



सत्यमेव जयते

# FINANCE ACCOUNTS

## VOLUME I

2020-21



लोकहितार्थ सत्यनिष्ठा  
Dedicated to Truth in Public Interest



# GOVERNMENT OF TAMIL NADU

**FINANCE ACCOUNTS**  
**VOLUME I**

**for the year**  
**2020-21**

**GOVERNMENT OF TAMIL NADU**



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**CERTIFICATE OF THE  
COMPTROLLER AND AUDITOR GENERAL OF INDIA**

This compilation containing the Finance Accounts of the Government of Tamil Nadu for the year ending 31 March 2021 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume I contains the consolidated position of the state of Finances and Volume II depicts the Accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the accounts rendered by the treasuries, offices, and departments responsible for the keeping of such accounts functioning under the control of the Government of Tamil Nadu and the Statements received from the Reserve Bank of India. Statements (No. 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/Corporations/Companies/Societies who are responsible to ensure the correctness of such information.

The treasuries, offices, and/or departments functioning under the control of the Government of Tamil Nadu are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of Accounts is discharged through the Office of the Accountant General (Accounts & Entitlements) Tamil Nadu. The audit of these accounts is independently conducted through the Office of the Principal Accountant General (Audit-I) Tamil Nadu, in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971, for expressing an opinion on these accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.



The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. The audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position and the receipts and disbursements of the Government of Tamil Nadu for the year 2020-21.

Points of interest arising from study of these accounts as well as test 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 2021.

### **Emphasis of Matter**

I would draw attention to the following significant issues, which are important from the point of view of accuracy, transparency and completeness of the accounts and maintaining legislative financial control over public finances.

### **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 financial year. At the end of 31 March 2021, there were 68 PD Accounts with an unspent balance of ₹1,153.30 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.

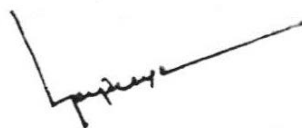


## **National Pension Scheme (NPS)**

During the year 2020-21, total contribution to Defined Contribution Pension Scheme was ₹8,174.50 crore (which included interest amounting to ₹2,733.09 crore) and the total accumulation in the fund was ₹44,641.12 crore, out of which, ₹25,510.00 crore was transferred upto the end of March 2021 to LIC, an agency authorised by PFRDA and the interest earned there on (₹1,630.48 crore) was re-invested in LIC. The Government had continued to invest the short transferred amount in Auction Treasury Bill and had earned interest of ₹376.26 crore through investment of DCPS fund in Treasury Bills. The interest amount which was to be credited in the DCPS fund was credited in the Consolidated Fund under Major Head 0049 - Interest Receipts. Non-credit of interest to the fund has resulted in understatement of Revenue Deficit and Fiscal Deficit.

The audit observations on the above issues have been detailed in the State Finances Audit Report for the year ended March 2021.

*Date: 18<sup>th</sup> February 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.

2. The Accounts of the Government are kept in three parts:

**Part I: The 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 extended by the Reserve Bank of India 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 two sections: Revenue and Capital (including Public Debt, Loans and Advances). These are further categorised 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 '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: The 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 authorisation 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 corpus of the Contingency Fund of the Government of Tamil Nadu for 2020-21 is ₹ 150 crore.

**Part III: The 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 repayables like 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 of six sectors, viz., 'Small Savings, Provident Funds etc.', 'Reserve Funds', 'Deposits 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.

