



सत्यमेव जयते

FINANCE ACCOUNTS

VOLUME I

2021-22



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest



GOVERNMENT OF TAMIL NADU

FINANCE ACCOUNTS

VOLUME I

for the year

2021-22

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 2022 present the financial position along with 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 2021-22.

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 2022.

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 vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Tamil Nadu and the statements received from the Reserve Bank of India.

Statements (8, 9, 19, 20, explanatory notes to Statements 14, 15) and Appendices (VIII and IX) in this compilation have been prepared directly from the information received from the Government of Tamil Nadu and the Union Government 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:

FINANCE ACCOUNTS

Personal Deposit (PD) Accounts

Article 269 of the Tamil Nadu Financial Code, Volume I stipulates that unspent balances under Personal Deposit (PD) Account created by debit to the Consolidated Fund should be closed at the end of the financial year. At the end of 31 March 2022, there were 5 PD Accounts with an unspent balance of ₹1,153.89 crore, which were not closed. Such practices violate legislative intent, which is to ensure that funds approved by the State Government for the concerned financial year are spent during the year itself. Further, not transferring the unspent balance lying in PD Accounts to the Consolidated Fund of the State before the closure of the financial year entails the risk of misuse of public funds, fraud and misappropriation. [Para 2 (v) of Notes to Finance Accounts, Finance Accounts, Vol-I]

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

Date: 19 DEC 2022

Place: New Delhi



(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

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 2021-22 is ₹150 crore.

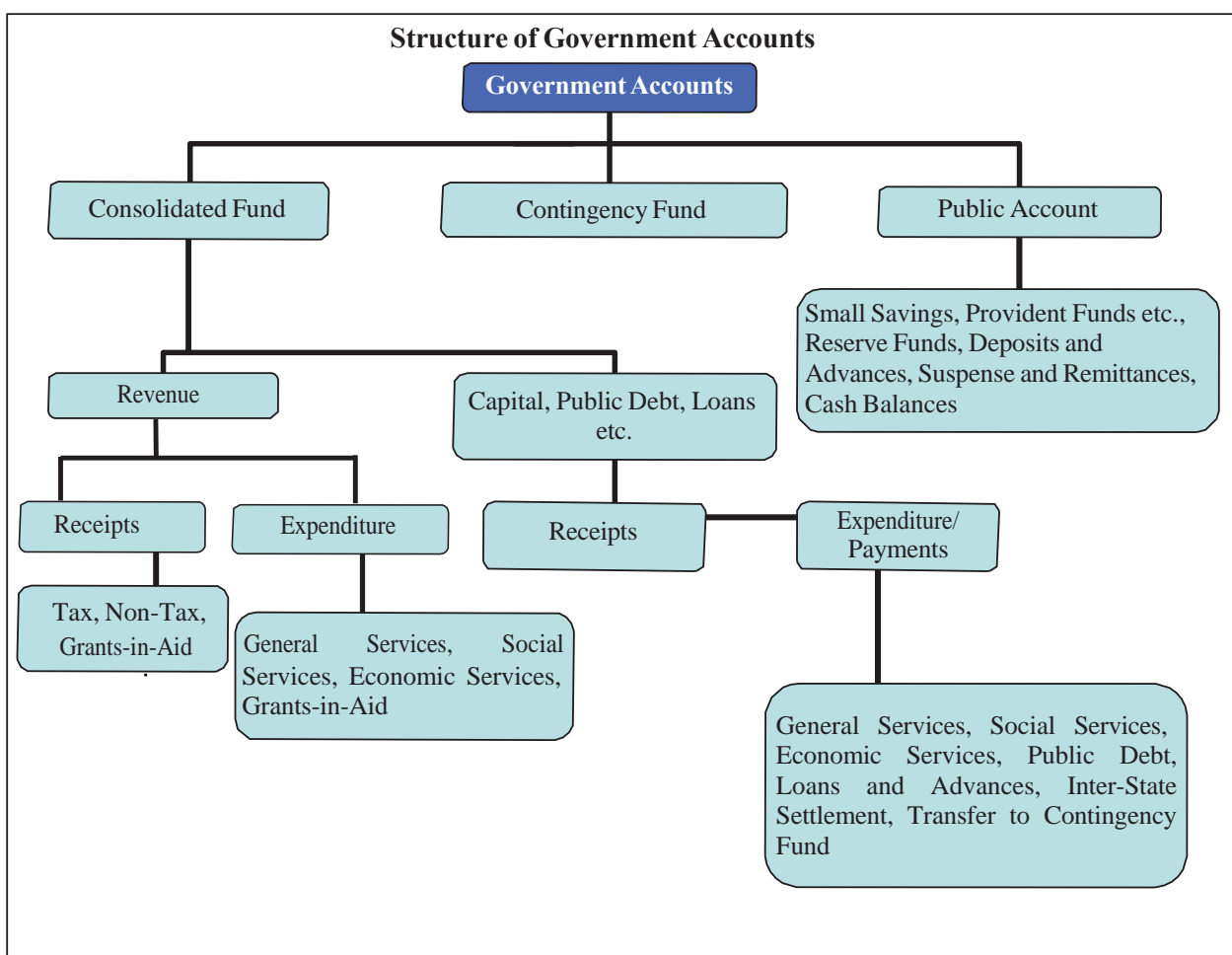
GUIDE TO THE FINANCE ACCOUNTS -*contd.*

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 characters), Detailed Heads (two digits) and Object Heads (two 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 2022).

0005 to 1606	<i>Revenue Receipts</i>
2011 to 3606	<i>Revenue Expenditure</i>
4000	<i>Capital Receipts</i>
4046 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 Certificate 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.

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 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 14 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 Balances:** This statement depicts details of Investments from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

Part II contains 14 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), 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, Corporation 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) V (Central and State Schemes)

Volume I - Summarised Statements

1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Assets ¹	Reference (Sl. No.)		As at 31 March 2022	As at 31 March 2021
	Notes to Accounts	Statement / Appendix No		
Cash				
(i) Cash in Treasuries and Local Remittances			16.80	16.80
(ii) Departmental Balances		Annexure to Statement 2	4.16	4.16
(iii) Permanent Cash Imprest			7.59	7.82
(iv) Cash Balance Investments			14,875.95	5,622.30
(v) Deposits with Reserve Bank of India	5(vi)		(+266.95	(-)467.24
(vi) Investments from Earmarked Funds		5,12,16,22	57,214.65	49,888.96
Capital Expenditure				
(i) Investments in shares of Companies, Corporations etc.		12,16	48,544.71	45,770.27
(ii) Other Capital Expenditure (reduced by amount met from Contingency Fund and Reserve Funds)		12,16	2,67,168.63	2,32,932.29
Contingency Fund (unrecouped)			..	..
Loans and Advances	3(xii)	7,12,18	36,872.43	38,586.69
(i) Advances with departmental officers		21	7.62	7.63
(ii) Suspense and Miscellaneous Balances ²	5(iii)	12,21	279.72	237.12
Remittance Balances		12,21	14.30	8.00
Cumulative excess of expenditure over receipts ³			2,42,758.04*	1,96,220.03
Total			6,68,031.55	5,68,834.83

1. The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) 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 expenditure over receipts is different from and not the fiscal/ revenue deficit for the current year.

* Differs from Statement 12 by an amount of ₹19.38 crore due to cumulative capital receipts.

1. STATEMENT OF FINANCIAL POSITION - Concl'd.

(₹ in crore)

Liabilities ¹	Reference (Sl. No.)		As at 31 March 2022	As at 31 March 2021
	Notes to Accounts	Statement / Appendix No.		
Borrowings (Public Debt)				
(i) Internal Debt			5,02,205.34	4,29,747.95
(ii) Loans and Advances from Central Government			39,730.57	27,440.21
a. Non - Plan Loans		6,12,17	33.09	37.62
b. Loans for State Plan Schemes			8,401.69	9,491.03
c. Loans for Central Plan Schemes			0.31	0.31
d. Loans for Centrally Sponsored Plan Schemes			..	..
e. Other Loans ⁴			5.62	5.62
f. Centrally Sponsored Schemes			6.34	7.39
g. Other Loans for States/Union Territory with Legislative Schemes			31,283.52	17,898.24
Contingency Fund (balance)		12,21	150.00	150.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc			32,032.78	29,352.41
(ii) Reserve Funds		6,12,17,21	11,287.91	10,232.68
(iii) Deposits		21	82,624.95	71,911.58
(iv) Suspense and Miscellaneous Balances	5(iii)		..	..
(v) Remittance Balances		12,21	..	..
Cumulative excess of receipts over expenditure			..	..
Total			6,68,031.55	5,68,834.83

⁴ Relates to Pre 1984-85 loans.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2021-22	2020-21		2021-22	2020-21
Part-I Consolidated Fund					
Section-A : Revenue					
Revenue Receipts <i>(Ref. Statement 3 & 14)</i>	2,07,492.40*	1,74,076.30	Revenue Expenditure <i>(Ref. Statement 4-A, 4-B)</i>	2,54,030.42	2,36,402.18
Tax Revenue <i>(Ref. Statement 3 & 14)</i>	1,60,324.91	1,31,077.47	Salaries ¹ <i>(Ref. Statement 4-B & Appendix-I)</i>	42,933.09 ^{\$}	41,215.82
States Own Revenue Collection <i>(Ref. Statement 3 & 14)</i>	1,22,866.29	1,06,152.96	Subsidies <i>(Ref. Appendix-II)</i>	21,688.81	25,109.93
Share of Union Taxes/Duties <i>(Ref. Statement 3 & 14)</i>	37,458.62	24,924.51	Grants-in-Aid ² <i>(Ref. Statement 4-B, 10 & Appendix-III)</i>	82,585.57	70,678.62
Non-tax Revenue <i>(Ref. Statement 3 & 14)</i>	12,116.52	10,421.85	General Services <i>(Ref. Statement 4 & 15)</i>	73,702.58	68,008.18
Interest Receipts <i>(Ref. Statement 3 & 14)</i>	3,917.94	3,524.47	Interest Payment and service of debt <i>(Ref. Statement 4-A, 4-B & 15)</i>	42,143.20	37,041.77
Others <i>(Ref. Statement 3)</i>	8,198.58	6,897.38	Pension <i>(Ref. Statement 4-A, 4-B & 15)</i>	25,662.28**	26,203.70
Grants from Central Government <i>(Ref. Statement 3 & 14)</i>	35,050.97	32,576.98	Others <i>(Ref. Statement 4-B)</i>	5,897.10	4,762.71
			Social Services <i>(Ref. Statement 4-A & 15)</i>	28,742.31	27,592.35
			Economic Services <i>(Ref. Statement 4-A & 15)</i>	3,133.39	2,994.24
			Compensation and assignment to Local Bodies and PRIs <i>(Ref. Statement 4-A & 15)</i>	1,244.67[#]	803.04
Revenue Deficit	46,538.02	62,325.88	Revenue Surplus	..	..

1. Salary, 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.

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'.

\$ The above expenditure excludes Dearness Allowance of ₹ 1,16,77.00 crore as DA is explicitly shown in the State Government Budget.

Excludes ₹ 18,244.79 crore pertaining to Grants-in-aid which has been included in the line item Grants-in-Aid below Revenue Expenditure. * Refer page no. 6. ** Refer page no.6.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.

(₹ in crore)

Receipts			Disbursements		
	2021-22	2020-21		2021-22	2020-21
		Section-B : Capital			
Capital Receipts (Ref. Statement 3 & 14)	0.01	..	Capital Expenditure (Ref. Statement 4-A,4-B & 16)	37,010.78	33,067.65
			General Services (Ref. Statement 4-A & 16)	780.21	936.58
			Social Services (Ref. Statement 4-A & 16)	14,984.96	10,831.17
			Economic Services (Ref. Statement 4-A & 16)	21,245.61	21,299.90
Recoveries of loans and Advances (Ref. Statement 3,7 & 18)	5,354.77	5,245.25	Loans and Advances disbursed (Ref. Statement 4-A,7 & 18)	3,640.52^{\$}	3,834.83
			General Services (Ref. Statement 4-A,7 & 18)	..	..
			Social Services (Ref. Statement 4-A,7 & 18)	2,071.45	1,586.43
			*Economic Services (Ref. Statement 4-A,7 & 18)	1,569.06	2,248.40
Public Debt Receipts (Ref. Statement 3,6 & 17)	1,04,484.99	1,02,866.97	Repayment of Public Debt (Ref. Statement 4-A,6 & 17)	19,737.24	16,228.57
Internal Debt (Market loans, NSSF etc.) (Ref. Statement 3,6 & 17)	90,842.61	91,997.03	Internal Debt (Market loans, NSSF etc.) (Ref. Statement 4-A,6 & 17)	18,385.23	14,873.84
Loans from GOI (Ref. Statement 3,6 & 17)	13,642.38	10,869.94	Loans from GOI (Ref. Statement 4-A,6 & 17)	1,352.01	1,354.73
Inter State Suspense A/c (Net)	..	..	Inter State Suspense A/c (Net)	..	..
Total Receipts under Consolidated Fund (Ref. Statement 3)	3,17,332.17	2,82,188.52	Total Expenditure under Consolidated Fund	3,14,418.96	2,89,533.23
Deficit in Consolidated Fund	..	7,344.71	Surplus in Consolidated Fund	2,913.22	..

* This includes Loans to Government Servants and Loans for Miscellaneous purposes.

^{\$} Differs due to rounding off from actuals (₹36,40,51.66,985.00).

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS -Concl'd.

(₹ in crore)

Receipts			Disbursements		
	2021-22	2020-21		2021-22	2020-21
Part II Contingency Fund					
Contingency Fund <i>(Ref. Statement 21)</i>	..	..	Contingency Fund <i>(Ref. Statement 21)</i>	..	..
Part III Public Account³					
Small Savings <i>(Ref. Statement 21)</i>	9,054.37	8,996.98	Small Savings <i>(Ref. Statement 21)</i>	6,373.99	6,119.80
Reserve & Sinking Funds <i>(Ref. Statement 21)</i>	6,373.15	4,898.00	Reserve & Sinking Funds <i>(Ref. Statement 21)</i>	6,131.00	4,912.06
Deposits <i>(Ref. Statement 21)</i>	1,29,083.94	1,27,434.50	Deposits <i>(Ref. Statement 21)</i>	1,24,883.19	1,21,882.90
Advances <i>(Ref. Statement 21)</i>	0.02	0.03	Advances <i>(Ref. Statement 21)</i>	..	..
Suspense and Misc. A/c <i>(Ref. Statement 21)</i>	5,92,161.62	6,95,381.39	Suspense and Misc. A/c ⁴ <i>(Ref. Statement 21)</i>	6,01,457.64	6,97,842.06
Remittances <i>(Ref. Statement 21)</i>	(-)0.06	0.04	Remittances <i>(Ref. Statement 21)</i>	6.24	(-)0.02
Total Receipts in Public Account <i>(Ref. Statement 21)</i>	7,36,673.04	8,36,710.94	Total Disbursements in Public Account <i>(Ref. Statement 21)</i>	7,38,852.06	8,30,756.80
Deficit in Public Account	2,179.02	..	Surplus in Public Account	..	5,954.14
Opening Cash Balance	(-)450.44	940.13	Closing Cash Balance	283.75	(-)450.44
Increase in Cash Balance	734.19	..	Decrease in Cash Balance	..	1,390.57
TOTAL	10,53,554.77	11,19,839.59	TOTAL	10,53,554.77	11,19,839.59

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

4. '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.

* Includes an amount of ₹ 374.95 crore pertaining to the period from 2017-18 to 2021-22 due to non-reporting by agency banks to PAO and ₹ 539.08 crore received as compensation to the State Government for revenue losses for the year 2018-19 on rollout of GST.

