



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

FINANCE ACCOUNTS

VOLUME I

2024-25



GOVERNMENT OF TAMIL NADU

FINANCE ACCOUNTS

VOLUME I

**for the year
2024-25**

GOVERNMENT OF TAMIL NADU

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Report of the Comptroller and Auditor General of India

Audit of the Finance Accounts of the Government of Tamil Nadu

Opinion

The Finance Accounts of the Government of Tamil Nadu for the year ended 31 March 2025 present the financial position along with the accounts of the receipts and disbursements of the Government for the year involving transactions from and / or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises two Volumes; Volume - I contains the consolidated position of the state of finances and explanatory 'Notes to Finance Accounts' including a summary of Significant Accounting Policies and Volume - II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, which represent the budget comparison, 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 Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly the financial position and the receipts and disbursements of the Government of Tamil Nadu for the year 2024-25.

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 Finance 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 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.

Statements (8, 9, 10(ii), 19, 20, explanatory notes to Statements 14, 15, Annexure to Statement 16, 18) and Appendices (VIII, IX, XI, XII and XIII) in this compilation have been prepared directly from the information received from the Government of Tamil Nadu, Corporations/ Companies/ Societies who are responsible for such information.

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

Emphasis of Matter

I want to draw attention to:

Utilisation Certificates (UCs) from the grantee provide an assurance that Grants-in-aid were spent and in accordance with the terms and conditions of the grant. Of 310 UCs amounting to ₹6,632.30 crore which were due for submission for the period up to 31 March 2025, 112 UCs were not submitted in respect of 13 grants amounting to ₹2,188.65 crore as on 31 March 2025 [Para 3(vii) of the Notes to Finance Accounts].

My opinion on the Finance Accounts is not modified due to Emphasis of Matter section.

Date : 10 DEC 2025

Place : New Delhi



(K SANJAY MURTHY)

Comptroller and Auditor General of India

GUIDE TO THE FINANCE ACCOUNTS

A. Broad overview of the Structure of Government Accounts

1. The Finance Accounts of the State of Tamil Nadu present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts. The Finance Accounts are accompanied by Appropriation Accounts, which present comparison of expenditure against the Grants / Appropriations.
2. The Accounts of the Government are kept in the following three parts:

Part I: Consolidated Fund: This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), Ways and Means Advances (WMA) extended by the Reserve Bank of India (RBI) and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund, except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (*e.g.*, salaries of Constitutional authorities, loan repayments, *etc.*), constitute a charge on the Consolidated Fund of the State (*Charged Expenditure*) and are not subject to vote by the Legislature. All other expenditure (*Voted Expenditure*) is voted by the Legislature.

The Consolidated Fund comprises of two sections: Revenue and Capital (including Public Debt, Loans and Advances). These are further categorized under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, *viz.*, 'Tax Revenue', 'Non - Tax Revenue' and 'Grants-in-aid and Contributions'. These three sectors are further divided into sub-sectors like 'Goods and Services Tax', 'Taxes on Income and Expenditure', 'Fiscal Services', *etc.* The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, *viz.*, 'General Services', 'Social Services', 'Economic Services' and 'Grants-in-aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors, like, 'Organs of State', 'Education, Sports, Art and Culture', *etc.* The Capital Expenditure section is sub-divided into seven sectors, *viz.*, 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

Part II: Contingency Fund: This Fund is in the nature of an imprest, which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorization of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Tamil Nadu for 2024-25 is ₹500 crore.

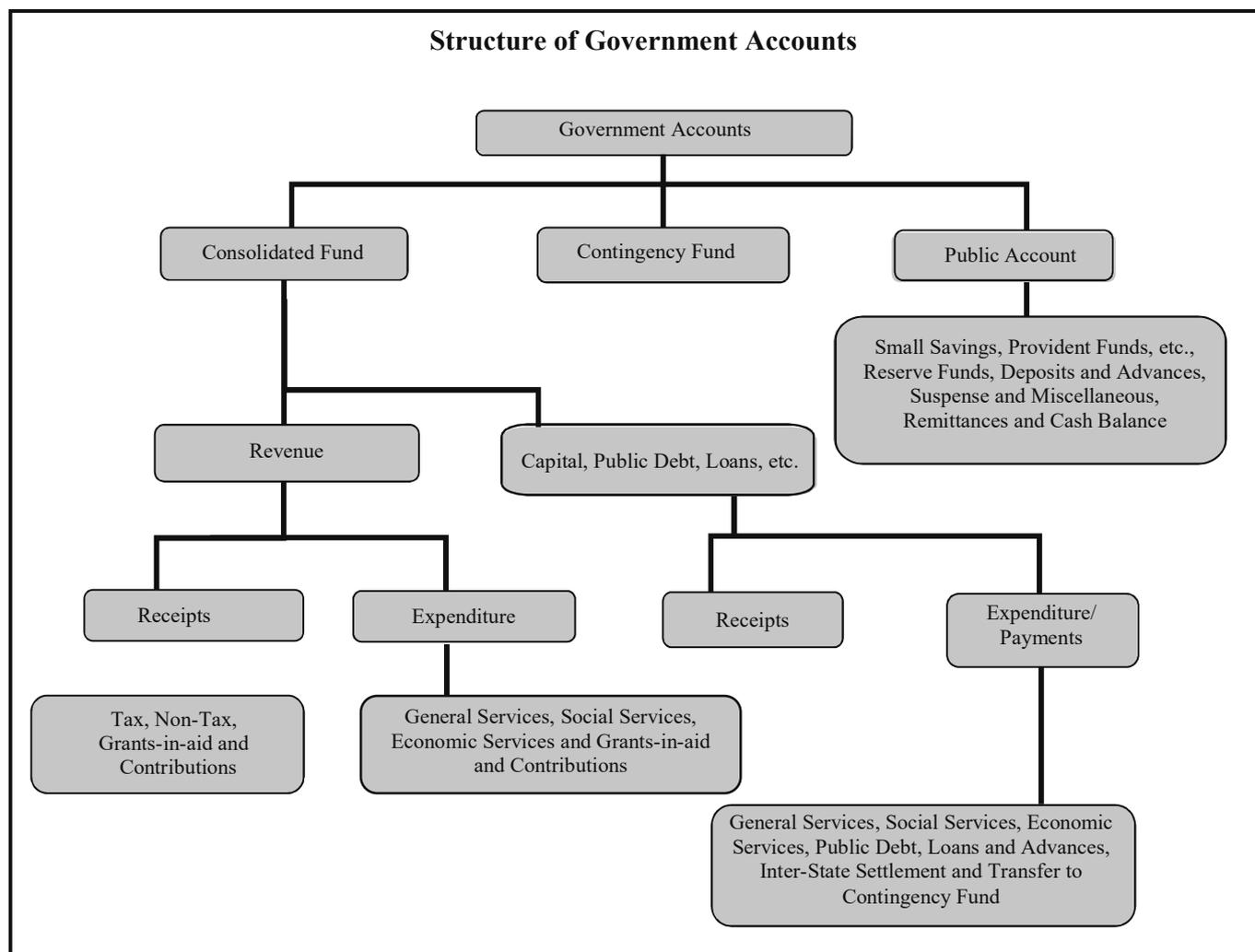
GUIDE TO THE FINANCE ACCOUNTS - Contd.

Part III: Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable such as Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, *viz.*, 'Small Savings, Provident Funds *etc.*' 'Reserve Funds', 'Deposit and Advances', 'Suspense and Miscellaneous', 'Remittances', and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

3. Government accounts are presented under a six tier classification, *viz.*, Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Heads (two to three digits) and Object Heads (two/three/four digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes/activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes and Object Heads represent purpose/object of expenditure.
4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected up to 31 March 2025).

0005 to 1606	<i>Revenue Receipts</i>
2011 to 3606	<i>Revenue Expenditure</i>
4000	<i>Capital Receipts</i>
4016 to 7810	<i>Capital Expenditure (including Public Debt, Loans and Advances)</i>
7999	<i>Appropriation to the Contingency Fund</i>
8000	<i>Contingency Fund</i>
8001 to 8999	<i>Public Account</i>

5. A pictorial representation of the structure of accounts is given below:



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume I contains the Report of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 Statements which give summarized information on the financial position and transactions of the State Government for the current financial year and Notes to Finance Accounts. Description of 13 Statements and Notes to Finance Accounts in **Volume I** are given below:

- 1. Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.

GUIDE TO THE FINANCE ACCOUNTS - *Contd.*

2. **Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, *viz.*, the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
3. **Statement of Receipts (Consolidated Fund):** This statement comprises Revenue and Capital Receipts, Borrowings and Repayments of the Loans given by the State Government. This statement corresponds to Detailed Statements 14, 17 and 18 in Volume II of the Finance Accounts.
4. **Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to Detailed Statements 15, 16, 17 and 18 in Volume II.
5. **Statement of Progressive Capital Expenditure:** This statement corresponds to the Detailed Statement 16 in Volume II.
6. **Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise Market Loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds, *etc.*', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt and corresponds to the Detailed Statement 17 in Volume II.
7. **Statement of Loans and Advances given by the Government:** This statement depicts all Loans and Advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/Authorities and recipient individuals (including Government servants). This statement corresponds to the Detailed Statement 18 in Volume II.
8. **Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Co-operative institutions and Local Bodies. This statement corresponds to Detailed Statement 19 in Volume II.
9. **Statement of Guarantees given by the Government:** This statement summarizes the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to Detailed Statement 20 in Volume II.
10. **Statement of Grants-in-aid given by the Government:** This statement depicts all Grants-in-aid given by the State Government to various categories of grantees, like, Statutory Corporations, Government Companies, Autonomous and Other Bodies/Authorities and individuals. Appendix III provides details of the recipient institutions.

GUIDE TO THE FINANCE ACCOUNTS - *Contd.*

11. **Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
12. **Statement of Sources and Application of Funds for Expenditure other than on Revenue Account:** This statement is based on the principle that Revenue expenditure is expected to be defrayed from Revenue Receipts, while Capital Expenditure of the year is met from Revenue Surplus, net credit balances in the Public Account, Cash Balance at the beginning of the year, and Borrowings.
13. **Summary of Balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in establishing the accuracy of the accounts. This statement corresponds to the Detailed Statements 14, 15, 16, 17, 18 and 21 in Volume II.

Notes to Finance Accounts and Significant Accounting Policies

Notes to Finance Accounts provide disclosures and explanatory notes, which are intended to provide additional information / explanation relevant to the transactions, classes of transactions, balances, *etc.*, which shall be helpful to the stakeholders / users of the Finance Accounts.

Significant Accounting Policies, including basis of budget and financial reporting, requirements of Indian Government Accounting Standards (IGASs), form of accounts, classification between Capital and Revenue Expenditure, rounding off, periodical adjustments, *etc.*, are included as part of the Notes to Finance Accounts in Volume I of the Finance Accounts.

Volume II of the Finance Accounts contains two parts-nine Detailed Statements in Part I and 13 Appendices in Part II.

Part I of Volume II

14. **Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the Summary Statement 3 in Volume I of the Finance Accounts. In addition to representing details of Revenue Receipts at Minor Head level, this statement depicts details at Sub Head level in respect of Grants-in-aid from Central Government.
15. **Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the Summary Statement 4 in Volume I, depicts the Revenue Expenditure of the State Government. Charged and Voted expenditure are exhibited distinctly.
16. **Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads:** This statement, which corresponds to the Summary Statement 5 in Volume I, depicts the Capital Expenditure (during the year and cumulatively) of the State Government. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of Capital Expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub Head level also.

17. **Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the Summary Statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, *i.e.*, amounts payable in respect of each category of loans in different years; (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
18. **Detailed Statement of Loans and Advances given by the Government:** This statement corresponds to the Summary Statement 7 of Volume I.
19. **Detailed Statement of Investments of the Government:** This statement depicts details of investments entity wise and Major and Minor Head wise details of Investments during the year, where there is a difference between Statement 16 and 19. This statement corresponds to Statement 8 in Volume I.
20. **Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of Government Guarantees. This statement corresponds to Statement 9 in Volume I.
21. **Detailed Statement of Contingency Fund and Public Account Transactions:** This statement depicts at Minor Head level the details of un-recouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.
22. **Detailed Statement of Investments of Earmarked Funds:** This statement depicts details of Investment from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

Part II contains 13 Appendices on various items including Salaries, Subsidies, Grants-in-aid, Externally Aided Projects, *etc.* These details are presented in the accounts at Sub-Head level or below (*i.e.*, below Minor Head levels) and so are not generally depicted in the Finance Accounts. A detailed list of Appendices appears at the 'Table of Contents' in Volume I and II. The Statements and Notes to Finance Accounts read with the Appendices present the financial position along with accounts of the receipts and disbursements of the Government for the year.

GUIDE TO THE FINANCE ACCOUNTS - Concl.d.

C. Ready Reckoner:

The section below links the Summary Statements appearing in Volume I with the Detailed Statements and Appendices in Volume II (Appendices which do not have a direct link with the Summary Statements are not shown below).

Parameter	Volume I	Volume II	
	Summary Statements	Detailed Statements	Appendices
Revenue Receipts (including Grants received) and Capital Receipts	2,3	14	
Revenue Expenditure	2,4	15	I (Salary) II (Subsidy)
Grants-in-aid given by the Government	2,10		III (Grants-in-aid)
Capital Expenditure	1,2,4,5,12	16	I (Salary)
Loans and Advances given by the Government	1,2,7	18	
Debt Position/Borrowings	1,2,6	17	
Investments of the Government in Companies, Corporations etc.	8	19	
Cash	1,2,12,13		
Balances in Public Account and Investments thereof	1,2,12,13	21,22	
Guarantees	9	20	
Schemes			IV (Externally Aided Projects)

Volume I - Summarised Statements

1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Assets ¹	Reference (Sl. No.)		As on 31 March 2025	As on 31 March 2024
	Notes to Accounts	Statement / Appendix No.		
Cash			1,02,373.78	85,333.91
(i) Cash in Treasuries and Local Remittances		Annexure to Statement 2	16.80	16.80
(ii) Departmental Balances		21	4.16	4.16
(iii) Permanent Cash Imprest		21	7.12	7.21
(iv) Cash Balance Investments		21	5,601.49	10,103.03
(v) Deposits with Reserve Bank of India	5 (vii)	Annexure to Statement 2	(-)33.95	(-)110.02
(vi) Investments from Earmarked Funds		22	96,778.16	75,312.73
Capital Expenditure			4,42,848.89	3,95,740.93
(i) Investments in shares of Companies, Corporations etc.		5 & 16	60,339.18	55,946.26
(ii) Other Capital Expenditure (reduced by amount met from Contingency Fund and Reserve Funds)		5 & 16	3,82,509.71	3,39,794.67
Appropriation to Contingency Fund		2	350.00	..
Contingency Fund (un-recouped)		21	..	5.47
Loans and Advances	3 (xiii)	7 & 18	55,965.11	47,875.80
Advances with Departmental Officers		21	7.56	7.56
Suspense and Miscellaneous Balances (Net) ²	5 (iii)	21	284.89	462.96
Remittance Balances	5 (iii)	21	9.94	15.65
Cumulative excess of expenditure over receipts ³			3,52,640.17 #	3,18,442.96
Total			9,54,480.34	8,47,885.24

¹ The figures of assets and liabilities are cumulative figures. Please also see note 1 (v) in the section 'Notes to Accounts'.

² In this statement, the line item 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account', which is included separately above, though the latter forms part of this sector elsewhere in these Accounts.

³ The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/revenue deficit for the current year.

Differs from Statement 12 by an amount of ₹116.56 crore due to cumulative Capital Receipts.

1. STATEMENT OF FINANCIAL POSITION - Concl'd.

(₹ in crore)

Liabilities ¹	Reference (Sl. No.)		As on 31 March 2025	As on 31 March 2024
	Notes to Accounts	Statement / Appendix No.		
Borrowings (Public Debt)			7,97,544.33	7,03,925.57
(i) Internal Debt		6 & 17	7,32,287.63	6,42,594.00
Market Loans		6 & 17	6,88,794.51	5,96,619.30
Loans from Financial Institutions		6 & 17	18,762.88	17,159.88
Compensation and other Bonds		6 & 17	15,970.50	18,252.00
Special Securities issued to National Small Savings Fund of Central Government		6 & 17	8,759.74	10,562.82
(ii) Loans and Advances from Central Government		6 & 17	65,256.70	61,331.57
Non - Plan Loans		6 & 17	20.04	24.33
Loans for State Plan Schemes		6 & 17	3,988.43	5,346.22
Loans for Central Plan Schemes		6 & 17	0.31	0.31
Loans for Centrally Sponsored Plan Schemes		6 & 17	..	..
Other Loans (Pre 1984-85 loans)		6 & 17	5.62	5.62
Centrally Sponsored Schemes		6 & 17	3.17	4.22
Other Loans for States/Union Territory with Legislative Schemes		6 & 17	61,239.13 [#]	55,950.87
Contingency Fund (corpus)	4	21	500.00	150.00
Liabilities on Public Account			1,56,436.01	1,43,809.67
(i) Small Savings, Provident Funds, etc.		12, 17 & 21	36,212.81	35,199.41
(ii) Reserve Funds		12, 21 & 22	11,929.08	9,598.63
(iii) Deposits		12, 17 & 21	1,08,294.12	99,011.63
(iv) Suspense and Miscellaneous Balances		21	..	..
(v) Remittance Balances		12 & 21	..	..
Cumulative excess of receipts over expenditure			..	..
Total			9,54,480.34	8,47,885.24

[#] 1.The difference in closing balance is due to Repayment of back to back loan in lieu of GST Compensation paid by Central Government from GST Compensation Fund in Public Account of India. Hence, Opening Balance corrected by prior period adjustment (₹ 4,291.51 crore in 2023-24 and ₹6 ,608.06 crore in 2024-25). Details in Annexure to Statement 13.

