Funds - 125 - National Disaster Response Fund - AA - Grants in Aid to State Government from National Disaster Response Fund" an account of which is given in the Statement No.21 of Finance Accounts 2024-25.

STATE DISASTER MITIGATION FUND -

The State Disaster Mitigation Fund (SDMF) is constituted in the year 2021-22 under the section 48 (1) (c) of the Disaster Management Act, 2005. This fund is exclusively for the purpose of mitigation projects in respect of disasters covered under the State Disaster Response Fund (SDRF) / National Disaster Response Fund (NDRF). The Grant-in-Aid received towards the Fund is credited to the Revenue head "1601- Grants-in-aid from Central Government - 07 Finance Commission Grants - 105 - Grants-in-aid for State Disaster Mitigation Fund - AA - Grants towards contribution to State Disaster Mitigation Fund" and contribution is made to the Fund by debiting the head "2245 - Relief on Account of Natural Calamities - 08 - State Disaster Mitigation Fund - 797 - Transfers to Reserve Fund and Deposit Accounts " under the grant.

The 15th Finance Commission (XV-FC) has recommended ₹32,031 crore for SDMF of states from 2021-22 to 2025-26 until further orders. The Government of India will contribute 75% funds of SDMF and the remaining 25 % of funds of SDMF will be contributed by the State Government.

The balance at the credit of the Fund at the commencement of the year 2024-25 was 'Nil'.

An amount of ₹61,500.00 lakh was transferred to the fund during the year of which ₹46,120.00 lakh (₹22,500.00 lakh relating to 2023-24 and ₹23,620.00 lakh relating to 2024-25) being the contribution from the Union Government and ₹15,380.00 lakh being the State's share, by debit to this grant.

The expenditure met from the fund during the year was ₹33,472.30 lakh.

The balance at the credit of the fund as on 31 March 2025 was ₹28,027.70 lakh.

The transactions of the Fund stand included under "8121.General and other Reserve Funds - 130. State Disaster Mitigation Fund" an account of which is given in Statement No.21 of Finance Accounts 2024-25.

Grant No.51 - Relief on account of Natural Calamities - Concl'd.

NATIONAL DISASTER MITIGATION FUND -

National Disaster Mitigation Fund (NDMF) is contributed under Section 47(1) of the Disaster Management Act, 2005. This fund is exclusively for the purpose of mitigation projects in respect of disasters covered in National Disaster Response Fund (NDRF) guideline only.

The 15th Finance Commission has recommended the creation of funds for disaster mitigation along with the disaster response, which will now together be called National Disaster Risk Management Fund (NDRMF). An amount of ₹68,463 crore has been allocated for NDRMF for the period of 2021-22 to 2025-26 out of which ₹54,770 crore (80 *per cent* of NDRMF) is for National Disaster Response Fund and ₹13,693 crore (20 *per cent* of NDMF) is for National Disaster Mitigation Fund of the nation.

The Commission has recommended "earmarked allocation" from NDMF for four activities:-

- (i) Catalytic assistance to twelve most drought prone States.
- (ii) Managing seismic and landslide risks in ten hill states.
- (iii) Reducing the risk of urban flooding in seven most populous cities and
- (iv) Mitigation measures to prevent erosion.

During the year, an amount of ₹12,881.60 lakh was transferred to the fund of which ₹11,475.00 lakh being the contribution from Union Government and ₹1,406.60 lakh being the contribution of the State Government from National Disaster Mitigation Fund to State Disaster Mitigation Fund as additional assistance to meet severe national calamities and contribution is made to the fund by debiting the head "2245 -Relief on Account of Natural Calamities - 07 - Disaster Management - 797 - Transfers to Reserve Fund and Deposit Accounts ".

An expenditure of ₹12,881.60 lakh has been met from the fund during the year under the head "2245 - Relief on Account of Natural Calamities - 07 - Disaster Management - 902 - Transfers to Reserve Fund and Deposit Accounts "

The balance at the credit of the fund as on 31 March 2025 was 'Nil'.

The National Disaster Mitigation Fund stands included under "8235-00-General and Other Reserve Funds - 145 - National Disaster Mitigation Fund - AA - Grants in Aid to State Government from National Disaster Mitigation Fund" an account of which is given in Statement No.18 of Finance Accounts of 2024-25.

The amount transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amounts lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.52 - Department for the Welfare of Differently Abled Persons

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2059 Public Works			
2235 Social Security and Welfare			
2251 Secretariat - Social Services			
Voted			
Original	13,72,16,11		
Supplementary	28	13,72,16,39	10,70,62,60
Amount surrendered during the year			(-)3,01,53,79
			3,01,22,10
Charged			
Original	1		
Supplementary	..	1	..
Amount surrendered during the year			(-)1
			1
CAPITAL			
4235 Capital Outlay on Social Security and Welfare			
Voted			
Original	17,00,32		
Supplementary	1	17,00,33	1,50,82
Amount surrendered during the year			(-)15,49,51
			15,49,51
LOANS			
7610 Loans to Government Servants, etc.			
Voted			
Original	1		
Supplementary	..	1	..
Amount surrendered during the year			(-)1
			1

REVENUE

Notes and Comments -

1. Though the ultimate saving in the voted grant worked out to ₹30,153.79 lakh, the amount surrendered during the year was ₹30,122.10 lakh only.

2. Saving in the voted grant worked out to 21.98 per cent..

3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the voted grant occurred mainly under -

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i) 2235.02.101.II.PA. RIGHTS Project implemented for the Welfare of Differently Abled With Assistance of the World Bank			
O.	27,553.21		
R.	(-)22,674.79	4,878.42	4,878.42
			..

Grant No.52 - Department for the Welfare of Differently Abled Persons - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	2235.02.101.I.MJ. Unemployment Allowance to Unemployed differently abled / Hearing Impaired / Mentally Retarded registered in Employment Exchange			
	O.	1,400.00		
	R.	(-1,123.31)	276.69	276.66
				(-)0.03
(iii)	2235.02.101.I.DM. Smart phones to hearing and visually impaired persons			
	O.	1,375.00		
	R.	(-970.02)	404.98	404.98
				..
(iv)	2235.02.101.I.DI. State Fund for Persons with Disabilities			
	O.	1,000.00		
	R.	(-938.55)	61.45	61.45
				..
(v)	2235.02.104.I.KQ. Maintenance Allowance to Leprosy affected persons			
	O.	3,283.68		
	R.	(-585.20)	2,698.48	2,692.52
				(-)5.96
(vi)	2235.02.101.I.CM. Maintenance Grants to the persons with Muscular Dystrophy Disease			
	O.	1,242.00		
	R.	(-152.48)	1,089.52	1,088.44
				(-)1.08
(vii)	2235.02.101.I.NP. Grants to RKMVERI, Coimbatore for conducting Disability Management and Special Education Courses			
	O.	455.00		
	R.	(-148.56)	306.44	306.44
				..

Withdrawal of provision by reappropriation in March 2025 under items (i) to (vii) was due to lesser requirement towards grants-in-aid under the respective schemes.

Reasons for the final saving under items (v) and (vi) have not been communicated (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(viii)	2235.02.101.I.CD. Maintenance Allowance to the Severely affected Differently Abled Persons			
	O.	60,397.20		
	S.	0.01		
	R.	(-6,442.11)	53,955.10	53,928.03
				(-)27.07

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement towards grants-in-aid under the scheme.

Reasons for the final saving have not been communicated (July 2025).

Grant No.52 - Department for the Welfare of Differently Abled Persons - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ix)	2235.02.101.I.DN. Corpus Fund for coverage of rehabilitation services to persons affected with disability			
	O. 1,000.00			
	R. (-)1,000.00	..	..	..
(x)	2235.02.797.I.AE. Amount transfer to State Differently Abled Welfare Fund			
	O. 1,000.00			
	R. (-)1,000.00	..	..	..
(xi)	2235.02.001.I.AL. Conduct of Access Audit in all Government Offices			
	O. 197.38			
	R. (-)197.38	..	..	..
(xii)	2235.02.101.I.MZ. Augmentative and Alternative Communication system for persons affected by Cerebral Palsy			
	O. 136.18			
	R. (-)136.18	..	..	..
(xiii)	2235.02.101.I.NS. Interest Free Loan Assistance to Differently Abled for paying beneficiaries Share to Housing facilities allotted by Government to Differently Abled Person			
	O. 120.00			
	R. (-)120.00	..	..	..
(xiv)	2235.02.101.I.NL. Tamil Nadu Women and Children with disabilities Victim compensation fund			
	O. 100.00			
	R. (-)100.00	..	..	..

Grant No.52 - Department for the Welfare of Differently Abled Persons - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xv)	2235.02.797.I.AF. Amount transferred to Tamil Nadu Women and Children with disabilities Victim Compensation Fund			
	O. 100.00			
	R. (-)100.00	..	..	..

Specific reasons for withdrawal of entire provision by reappropriation in March 2025 under items (ix) to (xv) have not been furnished (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xvi)	2235.02.101.I.NB. Mobility Assistance Appliance for persons affected by Muscular Dystrophy			
	O. 1,300.82			
	S. 0.01			
	R. (-)507.20	793.63	793.63	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement towards materials and supplies based on the number of beneficiaries under the scheme.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xvii)	2235.02.101.I.MG. Assistance to reputed NGO's for Special Institutions for Mentally Retarded			
	O. 3,914.33			
	S. 0.01			
	R. (-)417.26	3,497.08	3,497.17	(+0.09)
(xviii)	2235.02.101.I.AR. Schools for the Deaf			
	O. 1,763.78			
	S. 0.02			
	R. (-)222.75	1,541.05	1,541.28	(+0.23)
(xix)	2235.02.101.I.AA. School for the Blind			
	O. 1,366.79			
	S. 0.03			
	R. (-)181.10	1,185.72	1,186.04	(+0.32)

Withdrawal of provision by reappropriation in March 2025 under items (xvii) to (xix) were due to non-filling up of certain vacant posts and lesser requirement under establishment charges, administrative expenses and grants-in-aid under the respective schemes.

Grant No.52 - Department for the Welfare of Differently Abled Persons - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xx)	2235.02.101.I.CH. Assistance to School for the Differently Abled Persons				
	O.	3,706.70			
	R.	(-284.40)	3,422.30	3,421.14	(-)1.16
(xxi)	2235.02.104.I.AI. Leprosy Beggars Rehabilitation Home				
	O.	1,739.61			
	R.	(-138.68)	1,600.93	1,600.60	(-)0.33

Withdrawal of provision by reappropriation in March 2025 were due to non-filling up of certain vacant posts under items (xx) and (xxi) and lesser requirement of administrative expenses under item (xxi).