** Differs from Statement 15 to the tune of ₹587.67 crore pertaining to leave encashment benefits.

ANNEXURE TO STATEMENT 2

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

(₹ in crore)

	On 1 April 2021	On 31 March 2022
(1)	(2)	(3)
(a) General Cash Balance -		
1. Cash in Treasuries	..	..
2. Deposits with Reserve Bank \$	(-)467.24	(+)266.95
3. Remittances in Transit	16.80	16.80
Total	(-)450.44	(+)283.75
4. Investments held in the Cash Balance Investment Account	5,622.30	14,875.95
Total (a)	5,171.86	15,159.70
(b) Other Cash Balances and Investments -		
1. Cash with Departmental Officers viz. Public Works and Forest Departments	4.16	4.16
2. Permanent advances for contingent expenditure with Departmental Officers	7.82	7.59
3. Investments of earmarked funds	49,888.96	57,214.65*
Total (b)	49,900.94	57,226.40
Total (a) and (b)	55,072.80	72,386.10

1. \$ The balance under the head "Deposits with Reserve Bank" is arrived at after taking into account the Inter-Government monetary settlements pertaining to transactions of the financial year 2021-22 advised to the Reserve Bank of India till 16th April 2022.

2. There was a net difference of ₹ 159.61 crore (Cr.) between the figures reflected in the Accounts: ₹ 266.95 crore(Dr.) and those reported by Reserve Bank of India: ₹ 426.56 crore (Cr.)

* Includes ₹10.00 crore pertaining to Tamil Nadu Consumer Welfare Fund which is invested in State Bank of India as a Term Deposit and ₹36,510.00 crore related to investments made with Life Insurance Corporation of India from Defined Contribution Pension Scheme.

ANNEXURE TO STATEMENT 2 - Contd.

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

The increase of ₹(+)**734.19** crore in the General Cash Balance from ₹(-)**450.44** crore at the beginning of 2021-22 to ₹(+)**283.75** crore at the end of the year is explained below:

(₹ in crore)

	Increase in Cash Balance	Decrease in Cash Balance
(1)	(2)	(3)
Net Revenue Account	..	46,538.02
Net of transactions under State Provident Funds and Small Savings Deposits	2,680.38	..
Net of transactions under Loans and Advances made by the State Government	1,714.25	..
Net of transactions under Public Debt, other Debt, Deposits etc., heads	79,888.35	..
Net Capital Account	..	37,010.77
Total	84,282.98	83,548.79
Net Increase / Decrease		734.19

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'.

ANNEXURE TO STATEMENT 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 deficiency is made good by taking Ordinary and Special Ways and Means Advances/Overdrafts from time to time.

For arriving at the daily cash balance⁽³⁾ for the purpose of grant of Ways and Means Advances/Overdraft, 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 Ways and Means Advances/Special Ways and Means Advances/Overdraft.

(c) The limit for Ordinary Ways and Means Advances to the State Government was ₹3,601.00 crore with effect from 31 March 2022 . The Reserve Bank of India has also agreed to give Special Ways and Means Advances against the pledge of Government Securities. The limit of Special ways and Means Advances is revised by the Bank from time to time.

No Ways and Means Advances were obtained during the year.

(3) The 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.

ANNEXURE TO STATEMENT 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 2022 are as follows:

(a) Investments in Treasury Bills of the Government of India were ₹14,875.95 crore as on 31 March 2022.

(b) Interest realised on Cash Balance Investments made during the year was ₹120.58 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	7,748.22	..	..	..	..	..	7,748.22
Infrastructure Development Fund	..	..	..	..	134.75	..	134.75
Guarantee Redemption Fund	..	..	..	..	1,008.49	..	1,008.49
Defined Contribution Pension Scheme for Government Servants	..	..	..	36,510.00*	11,803.19	..	48,313.19
Tamil Nadu Consumer Welfare Fund	..	..	..	..	..	10.00	10.00
Total	7,748.22	..	..	36,510.00	12,946.43	10.00	57,214.65

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

**3. STATEMENT OF RECEIPTS
(CONSOLIDATED FUND)**

I TAX AND NON-TAX REVENUE

(₹ in crore)

		Actuals	
	Description	2021-22	2020-21
A	Tax Revenue		
A . 1	Own Tax Revenue		
	State Goods and Services Tax (SGST)	45,276.49	37,942.10
	Land Revenue	205.18*	211.19
	Stamps and Registration fees	14,330.98 [#]	11,675.04
	State Excise	8,236.63	7,821.66
	Sales Tax	48,668.21	43,489.31
	Taxes on Vehicles	5,627.40	4,561.17
	Taxes on Goods and Passengers	12.25	2.07
	Others	509.14	450.42
A . 2	Share of net proceeds of Taxes and Duties[@]		
	Central Goods and Services Tax (CGST)	10,308.10	7,406.64
	Integrated Goods and Services Tax (IGST)	..	..
	Corporation Tax	10,912.73	7,520.26
	Taxes on Income other than Corporation Tax	10,911.33	7,709.82
	Other Taxes on Income and Expenditure	0.08	..
	Taxes on Wealth	2.97	..
	Customs	2,920.27	1,324.08
	Union Excise Duties	1,753.77	837.75
	Service Tax	609.98	108.04
	Other Taxes and Duties on Commodities and Services	39.39	17.92
	Total A	1,60,324.90^{**}	1,31,077.47

* Includes an amount of ₹1.13 crore pertaining to the previous year.

Includes an amount of ₹372.97 crore pertaining to the period from 2017-18 to 2020-21.

@ Includes an amount of ₹3,224.59 crore relating to short devolved share in Central Taxes for the period from 1996-97 to 2017-18.

** Differs by ₹0.01 crore from Detailed Statement No.14 due to rounding in crore.

3.STATEMENT OF RECEIPTS
(CONSOLIDATED FUND) - *Contd.*

I. TAX AND NON-TAX REVENUE - *Concl'd*

(₹ in crore)

		Actuals	
	Description	2021-22	2020-21
B	Non-Tax Revenue		
	Interest Receipts	3,917.94	3,524.47
	Medical and Public Health	1,553.51	819.26
	Education, Sports, Art and Culture	1,064.66	1,649.63
	Miscellaneous General Services	1,009.49	667.55
	Non-ferrous Mining and Metallurgical Industries	1,004.83	765.24
	Other Administrative Services	845.07**	151.06
	Urban Development	742.58	829.43
	Dividends and Profits	271.84	204.97
	Police	189.44	321.50
	Family Welfare	187.81	177.59
	Labour and Employment	165.99	156.91
	Housing	156.76	205.35
	Roads and Bridges	118.13	181.02
	Contributions and Recoveries towards Pension and	104.95	36.99
	Other Retirement Benefits		
	Social Security and Welfare	99.67	91.43
	Crop Husbandry	92.81	75.42
	Other General Economic Services	91.16\$\$	83.21
	Other Social Services	89.84	59.71
	Forestry and Wild Life	83.37	94.70
	Major and Medium Irrigation	66.29	60.23
	Other Agricultural Programmes	64.62	24.54
	Co-operation	30.68	31.84
	Village and Small Industries	23.97	11.44
	Stationery and Printing	21.40	21.28
	Public Service Commission	20.29	5.97
	Fisheries	18.38	12.34
	Public Works	17.67	17.57
	Animal Husbandry	13.22	13.26
	Dairy Development	10.57	8.12
	Jails	7.80	8.80
	Civil Supplies	7.74	10.00
	Industries	6.69	0.19
	Tourism	4.93	0.16
	Other Rural Development Programmes	3.91	75.95
	Information and Publicity	3.43	2.70
	Minor Irrigation	2.58	3.19
	Others	2.50	18.83
	Total B	12,116.52	10,421.85

** Includes an amount of ₹0.35 crore pertaining to the previous years.

\$\$ Includes an amount of ₹0.50 crore pertaining to the previous years.

3.STATEMENT OF RECEIPTS
(CONSOLIDATED FUND) - *Contd.*

II. GRANTS FROM GOVERNMENT OF INDIA

(₹ in crore)

	Description	Actuals	
		2021-22	2020-21
C	Grants-in-Aid from Central Government	35,050.98	32,576.98
(i)	Non Plan Grants \$	..	..
(ii)	Grants for State/Union Territory Plan Schemes \$	..	..
	Deduct Refunds	..	..
(iii)	Grants for Central Plan Schemes	..	..
	Deduct Refunds	..	..
(iv)	Grants for Centrally Sponsored Plan Schemes	..	..
	Deduct Refunds	..	..
(v)	Grants for Centrally Sponsored Schemes	17,250.57	12,483.68
	Central Assistance/ Share	17,079.01	12,370.05
	Externally Aided Project - Grants for Centrally Sponsored Schemes	8.69	2.54
	Training of Craftsmen and Supervisors	..	1.75
	Village and Small Industries - Handloom Industries	..	0.24
	Welfare of Scheduled Tribes	2.85	5.77
	Family Welfare - Reproductive and Child Health	160.02	103.33
	Family Welfare - Prevention and Control of Diseases	..	..
	Deduct Refunds	..	..

\$ Not in operation with effect from 01/04/2017 as per LMMH Correction Slip No.829, dtd. 06/01/2017 for fresh grants.

3.STATEMENT OF RECEIPTS

(CONSOLIDATED FUND)- *Contd.*

II. GRANTS FROM GOVERNMENT OF INDIA - *Concl'd.*

(₹ in crore)

		Actuals	
	Description	2021-22	2020-21
(vi)	Finance Commission Grants	9,550.41	8,643.46
	Post Devolution Revenue Deficit Grant	3,009.93	4,024.94
	Grants for Rural Local Bodies	4,116.23	2,156.77
	Grants for Urban Local Bodies	1,608.25	1,441.75
	Grants-in-Aid for State Disaster Response Fund	816.00	1,020.00
(vii)	Other Transfer/Grants to States/Union Territories with Legislatures	8,250.00	11,449.84
	Grants towards Contribution to National Disaster Response Fund (NDRF)	566.36	286.91
	Grants from Central Road Fund	350.15	503.17
	Grants to cover Gap in Resources	..	..
	Special Assistance	97.69	56.72
	Compensation to State Government for Revenue losses on rollout of Goods and Services Tax	7,235.80&&	10,602.83
	Police - Modernisation of Police	..	0.21
	Grants to cover up Gap in Resources	..	..
	Grants under proviso to Article 275(1) of the Constitution	..	..
	Crop Husbandry - Agricultural Economics and Statistics	..	..
	Total C	35,050.98	32,576.98
	Total Revenue Receipts (A+B+C)	2,07,492.40	1,74,076.30
III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS			
D	Capital Receipts		
(i)	Disinvestment Proceeds	..	..
(ii)	Others	0.01	..
	Total D	0.01	..

&& Includes an amount of ₹539.08 crore received as Compensation to the State Government as revenue losses on rollout of Goods and Services Tax for 2018-19.

3.STATEMENT OF RECEIPTS

(CONSOLIDATED FUND)- *Contd.*

III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS - *Contd.* (₹ in crore)

	Description	Actuals	
		2021-22	2020-21
E	Public Debt receipts		
(i)	Internal Debt	90,842.61	91,997.03
	Market Loans	87,000.00	87,977.00
	Ways and Means Advances from the RBI	..	..
	Bonds	..	..
	Loans from Financial Institutions	3,842.61	4,020.03
	Special Securities issued to National Small Savings Fund	..	..
	Other Loans	..	..
(ii)	Loans and Advances from Central Government	13,642.38	10,869.94
	Non-Plan Loans	..	..
	Loans for State Plan	50.70	..
	Loans for Central Plan Schemes	..	..
	Loans for Centrally Sponsored Plan Schemes	..	..
	Other Loans	..	..
	Centrally Sponsored Schemes	..	..
	Other Loans for State/Union Territory with Legislatures	13,591.68	10,869.94
	Total E	1,04,484.99	1,02,866.97

3.STATEMENT OF RECEIPTS

(CONSOLIDATED FUND) *Concl.*

III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS *Concl.*

(₹ in crore)

	Description	Actuals	
		2021-22	2020-21
F	Recoveries of Loans and Advances made by State Government (Recoveries) @	5,354.77	5,245.25
G	Inter - State Settlement	..	..
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	3,17,332.17	2,82,188.52

@ Details are in Statements 7 in Volume I and 18 in Volume II.

**4. STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND)**

A. EXPENDITURE BY FUNCTION

(₹ in crore)

Description	Revenue	Capital	L & A	Total
A General Services				
a Organs of State				
Parliament / State / Union Territory Legislatures	69.74	..	..	69.74
President, Vice President / Governor, Administrator of Union Territories	15.21	..	..	15.21
Council of Ministers	5.16	..	..	5.16
Administration of Justice	1,372.10	..	..	1,372.10
Elections	865.77	..	..	865.77
Total: Organs of State	2,327.98	..	..	2,327.98
b Fiscal Services				
Collection of Taxes on Income and Expenditure	0.02	..	..	0.02
Land Revenue	269.74	..	..	269.74
Stamps and Registration	406.51	..	..	406.51
Collection of Other Taxes on Property and Capital Transactions	11.26	..	..	11.26
State Excise	160.94	..	..	160.94
Taxes on Sales, Trade etc.	424.67	..	..	424.67
Taxes on Vehicles	247.38	..	..	247.38
Other Taxes and Duties on Commodities and Services	13.48	..	..	13.48
Other Fiscal Services	9.21	..	..	9.21
Total: Fiscal Services	1,543.21	..	..	1,543.21
c Interest payment and servicing of Debt				
Appropriation for reduction or avoidance of debt	579.11	..	..	579.11
Interest Payments	41,564.10	..	..	41,564.10
Total: Interest payment and servicing of Debt	42,143.21	..	..	42,143.21
d Administrative Services				
Public Service Commission	79.34	..	..	79.34
Secretariat - General Services	294.05	..	..	294.05
District Administration	1,509.62	..	..	1,509.62
Treasury and Accounts Administration	370.42	..	..	370.42
Police	8,043.55	7.29	..	8,050.84
Jails	332.03	..	..	332.03
Stationery and Printing	130.41	3.54	..	133.95
Public Works	473.19	602.66	..	1,075.85
Vigilance	86.49	..	..	86.49
Other Administrative Services	547.66	166.72	..	714.38

4. STATEMENT OF EXPENDITURE - Contd.
(CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION - Contd.

(₹ in crore)

Description	Revenue	Capital	L & A	Total
A General Services				
d Administrative Services				
Total: Administrative Services	11,866.76	780.21	..	12,646.97
e Pensions and Miscellaneous General Services				
Pensions and other Retirement Benefits	26,249.95	..	..	26,249.95
Miscellaneous General Services	762.43	..	..	762.43
Total: Pensions and Miscellaneous General Services	27,012.38	..	..	27,012.38
Total: General Services	84,893.54	780.21	..	85,673.75
B Social Services				
a Education, Sports, Art and Culture				
General Education	36,759.69	493.51	..	37,253.20
Technical Education	1,101.53	..	..	1,101.53
Sports and Youth Services	64.59	..	..	64.59
Art and Culture	258.84	..	..	258.84
Total: Education, Sports, Art and Culture	38,184.65	493.51	..	38,678.16
b Health and Family Welfare				
Medical and Public Health	12,609.73		..	14,910.51
		2,300.78		
Family Welfare	3,884.70	217.19	..	4,101.89
Total: Health and Family Welfare	16,494.43	2,517.97	..	19,012.40
c Water Supply, Sanitation, Housing and Urban Development				
Water Supply and Sanitation	552.24		1.34	3,561.65
		3,008.07		
Housing	4,119.47	49.14	0.50	4,169.11
Urban Development	1,373.84	8,453.54	2,069.61	11,896.99
Total: Water Supply, Sanitation, Housing and Urban Development	6,045.55	11,510.75	2,071.45	19,627.75
d Information and Broadcasting				
Information and Publicity	109.84	12.95	..	122.79
Total: Information and Broadcasting	109.84	12.95	..	122.79
e Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2,997.13	271.60	..	3,268.73
Total: Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2,997.13	271.60	..	3,268.73
f Labour and Labour Welfare				
Labour, Employment and Skill	596.97	..	..	596.97