2.Includes an amount of ₹7,95,321.77 lakh towards back to back loans for Chennai Metro Rail Project Phase II. As per the Ministry of Housing and Urban Affairs, Urban Transport Division, Government of India, the Union Cabinet has approved the CMRL Phase II Project as Central Sector Project. On receipt of necessary orders from Ministry of Finance, specifying the amount to be converted as Central Government assistance, the same will be reflected in ensuing Finance Accounts.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2024-25	2023-24		2024-25	2023-24
Part-I Consolidated Fund					
Section-A : Revenue					
Revenue Receipts (Ref. Statement 3 & 14)	2,82,829.28	2,64,596.66	Revenue Expenditure (Ref. Statement 4-A, 4-B)	3,28,669.40	3,09,717.77
Tax Revenue (raised by the State) (Ref. Statement 3 & 14)	1,80,225.40	1,67,278.39	Salaries ¹ (Ref. Statement 4-B & Appendix-I)	46,425.82 ^{\$}	45,867.64
Non-tax Revenue (Ref. Statement 3 & 14)	33,602.62	25,903.84	Subsidies ¹ (Ref. Statement 4B & Appendix-II)	52,603.28	37,749.04
<i>Interest Receipts</i> (Ref. Statement 3 & 14)	20,888.42	9,968.76	Grants-in-Aid ^{1,2} (Ref. Statement 4-B, 10 & Appendix-III)	82,947.66 [*]	93,369.06
<i>Others</i> (Ref. Statement 3)	12,714.20	15,935.08	General Services (Ref. Statement 4 & 15)	1,09,636.16	99,944.90
Share of Union Taxes/Duties	52,491.88	46,072.28	Interest Payment and service of debt ³ (Ref. Statement 4-A, 4-B & 15)	60,166.24	54,848.85
			Pension ⁴ (Ref. Statement 4-A, 4-B & 15)	37,915.51	35,356.19
Grants from Central Government (Ref. Statement 3 & 14)	16,509.38	25,342.16	Others (Ref. Statement 4-B)	11,554.41	9,739.86
			Social Services (Ref. Statement 4-A & 15)	31,285.18	28,957.85
			Economic Services (Ref. Statement 4-A & 15)	5,029.68	3,109.44
			Compensation and assignment to Local Bodies and PRIs ⁵ (Ref. Statement 4-A & 15)	741.62	721.84
Revenue Deficit	45,840.12	45,121.11	Revenue Surplus	..	..

¹Salary, Subsidy and Grants-in-Aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'Social', 'General' and 'Economic' services does not include expenditure on Salaries, Subsidies and Grants-in-Aid (explained in footnote 2) under Revenue Expenditure and Salaries under Capital Expenditure. Salaries, sometimes, also figure under Capital Expenditure.
^{\$}The expenditure excludes Dearness Allowance of ₹ 32,410.24 crore as DA is explicitly shown in the State Government Budget.

² Grants-in-Aid are given to statutory corporations, companies, autonomous bodies, local bodies etc., by the Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and assignment to Local Bodies and PRIs'.

³ Includes figures booked under Major Head 2048 and 2049.

⁴ Differs from Statement 15 to the tune of ₹2,735.69 crore pertaining to leave encashment benefits.

⁵ Excludes ₹21,330.29 crore pertaining to Grants-in-Aid which is depicted as a separate line item 'Grants-in-Aid' under Revenue Expenditure.

* Includes ₹10,216.44 crore pertaining to Salary Grants booking under separate Detailed Head '790-Salary Grants'.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.

(₹ in crore)

Receipts			Disbursements		
	2024-25	2023-24		2024-25	2023-24
Part-I Consolidated Fund -Contd.					
Section-B : Capital					
Capital Receipts (Ref. Statement 3 & 14)	43.34	11.88	Capital Expenditure (Ref. Statement 4-A,4-B & 16)	47,107.95	40,500.20
			Salaries	..	..
			General Services (Ref. Statement 4-A & 16)	1,037.30	950.05
			Social Services (Ref. Statement 4-A & 16)	16,223.86*	14,398.05
			Economic Services (Ref. Statement 4-A & 16)	29,846.79	25,152.10
Recoveries of loans and Advances (Ref. Statement 3,7 & 18)	3,815.53	4,024.47	Loans and Advances disbursed (Ref. Statement 4-A,7 & 18)	11,904.86	8,845.11
General Services (Ref. Statement ,7 & 18)	..	..	General Services (Ref. Statement 4-A,7 & 18)	..	..
Social Services (Ref. Statement 7 & 18)	508.83	1,023.02	Social Services (Ref. Statement 4-A,7 & 18)	9,185.70	6,275.58
Economic Services (Ref. Statement 7 & 18)	3,062.76	2,761.17	Economic Services (Ref. Statement 4-A,7 & 18)	2,356.49	2,221.20
Loans and Advances to Government Servants (Ref. Statement 7 & 18)	243.89	240.10	Loans and Advances to Government Servants (Ref. Statement 4-A,7 & 18)	362.66	348.33
Loans to Miscellaneous Purposes (Ref. Statement 7 & 18)	0.05	0.17	Loans to Miscellaneous Purposes (Ref. Statement 4-A,7 & 18)	..	..
Public Debt Receipts (Ref. Statement 3,6 & 17)	1,45,202.72	1,31,597.14	Repayment of Public Debt (Ref. Statement 4-A,6 & 17)	40,684.40	43,564.79
Internal Debt (Market loans, NSSF etc.) (Ref. Statement 3,6 & 17)	1,28,163.22	1,16,602.22	Internal Debt (Market loans, NSSF etc.) (Ref. Statement 4-A,6 & 17)	38,469.59	41,643.20
Loans from GOI (Ref. Statement 3,6 & 17)	17,039.50	14,994.92	Loans from GOI (Ref. Statement 4-A,6 & 17)	2,214.81	1,921.59

*Differs from actual amount due to rounding off (Actual amount ₹1,62,23,86,57,929).

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.

(₹ in crore)

Receipts			Disbursements		
	2024-25	2023-24		2024-25	2023-24
Part-I Consolidated Fund -Concl'd.					
Section-B : Capital					
Inter State Settlement Account *	..	..	Inter State Settlement Account *	..	..
			Appropriation to Contingency Fund **	350.00	..
Total Receipts Consolidated Fund <i>(Ref. Statement 3)</i>	4,31,890.87	4,00,230.15	Total Expenditure Consolidated Fund <i>(Ref. Statement 4)</i>	4,28,716.61 @	4,02,627.87
Fiscal Deficit (a)	1,01,344.06	90,430.07	Fiscal Surplus	..	..
Deficit in Consolidated Fund	..	2,397.72	Surplus in Consolidated Fund	3,174.26	..

(a) Fiscal Deficit=(Revenue Expenditure + Capital Expenditure + Loans and Advances disbursed + Interstate Settlement + Appropriation to Contingency Fund) - (Revenue Receipts + Capital Receipts + Recoveries of Loans and Advances + Interstate Settlement).

* Interstate Settlement Account - This depicts figures under Major Head 7810 relating to the financial settlement between States/States and Union wherever applicable.

** This will be used only when there is increase/decrease (+/-) in corpus of the Contingency Fund.

@ Differs from actual amount due to rounding off in crore (Actual amount ₹42,88,16,61,83,882).

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.

(₹ in crore)

Receipts			Disbursements		
	2024-25	2023-24		2024-25	2023-24
Part II Contingency Fund					
Contingency Fund <i>(Ref. Statement 21)</i>	355.47	..	Contingency Fund <i>(Ref. Statement 21)</i>	..	5.47
Part III Public Account⁶					
Small Savings <i>(Ref. Statement 21)</i>	9,184.26	9,304.57	Small Savings <i>(Ref. Statement 21)</i>	8,170.86	7,989.18
Reserve & Sinking Funds <i>(Ref. Statement 17 & 21)</i>	12,089.17	15,904.53	Reserve & Sinking Funds <i>(Ref. Statement 17 & 21)</i>	10,920.16	16,248.67
Deposits <i>(Ref. Statement 21)</i>	1,25,703.16	1,18,711.11	Deposits <i>(Ref. Statement 21)</i>	1,36,724.65	1,26,882.92
Advances <i>(Ref. Statement 21)</i>	0.01	..	Advances <i>(Ref. Statement 21)</i>	..	..
Suspense and Misc. A/c <i>(Ref. Statement 21)</i>	7,30,832.98	7,09,182.07	Suspense and Misc. A/c⁷ <i>(Ref. Statement 21)</i>	7,25,453.28	6,99,624.09
Remittances <i>(Ref. Statement 21)</i>	(-)0.13	(-)0.17	Remittances <i>(Ref. Statement 21)</i>	(-)5.84	4.91
Total Receipts in Public Account <i>(Ref. Statement 21)</i>	8,77,809.45	8,53,102.11	Total Disbursements in Public Account <i>(Ref. Statement 21)</i>	8,81,263.11	8,50,749.77
Deficit in Public Account	3,453.66	..	Surplus in Public Account	..	2,352.34
Opening Cash Balance	(-)93.22	(-)42.37	Closing Cash Balance	(-)17.15	(-)93.22
Increase in Cash Balance	76.07	..	Decrease in Cash Balance	..	50.85
TOTAL	13,09,962.57	12,53,289.89	TOTAL	13,09,962.57	12,53,289.89

⁶ For details please refer to Statement 21 in Volume 2.

⁷ Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major Head 8673) etc. The figures may appear huge on account of these other accounts.

Details may please be seen in Statement 21.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS -Contd.

Annexure to Statement No.2

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

(₹ in crore)

Overall Cash Position of the Government	As on 31 March 2025	As on 31 March 2024
A - General Cash Balances		
1. Cash in Treasuries	..	..
2. Deposits with Reserve Bank ^{\$}	(-)33.95	(-)110.02
3. Remittances in Transit	16.80	16.80
Total	(-)17.15	(-)93.22
4. Investments held in the Cash Balance Investment Account	5,601.49	10,103.03
Total (A) - General Cash Balances	5,584.34	10,009.81
B - Other Cash Balances and Investments		
1. Cash with Departmental Officers viz. Public Works and Forest Departments, Military Secretary to the Governor, etc.	4.16	4.16
2. Permanent advances for contingent expenditure with Departmental Officers	7.12	7.21
3. Investments of Earmarked Funds [#]	96,778.16	75,312.73
Total (B) Other Cash Balances and Investments	96,789.44	75,324.10
Total (A) and (B)	1,02,373.78	85,333.91

^{\$} 1. The balance under the head "Deposits with Reserve Bank" is arrived at after taking into account the Inter-Government monetary settlements pertaining to transaction of the financial year 2024-25 advised to the Reserve Bank of India till 16th April 2025.

2. There was a net difference of ₹69.57 crore (Cr.) between the figures reflected in the Accounts: ₹33.95 crore (Cr.) and those reported by Reserve Bank of India: ₹35.62 crore (Cr.). The difference is mainly due to inclusion of e-Kuber transaction of ₹69.57 crore (Cr.) of March 2025 in April 2025 by RBI and erroneous reporting by the accredited banks to Central Accounts Section, Reserve Bank of India, Nagpur which is responsible for maintaining Cash Balance of the State Government. After the closure of June 2025 Accounts, the above difference stood at ₹69.57 crore (Cr.) which is under reconciliation.

[#] Includes ₹10 crore pertaining to Tamil Nadu Consumer Welfare Fund which is invested in State Bank of India as term deposit and ₹89,084.64 crore related to investments made in Life Insurance Corporation of India from Defined Contribution Pension Scheme.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd
Annexure to Statement No.2 - Contd

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

The increase of ₹(+)**76.07** crore in the General Cash Balance from ₹(-)**93.22** crore at the beginning of 2024-25 to ₹(-)**17.15** crore at the end of the year is explained below:

(₹ in crore)

	Increase in Cash Balance	Decrease in Cash Balance
Net Revenue Account	..	45,840.12
Net of transactions under State Provident Funds and Small Savings Deposits	1,013.40	..
Net of transactions under Loans and Advances made by the State Government	..	8,089.33
Net of transactions under Contingency Fund, Public Debt, other Debt, Deposits etc., heads	1,00,056.73	..
Net Capital Account	..	47,064.61
Total	1,01,070.13	1,00,994.06
Net Increase		76.07

Explanatory Notes

(a) Cash and cash Equivalents : Cash and Cash equivalents consist of Deposit with Reserve Bank of India and other Banks and Remittances in Transit, as stated in the pre-page. The balance under the head 'Deposits with Reserve Bank' depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with Treasuries, Departments and investments out of the cash balances/reserve funds etc., are added to the balance in 'Deposits with Reserve Bank of India'.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd

Annexure to Statement No.2 - Contd

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

(b) Daily Cash balance : Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹3.25 crore with the Bank. If the balance falls below the agreed minimum on any day, the shortfall is made good by taking Special Drawing.

For arriving at the daily cash balance³ for the purpose of grant of Special Drawing, the Reserve Bank of India evaluates the holdings of the 14 day Treasury Bills along with the transactions reported (at Reserve bank of India counters, Inter Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 day Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 day Treasury Bills maturing on that day, Reserve Bank of India rediscounts the holdings of the 14 day Treasury bills and makes good the shortfall. If there is no holding of 14 day Treasury Bills on the day, the State Government applies for Special Drawing.

(c) The limit for Ways and Means Advances to the State Government was ₹4,582.00 crore with effect from 1 July 2024. The Reserve Bank of India has also agreed to give Special Drawing against the pledge of Government Securities. The limit of Special Drawing is revised by the Bank from time to time.

No Ways and Means Advances were obtained during the year.

³The cash balance ('Deposits with Reserve Bank of India') above is the closing cash balance of the year as on 31 March but worked out by 16 April and not simply the daily balance on 31 March.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - Concl'd
Annexure to Statement No.2 - Concl'd

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

Details of Investments

1. The details of investments from out of the general cash balance on 31 March 2025 are as follows:

(a) Investments in Treasury Bills of the Government of India were ₹5,601.49 crore as on 31 March 2025.

(b) Interest realised on Cash Balance Investments made during the year was ₹97.49 crore.

2. The details of investments from out of the earmarked funds are given below:
 Further details are given in Statement No.22 and Annexure thereto.

(₹ in crore)

Earmarked Fund	Government of India Securities	Government of Tamil Nadu Securities	Securities of other State Governments	Other Securities Investments with LIC	Treasury Bills	Term Deposit with SBI	Total
Sinking Fund	3,506.62	..	..	..	..	..	3,506.62
Guarantee Redemption Fund	..	..	..	..	4,176.90	..	4,176.90
Defined Contribution Pension Scheme for Government Servants	..	..	..	89,084.64*	..	..	89,084.64
Tamil Nadu Consumer Welfare Fund	..	..	..	..	..	10.00	10.00
Total	3,506.62	..	..	89,084.64	4,176.90	10.00	96,778.16

* Invested in New Group Superannuation Scheme with Cash Accumulation Plan with Life Insurance Corporation of India.

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND

(₹ in crore)

Description	2024-25	2023-24
I. TAX AND NON-TAX REVENUE		
A. Tax Revenue		
A.1 Own Tax Revenue	1 80 225.40	1 67 278.40
State Goods and Services Tax (SGST)	70,886.77	61,960.29
Taxes on Agricultural Income	0.08	0.12
Land Revenue	277.72	256.29
Stamps and Registration Fees	21,878.27	19,013.35
Taxes on Immovable Property other than Agricultural Land	10.51	10.02
State Excise	11,055.41	10,774.29
Taxes on Sales, Trade etc.	62,336.91	60,199.80
Taxes on Vehicles	11,091.89	9,374.62
Taxes on Goods and Passengers	1.44	6.90
Taxes and Duties on Electricity	2,687.23	5,679.84
Other Taxes and Duties on Commodities and Services	(-)0.83 [#]	2.87
A.2 Share of Net Proceeds of Union Taxes/Duties	52 491.88	46,072.27
Central Goods and Services Tax (CGST)	15,330.92	13,982.28
Corporation Tax	14,894.97	13,828.96
Taxes on Income Other than Corporation Tax	18,995.32	15,970.41
Customs	2,670.58	1,614.53
Union Excise Duties	513.98	610.97
Service Tax	1.69	8.59
Other Taxes and Duties on Commodities and Services	84.42	56.53
Total - A	2,32,717.28[*]	2,13,350.67
B. Non-Tax Revenue		
Interest Receipts	20,888.42	9,968.76
Other Non Tax Revenue		
Dividends and Profits	516.72	700.30
Public Service Commission	14.28	26.81
Police	598.97	320.11
Jails	2.52	5.48
Stationery and Printing	45.43	41.70
Public Works	53.16	30.54
Other Administrative Services	529.68	1,758.29
Contributions and Recoveries towards Pension and Other Retirement Benefits	45.36	47.16

[#]Minus receipt is due to revision of assessment order by court and refund of Entertainment Tax.

^{*}Vertical Total differs due to rounding off in crore (Actual amount ₹23,27,17,28,54,166).

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND - *Contd*

(₹ in crore)

Description	2024-25	2023-24
I. TAX AND NON-TAX REVENUE		
B. Non-Tax Revenue		
Miscellaneous General Services	1,929.41	2,723.55
Education, Sports, Art and Culture	389.58	1,470.00
Medical and Public Health	2,163.09	2,635.05
Family Welfare	284.03	266.58
Water Supply and Sanitation	9.14	91.45
Housing	348.03	368.30
Urban Development	2,077.21	1,469.38
Information and Publicity	11.79	8.86
Labour and Employment	194.05	276.27
Social Security and Welfare	146.73	297.66
Other Social Services	315.59	296.24
Crop Husbandry	183.40	180.57
Animal Husbandry	25.69	15.36
Dairy Development	8.87	9.36
Fisheries	17.47	24.17
Forestry and Wild Life	151.20	101.07
Plantations	0.02	..
Food Storage and Warehousing	5.40	0.07
Agricultural Research and Education	1.44	1.77
Co-operation	401.61	32.25
Other Agricultural Programmes	80.38	93.26
Other Rural Development Programmes	41.76	226.53
Hill Areas	..	0.01
Major and Medium Irrigation	89.58	126.24
Minor Irrigation	4.18	3.71
Power	..	1.68
Petroleum	0.02	0.01
Coal and Lignite	276.29	..
Non Conventional Sources of Energy	0.46	3.92
Village and Small Industries	110.72	68.88
Industries	7.01	93.85
Non-ferrous Mining and Metallurgical Industries	939.59	1,550.24*

*Includes Coal and Lignite.