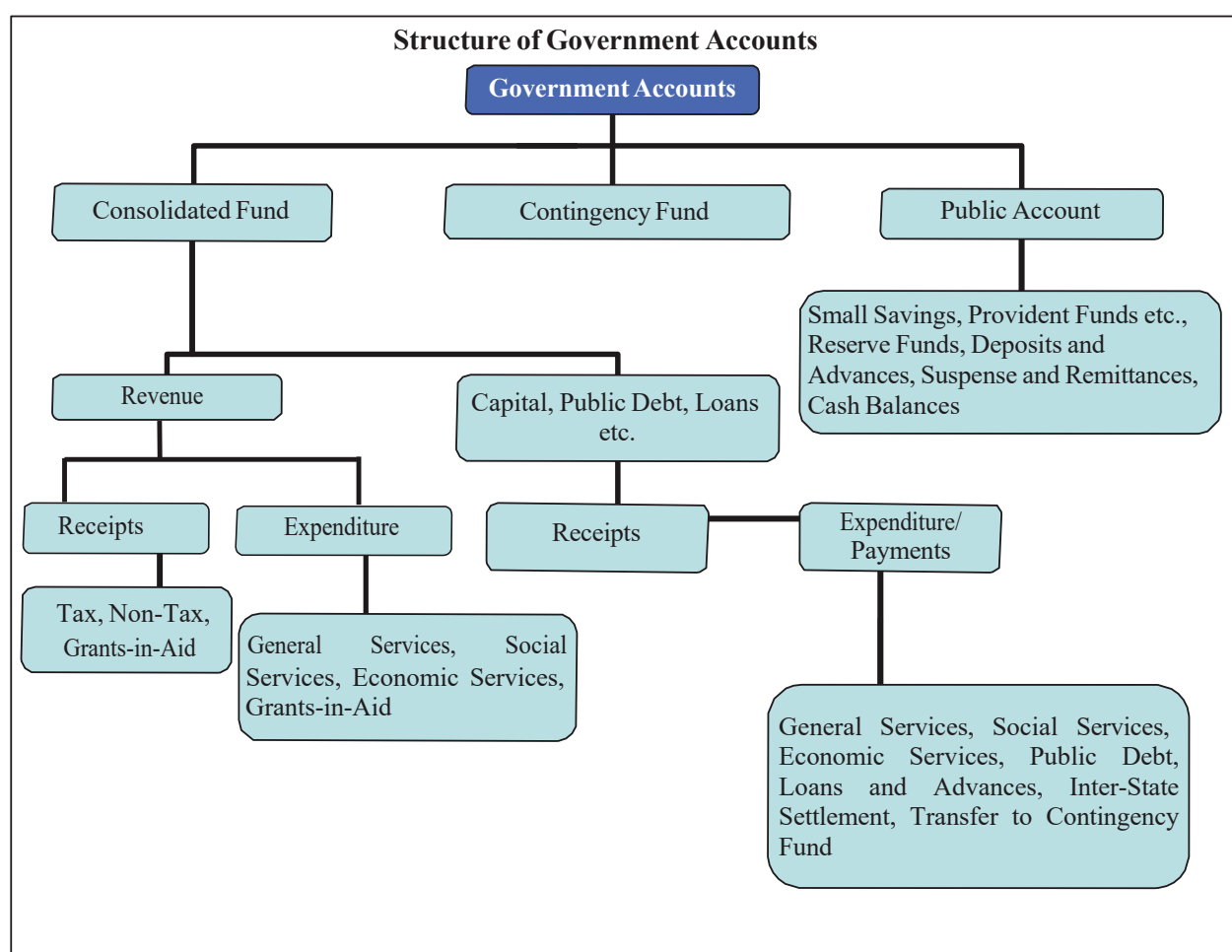


4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected up to 31 March 2021):

0005 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt, Loans and Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.

6. 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, Guide to the Finance Accounts, 13 statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and Annexures to the Notes to Accounts. Details of **13** statements 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.
- 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 and 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 the detailed statement 19 in Volume II.
- 9. Statement of Guarantees given by the Government:** This statement summarises 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 the 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 on Sources and Application of funds for expenditure other than on revenue account:** This statement is based on the principle that revenue expenditure is expected to be defrayed from Revenue Receipts, while Capital Expenditure of the year is met from Revenue Surplus, net credit balances in the public account, cash balance at the beginning of the year and borrowings.
13. **Summary of balances under Consolidated Fund, Contingency Fund and Public Account :** This statement assists in providing the accuracy of the accounts. The statement corresponds to the detailed statements 14, 15, 16, 17, 18 and 21 in Volume II.

**Volume II of the Finance Accounts contains two parts – nine detailed statements in Part I and 14 Appendices in Part II.**

### **Part I 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.
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 under State Fund Expenditure, Centrally Sponsored Schemes and Central Sector Schemes. Charged and Voted expenditure are exhibited distinctly.
16. **Detailed Statement of Capital Expenditure by Minor heads and Subheads:** 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 under State Fund Expenditure, Centrally Sponsored Schemes and Central Sector Schemes. In addition to representing details of Capital Expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Subhead levels also.
17. **Detailed Statement on 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; and (c) interest rate profile of outstanding loans and an Annexure depicting Market Loans. This Statement also presents the details under the sub-sectors Small Savings, Provident Funds etc., Reserve Funds, Deposits and Advances, below Public Account.
18. **Detailed Statement on Loans and Advances given by the Government:** This Statement corresponds to the summary statement 7 in 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 discrepancies, if any, between statements 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 guarantees furnished by the government. This statement corresponds to statement 9 in Volume I.
21. **Detailed Statement on Contingency Fund and Other Public Account transactions:** This statement depicts at Minor Head level the details of unrecovered 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 on Investment of Earmarked Funds:** 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, scheme wise expenditure in respect of major Central schemes and State Fund Expenditure, etc. These details are present 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 read with the Appendices give a complete picture of the state of finances of the State Government.

### **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).

<b>Parameter</b>	<b>Summary Statements (Volume I)</b>	<b>Detailed Statements (Volume II)</b>	<b>Appendices (Volume II)</b>
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	
Loans and Advances given by the Government	1, 2, 7	18	
Debt Position/Borrowings	1, 2, 6	17	
Investments of the Government in Companies, Corporations etc.	8	19	
Cash	1, 2, 12		
Balances in Public Account and investments thereof	1, 12,13	21, 22	
Guarantees	9	20	
Schemes			IV (Externally Aided Projects), V (State Fund Expenditure)

### **D. Periodical adjustments and Book adjustments**

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e.g., treasuries, divisions etc.,) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given etc.,) from salaries are recorded by debiting functional major heads (pertaining to the concerned department) by book adjustment to revenue/loans/public account receipts. Similarly 'nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

In addition to the above, the Accountant General (A&E) carries out periodical adjustments and book adjustments of the following nature in the accounts of the State Government, details of which appear in Annexure to Notes to Accounts (Volume I) and as footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

- (1) Creation of funds/adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., State Disaster Response Fund, Sinking Fund etc
- (2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.
- (3) Annual adjustment of Interest on General Provident Fund (GPF) where interest is adjusted by debiting Major Head 2049 - Interest and crediting Major Head 8009 - State Provident Fund.
- (4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

#### **E. Differences due to rounding**

Differences of ₹ 0.01 lakh/crore in figures between Summarised and Detailed Statements wherever occurring is due to rounding.

# **Volume I - Summarised Statements**

## 1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Assets <sup>1</sup>	Reference (Sl. No.)	As at 31 March 2021	As at 31 March 2020
	Notes to Accounts	Statement / Appendix No.	
<b>Cash</b>			
(i) Cash in Treasuries and Local Remittances		16.80	16.80
(ii) Departmental Balances		4.16	4.16
(iii) Permanent Cash Imprest		7.82	8.40
(iv) Cash Balance Investments		56,22.30	1,01,41.94
(v) Deposits with Reserve Bank of India	5(ix)	(-)4,67.24	(+ )9,23.33
(vi) Investments from Earmarked Funds		4,98,88.96	3,83,34.06
<b>Capital Expenditure</b>			
(i) Investments in shares of Companies, Corporations etc.	3(xi)	4,57,70.27	4,41,46.59
(ii) Other Capital Expenditure (reduced by amount met from Contingency Fund and Reserve Funds)		23,29,32.29	20,14,88.32
<b>Contingency Fund (unrecouped)</b>		..	..
<b>Loans and Advances</b>	6(c)	3,85,86.69	3,99,97.10
(i) Advances with departmental officers		7.63	7.67
(ii) Suspense and Miscellaneous Balances <sup>2</sup>	5(iii)	2,37.12	..
Remittance Balances		8.00	8.05
<b>Cumulative excess of expenditure over receipts <sup>3</sup></b>		19,62,20.03*	13,38,94.15
<b>Total</b>		56,88,34.83	46,89,70.57