4. STATEMENT OF EXPENDITURE - Contd.
(CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION - Contd.

(₹ in crore)

Description	Revenue	Capital	L & A	Total
B Social Services				
f Labour and Labour Welfare				
Development				
Total: Labour and Labour Welfare	596.97	..	..	596.97
g Social Welfare and Nutrition				
Social Security and Welfare	10,634.84	60.87	..	10,695.71
Nutrition	3,619.76	67.16	..	3,686.92
Relief on account of Natural Calamities	9,704.44	..	..	9,704.44
Total: Social Welfare and Nutrition	23,959.04	128.03	..	24,087.07
h Others				
Other Social Services	248.92	50.17	..	299.09
Secretariat - Social Services	112.57	..	..	112.57
Total: Others	361.49	50.17	..	411.66
Total: Social Services	88,749.10	14,984.98	2,071.45	1,05,805.53
C Economic Services				
a Agricultural and Allied Activities				
Crop Husbandry	10,092.71	84.60	..	10,177.31
Soil and Water Conservation	81.27	12.88	..	94.15
Animal Husbandry	811.10	198.21	..	1,009.31
Dairy Development	56.00	..	..	56.00
Fisheries	513.44	275.28	..	788.72
Forestry and Wild Life	448.46	34.39	..	482.85
Food, Storage and Warehousing	58.37	89.52	..	147.89
Agricultural Research and Education	959.51	5.66	..	965.17
Co-operation	7,321.13	18.24	195.70	7,535.07
Other Agricultural Programmes	280.87	155.84	..	436.71
Total: Agricultural and Allied Activities	20,622.86	874.62	195.70	21,693.18
b Rural Development				
Special Programmes for Rural Development	731.29	..	..	731.29
Rural Employment	4,916.01	..	..	4,916.01
Other Rural Development programmes	1,423.39	1,745.83	..	3,169.22
Total: Rural Development	7,070.69	1,745.83	..	8,816.52
c Special Areas Programmes				
Hill Areas	4.15	73.16	..	77.31
Total: Special Areas Programmes	4.15	73.16	..	77.31
d Irrigation and Flood Control				
Major Irrigation	431.32	2,131.46	..	2,562.78

4. STATEMENT OF EXPENDITURE - Contd.
(CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION - Contd.

(₹ in crore)

Description	Revenue	Capital	L & A	Total
C Economic Services				
d Irrigation and Flood Control				
Medium Irrigation	1,435.15	184.91	..	1,620.06
Minor Irrigation	148.70	113.14	..	261.84
Flood Control and Drainage	163.03	87.65	..	250.68
Total: Irrigation and Flood Control	2,178.20	2,517.16	..	4,695.36
e Energy				
Power	15,140.10	442.39	780.31	16,362.80
New and Renewable Energy	1.10	..	..	1.10
Total: Energy	15,141.20	442.39	780.31	16,363.90
f Industries and Minerals				
Village and Small Industries	1,624.72	1.86	27.38	1,653.96
Industries	1,891.60	..	..	1,891.60
Non ferrous Mining and Metallurgical Industries	18.81	..	..	18.81
Consumer Industries	..	..	204.16	204.16
Total: Industries and Minerals	3,535.13	1.86	231.54	3,768.53
g Transport				
Shipping	..	(-)0.50	..	(-)0.50
Civil Aviation	..	1,344.21	..	1,344.21
Roads and Bridges	1,226.55	13,385.53	..	14,612.08
Road Transport	1,046.82	427.73	99.99	1,574.54
Inland Water Transport	1.11	..	..	1.11
Total: Transport	2,274.48	15,156.97	99.99	17,531.44
i Science Technology and Environment				
Other Scientific Research	12.60	4.29	..	16.89
Ecology and Environment	5.54	..	..	5.54
Total: Science Technology and Environment	18.14	4.29	..	22.43
j General Economic Services				
Secretariat - Economic Services	91.95	..	..	91.95
Tourism	23.74	29.99	..	53.73
Census Surveys and Statistics	129.04	..	..	129.04
Civil Supplies	9,533.92	..	..	9,533.92
General Financial and Trading Institutions	..	400.00	..	400.00
Other General Economic Services	274.82	(-)0.67	..	274.15
Total: General Economic Services	10,053.47	429.32	..	10,482.79
Total: Economic Services	60,898.32	21,245.60	1,307.54	83,451.46
D Grants-in-Aid and Contributions				

4. STATEMENT OF EXPENDITURE - Contd.
(CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION - Contd.

(₹ in crore)

Description	Revenue	Capital	L & A	Total
D Grants-in-Aid and Contributions				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	19,489.46	..	..	19,489.46
Total:	19,489.46	..	..	19,489.46
Total: Grants-in-Aid and Contributions	19,489.46	..	..	19,489.46
E Public Debt				
Internal Debt of the State Government	..	..	18,385.23	18,385.23
Loans and Advances from the Central Government	..	..	1,352.01	1,352.01
Total:	..	..	19,737.24	19,737.24
Total: Public Debt	..	..	19,737.24	19,737.24
F Loans to Government servants etc.				
Loans to Government Servants etc.	..	..	261.52	261.52
Total:	..	..	261.52	261.52
Total: Loans to Government servants etc	..	..	261.52	261.52
Total Expenditure	2,54,030.42	37,010.79	23,377.75	3,14,418.96

4. STATEMENT OF EXPENDITURE - Contd.
(CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE - Contd.

(₹ in crore)

Object of Expenditure	2021 - 22			2020 - 21			2019 - 20		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Grants-in-Aid	82,585.57	..	82,585.57	70,678.62	..	70,678.62	50,603.81	..	50,603.81
Salaries	42,933.09	..	42,933.09	41,215.82	..	41,215.82	42,325.06	..	42,325.06
Interest	42,212.92	..	42,212.92	37,147.30	..	37,147.30	32,939.79	..	32,939.79
Pensions	22,403.75	..	22,403.75	23,084.89	..	23,084.89	24,460.78	..	24,460.78
Subsidies	21,688.81	..	21,688.81	25,109.93	..	25,109.93	20,143.92	..	20,143.92
Dearness Allowances	11,677.00	..	11,677.00	10,232.87	..	10,232.87	9,639.07	..	9,639.07
Salary Grants	8,415.97	..	8,415.97	8,026.64	..	8,026.64	8,190.18	..	8,190.18
Contributions	6,052.96	..	6,052.96	5,117.50	..	5,117.50	4,820.04	..	4,820.04
Payments for Professional and Special Services	2,032.70	0.63	2,033.33	1,304.75	3.22	1,307.97	1,449.04	..	1,449.04
Feeding / Dietary Charges	1,837.07	..	1,837.07	1,341.29	..	1,341.29	2,022.33	..	2,022.33
Scholarships and Stipends	1,828.34	..	1,828.34	2,859.79	..	2,859.79	2,922.57	..	2,922.57
Maintenance	1,632.92	..	1,632.92	1,716.98	..	1,716.98	1,500.54	..	1,500.54
Gratuities	869.26	..	869.26	1,248.21	..	1,248.21	2,295.93	..	2,295.93
Medicines	795.54	..	795.54	1,372.23	..	1,372.23	710.15	..	710.15
Office Expenses	776.02	..	776.02	644.61	..	644.61	714.11	..	714.11
Materials and Supplies	770.22	..	770.22	566.65	..	566.65	542.45	..	542.45
Discount on Loans	762.97	..	762.97	547.40	..	547.40	190.89	..	190.89
Machinery and Equipments	652.57	6.56	659.13	457.66	27.72	485.38	281.66	17.74	299.40
Clothing, Tentage and Stores	622.04	..	622.04	581.49	..	581.49	577.71	..	577.71
Stores and Equipments	606.67	..	606.67	920.11	..	920.11	160.13	..	160.13
Cost of Books / Note Books / Slates, etc.	573.64	..	573.64	325.10	..	325.10	322.29	..	322.29
Travel Expenses	371.17	..	371.17	329.40	..	329.40	543.27	..	543.27
Petroleum, Oil and Lubricants	342.51	..	342.51	250.69	..	250.69	263.58	..	263.58
Computer and Accessories	294.56	..	294.56	250.30	..	250.30	525.85	..	525.85
Inter-Account Transfers	291.53	746.17	1,037.70	-46.63	685.32	638.69	597.00	531.98	1,128.98
Compensation	264.01	3.99	268.00	196.47	..	196.47	190.85	20.52	211.37

4. STATEMENT OF EXPENDITURE *Concl.*
(CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE - *Concl.*

(₹ in crore)

Object of Expenditure	2021 - 22			2020 - 21			2019 - 20		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Service or Commitment Charges	233.79	..	233.79	221.64	..	221.64	202.99	..	202.99
Motor Vehicles	227.88	..	227.88	112.25	..	112.25	123.57	..	123.57
Printing Charges	196.31	..	196.31	110.42	..	110.42	159.07	..	159.07
Rent, Rates and Taxes	186.63	..	186.63	191.66	..	191.66	191.23	..	191.23
Minor Works	141.89	3.42	145.31	258.35	..	258.35	191.33	..	191.33
Procurement of Agricultural Inputs	96.01	..	96.01	83.17	..	83.17	122.58	..	122.58
Advertising and Publicity	88.57	..	88.57	74.86	..	74.86	80.62	..	80.62
Training	76.74	..	76.74	83.82	..	83.82	136.60	..	136.60
Rewards	75.68	..	75.68	60.01	..	60.01	80.25	..	80.25
Feeding and Cash Doles	67.14	..	67.14	55.74	..	55.74	58.81	..	58.81
Transport Charges	39.88	..	39.88	35.34	..	35.34	28.95	..	28.95
Lands	38.52	4,048.00	4,086.52	42.16	2,870.22	2,912.38	34.19	808.37	842.56
Writes off and Losses	33.66	..	33.66	1.33	..	1.33	3.21	..	3.21
Wages	33.37	..	33.37	105.28	..	105.28	109.59	..	109.59
Networking and Connectivity	15.75	..	15.75	58.21	..	58.21	..	..	..
Hospitality / Entertainment	11.77	..	11.77	3.96	..	3.96	6.29	..	6.29
Expenditure Secret Service	11.14	..	11.14	10.85	..	10.85	11.38	..	11.38
Expenditure Royalty	9.77	..	9.77	11.75	..	11.75	16.43	..	16.43
Miscellaneous	9.33	46.19	55.52	7.71	49.00	56.71	8.30	99.59	107.89
Other Charges	7.58	..	7.58	7.66	..	7.66	13.87	..	13.87
Festival Advances	4.09	..	4.09	-37.71	..	-37.71	234.91	..	234.91
Purchase and Up-keep of Animals	3.37	..	3.37	31.97	..	31.97	47.63	..	47.63
Major Works	..	29,416.12	29,416.12	..	27,980.11	27,980.11	0.84	20,611.08	20,611.92
Investments	..	2,774.55	2,774.55	..	1,592.53	1,592.53	..	3,584.88	3,584.88
Total	2,54,902.68	37,045.63	2,91,948.31	2,37,010.50	33,208.12	2,70,218.62	2,10,795.64	25,674.16	2,36,469.80
Others	(-872.27)	(-34.85)	(-907.12)	(-608.36)	(-140.47)	(-748.83)	(-360.91)	(-42.58)	(-403.49)

4. STATEMENT OF EXPENDITURE *Concl.*
(CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE - *Concl.*

(₹ in crore)

Object of Expenditure	2021 - 22			2020 - 21			2019 - 20		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Total	2,54,030.41	37,010.78	2,91,041.19	2,36,402.14	33,067.65	2,69,469.79	2,10,434.73	25,631.58	2,36,066.31

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in crore)

Major Head	Description	(1) Expenditure during 2020-21	(2) Progressive Expenditure upto 2020-21	(3) Expenditure during 2021-22	(4) Progressive Expenditure upto 2021-22	(5) Percentage Increase (+)/ Decrease (-) during the year
A. Capital Account of General Services						
4055	Capital Outlay on Police	253.33	5,180.84	7.29	5,188.13	(-)97.12
4058	Capital Outlay on Stationery and Printing	0.54	73.24	3.54	76.78	(+)555.56
4059	Capital Outlay on Public Works	616.39	5,475.29	602.66	6,077.95	(-)2.23
4070	Capital Outlay on Other Administrative Services	66.31	1,084.88	166.72	1,251.60	(+)151.43
Total A Capital Account of General Services		936.57	11,814.25	780.21	12,594.46	(-)16.69
B. Capital Account of Social Services						
(a) Capital Account of Education, Sports, Art and Culture						
4202	Capital Outlay on Education, Sports, Art and Culture	578.28	8,141.01	493.51	8,634.52	(-)14.66
Total (a) Capital Account of Education, Sports, Art and Culture		578.28	8,141.01	493.51	8,634.52	(-)14.66
(b) Capital Account of Health and Family Welfare						
4210	Capital Outlay on Medical and Public Health	2,293.88	7,394.61	2,300.78	9,695.39	(+)0.30
4211	Capital Outlay on Family Welfare	233.56	2,109.64	217.19	2,326.83	(-)7.01
Total (b) Capital Account of Health and Family Welfare		2,527.44	9,504.25	2,517.97	12,022.22	(-)0.37

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE *Contd.*

(₹ in crore)

Major Head	Description	(1) Expenditure during 2020-21	(2) Progressive Expenditure upto 2020-21	(3) Expenditure during 2021-22	(4) Progressive Expenditure upto 2021-22	(5) Percentage Increase (+)/ Decrease (-) during the year
B. Capital Account of Social Services - <i>Contd.</i>						
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development						
4215	Capital Outlay on Water Supply and Sanitation	2,624.83	21,893.18	3,008.07	24,901.25	(+14.60
4216	Capital Outlay on Housing	137.33	9,043.10	49.14	9,092.24	(-)64.22
4217	Capital Outlay on Urban Development	4,456.50	27,378.43	8,453.54*	35,831.97	(+)89.69
Total	(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	7,218.66	58,314.71	11,510.75	69,825.46	(+)59.46
(d) Capital Account of Information and Broadcasting						
4220	Capital Outlay on Information and Publicity	36.73	289.47	12.95	302.42	(-)64.74
4221	Capital Outlay on Broadcasting	..	25.00	..	25.00	..
Total	(d) Capital Account of Information and Broadcasting	36.73	314.47	12.95	327.42	(-)64.74

* Includes (i) Investment of ₹237.68 crore in Chennai Metropolitan Water Supply and Sewerage Board for 150 MLD Desalination Plant at Nemmeli. (ii) Investment of ₹1,185.92 crore in Chennai Metro Rail Limited and (iii) Investment of ₹2 crore in Chennai River Restoration Trust.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE *Contd.*

(₹ in crore)

Major Head	Description	(1) Expenditure during 2020-21	(2) Progressive Expenditure upto 2020-21	(3) Expenditure during 2021-22	(4) Progressive Expenditure upto 2021-22	(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	342.62	2,434.64	271.60	2,706.24	(-)20.73
Total	(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	342.62	2,434.64	271.60	2,706.24	(-)20.73
(g) Capital Account of Social Welfare and Nutrition						
4235	Capital Outlay on Social Security and Welfare	20.58	186.61	60.87	247.48	(+)195.77
4236	Capital Outlay on Nutrition	47.36	709.69	67.16	776.85	(+)41.81
Total	(g) Capital Account of Social Welfare and Nutrition	67.94	896.30	128.03	1,024.33	(+)88.45
(h) Capital Account of Other Social Services						
4250	Capital Outlay on Other Social Services	59.50	432.84	50.17	483.01	(-)15.68
Total	(h) Capital Account of Other Social Services	59.50	432.84	50.17	483.01	(-)15.68
Total B	Capital Account of Social Services	10,831.17	80,038.22	14,984.98	95,023.20	(+)38.35