Reasons for the final saving under item (xx) have not been communicated (July 2025).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxii)	2235.02.101.I.NK. Providing Electronic Braile Reader to Visually Impaired persons				
	O.	142.03			
	R.	(-119.16)	22.87	22.87	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement towards stores and equipments under the scheme.

5. Excess in the voted grant occurred mainly under-

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2235.02.101.I.CO. Scheme for Rehabilitation of the Differently Abled Persons				
	O.	3,138.96			
	S.	0.02			
	R.	6,838.11	9,977.09	9,977.08	(-)0.01

Enhancement of provision by reappropriation in March 2025 was due to payment of advertisement charges, purchase of machinery and equipment and motor vehicle under the scheme.

Grant No.52 - Department for the Welfare of Differently Abled Persons - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	2235.02.101.I.NI. Care giver assistance to high support needed Differently Abled Persons			
	O.	719.56		
	S.	0.02		
	R.	983.23	1,702.81	1,702.57
				(-).024
(iii)	2235.02.101.I.NJ. Home based early intervention for the children with delayed development			
	S.	0.01		
	R.	308.84	308.85	308.85
				..
(iv)	2235.02.101.I.NQ. Establishment of care homes for Spinal Cord injuries persons implemented through Non Governmental Organization			
	O.	71.44		
	S.	0.01		
	R.	59.15	130.60	130.60
				..
(v)	2235.02.101.I.DD. Concessions to able persons who come forward to marry deaf and dumb			
	O.	70.60		
	S.	0.01		
	R.	31.65	102.26	102.26
				..
(vi)	2235.02.101.I.DC. Concession to Normal Persons Marrying Blind			
	O.	44.75		
	S.	0.01		
	R.	17.96	62.72	62.72
				..

Enhancement of provision by reappropriation in March 2025 under items (ii) to (vi) was due to higher requirement towards grants-in-aid under the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vii)	2235.02.001.I.AF. Commissionerate for the Welfare of Differently Abled Persons			
	O.	386.92		
	S.	0.02		
	R.	72.01	458.95	460.91
				(+)1.96

Enhancement of provision by reappropriation in March 2025 was due to enhancement in the rate of dearness allowance to 53 *per cent*, connecting the open septic tank with underground sewerage in the Directorate of Differently Abled, maintenance of functional vehicle, payment of pleaders fees and contract payment and prizes and awards under the scheme.

Grant No.52 - Department for the Welfare of Differently Abled Persons - Contd.

Reasons for the final excess have not been communicated (July 2025).

CAPITAL*Notes and Comments -*

1. The overall saving of ₹1,549.51 lakh in the vote grant was anticipated and surrendered during the year.

2. Saving in the voted grant worked out to 91.13 per cent.

3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the voted grant occurred mainly under-

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	4235.02.101.I.AB. Construction of Buildings - School and Government Rehabilitation Homes for the Welfare of Differently Abled persons.			
	O.	1,200.00		
	R.	(-)1,184.31	15.69	15.69 ..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement towards major works under the respective schemes.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	4235.02.101.III.SA. Scheme for Implementation of Persons with Disabilities Act - (SIPDA)			
	O.	500.30		
	R.	(-)500.30	..	.. ..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 have not been furnished (July 2025).

5. Excess in the voted grant occurred mainly under -

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	4235.02.101.I.AC. Construction of Own Buildings in Government Schools for the hearing impaired differently abled persons			
	O.	0.01		
	S.	0.01		
	R.	135.11	135.13	135.13 ..

Enhancement of provision by reappropriation in March 2025 was due to additional provision made for construction of Government High School for hearing impaired students with hostel facilities at Kondappanaickenpatti village in Salem District.

Grant No.52 - Department for the Welfare of Differently Abled Persons - Concl'd.

STATE FUND FOR PERSONS WITH DISABILITIES -

"State Fund for the Persons with Disabilities" was constituted by the Government in accordance with the Rights of Persons with Disabilities Act 2016 vide G.O.(Ms)No. 30 dated 31.07.2018. The contribution to the Fund shall be (i) sums granted by the Government from the Consolidated Fund of the State for the use of State Fund, (ii) sums received by way of gifts, donations, benefactions, bequests or transfers and (iii) sums from such other sources as may be decided by the State Government.

The receipt shall be credited to the revenue head "0235.Social Security and Welfare - 60. Other Security and Welfare Programme - 800.Other Receipts - BK. State Fund for Persons with Disabilities". The revenue so collected under the above head shall be transferred to the Fund by debiting the head "2235.Social Security and Welfare 02.Social Welfare - 797 AE Transfer to State Fund for the Persons with Disabilities" under this grant. The expenditure is to be initially recorded under "2235. Social Security and Welfare 02.Social Welfare -101. Welfare of Differently Abled Persons -DI. State Fund for Persons with Disabilities" in this grant. The expenditure to be met from the Fund is adjusted before the closure of the accounts of the year. The balance at the credit of the Fund as on 1st April 2024 was ₹664.06 lakh. No amount was transferred to the Fund as neither the amount was collected nor contribution was made by the Government during the year. An expenditure of ₹61.45 lakh was met out of the Fund during the year 2024-25. An amount of ₹5.13 lakh was remitted back into the Fund during the year. The balance at the credit of the Fund as on 31 March 2025 was ₹607.74 lakh. The transactions of the Fund stand included under "8229.Development and Welfare Funds 200. Other Development and Welfare Fund", an account of which is given in Statement No.21 of Finance Accounts 2024-25.

The amounts transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts.The details of amount lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.53 - Department of Special Programme Implementation

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2052 Secretariat - General Services			
2202 General Education			
2230 Labour, Employment and Skill Development			
2235 Social Security and Welfare			
Voted			
Original	1,43,72,51,81		
Supplementary	13		
Amount surrendered during the year			1,97,39,47
LOANS			
7610 Loans to Government Servants, etc.			
Voted			
Original	1		
Supplementary	21,49		
Amount surrendered during the year			1

REVENUE

Note-

Though the ultimate saving in the voted grant worked out to ₹19,739.69 lakh, the amount surrendered during the year was ₹19,739.47 lakh only.

The amounts transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amount lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.54 - FORESTS (Environment, Climate Change and Forests Department)

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2059 Public Works			
2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
2235 Social Security and Welfare			
2402 Soil and Water Conservation			
2406 Forestry and Wild Life			
2415 Agricultural Research and Education			
2501 Special Programmes for Rural Development			
2551 Hill Areas			
3054 Roads and Bridges			
Voted			
Original	6,62,99,37		
Supplementary	1,49,42,15		
Amount surrendered during the year			
	8,12,41,52	6,87,16,54	(-)1,25,24,98
			1,10,37,49
Charged			
Original	1		
Supplementary	4,93		
Amount surrendered during the year			
	4,94	4,92	(-)2
			2
CAPITAL			
4406 Capital Outlay on Forestry and Wild Life			
4415 Capital Outlay on Agricultural Research and Education			
5452 Capital Outlay on Tourism			
Voted			
Original	4,56,77,25		
Supplementary	22		
Amount surrendered during the year			
	4,56,77,47	3,50,30,51	(-)1,06,46,96
			1,06,46,85
LOANS			
6407 Loans for Plantations			
Voted			
Original	1		
Supplementary	..		
Amount surrendered during the year			
	1	..	(-)1
			1

REVENUE*Notes and Comments -*

1. Though the ultimate saving in the voted grant worked out to ₹12,524.98 lakh, the amount surrendered during the year was ₹11,037.49 lakh only.

2. Saving in the voted grant worked out to 15.42 per cent.

3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the voted grant occurred mainly under -

Grant No.54 - FORESTS (Environment, Climate Change and Forests Department) - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2406.01.001.I.AB. District Establishment				
	O.	27,882.36			
	S.	1,987.61			
	R.	(-),2,639.91	27,230.06	27,224.30	(-),5.76
(ii)	2406.01.800.I.AB. Forest Protection				
	O.	7,246.27			
	S.	1,059.34			
	R.	(-),1,065.26	7,240.35	7,236.95	(-),3.40
(iii)	2406.01.102.I.AS. Tamil Nadu Afforestation Project (Phase-II) funded by Japan Bank for International Co-operation				
	O.	4,402.44			
	S.	146.19			
	R.	(-),351.00	4,197.63	4,194.08	(-),3.55
(iv)	2406.01.001.I.AA. General Direction				
	O.	1,898.10			
	S.	478.84			
	R.	(-),216.53	2,160.41	2,158.83	(-),1.58
(v)	2406.02.111.I.AB. Establishment of Advanced Institute for Wildlife Conservation at Arignar Anna Zoological Park, Vandalur				
	O.	243.06			
	S.	11.00			
	R.	(-),125.38	128.68	128.67	(-),0.01
(vi)	2406.02.110.I.AB. Maintenance of Guindy Park				
	O.	140.94			
	S.	91.18			
	R.	(-),102.98	129.14	128.95	(-),0.19

Withdrawal of provision by reappropriation in March 2025 were due to non-filling up of vacant posts, lesser requirement under establishment charges and administrative expenses, economic usage and austerity measures adopted for office expenses and use of petroleum oil and lubricants, maintenance of forest buildings and functional vehicles in various districts under items (i) to (vi), no requirement of funds to impart training for officers of procurement of milk through co-operative societies and deputy registrar offices under item (i), limited procurement of staff cars for forest protection under item (ii) and purchase of medicine for upkeep of animals under items (i) and (v).

Reasons for the final saving under items (i) to (iv) have not been communicated (July 2025).

Grant No.54 - FORESTS (Environment, Climate Change and Forests Department) - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vii)	2406.01.797.I.AF. Transfer to State Compensatory Afforestation Fund - Tamil Nadu			
	O.	1,000.00		
	S.	466.03	..	(-1,466.03)

Additional provision made in supplementary grant was to transfer accrued interest State Compensatory Afforestation Fund account for the period from 30.08.2019 to 31.03.2023 as per the rate declared by the central government. However, no amount was transferred to the Fund from this head of account as a new head of account 2049.05.105.AI- Interest on deposit of Tamil Nadu Compensatory Afforestation fund was opened under Grant 56 during the year through supplementary grant and reappropriation. The interest earned ₹1,466.03 lakh was transferred to the Fund through the above new head of account as expenditure under Grant 56. However as no withdrawal of provision was made through reappropriation, it resulted in savings of entire provision under Grant 54.