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND - Contd

(₹ in crore)

Description	2024-25	2023-24
I. TAX AND NON-TAX REVENUE		
B. Non-Tax Revenue		
Other Industries	..	0.35
Ports and Light Houses	8.78	4.39
Roads and Bridges	571.52	397.85
Inland Water Transport	0.01	0.29
Tourism	1.08	0.93
Civil Supplies	18.45	16.23
Other General Economic Services	94.52	148.35
Total -Other Non-Tax Revenue	12,714.20	15,935.08
Total - B	33,602.62	25,903.84
II. GRANTS FROM GOVERNMENT OF INDIA		
C. Grants-in-Aid from the Central Government		
Centrally Sponsored Schemes		
Central Assistance / Share	10,226.68	14,033.40
Externally Aided Project - Grants for Centrally Sponsored Schemes	16.82	9.49
Training - Training of Craftsmen and Supervisors	..	0.50
Welfare of Scheduled Tribes	27.23	8.56
Family Welfare - Reproductive and Child Health	153.84	149.39
Deduct refunds	(-)1.78	(-)229.70
Total - Centrally Sponsored Schemes	10,422.79	13,971.63
Finance Commission Grants		
Post Devolution revenue Deficit Grant	..	838.94
Grants for Rural Local Bodies	1,813.23	2,791.00
Grants for Urban Local Bodies	993.63	1,613.72
Grants-in-Aid for State Disaster Response Fund	944.80	900.00
Grants-in-aid for State Disaster Mitigation Fund	575.95	107.10
Health Sector	870.40	..
Total - Finance Commission Grants	5,198.01	6,250.76
Other Transfers/Grants to States/Union Territories with Legislatures		
Grants towards Contribution to National Disaster Response Fund (NDRF)	360.09	..
Grants from Central Road and Infrastructure Fund	425.76	486.15

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND - Contd

(₹ in crore)

Description	2024-25	2023-24
II. GRANTS FROM GOVERNMENT OF INDIA		
C. Grants-in-Aid from the Central Government		
Other Transfers/Grants to States/Union Territories with Legislatures		
Special Assistance	82.54	52.91
Compensation to State Government for revenue losses on roll out of Goods and Service Tax	..	4,574.20
Grants under proviso to Article 275 (1) of the Constitution	20.20	6.50
Deduct refunds	(-).01	..
Total - Other Transfers/Grants to States/Union Territories with Legislatures	888.58	5,119.76
Total - C	16,509.38	25,342.16
Total - Revenue Receipts (A+B+C)	2,82,829.28	2,64,596.66
III. CAPITAL,PUBLIC DEBT AND OTHER RECEIPTS		
D. Capital Receipts		
Others	43.34	11.88
Total - D	43.34	11.88
E. Public Debt Receipts		
Internal Debt	1,28,163.22	1,16,602.22
Market Loans	1,23,625.21	1,13,000.85
Loans from Financial Institutions	4,538.02	3,601.38
Loans and Advances from the Central Government	17,039.50	14,994.92
Other Loans for States/Union Territory with Legislature Schemes	17,039.50	14,994.92
Total - E	1,45,202.72	1,31,597.14
F. Loans and Advances made by the State Government (Recoveries)		
Loans and Advances made by the State Government (Recoveries)	3,815.53	4,024.47
G. Inter-State Settlement		
Inter-State Settlement	..	..
Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	4,31,890.87	4,00,230.15

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

A. EXPENDITURE BY FUNCTION

(₹ in crore)

Description	Revenue	Capital	L & A	Total
A General Services				
A.1 Organs of State	3,329.68			3,329.68
Parliament / State / Union Territory Legislatures	64.59	..	..	64.59
President, Vice President / Governor, Administrator of Union Territories	19.11	..	..	19.11
Council of Ministers	10.25	..	..	10.25
Administration of Justice	2,257.14	..	..	2,257.14
Elections	978.59	..	..	978.59
A.2 Fiscal Services	2,174.29			2,174.29
Land Revenue	417.65	..	..	417.65
Stamps and Registration	445.49	..	..	445.49
Collection of Other Taxes on Property and Capital Transactions	13.47	..	..	13.47
State Excise	198.74	..	..	198.74
Taxes on Sales, Trade etc.	649.18	..	..	649.18
Taxes on Vehicles	423.69	..	..	423.69
Other Taxes and Duties on Commodities and Services	18.34	..	..	18.34
Other Fiscal Services	7.73	..	..	7.73
A.3 Interest payment and servicing of Debt	60,166.24			60,166.24
Appropriation for reduction or avoidance of debt	256.95	..	..	256.95
Interest Payments	59,909.29	..	..	59,909.29
A.4 Administrative Services	15,861.45	1,037.30		16,898.75
Public Service Commission	181.04	..	..	181.04
Secretariat - General Services	175.67	..	..	175.67
District Administration	2,018.12	..	..	2,018.12
Treasury and Accounts Administration	481.40	..	..	481.40
Police	10,763.07	137.72	..	10,900.79
Jails	504.00	..	..	504.00
Stationery and Printing	179.80	14.67	..	194.47
Public Works	707.32	769.73	..	1,477.05
Vigilance	108.50	..	..	108.50
Other Administrative Services	742.53	115.18	..	857.71

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND- *Contd.*

A. EXPENDITURE BY FUNCTION- *Contd.*

(₹ in crore)

Description	Revenue	Capital	L & A	Total
A General Services				
A.5 Pensions and Miscellaneous General Services	41,801.41	..	..	41,801.41
Pensions and other Retirement Benefits	40,651.20	..	..	40,651.20
Miscellaneous General Services	1,150.21	..	..	1,150.21
Total: General Services	1,23,333.07	1,037.30	..	1,24,370.37
B Social Services				
B.1 Education, Sports, Art and Culture	45,263.46	1,699.50		46,962.96
General Education	42,928.70	1,224.66	..	44,153.36
Technical Education	1,440.99	139.27	..	1,580.26
Sports and Youth Services	326.07	0.14	..	326.21
Art and Culture	567.70	335.43	..	903.13
B.2 Health and Family Welfare	18,416.66	1,794.46		20,211.12
Medical and Public Health	14,881.22	721.28	..	15,602.50
Family Welfare	3,535.44	1,073.18	..	4,608.62
B.3 Water Supply, Sanitation, Housing and Urban Development	6,010.88	11,187.45	9 185.70	26,384.03
Water Supply and Sanitation	354.27	7,034.89	..	7,389.16
Housing	3,311.51	158.88	48.69	3,519.08
Urban Development	2,345.10	3,993.68	9,137.01	15,475.79
B.4 Information and Broadcasting	81.93	109.93		191.86
Information and Publicity	81.93	109.93	..	191.86
B.5 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	4,381.71	1,044.38		5,426.09
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	4,381.71	1,044.38	..	5,426.09
B.6 Labour and Labour Welfare	978.68			978.68
Labour, Employment and Skill Development	978.68	..	..	978.68
B.7 Social Welfare and Nutrition	34,726.93	210.21		34,937.14
Social Security and Welfare	27,802.09	69.99	..	27,872.08
Nutrition	5,199.62	140.22	..	5,339.84
Relief on account of Natural Calamities	1,725.22	..	..	1,725.22

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND - Contd.

A. EXPENDITURE BY FUNCTION- Contd.

(₹ in crore)

Description	Revenue	Capital	L & A	Total
B Social Services				
B.8 Others	566.63	177.93	..	744.56
Other Social Services	411.20	177.93	..	589.13
Secretariat - Social Services	155.43	..	..	155.43
Total: Social Services	1,10,426.88	16,223.86 *	9,185.70	1,35,836.44
C Economic Services				
C.1 Agricultural and Allied Activities	19,248.36	3,954.56	442.38[§]	23,645.30
Crop Husbandry	10,974.57	87.80	120.00	11,182.37
Soil and Water Conservation	110.70	3.97	..	114.67
Animal Husbandry	925.55	38.61	..	964.16
Dairy Development	127.34	486.47	200.00	813.81
Fisheries	653.94	757.61	..	1,411.55
Forestry and Wild Life	630.72	347.60	..	978.32
Food, Storage and Warehousing	0.47	2,154.83	..	2,155.30
Agricultural Research and Education	993.68	52.63	..	1,046.31
Co-operation	4,578.19	(-0.14)	109.70	4,687.75
Other Agricultural Programmes	253.20	25.18	12.68	291.06
C.2 Rural Development	5,608.81	3,624.17		9,232.98
Special Programmes for Rural Development	790.76	..	..	790.76
Rural Employment	2,297.22	..	..	2,297.22
Other Rural Development programmes	2,520.83	3,624.17	..	6,145.00
C.3 Special Areas Programmes	4.69	74.25		78.94
Hill Areas	4.69	74.25	..	78.94
C.4 Irrigation and Flood Control	3,648.07	3,146.34		6,794.41
Major Irrigation	1,049.27	1,879.78	..	2,929.05
Medium Irrigation	2,200.75	324.13	..	2,524.88
Minor Irrigation	154.80	170.67	..	325.47
Flood Control and Drainage	243.25	771.76	..	1,015.01
C.5 Energy	24,637.01	372.48	114.57	25,124.06
Power	24,635.98	372.48	114.57	25,123.03
New and Renewable Energy	1.03	..	..	1.03
C.6 Industries and Minerals	3,870.44	5.08	439.55	4,315.07
Village and Small Industries	2,527.07	..	3.52	2,530.59
Industries	1,114.55	..	..	1,114.55

*Differs from actual amount due to rounding off in crore (Actual amount ₹1,62,23,86,57,929).

§Differs from actual amount due to rounding off in crore (Actual amount ₹ 4,42,38,88,220).

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND- *Contd.*

A. EXPENDITURE BY FUNCTION- *Contd.*

(₹ in crore)

Description	Revenue	Capital	L & A	Total
C Economic Services				
C.6 Industries and Minerals				
Non ferrous Mining and Metallurgical Industries	228.82	..	..	228.82
Consumer Industries	..	5.08	205.47	210.55
Other Industries	..	..	230.56	230.56
C.7 Transport	3,774.70	18,487.59	1,359.99	23,622.28
Shipping	..	(-)0.50	..	(-)0.50
Civil Aviation	..	229.99	..	229.99
Roads and Bridges	1,508.45	16,222.62	..	17,731.07
Road Transport	2,265.09	2,035.48	1,359.99	5,660.56
Inland Water Transport	1.16	..	..	1.16
C.9 Science Technology and Environment	54.51	41.00	..	95.51
Other Scientific Research	6.82	41.00	..	47.82
Ecology and Environment	47.69	..	..	47.69
C.10 General Economic Services	11,990.95	141.32	..	12,132.27
Secretariat - Economic Services	128.40	..	..	128.40
Tourism	37.38	140.36	..	177.74
Census Surveys and Statistics	111.72	..	..	111.72
Civil Supplies	11,515.12	..	..	11,515.12
Other General Economic Services	198.33	0.96	..	199.29
Total: Economic Services	72,837.54	29,846.79	2,356.49	1,05,040.82
D Grants-in-Aid and Contributions				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	22,071.91	..	..	22,071.91
Total: Grants-in-Aid and Contributions	22,071.91	..	..	22,071.91
E Public Debt				
Internal Debt of the State Government	..	..	38,469.59	38,469.59
Loans and Advances from the Central Government	..	..	2,214.81	2,214.81
Total: Public Debt	..	..	40,684.40	40,684.40
F Loans to Government servants etc.				
Loans to Government Servants etc.	..	..	362.66	362.66
Total: Loans to Government servants etc.	..	..	362.66	362.66

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND - *Contd.*

A. EXPENDITURE BY FUNCTION- *Concl'd.*

(₹ in crore)

Description	Revenue	Capital	L & A	Total
G Inter State Settlement				
Inter State Settlement	..	..	..	..
Total: Inter State Settlement	..	..	..	..
H Appropriation to Contingency Fund				
Appropriation to the Contingency Fund		..	350.00	350.00
Total: Appropriation to Contingency Fund	..	..	350.00	350.00
Total Consolidated Expenditure	3,28,669.40	47,107.95	52,939.26	4,28,716.60*

*Vertical total does not tally with horizontal total due to rounding off.

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND - Contd.

B. EXPENDITURE BY NATURE - Contd.

(₹ in crore)

Detailed Head Code	Object of Expenditure	2024 - 25			2023 - 24		
		Revenue	Capital	Total	Revenue	Capital	Total
010	Salaries	46,425.82	..	46,425.82	45,867.64	..	45,867.64
020	Wages	25.33	..	25.33	23.26	..	23.26
030	Dearness Allowance	32,410.24	..	32,410.24	27,120.46	..	27,120.46
040	Travel Expenses	578.43	..	578.43	480.13	..	480.13
050	Office Expenses	1,320.74	..	1,320.74	901.24	..	901.24
060	Rent, Rates and Taxes	411.69	..	411.69	389.84	..	389.84
080	Advertising and Publicity	231.35	..	231.35	142.40	..	142.40
090	Grants-in-Aid	72,731.22 [@]	..	72,731.22	83,446.82	..	83,446.82
100	Contributions	7,443.87	..	7,443.87	7,085.42	..	7,085.42
110	Subsidies	52,603.28	..	52,603.28	37,749.04	..	37,749.04
120	Scholarships and Stipends	2,755.59	..	2,755.59	2,396.64	..	2,396.64
130	Hospitality / Entertainment Expenditure	11.34	..	11.34	7.84	..	7.84
140	Sumptuary Allowances	28.24	..	28.24	3.67	..	3.67
150	Secret Service Expenditure	12.81	..	12.81	12.05	..	12.05
160	Major Works	..	39,585.84	39,585.84	..	34,385.62	34,385.62
170	Minor Works	274.18	..	274.18	161.05	..	161.05
180	Maintenance	2,124.93	..	2,124.93	1,996.27	..	1,996.27
190	Machinery and Equipments	323.22	43.88	367.10	370.14	128.97	499.11
210	Motor Vehicles	310.61	..	310.61	235.01	..	235.01
220	Investments ¹	..	4,874.59	4,874.59	..	4,756.04	4,756.04
240	Materials and Supplies	575.74	..	575.74	642.75	..	642.75
250	Interest ²	61,724.68	..	61,724.68	54,802.83	..	54,802.83
270	Pensions ³	25,590.81	..	25,590.81	25,242.59	..	25,242.59
280	Gratuities	3,258.49	..	3,258.49	2,894.53	..	2,894.53
300	Inter-Account Transfers	5,490.20	1,410.02 [#]	6,900.22	4,830.54	964.07	5,794.61
330	Payments for Professional and Special Services	2,761.58	0.78	2,762.36	2,134.12	..	2,134.12
340	Other Charges	90.09	..	90.09	66.10	..	66.10
390	Rewards	103.12	..	103.12	100.84	..	100.84
400	Discount on Loans	20.34	..	20.34	528.00	..	528.00
420	Service or Commitment Charges	342.58	..	342.58	315.29	..	315.29

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Refer page no.23

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND - Contd.

B. EXPENDITURE BY NATURE - Contd.

(₹ in crore)

Detailed Head Code	Object of Expenditure	2024 - 25			2023 - 24		
		Revenue	Capital	Total	Revenue	Capital	Total
440	Arms and Ammunition	11.21	..	11.21	8.51	..	8.51
450	Petroleum, Oil and Lubricant	393.69	..	393.69	367.74	..	367.74
460	Clothing, Tentage and Stores	664.17	..	664.17	764.72	..	764.72
470	Stores and Equipments	235.83	..	235.83	188.68	..	188.68
510	Compensation	353.92	0.38	354.30	395.22	1.16	396.38
560	Feeding and Cash Doles	236.53	..	236.53	2,144.43	..	2,144.43
590	Prizes and Awards	24.73	..	24.73	26.60	..	26.60
640	Lands	33.87	1,651.60	1,685.47	40.53	2,176.50	2,217.03
660	Medicine	951.39	..	951.39	935.82	..	935.82
670	Feeding/Dietary Charges	2,847.38	..	2,847.38	2,577.12	..	2,577.12
680	Cost of Books/Note Books/Slates, etc.	320.27	..	320.27	577.23	..	577.23
690	Procurement of Agricultural Inputs	79.18	..	79.18	70.86	..	70.86
710	Printing Charges	233.59	..	233.59	157.98	..	157.98
720	Training	116.30	..	116.30	95.34	..	95.34
730	Transport Charges	39.16	..	39.16	50.44	..	50.44
760	Computer and Accessories	327.34	..	327.34	313.69	..	313.69
790	Salary Grants	10,216.44	..	10,216.44	9,922.24	..	9,922.24
810	Networking and Connectivity	61.97	..	61.97	22.56	..	22.56
820	Specific Allowances	101.17	..	101.17	..	..	..
990	Miscellaneous	22.11	38.36	60.47	19.26	96.98	116.24
	Repayment of Debt	..	40,684.40	40,684.40	..	43,564.79	43,564.79
	Loans and Advances	..	11,904.86	11,904.86	..	8,845.11	8,845.11
	Others ⁴	43.67	..	43.67	41.00	..	41.00
	Gross Total	3,37,294.44	1,00,194.71	4,37,489.15	3,18,666.48	94,919.24	4,13,585.72
	Deduct Recoveries	(-)8,625.04	(-)147.50	(-)8,772.54	(-)8,948.71	(-)2,009.14	(-)10,957.85
	Net Total	3,28,669.40	1,00,047.21 *	4,28,716.61 **	3,09,717.77	92,910.10	4,02,627.87

⁴ Refer page no.23

* Refer page no.23

** Refer page no.23

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND - Concl'd.

B. EXPENDITURE BY NATURE - Concl'd.

¹ Denotes the figures booked under Detailed Head "220 - Investments" in various Major Heads. Whereas, Statement 8 and 19 are prepared based on the details as furnished by the State Government.

² Differs from Statement 4A by ₹1,815.39 crore on account of booking under Detailed Head "250 - Interest" in various Major Heads such as 2071 - Pensions and other Retirement Benefits, 2202 - General Education, 2700 - Major Irrigation, 2701 - Medium Irrigation, 2711 - Flood Control and Drainage, 3056 - Inland Water Transport, other than Major Head 2049 - Interest in Statement 4B and differs from Statement 2 to the tune of ₹256.95 crore pertaining to "Service of Debt" booked under Major Head 2048 - Appropriation for reduction or avoidance of Debt in Statement 2.