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 ₹19.34 crore due to cumulative capital receipts

# 1. STATEMENT OF FINANCIAL POSITION - Concl'd.

(₹ in crore)

Liabilities <sup>1</sup>	Reference (Sl. No.)		As at 31 March 2021	As at 31 March 2020
	Notes to Accounts	Statement / Appendix No.		
<b>Borrowings (Public Debt)</b>				
(i) Internal Debt			42,97,47.95	35,26,24.76
(ii) Loans and Advances from Central Government				
a. Non - Plan Loans			37.62	42.67
b. Loans for State Plan Schemes			94,91.03	1,07,96.38
c. Loans for Central Plan Schemes		6,12,17	0.31	0.31
d. Loans for Centrally Sponsored Plan Schemes			..	..
e. Other Loans <sup>4</sup>			5.62	5.62
f. Centrally Sponsored Schemes			7.39	8.44
g. Other Loans for States/Union Territory with Legislative Schemes			1,78,98.24	70,71.58
<b>Contingency Fund (balance)</b>		12,21	1,50.00	1,50.00
<b>Liabilities on Public Account</b>				
(i) Small Savings, Provident Funds, etc			2,93,52.41	2,64,75.22
(ii) Reserve Funds	5(ii)	6,12,17,21	1,02,32.68	95,76.95
(iii) Deposits		21	7,19,11.58	5,54,74.88
(iv) Suspense and Miscellaneous Balances	5(iii)	12,21	..	67,43.76
(v) Remittance Balances			..	..
<b>Cumulative excess of receipts over expenditure</b>			..	..
<b>Total</b>			56,88,34.83	46,89,70.57

<sup>4</sup> Relates to Pre 1984-85 loans.



## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2020-21	2019-20		2020-21	2019-20
<b>Part-I Consolidated Fund</b>					
<b>Section-A : Revenue</b>					
<b>Revenue Receipts</b> (Ref. Statement 3 & 14)	<b>17,40,76.30</b>	<b>17,45,25.91</b>	<b>Revenue Expenditure</b> (Ref. Statement 4-A, 4-B & 15)	<b>23,64,02.18</b>	<b>21,04,34.73</b>
<b>Tax Revenue</b> (Ref. Statement 3 & 14)	<b>13,10,77.47</b>	<b>13,38,54.70</b>	Salaries <sup>1</sup> (Ref. Statement 4-B & Appendix-I)	4,12,15.82 <sup>\$</sup>	4,23,25.06
States Own Revenue Collection (Ref. Statement 3 & 14)	10,61,52.96	10,74,62.29	Subsidies (Ref. Appendix-II)	2,51,09.93	2,01,43.92
Share of Union Taxes/Duties (Ref. Statement 3 & 14)	2,49,24.51	2,63,92.41	Grants-in-Aid <sup>2</sup> (Ref. Statement 4-B, 10 & Appendix-III)	7,06,78.62	5,06,03.81
<b>Non-tax Revenue</b> (Ref. Statement 3 & 14)	<b>1,04,21.85</b>	<b>1,28,87.84</b>	<b>General Services</b> (Ref. Statement 4 & 15)	<b>6,80,08.18</b>	<b>6,64,24.30</b>
Interest Receipts (Ref. Statement 3 & 14)	35,24.47	43,55.50	Interest Payment and service of debt (Ref. Statement 4-A, 4-B & 15)	3,70,41.77	3,24,90.07
Others (Ref. Statement 3)	68,97.38	85,32.34	Pension (Ref. Statement 4-A, 4-B & 15)	2,62,03.70	2,85,76.75
<b>Grants from Central Government</b> (Ref. Statement 3 & 14)	<b>3,25,76.98</b>	<b>2,77,83.37</b>	Others (Ref. Statement 4-B)	47,62.71	53,57.47
			<b>Social Services</b> (Ref. Statement 4-A & 15)	<b>2,75,92.35</b>	<b>2,69,10.24</b>
			<b>Economic Services</b> (Ref. Statement 4-A & 15)	<b>29,94.24</b>	<b>29,13.47</b>
			<b>Compensation and assignment to Local Bodies and PRIs</b> (Ref. Statement 4-A & 15)	<b>8,03.04<sup>#</sup></b>	<b>11,13.93</b>
<b>Revenue Deficit</b>	<b>6,23,25.88</b>	<b>3,59,08.82</b>	<b>Revenue Surplus</b>	<b>..</b>	<b>..</b>

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 ₹ 1,02,32.87 crore as DA is explicitly shown in the State Government Budget.

# Excludes ₹1,49,92.81 crore pertaining to Grants-in-aid which has been included in line item Grants-in-aid below Revenue Expenditure

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.