Reasons for the final saving have not been communicated (July 2025).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(viii)	2406.01.101.I.AS. Compensatory Afforestation			
	O.	237.06		
	S.	2,048.54		
	R.	(-1,049.72)	1,235.88	1,235.88 ..
(ix)	2406.01.101.I.JF. DGPS Survey of notified Forest Areas of Tamil Nadu			
	O.	78.01		
	S.	304.61		
	R.	(-359.33)	23.29	23.29 ..
(x)	2406.02.111.I.AD. Establishment of Zootorium under State Innovation Fund			
	O.	0.01		
	S.	152.94		
	R.	(-124.57)	28.38	28.38 ..
(xi)	2406.01.101.I.AX. Interest payment - State Compensatory Afforestation Fund			
	O.	19.76		
	S.	232.84		
	R.	(-111.28)	141.32	141.32 ..

Withdrawal of provision by reappropriation in March 2025 were due to lesser requirement towards grants-in-aid under items (viii) to (xi) and pleader fees and contract payment under item (ix).

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xii)	2406.01.105.I.AE. Removal of sandal wood by Government Agency			
	O.	266.49		
	S.	1,020.06		
	R.	(-929.15)	357.40	357.38 (-)0.02

Grant No.54 - FORESTS (Environment, Climate Change and Forests Department) - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xiii)	2406.02.110.VI.UG. Tiger Reserve Scheme - State Share				
	O.	1,246.65			
	S.	290.99			
	R.	(-534.00)	1,003.64	1,003.64	..
(xiv)	2406.02.110.VI.UE. Tiger Reserve Scheme				
	O.	1,246.65			
	S.	290.95			
	R.	(-533.96)	1,003.64	1,003.64	..

Withdrawal of provision by reappropriation in March 2025 were due to lesser requirement towards maintenance of forest buildings under items (xii) to (xiv) and payment of insurance premium, maintenance of machinery equipments, economic measures taken for usage of petroleum, oil and lubricant, compensation for men animal conflict and for other compensation and transport charges under item (xiii).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xv)	2406.01.101.I.AV. Net Present Value of Forest Land				
	O.	691.92			
	R.	(-414.66)	277.26	277.26	..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement under grants for implementation of schemes of afforestation.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xvi)	2225.02.277.I.AP. Tribal Welfare School - Vellore				
	O.	1,190.60			
	R.	(-346.69)	843.91	842.81	(-1.10)
(xvii)	2406.02.111.I.AA. Arignar Anna Zoological Park at Vandalur				
	O.	992.33			
	R.	(-147.93)	844.40	843.60	(-0.80)
(xviii)	2406.01.102.II.PH. Tamil Nadu Bio-Diversity Conservation and Greening Project for Climate Change Response with Assistance from Japan International Co-operation Agency - Establishment Cost				
	O.	3,337.27			
	R.	(-109.94)	3,227.33	3,225.91	(-1.42)

Grant No.54 - FORESTS (Environment, Climate Change and Forests Department) - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xix)	2415.06.004.I.AA. Scheme for Forest Research				
	O.	521.68			
	R.	(-110.02)	411.66	411.76	(+)0.10

Withdrawal of provision by reappropriation in March 2025 were due to non-filling up of vacant posts, lesser requirement under establishment charges and administrative expenses, economic usage and austerity measures adopted for office expenses under items (xvi) to (xix), no requirement of fund for service or commitment charges under item (xvi).

Reasons for the final saving under items (xvi) and (xviii) have not been communicated (July 2025).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xx)	2406.02.794.VI.UA. Tiger Reserve Scheme				
	O.	356.14			
	R.	(-270.87)	85.27	85.27	..
(xxi)	2406.02.794.VI.UB. Tiger Reserve Scheme - State Share				
	O.	356.14			
	R.	(-270.87)	85.27	85.27	..
(xxii)	2406.01.102.I.A.T. Establishment of "Maragatha Pooncholai" in the Villages adjacent to the Forests				
	O.	205.81			
	R.	(-154.45)	51.36	51.36	..

Withdrawal of provision by reappropriation in March 2025 were due to lesser requirement towards maintenance of forest buildings and forest areas under items (xx) and (xxi) and minor works for maintenance under item (xxii).

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxiii)	2406.01.003.I.AE. Scheme for Training Research, Education and Extension (TREE)				
	O.	429.57			
	S.	157.49			
	R.	(-127.91)	459.15	459.21	(+)0.06
(xxiv)	2406.01.001.I.AD. Strengthening of Divisional Administration				
	O.	557.60			
	S.	97.55			
	R.	(-119.76)	535.39	534.38	(-)1.01

Grant No.54 - FORESTS (Environment, Climate Change and Forests Department) - Contd.

Withdrawal of provision by reappropriation in March 2025 were due to non-filling up of vacant posts, lesser requirement under establishment charges and administrative expenses, economic usage and austerity measures adopted for office expenses under items (xxiii) and (xxiv), minor works under item (xxiii) and economic usage of petroleum, oil and lubricant under item (xxiv).

Reasons for the final saving under item (xxiv) have not been communicated (July 2025).

5. Excess in the voted grant occurred mainly under-

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2225.02.277.I.AV. Tribal Welfare Schools - Pollachi etc.			
	O.	182.36		
	R.	30.72	213.08	213.04
				(-)0.04
(ii)	2406.01.003.I.AB. Establishment of Southern Forest Rangers College,Coimbatore			
	O.	75.83		
	R.	27.00	102.83	102.94
				(+)0.11
(iii)	2406.02.110.I.AS. Marine Elite Force			
	O.	20.55		
	S.	11.17		
	R.	16.56	48.28	48.27
				(-)0.01
(iv)	2406.02.110.I.AE. Scheme for maintenance and Development of forest recreation centre			
	O.	90.75		
	R.	12.62	103.37	103.29
				(-)0.08
(v)	2406.01.105.I.AB. Sandalwood plantations			
	O.	99.39		
	R.	10.55	109.94	109.84
				(-)0.10

Enhancement of provision by reappropriation in March 2025 were due to filling-up of vacant posts and higher requirement under establishment charges under items (i) to (v), travel expenses under items (ii), (iv) and (v), increase in tariff of electricity charges under item (ii) and purchase of machinery and equipments, maintenance of functional vehicles, contract payment and training for staff in veterinary units under item (iii).

Grant No.54 - FORESTS (Environment, Climate Change and Forests Department) - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vi)	2406.02.110.I.AU. Development of Bilingual mobile application for identifying Terrestrial and Marine fauna as an aiding tool for prevention and control of wildlife crimes in Tamil Nadu under State Innovation Fund			
	O.	0.01		
	S.	0.01		
	R.	11.41	11.43	..
(vii)	2406.01.101.I.AG. Captive breeding of crocodiles			
	O.	8.58		
	S.	0.01		
	R.	10.69	19.28	(+)0.01

Enhancement of provision by reappropriation in March 2025 was due to higher requirement towards grants-in-aid under item (vi) and higher requirement under establishment charges, travel expenses, advertisement charges for conservation of crocodiles, purchase of tools and plant and payment of pleaders fees, contract payment and consultancy charges under item (vii).

CAPITAL*Notes and Comments -*

1. The overall saving in the grant was anticipated and ₹10,646.96 lakh was surrendered during the year.
2. Saving in the voted grant worked out to 23.31 *per cent*.
3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.
4. Saving in the voted grant occurred mainly under-

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	4406.01.101.II.PC. Conservation and Restoration of Ocean Resources under TN-SHORE/TNCRM			
	O.	6,000.00		
	R.	(-)6,000.00	..	..
(ii)	4406.02.110.I.AD. Establishment of Eco Tourism sites			
	O.	300.00		
	R.	(-)300.00	..	..

Grant No.54 - FORESTS (Environment, Climate Change and Forests Department) - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iii)	4406.02.110.I.JR. Augmenting drinking water supply to Wildlife through Motor energized by solar power			
	O. 250.00			
	R. (-)250.00	..	..	..
(iv)	4406.02.794.VI.UC. Project Elephant - Tribal Sub Plan			
	O. 178.60			
	R. (-)178.60	..	..	..
(v)	4406.02.794.VI.UD. Project Elephant - Tribal Sub Plan - State's Share			
	O. 119.07			
	R. (-)119.07	..	..	..
Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 under items (i) to (v) have not been furnished (July 2025).				
	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vi)	4406.01.800.VI.UA. Integrated Forest Protection - Fire Management			
	O. 3,490.43			
	R. (-)3,279.50	210.93	210.93	..
(vii)	4406.01.800.VI.UB. Integrated Forest Protection - Fire Management - State Share			
	O. 2,326.96			
	R. (-)2,186.68	140.28	140.28	..
(viii)	4406.02.110.VI.UL. Project Elephant - Anaimalai and Mudumalai			
	O. 1,718.02			
	R. (-)1,528.60	189.42	189.42	..
(ix)	4406.02.110.VI.UU. Project Elephant - State Share			
	O. 1,122.38			
	R. (-)996.10	126.28	126.28	..

Grant No.54 - FORESTS (Environment, Climate Change and Forests Department) - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(x)	4406.02.110.VI.UT. Integrated Development of Wildlife Habitats - State share.				
	O.	1,076.15			
	R.	(-855.55)	220.60	220.60	..
(xi)	4406.01.102.I.AT. Establishment of "Maragatha Pooncholai" in the Villages adjacent to the Forests				
	O.	1,000.00			
	R.	(-701.17)	298.83	298.83	..
(xii)	4406.01.105.I.JB. Teak Plantations				
	O.	1,000.00			
	R.	(-356.86)	643.14	643.14	..
(xiii)	4406.02.794.VI.UE. Tiger Reserve Scheme				
	O.	319.13			
	R.	(-269.62)	49.51	49.51	..
(xiv)	4406.02.793.VI.UD. Tiger Reserve Scheme				
	O.	319.13			
	R.	(-254.79)	64.34	64.33	(-)0.01
(xv)	4406.02.794.VI.UF. Tiger Reserve Scheme - State Share				
	O.	212.75			
	R.	(-179.74)	33.01	33.01	..
(xvi)	4406.02.793.VI.UE. Tiger Reserve Scheme - State Share				
	O.	212.75			
	R.	(-169.86)	42.89	42.89	..
(xvii)	4406.01.101.I.JN. Improvement of Infrastructure in Thandarai and Pulleri Medicinal Plant Development				
	O.	231.67			
	R.	(-131.70)	99.97	99.97	..
(xviii)	4406.02.110.VI.UQ. Project Elephant - Creation of Elephant Rehabilitation and Rescue Centre				
	O.	129.03			
	R.	(-119.33)	9.70	9.69	(-)0.01

Withdrawal of provision by reappropriation in March 2025 under items (vi) to (xviii) were due to lesser requirement of funds for major works under the respective schemes.