³ The figure depicts amount booked under Detailed Head -270 under all Major Heads in addition to Major Head 2071. Differs from Statement 4A by ₹15,060.39 crore on account of booking in various Detailed Heads such as 010-Salaries, 030- Dearness Allowance, 100-Contributions, 250-Interest, 280-Gratuities, 330-Payments for Professional and Special Services, 490-Festival Advances and 770-Deduct Recoveries under Major Head "2071-Pension and other Retirement Benefits" other than Detailed Head "270-Pension" and differs from Statement 2 by ₹2,735.69 crore due to depiction of Pension figures excluding Leave Encashment Benefits in Statement 2.

Includes ₹5,615.84 crore on account of booking under Detailed Head "270 - Pension" under Major Head "2235 - Social Security and Welfare".

⁴ Includes those Detailed Heads having expenditure of less than ₹10 crore in 2 years.

@Includes ₹11,996.65 crore (Grants for current Expenditure)

₹12,249.93 crore (Grants for creation of Capital Assets)

₹40,355.98 crore (Grants for Specific Schemes)

₹4,502.47 crore (Grants for Debt Servicing)

₹444.60 crore (Grants for Transfer of Salary related expenditure to SNA)

₹106.73 crore (Grants for Transfer of Operation and Maintenance related expenditure to SNA)

₹61.96 crore (Research)

₹3,012.89 crore (Others)

and excludes ₹10,216.44 crore pertaining to Salary Grants which is depicted as a separate line

item under Detailed Head '790-Salary Grants'.

Includes ₹350 crore on account of booking under Detailed Head "300 - Inter Account Transfers" under Major Head "7999 - Appropriation to Contingency Fund".

* Includes ₹350 crore on account of booking under Major Head 7999 - Appropriation to Contingency Fund,

₹40,684.40 crore on account of Repayment of Debt and ₹11,904.86 crore on account of Loans and Advances.

** Differs from vertical total of Statement 4A by 0.01 crore due to rounding off.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE^{\$}

(₹ in crore)

Major Head	Description	(1) Expenditure during 2023-24	(2) Progressive Expenditure upto 2023-24	(3) Expenditure during 2024-25	(4) Progressive Expenditure upto 2024-25	(5) Percentage Increase (+)/ Decrease (-) during the year
A. Capital Account of General Services						
4055	Capital Outlay on Police	190.03	5,451.32	137.72	5,589.04	(-)27.53
4058	Capital Outlay on Stationery and Printing	23.27	101.31	14.67	115.98	(-)36.96
4059	Capital Outlay on Public Works	496.19	7,390.78	769.73	8,160.51	(+)55.13
4070	Capital Outlay on Other Administrative Services	240.56	1,637.21	115.18	1,752.39	(-)52.12
Total A Capital Account of General Services		950.05	14,580.62	1,037.30	15,617.92	(+)9.18
B. Capital Account of Social Services						
(a) Capital Account of Education, Sports, Art and Culture						
4202	Capital Outlay on Education, Sports, Art and Culture	1,009.55	10,230.38	1,699.50	11,929.89	(+)68.34
Total (a) Capital Account of Education, Sports, Art and Culture		1,009.55	10,230.38	1,699.50	11,929.89	(+)68.34
(b) Capital Account of Health and Family Welfare						
4210	Capital Outlay on Medical and Public Health	642.16	11,538.75	721.28	12,260.03	(+)12.32
4211	Capital Outlay on Family Welfare	573.86	3,075.16	1,073.18	4,148.34	(+)87.01
Total (b) Capital Account of Health and Family Welfare		1,216.02	14,613.91	1,794.46	16,408.37	(+)47.57

^{\$} Horizontal and vertical total differs due to rounding.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

(₹ in crore)

Major Head	Description	(1) Expenditure during 2023-24	(2) Progressive Expenditure upto 2023-24	(3) Expenditure during 2024-25	(4) Progressive Expenditure upto 2024-25	(5) Percentage Increase (+)/ Decrease (-) during the year
B. Capital Account of Social Services - Contd.						
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development						
4215	Capital Outlay on Water Supply and Sanitation	4,492.54	31,871.42	7,034.89	38,906.32	(+)56.59
4216	Capital Outlay on Housing	12.65	9,159.57	158.88	9,318.45	(+)1,155.97
4217	Capital Outlay on Urban Development	6,414.50	50,457.17	3,993.68	54,450.85	(-)37.74
Total (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development		10,919.69	91,488.16	11,187.45	1,02,675.62	(+)2.45
(d) Capital Account of Information and Broadcasting						
4220	Capital Outlay on Information and Publicity	147.40	504.48	109.93	614.41	(-)25.42
4221	Capital Outlay on Broadcasting	..	25.00	..	25.00	..
Total (d) Capital Account of Information and Broadcasting		147.40	529.48	109.93	639.41	(-)25.42

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	(₹ in crore)				
		(1) Expenditure during 2023-24	(2) Progressive Expenditure upto 2023-24	(3) Expenditure during 2024-25	(4) Progressive Expenditure upto 2024-25	(5) Percentage Increase (+)/ Decrease (-) during the year
B. Capital Account of Social Services - Concl.						
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	769.83	4,227.67	1,044.38 *	5,272.05	(+)35.66
Total	(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	769.83	4,227.67	1,044.38	5,272.05	(+)35.66
(g) Capital Account of Social Welfare and Nutrition						
4235	Capital Outlay on Social Security and Welfare	188.14	614.79	69.99	684.78	(-)62.80
4236	Capital Outlay on Nutrition	21.16	803.83	140.22	944.05	(+)562.67
Total	(g) Capital Account of Social Welfare and Nutrition	209.30	1,418.62	210.21	1,628.83	(+)0.43
(h) Capital Account of Other Social Services						
4250	Capital Outlay on Other Social Services	126.26	1,235.82	177.93	1,413.75	(+)40.92
Total	(h) Capital Account of Other Social Services	126.26	1,235.82	177.93	1,413.75	(+)40.92
Total B	Capital Account of Social Services	14,398.05	1,23,744.04	16,223.86	1,39,967.92	(+)12.68

* Includes an investment of ₹7.44 crore towards Tamil Nadu Minorities Economic Development Corporation.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

(₹ in crore)

Major Head	Description	(1) Expenditure during 2023-24	(2) Progressive Expenditure upto 2023-24	(3) Expenditure during 2024-25	(4) Progressive Expenditure upto 2024-25	(5) Percentage Increase (+)/ Decrease (-) during the year
C. Capital Account of Economic Services						
(a) Capital Account of Agriculture and Allied Activities						
4401	Capital Outlay on Crop Husbandry	169.66	1,104.77	87.80	1,192.57	(-)48.25
4402	Capital Outlay on Soil and Water Conservation	21.46	694.58	3.97	698.55	(-)81.50
4403	Capital Outlay on Animal Husbandry	74.84	1,314.27	38.61	1,352.88	(-)48.41
4404	Capital Outlay on Dairy Development	289.31	549.52	486.47	1,035.99	(+)68.15
4405	Capital Outlay on Fisheries	641.60	3,576.50	757.61	4,334.11	(+)18.08
4406	Capital Outlay on Forestry and Wild Life	230.01	3,565.60	347.60	3,913.20	(+)51.12
4407	Capital Outlay on Plantations	..	85.68	..	85.68	..
4408	Capital Outlay on Food Storage and Warehousing	108.47	1,668.51	2,154.83 *	3,823.34	(+)1,886.57
4415	Capital Outlay on Agricultural Research and Education	10.00	101.15	52.63	153.78	(+)426.30
4425	Capital Outlay on Co-operation	(-)0.15	6,383.39	(-)0.14 **	6,383.25#	(-)6.67
4435	Capital Outlay on Other Agricultural Programmes	27.23	1,536.75	25.18	1,561.93	(-)7.53
Total	(a) Capital Account of Agriculture and Allied Activities	1,572.43	20 580.72	3 954.56	24 535.28	+ 151.49
(b) Capital Account of Rural Development						
4515	Capital Outlay on other Rural Development Programmes	2,158.69	28,325.17	3,624.17	31,949.34	(+)67.89
Total	(b) Capital Account of Rural Development	2,158.69	28 325.17	3 624.17	31 949.34	+ 67.89

* Includes an investment of ₹2,000.00 crore in Tamil Nadu Civil Supplies Corporation.

** Minus expenditure was due to recoveries on Capital Account of Co-operative Societies under the control of Registrar of Co-operative Societies.

Excludes ₹ 43.34 crore due to disinvestment on account of "disinvestments of Co-operative Societies/ Liquidated co-operative societies".

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE -Contd.

(₹ in crore)

Major Head	Description	(1) Expenditure during 2023-24	(2) Progressive Expenditure upto 2023-24	(3) Expenditure during 2024-25	(4) Progressive Expenditure upto 2024-25	(5) Percentage Increase (+)/ Decrease (-) during the year
C. Capital Account of Economic Services - Contd.						
(c) Capital Account of Special Areas Programme						
4551	Capital Outlay on Hill Areas	74.25	1,061.73	74.25	1,135.98	..
4575	Capital Outlay on other Special Areas Programmes	..	1.22	..	1.22	..
Total	(c) Capital Account of Special Areas Programme	74.25	1,062.95	74.25	1,137.20	..
(d) Capital Account of Irrigation and Flood Control						
4700	Capital Outlay on Major Irrigation	2,862.93	11,958.73	1,879.78	13,838.51	(-)34.34
4701	Capital Outlay on Medium Irrigation	374.83	14,427.11	324.13	14,751.24	(-)13.53
4702	Capital Outlay on Minor Irrigation	158.66	3,316.52	170.67	3,487.19	(+)7.57
4705	Capital Outlay on Command Area Development	..	370.58	..	370.58	..
4711	Capital Outlay on Flood Control Projects	349.95	3,602.80	771.76	4,374.56	(+)120.53
Total	(d) Capital Account of Irrigation and Flood Control	3,746.37	33,675.74	3,146.34	36,822.08	(-)16.02

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	(₹ in crore)				
		(1) Expenditure during 2023-24	(2) Progressive Expenditure upto 2023-24	(3) Expenditure during 2024-25	(4) Progressive Expenditure upto 2024-25	(5) Percentage Increase (+)/ Decrease (-) during the year
C. Capital Account of Economic Services - Contd.						
(e) Capital Account of Energy						
4801	Capital Outlay on Power Projects	129.31	26,061.93	372.48*	26,434.41	(+)188.05
4802	Capital Outlay on Petroleum	..	0.18	..	0.18	..
4810	Capital Outlay on New and Renewable Energy	..	0.88	..	0.88	..
Total (e) Capital Account of Energy		129.31	26,062.99	372.48	26,435.47	(+)188.05
(f) Capital Account of Industry and Minerals						
4851	Capital Outlay on Village and Small Industries	111.50	345.53	..	345.53	(-)100.00
4852	Capital Outlay on Iron and Steel Industries	..	0.22	..	0.22	..
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	..	33.32	..	33.32	..
4854	Capital outlay on Cement and Non-metallic Mineral Industries	..	74.43	..	74.43	..
4855	Capital Outlay on Fertilizer Industries	..	0.26	..	0.26	..
4857	Capital Outlay on Chemicals and Pharmaceutical Industries	..	0.17	..	0.17	..
4858	Capital Outlay On Engineering Industries	..	39.31	..	39.31	..
4859	Capital Outlay on Telecommunication and Electronic Industries	..	210.56	..	210.56	..
4860	Capital Outlay on Consumer Industries	(-)0.01	1,948.12	5.08	1,953.20	(-)50,900.00
4875	Capital Outlay on Other Industries	100.00	657.50	..	657.50	(-)100.00

* Includes an investment of ₹350.00 crore in TANTRANSO for Chennai - Kanyakumari Industrial Corridor (CKIC) Project.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

(₹ in crore)

Major Head	Description	(1) Expenditure during 2023-24	(2) Progressive Expenditure upto 2023-24	(3) Expenditure during 2024-25	(4) Progressive Expenditure upto 2024-25	(5) Percentage Increase (+)/ Decrease (-) during the year
C. Capital Account of Economic Services - Contd.						
(f) Capital Account of Industry and Minerals						
	4885 Other Capital Outlay on Industries and Minerals	..	0.01	..	0.01	..
Total	(f) Capital Account of Industry and Minerals	211.49	3,309.43	5.08	3,314.51	(-97.60)
(g) Capital Account of Transport						
	5051 Capital Outlay on Ports and Light Houses	..	8.29	..	8.29	..
	5052 Capital Outlay on Shipping	(-)0.50	74.50	(-)0.50 *	74.00	..
	5053 Capital Outlay on Civil Aviation	313.81	2,922.61	229.99	3,152.60	(-)26.71
	5054 Capital Outlay on Roads and Bridges	16,147.95	1,24,838.72	16,222.62@	1,41,061.34	(+0.46)
	5055 Capital Outlay on Road Transport Capital	668.71	10,770.84	2,035.48	12,806.32	(+204.39)
	5056 Outlay on Inland Water Transport	..	7.15	..	7.15	..
Total	(g) Capital Account of Transport	17,129.97	1,38,622.11	18,487.59	1,57,109.70	(+)7.93
(i) Capital Account of Science Technology and Environment						
	5425 Capital Outlay on Other Scientific and Environmental Research	..	391.12	41.00	432.12	(-)100.00
Total	(i) Capital Account of Science Technology and Environment	..	391.12	41.00	432.12	(+)100.00

* Minus expenditure was due to recoveries towards dredging and revaluation works under Tsunami Emergency Aided Project with assistance from Asian Development Bank.

@ Includes investment (i) ₹372.06 crore in Tamil Nadu State Transport Development Finance Corporation Limited (TDFC)

(ii) Share Capital Assistance to State Transport Undertaking (KfW) ₹163.42 crore and other State Transport Undertaking ₹1,500.00 crore.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE \$ - *Concl'd*

Major Head	Description	(₹ in crore)				
		(1) Expenditure during 2023-24	(2) Progressive Expenditure upto 2023-24	(3) Expenditure during 2024-25	(4) Progressive Expenditure upto 2024-25	(5) Percentage Increase (+)/ Decrease (-) during the year
C. Capital Account of Economic Services - <i>Concl'd.</i>						
(i) Capital Account of General Economic Services						
5452	Capital Outlay on Tourism	81.39	626.28	140.36	766.64	(+)72.45
5465	Investments in General Financial and Trading Institutions	..	4,172.21	..	4,172.21	..
5475	Capital Outlay on other General Economic Services	48.20	587.58	0.96	588.54	(-)98.01
Total (j)	Capital Account of General Economic Services	129.59	5,386.07	141.32	5,527.39	(+)9.05
Total C	Capital Account of Economic Services	25,152.10	2,57,416.30	29,846.79	2,87,263.06	(+)18.67
Total Capital Expenditure		40,500.20	3,95,740.96	47,107.95	4,42,848.89 #	(+)16.32

\$ Horizontal and vertical total differs due to rounding.

Excludes ₹ 43.34 crore due to disinvestment on account of "disinvestments of Co-operative Societies/ Liquidated co- operative societies".

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES
(i) STATEMENT OF PUBLIC DEBT AND OTHER LIABILITIES

(₹ in crore)

Nature of Borrowings	Balance as on 1 April 2024	Receipts during the year	Repayments during the year	Balance as on 31 March 2025	Net Increase(+)/ Decrease(-)	As a per cent of Total Liabilities
A. Public Debt						
6003 Internal Debt of the State Government						
Market Loans ¹	5,96,619.30	1,23,625.21	31,450.00	6,88,794.51	(+92,175.21)	(+15.45)
WMA ² from the RBI	..	..	..	..	..	..
Compensation and Other Bonds	18,252.00	..	2,281.50	15,970.50	(-2,281.50)	(-12.50)
Loans from Financial institutions etc. ³	17,159.88	4,538.01	2,935.01	18,762.88	(+1,603.00)	(+9.34)
Special securities issued to National Small Savings Fund	10,562.82	..	1,803.08	8,759.74	(-1,803.08)	(-17.07)
Other Loans	..	..	..	..	..	..
Total 6003 Internal Debt of the State Government	6,42,594.00	1,28,163.22	38,469.59	7,32,287.63	(+89,693.63)	(+13.96)
Total 6003 Internal Debt of the State Government						85.43

1. Detailed Account is at pages 441.

2. WMA : Ways and Means Advances

3. Includes Loans from LIC, GIC, NABARD, SBI and other Banks, NCDC and other institutions.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.

(i) STATEMENT OF PUBLIC DEBT AND OTHER LIABILITIES						(₹ in crore)
Nature of Borrowings	Balance as on 1 April 2024	Receipts during the year	Repayments during the year	Balance as on 31 March 2025	Net Increase(+)/ Decrease(-)	As a per cent of Total Liabilities
A. Public Debt					Amount	per cent
6004 Loans and Advances from the Central Government						
Non-Plan Loans	24.33	..	4.29	20.04	(-4.29)	(-17.62)
Loans for State/Union Territory Plan Schemes	5,346.22	..	1,357.79	3,988.43	(-1,357.79)	(-25.40)
Loans for Central Plan Schemes	0.31	..	..	0.31	..	..
Loans for Centrally Sponsored Plan Schemes	..	..	..	..	..	..
Pre- 1984 - 85 Loans	5.62	..	..	5.62	..	..
Centrally Sponsored Schemes	4.22	..	1.06	3.16	(-1.06)	(-25.00)
Other Loans for States/Union Territory with Legislature Schemes	45,051.30 [@]	17,039.50	851.67	61,239.13*	(+16,187.83)	(+35.93)
Total 6004 Loans and Advances from the Central Government	50,432.00[@]	17,039.50	2,214.81	65,256.69*	(+14,824.69)	(+29.40)
Total A. Public Debt	6,93,026.00[@]	1,45,202.72	40,684.40	7,97,544.33*	(+1,04,518.31)	(+15.08)

* Horizontal and vertical total differs due to rounding off

@The difference in Opening Balance is due to repayment of back to back loans in lieu of GST Compensation paid by the Central Government from GST Compensation Fund in the Public Account of India. Details is shown in Statement 17 and Prior Period Adjustment is shown in Statement 13.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.