(₹ in crore)

Receipts			Disbursements		
	2020-21	2019-20		2020-21	2019-20
		<b>Section-B : Capital</b>			
<b>Capital Receipts</b> (Ref. Statement 3 & 14)	..	..	<b>Capital Expenditure</b> (Ref. Statement 4-A, 4-B & 16)	<b>3,30,67.65</b>	<b>2,56,31.58</b>
			<b>General Services</b> (Ref. Statement 4-A & 16)	9,36.58	10,64.45
			<b>Social Services</b> (Ref. Statement 4-A & 16)	1,08,31.17	58,59.68
			<b>Economic Services</b> (Ref. Statement 4-A & 16)	2,12,99.90	1,87,07.45
<b>Recoveries of loans and Advances</b> (Ref. Statement 3, 7 & 18)	52,45.25	53,84.01	<b>Loans and Advances disbursed</b> (Ref. Statement 4-A, 7 & 18)	<b>38,34.83<sup>&amp;</sup></b>	<b>40,22.25</b>
			<b>General Services</b> (Ref. Statement 4-A, 7 & 18)	..	..
			<b>Social Services</b> (Ref. Statement 4-A, 7 & 18)	15,86.43	7,56.86
			<b>* Economic Services</b> (Ref. Statement 4-A, 7 & 18)	22,48.40	32,65.39
<b>Public Debt Receipts</b> (Ref. Statement 3, 6 & 17)	<b>10,28,66.97</b>	<b>6,67,74.30</b>	<b>Repayment of Public Debt</b> (Ref. Statement 4-A, 6 & 17)	<b>1,62,28.57</b>	<b>1,78,66.46</b>
Internal Debt (Market loans, NSSF etc.) (Ref. Statement 3, 6 & 17)	9,19,97.03	6,47,84.61	Internal Debt (Market loans, NSSF etc.) (Ref. Statement 4-A, 6 & 17)	1,48,73.84	1,65,09.91
Loans from GOI (Ref. Statement 3, 6 & 17)	1,08,69.94	19,89.69	Loans from GOI (Ref. Statement 4-A, 6 & 17)	13,54.73	13,56.55
<b>Inter State Suspense A/c (Net)</b>	..	..	<b>Inter State Suspense A/c (Net)</b>	..	..
<b>Total Receipts under Consolidated Fund</b> (Ref. Statement 3)	<b>28,21,88.52</b>	<b>24,66,84.22</b>	<b>Total Expenditure under Consolidated Fund</b>	<b>28,95,33.23</b>	<b>25,79,55.02</b>
<b>Deficit in Consolidated Fund</b>	<b>73,44.71</b>	<b>1,12,70.80</b>	<b>Surplus in Consolidated Fund</b>	..	..

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

& Includes ₹1,03.25 crore Capital grant converted as loan under '6408' through book adjustments.

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

(₹ in crore)

Receipts			Disbursements		
	2020-21	2019-20		2020-21	2019-20
<b>Part II Contingency Fund</b>					
<b>Contingency Fund</b> (Ref. Statement 21)	..	10.32	<b>Contingency Fund</b> (Ref. Statement 21)	..	..
<b>Part III Public Account<sup>3</sup></b>					
<b>Small Savings</b> (Ref. Statement 21)	89,96.98	90,27.68	<b>Small Savings</b> (Ref. Statement 21)	61,19.80	66,62.22
<b>Reserve &amp; Sinking Funds</b> (Ref. Statement 21)	48,98.00	51,58.29	<b>Reserve &amp; Sinking Funds</b> (Ref. Statement 21)	49,12.06	43,29.93
<b>Deposits</b> (Ref. Statement 21)	12,74,34.50	10,62,47.90	<b>Deposits</b> (Ref. Statement 21)	12,18,82.90	10,33,42.97
<b>Advances</b> (Ref. Statement 21)	0.03	0.04	<b>Advances</b> (Ref. Statement 21)	..	..
<b>Suspense and Misc. A/c</b> (Ref. Statement 21)	69,53,81.39	48,18,18.55	<b>Suspense and Misc. A/c<sup>4</sup></b> (Ref. Statement 21)	69,78,42.06	47,52,70.20
<b>Remittances</b> (Ref. Statement 21)	0.04	(-)0.08	<b>Remittances</b> (Ref. Statement 21)	(-)0.02	3.37
<b>Total Receipts in Public Account</b> (Ref. Statement 21)	83,67,10.94	60,22,52.38	<b>Total Disbursements in Public Account</b> (Ref. Statement 21)	83,07,56.80	58,96,08.69
<b>Deficit in Public Account</b>	..	..	<b>Surplus in Public Account</b>	59,54.14	1,26,43.69
<b>Opening Cash Balance</b>	9,40.13	(-)4,43.08	<b>Closing Cash Balance</b>	(-)4,50.44	9,40.13
<b>Increase in Cash Balance</b>	..	13,83.21	<b>Decrease in Cash Balance</b>	13,90.57	..
<b>TOTAL</b>	<b>1,11,98,39.59</b>	<b>84,85,03.84</b>	<b>TOTAL</b>	<b>1,11,98,39.59</b>	<b>84,85,03.84</b>

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.

## ANNEXURE TO STATEMENT 2

### CASH BALANCES AND INVESTMENTS OF CASH BALANCES

(₹ in crore )

	On 1 April 2020	On 31 March 2021
(1)	(2)	(3)
(a) General Cash Balance -		
1. Cash in Treasuries	..	..
2. Deposits with Reserve Bank <sup>\$</sup>	(+)9,23.33	(-)4,67.24
3. Remittances in Transit	16.80	16.80
<b>Total</b>	<b>(+)9,40.13</b>	<b>(-)4,50.44</b>
4. Investments held in the Cash Balance Investment Account	1,01,41.94	56,22.30
<b>Total (a)</b>	<b>1,10,82.07</b>	<b>51,71.86</b>
(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	8.39	7.82
3. Investments of earmarked funds	3,83,34.06	4,98,88.96*
<b>Total (b)</b>	<b>3,83,46.62</b>	<b>4,99,00.94</b>
<b>Total (a) and (b)</b>	<b>4,94,28.69</b>	<b>5,50,72.80</b>

\$ 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 2020-21 advised to the Reserve Bank of India till 16th April 2021.