Grant No.54 - FORESTS (Environment, Climate Change and Forests Department) - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xix)	4406.02.110.VI.UR. Wildlife Sanctuary				
	O.	1,105.10			
	S.	0.01			
	R.	(-774.21)	330.90	330.89	(-)0.01
(xx)	4406.01.070.I.JB. Construction of Buildings				
	O.	3,238.57			
	S.	0.01			
	R.	(-583.63)	2,654.95	2,654.94	(-)0.01
(xxi)	4406.02.793.VI.UB. Integrated Development of Wildlife Habitats				
	O.	318.40			
	S.	0.01			
	R.	(-152.96)	165.45	165.45	..
(xxii)	4406.02.794.VI.UA. Integrated Development of Wildlife Habitats				
	O.	318.40			
	S.	0.01			
	R.	(-152.96)	165.45	165.45	..
(xxiii)	4406.02.793.VI.UC. Integrated Development of Wildlife Habitats - State Share				
	O.	212.27			
	S.	0.01			
	R.	(-101.98)	110.30	110.30	..
(xxiv)	4406.02.794.VI.UB. Integrated Development of Wildlife Habitats - State Share				
	O.	212.27			
	S.	0.01			
	R.	(-101.98)	110.30	110.30	..

Withdrawal of provision by reappropriation in March 2025 under items (xix) to (xxiv) were due to lesser requirement of funds for major works under the respective schemes.

Grant No.54 - FORESTS (Environment, Climate Change and Forests Department) - Contd.

5. Excess in the voted grant occurred mainly under-				
	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	4406.01.800.IJZ. Implementation of Schemes in Forest Department with Loan Assistance from NABARD			
	O.	9,920.12		
	S.	0.01		
	R.	3,400.63	13,320.76	13,320.76
(ii)	4406.01.102.II.PI. Tamil Nadu bio-Diversity Conservation and Greening Project for Climate Change Response (TBGPCCR) with assistance from Japan International Cooperation Agency			
	O.	7,500.00		
	S.	0.01		
	R.	2,499.99	10,000.00	10,000.00
(iii)	4406.02.110.I.AE. Protection of Marsh Land			
	O.	700.00		
	S.	0.01		
	R.	1,438.38	2,138.39	2,138.39
(iv)	4406.01.800.I.JA. Forest Protection			
	O.	500.00		
	S.	0.02		
	R.	757.90	1,257.92	1,257.91
(v)	5452.01.101.I.KZ. Establishment of tropical Butterfly Park and Nakshtavanam in Thiruchirappalli			
	O.	0.01		
	S.	0.01		
	R.	269.98	270.00	269.99
(vi)	4406.02.111.I.JI. Establishment of Advanced Institute for Wildlife Conservation at Arignar Anna Zoological Park, Vandalur			
	O.	75.61		
	S.	0.02		
	R.	174.37	250.00	250.00
(vii)	4406.02.111.I.AC. Upgradation of Kurumbapatti Zoological Park, Salem as Medium Zoo.			
	O.	400.00		
	S.	0.01		
	R.	103.35	503.36	503.35

Grant No.54 - FORESTS (Environment, Climate Change and Forests Department) - Contd.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(viii)	4406.02.110.VI.UK. Tiger Reserve Scheme				
	O.	460.20			
	S.	0.01			
	R.	54.45	514.66	514.65	(-)-0.01
(ix)	4406.02.110.VI.US. Tiger Reserve Scheme - State Share				
	O.	306.80			
	S.	0.01			
	R.	36.29	343.10	343.10	..
(x)	4406.01.101.VI.UD. Conservation and Management of Agasthiarmalai Biosphere Reserve				
	O.	0.01			
	S.	0.01			
	R.	22.73	22.75	22.75	..
(xi)	4406.01.101.I.JO. Establishment of Biodiversity Park.				
	O.	0.01			
	S.	0.01			
	R.	21.18	21.20	21.20	..
(xii)	4406.01.101.VI.UG. Conservation and Management of Agasthiarmalai Biosphere Reserve - State Share				
	O.	0.01			
	S.	0.01			
	R.	15.15	15.17	15.17	..

Enhancement of provision by reappropriation in March 2025 under items (i) to (xii) were due to higher requirement of funds for major works under the respective schemes.

	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xiii)	4406.01.101.I.AD. Establishment of Fencing for Protection of Wildlife				
	S.	0.01			
	R.	400.58	400.59	400.58	(-)-0.01

Enhancement of provision by reappropriation in March 2025 was due to higher requirement of funds for major works under the scheme.

TAMIL NADU FOREST DEVELOPMENT FUND-

The Fund was constituted in 1991 with an objective to undertake afforestation and development work for Forestry Ecological Conservation, Ecological Education and dissemination of information. The fund is fed with the entire receipts of the compensatory afforestation from user agencies under the head "0406-01-800", any contribution from the Central Government, any donation from any other sources and 5 per cent of the sale proceeds of the pulpwood trees other than sandalwood and lease amount from mining/quarrying.

The balance at the credit of the Fund at the commencement of the year 2024-25 was ₹235.11 lakh.

Grant No.54 - FORESTS (Environment, Climate Change and Forests Department) - Contd.

Though an amount of ₹438.58 lakh was collected as receipt during the year 2024-25, no amount was credited to the Fund. Since no amount was provided as contribution to the Fund during the year, leaving a cumulative short transfer of ₹2,387.04 lakh during the year.

The expenditure on the objective of the Fund is initially debited to the major head "2406 - Forestry and Wildlife" in this grant and subsequently transferred to the Fund before the closure of the accounting year. No expenditure was met out of the Fund during the year.

No expenditure was met from the Fund during the year 2024-25.

The balance at the credit of the Fund as on 31 March 2025 was ₹235.11 lakh.

The transactions of the Fund stand included "8229 - Development and Welfare Funds - 200. Other Development and Welfare Fund", an account of which is given in Statement No. 21 of Finance Accounts 2024-25.

TAMIL NADU BIO-DIVERSITY FUND -

The Fund was constituted in the year 2013-14 as per G.O.(D) No.39 Environment and Forests (FR V) Department dated 10.02.2014 with a provision of ₹1,000/- in the Supplementary Estimates of 2013-14.

No amount was transferred to the fund during the year.

As per the Government Order, contribution to the Fund shall be (i) any grants or loans made to the State Biodiversity Board under Section 31 of the Biological Diversity Act, 2002, (ii) any grants or loans made by the National Bio-diversity Authority and (iii) all sums received by the State Bio-diversity Board from such other sources as may be decided upon by the State Government.

The Fund shall be applied for (i) the management and conservation of heritage sites, (ii) compensating or rehabilitating any section of the people economically affected by notification under Sub-section (1) of Section 37, (iii) conservation and promotion of biological resources, (iv) socio-economic development of areas from where such biological resources or knowledge associated thereto has been accessed subject to any order made under Section 24 in consultation with the local bodies concerned and (v) meeting the expenses incurred for the purposes authorised by this Act.

Since heads of account for the receipts and expenditure under the Fund have not been specified, the Fund is yet to be operated.

The transactions of the Fund stand included "8229 - Development and Welfare Funds - 200. Other Development and Welfare Fund", an account of which is given in Statement No. 21 of Finance Accounts 2024-25.

STATE COMPENSATORY AFFORESTATION FUND-

The State Government, as per Section 4 (1) of Compensatory Afforestation Fund Act, 2016 has established a special Fund called "The State Compensatory Afforestation Fund - Tamil Nadu" under interest bearing section of Public Account of the State of Tamil Nadu vide G.O.(MS) No. 31 dated 06/03/2019. The Government have constituted the State Authority namely "The Tamil Nadu Compensatory Afforestation Fund Management and Planning Authority" with effect from 30th September, 2018 with the Governing body, Steering Committee and Executive Committee as per Compensatory Afforestation Fund Act, 2016 and Compensatory Afforestation Fund Rules, 2018 vide G.O. (MS) No. 41 dated 30/06/2020. The forest lands are being diverted for non-forestry purposes after getting prior approval of Central Government under Forest (Conservation) Act, 1980. Compensatory Afforestation is one of the important conditions stipulated by the Central Government while approving proposals for diversion of forest lands.

Grant No.54 - FORESTS (Environment, Climate Change and Forests Department) - Concl'd.

The SCAF Act, 2016 is to provide for the establishment of funds under the Public Accounts of India and the Public Accounts of the state and crediting thereto the amount received from the user agencies towards compensatory afforestation, additional compensatory afforestation, penal compensatory afforestation, net present value and all other amounts recovered from such agencies under the Act, constitution of an authority at National level and at each of the State and Union Territory Administration for administration of the funds and to utilize the amount so collected for undertaking artificial regeneration (plantations), assisted natural generation, protection of forests, forest related infrastructure development, Green India Programme, wildlife protection and other activities and for matters connected therewith of incidental thereto.

Government of India, Ministry of Environment, Forest and Climate Change, Forest Conservation/ National Authority have transferred an amount of ₹11,341.94 lakh during the year 2019-20 from National Compensatory Afforestation Deposits to State Compensatory Afforestation Fund as per provision of The Compensatory Afforestation Fund Act, 2016 and Compensatory Afforestation Fund (Accounting Procedure) Rules, 2018, vide letter No. F. No. 11-100/2015-FC, dated 29/08/2019, New Delhi.

The receipt to the Fund account for the implementation of the scheme shall be through Government contribution by debit to the major head '2406 - Forestry and Wild Life'. The expenditure is accounted for under the heads of account "2406-Forestry and Wild Life-01-Forestry-101- Forest Conservation, Development and Regeneration-State's Expenditure- "AS", "AT", "AU", "AV" and "AX" respectively.

The opening balance at the credit of the Fund during the commencement of the year 2024-25 was ₹13,422.51 lakh.

An amount of ₹5,611.62 lakh was collected as receipts (including interest earned ₹1,466.02 lakh) and transferred to the Fund as Government contribution during the year 2024-25.

An amount of ₹1,970.71 lakh was met out of the Fund during the year.

The balance at the credit of the Fund as on 31st March 2025 was ₹17,063.42 lakh.

The transactions of the Fund stand included "8121 - General and Other Reserve Funds - 129- State Compensatory Afforestation Fund (SCAF)", an account of which is given in Statement No. 21 of Finance Accounts 2024-25.

The amounts transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amount lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Grant No.55 - Natural Resources Department

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2853 Non ferrous Mining and Metallurgical Industries			
3451 Secretariat - Economic Services			
Voted			
Original	57,67,76	2,46,75,76	2,42,41,21
Supplementary	1,89,08,00		
Amount surrendered during the year			(-)4,34,55 4,32,37
Charged			
Original	1	6,31	..
Supplementary	6,30		
Amount surrendered during the year			(-)6,31 6,31
CAPITAL			
4059 Capital Outlay on Public Works			
Voted			
Original	12,24,93	12,24,94	10,75,22
Supplementary	1		
Amount surrendered during the year			(-)1,49,72 1,49,72
LOANS			
7610 Loans to Government Servants, etc.			
Voted			
Original	..	25,00	25,00
Supplementary	25,00		
Amount surrendered during the year			.. Nil

REVENUE

Notes-

1. Though the ultimate saving in the voted grant worked out to ₹434.55 lakh, the amount surrendered during the year was ₹432.37 lakh only.