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE *Contd.*

(₹ in crore)

Major Head	Description	(1)	(2)	(3)	(4)	(5)
		Expenditure during 2020-21	Progressive Expenditure upto 2020-21	Expenditure during 2021-22	Progressive Expenditure upto 2021-22	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	90.20	732.97	84.60	817.57	(-)6.21
4402	Capital Outlay on Soil and Water Conservation	23.35	656.08	12.88	668.96	(-)44.84
4403	Capital Outlay on Animal Husbandry	227.04	901.03	198.21	1,099.24	(-)12.70
4404	Capital Outlay on Dairy Development	..	216.74	..	216.74	..
4405	Capital Outlay on Fisheries	320.77	2,063.86	275.28	2,339.14	(-)14.18
4406	Capital Outlay on Forestry and Wild Life	88.24	3,068.93	34.39	3,103.32	(-)61.03
4407	Capital Outlay on Plantations	..	85.68	..	85.68	..
4408	Capital Outlay on Food Storage and Warehousing	(-)93.25	1,278.71	89.52	1,368.23	(-)196.00
4415	Capital Outlay on Agricultural Research and Education	5.72	82.63	5.66	88.29	(-)1.05
4425	Capital Outlay on Co-operation	16.13	6,366.38	18.24	6,384.62	(+)13.08
4435	Capital Outlay on Other Agricultural Programmes	173.35	1,291.17	155.84	1,447.01	(-)10.10
Total	(a) Capital Account of Agriculture and Allied Activities	851.55	16,744.18	874.62	17,618.80	(+)2.71
(b) Capital Account of Rural Development						
4515	Capital Outlay on other Rural Development Programmes	1,319.31	22,414.96	1,745.83	24,160.79	(+)32.33
Total	(b) Capital Account of Rural Development	1,319.31	22,414.96	1,745.83	24,160.79	(+)32.33

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE *Contd.*

(₹ in crore)

Major Head	Description	(1) Expenditure during 2020-21	(2) Progressive Expenditure upto 2020-21	(3) Expenditure during 2021-22	(4) Progressive Expenditure upto 2021-22	(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	74.00	842.01	73.16	915.17	(-)1.14
4575	Capital Outlay on other Special Areas Programmes	..	1.22	..	1.22	..
Total	(c) Capital Account of Special Areas Programme	74.00	843.23	73.16	916.39	(-)1.14
(d) Capital Account of Irrigation and Flood Control						
4700	Capital Outlay on Major Irrigation	3,405.42	4,272.91	2,131.46	6,404.37	(-)37.41
4701	Capital Outlay on Medium Irrigation	227.20	13,489.19	184.91	13,674.10	(-)18.61
4702	Capital Outlay on Minor Irrigation	728.22	2,839.69	113.14	2,952.83	(-)84.46
4705	Capital Outlay on Command Area Development	..	370.58	..	370.58	..
4711	Capital Outlay on Flood Control Projects	62.20	2,633.57	87.65	2,721.22	(+)40.92
Total	(d) Capital Account of Irrigation and Flood Control	4,423.04	23,605.94	2,517.16	26,123.10	(-)43.09

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE *Contd.*

(₹ in crore)

Major Head	Description	(1)	(2)	(3)	(4)	(5)
		Expenditure during 2020-21	Progressive Expenditure upto 2020-21	Expenditure during 2021-22	Progressive Expenditure upto 2021-22	Percentage Increase (+)/ Decrease (-) during the year
C. Capital Account of Economic Services - Contd.						
(e) Capital Account of Energy						
4801	Capital Outlay on Power Projects	..	25,432.24	442.39	25,874.63	(+)100.00
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	..	25,433.30	442.39	25,875.69	(+)100.00
(f) Capital Account of Industry and Minerals						
4851	Capital Outlay on Village and Small Industries	5.45	227.17	1.86	229.03	(-)65.87
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	..	26.56	..	26.56	..
4860	Capital Outlay on Consumer Industries	..	1,917.73	..	1,917.73	..
4875	Capital Outlay on Other Industries	26.22	556.50	..	556.50	(-)100.00

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE *Contd.*

(₹ in crore)

Major Head	Description	(1)	(2)	(3)	(4)	(5)
		Expenditure during 2020-21	Progressive Expenditure upto 2020-21	Expenditure during 2021-22	Progressive Expenditure upto 2021-22	Percentage Increase (+)/ Decrease (-) during the year
C. Capital Account of Economic Services - Contd.						
(f) Capital Account of Industry and Minerals - Concl'd.						
4885	Other Capital Outlay on Industries and Minerals	..	0.01	..	0.01	..
Total	(f) Capital Account of Industry and Minerals	31.67	2,875.68	1.86	2,877.54	(-)94.13
(g) Capital Account of Transport						
5051	Capital Outlay on Ports and Light Houses	..	8.29	..	8.29	..
5052	Capital Outlay on Shipping	(-)0.50	75.75	(-)0.50 [#]	75.25	..
5053	Capital Outlay on Civil Aviation	426.55	792.26	1,344.21	2,136.47	(+)215.14
5054	Capital Outlay on Roads and Bridges	12,748.24	80,887.75	13,385.53	94,273.28	(+)5.00
5055	Capital Outlay on Road Transport	404.27	8,034.56	427.73*	8,462.29	(+)5.80
5056	Capital Outlay on Inland Water Transport	..	7.15	..	7.15	..
Total	(g) Capital Account of Transport	13,578.56	89,805.76	15,156.97	1,04,962.73	(+)11.62
(i) Capital Account of Science Technology and Environment						
5425	Capital Outlay on Other Scientific and Environmental Research	5.36	386.82	4.29	391.11	(-)19.81
Total	(i) Capital Account of Science Technology and Environment	5.36	386.82	4.29	391.11	(-)19.81

[#] Minus Expenditure was due to refund of unspent amount towards dredging and rehabilitation work under Tsunami Emergency Assistance Project (TEAP) with loan assistance from Asian Development Bank - executed by Tamil Nadu Maritime Board.

* Includes investment of ₹424.47 crore in Tamil Nadu State Transport Development Finance Corporation Limited and ₹3.26 crore in State Transport Undertakings.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE *Concl'd.*

(₹ in crore)

Major Head	Description	(1)	(2)	(3)	(4)	(5)
		Expenditure during 2020-21	Progressive Expenditure upto 2020-21	Expenditure during 2021-22	Progressive Expenditure upto 2021-22	Percentage Increase (+)/ Decrease (-) during the year
C. Capital Account of Economic Services - Concl'd.						
(j) Capital Account of General Economic Services						
5452	Capital Outlay on Tourism	131.02	461.65	29.99	491.64	(-)77.11
5465	Investments in General Financial and Trading Institutions	837.00	3,772.21	400.00*	4,172.21	(-)52.21
5475	Capital Outlay on other General Economic Services	48.39	506.36	(-)0.67#	505.69	(-)101.38
Total	(j) Capital Account of General Economic Services	1,016.41	4,740.22	429.32	5,169.54	(-)57.76
Total C	Capital Account of Economic Services	21,299.90	1,86,850.09	21,245.60	2,08,095.69	(-)0.25
	Total Capital Expenditure	33,067.64	2,78,702.56^{&}	37,010.79^{\$}	3,15,713.35[@]	(+)11.92

* Represents investments of ₹400 crore in Tamil Nadu Power Finance and Infrastructure Development Corporation Limited.

Minus Expenditure was due to recoveries of overpayment relating to previous years remitted back into the State Balanced Growth Fund.

& Differs from previous year's progressive balance due to rounding (Actual amount ₹27,87,02,54,83,788.00).

\$ The difference is due to rounding in crore (Actual amount ₹3,70,10,77,88,828.00).

@ The current progressive figure differs due to rounding in crore. (Actual amount ₹31,57,13,32,72,616.00).

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 2021	Receipts during the year	Repayments during the year	Balance as on 31 March 2022	Net Increase (+) / Decrease (-)	As a percent of total liabilities
A. Public Debt						
6003 Internal Debt of the State Government	4,29,747.96	90,842.61	18,385.23	5,02,205.34	(+)72,457.38	82.24
Market Loans	3,77,864.53	87,000.00	14,500.08	4,50,364.45	(+72,499.92)	73.75
WMA ² from the RBI	..	..	..	..	..	..
Bonds	22,815.00	..	..	22,815.00	..	3.74
Loans from Financial institutions etc. ³	13,096.37	3,842.61	2,082.07	14,856.91	(+1,760.54)	2.43
Special securities issued to National Small Savings Fund	15,972.06	..	1,803.08	14,168.98	(-)1,803.08	2.32
Other Loans	..	..	..	..	..	..

1. Detailed Account is at pages 448 to 475.

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.

(₹ in crore)

Nature of borrowings	Balance as on 1 April 2021	Receipts during the year	Repayments during the year	Balance as on 31 March 2022	Net Increase (+) / Decrease (-)	As a percent of total liabilities
6004 Loans and Advances from the Central Government	27,440.20*	13,642.38	1,352.02#	39,730.56#	(+)12,290.36	6.51
Non-Plan Loans	37.62	..	4.53	33.09	(-)4.53	0.01
Loans for State/Union Territory Plan Schemes	9,491.03	50.70	1,140.04	8,401.69	(-)1,089.34	1.38
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	7.39	..	1.06	6.33	(-)1.06	..
Other Loans for States/Union Territory with Legislature Schemes	17,898.23	13,591.68	206.39	31,283.52	(+13,385.29)	5.12
TOTAL A Public Debt	4,57,188.16	1,04,484.99	19,737.25#	5,41,935.90#	(+)84,747.74	88.74

* Opening Balance differs from previous year due to rounding off from actuals.

Difference is due to rounding off in crores.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES *Contd.*

(₹ in crore)

Nature of borrowings	Balance as on 1 April 2021	Receipts during the year	Repayments during the year	Balance as on 31 March 2022	Net Increase (+) / Decrease (-)	As a percent of total liabilities
B.Other Liabilities						
Public Accounts						
Small savings, Provident Funds etc.	29,352.41	9,054.37	6,373.99	32,032.79	(+)2,680.38	5.25
Reserve funds bearing interest	113.42	1,088.00	1,088.00	113.42	..	0.02
Reserve funds not bearing interest	2,030.89	5,285.15	5,043.00	2,273.04	(+)242.15	0.37
Deposits bearing interest	8,014.50	65,189.85	65,560.40	7,643.95	(-)-370.55	1.25
Deposits not bearing interest	22,096.51	63,894.09	59,322.79	26,667.81	(+)4,571.30	4.37
Total B. Other Liabilities	61,607.73*	1,44,511.46	1,37,388.18#	68,731.02#	(+)7,123.28	11.26
Total Public Debt and Other Liabilities	5,18,795.89	2,48,996.45	1,57,125.43	6,10,666.91	(+)91,871.02	100.00

For details on amortization arrangements, service of debt etc. explanatory notes to this statement at pages 36 to 39 may be seen.

* Opening Balance differs from previous year due to rounding off from actuals.

Difference is due to rounding off in crores.

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 ₹5,79.11 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 2021-22 was ₹8,070.69 crore. Out of total balance in the Fund, ₹7,748.22 crore were invested in Securities. The market value of these Securities on 31 March 2022 as reported by Government was ₹ 7,906.59 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 ₹14,168.98 crore which was 2.61 *per cent* of the total Public Debt of the State Government as on 31 March 2022.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES *Contd.*

Explanatory Notes to Statement 6

3. Loans and Advances from GOI, Market Loans etc. -

- (i) During the year an amount of ₹13,642.38 crore was received from Government of India as loans and an amount of ₹1,352.02 crore was repaid.
- (ii) This covers mainly long term loans raised in the Open Market, borrowings from autonomous bodies like the Life Insurance Corporation of India, National Co-operative Development Corporation etc. During the year, the following Open Market Loans were floated, the details of which are listed below:

Year of Maturity	Open Market Loan Amount (₹ in crore)	Rate of Interest of Loans
2025	1000	5.65
2029	1000, 1000	6.71, 6.66
2030	900, 1000, 1000, 1000, 1000, 1000, 2000, 1000	7.04, 7.04, 7.02, 7.03, 7.12, 7.09, 7.13, 7.17
2031	1500, 1500, 1000, 1000, 1000, 1000, 1000, 1000, 2000, 2000, 2000, 1000, 1000, 1000, 1000, 2000, 1000, 1000, 1000	6.53, 6.77, 6.83, 6.83, 6.95, 6.98, 6.95, 6.97, 6.97, 6.98, 7.00, 6.97, 6.95, 6.76, 6.90, 6.97, 6.96, 6.83, 7.02
2032	1000, 1000, 1000, 1000, 2000, 1000, 2600	7.24, 7.10, 7.14, 7.25, 7.19, 7.23, 7.30
2038	1000, 1000	7.07, 7.07
2041	1500, 1000, 1000, 1000	6.99, 6.99, 6.99, 6.99
2042	1000, 1000, 1000, 1000	7.19, 7.19, 7.40, 7.39
2046	1500, 1500, 1000, 1000, 1000	6.97, 7.03, 6.97, 6.92, 6.92
2047	1000, 1000	7.13, 7.43
2050	1500, 1500, 2000	6.49, 6.49, 6.67
2051	1500, 1500, 1000, 1000, 1000	6.96, 7.03, 6.96, 7.24, 6.96
2052	1500, 1000, 1000	7.33, 7.33, 7.39
2055	1500, 1500	6.63, 6.63
2056	1500, 1000, 1000, 1000,	6.96, 6.96, 6.96, 6.96
2057	1000	7.33

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES- *Contd.*

Explanatory Notes to Statement 6

4. Service of Debt

Interest on debt and other obligations - The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2021-22 and 2020-21 are shown below:-

	(₹ in crore)		
	2021-22	2020-21	Net increase (+) / decrease (-) during the year
(i) Gross debt and other obligations outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Funds etc.	5,73,968.69	4,86,540.57	(+) 87,428.12
(b) Other obligations	36,698.22	32,255.31	(+) 4,442.91
Total (i)	6,10,666.91	5,18,795.88	(+)91,871.03

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - *Concl'd.*

Explanatory Notes to Statement 6 - *Concl'd*

	2021-22	2020-21	Net increase (+) /decrease (-) during the year
	(₹ in crore)		
(ii) Interest paid by the Government			
(a) On Public Debt and Small Savings, Provident Funds etc.	38,186.43	33,627.61	(+) 4,558.82
(b) On other obligations	3,393.42	2,859.79	(+) 533.63
Total (ii)	41,579.85*	36,487.40	(+)5,092.45
(iii) Deduct			
(a) Interest received on loans and advances given by Government	320.04	345.82	(-) 25.78
(b) Interest realised on investment of cash balances	120.58	214.51	(-) 93.93
Total (iii)	440.62	560.33	(-)119.71
(iv) Net interest charges	41,139.23	35,927.07	(+)5,212.16
(v) Percentage of gross interest (item(ii)) to total revenue receipts	20.04	20.96	(-)0.92
(vi) Percentage of net interest (item(iv)) to total revenue receipts	19.83	20.64	(-)0.81

There was in addition certain other receipts and adjustments totalling ₹1,941.79 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 ₹39,197.44 crore which works out to 18.89 per cent of the revenue.

The Government also received ₹271.84 crore during the year as dividend on investments in various undertakings.