2. There was a net difference of ₹4,72.94 crore (Cr.) between the figures reflected in the Accounts: ₹4,67.24 crore (Cr.) and those reported by Reserve Bank of India: ₹5.70 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 ₹2,55,10.00 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 decrease of ₹(-)13,90.57 crore in the General Cash Balance from ₹(+)9,40.13 crore at the beginning of 2020-21 to ₹(-)4,50.44 crore at the end of the year is explained below:

(₹ in crore)		
	<b>Increase in Cash Balance</b>	<b>Decrease in Cash Balance</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
Net Revenue Account	..	6,23,25.88
Net of transactions under State Provident Funds and Small Savings Deposits	28,77.18	..
Net of transactions under Loans and Advances made by the State Government	14,10.42	..
Net of transactions under Public Debt, other Debt, Deposits etc., heads	8,97,15.36	..
Net Capital Account	..	3,30,67.65
<b>Total</b>	<b>9,40,02.96</b>	<b>9,53,93.53</b>
Net Increase / Decrease	<b>13,90.57</b>	

**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.

(3)  
For arriving at the daily cash balance 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 ₹32,18.00 crore with effect from 1 April 2020. 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.

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(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 2021 are as follows:

(a) Investments in Treasury Bills of the Government of India were ₹56,22.30 crore as on 31 March 2021.

(b) Interest realised on Cash Balance Investments made during the year was ₹2,14.51 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)

<b>Earmarked Fund</b>	<b>Government of India Securities</b>	<b>Government of Tamil Nadu Securities</b>	<b>Securities of other State Governments</b>	<b>Other Securities - Investments with LIC</b>	<b>Treasury Bills</b>	<b>Term Deposit with SBI</b>	<b>Total</b>
Sinking Fund	71,79.67	..	..	..	..	..	71,79.67
Infrastructure Development Fund	..	..	..	..	1,30.21	..	1,30.21
Guarantee Redemption Fund	..	..	..	..	7,68.50	..	7,68.50
Defined Contribution Pension Scheme for Government Servants	..	..	..	2,55,10.00 *	1,62,90.58	..	4,18,00.58
Tamil Nadu Consumer Welfare Fund	..	..	..	..	..	10.00	10.00
<b>Total</b>	<b>71,79.67</b>	<b>..</b>	<b>..</b>	<b>2,55,10.00</b>	<b>1,71,89.29</b>	<b>10.00</b>	<b>4,98,88.96</b>

\* Invested in New Group Superannuation 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	2020-21	2019-20
<b>A</b>	<b>Tax Revenue</b>		
<b>A . 1</b>	<b>Own Tax Revenue</b>		
	State Goods and Services Tax (SGST)	3,79,42.10	3,83,76.19
	Land Revenue	2,11.19	2,58.30
	Stamps and Registration fees	1,16,75.04	1,08,55.65
	State Excise	78,21.66	72,05.97
	Taxes on Sales, Trade etc.,	4,34,89.31	4,45,15.44
	Taxes on Vehicles	45,61.17	56,74.64
	Taxes on Goods and Passengers	2.07	10.84
	Others	4,50.42	5,65.26
<b>A . 2</b>	<b>Share of net proceeds of Taxes and Duties</b>		
	Central Goods and Services Tax (CGST)	74,06.64	74,89.35
	Integrated Goods and Services Tax (IGST)	..	..
	Corporation Tax	75,20.26	89,98.76
	Taxes on Income other than Corporation Tax	77,09.82	70,51.14
	Other Taxes on Income and Expenditure	..	..
	Taxes on Wealth	..	0.39
	Customs	13,24.08	16,72.92
	Union Excise Duties	8,37.75	11,63.13
	Service Tax	1,08.04	..
	Other Taxes and Duties on Commodities and Services	17.92	16.72
	<b>Total A</b>	<b>13,10,77.47</b>	<b>13,38,54.70</b>



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

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

(₹ in crore)

		Actuals	
	Description	2020-21	2019-20
<b>B</b>	<b>Non-Tax Revenue</b>		
	Interest Receipts	35,24.47	43,55.50
	Education, Sports, Art and Culture	16,49.63	17,92.96
	Urban Development	8,29.43	7,80.75
	Medical and Public Health	8,19.26	16,54.68
	Non-ferrous Mining and Metallurgical Industries	7,65.24	11,50.12
	Miscellaneous General Services	6,67.55	8,95.16
	Police	3,21.50	3,45.17
	Housing	2,05.35	2,08.90
	Dividends and Profits	2,04.97	1,92.25
	Roads and Bridges	1,81.02	82.59
	Family Welfare	1,77.59	1,48.53
	Labour and Employment	1,56.91	1,52.55
	Other Administrative Services	1,51.06	3,18.60
	Forestry and Wild Life	94.70	83.38
	Social Security and Welfare	91.43	77.80
	Other General Economic Services	83.21	80.71
	Other Rural Development Programmes	75.95	0.50
	Crop Husbandry	75.42	53.12
	Major and Medium Irrigation	60.23	47.65
	Other Social Services	59.71	1,72.65
	Contributions and Recoveries towards Pension and	36.99	39.65
	Other Retirement Benefits		
	Co-operation	31.84	24.92
	Other Agricultural Programmes	24.54	46.85
	Stationery and Printing	21.28	46.04
	Public Works	17.57	16.84
	Animal Husbandry	13.26	16.80
	Fisheries	12.34	9.67
	Village and Small Industries	11.44	30.80
	Civil Supplies	10.00	3.07
	Jails	8.80	13.43
	Dairy Development	8.12	3.42
	Non Conventional Sources of Energy	7.75	0.14
	Road Transport	6.85	..
	Public Service Commission	5.97	25.22
	Ports and Light Houses	3.63	3.30
	Minor Irrigation	3.19	3.22
	Information and Publicity	2.70	9.30
	Others	0.95	1.60
	<b>Total B</b>	<b>1,04,21.85</b>	<b>1,28,87.84</b>

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

**II. GRANTS FROM GOVERNMENT OF INDIA**

(₹ in crore)