2. The overall saving in the charged appropriation was anticipated and surrendered during the year.

CAPITAL

Notes and Comment -

1. The overall saving in the voted grant was anticipated and surrendered during the year.

2. Saving in the voted grant worked out to 12.22 per cent.

Grant No.55 - Natural Resources Department - Concl'd.

3. Saving in the voted grant occurred mainly under -

Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
4059.01.051.I.LG. Construction of New Office Building for the Department of Geology and Mining			
O.	1,224.93		
S.	0.01		
R.	(-)149.72	1,075.22	1,075.22
			..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement under major works for construction of new office building for the Department of Geology and Mining.

GREEN FUND -

The Green Fund was constituted in the year 2021-22 in terms of GO (Ms) No.23 dated 23/02/2022 and to amend the Tamil Nadu Minor Mineral Concession Rules, 1959.

A Green Fund for every District is intended for reclamation, restoration and rehabilitation of abandoned mines or quarries and every holder of prospecting license or a quarry lease of any mineral shall, in addition to the seigniorage fee, contribute to the Green Fund of the district in which the mining or quarry operations are to be done, an amount at the rate of ten percentage of the seigniorage fee.

The District Collector shall constitute a Committee under his Chairmanship called as the Reclamation, Restoration and Rehabilitation Committee.

The above receipt to the Green Fund is collected and credited to the head of account 0853-00-102-AE-270-009 and 0853-00-102-AI-270-009 and the expenditure will be met for reclamation, restoration and rehabilitation of abandoned mines and quarries.

The balance at the commencement 2024-25 was 'Nil'. The year-wise details of receipts booked for Green Fund are 2021-22 - ₹273.46 lakh, 2022-23 - ₹4,051.49 lakh, 2023-24 - ₹6,970.15 lakh, 2024-25 - ₹9,288.34 lakh (totalling ₹20,583.44 lakh).

However, only an amount of ₹20,583.19 lakh was transferred to the fund during the year, leaving a short transfer of ₹0.25 lakh.

The expenditure of the fund was incurred from the head of account 2853-02-102-AE & 2853-02-102-AI. No amount was met as expenditure from the fund.

The balance at the credit of the Fund as on 31 March 2025 was ₹20,583.19 lakh.

The transaction of the Fund stand included under '8229-Development and Welfare Funds, 108-Mining Areas Development Funds, AA-Green Fund', an account of which is given in Statement No.21 of Finance Accounts 2024-25.

The amounts transferred to DDO's Bank Account is treated as expenditure in the Appropriation Accounts. The details of amounts lying unspent in DDO's Bank Account has been called for and the details have not been furnished.

Debt Charges (All Charged)

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
REVENUE			
2048 Appropriation for reduction or avoidance of debt			
2049 Interest Payments			
Charged			
<i>Original</i>	6,36,34,26,76		
<i>Supplementary</i>	95,60		
<i>Amount surrendered during the year</i>	6,36,35,22,36	6,01,70,86,19	(-)34,64,36,17
			34,64,21,04

REVENUE*Notes and Comments -*

1. Though the ultimate saving in the grant worked out to ₹3,46,436.17 lakh, the amount surrendered during the year was ₹3,46,421.04 lakh only.

2. Saving in the grant worked out to 5.44 per cent.

3. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the grant occurred mainly under -

Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i) 2049.01.101.I.AB. Lumpsum provision for the New Loans to be floated during the current Financial Year			
O.	3,83,677.50		
R.	(-)3,83,677.50	..	..
(ii) 2049.01.101.I.AC. Lumpsum provision for the New Loans to be floated during next Financial Year			
O.	2,25,000.00		
R.	(-)2,25,000.00	..	..
(iii) 2049.60.101.I.DB. Interest on Deposits of Anna University, Chennai			
O.	1,200.00		
R.	(-)1,200.00	..	..
(iv) 2049.60.101.I.CU. Interest on Deposits of Annamalai University			
O.	400.00		
R.	(-)400.00	..	..

Debt Charges (All Charged) - Contd.

	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(v)	2049.60.101.I.EZ. Interest on Deposits of Tiruppur Market Committee			
	O.	193.67		
	R.	(-)193.67	..	..
(vi)	2049.60.101.I.CY. Interest on Deposits of Alagappa University			
	O.	100.00		
	R.	(-)100.00	..	..
(vii)	2049.60.101.I.CV. Interest on Deposits of Madurai Kamarajar University			
	O.	92.00		
	R.	(-)92.00	..	..
(viii)	2049.60.101.I.DX. Interest on Deposits of Tamil Nadu Dr. M.G.R Medical University			
	O.	75.00		
	R.	(-)75.00	..	..
(ix)	2049.60.101.I.EL. Interest on Deposit of Dindigul Market Committee			
	O.	70.00		
	R.	(-)70.00	..	..
(x)	2049.60.101.I.BG. Interest on Deposits of State Agricultural Marketing Board			
	O.	55.25		
	R.	(-)55.25	..	..
(xi)	2049.60.101.I.BT. Interest on Deposits of Madurai Market Committee			
	O.	13.00		
	R.	(-)13.00	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2025 under items (i) to (xi) have not been furnished (July 2025).

Debt Charges (All Charged) - Contd.

	Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xii)	2048.00.200.I.AB. Non-Obligatory Sinking Funds towards discharge of Open Market Loans, Central Government Loans and Special Securities issued to National Small Savings Fund			
	O.	1,17,839.35		
	R.	(-)92,144.46	25,694.89	25,694.89 ..

Withdrawal of provision by reappropriation in March 2025 was due to lesser requirement under inter-account transfer towards the scheme.

	Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xiii)	2049.01.305.I.AG. Discount allowed on re-issue of Tamil Nadu Government Securities (Market Loans)			
	O.	60,000.00		
	R.	(-)57,965.61	2,034.39	2,034.39 ..

Withdrawal of provision by reappropriation in March 2025 was due to lower number of re-issue of open market loans than anticipated.

	Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xiv)	2049.03.117.I.AE. Interest on Defined Contributory Pension Scheme for Tamil Nadu State Government Employees - Government Contribution			
	O.	2,69,965.99		
	R.	(-)49,544.41	2,20,421.58	2,20,421.58 ..
(xv)	2049.03.117.I.AA. Interest on Defined Contributory Pension Scheme for Tamil Nadu State Government Employees - Employees Contribution			
	O.	2,69,965.99		
	R.	(-)48,537.52	2,21,428.47	2,21,428.47 ..

Debt Charges (All Charged) - contd.

	Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xvi)	2049.03.117.I.AG. Interest on Defined Contributory Pension Scheme for Tamil Nadu Aided Educational Institution Employees - Government Contribution			
	O.	36,618.32		
	R.	(-)6,647.34	29,970.98	29,970.98 ..
(xvii)	2049.03.117.I.AF. Interest on Defined Contributory Pension Scheme for Tamil Nadu Aided Educational Institution Employees - Employees Contribution			
	O.	36,618.32		
	R.	(-)5,620.13	30,998.19	30,998.19 ..
(xviii)	2049.01.200.I.DS. Loan from NABARD under NABARD Infrastructure Development Assistance Fund			
	O.	17,440.00		
	R.	(-)3,648.75	13,791.25	13,791.25 ..
(xix)	2049.05.105.I.AG. Advance payment of interest on purchase of securities from Non- Obligatory Sinking funds towards discharge of Open Market Loans, Central Government loans and Special Securities issued to National Small Savings Fund			
	O.	3,838.57		
	R.	(-)3,091.61	746.96	746.96 ..
(xx)	2049.01.200.I.DQ. Loans from NABARD under Fisheries and Aquaculture Infrastructure Development Fund (FIDF)			
	O.	5,083.00		
	R.	(-)1,416.53	3,666.47	3,666.47 ..
(xxi)	2049.01.200.I.AB. Loans from the National Cooperative Development Corporation payable by Registrar of Cooperative Societies			
	O.	2,300.00		
	R.	(-)1,186.71	1,113.29	1,113.28 (-)0.01
(xxii)	2049.01.200.I.DR. Loan from NABARD under Food Processing Fund			
	O.	1,352.72		
	R.	(-)386.43	966.29	966.29 ..

Debt Charges (All Charged) - Contd.

	Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxiii)	2049.03.104.I.AL. Interest on deposits of Aided Technical Institution Teachers Provident Fund			
	O.	1,473.52		
	R.	(-)158.02	1,315.50	1,315.50
				..
(xxiv)	2049.03.111.I.AF. Interest on SPF cum Gratuity Scheme for Aided College Teachers - Controlled by the Director of Collegiate Education			
	O.	173.35		
	R.	(-)55.80	117.55	114.00
				(-)3.55
(xxv)	2049.01.200.I.AD. Loans from Life Insurance Corporation of India			
	O.	22.00		
	R.	(-)14.64	7.36	7.36
				..

Withdrawal of provision by reappropriation in March 2025 under items (xiv) to (xxv) was due to lesser requirement towards payment of interest under the respective schemes.

Reasons for the final saving under item (xxiv) have not been communicated.

	Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxvi)	2049.04.101.I.BU. ADB assisted Chennai - Kanyakumari Industrial Corridor - Power Sector Investment Project (Loan No.3850 IND)			
	O.	18,488.07		
	R.	(-)3,908.80	14,579.27	14,579.26
				(-)0.01
(xxvii)	2049.04.101.I.BM. Interest on loans for Asian Development Bank assisted Tamil Nadu Urban Flagship Investment Programme - Project-1 (Loan No.3718-IND)			
	O.	7,459.30		
	R.	(-)2,265.65	5,193.65	5,193.65
				..
(xxviii)	2049.04.101.I.CO. NDB assisted Chennai Metro Rail Project Phase II (Loan No. 22IN03)			
	O.	2,932.53		
	R.	(-)1,972.71	959.82	959.81
				(-)0.01

Debt Charges (All Charged) - Contd.

	Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxix)	2049.04.101.I.BS. ADB assisted Inclusive Resilient and Sustainable Housing for the Urban Poor in Tamil Nadu (Loan No - 4106 IND)			
	O.	2,558.00		
	R.	(-965.31)	1,592.69	1,592.68
	2049.04.101.I.BI.			(-0.01)
(xxx)	International Bank for Reconstruction and Development (IBRD) assisted Tamil Nadu Rural Transformation Project (Loan No.8795-IN)			
	O.	4,321.07		
	R.	(-542.02)	3,779.05	3,779.04
	2049.04.101.I.CC.			(-0.01)
(xxxii)	Asian Infrastructure Investment Bank assisted Chennai City Partnership Sustainable Urban Services Program (Loan No. L0477A-IND)			
	O.	2,124.96		
	R.	(-304.00)	1,820.96	1,820.95
	2049.04.101.I.CB.			(-0.01)
(xxxiii)	World Bank (IBRD) assisted Chennai City Partnership: Sustainable Urban Services Program (Loan No. 9247 - IN)			
	O.	2,135.72		
	R.	(-262.44)	1,873.28	1,873.27
				(-0.01)

Withdrawal of provision by reappropriation in March 2025 under items (xxvi) to (xxxii) was due to exchange rate fluctuation towards interest and commitment charges made to external agencies on back to back Externally Aided Projects.

	Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxxiii)	2049.04.101.I.CN. Asian Development Bank assisted Chennai Metro Rail Phase II, Chennai Metro Rail investment Project Tranche -I (Loan No.4273 -IND)			
	O.	9,885.64		
	S.	0.01		
	R.	(-1,156.11)	8,729.54	8,729.53
	2049.04.101.I.CJ.			(-0.01)
(xxxiv)	KfW assisted Green Energy Corridor- Intra State Transmission System Project - Phase - II (Loan No.10548011E)			
	O.	784.56		
	S.	0.01		
	R.	(-680.25)	104.32	104.31
				(-0.01)

Debt Charges (All Charged) - Contd.

	Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxxv)	2049.04.101.I.CK. Asian Development Bank assisted Tamil Nadu Urban Flagship Investment Program - Tranche - 3 (Loan No.4253-IND)			
	O.	1,366.57		
	S.	0.01		
	R.	(-)459.24	907.34	907.32 (-)0.02
(xxxvi)	2049.04.101.I.CH. World Bank (IBRD) assisted RIGHTS -Inclusion, Accessibility and Opportunities for Person with Disabilities in Tamil Nadu - (Loan No.9409-IN)			
	O.	704.01		
	S.	0.01		
	R.	(-)86.43	617.59	617.59 ..

Withdrawal of provision by reappropriation in March 2025 under items (xxxiii) to (xxxvi) was due to exchange rate fluctuation towards interest made to external agencies on back to back Externally Aided Projects.

	Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxxvii)	2049.60.101.I.AL. Interest on Deposits of Tamil Nadu Transport Development Finance Corporation			
	O.	2,900.00		
	R.	(-)1,101.93	1,798.07	1,798.06 (-)0.01
(xxxviii)	2049.60.101.I.BL. Interest on Deposits of Kanyakumari Market Committee			
	O.	40.00		
	R.	(-)16.74	23.26	23.26 ..

Withdrawal of provision by reappropriation in March 2025 under items (xxxvii) and (xxxviii) was due to lesser interest requirement on the balance kept at fund and the actual transaction on public deposit accounts maintained by the boards and corporation, universities, market committees, etc.

	Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxxix)	2049.04.101.I.BN. Interest on loans for Asian Development Bank assisted Infrastructure Development Investment Programme for Tourism - Tranche-4 (Loan No.3717-IND)			
	O.	1,226.43		
	R.	(-)239.29	987.14	987.14 ..

Debt Charges (All Charged) - Contd.

	Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xl)	2049.04.101.I.BR. World Bank (IBRD) assisted Tamil Nadu Housing and Habitat Development Project (Loan No.9094 - IN)			
	O.	1,147.02		
	R.	(-205.26)	941.7	941.74
				(-0.02)
(xli)	2049.04.101.I.AP. Interest on Loans for International Bank for Reconstruction and Development assisted Additional financing for Tamil Nadu Road Sector Project (Loan No.7865-IN)			
	O.	1,185.12		
	R.	(-126.95)	1,058.17	1,058.17
				..
(xlii)	2049.04.101.I.CD. Japan International Cooperation Agency assisted Tamil Nadu Biodiversity Conservation and Greening Project for Climate Change Response (Loan No. IDP- 301&301A)			
	O.	166.50		
	R.	(-90.88)	75.62	75.61
				(-0.01)
(xliii)	2049.04.101.I.BW. World Bank (IBRD) assisted Additional Financing for Dam Rehabilitation and Improvement Project (Loan No.8909 IND)			
	O.	349.84		
	R.	(-70.83)	279.01	279.01
				..
(xliv)	2049.04.101.I.AE. Interest on Loans for Emergency Tsunami Reconstruction Project from the International Development Association (Loan No.4054-IN-TN)			
	O.	445.52		
	R.	(-49.31)	396.21	396.21
				..
(xlv)	2049.04.101.I.BK. Japan International Cooperation Agency (JICA) assisted Chennai Metropolitan Area Intelligent Transport Systems Installation Project (Loan No.IDP-270 & 270A)			
	O.	77.40		
	R.	(-27.16)	50.24	50.23
				(-0.01)

Withdrawal of provision by reappropriation in March 2025 under items (xxxix) to (xlv) was due to exchange rate fluctuation towards interest made to external agencies on back to back Externally Aided Projects.

Debt Charges (All Charged) - Contd.

	Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xlvi)	2049.60.101.I.EI. Interest on Deposits of Periyar University			
	O.	70.00		
	S.	0.01		
	R.	(-70.01)	..	..

Specific reasons for withdrawal of entire provision by reappropriation in March 2025 have not been furnished (July 2025).

	Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xlvii)	2049.04.101.I.AO. Interest on Loans for International Development Association assisted Additional financing for Tamil Nadu Health System Project (Loan No.4756- IN)			
	O.	382.07		
	R.	(-39.41)	342.66	342.66 ..

Withdrawal of provision by reappropriation in March 2025 was due to exchange rate fluctuation towards commitment charges made to external agencies on back to back Externally Aided Projects.

	Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xlviii)	2049.01.305.I.AB. Expenditure connected with issue of loans			
	O.	124.80		
	R.	(-13.54)	111.26	111.26 ..

Withdrawal of provision by reappropriation in March 2025 was due to reduction in the number of loan floated during the period and lesser requirement under advertisement charges.

5. Excess in the charged appropriation occurred mainly under :-

	Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(i)	2049.01.101.I.LA. Market Loans - Bearing Interest (Details are furnished in the Annexure)			
	O.	40,09,262.10		
	S.	0.01		
	R.	5,26,368.66	45,35,630.77	45,35,630.77 ..

Enhancement of provision by reappropriation in March 2025 was due to payment of interest for the additional loan raised during the year 2024-25.

Debt Charges (All Charged) - Contd.

	Head		Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(ii)	2049.03.117.I.AM. Management charges of Investment of Defined Contribution Pension Scheme with Life Insurance Corporation of India				
	O.	10,074.22			
	S.	0.01			
	R.	15,451.33	25,525.56	25,516.05	(-)9.51
(iii)	2049.01.305.I.AA. Management of Tamil Nadu Government Loans				
	O.	15,194.78			
	S.	0.01			
	R.	1,621.14	16,815.93	16,815.93	..

Enhancement of provision by reappropriation in March 2025 under items (ii) and (iii) was due to higher requirement towards payments for professional and special services.

	Head		Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(iv)	2049.03.117.I.AO. Interest on Contributory Pension Scheme for Local Bodies Staff (Non Provincialized) - Employees Contribution				
	S.	0.02			
	R.	4,125.30	4,125.32	4,125.32	..
(v)	2049.03.117.I.AP. Interest on Contributory Pension Scheme for Local Bodies Staff (Non Provincialized) - Government Contribution				
	S.	0.02			
	R.	2,504.42	2,504.44	2,504.44	..

Enhancement of provision by reappropriation in March 2025 under items (iv) and (v) was due to higher requirement towards payment of interest under the schemes.

	Head		Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vi)	2049.60.101.I.DC. Interest on Deposits of Tamil Nadu Agricultural University				
	O.	0.01			
	S.	0.01			
	R.	3,417.68	3,417.70	3,417.70	..

Debt Charges (All Charged) - Contd.

	Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(vii)	2049.60.101.I.CT. Interest on Deposits of Chennai University			
	O.	0.01		
	S.	0.02		
	R.	484.58	484.58	..
viii	2049.60.800.I.AA. Interest on Finance Commission Transfers to Local Bodies			
	O.	0.01		
	S.	0.01		
	R.	162.07	162.09	(-)0.01
(ix)	2049.60.101.I.BQ. Interest on Deposits of Coimbatore Market Committee			
	O.	0.01		
	S.	0.02		
	R.	66.28	66.31	(-)0.01
(x)	2049.60.101.I.FB. Interest on Deposits of Virudhunagar Market Committee			
	O.	0.01		
	S.	0.01		
	R.	10.21	10.23	..

Enhancement of provision by reappropriation in March 2025 under items (vi) to (x) was due to payment of interest requirement on balance kept at fund and the actual transaction on Public Deposit Accounts maintained by the Boards and Corporation, Universities, Market Communities, etc.

	Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xi)	2049.05.105.I.AI. Interest on deposit of Tamil Nadu Compensatory Afforestation Fund			
	S.	0.02		
	R.	1,466.01	1,466.03	(-)0.01

Enhancement of provision by reappropriation in March 2025 was due to payment of interest requirement on balance kept at fund and the actual transaction on Public Deposit Accounts maintained by the Boards and Corporation, Universities, Market Communities, etc.

	Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xii)	2049.04.101.I.CA. Asian Infrastructure Investment Bank assisted Chennai Metro Rail Phase 2 Corridor 4 Project (Loan No.L0301A- IND)			
	O.	9,150.49		
	S.	0.01		
	R.	1,262.18	10,412.68	(-)0.01

Debt Charges (All Charged) - Contd.

	Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xiii)	2049.04.101.I.BV. ADB assisted Tamil Nadu Urban Flagship Investment Program - Project -2(Loan No.3862 IND)			
	O.	5,988.44		
	S.	0.01		
	R.	662.82	6,651.27	(-)/0.01
(xiv)	2049.04.101.I.BO. Japan International Cooperation Agency (JICA) assisted Chennai Peripheral Ring Road (CPRR) Project Phase-I (Loan No.IDP.278 & 278A)			
	O.	354.76		
	S.	0.01		
	R.	447.28	802.05	..
(xv)	2049.04.101.I.BJ. Japan International Cooperation Agency (JICA) assisted Chennai Sea Water Desalination Plant Project (Loan No.IDP 267&267A)			
	O.	29.49		
	S.	0.01		
	R.	307.75	337.25	..
(xvi)	2049.04.101.I.CE. World Bank (IBRD) assisted Second Dam Rehabilitation and Improvement Project (Loan No.9181 IN -TN)			
	O.	857.75		
	S.	0.01		
	R.	214.69	1,072.45	(-)/0.01
(xvii)	2049.04.101.I.BL. Japan International Cooperation Agency (JICA) assisted Phase II Metro Rail Corridors in Chennai Metropolitan Area Project			
	O.	79.03		
	S.	0.01		
	R.	117.21	196.25	..
(xviii)	2049.04.101.I.BY. kfw assisted sustainable Urban Infrastructure Development - Chennai Storm Water Management - Kovalam (Loan No.12537539E, 18027239E)			
	O.	288.63		
	S.	0.01		
	R.	65.70	354.34	..