* Does not include interest classified under Major Head 2049-05-105 AF and AG (₹ 1,087.80 lakh) relating to management of Non obligatory Sinking Fund Investment Accounts and Advance interest on purchase of securities.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

(₹ in crore)

Sectors/ Loanee Groups	Balance on 1 April 2021	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance as on 31 March 2022	Net Increase (+) / decrease(-) during the year
General Services						
Statutory Corporations	..	..	..	..	..	..
Government Companies	..	..	..	..	..	..
Total - General Services	..	..	..	..	..	..
Social Services						
Universities/ Academic Institutions	460.81		..	..	460.81	..
Panchayati Raj Institutions		..	..	..		..
Municipalities / Municipal Councils / Municipal Corporations	1,214.20	1.34	..	..	1,215.54	(+1.34)
Urban Development Authorities	8,966.35	2,069.61	79.63	..	10,956.33	(+1,989.98)

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-Contd.

(₹ in crore)

Sectors / Loanee Groups	Balance as on 1 April 2021	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance as on 31 March 2022	Net Increase (+) / decrease(-) during the year
Housing Boards		..	..	..		..
State Housing Corporation	17.67	..	..	..	17.67	..
Statutory Corporations / Government Companies	1,627.06	0.50	10.63	..	1,616.93	(-)10.13
Co-operative Societies / Co-operative Corporations / Banks	344.79	..	344.60	..	0.19	-344.60
Others	509.51	..	0.04	..	509.47	(-)0.04
Total - Social Services	13,140.39	2,071.45	434.90	..	14,776.94*	(+)1,636.55

* Differs with Statement 18 by ₹0.01 crore due to rounding.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT -Contd.

(₹ in crore)

Sectors / Loanee Groups	Balance as on 1 April 2021	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance as on 31 March 2022	Net Increase (+) / decrease(-) during the year
Economic Services						
Panchayati Raj Institutions	..	..	..	..	..	..
Municipalities / Municipal Councils / Municipal Corporations	..	..	..	..	..	..
Statutory Corporations / Government Companies	17,924.48*	99.99	4,640.99	..	13,383.48	(-)4,541.00
Co-operative Societies / Co-operative Corporations / Banks	159.02*	..	5.00	..	154.02	(-)5.00
Others	6,735.83	1,207.55	31.94	..	7,911.44	(+)1,175.61
Total - Economic Services	24,819.33	1,307.54	4,677.93	..	21,448.94^{\$}	(-)3,370.39

* Differs from the previous year closing balance due to rectification carried out within the Sectors.

^{\$} Differs with Statement 18 by ₹0.01 crore due to rounding.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-Contd.

(₹ in crore)

Sectors / Loanee Groups	Balance as on 1 April 2021	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance as on 31 March 2022	Net Increase (+) / decrease(-) during the year
Loans to Government Servants						
Loans to Government Servants	1,225.90	261.52	241.88	..	1,245.54	(+)19.64
Total-Loans to Government Servants	1,225.90	261.52	241.88	..	1,245.54	(+)19.64
Loans for Miscellaneous Purposes						
Loans for Miscellaneous Purposes	(-)598.93	..	0.06	..	(-)598.99	(-)0.06
Total - Loans for Miscellaneous Purposes	(-)598.93	..	0.06	..	(-)598.99	(-)0.06
Total - Loans and Advances	38,586.69	3,640.51^{\$}	5,354.77	..	36,872.43	(-)1,714.26

\$ Differs from actuals (₹36,40,51,66,985.00).

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT[@]

Comparative summary of Government Investment in the share capital of different concerns for 2020-21 and 2021-22

(` in crore)

		2021-22			2020-21		
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	1.81	1	3.81	2.63
B	Government Companies	57	41,674.83	253.25	58	41,075.76	168.09
C	Joint Stock Companies	2	0.71	..	3	0.73	2.40
D	Co-operative Institutions	*	487.29	1.16	9156	498.06	0.76
Total		60	42,166.64	256.22	9218	41,578.36	173.88

Dividend received as per Statement 14 : ₹271.84 crore

Details of Dividend on Investment included in Statement No.8 : ₹256.22 crore

Dividend booked in the accounts works out to ₹271.84 crore (Major Head 0050) whereas the entities have reported the dividend amount as ₹256.22 crore.

Hence there is a difference of ₹15.62 crore. The difference is under reconciliation.

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

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

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT@

Guarantees given by the State Government for repayment of loans, etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding on the 31 March 2022 in various sectors are shown below:

(₹ in crore)

Sector No.	Name of Sector	Maximum amount guaranteed during the year	Outstanding at the beginning of the year	Additions during the year	Deletions (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year	Guarantee Commission or fee	
						Discharged	Not Discharged		Receivable	Received
1		2	3	4	5	6	7	8	9	10
CLASS (I) :										
1	POWER	37,130.30	60,262.02 [#]	14,131.57	7,155.21	..	..	67,238.38	1,673.71	262.19
2	CO-OPERATION	467.23	599.76	81.55	124.66	..	..	556.65	20.10	2.57
3	TRANSPORT	2,957.50	4,641.50	2,955.00	3,739.00	..	..	3,857.50	17.33	17.33
4	WATER SUPPLY	4,539.63	417.07	629.96	56.70	..	..	990.33	8.06	0.70
5	HOUSING	20.00	415.10	5.09	38.60	..	..	381.59	0.06	..
6	TRADING	17,823.48	106.93	17,693.61	18.87	..	..	17,781.67	0.75	0.60
7	INFRASTRUCTURE	1,237.49	975.51	420.26	226.50	..	..	1,169.27	13.00	11.62
CLASS (II) :										
1	POWER	..	730.66	..	730.66	..	..	..	0.89	0.89
Total		64,175.63	68,148.55	35,917.04	12,090.20	..	..	91,975.39	1,733.90	295.89*

Guarantee fee received as compiled in Accounts vide Statement No.14 at Page No.102		295.83
Guarantee fee received as furnished by Government in Statement No.20	:	295.89
	Difference	:
		(-)0.06

#Differs from closing balance of the previous year by ₹ 2,559.10 crore which is under examination (TANGEDCO).

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

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

(i) Grants-in-Aid paid in Cash

(₹ in crore)

Name/Category of Grantee	Total funds released as Grants-in-Aid			Funds allocated for creation of Capital Assets out of total funds released shown in Column (no.2)		
	1	2		3		
	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)	Total
Assistance to Municipal Corporation	2,007.35	1,239.60	3,246.95	1,818.82	..	1,818.82
Assistance to Municipalities/ Municipal councils	1,406.76	384.92	1,791.68 ^{\$}	1,341.76	..	1,341.76
Assistance to Nagar Panchayats/Notified Area Committes or equivalent thereof	1,505.75	411.45	1,917.20	1,487.75	..	1,487.75
Assistance to Zilla Parishads/District level Panchayats	344.36	223.48	567.84 ^{\$}	344.36	..	344.36
Assistance to Block Panchayats/Intermediate level Panchayats	1,592.65	670.43	2,263.08	1,592.65	..	1,592.65
Assistance to Gram Panchayats	2,367.46	3,575.60	5,943.06	2,367.46	..	2,367.46
Others	51,095.15*	15,760.64*	66,855.79 ^{\$}	3,369.61	2,644.47	6,014.08
Total:	60,319.48^{\$}	22,266.12*	82,585.60[@]	12,322.41	2,644.47	14,966.88

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

@ Differs by ₹0.03 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 - *Concl'd*

(ii) Grants-in-Aid given in kind

(₹ in crore)

Purpose	Total Value	
	2021-22	2020-21
Free distribution of Laptop Computers to Students	481.72	..
Free supply of bicycles to students studying in Std.XI and XII in Government/ Government Aided Higher Secondary Schools	2.23	216.14
Free Hearse Services in Government Medical Institutions through Indian Red Cross Society	31.25	31.25
Free distribution of sheep/goat to the persons living Below Poverty Line under Special Component Plan	74.27	191.75
Free distribution of Handloom Cloth to the people below poverty line	5.00	370.12
Free distribution of Milch Cows to the persons living Below Poverty Line under Special Component Plan	..	50.87
Total	594.47	860.13

1. Grants-in-Aid given to Panchayat Raj Institutions, Local Bodies etc. do not get explicitly disclosed in the accounts as these are distinctly shown under the relevant programme minor heads, eg. 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. The list furnished above is not exhaustive. For instance in schemes like "Government Free Eye Camp" where spectacles, medicines etc are distributed "in kind", the amount expended towards the scheme as a whole is available. The amounts apportionable to Grants-in-Aid in kind within the scheme are not identifiable from the accounts.

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

(₹ in crore.)

Particulars	A C T U A L S					
	2021-22			2020-21		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Account)	42,576.30	2,11,454.11	2,54,030.41 **	37,430.08	1,98,972.10	2,36,402.18
Expenditure Heads (Capital Account)	101.86	36,908.92	37,010.78	61.64	33,006.01	33,067.65
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	19,737.24	3,640.52	23,377.76	16,228.57	3,834.83	20,063.40
Total	62,415.40	2,52,003.55	3,14,418.95 **	53,720.29	2,35,812.93	2,89,533.23

(a) The figures have been arrived as follows:-

E. Public Debt

Internal Debt of the State Government	18,385.23	..	18,385.23	14,873.84	..	14,873.84
Loans and Advances from the Central Government	1,352.01	..	1,352.01	1,354.73	..	1,354.73

F. Loans and Advances *

Loans for General Services	..	..	..	..	..	..
Loans for Social Services	..	2,071.45	2,071.45	..	1,586.43	1,586.43

* A more detailed account is given in Statement No.18 at pages 476 to 533.

** Differs by ₹0.01 crore from Statement No.15 due to rounding in crore.

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE *Concl.*

(₹ in crore)

Particulars	A C T U A L S					
	2021 - 22			2020- 21		
	Charged	Voted	Total	Charged	Voted	Total
Loans for Economic Services	..	1,307.54 **	1,307.54 **	..	2,038.86	2,038.86
Loans to Government Servants etc.	..	261.52	261.52	..	209.54	209.54
Loans for Miscellaneous Purpose
G. Inter-State Settlement						
Inter-State Settlement
H. Transfer to Contingency Fund						
Transfer to Contingency Fund

(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2020 -21 and 2021 - 22 was as under:-

Year	Percentage of Total expenditure	
	<i>Charged</i>	<i>Voted</i>
2020 - 21	18.55	81.45
2021 - 22	19.85	80.15

** Difference is due to rounding in crore.

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

(₹ in crore)

Sector Heads	On 1 April 2021	During the year 2021-22	On 31 March 2022
(1)	(2)	(3)	(4)
CAPITAL AND OTHER EXPENDITURE - CAPITAL EXPENDITURE			
Public Works	5,475.29	602.66	6,077.95
Other General Services	6,349.97	177.55	6,527.52
Education, Sports, Art and Culture	8,149.44	493.51	8,642.95
Health and Family Welfare	9,508.06	2,517.96	12,026.02
Water Supply, Sanitation, Housing and Urban Development	59,691.33	11,510.74	71,202.07
Information and Broadcasting	317.53	12.72	330.25
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2,434.64	271.60	2,706.24
Social Welfare and Nutrition	896.30	128.03	1,024.33
Other Social Services	741.54	50.17	791.71
Agriculture and Allied Activities	16,752.11	874.62	17,626.74 *
Rural Development	22,488.54	1,745.83	24,234.38 *
Special Areas Programme	843.22	73.16	916.39 *
Irrigation and Flood Control	23,605.95	2,517.16	26,123.10 *
Energy	25,433.30	442.39	25,875.69
Industry and Minerals	2,952.06	1.86	2,953.93 *
Transport	90,903.40	15,162.20	1,06,065.60
Science and Technology	386.82	4.29	391.12 *
General Economic Services	4,740.22	429.31	5,169.54 *
Total - Capital Expenditure	2,81,669.74^{\$}	37,015.79^{\$}	3,18,685.53

* Differs (Horizontal Total) due to rounding.
^{\$} Differs (Vertical Total) due to rounding of actuals.
₹2,81,669.72 crore (Actual total ₹28,16,69,74,19,680.00).
₹ 37,015.76 crore (Actual total ₹3,70,15,79,02,962.00).

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

(₹ in crore)

Sector Heads	On 1 April 2021	During the year 2021-22	On 31 March 2022
(1)	(2)	(3)	(4)
LOANS AND ADVANCES			
Loans for Education, Sports, Art and Culture	563.75	..	563.75
Loans for Health and Family Welfare	0.26	..	0.26
Loans for Water Supply, Sanitation, Housing and Urban Development	12,215.34	1,639.02	13,854.36
Loans for Information and Broadcasting	11.60	(-)2.43	9.17
Loans for Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes	49.42	(-)0.04	49.38
Loans for Social Welfare and Nutrition	300.01	..	300.01
Loans for Agriculture and Allied Activities	1,644.58	163.61	1,808.19
Loans for Rural Development	4.47	44.99	49.46
Loans for Special Areas Programmes	0.43	..	0.43
Loans for Irrigation and Flood control	0.06	..	0.06
Loans for Energy	11,977.61	(-)3,841.83	8,135.78
Loans for Industry and Minerals	3,260.38	174.56	3,434.94
Loans for Transport	7,922.95	88.29	8,011.24
Loans for General Economic Services	8.85	..	8.85
Loans to Government Servants	1,225.90	19.64	1,245.54
Loans for Miscellaneous purposes	(-)598.93	(-)0.06	(-)5,98.99
Total - Loans and Advances	38,586.69^{&}	(-)1,714.26^{&}	36,872.43
Total - Capital and Other Expenditure	3,20,256.43	35,301.53	3,55,557.96
Deduct			
- Contribution from Contingency Fund	..	..	..
- Contribution from Miscellaneous Capital Receipts	19.36	0.01	19.37
- Contributions from development funds, reserve funds etc.	2,967.19	5.01	2,972.20
Net - Capital and Other Expenditure	3,17,269.88	35,296.51	3,52,566.39

& Differs (Vertical Total) due to rounding.

₹ 38,586.68 crore (Actual Total ₹ 3,85,86,68,67,117.00).

(-)₹ 1,714.25 crore (Actual Total (-) ₹ 17,14,25,63,529.00).

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

(₹ in crore)

Sector Heads	On 1 April 2021	During the year 2021-22	On 31 March 2022
(1)	(2)	(3)	(4)
PRINCIPAL SOURCES OF FUNDS- Concl'd.			
Revenue Surplus (+) / Deficit (-) for 2021-22	..	(-)46,538.02	..
Add -Adjustment on Account of retirement/Disinvestment			
Debt -			
Internal Debt of the State Government	4,29,747.96	72,457.38	5,02,205.34
Loans and Advances from the Central Government	27,440.21	12,290.37	39,730.58
Small Savings, Provident Fund etc.	29,352.41	2,680.38	32,032.79
Total Debt -	4,86,540.57*	87,428.13	5,73,968.70
Other Obligations -			
Contingency Fund	150.00	..	150.00
Reserve Funds	10,232.68	1,055.23	11,287.91
Deposits and Advances	71,903.95	10,713.38	82,617.33
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	(-)249.11	(-)42.37	(-)291.48
Remittances	(-)8.00	(-)6.30	(-)14.30
Total - Other Obligations	82,029.52	11,719.94	93,749.46
Total - Debt and Other Obligations	5,68,570.09	99,148.07	6,67,718.16
<i>Deduct - Cash Balance</i>	(-)450.44	734.19	283.75
<i>Deduct - Investments</i>	55,511.25	16,579.35	72,090.60
Add - Amount closed to Government Account during 2021-22	..	..	..
Net Provision of funds	5,13,509.28	35,296.51	5,95,343.81 \$

* Differs (Vertical Total) due to rounding.

\$ Differs (Horizontal Total) by (-) ₹46,538.02 crore (Revenue Deficit).