		Actuals	
	Description	2020-21	2019-20
<b>C</b>	<b>Grants-in-Aid from Central Government</b>	<b>3,25,76.98</b>	<b>2,77,83.37</b>
(i)	Non Plan Grants \$	..	..
(ii)	Grants for State/Union Territory Plan Schemes \$	..	(-)71.80
	Deduct Refunds	..	(-)71.80
(iii)	Grants for Central Plan Schemes	..	..
	Deduct Refunds	..	..
(iv)	Grants for Centrally Sponsored Plan Schemes	..	(-)0.10
	Deduct Refunds	..	(-)0.10
(v)	Grants for Centrally Sponsored Schemes	1,24,83.68	1,24,63.85
	Central Assistance/ Share	1,23,70.05	1,24,51.15
	Externally Aided Project - Grants for Centrally Sponsored Schemes	2.54	..
	Training of Craftsmen and Supervisors	1.75	..
	Village and Small Industries - Handloom Industries	.24	..
	Welfare of Scheduled Tribes	5.77	12.70
	Family Welfare - Reproductive and Child Health	1,03.33	..
	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)

		<b>Actuals</b>	
	<b>Description</b>	<b>2020-21</b>	<b>2019-20</b>
<b>(vi)</b>	<b>Finance Commission Grants</b>	<b>86,43.46</b>	<b>59,05.69</b>
	Post Devolution Revenue Deficit Grant	40,24.94	..
	Grants for Rural Local Bodies	21,56.77	26,98.05
	Grants for Urban Local Bodies	14,41.75	27,06.79
	Grants-in-Aid for State Disaster Response Fund	10,20.00	5,00.85
<b>(vii)</b>	<b>Other Transfer/Grants to States/Union Territories with Legislatures</b>	<b>1,14,49.84</b>	<b>94,85.73</b>
	Grants towards Contribution to National Disaster Response Fund (NDRF)	2,86.91	..
	Grants from Central Road Fund	5,03.17	2,62.37
	Special Assistance	56.72	2,32.47
	Compensation to State Government for Revenue losses on rollout of Goods and Services Tax	1,06,02.83	89,22.03
	Police - Modernisation of Police	0.21	..
	Grants to cover up Gap in Resources	..	..
	Grants under proviso to Article 275(1) of the Constitution	..	63.56
	Crop Husbandry - Agricultural Economics and Statistics	..	5.30
	<b>Total C</b>	<b>3,25,76.98</b>	<b>2,77,83.37</b>
	<b>Total Revenue Receipts (A+B+C)</b>	<b>17,40,76.30</b>	<b>17,45,25.91</b>
<b>III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS</b>			
<b>D</b>	<b>Capital Receipts</b>		
<b>(i)</b>	Disinvestment Proceeds	..	..
<b>(ii)</b>	Others	..	..
	<b>Total D</b>	<b>..</b>	<b>..</b>

### 3.STATEMENT OF RECEIPTS

(CONSOLIDATED FUND)- *Contd.*

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

			Actuals	
	Description		2020-21	2019-20
<b>E</b>	<b>Public Debt receipts</b>			
<b>(i)</b>	<b>Internal Debt</b>		<b>9,19,97.03</b>	<b>6,47,84.61</b>
		Market Loans	8,79,77.00	6,24,25.00
		Ways and Means Advances from the RBI	..	..
		Bonds	..	..
		Loans from Financial Institutions	40,20.03	23,59.61
		Special Securities issued to National Small Savings Fund	..	..
		Other Loans	..	..
<b>(ii)</b>	<b>Loans and Advances from Central Government</b>		<b>1,08,69.94</b>	<b>19,89.69</b>
		Non-Plan Loans	..	..
		Loans for State Plan	..	..
		Loans for Central Plan Schemes	..	..
		Loans for Centrally Sponsored Plan Schemes	..	..
		Other Loans	..	..
		Centrally Sponsored Schemes	..	..
		Other Loans for State/Union Territory with Legislatures	1,08,69.94	19,89.69
	<b>Total E</b>		<b>10,28,66.97</b>	<b>6,67,74.30</b>

### 3.STATEMENT OF RECEIPTS

(CONSOLIDATED FUND)- *Concl'd.*

#### III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS- *Concl'd.*

(₹ in crore)

			<b>Actuals</b>	
	<b>Description</b>		<b>2020-21</b>	<b>2019-20</b>
<b>F</b>	<b>Recoveries of Loans and Advances made by State Government (Recoveries) @</b>		<b>52,45.25</b>	<b>53,84.01</b>
<b>G</b>	<b>Inter - State Settlement</b>		<b>..</b>	<b>..</b>
	<b>Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)</b>		<b>28,21,88.52</b>	<b>24,66,84.22</b>