Enhancement of provision by reappropriation in March 2025 under items (xii) to (xviii) was due to exchange rate variation towards payment of interest charges and according to the progress of the Externally Aided Projects.

Debt Charges (All Charged) - Contd.

	Head		Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xix)	2049.04.101.I.CL. AIIB assisted Chennai Peripheral Ring Road Project Section - 2 & 3 (Loan No. L0336A)				
	O.	893.18			
	S.	0.02			
	R.	725.76	1,618.96	1,618.95	(-)0.01
(xx)	2049.04.101.I.CR. Interest on Loan for Tamil Nadu Climate Resilient Urban Development Programme from the IBRD (Loan No.9625-IN)				
	O.	0.02			
	S.	0.02			
	R.	333.62	333.66	333.64	(-)0.02
(xxi)	2049.04.101.I.CF. AIIB assisted Second Dam Rehabilitation and Improvement Project (Loan No.L0449A-IN)				
	O.	172.86			
	S.	0.02			
	R.	308.04	480.92	480.91	(-)0.01

Enhancement of provision by reappropriation in March 2025 under items (xix) to (xxi) was due to exchange rate variation towards payment of interest, commitment and service charges and according to the progress of the Externally Aided Projects.

	Head		Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxii)	2049.03.109.I.AK. Interest on Tamil Nadu Government Employees Special Provident Fund Gratuity Scheme, 2000				
	O.	2,400.00			
	S.	0.01			
	R.	706.35	3,106.36	3,106.36	..
(xxiii)	2049.03.117.I.AJ. Interest on Defined Contributory Pension Scheme for Municipal Schools Employees - Employees Contribution				
	O.	1,487.50			
	S.	0.01			
	R.	553.46	2,040.97	2,040.97	..
(xxiv)	2049.03.111.I.AB. Interest on Tamil Nadu Government Employees Special Provident Fund- cum-Gratuity Scheme				
	O.	3,100.00			
	S.	0.01			
	R.	450.97	3,550.98	3,550.98	..

Debt Charges (All Charged) - Contd.

	Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxv)	2049.03.111.I.AG. Interest on S.P.F-cum-Gratuity Scheme for Elementary Education Teachers- Controlled by the Director of Elementary Education			
	O.	200.00		
	S.	0.01		
	R.	387.30	587.31	587.31 ..
(xxvi)	2049.03.117.I.AK. Interest on Defined Contributory Pension Scheme for Municipal Schools Employees - Government Contribution			
	O.	1,487.50		
	S.	0.01		
	R.	384.75	1,872.26	1,872.26 ..
(xxvii)	2049.03.111.I.AD. Interest on Special Provident Fund - cum - Gratuity Scheme for Aided Educational Institutions - Controlled by the Director of School Education			
	O.	200.00		
	S.	0.01		
	R.	93.31	293.32	293.32 ..

Enhancement of provision by reappropriation in March 2025 under items (xxii) to (xxvii) was due to higher requirement towards payment of interest charges.

	Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxviii)	2049.04.101.I.CS. Interest on Loan for Chennai Peripheral Ring Road Project-Phase-II - Section- V from the JICA (Loan No.IDP-314 & 314A)			
	O.	0.02		
	S.	0.01		
	R.	563.25	563.28	563.27 (-)0.01
(xxix)	2049.04.101.I.AY. Interest and Other Charges on Loans for International Development Association assisted Tamil Nadu and Puducherry Coastal Disaster Risk Reduction Project (Loan No.5279-IN)			
	O.	1,178.10		
	S.	0.01		
	R.	296.64	1,474.75	1,474.74 (-)0.01
(xxx)	2049.04.101.I.BQ. KfW assisted Climate-Friendly Modernization of Bus Services in Major Cities of Tamil Nadu Loan No - 16897609E, 18008033E)			
	O.	184.67		
	S.	0.01		
	R.	166.06	350.74	350.73 (-)0.01

Debt Charges (All Charged) - Contd.

	Head	Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(xxxix)	2049.04.101.I.AJ. Interest on Loans for Tamil Nadu Irrigated Agriculture Modernization and Water Bodies Restoration and Management Project (IAMWARM) from the International Development Association (Loan No.4255-IN)			
	O.	208.60		
	S.	0.01		
	R.	108.20	316.81	316.81
(xxxii)	2049.04.101.I.AR. Interest on Loans for International Development Association assisted Additional financing for Tamil Nadu Empowerment and Poverty Reduction Project (Loan No.4837-IN)			
	O.	475.65		
	S.	0.01		
	R.	90.44	566.10	566.10
(xxxiii)	2049.04.101.I.AG. Interest on Loans for Tamil Nadu Empowerment and Poverty Reduction Project from the International Development Association (Loan No.4103-IN)			
	O.	334.90		
	S.	0.01		
	R.	79.22	414.13	414.12
(xxxiv)	2049.04.101.I.CM. OFID assisted Chennai Peripheral Ring Road Project Section -2 & 3. (Loan No.14967-P)			
	O.	317.89		
	S.	0.01		
	R.	41.76	359.66	359.65
(xxxv)	2049.04.101.I.AT. Interest on Loans for International Development Association assisted Dam Rehabilitation and Improvement Project (Loan No.4787-IN)			
	O.	146.79		
	S.	0.01		
	R.	18.43	165.23	165.22

Enhancement of provision by reappropriation in March 2025 under items (xxviii) to (xxxv) was due to exchange rate variation towards payment of commitment and service charges and lesser disbursement than anticipated level in the Externally Aided Project.

Debt Charges (All Charged) - Concl.**SINKING FUND -**

This Fund was constituted by appropriation from revenue for the purpose of discharge of the liability relating to "Open Market Loans, Central Government Loans and Special Securities issued to National Small Savings Fund". The Fund is fed by debit to the head "2048-Appropriation for reduction or avoidance of debt". The interest/profit realised from the investment out of the Fund is also credited to the Fund. The charges connected with the redemption of the debt are debited to the Head "6003 - Internal debt", where the loans raised initially stand credited. The amount of amortisation of loan, as specified by Government are transferred from the Fund to the "Miscellaneous Government Account" before closure of the Accounts of the year.

The balance at the credit of the Sinking Fund at the commencement of the year 2024-25 was ₹4,38,359.55 lakh.

During the year 2024-25, a sum of ₹25,694.89 lakh has been transferred from Revenue to the Fund towards amortization of Open Market Loans, Central Government Loans and Special Securities issued to National Small Savings Fund.

Further, as per accounting procedure any profit or loss arising out of the investments is to be adjusted to Fund Account only when the securities are sold. On the redemption of the following security, the difference between the maturity value and purchase value is taken as loss and debited to the fund.

Sl.No.	Name of the Securities	Maturity Value (₹ in lakh)	Purchase Value	Loss
1.	8.40 per cent Government Stock 2024	3,517.75	3,641.60	123.85
2.	9.15 per cent Government Stock 2024	9,000.75	9,863.50	862.75

An amount of ₹70,000.00 lakh was debited to the Fund during the year towards redemption of outstanding liabilities.

Balance at the credit of the Sinking Fund as on 31 March 2025 was ₹3,93,067.84 lakh.

The transactions of the Fund stand exhibited under "MH-8222-Sinking Funds-01.Appropriation for reduction or avoidance of Debt-101-Sinking Funds, 102-Other Appropriation and 02-Sinking Fund Investment Account", an account of which is given in Statement No.22 of Finance Accounts 2024-25.

Public Debt - Repayment (All Charged)

Major heads	Total grant or appropriation	Actual expenditure (₹ in thousands)	Excess (+) / Saving (-)
LOANS			
6003 Internal Debt of the State Government			
6004 Loans and Advances from the Central Government			
Charged			
<i>Original</i>	4,11,78,25,73		
<i>Supplementary</i>	3		
<i>Amount surrendered during the year</i>	4,11,78,25,76	4,06,84,40,43	(-)4,93,85,33
			4,93,85,08

LOANS

Note -

Though the ultimate saving in the charged appropriation worked out to ₹4,93,85.33 lakh, the amount surrendered during the year was ₹4,93,85.08 lakh only.

APPENDIX – I*(Referred to in the Summary of Appropriation Accounts)*

Contingency Fund Advance for ₹22.39 lakh was sanctioned in March 2025, the details of which are given below:

(₹in lakh)

Grant	Head of account	Amount of advance sanctioned	Date of sanction	Expenditure from Advance
(1)	(2)	(3)	(4)	(5)
REVENUE				
52 Department for the Welfare of Differently Abled Persons	2235.02.101.NT. Centre of Excellence for Autism Spectrum Disorder	22.39	G.O.Rt.No.243 Finance (BG-I) Department dated 28.03.2025	NIL
	Total	22.39		NIL

This CFA remained unrecouped during the year. Further, those CFA was sanctioned, no expenditure was incurred from the advance.

APPENDIX II
STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES ADJUSTED IN
REDUCTION OF EXPENDITURE IN THE ACCOUNTS FOR 2024 - 25
(Referred to in the Summary of Appropriation Accounts at page (xxiv))

(₹ in thousands)

Number and title of grant or appropriation	Budget Estimates	Actuals	Actuals compared with Budget Estimates More (+) Less (-)
(1)	(2)	(3)	(4)
1. State Legislature			
Revenue			
Voted	..	20	(+20)
2. Governor and Council of Ministers			
Revenue			
Voted	..	90	(+90)
Charged	..	34	(+34)
3. Administration of Justice			
Revenue			
Voted	13,06,24	1,63,14	(-)11,43,10
Charged	..	6	(+6)
4. Adi-Dravidar and Tribal Welfare Department			
Revenue			
Voted	..	59,18,10	(+59,18,10)
5. Agriculture and Farmer's Welfare Department			
Revenue			
Voted	1	3,20,38,91	(+3,20,38,90)
Capital			
Voted	..	2,72,77	(+2,72,77)
6. ANIMAL HUSBANDRY (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department)			
Revenue			
Voted	3,13,55	92,18,85	(+89,05,30)
7. FISHERIES AND FISHERMEN WELFARE (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department)			
Revenue			
Voted	4	31,02,90	(+31,02,86)

APPENDIX II -Contd.

**STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES ADJUSTED IN
REDUCTION OF EXPENDITURE IN THE ACCOUNTS FOR 2024 - 25
(Referred to in the Summary of Appropriation Accounts at page (xxiv))**

(₹ in thousands)

Number and title of grant or appropriation	Budget Estimates	Actuals	Actuals compared with Budget Estimates More (+) Less (-)
(1)	(2)	(3)	(4)
8. DAIRY DEVELOPMENT (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department)			
Revenue			
Voted	2	1	(-)1
9. Backward Classes, Most Backward Classes and Minorities Welfare Department			
Revenue			
Voted	..	9,09,87	(+)9,09,87
Capital			
Voted	..	5,60,31	(+)5,60,31
10. Commercial Taxes (Commercial Taxes and Registration Department)			
Revenue			
Voted	..	42,49	(+)42,49
11. Stamps and Registration (Commercial Taxes and Registration Department)			
Revenue			
Voted	..	14,76	(+)14,76
<i>Charged</i>	<i>1</i>	..	
12. Co-operation (Co-operation, Food and Consumer Protection Department)			
Revenue			
Voted	..	98,73	(+)98,73
Capital			
Voted	..	14,21	(+)14,21
13. Food and Consumer Protection (Co-operation, Food and Consumer Protection Department)			
Revenue			
Voted	..	5,66,62,41	(+)5,66,62,41

APPENDIX II -Contd.

**STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES ADJUSTED IN
REDUCTION OF EXPENDITURE IN THE ACCOUNTS FOR 2024 - 25
(Referred to in the Summary of Appropriation Accounts at page (xxiv))**

(₹ in thousands)

Number and title of grant or appropriation	Budget Estimates	Actuals	Actuals compared with Budget Estimates More (+) Less (-)
(1)	(2)	(3)	(4)
14. Energy Department			
Revenue			
Voted	2	1,58,14,89	(+1,58,14,87
15. ENVIRONMENT AND CLIMATE CHANGE (Environment, Climate Change and Forests Department)			
Revenue			
Voted	4,86,00	5,00,94	(+14,94
16. Finance Department			
Revenue			
Voted	..	87,99	(+87,99
17. Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)			
Revenue			
Voted	..	13,94,21	(+13,94,21
Capital			
Voted	..	2,34	(+2,34
18. Khadi, Village Industries and Handicrafts (Handlooms, Handicrafts, Textiles and Khadi Department)			
Revenue			
Voted	2,00,00	2,88,37	(+88,37
19. Health and Family Welfare Department			
Revenue			
Voted	1,36,29	3,43,51,38	(+3,42,15,09
20. Higher Education Department			
Revenue			
Voted	..	2,29,93,12	(+2,29,93,12

APPENDIX II -Contd.

**STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES ADJUSTED IN
REDUCTION OF EXPENDITURE IN THE ACCOUNTS FOR 2024 - 25
(Referred to in the Summary of Appropriation Accounts at page (xxiv))**

(₹ in thousands)

Number and title of grant or appropriation	Budget Estimates	Actuals	Actuals compared with Budget Estimates More (+) Less (-)
(1)	(2)	(3)	(4)
21. Highways and Minor Ports Department			
Revenue			
Voted	6,06,79,27	6,03,93,91	(-)2,85,36
Capital			
Voted	1,26,48	77,24,54	(+)75,98,06
22. Police (Home, Prohibition and Excise Department)			
Revenue			
Voted	14,12,54	12,59,79	(-)1,52,75
Charged	..	3,75	(+)3,75
23. Fire and Rescue Services (Home, Prohibition and Excise Department)			
Revenue			
Voted	..	1,96,91	(+)1,96,91
24. Prisons and Correctional Services (Home, Prohibition and Excise Department)			
Revenue			
Voted	62,65	17,09	(-)45,56
25. Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)			
Revenue			
Voted	65,00,00	55,63,25	(-)9,36,75
26. Housing and Urban Development Department			
Revenue			
Voted	4,31,51,35	85,68,53	(-)3,45,82,82
27. Industries, Investment, Promotion and Commerce Department			
Capital			
Voted	1	54,13	(+)54,12

APPENDIX II -Contd.

**STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES ADJUSTED IN
REDUCTION OF EXPENDITURE IN THE ACCOUNTS FOR 2024 - 25
(Referred to in the Summary of Appropriation Accounts at page (xxiv))**

(₹ in thousands)

Number and title of grant or appropriation	Budget Estimates	Actuals	Actuals compared with Budget Estimates More (+) Less (-)
(1)	(2)	(3)	(4)
28. Information and Publicity (Tamil Development and Information Department)			
Revenue			
Voted	..	52,83	(+52,83
29. Tourism - Art and Culture (Tourism, Culture and Religious Endowments Department)			
Revenue			
Voted	..	5,69,13	(+5,69,13
Capital			
Voted	10,00,00	2,72,33	(-)7,27,67
30. Stationery and Printing (Tamil Development and Information Department)			
Capital			
Voted	..	61,98	(+61,98
31. Information Technology and Digital Services Department			
Revenue			
Voted	1	1,55,74,54	(+1,55,74,53
32. Labour Welfare and Skill Development Department			
Revenue			
Voted	1	77,70,64	(+77,70,63
33. Law Department			
Revenue			
Voted	..	24,66	(+24,66
34. Municipal Administration and Water Supply Department			
Revenue			
Voted	4,07,64,43	1,85,57,41	(-)2,22,07,02
Capital			
Voted	..	45,95	(+45,95

APPENDIX II -Contd.

**STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES ADJUSTED IN
REDUCTION OF EXPENDITURE IN THE ACCOUNTS FOR 2024 - 25
(Referred to in the Summary of Appropriation Accounts at page (xxiv))**

(₹ in thousands)

Number and title of grant or appropriation	Budget Estimates	Actuals	Actuals compared with Budget Estimates More (+) Less (-)
(1)	(2)	(3)	(4)
35. Human Resources Management Department			
Revenue			
Voted	..	30,19	(+30,19
Charged	..	2,72,37	(+2,72,37
36. Planning, Development and Special Initiatives Department			
Revenue			
Voted	5,54,09	49,62	(-)5,04,47
Capital			
Voted	..	43,90	(+43,90
37. Prohibition and Excise (Home, Prohibition and Excise Department)			
Revenue			
Voted	..	2,08	(+2,08
38. Public Department			
Revenue			
Voted	..	1,70,58,08	(+70,58,08
Capital			
Voted	..	24,52	(+24,52
39. Buildings (Public Works Department)			
Revenue			
Voted	1,33,09,24	4,01,98,19	(+2,68,88,95
40. Water Resources Department			
Revenue			
Voted	4,87,02,98	4,55,54,28	(-)31,48,70
Capital			
Voted	..	56,04,02	(+56,04,02
41. Revenue and Disaster Management Department			
Revenue			
Voted	..	18,72,03	(+18,72,03

APPENDIX II -Contd.

**STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES ADJUSTED IN
REDUCTION OF EXPENDITURE IN THE ACCOUNTS FOR 2024 - 25
(Referred to in the Summary of Appropriation Accounts at page (xxiv))**

(₹ in thousands)

Number and title of grant or appropriation	Budget Estimates	Actuals	Actuals compared with Budget Estimates More (+) Less (-)
(1)	(2)	(3)	(4)
42. Rural Development and Panchayat Raj Department Revenue			
Voted	7,87,44,21	14,66,46,86	(+6,79,02,65)
43. School Education Department Revenue			
Voted	89,70,37	59,25,71	(-)30,44,66
44. Micro, Small and Medium Enterprises Department Revenue			
Voted	..	7,28,18	(+7,28,18)
45. Social Welfare and Women Empowerment Department Revenue			
Voted	5,16,27,19	6,62,40,41	(+1,46,13,22)
Capital			
Voted	..	69,10	(+69,10)
46. Tamil Development(Tamil Development and Information Department) Revenue			
Voted	..	1,73,16	(+1,73,16)
47. Hindu Religious and Charitable Endowments (Tourism, Culture and Religious Endowments Department) Revenue			
Voted	1,40,72,10	2,77,37,37	(+1,36,65,27)
48. Transport Department Revenue			
Voted	2	1	(-)1

APPENDIX II -Contd.

**STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES ADJUSTED IN
REDUCTION OF EXPENDITURE IN THE ACCOUNTS FOR 2024 - 25
(Referred to in the Summary of Appropriation Accounts at page (xxiv))**

(₹ in thousands)

Number and title of grant or appropriation	Budget Estimates	Actuals	Actuals compared with Budget Estimates More (+) Less (-)
(1)	(2)	(3)	(4)
49. Youth Welfare and Sports Development Department Revenue			
Voted	..	5,64	(+),5,64
50. Pension and Other Retirement Benefits Revenue			
Voted	..	13,10,57	(+),13,10,57
51. Relief on account of Natural Calamities Revenue			
Voted	15,75,00,00	20,21,81,42	(+),4,46,81,42
52. Department for the Welfare of Differently Abled Persons Revenue			
Voted	12,90,21	1,79,03	(-),11,11,18
54. FORESTS (Environment, Climate Change and Forests Department) Revenue			
Voted	11,83,08	28,04,00	(+),16,20,92
Capital			
Voted	..	36	(+),36
55. Natural Resources Department Revenue			
Voted	..	9,17,40	(+),9,17,40
56. Debt Charges Revenue			
Charged	..	4,62,57	(+),4,62,57

APPENDIX II -Concl'd.

**STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES ADJUSTED IN
REDUCTION OF EXPENDITURE IN THE ACCOUNTS FOR 2024 - 25
(Referred to in the Summary of Appropriation Accounts at page (xxiv))**

(₹ in thousands)

Number and title of grant or appropriation	Budget Estimates	Actuals	Actuals compared with Budget Estimates More (+) Less (-)
(1)	(2)	(3)	(4)
Revenue Voted	53,09,65,92	86,17,65,09 *	(+32,07,99,19
<i>Revenue Charged</i>	..	7,39,09	(+7,39,09
Capital Voted	11,26,49	1,47,50,46 **	(+1,36,23,97
<i>Capital Charged</i>	..	..	..
TOTAL Voted	53,20,92,41	87,65,15,55	(+33,44,23,16
<i>TOTAL Charged</i>	..	7,39,09	(+7,39,09
Grand Total	53,20,92,41	87,72,54,64 \$#	(+33,51,62,25

* Differs in thousands due to rounding (Recovery Actuals works out to ₹86,17,65,06,763/-).

** Differs in thousands due to rounding (Recovery Actuals works out to ₹1,47,50,45,449/-).

\$ Includes ₹4,44,589.76 thousands being the recovery of over payments/unspent balance of the previous year booked under the Minor Head "911". Also includes an amount of ₹100.00 crore towards reimbursement by the Union Government towards election expenses incurred by the State Government fully.

Differs in thousands due to rounding (Recovery Actuals ₹87,72,54,61,109/-).

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