(i) STATEMENT OF PUBLIC DEBT AND OTHER LIABILITIES

(₹ in crore)

Nature of Borrowings	Balance as on 1 April 2024	Receipts during the year	Repayments during the year	Balance as on 31 March 2025	Net Increase(+)/ Decrease(-)	As a per cent of Total Liabilities
B. Other Liabilities						
Public Accounts						
Small savings, Provident Funds etc.	35,199.41	9,184.26	8,170.86	36,212.81	(+)-1,013.40	(-)-2.88
Reserve Funds bearing interest	134.23	1,931.12	1,614.43	450.91*	(+)-316.69	(+)-235.94
Reserve Funds not bearing interest	2,932.33	10,158.06	9,305.73	3,784.66	(+)-852.33	(+)-29.07
Deposits bearing interest	9,875.26	23,089.52	30,731.79	2,232.99*	(-)-7,642.28	(-)-77.39
Deposits not bearing interest	20,355.71	1,02,613.64	1,05,992.86	16,976.49	(-)-3,379.22	(-)-16.06
Total Public Accounts	68,496.94	1,46,976.60	1,55,815.67	59,657.86*	(-)-8,839.09	(-)-12.90
Total B. Other Liabilities	68,496.94	1,46,976.60	1,55,815.67	59,657.86*	(-)-8,839.09	(-)-12.90
Total Public Debt and Other Liabilities	7,61,522.94[@]	2,92,179.33	1,96,500.07	8,57,202.19*	(+)-95,679.22*	(+)-12.56

For details on amortization arrangements, service of debt etc. explanatory notes to this statement at pages 35 to 37 may be seen.

* Horizontal total differs from vertical total due to rounding off

[@]The difference in Opening Balance is due to repayment of back to back loans in lieu of GST Compensation paid by the central government from GST Compensation Fund in the Public Accounts of India. Details in Statement 17 and Prior Period Adjustment in Statement 13.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.

Explanatory Notes to Statement 6

1. Amortization arrangements/Appropriation for reduction or avoidance of Debt -

There is the system of creation of Sinking Funds by transferring Funds from revenue to the Fund for amortisation of Open Market Loans, Central Government Loans and Special Securities issued to National Small Savings Fund. During the year, a sum of ₹ 256.95 crore has been transferred from revenue to the Fund towards amortisation of Central Government Loans and Special Securities issued to National Small Savings Fund. The accretion in the Sinking Fund together with the income earned on the investments of the Fund would be invested in easily encashable investments in Central Government dated Securities.

The balance in the Fund at the end of 2024-25 was ₹3,930.68 crore. Out of total balance in the Fund, ₹3,506.62 crore were invested in Securities. The market value of these Securities on 31 March 2025 as reported by Government was ₹3,633.60 crore.

2. Loans from Small Saving Fund -

Loans out of the collection in the 'Small Saving Schemes' and 'Public Provident Fund' in the Post offices are being shared between the State Government and the Central Government. A separate fund viz. 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. No amount under NSSF Scheme was received and ₹1,803.08 crore was repaid during the year. The balance outstanding at the end of the year was ₹8,759.74 crore which was 1.10 per cent of the total Public Debt of the State Government as on 31 March 2025.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Concl'd.
Explanatory Notes to Statement 6 - Concl'd

	2024-25	2023-24	Net increase (+) /decrease (-) during the year
(₹ in crore)			
(ii) Interest paid by the Government			
(a) On Public Debt and Small Savings, Provident Funds etc.	59,723.03	53,207.96	(+)6,515.07
(b) On other obligations	186.26	357.73	(-)171.47
Total (ii)	59,909.29	53,565.69	(+)6,343.60
(iii) Deduct			
(a) Interest received on loans and advances given by Government	2,808.17	1,093.22	(+)1,714.95
(b) Interest realised on investment of cash balances	97.49	98.60	(-)1.11
Total (iii)	2,905.66	1,191.82	(+)1713.84
(iv) Net interest charges	57,003.63	52,373.87	(+)4,629.76
(v) Percentage of gross interest (item(ii)) to total revenue receipts	21.17	20.24	
(vi) Percentage of net interest (item(iv)) to total revenue receipts	20.15	19.79	

There was in addition certain other receipts and adjustments totaling ₹17,982.76 crore such as interest received from commercial departments, interest on arrears of revenue and interest on "Miscellaneous" account. If these are also deducted, the net burden of interest on the revenue would be ₹39,020.87 crore which works out to 13.79 per cent of the revenue.

The Government also received ₹516.72 crore during the year as dividend on investments in various undertakings.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-Concl'd.

Section 2: Summary of Loans and Advances: Sector-wise

(₹ in crore)

Sector	1	2	3	4	5	6	7	8
		Balance on April 1,2024	Disbursements during the year	Repayments during the year	Write-off of Irrecoverable loans and advances	Balance on March 31, 2025 (2+3)-(4+5)	Net increase(+)/ decrease(-) during the year (2-6)	Interest payment in arrears (2-6)
Loans for General Services	
Loans for Social Services		24,132.27	9,185.70	508.83	..	32,809.14	(+)8,676.87	..
Loans for Economic Services		22,905.75	2,356.49	3,062.76	..	22,199.48	(-)706.27	..
Loans for Government Servants		1,437.11	362.66	243.89	..	1,555.88	(+)118.77	..
Miscellaneous Purposes		(-)599.33	..	0.05	..	(-)599.38*	(-)0.05	..
Total:		47,875.79^{\$}	11,904.86[@]	3,815.53	..	55,965.12	(+)8,089.32^{**}	..

*Minus figure is under examination.

^{\$}Vertical total differs due to rounding off in crore.

[@]Vertical total differs due to rounding off in crore (Actual amount ₹ 1,19,04,85,72,668).

** Vertical total does not tally with the horizontal total due to rounding off.

Section: 3 Summary of repayments in arrears from Loanee Entities*

(₹ in crore)

Loanee-Entity	Amount of arrears as on March 31 2024			Earliest period to which arrears relate	Total loans outstanding against the entity on March 31, 2025
	Principal	Interest	Total		
1	2	3	4	5	6

* Details not furnished by the State Government

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT @

Comparative summary of Government Investment in the share capital of different concerns for 2023-24 and 2024-25

		2024-25		2023-24		(₹ in crore)
Name of the concern	Number of concerns	Investment at the end of the year	Dividend / interest received during the year	Number of concerns	Investment at the end of the year	Dividend / interest received during the year
A Statutory Corporations	1	3.81	5.66	1	3.81	8.21
B Government Companies	58	61,231.53	502.03	57	44,428.71	688.79
C Joint Stock Companies	2	0.71	2.00	2	0.71	1.60
D Co-operative Institutions	50*	498.85 #	3.84	50	496.87	1.18
Total	111	61,734.90	513.53	110	44,930.10	699.78

Dividend received as per Statement 14 : ₹516.72 crore
 Details of Dividend on Investment included in Statement No.8 : ₹513.53 crore

(Dividend booked in the accounts works out to ₹516.72 crore (Major Head 0050) whereas the entities have reported the dividend amount as ₹513.53 crore). Hence, there is a difference of ₹3.19 crore. The difference is under reconciliation.

@ Statement prepared on the basis of data furnished by Government Companies/Entities .

* Number of Co-operative Societies under each Co-operative Institutions not furnished by the Registrar of Co-operative Societies.

Disinvestment to the tune of ₹43.34 crore has been made towards liquidated Co-operative institutions and the corresponding receipts are reflected in Major Head '4000'.

**9. STATEMENT OF GUARANTEE GIVEN BY THE GOVERNMENT @
SECTOR WISE GUARANTEE**

(₹ in crore)

Sector (No. of Guarantees in Brackets)	Maximum amount guaranteed during 2024-2025	Outstanding at the beginning of 2024 (01-04-2024)		Additions during the year		Deletion (other than invoked during the year)		Invoked during the year	Outstanding at the end of 2025 (31-03-2025)		Guarantee Commission of fee	Other material details		
		Principal	Interest	Principal	Interest	Principal	Interest		Principal	Interest			Dis- charged	Not Discharged	Principal	Interest	Received
POWER (4)	41,956.54	91,158.63	..	44,108.98	10,561.03	21,832.78	10,561.03	..	..	1,13,434.84	..	716.74	685.77	..
CO-OPERATIVE (5)	640.04	514.88	..	463.81	40.34	699.86	40.34	..	..	278.83	..	16.40 *	1.64	..
STATE FINANCIAL CORPORATION (1)	5,555.00	5,942.09	..	5,555.00	441.33	5,594.00	441.33	..	..	5,903.09	..	27.51	27.51	..
URBAN DEVELOPMENT AND HOUSING (2)	..	274.68	..	..	23.43	67.81	23.43	..	..	206.87	..	0.25	0.21	..
OTHERS (14)	23,905.82	24,379.62	..	28,514.28	1,066.93	27,706.59	1,066.93	..	..	25,187.31	..	15.43 *	5.45	..
Total:	72,057.40	1,22,269.90 \$	..	78,642.07	12,133.06	55,901.04	12,133.06	..	..	1,45,010.94 **	..	776.33	720.58	..
Grand Total:	72,057.40	1,22,269.90 \$	..	78,642.07	12,133.06	55,901.04	12,133.06	..	..	1,45,010.94 **	..	776.33	720.58	..

Guarantee fee received as complied in Accounts vide Statement No.14 @ Page No. 97 : 720.59
Guarantee fee received as furnished by Government in Statement No.20 : 720.58

Difference : (-) 0.01 *

** Guarantee outstanding at the end of year as per Statement No.9 : 1,45,010.94 Crore

Guarantee outstanding at the end of year as furnished by Government : 1,45,010.96 Crore

Difference : 0.02 Crore *

@ Statement prepared on the basis of data furnished by State Government.

* The difference is under reconciliation.

\$ Horizontal total does not tally with vertical.

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT @

(i) Grants-in-Aid paid in Cash

(₹ in crore)

Name/Category of the Grantee	Fund allocated for creation of Capital Assets out of total funds released shown in Column No.2					
	2024-25		2023-24		2023-24	
	State Fund Expenditure (a)	Total Central Assistance (including CSS/CS) (b)	Total of State Fund Expenditure and Central Assistance (including CSS/CS) (a+b)	State Fund Expenditure (a)	Total Central Assistance (including CSS/CS) (b)	
1	2	3	4	5	5	
1. Panchayati Raj Institutions						
(i) Zilla Parishads	414.16	73.92	488.08	554.03	414.16	373.06
(ii) Nagar Panchayats	2,150.55	321.06	2,471.61	2,433.46	198.00	181.50
(iii) Block Panchayats	2,692.02	221.77	2,913.79	2,967.76	2,692.02	2,424.86
(iv) Gram Panchayats	3,796.43	1,182.80	4,979.23	6,315.12	3,796.43	3,419.68
(v) Others	..	..	..	..	..	..
Total:	9,053.16	1,799.55	10,852.71	12,270.37	7,100.61	6,399.10
2. Urban Local Bodies						
(i) Municipal Corporations	4,207.79	761.03	4,968.82	4,796.89	192.00	494.05
(ii) Municipalities/Municipal Councils	2,585.59	350.25	2,935.84	2,891.05	216.00	198.00
(iii) Others	..	..	..	..	..	..
Total:	6,793.38	1,111.28	7,904.66	7,687.94	408.00	710.05
3. Public Sector Undertakings						
(i) Statutory Corporation	..	..	..	..	..	..
(ii) Others	2,734.42	442.50	3,176.92	4,210.12	121.36	1,749.02
Total:	2,734.42	442.50	3,176.92	4,210.12	121.36	1,749.02
4. Autonomous Bodies						
(i) Universities	..	..	..	..	..	..
(ii) Development Authorities	..	..	..	..	..	..
(iii) Co-operative Institutions	70.95	..	70.95	30.00	..	..
(iv) Others	..	..	..	..	..	..
Total:	70.95	..	70.95	30.00	..	..

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT @ - Contd.
(i) Grants-in-Aid paid in Cash

(₹ in crore)

Name/Category of the Grantee	Total funds released as Grants-in-aid		Fund allocated for creation of Capital Assets out of total funds released shown in Column No.2			
	2024-25		2023-24	2024-25	2023-24	2023-24
	State Fund Expenditure (a)	Central Assistance (including CSS/CS) (b)	Total Fund Expenditure and Central Assistance (including CSS/CS) (a+b)	State Fund Expenditure (a)	Central Assistance (including CSS/CS) (b)	Total (a+b)
	1	2	3	4	5	5
5. Non-Government Organisations						
		\$				
	10,216.44	..	10,216.44	..	..	..
	40,298.54	10,427.43	50,725.97	3,118.20	759.11	3,877.31
			\$§			
			59,248.42			3,975.47
Total:	69,166.89*	13,780.76*	82,947.65 #	10,748.17	1,501.76	12,249.93
						12,492.83

\$ Relates to amount booked under salary grant.

@ Horizontal and Vertical total differs due to rounding.

§§ Major beneficiaries include:

- (i) Loss funding to TANGEDCO
- (ii) Grants for waiver of agricultural loans availed by farmers from Co-operative Institutions
- (iii) National Health Mission Schemes
- (iv) Lumpsum provision for Electricity Charges dues to Power Utilities
- (v) Hut Free Tamil Nadu
- (vi) Provision of Basic Infrastructure facilities in Rural Areas - met from the fund for priority scheme
- (vii) Mahatma Gandhi Rural Employment Guarantee Scheme
- (viii) Assistance for undertaking immediate relief works in connection with Flood / Fire / Drought
- (ix) Repair of Houses in Rural areas
- (x) Health Sector Grants recommended by the 15th Finance Commission

*Differs by 0.02 crore from Appendix-III due to rounding.

#Differs by 0.01 crore from Appendix-III due to rounding.

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT - Contd.

(ii) Grants-in-Aid given in kind

Purpose	Total Value (₹ in crore)	
	2024-25	2023-24
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	47.70	93.01
Free Supply of Bicycles to all girl students belonging to Scheduled Caste / Scheduled Caste Converts to Christianity studying in Standard XI and XII in the Government / Government Aided Higher Secondary Schools	41.63	80.80
Supply of food and clothing in flood affected areas	5.02	2.17
Production and Distribution of quality seeds - State Share	3.50	10.70
Free Supply of Bicycles to the students studying in XI and XII standard in Government Schools and Aided Schools in which classes are conducted on self financing basis	3.35	6.11
Home for aged owned by Voluntary Agencies	1.62	1.15
Kind Grant under National Health Mission	153.84	149.39
Implementation of Annapurna Scheme Under Special Component Plan	0.09	0.07
Free distribution of Handloom Cloth to the People Below Poverty Line	5.00	5.00
Production and Distribution of quality seeds	24.46	16.04
Kind Grant under National Health Mission - State Share	103.79	98.36
Smart phones to hearing and visually impaired persons	4.05	6.40
Scheme for Supply of Sewing Machines	2.21	2.08

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT - Concl'd.

(ii) Grants-in-Aid given in kind

Purpose	Total Value (₹ in crore)	
	2024-25	2023-24
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	40.70	79.19
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	40.22	75.20
Free Supply of Bicycles to all boy students belonging to Scheduled Castes / Scheduled Caste converts to Christianity studying in Std XI and XII in the Government / Government Aided Higher Secondary Schools	33.53	63.31
Supply of food and clothing to persons affected in fire	0.01	0.01
Supply of Bi-cycles to the students of Government Aided Private ITI	0.33	0.49
Implementation of Annapurna Scheme	0.19	0.24
Supply of Bi-cycles to Government ITI Students	12.19	10.74
Free supply of Bicycles to Backward Classes Girls Students studying in Standard XI and XII in the Government / Government Aided Higher Secondary Schools	51.25	102.77
Total:	574.68	803.23

1. Grants-in-Aid given to Panchayat Raj Institutions, Local Bodies, etc. do not get explicitly disclosed in the accounts as there are distinctly shown under the relevant programme minor heads, e.g. Supply of Bicycles to students is shown under "2225-Welfare of SC/ST and OBC - 03 Welfare of BC - 277 Education". The figures shown above include Grants-in-Aid to Panchayat Raj Institutions, Local Bodies etc.

2. Details of schemes as furnished by the State Government.

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

(₹ in crore)

Particulars	A C T U A L S					
	2024-25			2023-24		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Account)	60,847.84	2,67,821.56	3,28,669.40	55,510.67	2,54,207.10	3,09,717.77
Expenditure Heads (Capital Account)	132.53	46,975.42	47,107.95	406.04	40,094.16	40,500.20
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	40,684.40	12,254.86	52,939.26	43,564.79	8,845.11	52,409.90
Total	1,01,664.77	3,27,051.84	4,28,716.61	99,481.50	3,03,146.37	4,02,627.87
(a) The figures have been arrived as follows:-						
E. Public Debt						
Internal Debt of the State Government	38,469.60	..	38,469.60	41,643.20	..	41,643.20
Loans and Advances from the Central Government	2,214.81	..	2,214.81	1,921.59	..	1,921.59
F. Loans and Advances *						
Loans for General Services	..	..	..	..	..	..
Loans for Social Services	..	9,185.70	9,185.70	..	6,275.58	6,275.58

*A more detailed account is given in Statement No.18 at pages 474 to 499

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE - Concl'd.

(₹ in crore)

Particulars	A C T U A L S					
	2024 - 25			2023 - 24		
	Charged	Voted	Total	Charged	Voted	Total
Loans for Economic Services	..	2,356.49	2,356.49	..	2,221.20	2,221.20
Loans to Government Servants etc.	..	362.66	362.66	..	348.33	348.33
Loans for Miscellaneous Purpose
G. Inter-State Settlement						
Inter-State Settlement
H. Transfer to Contingency Fund						
Transfer to Contingency Fund	..	350.00	350.00	..	..	..