@ 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
<b>A</b>	<b>General Services</b>				
<b>a</b>	<b>Organs of State</b>				
	Parliament / State / Union Territory Legislatures	41.56	..	..	41.56
	President, Vice President / Governor, Administrator of Union Territories	14.56	..	..	14.56
	Council of Ministers	4.88	..	..	4.88
	Administration of Justice	12,63.54	..	..	12,63.54
	Elections	3,58.50	..	..	3,58.50
	<b>Total: Organs of State</b>	<b>16,83.04</b>	<b>..</b>	<b>..</b>	<b>16,83.04</b>
<b>b</b>	<b>Fiscal Services</b>				
	Collection of Taxes on Income and Expenditure	0.04	..	..	0.04
	Land Revenue	2,57.90	..	..	2,57.90
	Stamps and Registration	3,27.22	..	..	3,27.22
	Collection of Other Taxes on Property and Capital Transactions	10.59	..	..	10.59
	State Excise	1,18.40	..	..	1,18.40
	Taxes on Sales, Trade etc.	4,63.84	..	..	4,63.84
	Taxes on Vehicles	2,25.12	..	..	2,25.12
	Other Taxes and Duties on Commodities and Services	13.94	..	..	13.94
	Other Fiscal Services	9.55	..	..	9.55
	<b>Total: Fiscal Services</b>	<b>14,26.60</b>	<b>..</b>	<b>..</b>	<b>14,26.60</b>
<b>c</b>	<b>Interest payment and servicing of Debt</b>				
	Appropriation for reduction or avoidance of debt	5,44.85	..	..	5,44.85
	Interest Payments	3,64,96.92	..	..	3,64,96.92
	<b>Total: Interest payment and servicing of Debt</b>	<b>3,70,41.77</b>	<b>..</b>	<b>..</b>	<b>3,70,41.77</b>
<b>d</b>	<b>Administrative Services</b>				
	Public Service Commission	73.42	..	..	73.42
	Secretariat - General Services	2,45.62	..	..	2,45.62
	District Administration	14,41.95	..	..	14,41.95
	Treasury and Accounts Administration	3,66.36	..	..	3,66.36
	Police	74,56.51	2,53.33	..	77,09.84
	Jails	3,26.59	..	..	3,26.59
	Stationery and Printing	1,42.40	0.54	..	1,42.94
	Public Works	5,40.45	6,16.40	..	11,56.85
	Vigilance	69.53	..	..	69.53
	Other Administrative Services	6,81.29	66.31	..	7,47.60

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

**A. EXPENDITURE BY FUNCTION- Contd.**

(₹ in crore)

	Description	Revenue	Capital	L & A	Total
<b>A</b>	<b>General Services</b>				
<b>d</b>	<b>Administrative Services</b>				
	Total: Administrative Services	1,13,44.12	9,36.58	..	1,22,80.70
<b>e</b>	<b>Pensions and Miscellaneous General Services</b>				
	Pensions and other Retirement Benefits	2,71,15.07	..	..	2,71,15.07
	Miscellaneous General Services	3,82.31	..	..	3,82.31
	Total: Pensions and Miscellaneous General Services	2,74,97.38	..	..	2,74,97.38
	Total: General Services	7,89,92.92	9,36.58	..	7,99,29.50
<b>B</b>	<b>Social Services</b>				
<b>a</b>	<b>Education, Sports, Art and Culture</b>				
	General Education	3,64,76.57	5,78.28	1.76	3,70,56.61
	Technical Education	11,33.31	..	..	11,33.31
	Sports and Youth Services	1,56.02	..	..	1,56.02
	Art and Culture	2,34.08	..	..	2,34.08
	Total: Education, Sports, Art and Culture	3,79,99.98	5,78.28	1.76	3,85,80.02
<b>b</b>	<b>Health and Family Welfare</b>				
	Medical and Public Health	1,11,84.85	22,93.87	..	1,34,78.72
	Family Welfare	36,81.94	2,33.57	..	39,15.51
	Total: Health and Family Welfare	1,48,66.79	25,27.44	..	1,73,94.23
<b>c</b>	<b>Water Supply, Sanitation, Housing and Urban Development</b>				
	Water Supply and Sanitation	7,85.25	26,24.83	2.08	34,12.16
	Housing	52,44.71	1,37.33	..	53,82.04
	Urban Development	12,45.46	44,56.49	15,82.59	72,84.54
	Total: Water Supply, Sanitation, Housing and Urban Development	72,75.42	72,18.65	15,84.67	1,60,78.74
<b>d</b>	<b>Information and Broadcasting</b>				
	Information and Publicity	1,02.48	36.73	..	1,39.21
	Total: Information and Broadcasting	1,02.48	36.73	..	1,39.21
<b>e</b>	<b>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>				
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	42,31.33	3,42.63	..	45,73.96
	Total: Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	42,31.33	3,42.63	..	45,73.96
<b>f</b>	<b>Labour and Labour Welfare</b>				
	Labour, Employment and Skill Development	6,59.99	..	..	6,59.99
	Total: Labour and Labour Welfare	6,59.99	..	..	6,59.99

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

**A. EXPENDITURE BY FUNCTION- Contd.**

(₹ in crore)

	Description	Revenue	Capital	L & A	Total
<b>B</b>	<b>Social Services</b>				
<b>g</b>	<b>Social Welfare and Nutrition</b>				
	Social Security and Welfare	91,00.82	20.58	..	91,21.40
	Nutrition	33,29.24	47.36	..	33,76.60
	Relief on account of Natural Calamities	1,20,21.70	..	..	1,20,21.70
	<b>Total: Social Welfare and Nutrition</b>	<b>2,44,51.76</b>	<b>67.94</b>	<b>..</b>	<b>2,45,19.70</b>
<b>h</b>	<b>Others</b>				
	Other Social Services	1,02.04	59.50	..	1,61.54
	Secretariat - Social Services	1,15.06	..	..	1,15.06
	<b>Total: Others</b>	<b>2,17.10</b>	<b>59.50</b>	<b>..</b>	<b>2,76.60</b>
	<b>Total: Social Services</b>	<b>8,98,04.85</b>	<b>1,08,31.17</b>	<b>15,86.43</b>	<b>10,22,22.45</b>
<b>C</b>	<b>Economic Services</b>				
<b>a</b>	<b>Agricultural and Allied Activities</b>				
	Crop Husbandry	91,52.47	90.20	..	92,42.67
	Soil and Water Conservation	93.51	23.35	..	1,16.86
	Animal Husbandry	11,00.39	2,27.04	..	13,27.43
	Dairy Development	59.70	..	..	59.70
	Fisheries	4,47.58	3,20.78	..	7,68.36
	Forestry and Wild Life	4,17.93	88.25	..	5,06.18
	Food, Storage and Warehousing	46.58	(-)93.25*	1,03.25*	56.58
	Agricultural Research and Education	11,08.60	5.72	..	11,14.32
	Co-operation	19,52.58	16.13	3,87.68	23,56.39
	Other Agricultural Programmes	2,24.32	1,73.35	..	3,97.67
	<b>Total: Agricultural and Allied Activities</b>	<b>1,46,03.66</b>	<b>8,51.57</b>	<b>4,90.93</b>	<b>1,59,46.16</b>
<b>b</b>	<b>Rural Development</b>				
	Special Programmes for Rural Development	6,42.16	..	..	6,42.16
	Rural Employment	22,44.26	..	..	22,44.26
	Other Rural Development programmes	9,16.54	13,19.32	..	22,35.86
	<b>Total: Rural Development</b>	<b>38,02.96</b>	<b>13,19.32</b>	<b>..</b>	<b>51,22.28</b>
<b>c</b>	<b>Special Areas Programmes</b>				
	Hill Areas	4.49	74.00	..	78.49
	<b>Total: Special Areas Programmes</b>	<b>4.49</b>	<b>74.00</b>	<b>..</b>	<b>78.49</b>
<b>d</b>	<b>Irrigation and Flood Control</b>				
	Major Irrigation	3,77.80	34,05.42	..	37,83.22
	Medium Irrigation	12,26.55	2,27.19	..	14,53.74
	Minor Irrigation	1,32.18	7,28.22	..	8,60.40
	Flood Control and Drainage	1,58.24	62.20	..	2,20.44
	<b>Total: Irrigation and Flood Control</b>	<b>18,94.77</b>	<b>44,23.03</b>	<b>..</b>	<b>63,17.80</b>