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

The difference of (-)₹2,42,777.42 crore between the Net Capital and other expenditure as on 31 March 2022 and the Net Provision of Fund is explained below:

(1)	(2)
Cumulative Revenue Surplus(+) / Deficit(-) for the period from 1st April 1937 to the end of March 2021	(-)2,44,775.85
Net account adjustment under “Miscellaneous”	(+)2,175.95
Capital expenditure adjusted proforma to rectify misclassification in the accounts of previous years	(-)121.51
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 – Correction of balances at the beginning of 2018-19	(+)0.02
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
Due to rounding	(-)0.01
TOTAL	(-)2,42,777.42

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 2022

(₹ in crore)

Debit Balance	Sector of the General account	Name of Account	Page	Credit Balance
(1)	(2)	(3)	(4)	(5)
5,58,471.38	A to D G, H and part of L	Consolidated Fund Government Account	58	
	E	Public Debt	448	5,41,935.90
36,872.43	F	Loans and Advances	476	
		Contingency Fund Contingency Fund	553	150.00
		Public Account		
	I	Small Savings, Provident Funds, etc	554	32,032.79
	J	Reserve Funds (a) Reserve Funds Bearing Interest -	556	113.42

STATEMENT 13 - contd

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

(₹ in crore)

Debit Balance	Sector of the General account	Name of Account	Page	Credit Balance
(1)	(2)	(3)	(4)	(5)
8,901.46	K	(b) Reserve Funds not Bearing Interest - Gross Balance	556	11,174.49
		Investments	556	
		Deposits and Advances		
48,313.19		(a) Deposits Bearing Interest	559	55,957.14
		Investments	559	
		(b) Deposits not Bearing Interest	559	26,667.81
7.62		(c) Advances	561	

STATEMENT 13 - contd

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

(₹ in crore)

Debit Balance	Sector of the General account	Name of Account	Page	Credit Balance
(1)	(2)	(3)	(4)	(5)
	L	Suspense and Miscellaneous		
14,875.95		Investments	563	
291.48		Other Items (net)	562-565	
14.30	M	Remittances	566	
283.75	N	Cash balance	6,7	
(-)0.01		Due to rounding		
<hr/> 6,68,031.55 <hr/>		Total		<hr/> 6,68,031.55 <hr/>

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 2021-2022 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**

(₹ in crore)

Dr.	Details	Cr.
4,74,922.59	Balance at the debit of Government Account on 1st April 2021	
2,54,030.42	Revenue Receipts	2,07,492.40
	Expenditure on Revenue Account	
	Capital Receipts	0.01
37,010.78	Expenditure on Capital Account	
	Miscellaneous	0.00
	Balance at the debit of Government Account on 31 March 2022	5,58,471.38
<hr/>		<hr/>
7,65,963.79		7,65,963.79
<hr/>		<hr/>

STATEMENT 13 - conclud
SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

	DEBIT	CREDIT
		(₹ in crore)
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	• •	• •
Per Contra entries corresponding to the transfer to the Revenue account of recoveries arising from operation of the State Loans	• •	• •
	• •	• •
Total	• •	• •
Net Credit	• •	• •

Notes to Finance Accounts for the year 2021-22

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 initial accounts rendered by 32 Treasuries, 10 Pay and Accounts Offices and Advices of the Reserve Bank of India. There are 170 Public Works Divisions and 104 Forest Divisions, the transactions of which are routed through the Treasuries and included in the monthly account 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 Treasury and secondary compilation is done by AG (A&E) office.

(ii) Reporting Period:

The reporting period of these accounts is 1 April 2021 to 31 March 2022.

(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 & Auditor General of India. Classification followed below Minor Heads is as agreed to by the Office of the Accountant General (Accounts and Entitlements) in each state.

A separate budget comparison statement is presented as Appropriation Accounts, which represent actual disbursements in comparison to the grants / appropriations.

Cash basis: The accounts represent the actual cash receipts and disbursements during the reporting period with the exception of such book adjustments which are authorized. 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 the Office of the 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 Fund, Sinking Fund,*etc.*); crediting deposit heads of accounts in Public Account by debiting Consolidated Fund; 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 organization and not for sale in the ordinary course of business) or enhancing the utility of the existing assets, is 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 organization, including 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 the Indian Government Accounting Standard (IGAS) 2: 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.

Loans and advances: In compliance with the 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 2022 are as based on the Ledger figures maintained in the AG office.

Retirement benefits: Retirement benefits disbursed during the reporting period 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.

(vi) Rounding off:

The Statements present figures which are rounded-off to ₹in lakh and ₹in crore as depicted at the top of the respective Statements.

Minor difference of ₹0.01/0.02 lakh/ crore, wherever occurring, between the Summary Statements and Detailed Statements in Volume –I and Volume-II respectively, is due to rounding.

(vii) Cash Balance:

Cash balance as reported in the accounts is the balance of the state as at end of the 31st March of a year 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. Cash balance reported in the Finance Accounts is subject to reconciliation with the book of the Reserve Bank of India.

(viii) Disclosure of Contingent & Committed liabilities:

Contingent liabilities are not recognized. In compliance with the IGAS 1 'Guarantees given by the Governments': Both Sector-wise and 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 does not follow commitment accounting and the commitments are neither recorded nor the liability against commitment recognized in accounts, but it discloses its future commitments under Appendix XIII 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 10 *per cent* of the collection of the year in the State CAMPA Fund to the National Fund on annual basis.

2. Consolidated Fund:

(i) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2021-22, the State GST collection was ₹45,276.49 crore compared to ₹37,942.10 crore in 2020-21, registering an increase of ₹7,334.39 crore (19.33 *per cent*). This includes Advance Apportionment of IGST amounted to ₹2,587.72 crore. In addition, the State received ₹10,308.10 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹55,584.59 crore. The State received compensation of ₹7,235.80 crore as Revenue receipt on account of loss of revenue arising out of implementation of GST during 2021-22. Out of ₹7,235.80 crore received as compensation towards loss of revenue, an amount of ₹539.08 crore is towards the loss for the year 2018-19.

Further, the state also received ₹8,095.25 crore debt during 2021-22 (total debt of ₹14,336.25 crore as on 31 March 2022) as back-to-back loan from the Central Government in lieu of GST compensation, which would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission as per the decision of Department of Expenditure, GoI.

(ii) Misclassification between Revenue and Capital Expenditure:

During the year 2021-22 Government of Tamil Nadu incorrectly booked expenditure of ₹10.79 crore under Revenue Section instead of Capital Section as has been identified from the purpose of expenditure. The impact of misclassification on the Revenue Expenditure of the State is given under para 6.

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

(iii) Reconciliation of Receipts and Expenditure between CCOs and Accountant General (A&E):

All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E), Tamil Nadu. During the year 2021-22, receipts amounting to ₹1,16,236.84 crore (92.99 *per cent* of receipts) and expenditure amounting to ₹2,34,340.17 crore (93.15 *per cent* of expenditure) were reconciled

by the State Government.

In comparison, receipts amounting to ₹90,942.86 crore (91.63 *per cent* of total receipts) and expenditure amounting to ₹1,95,866.10 crore (99.01 *per cent* of total expenditure) were reconciled by the State Government during 2020-21 *i.e.*, the previous year.

(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 2021-22, ₹43,676.39 crore under 75 Major Heads of accounts, constituting 15.01 *per cent* of the total Revenue and Capital expenditure (₹2,91,041.20*crore) was classified under the Minor Head 800-Other Expenditure in the accounts. During the previous year 2020-21, ₹39,664.82 crore under Major Heads of accounts, constituting 14.72 *per cent* of the total Revenue and Capital expenditure (₹2,69,469.83 crore) was classified under the Minor Head 800-Other Expenditure in the accounts.

Similarly, ₹6,575.06 crore under 50 Major Heads of Account, constituting 3.17 *per cent* of the total Revenue Receipts (₹2,07,492.40 crore) was classified under 800-Other Receipts in the accounts. During the previous year 2020-21, ₹5,292.63 crore under 60 Major Heads of Account, constituting 3.04 *per cent* of the total Revenue Receipts (₹1,74,076.30 crore) was classified under 800-Other Receipts in the accounts.

(*)An amount of ₹4.51 crore, investment in NABKISAN Finance Limited was booked under '4070-00-800-JM'. There was no such error during the previous year 2020-21.

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

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

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

During 2021-22, an amount of ₹1,272.21 crore was transferred to these PD Accounts. This includes ₹183.24 crore transferred in March 2022.

In terms of Article 269 of Tamil Nadu Financial Code Volume I, 41 Administrators of

Personal Deposit Account (out of 46) had reconciled and verified their balances with the Treasury figures and annual closure certificates were furnished by them to the Treasury officer for onward submission to Accountant General office. 5 Administrators of Personal Deposit Accounts had not reconciled and verified their balances with the treasury figures. All the 68 Administrators who did not reconcile during 2020-21 had reconciled their figures during 2021-22.

Details of the PD accounts as on 31 March 2022 are given below:

(₹ in crore)

Opening Balance as on April 2021		Addition during the year 2021-22		Closed/Withdrawal during the year 2021-22		Closing Balance as on 31 March 2022	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
68	1,153.30	46	1272.21	109	1,271.62	5	1,153.89

The relevant figures are available in Statement No. 21 of the Finance Accounts. The balance pending under PD Account is under reconciliation.

The pending details as on 31 March 2021 are given below:

(₹ in crore)

Opening Balance as on April 2020		Addition during the year 2020-21		Closed/Withdrawal during the year 2020-21		Closing Balance as on 31 March 2021	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
34	1,193.11	79	3,290.24	45	3,330.05	68	1,153.30

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

Financial rules (Rule 290 of Central Treasury Rules) envisage that no moneys 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 (AC) bills in emergent situations followed by submission of Detailed Contingency (DC) bills, as is the practice in other States. Instead, the Drawing and Disbursing Officers (DDOs) have been empowered to draw Temporary Advances (TAs) under Article 99 of Tamil Nadu Financial Code, Volume I. Accordingly, it is mandatory on the part of DDOs to submit adjustment bills within three months from the date of drawal of such advances.

Out of 3,073 TA bills amounting to ₹248.10 crore drawn during the year 2021-22, 1,238 TA bills amounting to ₹139.50 crore (56.22 *per cent*) were drawn in March 2022. Adjustment Bills in respect of a total of 1,371 TA bills drawn during 2021-22 amounting to ₹154.88 crore as on 31 March 2022 were not received. Details of unadjusted TA bills as on 31 March 2022 pending submission of the Adjustment bills are given below:

Year	No. of unadjusted TA Bills	Amount (₹ in crore)
Upto 2020-21	278	162.93
2021-22	1371	154.88
Total	1649	317.81

The balance for the previous year 2020-21 is given below:

Year	No. of Pending TAs	Amount (₹ in crore)
Upto 2018-19	119	185.12
2019-20	460	108.40
2020-21	1497	318.74
Total	2076	612.26

(vii) Utilisation Certificates (UCs) for Grants-in-Aid not received:

As per the instructions given in Chapter 16 of Manual Standing Orders (Accounts and Entitlements), Utilization Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, by the end of June for the grant received up to March of the previous financial year. To the extent of non-submission of UCs, there is a risk that the amount shown in the Finance Accounts may not have reached the beneficiaries and thus the expenditure cannot be vouched as correct or final.

During the year 2021-22, ₹3,432.76 crore pertaining to 78 outstanding UCs due as on 31 March 2022 was cleared. The position of outstanding UCs as on 31 March 2022 is given below:

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Upto2020-21	17	154.88
2021-22	17	648.41
Total	34	803.29

* The year mentioned above relates to “Due year” i.e., after 15 months of actual drawal.

Additions during the year 2021-22 is 80 UCs amounting to ₹4,062.16 crore.

This has reference to the Statement 10 and Appendix III of the Finance Accounts.

The details of pending UCs as on 31 March 2021 is given below:

Year	Number of UCs Outstanding	Amount (₹ in crore)
Up to 2018-19	5	38.34
2019-20	10	97.10
2020-21	17	38.45
Total	32	173.89

(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 2021-22 is given below:

(₹ in crore)

Funds/Deposits	Balance on 1 April 2021	Basis for calculation of interest	Interest due	Interest paid	Interest short paid
State Compensatory Afforestation Deposit	113.42	@3.35 (As per circulars issued by the Ministry of Environment, Forest & Climate Change)	3.80	Nil	3.80
Total			3.80	Nil	3.80

Non-payment of the interest amounting to ₹3.80 crore has resulted in understatement of Revenue Expenditure of the State by ₹3.80 crore as given under para 6.

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 previous year or 10 *per cent* of the GSDP whichever is lower. During the year, cumulative amount guaranteed by the State Government is ₹91,975.39 crore. The outstanding guarantees of ₹68,148.55 crore as on 1 April 2021, work out to 39.14 *per cent* of the State Revenue Receipts of the year 2020-21 (₹1,74,076.30 crore) and are within the limits prescribed.

During 2021-22, the State Government received ₹295.83 crore towards guarantee commission, which constituted 0.82 *per cent* of the guaranteed amount during 2021-22 (₹35,917.04 crore). Under the Government Guarantee Act 2003, the Government shall charge a minimum of 0.50 *per cent* (or 1 *per cent*) of the guaranteed amount as guarantee commission. As per the statement received from the State Government, an amount of

₹1,733.90 crore is receivable as on 31 March 2022 as guarantee commission.

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 environment is depicted in the Finance Accounts upto the level of Minor Head under various functional head of accounts. During the year 2021-22, the Government of Tamil Nadu incurred ₹5.22 crore against the budget allocation of ₹12.75 crore under Major Head 3435. During the previous year 2020-21, the Government of Tamil Nadu incurred ₹10.57 crore against the budget allocation of ₹11.24 crore under Major Head 3435.

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

(xi) 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 2012, of which, Ministry of Finance has so far adjusted ₹27.84 crore. During the year 2021-22, no amount was received from the Ministries towards adjustment of the excess remittances.

This has reference to Statement 17 of the Finance Accounts.

(xii) Loans given by the State Government:

The State Government has restructured the entire loans during the year 2018-19 and hence, there are no old loans pending for more than 10 years.

Terms and conditions of repayment of loans have not been settled for loans amounting to ₹2,896.47 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 loan accounts are maintained by the State Government and are reconciled with the records maintained by the Accountant General (A&E). The loanees have not confirmed the balances during the year 2021-22. 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.

(xiii) 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 to furnish information on Committed Liabilities and the same has been reflected in Appendix-XIII of the Finance Accounts.

(xiv) Restructuring of Centrally Sponsored Schemes (CSSs)/Additional Central Assistance (ACA) excluding Block Grants:

Consequent to the merger of Plan/Non-Plan classification, the Central Assistance release is now classified as Central Assistance/Share under Centrally Sponsored Schemes.

The total expenditure booked under Centrally Sponsored Schemes, as on 31 March 2022, is ₹36,566.81crore (Revenue Expenditure ₹28,329.56 crore and Capital Expenditure ₹8,237.25crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

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

(xv) Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget):

As per the PFMS portal of the CGA, ₹22,567.29 crore was directly received by the implementing agencies in the State during 2021-22. Out of total amount of ₹22,567.29 crore, ₹22,117.78 crore being the Central Assistance/Share was transferred to the intermediaries (i.e., NGOs, Societies, etc.) and ₹449.51 crore directly to the beneficiaries.

The direct transfer of fund to the implementing agencies has decreased by 12.97 *per cent* in 2021-22 as compared to 2020-21 (from ₹25,931.43 crore in 2020-21 to ₹22,567.29 crore). Details are in *Appendix-VI of the Finance Accounts*.

(xvi) Off-Budget Liabilities of State Government:

The State Government furnished the details of the off-budget liabilities of ₹12,357.39 crore in addition to the liabilities that have been depicted in the accounts, *i.e.*, ₹6,10,666.91 crore. The State Government is disclosing the off-budget liabilities as “nil” risk guarantee given by the Government in the publication ‘Appendix to Budget Memorandum’ released along with the Budget document. In 2022-23 Budget, it showed an outstanding off budget liability of ₹15,368.91 crore as on 31 March 2021.