(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2023 - 24 and 2024 - 25 was as under:-

Year	Percentage of Total expenditure	
	Charged	Voted
2023 - 24	24.71	75.29
2024 - 25	23.71	76.29

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
OTHER THAN ON REVENUE ACCOUNT #**
(Figure in **bold** represents unapportioned amount)

Heads	On 1 April 2024	During the year 2024-25	On 31 March 2025
CAPITAL AND OTHER EXPENDITURE - CAPITAL EXPENDITURE			(₹ in crore)
Public Works	7,390.78	769.73	8,160.51
Other General Services	7,200.86	268.19	7,469.05
Education, Sports, Art and Culture	10,244.04	1,699.50	11,943.54
Health and Family Welfare	14,617.73	1,794.46	16,412.19
Water Supply, Sanitation, Housing and Urban Development	92,864.78	11,187.45	1,04,052.23
Information and Broadcasting	532.31	109.93	642.24
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	4,227.66	1,044.38	5,272.04
Social Welfare and Nutrition	1,418.62	210.21	1,628.83
Other Social Services	1,544.52	177.93	1,722.45
Agriculture and Allied Activities	20,588.64	3,954.56	24,543.20
Rural Development	28,398.75	3,624.17	32,022.92
Special Areas Programme	1,062.95	74.25	1,137.20
Irrigation and Flood Control	33,675.75	3,146.34	36,822.09
Energy	26,062.99	372.48	26,435.47
Industry and Minerals	3,385.81	5.08	3,390.89
Transport	1,39,735.87	18,487.59	1,58,223.46
Science and Technology	391.12	41.00	432.12
General Economic Services	5,386.07	141.32	5,527.39
Total - Capital Expenditure	3,98,729.25	47,108.57	4,45,837.82

#Horizontal and vertical total differs due to rounding.

**12. STATEMENT ON SOURCES AND APPLICATIONS OF FUNDS FOR EXPENDITURE
OTHER THAN ON REVENUE ACCOUNT - Contd.**

(Figure in **bold** represents unapportioned amount)

Heads	On 1 April 2024	During the year 2024-2025	On 31 March 2025
			(₹ in crore)
LOANS AND ADVANCES			
Education, Sports, Art and Culture	471.79	(-)1.21	470.58
Health and Family Welfare	0.26	..	0.26
Water Supply, Sanitation, Housing and Urban Development	23,301.45	8,678.10	31,979.55
Information and Broadcasting	9.17	..	9.17
Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes	49.59	(-)0.02	49.57
Social Welfare and Nutrition	300.01	..	300.01
Agriculture and Allied Activities	2,337.70	74.96	2,412.66
Rural Development	8.24	..	8.24
Special Areas Programmes	0.43	..	0.43
Irrigation and Flood control	0.06	..	0.06
Energy	7,519.30	(-)2,333.03	5,186.27
Industry and Minerals	3,984.78	197.44	4,182.22
Transport	9,047.20	1,354.35	10,401.56
General Economic Services	8.04	..	8.04
Loans to Government Servants	1,437.11	118.78	1,555.89
Loans for Miscellaneous purposes	(-)599.34	(-)0.05	(-)599.39
Total - Loans and Advances	47,875.79	8,089.32	55,965.11
Add - Appropriation to Contingency Fund	..	350.00	350.00
Total - Capital and Other Expenditure	4,46,605.05	55,547.89	5,02,152.94
Deduct			
(i) Contribution from Contingency Fund	..	..	..
(ii) Contribution from Miscellaneous Capital Receipts	73.22	43.34	116.56
(iii) Contribution from development funds, reserve funds etc.	2,988.32	0.62	2,988.94
Net - Capital and Other Expenditure	4,43,543.51	55,503.93	4,99,047.44

**12. STATEMENT ON SOURCES AND APPLICATIONS OF FUNDS FOR EXPENDITURE
OTHER THAN ON REVENUE ACCOUNT - Contd.**

(Figure in **bold** represents unapportioned amount)

Heads	On 1 April 2024	During the year 2024-2025	On 31 March 2025
(₹ in crore)			
PRINCIPAL SOURCES OF FUNDS			
Debt -			
Internal Debt of the State Government	6,42,594.00	89,693.63	7,32,287.63
Loans and Advances from the Central Government	50,432.00 *	14,824.69	65,256.69
Small Savings, Provident Fund etc.	35,199.41	1,013.40	36,212.81
	7,28,225.41 *	1,05,531.72	8,33,757.13
Total Debt -			
Other Receipts -			
Contingency Fund	144.53	355.47	500.00
Reserve Funds	9,598.63	2,330.45	11,929.08
Net Balance under Deposits	99,004.07	9,282.50	1,08,286.57
Suspense less Cash Balance Investment Account	(-)474.33	178.17	(-)296.16
Remittances	(-)15.65	5.71	(-)9.94
	1,08,257.25	12,152.30	1,20,409.55
	8,36,482.66 *	1,17,684.02	9,54,166.68
Total - Other Receipts	(-)93.22	76.07	(-)17.15
Total - Debt and Other Receipts	85,415.76	16,963.89	1,02,379.65
<i>Deduct -</i> Cash Balance	..	..	..
<i>Deduct -</i> Investments	..	(-)45,840.12	..
Revenue Surplus (+) / Deficit (-) for 2024-25	..	..	..
Add - Adjustment on Account of retirement/Disinvestment	..	700.00	..
Add - Amount closed to Government Account during 2024-25	..	..	..
Net Provision of funds	7,51,160.12 *	55,503.94	8,51,804.18 @

* Differs by ₹10,899.57 Crore due to profoma adjustment of back to back loans given towards GST compensation.

@ Differs from horizontal total due by ₹(-)45,140.12 Crore (Revenue Deficit) and adjustment to Government account by ₹700 Crore.

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
OTHER THAN ON REVENUE ACCOUNT – Concl'd.**

The difference of ₹(-)3,52,756.72 crore between the Net Capital and other expenditure as on 31 March 2025 and the Net Provision of Fund is explained below:

(1)	(2)	(₹ in crore)
Cumulative Revenue Surplus(+) / Deficit(-) for the period from 1st April 1937 to the end of March 2025		(-)3,71,952.24
Net account adjustment under "Miscellaneous"		(+)8,475.95
Capital expenditure adjusted proforma to rectify misclassification in the accounts of previous years		(-)124.02
Capital Receipt adjusted proforma to rectify misclassification in the accounts of previous years		(-)0.04
Loans and Advances: Correction of balances to end of 2007-08		(-)10.60
Public Debt : Internal Debt –		(+)0.02
a. Correction of balances at the beginning of 2018-19		
b. Loans and Advances from Central Government at the beginning of 2024-25		(+)10,899.57
Tamil Nadu Government share of the balance under "Deposits with other Banks" in the former Travancore-Cochin Government transferred proforma on 1st April, 1962		(+)0.08
Net effect of transfer of Capital and other expenditure consequent on the separation of Andhra Pradesh and reorganization of States		(-)45.46
TOTAL		(-)3,52,756.72

STATEMENT 13

SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

The following is a summary of the balances as on 31 March 2025

(₹ in crore)

Debit Balance (1)	Sector of the General account (2)	Name of Account (3)	Page (4)	Credit Balance (5)
7,95,489.06	A to D G, H and part of L	Consolidated Fund Government Account		
55,965.11	E	Public Debt		7,97,544.33
350.00	F	Loans and Advances Appropriation to Contingency Fund Contingency Fund		
		Contingency Fund Public Account		500.00
	I	Small Savings, Provident Funds, etc		36,212.81
	J	Reserve Funds (a) Reserve Funds Bearing Interest -		450.91

STATEMENT 13 - Contd

SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

(₹ in crore)

Debit Balance (1)	Sector of the General account (2)	Name of Account (3)	Page (4)	Credit Balance (5)
7,693.52	K	(b) Reserve Funds not Bearing Interest - Gross Balance Investments		11,478.17
89,084.64		Deposits and Advances (a) Deposits Bearing Interest Investments		91,317.64
7.56		(b) Deposits not Bearing Interest (c) Advances		16,976.49

STATEMENT 13 - Contd

SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

(₹ in crore)

Debit Balance (1)	Sector of the General account (2)	Name of Account (3)	Page (4)	Credit Balance (5)
5,601.49	L	Suspense and Miscellaneous		
296.18		Investments		
9.94	M	Other Items (net)		
	N	Remittances		
		Cash balance		17.15
9,54,497.50		Total		9,54,497.50

Explanatory Notes

1. The significance of the head "Government Account" is explained in note 4 below. The other headings in this summary take into account the balance under all account heads in Government books where Government have liability to repay the moneys received or have a claim to recover the amounts paid and also heads of accounts opened in the books for adjustment of remittance transactions. It must be understood that these balances cannot be regarded as a complete record of the financial position of the Government of Tamil Nadu as these do not take into account all the physical assets of the State, such as lands, buildings, communications, etc., nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

STATEMENT 13 - Contd.

SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

2. A summary of receipts, disbursements and balances under Debt, Contingency Fund and Public Account is given in Statement 2. In almost all cases, there were unreconciled differences in the closing balances as reported in Statement No.18 and that shown in the separate registers of other records maintained in the Accounts Offices, departmental offices for the purpose. Steps are being taken to settle the discrepancies as soon as possible. In many cases, full details and documents required for the purpose are awaited from departmental/treasury officers as detailed in Annexure B.
3. Adjustments consequent on reorganisation of States -
Consequent on the formation of Andhra State from 1st October 1953, the closing balances under Debt and Public Account heads of the composite State on 30th September 1953 were allocated among the residuary Madras State, Andhra State and Mysore State on the basis laid down in the seventh schedule to the Andhra State Act, 1953. In a few cases where the basis of allocation of balances is still under settlement, the balances (including the balances relating to the former Bellary District passed partly to Andhra and partly to Mysore-now Karnataka) pertaining to the Composite Madras State, have been provisionally brought over to the books of the residuary Madras State pending transfer of the portion attributable to the other States after settlement is reached. A similar course has been followed consequent on reorganisation of States from 1st November, 1956.
4. Government Account - Under the system of book-keeping followed in the Government Accounts, the amounts booked under revenue, capital heads and other transactions of Government, the balances of which are not carried forward from year to year in the accounts are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Contingency Fund, Public Debt, Loans and Advances, Small Savings, Provident Funds, etc., Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (other than Miscellaneous Government Account) and Remittances, the closing cash balance at the end of the year may be worked out and proved. The Government account for 2024-25 given below, will show how the balance at the end of the year has been arrived at.

STATEMENT 13 - Contd

SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

Dr.	Details	Cr.
(₹ in crore)		
7,14,183.90	Balance at the debit of Government Account on 1st April 2024	
	Revenue Receipts	2,82,829.28
3,28,669.40	Expenditure on Revenue Account	
	Capital Receipts	43.34
47,107.95	Expenditure on Capital Account	
	Miscellaneous	700.00
	Adjustment due to proforma correction of back to back loan	10,899.57
	Balance at the debit of Government Account on 31 March 2025	7,95,489.06
10,89,961.25		10,89,961.25

STATEMENT 13 - *Concld*

SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

The net credit of ₹700 crore shown against 'Miscellaneous' represents the cumulative effect of adjustments made under certain heads in Part III - Public Account which are closed to Government. The details of adjustment are given below:

	DEBIT	CREDIT
Writes-off from Heads of account closing to balance		
Writes-off from Heads of account closing to balance	• •	• •
Ledger Balance Adjustment Account		
Per-contra credit in respect of the Sinking Fund balance to be utilised for discharge of open market loans	700.00	• •
Per Contra entries corresponding to the transfer to the Revenue account of recoveries arising from operation of the State Loans	• •	• •
	• •	• •
Total	700.00	• •
Net Credit	700.00	• •

Prior Period Adjustment in compliance with IGAS-4

(Annexure to Statement 13 – Summary of Balances)

(₹ in crore)

Sl. No.	Type of Correction	Head of Accounts (Major, Minor Head wise details of both the affected heads of accounts involved are to be shown	Carry forward 'Opening Balance as on 01.04.2024'	Year of Prior Period Adjustment	Amount of correction	Reason of correction	Opening Balance as on 01.04.2024 after correction	Remarks if any
1	Proforma Correction	6004-09-101	₹14,336.25 (Credit)	2023-24	₹4,291.51	Repayment of Back to back Loan in lieu of GST compensation paid by the Central Government from GST	₹10,044.74 (Credit)	Since, B2B Loan was not Repayable by the State Government to the Central Government, its impact has been reflected in the calculation of Govt. Accounts as on 31 st March 2025 in Statement 13.
2	Proforma Correction	6004-09-101	10,044.74 (Credit)	2024-25	₹6,608.06	Compensation Fund in the Public Account of India	₹3,436.68 (Credit)	

Notes to Finance Accounts for the year 2024-25

1. Summary of Significant Accounting Policies:

(i) Reporting Entity:

These accounts present the transactions of the Government of Tamil Nadu. The accounts of receipts and expenditure of the Government of Tamil Nadu have been compiled based on the compiled accounts rendered by 38 Treasuries, 10 Pay and Accounts Offices and Advices of the Reserve Bank of India. There are 62 Public Works Divisions (62 Building and Roads), 59 Forest Divisions, 117 Irrigation/Water Resources Division, the transactions of which are routed through the Treasuries and included in the monthly accounts of the Treasuries. No accounts have been excluded at the end of the year. In the State of Tamil Nadu, primary compilation is done by the Treasuries/Pay and Accounts Offices and secondary compilation is done by Pr. Accountant General (A&E) Office.

(ii) Reporting Period:

The reporting period of these accounts is 1 April 2024 to 31 March 2025.

(iii) Reporting Currency:

The accounts of the Government of Tamil Nadu are reported in Indian Rupees (₹).

(iv) Form of Accounts:

Under Article 150 of the Constitution of India, the accounts of the Union and of the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General of India, prescribe. The word "form" used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads of accounts under which the transactions are to be classified, which forms the chart of accounts.

(v) Basis of Budget and Financial Reporting:

As per the provisions of Article 202 of the Constitution of India, a statement of estimated receipts and expenditure, the Annual Financial Statements (called Budget) for a financial year is presented to the legislature in the form of grants / appropriations before the commencement of the financial year. Budget is presented on gross basis without the recoveries and receipts which are otherwise permitted to be set off in reduction of expenditure. All grants /

appropriations relating to heads of budget and accounts, whose balances are not carried forward, lapse at the end of the financial year.

Budget and Accounts: Both budget and accounts of the State follow the same accounting period, cash basis of accounting and uniform basis of classification. The accounts are classified as per the List of Major and Minor Heads to the level of Minor Heads as notified by the Controller General of Accounts in consultation with the Comptroller and Auditor General of India. Classification followed below Minor Heads is as agreed to by the Office of the Principal Accountant General (Accounts and Entitlements) in the State of Tamil Nadu.

A separate budget comparison statement is presented as Appropriation Accounts, which represent actual disbursements in comparison to the grants / appropriations. The Appropriation Accounts are presented on gross basis and a reconciliation Statement is included in the Appropriation Accounts to reconcile the net figure in the Finance Accounts.

Cash basis: The accounts represent the actual cash receipts and disbursements during the reporting period with the exception of such book adjustments which are authorised. Receipts and disbursements in the Finance Accounts are on net basis; net of recoveries, deductions and refunds.

Book Adjustments: Book adjustments are non-cash transactions that appear in the accounts as adjustments / settlements. Some of these transactions take place at the level of the account rendering units, *e.g.*, treasuries, divisions, *etc.*, for adjustments of deductions and recoveries from salaries to Revenue Receipts/Loans/Public Account, 'nil' bills for transfer of moneys between the Consolidated Fund and Public Account, *etc.*

Book adjustments are also carried out at Office of the Principal Accountant General (A&E). These, amongst others, include booking for creation of and contribution to funds in Public Account by debit to Consolidated Fund (*e.g.* State Disaster Response Fund, Central Road and Infrastructure Fund, Sinking Fund, *etc.*) and crediting Reserve Funds/Deposit heads of accounts in Public Account; annual adjustment of interest on General Provident Fund and State Government Group Insurance Scheme by debiting Major Head 2049-Interest Payments and crediting relevant Major Heads in Public Account; adjusting Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions, recoupment of Contingency Fund, *etc.*

Classification between Capital and Revenue Expenditure: Significant expenditure incurred with the object of acquiring tangible assets of a permanent nature (for use in the Government

establishment and not for sale in the ordinary course of business) or enhancing the utility of existing assets, are broadly defined as Capital expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day to day running of the establishment and administrative expenses are classified as Revenue expenditure. Capital and Revenue expenditure are shown separately in the Accounts.

Physical and Financial Assets and Liabilities: Physical Assets and Financial Assets (such as investments, loans and advances made by the Government, *etc.*), as well as Liabilities, such as, debt, *etc.*, are measured at historical cost. Physical Assets are not depreciated, and financial assets are not amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

Grants-in-aid: In compliance with IGAS2–Accounting and Classification of Grants-in-aid, grants-in-aid in cash is recognized as revenue expenditure at the time of disbursement even if it involves creation of assets by the grantee, except in cases specifically authorized by the President on the advice of the Comptroller and Auditor General of India. All grants received are recognized as revenue receipts. Details for meeting the requirements of accounting and classification of Grants-in-aid given by the State Government are depicted in Statement 10 and Appendix III of the Finance Accounts. Detailed information in respect of Grants-in-aid given in kind is disclosed as available from the State Government.

Loans and Advances: In compliance with IGAS 3 - Loans and Advances made by Government, details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in Statements as on 31 March 2025 is as provided by the State Government.

Prior Period Adjustments: In compliance with IGAS 4 – Prior Period Adjustment, the State Government carries out adjustment as per the existing procedure and discloses such information, which pertain to the prior period errors and covers entries requiring Prior Period Adjustments arising out of changes in Government decisions, which may impact current balances and progressive amounts during the earlier years for which accounts have been closed. The details are included in Statement 13 of Finance Accounts.

Retirement benefits: Retirement benefits disbursed during the reporting period as per the Pay-As-You-Go basis have been reflected in the accounts, but the future pension liability of the Government towards employees under the Old Pension scheme, *i.e.*, the liability towards

payment of retirement benefits for the past and the present service of its employees is not included in the accounts under Major Head-2071. The details of Accrued Liabilities towards Pension has been included in Appendix XII.

(vi) Rounding off:

The statements present figures that are rounded off to ₹in lakh and ₹in crore as depicted at the top of the respective statements. Difference wherever occurring in relation to absolute figures as well as rounded figures across different Statements, is due to rounding-off of the figures.

(vii) Cash Balance:

Cash balance as reported in the accounts is the balance of the State at the end of the 31 March of a year as recorded in the Account of the State Government with the Central Accounts Section of the Reserve Bank of India. The cash balance reflects the balance after cash transactions involving Consolidated Fund, the Contingency Fund and Public Account of the State for the year. Book adjustments do not affect the cash balance as they are non-cash transactions. Cash balance reported in the Finance Accounts is subject to reconciliation with the books of the Reserve Bank of India.

(viii) Disclosure on Contingent & Committed liabilities:

IGAS 1: ‘**Guarantees given by the Governments**’, Sector-wise and/or Class-wise details of guarantees are disclosed in Statements 9 and 20 of the Finance Accounts, as per the details made available by the State Government.

The Government of Tamil Nadu does not follow commitment accounting and the commitments are neither recorded nor the liability against commitment recognized in accounts. However, it discloses its future commitments under Appendix XII of the Finance Accounts.

(ix) Pass-through transactions:

Pass-through transactions in the nature of receipts collected by the State but required to be transferred to other entity are disclosed in the Notes to Finance Accounts. These include, transfer of two *per cent* of the royalty to the National Mineral Exploration Trust, transfer of Central share received by the State on Centrally Sponsored Schemes, Central Sector Schemes

to Single Nodal Agency, transfer of New Pension Scheme contributions (All India Service only) from the designated major head in Public Account to designated fund manager.

2. Compliance with the Accounting Framework:

(i) Non-freezing of accounts by treasuries after closing monthly accounts:

There is a provision for Freezing of accounts in Tamil Nadu after the closing of Monthly Accounts. During the year 2024-25, the treasuries had frozen all their accounts immediately after the closure of monthly accounts.

(ii) Operation of unauthorized heads:

During the year 2024-25, Government of Tamil Nadu has operated two sub major heads '02' and '60' under Revenue receipt head '0202-Education, Sports, Art and Culture', with nomenclature Technical Education. However, only the sub major head '02' is available for Technical Education in the List of Major and Minor Heads (LMMH). Hence, operation of Sub Major Head '60' under Major Head '0202' is not as per LMMH.

(iii) Opening of New Sub-Heads/Detailed Heads of Accounts without Advice:

In accordance with the rule 5 (h) (i) of the Tamil Nadu Budget Manual, the State Government has the authority to open any new sub-head/detailed head without the approval of the Accountant General.

(iv) Discrepancy in depiction of budget provisions and wrong classification:

The budget documents of the State Government for the year 2024-25 did not depict correct classification of charged expenditure in respect of the following heads of account.

(a) As per Tamil Nadu Lokayukta Act, 2018, all administrative expenses of Lokayukta must be charged to the Consolidated Fund of the State. However, budget provision was made and expenditure of ₹0.01 crore (₹1,20,000.00) was incurred under Voted item for one of the sub-detailed head 006-Investigation Charges under the detailed head 305-Office Expenses for the Scheme '2062-Vigilance-105-Other Vigilance Agencies-AC-Tamil Nadu Lokayukta (Grant 35-Human Resources Management Department), which is not correct. The Pr.Accountant General (A&E) office has taken up the matter with the State Government.

(b) As per the List of Major and Minor heads of Accounts, the receipts from both Major and Minor minerals (including Rent, Royalty, Concession fee etc.) are required to be booked under the Minor heads 102-Major, Mineral Concession Fees, Rents and Royalties and 107-Minor Mineral Concession Fees, Rents and Royalties respectively within Major Head 0853-Non-Ferrous Mining and Metallurgical Industries. However, during 2024-25, the State Government budgeted and booked all the receipts from Major as well as Minor Minerals under the minor

head 102, pertaining to receipts from major minerals.

3. Consolidated Fund:

(i) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2024-25, the State GST collection was ₹70,886.77 crore compared to ₹61,960.29 crore in the year 2023-24, registering an increase of ₹8,926.48 crore (14.41 *per cent*). In addition, the State received ₹15,330.92 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹86,217.69 crore.

Further the State did not receive any compensation as back-to-back loans during 2024-25 (total back-to-back loans of ₹14,336.25 crore as on 31 March 2025) from the Central Government in lieu of GST compensation.

During the year 2024-25, there was no difference between the RBI's figures and figures booked in the Finance Accounts for State GST.

The relevant figures are available in Statement No.14.

(ii) Misclassification between Revenue and Capital Expenditure:

During the year 2024-25, following misclassification between Revenue and Capital Expenditure were observed.

(a) Expenditure of ₹0.38 crore towards the compensation paid by the Joint Commissioner (Labour) has been wrongly classified under Capital Account (4210-01-110-JA) instead of Revenue Account resulting in understatement of Revenue Expenditure.

(b) Expenditure of ₹1 crore towards the scheme 'Seed fund for Clean Tamil Nadu Company Limited' was wrongly classified under Revenue Account (2215-02-105-JO) instead of Capital Account as the expenditure was towards share capital subscription resulting in understatement of Capital Expenditure.

This has reference to figures in Statements 4, 5, 15 and 16 of the Finance Accounts.

(iii) Reconciliation between CCOs and Principal Accountant General (A&E) of Receipts and Expenditure and Loans & Advances Given by the State:

As per Para 128 of Tamil Nadu Budget Manual, all Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E). During the year 2024-25, Receipts amounting to ₹2,65,625.76

crore (93.90 *per cent* of total Receipts (Revenue and Capital) ₹2,82,872.62 crore), Revenue Expenditure amounting to ₹3,19,788.72 crore (97.30 *per cent* of total Revenue Expenditure ₹3,28,669.40 crore) and Capital Expenditure amounting to ₹45,863.95 crore (97.36 *per cent* of total Capital Expenditure ₹47,107.95 crore) were reconciled by the State Government. Loans and Advances given by the State Government amounting to ₹11,858.40 crore (99.61 *per cent* of total Loans and Advances given by the State Government ₹11,904.86 crore) were reconciled.

In comparison, during the year 2023-24, revenue receipts amounting to ₹2,48,349.70 crore (93.86 *per cent* of total Revenue Receipts ₹2,64,596.66 crore), Revenue Expenditure amounting to ₹3,00,766.93 crore (97.11 *per cent* of total Revenue Expenditure ₹3,09,717.77 crore) and Capital Expenditure amounting to ₹40,034.45 crore (98.85 *per cent* of total capital expenditure ₹40,500.20 crore) were reconciled by the State Government. Loans and Advances given by the State Government amounting to ₹8,609.30 crore (97.33 *per cent* of total loans and advances given by the State Government ₹8,845.11 crore) were reconciled.

(iv) Bookings under Minor Head 800–Other Expenditure and 800-Other Receipts:

The Minor Head 800-Other Expenditure/800-Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged since it renders the accounts opaque.

During the year 2024-25, ₹33,806.60 crore under 70 Major Heads of accounts, constituting 8.99 *per cent* of the total Revenue and Capital expenditure (₹3,75,777.35 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. During the previous year 2023-24, ₹31,952.08 crore under 53 Major Heads of accounts, constituting 9.12 *per cent* of the total Revenue and Capital expenditure (₹3,50,217.97* crore) was classified under the Minor Head 800-Other Expenditure in the accounts

Similarly, ₹24,017.90 crore under 46 Major Heads of Account, constituting 8.48 *per cent* of the total Revenue Receipts (₹2,82,929.28 crore) was classified under 800-Other Receipts in the accounts.

During the previous year, ₹17,125.77 crore under 48 Major Heads of Account, constituting 6.47 *per cent* of the total Revenue Receipts (₹2,64,596.66 crore) was classified under 800-Other Receipts in the accounts.

97 instance of specific available minor head which could have been used instead of minor head '800' were also identified and conveyed to the State Government in Budget Scrutiny for

2024-25. The State Government accepted 51 of the suggestions.

This has reference to Statements 14, 15 and 16 of the Finance Accounts.

**Excludes Loans and Advances and Repayment of Public Debt.*

(v) Transfer of funds to Personal Deposit (PD)/Personal Ledger (PL) Accounts:

The PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme.

During the year 2024-25, an amount of ₹253.95 crore was transferred to the PD Accounts from Consolidated Fund of the State. This includes ₹16.73 crore transferred in March 2025. This also includes transfer entry proposed during the current year to clear the misclassification pertaining to previous year.

As per Rule 269 of Tamil Nadu Financial Code Volume I and subject to the conditions for opening of a PD Account, funds transferred to PD Accounts from Consolidated Fund are required to be written back to the Consolidated Fund under the concerned heads of accounts from which funds are transferred at the close of the financial year or after the stipulated period of closure.

In terms of Article 269 of Tamil Nadu Financial Code Volume I, 47 Administrators of Personal Deposit Account had reconciled and verified their balances with the treasury figures (in the treasury) and annual verification certificates were furnished by them to the Treasury officer which have also been received in the Principal Accountant General Office.

Details of the PD accounts as on 31 March 2025 are given below:

(₹ in crore)

Opening Balance as on April -2024		Addition during the year 2024-2025		Withdrawal during the year 2024-2025		Closing Balance as on 31 March 2025	
Number of Administrators/Accounts	Amount	Number of Administrators /Accounts	Amount	Number of Administrators/Accounts	Amount	Number of Administrators /Accounts	Amount
0	0	47	253.95	47	254.03	0	(-)0.08*

*Minus Balance is under reconciliation

During the year, 47 PD Accounts were closed and the funds were adjusted as deduct debit under the concerned Heads of Account in the Consolidated Fund.

In last three years, there were no inoperative PD accounts under 8443-00-106-AA.

The relevant figures are available in Statement No. 21 of the Finance Accounts.

(vi) Unadjusted Abstract Contingent (AC) Bills/ Temporary Advance:

Financial Rule 290 of Central Treasury Rules envisage that no money should be drawn from Government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills.

The Government of Tamil Nadu does not follow the system of drawal of Abstract Contingency (AC) bills in emergent situations followed by submission of Detailed Contingency (DC) bills. Under Article 99 of Tamil Nadu Financial Code, Volume I, DDOs have been empowered to draw Temporary Advances and it is mandatory on the part of DDOs to submit adjustment bills within three months from the date of drawal of such advances.

1,562 TA bills amounting to ₹403.40 crore drawn upto 31.12.2024 were due for adjustment bills (as per the requirement of the Tamil Nadu Financial Code, Volume I). Adjustment bills in respect of a total of 50 TA bills drawn upto December, 2024 amounting to ₹73.20 crore due for adjustment as on 31 March 2025 were not received.

Out of 2,184 TA bills amounting to ₹284.62 crore drawn during the year 2024-25, 557 TA bills amounting to ₹68.13 crore (24.07 per cent) were drawn during March 2025. Details of unadjusted TA bills due for adjustments are given below:

Year	Number of unadjusted TA Bills	Amount (₹in crore)
Upto 2023-24	23	31.78
2024-2025	27	41.42
Total	50	73.20

TA bills adjusted before due date		
Year 2024-2025 (Jan 2025 to Mar 2025)	496	12.74

(vii) Utilization Certificates (UCs) for Grant-in-Aid not received:

Article 210(A) of Tamil Nadu Financial Code Volume I-1991 specifies that Utilization Certificate should be submitted to the Accountant General and the dates should be fixed with reference to the

nature of the expenditure for which grant is made. The sanctioning authority should make it incumbent upon the grantee institution to submit the statements within the stipulated period by including a clause to this effect in the sanction order itself. Since no timeline is mentioned in any G.O/Sanction orders issued by State Government, 12 months has been fixed as timeline for submission of Utilization Certificate which would be reckoned from the month of expenditure as per para 16.8(i) of MSO A&E, Vol-I wherein it is provided that if no time limit has been fixed by the sanctioning authority, the grant will be spent upon the object within a reasonable time (normally within one year from the date of issue of the letter sanctioning the grant). To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have reached the beneficiaries.

During the year 2024-25, ₹6,632.30 crore pertaining to 310 outstanding UCs were due for the period up to 31 March 2025. Of these, ₹4,443.66 crore pertaining to 198 outstanding UCs were cleared. Out of the outstanding 112 UCs amounting to ₹2,188.65 crore, 37 UCs amounting to ₹336.28 crore pertains to Centrally Sponsored Schemes.

The position of outstanding UCs as on 31 March 2025 is given below:

Year	Number of UCs Outstanding	Amount (₹in crore)
Upto 2023-24	47	1,303.25
2024-25	65	885.40
Total	112	2,188.65

(viii) Interest Adjustment:

Government is liable to pay/adjust interest in respect of balances under category J-Reserve Funds (a. Reserve Funds bearing interest) and K-Deposit and Advances (a. Deposits bearing interest), and for this purpose, specific Sub-Major Heads are provided in the List of Major and Minor Heads of Account.

Details of these Funds/Deposits and interest paid by the Government during the year 2024-25 are given below:

(₹in crore)

Funds/Deposits	Balance on 1 April 2024	Basis for calculation of interest	Interest due	Interest paid	Interest short paid/excess paid
State Compensatory Afforestation Deposit	134.22	Rate of Interest is 3.35% as per the circular issued by the Ministry of Environment, Forest & Climate Change, dated 9.1.25 for 2024-25.	5.08	Nil	5.08
Total			5.08	Nil	5.08

Non-payment / short payment of the interest amounting to ₹5.08 crore has led to understatement of Revenue Expenditure by ₹5.08 crore.

This has reference to figures in Statements 15, 21 and 22 of the Finance Accounts.

(ix) Guarantees given by the Government:

In terms of the Tamil Nadu Fiscal Responsibility Act 2003, the total outstanding Government Guarantees as on the first day of April of any year shall not exceed 100 *per cent* of the State Revenue Receipts of the preceding year or 10 *per cent* of the GSDP whichever is lower. During the year, amount guaranteed by the State Government was ₹90,775.13 crore. (as per details furnished by the State Government). The total outstanding guarantees of ₹1,22,269.90 crore as on 1 April 2024 works out to 4.49 *per cent* of the GSDP for the year 2023-24 (₹27,21,570.51 crore) and 46.21 *per cent* of the State Revenue Receipts (₹2,64,596.66 crore) and are within the limits prescribed.

During 2024-25, the State Government received ₹720.59 crore towards guarantee commission, which constituted 0.59 *per cent* of the outstanding guaranteed amount at the beginning of the year 2024-25 (₹1,22,269.90 crore). The State Government through the Guarantee Act 2003, notification has required guarantee commission of 0.5 *per cent* (or 1 *per cent*) of the guaranteed amount as guarantee commission. As per the information received from the State Government ₹720.58 crore was received as guarantee commission. The difference of ₹0.01 crore is under reconciliation. No guarantee was invoked during the year.

The relevant figures are available in Statements 9, 14 and 20 of the Finance Accounts.

(x) Expenditure on Ecology and Environment:

The expenditure incurred by the State Government towards ecology and environment is depicted in the Finance Accounts to the level of Minor Head under various functional head of accounts.

During the year 2024-25, the Government of Tamil Nadu incurred ₹150.61 crore against the budget allocation of ₹200.20 crore under Major Head 2406, 3435 and 5425. During the previous year 2023-24 the Government of Tamil Nadu incurred ₹771.22 crore against the budget allocation of ₹1,038.69 crore under Major Head 2406, 2700, 2701, 3435 and 5425.

This has reference to Statements 15 and 16 of the Finance Accounts.

(xi) Expenditure relating to unforeseen/extraordinary events/disaster:

During the year 2024-25, the Government of Tamil Nadu incurred ₹2,005.06 crore on relief measures relating to unforeseen/extraordinary events under Major Head 2245. The entire Expenditure of ₹2,005.06 crore was Revenue Expenditure.

The Government received ₹1,880.84 crore (₹944.80 crore towards SDRF, ₹461.20 crore towards SDMF, ₹360.09 crore towards NDRF and ₹114.75 crore towards NDMF) from the Central Government for this purpose, being grant in aid/central assistance, etc., which have been accounted for under Major Head 1601.

This has reference to Statements 2, 4, 14, 15 and 21 of the Finance Accounts.

(xii) Writing off of Central Loans:

Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of Tamil Nadu had made excess repayment of ₹39.00 crore (principal ₹17.74 crore, interest ₹21.26 crore) to end of 31 March 2025, of which, Ministry of Finance has so far adjusted ₹27.84 crore. During the year 2024-25, no amount was received from the Ministries towards adjustment of the excess remittances amounting to ₹11.16 crore.

This has reference to Statement 17 of the Finance Accounts.

(xiii) Loans given by the State Government:

In respect of old loans amounting to ₹17,464.70 crore (Principal ₹11,295.85 crore and Interest ₹6,168.85 crore) involving 22 Departments as on 31 March 2025, recoveries of principal have not been effected during the past several years, which includes loans pending since the year 2018.

Terms and conditions of repayment of loans have not been settled for loans amounting to ₹16,251.48 crore to Statutory Bodies/Other entities (details are in additional disclosures to Statement 18 of the Finance Accounts). Consequently, the receivables of the State Government on this account could not be estimated.

The Principal Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Principal Accountant General) to the loan sanctioning departments for verification and acceptance. Details of information awaited from Departmental Officers for Reconciliation of Balances have been provided in Appendix-VII of the Finance Accounts.

This has reference to Statements 7 & 18 of the Finance Accounts.

(xiv) Committed Liabilities:

In terms of the Twelfth Finance Commission recommendations, action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual-based system of accounting, some additional information in the form of statement is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government has furnished information on Committed Liabilities in Appendix-XII of Finance Accounts, Vol-II.

(xv) Expenditure on Centrally Sponsored Schemes (CSSs) and Central Sector Schemes (CSs):

During the year, the total on-budget expenditure booked under Centrally Sponsored Schemes and Central Sector Schemes, as on 31 March 2025, is ₹18,886.61 crore (Revenue Expenditure ₹16,014.58 crore and Capital Expenditure ₹2,872.03 crore). This includes expenditure out of Central Assistance of ₹9,903.93 crore and State share of ₹8,982.68 crore.

This has reference to Statements 15 and 16 (Annexure to Statement 16) of the Finance Accounts.

(xvi) Direct transfer of Central Scheme Funds by the Union Government to Implementing Agencies / Beneficiaries in the State:

As per the PFMS portal of the CGA, ₹28,074.57 crore was directly received by the implementing agencies including beneficiaries under DBT (NGOs, Central Govt. organizations, Statutory organizations, Urban/Rural Bodies, Beneficiaries, etc.) in the State during 2024-25. The direct

transfer of fund to the implementing agencies has decreased by 6.68 *per cent* as compared to 2023-24 (from ₹30,085.53 crore in 2023-24 to ₹28,074.57 crore in 2024-25).