(xvii) Unspent amount lying in the bank account of Single Nodal Agency (SNA):

In accordance with the directions of Ministry of Finance, Government of India, funds received by the State Government under Centrally Sponsored Schemes are restricted for use by the State Government and was required to be transferred to concerned SNA's account within a period of 21 days of its receipt.

In compliance with GoI's directions, the State Government has transferred CSS funds to SNA accounts. As on 31st March 2022, the amount of unspent amount in SNA Accounts is ₹7,956.68 crore as per the PFMS portal.

3. 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 1193, the State Government made the Contingency Fund Rules, for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of Tamil Nadu. The Contingency Fund of the State

of Tamil Nadu has a corpus of ₹150.00 crore. At the end of 2021-22, no amount remained un-recouped.

As on 31st March 2022, Contingency Fund has balance of ₹150.00 crore.

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

4. 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 AIS 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 6th 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 18 years, the State Government has not transferred fund accumulation of DCPS 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 24th May 2019) since 2019-20. As on 31st March 2022, the total accumulations in the fund is ₹53,462.93 crore, out of which ₹36,510.00 crore has been invested in LIC (₹11,000.00 crore during 2021-22 and ₹25,510.00 crore during 2020-21) and ₹11,803.19 crore in Auction Treasury Bills. The interest amount of ₹ 1,995.50 crore received from the LIC for the year 2021-22 has been reinvested in the same fund. The amount of interest and amount of investment were not brought into the accounts during 2021-22.

During the year 2021-22, total contribution to the NPS which is a Defined Contribution Pension Scheme was ₹5,786.34 crore (Employees' contribution ₹2,916.26 crore and Government's contribution ₹2,870.08 crore – which includes ₹3.35 crore pertaining to AIS officers tier –I contribution & ₹0.32 crore pertaining to Divisional Accountants). The detailed information on government contribution is

available in Statement No. 15 of the Finance Accounts. The Government transferred ₹9,004.15 crore* to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme.

As on 31st March 2022, ₹16,952.93 crore is lying un-transferred in the Public Account under MH 8342-117. The un-transferred amount is part of government Cash balance either facilitating avoidance in availing of ways and means advances and overdrafts from RBI and/or offsetting the borrowing of the State Government.

(*) includes:

(i). Employees contribution: ₹2,916.26 crore. (ii) Government contribution: ₹2,870.08 crore. (iii) Interest paid by Government on DCPS fund balance: ₹3,172.90. (iv) Contribution through treasuries and rectification transfer entries of earlier misclassification: ₹30.27 crore. (v) AIS Tier -2 contribution: ₹14.96 crore. (vi) Less ₹0.32 crore towards Divisional Accountant.

(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- '8121 General & 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 2021-22, the State Government received ₹816.00 crore as Central Government's share. The State Government's share during the year is ₹272.00 crore. The State Government transferred ₹1,088 crore (Central share ₹816.00 crore, State share ₹272.00 crore) to the Fund under Major Head 8121-122 SDRF. The State received ₹566.36 crore from the Central Government towards NDRF.

(b) 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 under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation.

During the year 2021-22, the State Government did not receive any amount (nil in previous year) from the user agencies. The Government also did not receive any amount (nil in previous year) from the National Compensatory Afforestation Deposit. The total balance in the State Compensatory Afforestation Fund as on 31 March 2022 was ₹113.42 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 0.50 *per cent* of their outstanding liabilities (internal debt + public account) as at the end of the previous year to the Consolidated Sinking Fund. In the year 2021-22, Government contributed only ₹3.09 crore as against ₹2,456.78 crore it was required to contribute to the fund. The total accumulation of the Fund was ₹8,070.69 crore as on 31 March 2022 (₹7,488.17 crore as on 31 March 2021).

(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 & Advances Cell) Department of Tamil Nadu, that is administered by 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. However, it is open to the State Government to increase/decrease the contribution to the Fund at its discretion.

During the year Government contributed only ₹324.75 crore as against ₹18,395.08 crore it was required to contribute to the Fund. The total accumulation of the Fund was ₹1,145.73 crore as on 31 March 2022 (₹820.98 crore as on 31 March 2021).

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

(ii) Suspense and Remittance Balances:

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 ₹63.07 crore debit under the Heads 8658 and 8782 as on 31 March 2022 (₹201.76 crore debit as on 31 March 2021).

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.

(iii) Cheques and Bills:

Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 01 April 2021 was ₹153.47 crore (Credit). During 2021-22, cheques worth ₹2,61,016.05 crore were issued, against which cheques worth ₹2,61,032.80 crore were encashed, leaving a closing balance of ₹136.72 crore (Credit) as on 31 March 2022. 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 2022.

(iv) Adverse Balance:

Minus balances appearing in the accounts during the year are given below. The minus balances under these heads were due to misclassification and are under review/corrections.

(₹ in crore)

Major Heads	Major Head Description	Minus balance
6003	Internal Debt	-257.82
6004	Central Loans	-1.95
	F. Loans and Advances	-771.86
	Deposit Heads	-2,298.67

Details of the heads with adverse balances is given in Annexure – A.

(v) Cash Balance:

The Cash balance as on 31 March 2022 as per the record of Accountant General was ₹266.95 crore (Debit) and that reported by the RBI was ₹426.56 crore (Credit). There was a net

difference of ₹159.61 crore (Credit), mainly due to non-reporting of online receipts by the Agency Banks to the State accounting authorities. The difference is under reconciliation.

The Cash Balance as on 31 March 2021 as per record of Accountant General was ₹467.24 crore (Credit) and that reported by the RBI was ₹5.70 (Credit). There was a net difference of ₹472.94 crore (Credit), mainly due to non-reporting of online receipts by the Agency Banks to the State accounting authorities.

An amount of ₹374.95 crore of e-receipts (99.90 *per cent* of the amount belongs to Registration department which has reconciled only 48 *per cent* of its receipts) received prior to 31 March 2021 was reported in the books of accounts during the year 2021-22.

Impact on Revenue Expenditure:

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

Para Number	Item (Illustrative)	Overstatement of Revenue Expenditure (₹ in crore)	Understatement of Revenue Expenditure (₹ in crore)
3(ii)	Misclassification between revenue and capital		10.79
3(viii)	Interest on interest bearing Reserve Funds and Deposits not credited (State Compensatory Afforestation Fund)		3.80
Total			14.59
(Net) Impact	Understatement	14.59	

Annexure - A

List of Adverse Balances under Internal Debt*(para 4(iv) of Notes to Accounts)*

(₹ in crore)

Sl.No.	Major Head	Major Head Description	Amount
1	6003	Loans From LIC For Water Supply Schemes	-181.45
2	6003	Fire Services	-11.92
3	6003	Loans from NABARD for Watershed Development Fund	-1.44
4	6003	Industries	-0.91
5	6003	Sugar	-1.30
6	6003	Loans From Housing And Urban Development Corporation Ltd For Rural Water Supply Schemes through Tamil Nadu Water Supply And Drainage	-53.00
7	6003	Loans From TUFIDCO For Slum Clearance Schemes Executed By Tamil Nadu Slum Clearance Board	-7.80
8	6004	Loans for Hydrology Project Phase-II from the International Bank for Reconstruction and Development (Loan No.4749-IN) -02-102-AD	-1.95

ANNEXURE – contd.
List of Adverse Balances under Loans Heads
(para 4(iv) of Notes to Accounts)

Sl.No.	Major Head	Major Head Description	Amount (` in crore)
1	6215	Loans to TWAD Board for TUFIDCO under Urban Water Supply	-8.90
2	6215	Loans to New Tiruppur Area Development Corporation Limited for New Tiruppur Water Supply Scheme	-18.00
3	6216	Loans to other Parties- Controlled by the Commissioner of Labour	-0.01
4	6217	Loans to Statutory Corporations, Boards and Government Companies	-3.74
5	6217	Loans to Tamil Nadu Urban Development Fund TNUDF II	-5.95
6	6225	Interest Free Loans to Scheduled Castes members of Cooperative Societies and Institutions - controlled by Registrar of Cooperative Societies	-0.03
7	6235	Loans to Other Parties-Controlled by Secretary to Government, Revenue Department	-0.01
8	6403	Loans for Animal husbandry	-0.10
9	6408	Loans to Marketing Societies for Construction of godowns and processing sheds	-0.02
10	6425	Loans to Co-operative Institutions and Banks controlled by the Director of AdiDravidar and Tribal Welfare	-0.08
11	6425	Co-operative Societies	-0.88
12	6425	Registrar of Cooperative Societies	-0.01
13	6425	Loans to Co-operative Institutions and Banks controlled by the Director of Industries and Commerce	-0.02
14	6425	Hill Tribe lamp cooperative Societies	-0.19
15	6425	Loans to Co-operative under Integrated Cooperative Development Programme controlled by the Registrar of Co-operative Societies	-0.24
16	6425	Loans to Co-operative Institutions and Banks controlled by the Registrar of Co-operative Societies	-0.63
17	6425	Loans to Co-operative Institutions and Banks controlled by Registrar of Co-operative Societies	-0.16
18	6425	Loans to Consumers Co-operative Society controlled by the Registrar of Cooperative Societies	-0.02

ANNEXURE – contd.
List of Adverse Balances under Loans Heads contd.

(para 4(iv) of Notes to Accounts)

Sl.No.	Major Head	Major Head Description	Amount (₹ in crore)
19	6425	Loans to Credit Societies for increase in shop floor area	-0.05
20	6425	Loans for Rehabilitation of Co-operative Stores controlled by Registrar of Cooperative Societies	-0.01
21	6425	Loans to Co-operative Institutions and Banks controlled by Registrar of Co-operative Societies	-0.12
22	6425	Loans to Co-operative Institutions and Banks controlled by Registrar of Co-operative Societies	-0.01
23	6425	Loans to Co-operative Institutions and Banks controlled by Registrar of Co-operative Societies	-0.17
24	6425	Loans to cooperative Institutions under Tribal Area Sub Plan	-0.04
25	6435	Loans to Cooperative Societies for purchase and distributions of Agricultural Inputs controlled by Registrar of Co-operative Societies	-3.53
26	6435	Loans to Co-operative Institutions and Banks controlled by Registrar of Co-operative Societies	-0.02
27	6515	Loans for improvement of Rural Roads, Bridges and drainage structures under RIDFV controlled by the Director of Rural Development	-0.02
28	6801	Loans to Tamil Nadu Electricity Board (TNEB) for Accelerated Power Development Reforms Programme	-57.28
29	6851	Interest free Sales Tax Loans to Small Scale Industries	-0.20
30	6851	Loans to other parties controlled by the Director of Handlooms and Textiles	-0.11
31	6851	Director of Handlooms and Textiles	-0.03
32	6851	Loans to Statutory Corporations, Boards and Government Companies controlled by the Director of Handlooms and Textiles	-0.11

ANNEXURE – contd.
List of Adverse Balances under Loans Heads contd.
(para 4(iv) of Notes to Accounts)

(₹ in crore)

Sl.No.	Major Head	Major Head Description	Amount
33	6851	Loans to Statutory Corporations, Boards and Government Companies controlled by the Director of Handlooms and Textiles	-0.03
34	6851	Loans to Co-operative Institutions and Banks controlled by Director of Handlooms and Textiles	-2.22
35	6851	Loans for Implementation of project package scheme for Handloom weavers	-0.04
36	6851	Loans for construction of warehousing with ancillary facilities controlled by Director of Sericulture	-0.01
37	6852	Loans to Tamil Nadu Steels Limited for payment of Voluntary Retirement Scheme Benefit to its employees	-0.03
38	6860	Loans to Co-operative Institutions and Banks controlled by Director of Handlooms and Textiles	-0.05
39	6860	Loans to Statutory Corporations, Boards and Government Companies controlled by Director of Industries and Commerce	-0.08
40	6860	Loans to Tamil Nadu Handloom Development Corporation Limited	-0.52
41	6860	Loans to Co-operative Institutions and Banks controlled by Registrar of Co-operative Societies	-0.05
42	6860	Loans to Consumer Co-operative wholesale stores for opening of New Fair Price Shops controlled by Registrar of Co-operative Societies	-0.02
43	6860	Loans to Co-operative Institutions and Banks controlled by Registrar of Co-operative Societies	-0.30
44	6885	Consolidated outstanding loan at the end of 2017-18 sanctioned Tamil Nadu Film Development Corporation Limited	-5.00
45	7610	Loans to Tamil Nadu Housing Corporation for Construction of Houses for Police personnel controlled by Director General of Police	-20.00
46	7610	Loans to Secretariat Employees for construction of houses- Highways and Minor Ports Department	-0.43

ANNEXURE – contd.
List of Adverse Balances under Loans Heads contd.

(para 4(iv) of Notes to Accounts)

(₹ in crore)

Sl.No.	Major Head	Major Head Description	Amount
47	7610	Loans to Secretariat Employees for construction of houses- Social Reforms Department	-0.04
48	7610	Loans to Prison Department Personnel	-0.29
49	7610	Loans to Assistant Educational Officer for the purchase of Mopeds etc. controlled by Director of Elementary Education	-0.01
50	7610	Education Department	-0.07
51	7610	Loans to Teaching and Non-Teaching staff of Aided Colleges for purchase of Motor Conveyance controlled by Director of Collegiate Education	-0.11
52	7610	Loans to Government Servants for purchase of other conveyance	-2.07
53	7610	Advances to other Government Servants for purchase of Computers	-10.68
54	7610	Marriage Advance controlled by Secretary to Government, Finance Department	-0.33
55	7610	Loans for Higher Education in Colleges and Polytechnics controlled by Commissioner of Treasuries and Accounts	-0.07
56	7610	Loans to Government Servants for purchase of TANSI items on credit basis	-0.07
57	7615	Miscellaneous	-599.05

ANNEXURE – contd.

List of Adverse Balances under Deposit Heads

(para 4(iv) of Notes to Accounts)

(₹ in crore)

Sl.No.	Major Head	Major Head Description	Amount
1	8009	Industrial Employees Provident Fund	-2.49
2	8009	Travancore State Provident	-0.10
3	8009	Contingent Employees Provident Fund	-0.41
4	8009	State Transport Provident Fund	-0.57
5	8009	Aided Technical Teacher/Staff Provident Fund	-2.75
6	8009	Aided College Teacher/Staff Provident Fund	-31.11
7	8009	TN Nutritious Meal and Integrated Child Development	-3.85
8	8031	Tamil Nadu Government Employees Special Provident Fund-cum-Gratuity for Village Officers	-153.57
9	8031	Tamil Nadu Village Servants Special Provident Fund-cum-Gratuity Scheme	-61.44
10	8031	Tamil Nadu Government Employees Special Provident Fund-cum-Gratuity Scheme for Educational Institutions	-1.40
11	8031	Tamil Nadu Panchayat Union and Town Panchayat/Panchayat Township Employees Special Provident Fund-cum-Gratuity Scheme	-2.56
12	8031	Tamil Nadu Municipal Employees Special Provident Fund-cum-Gratuity Scheme	-1.94
13	8031	Tamil Nadu Panchayat Union Teachers Employees Special Provident Fund-cum-Gratuity Scheme	-0.16
14	8031	Tamil Nadu Local Body Employees Special Provident Fund-cum-Gratuity Scheme	-3.86
15	8031	Tamil Nadu College Employees Special Provident Fund-cum-Gratuity Scheme	-2.36

ANNEXURE – contd.