Details are in Appendix-VI of the Finance Accounts.

(xvii) Off-Budget Liabilities of State Government, Implicit Subsidies and fiscal burden due to policy implications:

Off-Budget Borrowing is a liability of the Government in as much as the principal and the interest thereon invariably are serviced through the Government Budget, either as assistance or as Grants-in-Aid to the State entity.

The State Government disclosed the off-budget liabilities of ₹3,858.81 crore as on 31 March 2024 in the publication 'Appendix to Budget Memorandum' released along with the Budget document 2025-26. The State Government has informed, the Principal Accountant General office that they have raised ₹27.74 crore as the Off-budget liabilities during 2024-25 in addition to the liabilities that have been depicted in the accounts, *i.e.*, ₹8,57,202.19 crore (Statement 6).

There is no implicit subsidy provided to the power utility on account of non-recovery of cost provided this year.

During the year the State Government has paid principal of ₹2,281.50 crore and an interest of ₹1,426.28 crore on the bond issued under UDAY. Payment of Principal and Interest on UDAY was taken into account while calculating the fiscal indicators of the State.

(xviii) Transfer of funds to Single Nodal Agency (SNA):

Ministry of Finance, Government of India vide letter No.1(13)PFMS/FCD/2020 dated 23-03-2021 had notified procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilization of the funds released through Single Nodal Agency (SNA). For each CSS, SNA is set up with own Bank Account in scheduled Commercial Bank authorized to conduct Government business by the State Government.

As per MoF, GoI's letter dated 16 February 2023, the State Government shall transfer the Central share as well as the commensurate State share to the SNA account within 30 days of receipt of Central share. Any delay beyond 30 days in transfer of Central share to the SNA account, interest on the number of days at the rate of 7% per annum has to be paid by the State Government with effect from 01-04-2023.

As per the SNA-01 report from the PFMS portal, the State Government received ₹9,080.03 crore being Central share during the year in its Treasury account. As on 31 March 2025, the Government transferred Central share of ₹9,556.48 crore, State share of ₹10,130.68 crore to the SNAs. Detailed vouchers and supporting documents of actual expenditure were not received by AG office from the SNAs.

As per the SNA-01 report, ₹4,976.23 crore are lying unspent in the bank accounts of SNAs as on 31 March 2025.

(xix) Funds transferred to DDO Bank Account:

During the year 2024-25, 359 Bank Accounts have been opened by the DDOs of the Government of Tamil Nadu.

As per G.O.Ms.No.453 dated 7 June 1983 of the Government of Tamil Nadu, no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants. The details of funds transferred during 2024-25 to the Bank Accounts maintained by various Drawing and Disbursing Officers (DDOs) was not made available. However, as per information received from the State Government, as on 31 March 2025, an amount of ₹565.39 crore was still lying unspent in the Bank Accounts of 8,005 DDOs.

4. Contingency Fund:

In exercise of the powers conferred by Section 2(2) of the Tamil Nadu Contingency Fund Act, 1954, and amended by the Tamil Nadu Contingency Fund (Amendment Act 1993), the State Government made the Contingency Fund Rules, for regulating all matters connected with or ancillary to the custody of payment of money into, and the withdrawal of money from, the Contingency Fund of the State of Tamil Nadu. The corpus of the Contingency Fund of the State of Tamil Nadu has been increased from ₹150 crore to ₹500 crore in 2024-25. At the end of March 2025, Contingency Fund has a balance of ₹500 crore. Contingency Fund Advance (CFA) for ₹22.39 lakh was sanctioned vide G.O.RT No.243 (Finance BG-I) department dated 28.03.2025. Though CFA was sanctioned, no expenditure was incurred.

The relevant figures are available in Statements 1, 2, and 21 of the Finance Accounts.

5. Public Account:

(i) National Pension System (NPS):

The State Government employees recruited on or after 1 April 2003 are covered under the National Pension System (NPS) which is a Defined Contribution Pension Scheme. In terms of the Scheme, the employee contributes 10 *per cent* of his/her basic pay and dearness allowance, and 10 *per cent* of basic pay and dearness allowance is contributed by the State Government (in respect of All India Services employees the Government contribution is at 14 *per cent*). As per the provisions of Defined Contribution Pension Scheme (DCPS) (GO No.430 of Govt. of Tamil Nadu dated 6 August 2004), the total accumulation of the Fund (including interest if any) needs to be transferred to the Third Party Fund Manager, Pension Fund Regulatory and Development Authority (PFRDA) or any other agency authorized by PFRDA. However, even after lapse of 22 years, the State Government has not transferred Fund accumulation of Defined Contribution Pension Scheme of State Government Employees (other than AIS) to the PFRDA; instead, the State Government has invested the amount in Auction Treasury Bills and in LIC (GO No.158 of Govt. of Tamil Nadu dated 24 May 2019) since 2019-20. As on 31 March 2025, the total accumulations in the Fund is ₹88,060.79 crore, out of which ₹89,084.64 crore has been invested in LIC (₹20,128.65 crore during 2022-23 and ₹36,510.00 crore during 2021-22 and ₹11,625.97 crore during 2023-24 and ₹20,820.02 crore during 2024-25). The interest amount of ₹8,876.48 crore received from the LIC for the year 2022-23, 2023-24 and ₹6,198.69 crore received from LIC for the year 2024-25 has been reinvested in the same Fund after adjusting the management charges of ₹152.96 crore and ₹102.20 crore respectively.

During the year 2024-25, total contribution to the NPS was ₹8,389.99 crore (Employees' contribution ₹4,244.25 crore and Government's contribution ₹4,145.74 crore including ₹5.83 crore pertaining to AIS officers Tier-I contribution).

The Government transferred ₹14,148.12 crore (including (I) Employees Contribution: ₹4,244.25 crore (ii) Government Contribution ₹4,145.74 crore (iii) Interest paid by Government on DCPS fund balance ₹5,642.51*crore (iv) Contribution through treasuries and rectification transfer entries for earlier misclassification: ₹107.05 crore and (v) AIS Tier-2 Contribution ₹8.57 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension Scheme). The detailed information on Government Contribution is available in Statement No.15 of the Finance Accounts. (Vol-II) The Government's contribution to the NPS was less by ₹100.71 crore, which resulted in understatement of Revenue Expenditure to that extent.

()Out of ₹5,642.51 crore paid by the State Government as Interest on DCPS fund balance, ₹5,637.27 crore has been booked under MH 2049 (along with ₹255.16 crore of Fund Management Charges) and ₹5.24 crore has been booked directly by State treasuries under MH 8342-117-DCPS.*

(ii) (A) Reserve Funds bearing Interest:

(a) State Disaster Response Fund (SDRF): In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head-‘8121General and Other Reserve Funds’ which is under interest bearing section), the Central and State Governments are required to contribute to the Fund in the proportion of 75 and 25 *per cent*. During the year 2024-25, the State Government received ₹944.80 crore as Central Government’s share. The State Government’s share during the year is ₹315.20 crore. The State Government transferred ₹1,260 crore (Central share ₹944.80 crore, State share ₹315.20 crore) to the Fund under Major Head 8121-122- SDRF. The entire amount of ₹1,260 crore was defrayed from the Fund, leaving a nil balance as on 31 March 2025.

The State also received ₹360.09 crore towards NDRF and transferred ₹388.09 crore (Central Share ₹360.09 crore and State Share ₹28.00 crore) was transferred to the Fund under Major Head 8235-125-AA-NDRF. ₹281.52 crore was set off in the Major Head 2245 as expenditure met from the NDRF leaving a balance of ₹106.56 crore as on 31 March 2025.

(b) State Disaster Mitigation Fund (SDMF) / National Disaster Mitigation Fund (NDMF):

The State Disaster Mitigation Fund (SDMF) is to be constituted under section 48 (1) (c) of the Disaster Management Act, 2005. This Fund is exclusively for the purpose of mitigation project in respect of disaster covered under State Disaster Response Fund (SDRF)/National Disaster Response Fund (NDRF) guidelines and the State specific local disaster notified by the State Government from time to time. The State Government has created the SDMF vide Finance Departments Government Order No.G.O.N(D) No.274 dated 26.08.2022 under Major Head 8121-130- State Disaster Mitigation Fund.

The Central and the State Governments are required to contribute to the Fund in the proportion of 75 and 25 *per cent*. During the year 2024-25, the State Government received ₹461.20 crore as Central Government’s share. The State Government’s share during the year is ₹153.80 crore. The State Government transferred ₹615 crore (Central share ₹461.20 crore, State share ₹153.80 crore) to the Fund under Major Head 8121-130-SDMF.

In addition, ₹114.75 crore was received by the State from the Central Government towards NDMF. The State transferred ₹128.82 crore (Central share ₹114.75 crore, State share ₹14.07 crore) to the Fund under Major Head 8235-145-AA NDMF as on 31 March 2025.

An amount of ₹334.72 crore and ₹128.82 crore was set off in the Major Head 2245 as expenditure met from the SDMF and NDMF and no amount was invested from the Funds. As on 31 March 2025, there is ₹280.28 crore balance in the Fund under SDMF while the balance in NDMF is nil, as on 31 March 2025.

(c) State Compensatory Afforestation Fund: In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund (SCAF) under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation.

During the year 2024-25, the user agencies deposited ₹46.06 crore into National Compensatory Afforestation Deposits. Out of this, ₹41.46 crore (₹20.81 crore in the previous year) was received by the State Government in State Compensatory Afforestation Fund. ₹14.66 crore was deposited into the fund by the State government as interest on outstanding balance of previous year. The Government incurred ₹19.71 crore expenditure from the Fund during the year. The balance in the State Compensatory Afforestation Fund as on 31 March 2025 is ₹170.63 crore.

(B) Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund: The Government of Tamil Nadu set up the Consolidated Sinking Fund for amortization of loans in 2005-06. According to the guidelines of the Fund, States may contribute a minimum of 0.5 per cent of their outstanding liabilities (Internal Debt + Public Account) at the end of the previous year to the Consolidated Sinking Fund. In the year 2024-25, Government contributed ₹256.95 crore as against the requirement of ₹3,555.45 crore. The total accumulation of the Fund was ₹3,930.68 crore as on 31 March 2025 (₹4,383.60 crore as on 31 March 2024). *Transactions in the Fund are depicted in Statements 6 and 21 of the Finance Accounts.*

(b) Guarantee Redemption Fund: The State Government constituted the Guarantee Redemption Fund vide G.O.No.102 dated 31 March 2003 of the Finance (Loans and Advances Cell) to be administered by the RBI. In terms of the guidelines, the State shall set up the Guarantee Redemption Fund with some initial contribution made annually or at lesser intervals, so as to

reach the level deemed sufficient to meet the amount of anticipated guarantees devolving on the Government as a result of the likely invocation of outstanding guarantees in the preceding 5 years. During each year, Government should contribute an amount equivalent to at least 1/5th of the outstanding invoked guarantees and amount likely to be invoked as a result of the incremental guarantees issued during the year. It is, however, open to the State Government to increase/decrease the contribution to the Fund at its discretion. The State Government has not invoked any guarantees. Hence, the required contribution to the Fund cannot be assessed. During the year 2024-25, the Government contributed ₹903.93 crore. The total accumulation of the Fund was ₹4,197.57 crore as on 31 March 2025 (₹3,293.63 crore as on 31 March 2024).

Transactions in the Fund are depicted in Statements 21 and 22 of the Finance Accounts.

(C) Central Road and Infrastructure Fund (CRIF):

The erstwhile Central Road Fund (CRF) has been renamed as the Central Road and Infrastructure Fund (CRIF) vide GoI's Gazette notification dated 31-03-2018. The CRIF will be used for development and maintenance of National Highways, Railway projects, improvement of safety in Railways, State and Rural roads and other infrastructure, etc.

In terms of the extant accounting procedure, the grants received by the State from the Centre are to be initially booked as Revenue Receipts under Major Head 1601. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head 8449-103-Subventions from Central Road and Infrastructure Fund through functional Major Head(s).

During the year 2024-25, the State Government received grants of ₹425.76 crore towards CRIF. The State Government did not transfer the Fund to the Public Account and directly made expenditure of ₹127.30 crore under MH 5054 (Capital Head).

Transactions in the Fund are depicted in Statements 14 and 16 of the Finance Accounts.

(iii) Suspense and Remittance Balances:

During the year 2024-25, no amount of expenditure and receipts have been placed under Suspense (Major Head 8658, Minor Head 110- Reserve Bank Suspense-Central AccountsOffice) by the Office of the Principal Accountant General (A&E) for want of documents like vouchers/challans/sanction letters etc.

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit

balances separately under various heads, was ₹6.99 crore (Minus debit) [₹(-)16.93 crore debit under 8658, ₹(-)5.57 crore credit under 8782 and ₹4.37 crore debit under 8793] as on 31 March 2025 (₹120.08 crore as on 31 March 2024).

Non-clearance of outstanding balances under these heads affects the accuracy of receipt/expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

(iv) Cheques, Bills and Digital Payments:

Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 1 April 2024 was ₹22.65 crore (Credit). During 2024-25, cheques worth ₹3,50,434.32 crore were issued, against which cheques worth ₹3,50,390.00 crore were encashed, leaving a closing balance of ₹66.96 crore (Credit) as on 31 March 2025. The closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow to the Government of Tamil Nadu till 31 March 2025. In case of digital payments, payment orders through electronic mode are treated as expenditure as and when the transaction is completed. However, in case of failure referred to as 'e-Kuber failed' transactions, the treatment of the transaction is accounted for under 8670. In the year 2024-25, an amount of ₹691.29 crore was accounted for as e-Kuber failed transactions.

(v) Remittance to National Mineral Exploration Trust (NMET):

As per the new accounting procedure notified by Ministry of Mines, Government of India vide F.No. 8/1/2015-NMET dated 05.04.2018, the holder of the mining lease or prospecting license-cum-mining lease shall, while making payment of royalty to the State Government, pay to the Trust a sum equivalent to two percent of the royalty as NMET contribution by depositing the same in the Public Account of the State under Major Head 8449-123-NMET Deposits. The receipts collected by the State Government under Major Head 8449-123-NMET Deposits will be transferred to Central Government on monthly basis by debiting the same HOA. The NMET Fund is non-lapsable and non-interest-bearing fund created under the Public Account of India.

During the year 2024-25, the State Government received an amount of ₹8.98 crore under Major Head 8449-Other Deposits-123-National Mineral Exploration Trust Deposits, being 2% of royalty as NMET contribution from mine holders. The State Government transferred an amount of ₹11.17 crore including opening balance of ₹2.08 crore to the National Mineral Exploration Trust.

(vi) Adverse Balance:

Adverse balance is a situation, when a head of account closing to balances at the end of the financial year reflects either minus balance or debit/(-)credit balance representing liability or credit/(-) debit balance representing Assets heads. The adverse balance in a head of account arises either due to misclassification, more disbursement than the availability of funds, more disbursement than the contribution received, non-carrying forward of balances from one accounting unit to another, administrative reorganization leading to creation of States/more accounting units, etc. During 2024-25, there was Adverse Balance was of ₹53,046.22 crore. Therefore, adverse balance as on 31.03.2025 appears in 17 heads as detailed below:

(₹ in crore)

Head of Accounts (Till Minor Head)	Description	Amount
6003-00-109	Loans from Other Institution	(-)60.78
6003-00-104	Loans from General Insurance Corporation of India	(-)3.54
6425-00-796	Loans for Co-operation-Tribal area subplan	(-)0.04
6515-00-800	Loans for Other Rural Development Programmes- Other Loans	(-)0.02
6801-00-190	Loans to Public Sector and Other Undertakings	(-)56.50
7610-00-203	Advances for purchase of Other Conveyances	(-)2.12
7615-00-192	Loans to Trading & Other Non-Govt. Institutions	(-)0.01
7615-00-200	Miscellaneous Loans	(-)599.38
8342-00-103	Deposits of Government Companies and Corporations	(-)156.51
8342-00-117	Defined Contributory Pension Fund	(-)1,023.85
8443-00-113	Deposits for purchases etc Abroad	(-)0.17
8443-00-126	Unclaimed Deposits in Other Provident Fund	(-)0.26
8449-00-123	National Mineral Exploration Trust Deposits	(-)0.11
8550-00-101	Civil Advances–Forest Advances	(-)0.12
8550-00-102	Civil Advances-Revenue Advances	(-)1.62
8670-00-111	Pay and Accounts Offices Electronic Advice	(-)21,726.96
8670-00-113	Treasury Electronic Advices	(-)29,414.23
Total		(-)53,046.22

(vii) Cash Balance:

The Cash balance as on 31 March 2025 as per the records of Accountant General was ₹33.95 crore (Credit) and that reported by the RBI was ₹35.62 crore (Credit). There was a net difference of ₹69.57 crore (Credit), mainly due to pending reconciliation between the Treasury/RBI/Agency Bank and AG Office. The difference is under reconciliation. The position for the last year, *i.e.*, as on 31 March 2024 was ₹110.02 crore (credit).

The difference was ₹250.78 crore (credit) as of June 2025.

The Cash balance of the State Government of Tamil Nadu as on 31 March 2025, includes ₹6.36 crore of Central share received up to 1 March 2025 by the State for CSSs. This amount is restricted for use by the State Government, as being pass-through transaction it is not controlled by the State Government and is required to be transferred along with commensurate State share to State Nodal Agency of each CSS's Account within **30** days.

6. Impact on Receipt, Expenditure and Cash Balance:

The impact on revenue expenditure of misclassifications/non-compliance to statutory provisions on the states' finances as brought out in the preceding paras is tabulated below:

Para No.	Item (Illustrative)	O/S RE	U/S Of RE	O/S CE	U/S of CE	O/S RR	U/S of RR	U/S CB	O/S Of CB
3 (ii)	Misclassification between Revenue & Capital	---	0.38	---	1.00	---	---	---	---
3 (viii)	Interest Adjustment	---	5.08	---	---	---	---	---	---
5 (i)	Short contribution by Government	---	100.71	---	---	---	---	---	---
Total (Net) Impact	Overstatement (O/S)/ Understatement (U/S)	Understatement Revenue Expenditure ₹ 106.17crore		Understatement (U/S) of capital Expenditure ₹1.00 crore		---		Overstatement Cash Balance	

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