List of Adverse Balances under Deposit Heads - contd

(para 4(iv) of Notes to Accounts)

(₹ in crore)

Sl.No.	Major Head	Major Head Description	Amount
16	8031	Tamil Nadu Government Employees Special Provident Fund-cum-Gratuity Scheme for Elementary Education-Government Contribution	-8.98
17	8031	Tamil Nadu Government Employees Special Provident Fund-cum-Gratuity Scheme for Educational Institution-School Education - Interest	-16.50
18	8031	Tamil Nadu Government Employees Special Provident Fund-cum-Gratuity Scheme for Educational Institution-School Education – Government Contributions	-11.89
19	8031	Tamil Nadu Government Employees Special Provident Fund-cum-Gratuity Scheme for Educational Institution-College Education – Employees Subscriptions	-1.51
20	8031	Tamil Nadu Government Employees Special Provident Fund-cum-Gratuity Scheme for Educational Institution-College Education – Interest	-2.07
21	8031	Tamil Nadu Government Employees Special Provident Fund-cum-Gratuity Scheme for Educational Institution-College Education – Government Contributions	-1.60
22	8031	Tamil Nadu Government Employees Special Provident Fund-cum-Gratuity Scheme for Educational Institution-Technical Education – Employees Subscriptions	-0.43
23	8031	Tamil Nadu Government Employees Special Provident Fund-cum-Gratuity Scheme for Educational Institution-Technical Education –Interest	-0.69
24	8031	Tamil Nadu Government Employees Special Provident Fund-cum-Gratuity Scheme for Educational Institution-Technical Education –Government Contribution	-1.43
25	8031	Tamil Nadu Panchayat Union and Town Panchayat/Panchayat Township Employees Special Provident Fund – Gratuity Scheme – Employees Subscription	-3.96

ANNEXURE – contd.

List of Adverse Balances under Deposit Heads contd

(para 4(iv) of Notes to Accounts)

(₹ in crore)

Sl.No.	Major Head	Major Head Description	Amount
26	8031	Tamil Nadu Panchayat Union and Town Panchayat/Panchayat Township Employees Special Provident Fund – Gratuity Scheme – Employees Subscription-Interest	-3.94
27	8031	Tamil Nadu Panchayat Union and Town Panchayat/Panchayat Township Employees Special Provident Fund – Gratuity Scheme – Government Contribution	-7.01
28	8031	Tamil Nadu Municipal and Municipal Township Employees Special Provident Fund cum Gratuity Scheme-Employees Subscription	-0.13
29	8031	Tamil Nadu Municipal and Municipal Township Employees Special Provident Fund cum Gratuity Scheme-Interest	-0.62
30	8031	Tamil Nadu Municipal and Municipal Township Employees Special Provident Fund cum Gratuity Scheme-Government Contributions	-0.64
31	8031	Tamil Nadu Panchayat Union Teachers Special Provident Fund cum Gratuity Scheme-Employees Subscription	-3.09
32	8031	Tamil Nadu Panchayat Union Teachers Special Provident Fund cum Gratuity Scheme-Interest	-10.65
33	8031	Tamil Nadu Panchayat Union Teachers Special Provident Fund cum Gratuity Scheme-Government Contribution	-7.81
34	8031	Tamil Nadu Local Body Employees Special Provident Fund cum Gratuity Scheme-Employees Subscription	-1.20
35	8031	Tamil Nadu Local Body Employees Special Provident Fund cum Gratuity Scheme-Interest	-1.87
36	8031	Tamil Nadu Local Body Employees Special Provident Fund cum Gratuity Scheme-Government Contribution	-5.09
37	8031	Tamil Nadu Aided College Employees Special Provident Fund cum Gratuity Scheme – Employees Subscription	-1.44

ANNEXURE – contd.

List of Adverse Balances under Deposit Heads contd

(para 4(iv) of Notes to Accounts)

(₹ in crore)

Sl.No.	Major Head	Major Head Description	Amount
38	8031	Tamil Nadu Aided College Employees Special Provident Fund cum Gratuity Scheme –Interest	-1.27
39	8031	Tamil Nadu Government Employees Special Provident Fund – cum-Gratuity Scheme 2000 – Interest	-5.74
40	8031	Tamil Nadu Government Employees Special Provident Fund – cum-Gratuity Scheme 2000 – Government Contributions	-7.62
41	8031	Tamil Nadu Government Employees Special Provident Fund – cum-Gratuity Scheme for Aided High Schools and Higher Secondary Schools – School Education – Employees Subscriptions	-3.23
42	8031	Tamil Nadu Government Employees Special Provident Fund – cum-Gratuity Scheme for Aided High Schools and Higher Secondary Schools – School Education – Interest	-0.42
43	8031	Tamil Nadu Government Employees Special Provident Fund – cum-Gratuity Scheme for Aided High Schools and Higher Secondary Schools – Government Contributions	-1.35
44	8031	Tamil Nadu Government Employees Special Provident Fund – cum-Gratuity Scheme for Municipal and Corporation High Schools and Higher Secondary Schools – School Education – Employees Subscriptions	-0.52
45	8031	Tamil Nadu Government Employees Special Provident Fund – cum-Gratuity Scheme for Municipal and Corporation High Schools and Higher Secondary Schools – School Education – Interest	-0.02
46	8031	Tamil Nadu Government Employees Special Provident Fund – cum-Gratuity Scheme for Municipal and Corporation High Schools and Higher Secondary Schools – School Education – Government Contribution	-0.74
47	8031	Tamil Nadu Government Employees Special Provident Fund – cum-Gratuity Scheme for Aided Elementary Schools and Middle Schools – Elementary Education – Employees Subscriptions	-0.85

ANNEXURE – contd.

List of Adverse Balances under Deposit Heads contd

(para 4(iv) of Notes to Accounts)

(₹ in crore)

Sl.No.	Major Head	Major Head Description	Amount
48	8031	Tamil Nadu Government Employees Special Provident Fund – cum-Gratuity Scheme for Municipal and Corporation Elementary Schools and Middle Schools – Elementary Education – Employees Subscription	-0.77
49	8031	Tamil Nadu Government Employees Special Provident Fund – cum-Gratuity Scheme for Municipal and Corporation Elementary Schools and Middle Schools – Elementary Education – Interest	-0.31
50	8031	Tamil Nadu Government Employees Special Provident Fund – cum-Gratuity Scheme for Municipal and Corporation Elementary Schools and Middle Schools – Elementary Education – Government Contributions	-0.52
51	8229	TN Shelter Fund	-189.84
52	8235	State Level Environment Impact Assessment Authority Fund	-3.12
53	8338	Deposits of Coimbatore City Corporation	-6.56
54	8338	Deposits of Tamil Nadu Electricity Board	-0.27
55	8338	Deposits Of Khadi and Village Industries Board	-2.04
56	8338	Deposits of Tamil Nadu Water Supply and Drainage Board	-0.16
57	8338	District Board Fund	-5.76
58	8338	Education Funds	-27.44
59	8338	Local Fund Deposits II	-28.90
60	8338	Unspent Loan Amount Municipalities Panchayats/ Panchayat Unions Etc	-1.53
61	8338	Central Fund for Executive Officers, Panchayats	-0.10
62	8338	Local Fund Deposits IV(self sufficient scheme)	-3.30

ANNEXURE – contd.

List of Adverse Balances under Deposit Heads contd

(para 4(iv) of Notes to Accounts)

(₹ in crore)

Sl.No.	Major Head	Major Head Description	Amount
63	8338	Local Fund Deposits VI	-0.38
64	8338	Town Panchayat Fund- II	-0.01
65	8338	Town Panchayat Fund- III	-1.56
66	8338	Township Fund II	-3.94
67	8338	Special Self Sufficiency Scheme	-3.64
68	8338	Local Fund Deposits VIII	-0.12
69	8338	District Panchayats	-5.69
70	8338	Local Fund Deposit-Y	-39.99
71	8338	Third Grade Municipalities Fund I	-4.41
72	8342	Deposits of Agro Industries Corporation Limited	-18.52
73	8342	Deposits of Tidco Ltd	-24.54
74	8342	Deposits of Tamil Nadu Newsprint and Papers Limited	-6.98
75	8342	Deposits of Tamil Nadu Housing Board	-0.14
76	8342	Deposits of Tamil Nadu Co-operative Housing Society Limited	-15.38
77	8342	Deposits of Tamil Nadu Co-operative Marketing Federation	-6.71
78	8342	Deposits Of Thanjavur Co-Op Marketing Federation	-15.16
79	8342	Deposits of Tamil Nadu Sugar Corporation Limited	-4.98
80	8342	Deposits of Tamil Nadu Housing Board (Revolving Fund)	-9.79
81	8342	Deposits of Vellore Market Committee	-7.52
82	8342	Deposits Of Trichy Market Committee	-63.57
83	8342	Deposits Of Tamil Nadu Ceramics Ltd	-0.30

ANNEXURE – contd.

List of Adverse Balances under Deposit Heads contd
(para 4(iv) of Notes to Accounts)

(₹ in crore)

Sl.No.	Major Head	Major Head Description	Amount
84	8342	Deposits of Tamil Nadu Text Book Society	-6.00
85	8342	Deposits of Tamil Nadu Sugarcane Farm Corporation	-0.25
86	8342	Deposits of Tamil Nadu State Apex Co-Operative Bank Limited	-98.96
87	8342	Deposits of Scheme for Children Welfare Fund	-8.00
88	8342	Deposits of Southern Structural Limited	-51.00
89	8342	Miscellaneous Deposits	-416.56
90	8342	Contributory Pension Scheme for All India Service Officers – Employees Contribution Tier I	-6.65
91	8342	Interest on Contributory Pension Scheme to the Tamil Nadu Local Body Employees- Employee's Contribution	-4.65
92	8342	Interest on Contributory Pension Scheme to the Tamil Nadu Local Body Employees- Government Contribution	-6.49
93	8342	Interest on CPS to the Local Body Employees Government Contribution	-6.24
94	8342	Group Insurance Scheme	-1.08
95	8342	Group Insurance Scheme for Un-Organised Sector	-1.89
96	8342	Fixed Deposits of Government Companies, Corporations, etc. (for Six Months up to One Year)	-2.64
97	8342	Fixed Deposits of Government Companies, Corporations etc (Above One Year)	-21.84
98	8342	Short term Deposits of Government Companies Corporation etc.	-60.02
99	8342	Deposits of Tamil University – Thanjavur	-0.30
100	8342	Deposits of Manonmaniam Sundaranar University	-69.11
101	8342	Deposits of Tamil Nadu Handloom Weavers Family	-185.85
102	8342	Deposits of Tamilnadu Government Pensioners Family Security Fund	-2.51

ANNEXURE – contd.

List of Adverse Balances under Deposit Heads contd
(para 4(iv) of Notes to Accounts)

(₹ in crore)

Sl.No.	Major Head	Major Head Description	Amount
103	8342	Deposits of Tamil Nadu Text Book Corporation	-21.90
104	8342	Contributory Pension Scheme to the Tamil Nadu Local Body Employees –Employee Contribution	-4.94
105	8342	Contributory Pension Scheme to TN SG Employees individual contribution	-0.17
106	8443	Tamil Nadu Police Health Fund	-0.08
107	8443	Class -I - Cash deposits of Subordinates as Security - PWD Buildings	-3.95
108	8443	Class - II - Cash deposits of Contractors as Security - PWD Buildings	-12.80
109	8443	Class - III - Cash deposits for works to be done - PWD Buildings	-250.03
110	8443	Class -IV -Sum due to contractor on closed accounts - PWD WRD	-1.31
111	8443	Class - II Cash deposits of Contractors as Security - Construction wing of Technical Education	-3.52
112	8443	Class V-Miscellaneous Deposits Constructing wing of Technical Education	-1.04
113	8443	Class - IV -Sum due to contractor on closed account - Highways Department	-2.32
114	8443	Class - IV - Miscellaneous Deposits - Highways Department	-28.15
115	8443	Class - IV -Sum due to contractor on closed account - Highways Department	-0.12
116	8443	Class - I -Cash deposits of Subordinates as Security - Highways Projects	-0.42
117	8443	Class - III -Cash deposits for works to be done - Highways Projects	-10.74
118	8443	Class - IV - Sum due to contractor on closed account - Highways - NABARD &Rural Roads	-0.29
119	8443	Class - V - Miscellaneous Deposits – National Highways	-2.37
120	8443	Class - V - Miscellaneous Deposits – Highways Department-TNRSP	-1.65
121	8443	Class V Miscellaneous Deposits-Highways Department-TNRSP	-1.95

ANNEXURE – contd.

List of Adverse Balances under Deposit Heads contd
(para 4(iv) of Notes to Accounts)

(₹ in crore)

Sl.No.	Major Head	Major Head Description	Amount
122	8443	Class I Cash deposits of Subordinates as Security – highways Metro	-0.01
123	8443	Class III Cash deposits for works to be done – PWD-WRD	-0.25
124	8443	Class III Cash deposits for works to be done Forests	-4.53
125	8443	Deposits for purchase etc., abroad	-0.19
126	8443	Deposits made by candidates for Election Petitions	-0.04
127	8443	Deposits made by candidates for Parliament	-0.92
128	8443	Deposits of Tamil University Thanjavur for disbursement of pension	-0.03
129	8443	Unclaimed Deposits in other Provident Fund	-0.17
130	8443	Unclaimed Deposits in the Contributory Provident Fund	-0.09
131	8443	Deposit of Tamil Nadu Raffle Certificate 1974	-0.94
132	8443	Deposits of Government Companies, Corporation etc.	-19.79
133	8443	Chief Ministers Rehabilitation scheme for handicapped	-0.57
134	8443	Deposits from Government of India for payment of TA/DA to Enumerator/Supervisors in connection with Census	-2.81
135	8443	Corpus Fund for payment of Compensation awarded by courts on the cases filed against Government Doctors	-93.02
136	8443	Deposits of pay revision arrears as per Tamil Nadu Revised Scale of Pay Rules 1998 of Tamil Nadu Government Servants	-65.65
137	8443	Deposits of pay revision arrears as per the Tamil Nadu Revised Scale of Pay Rules, 1998 of Teaching/Non-Teaching staff of Aided High/Higher Secondary/Anglo-Indian Schools	-3.96
138	8443	Deposits of Tamil Nadu Co-operative Housing Society	-27.85
139	8443	Deposits of Tamil Nadu Text Book Society	-19.17
140	8443	Deposits of Queen Mary's College(Autonomous), Chennai	-35.96
141	8443	Deposits of Tamil Nadu State Blindness Control Society	-1.25

ANNEXURE –contd.

List of Adverse Balances under Deposit Heads contd
(para 4(iv) of Notes to Accounts)

(₹ in crore)

I.No.	Major Head	Major Head Description	Amount
142	8443	Deposits of Tamil Nadu Corporation for Industrial Infrastructure Development	-93.36
143	8443	Deposits of PCA - Aided Special School for Disabled	-0.19
144	8443	Deposits of State Industries Promotion Corporation of Tamil Nadu Limited	-1299.76
145	8443	Deposits of Agricultural Engineering Department	-0.43
146	8443	Tamil Nadu Livestock Development Agency	-9.79
147	8448	Deposits of Tamil Nadu Electricity Board [Pension and Gratuity]	-0.02
148	8448	High Speed Diesel Oil	-0.46
149	8449	Deposits on account of moneys for the welfare of the displaced persons from Pakistan	-0.03
150	8449	Secondary Education Building Fund	-0.14
151	8449	National Rural Development Programme	-0.14
152	8449	Tamil Nadu Government Employees' House-Building Advance Scheme financed by the Housing Development Finance Corporation.	-2.29
153	8449	Payment of honorarium to numerical staff in connection with census 1991	-0.04
154	8449	Revolving Fund in the Centrally Sponsored Seed Production Scheme for the Drought -Prone Area	-0.03
155	8550	Forest Advances	-0.11
156	8550	Advances For Survey Operations	-1.55
157	8550	Advance for Remittance of Treasure	-0.63
158	8550	Advances to Tamil Nadu House, New Delhi	-0.13
159	8550	Advances to families of Government Servants who die while in service	-0.68
160	8550	Recoveries Of Civil Advances	-0.11