\* Relates to conversion of Capital grant as loan assistance through book adjustment.



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

**A. EXPENDITURE BY FUNCTION- Contd.**

(₹ in crore)

	Description	Revenue	Capital	L & A	Total
<b>C</b>	<b>Economic Services</b>				
<b>e</b>	<b>Energy</b>				
	Power	1,64,75.11	..	7,10.86	1,71,85.97
	New and Renewable Energy	1,01.99	..	..	1,01.99
	<b>Total: Energy</b>	<b>1,65,77.10</b>	<b>..</b>	<b>7,10.86</b>	<b>1,72,87.96</b>
<b>f</b>	<b>Industries and Minerals</b>				
	Village and Small Industries	15,69.00	5.45	5.04	15,79.49
	Industries	15,73.99	..	..	15,73.99
	Non ferrous Mining and Metallurgical Industries	20.52	..	..	20.52
	Consumer Industries	..	..	3,01.34	3,01.34
	Other Industries	..	26.22	..	26.22
	<b>Total: Industries and Minerals</b>	<b>31,63.51</b>	<b>31.67</b>	<b>3,06.38</b>	<b>35,01.56</b>
<b>g</b>	<b>Transport</b>				
	Shipping	..	(-)0.50*	..	(-)0.50
	Civil Aviation	..	4,26.55	..	4,26.55
	Roads and Bridges	12,38.09	1,27,48.23	..	1,39,86.32
	Road Transport	2,98.17	4,04.27	5,30.69	12,33.13
	Inland Water Transport	1.52	..	..	1.52
	<b>Total: Transport</b>	<b>15,37.78</b>	<b>1,35,78.55</b>	<b>5,30.69</b>	<b>1,56,47.02</b>
<b>i</b>	<b>Science Technology and Environment</b>				
	Other Scientific Research	14.37	5.35	..	19.72
	Ecology and Environment	8.24	..	..	8.24
	<b>Total: Science Technology and Environment</b>	<b>22.61</b>	<b>5.35</b>	<b>..</b>	<b>27.96</b>
<b>j</b>	<b>General Economic Services</b>				
	Secretariat - Economic Services	89.66	..	..	89.66
	Tourism	28.09	1,31.02	..	1,59.11
	Census Surveys and Statistics	82.99	..	..	82.99
	Civil Supplies	97,75.37	..	..	97,75.37
	General Financial and Trading Institutions	..	8,37.00	..	8,37.00
	Other General Economic Services	2,25.57	48.39	..	2,73.96
	<b>Total: General Economic Services</b>	<b>1,02,01.68</b>	<b>10,16.41</b>	<b>..</b>	<b>1,12,18.09</b>
	<b>Total: Economic Services</b>	<b>5,18,08.56</b>	<b>2,12,99.90</b>	<b>20,38.86</b>	<b>7,51,47.33</b>
<b>D</b>	<b>Grants-in-Aid and Contributions</b>				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1,57,95.85	..	..	1,57,95.85
	<b>Total: Grants-in-Aid and Contributions</b>	<b>1,57,95.85</b>	<b>..</b>	<b>..</b>	<b>1,57,95.85</b>

\* Minus expenditure was due to refund of unspent amount towards drudging and rehabilitation work under Tsunami Emergency Assistance Project (TEAP) with loan assistance from Asian Development Bank - executed by Tamil Nadu Maritime Board.

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

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

(₹ in crore)

Description	Revenue	Capital	L & A	Total
<b>E Public Debt</b>				
Internal Debt of the State Government	..	..	1,48,73.84	1,48,73.84
Loans and Advances from the Central Government	..	..	13,54.73	13,54.73
<b>Total: Public Debt</b>	..	..	<b>1,62,28.57</b>	<b>1,62,28.57</b>
<b>F Loans to Government servants etc.</b>				
Loans to Government Servants etc.	..	..	2,09.54	2,09.54
<b>Total: Loans to Government servants etc</b>	..	..	<b>2,09.54</b>	<b>2,09.54</b>
<b>Total Expenditure</b>	<b>23,64,02.18</b>	<b>3,30,67.65</b>	<b>2,00,63.40</b>	<b>28,95,33.24</b>

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

**B. EXPENDITURE BY NATURE**

(₹ in crore)

Object of Expenditure	2020 - 21			2019 - 20			2018 - 19		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Grants-in-Aid	7,06,78.62	..	7,06,78.62	5,06,03.81	..	5,06,03.81	4,78,25.88	..	4,78,25.88
Salaries	4,12,15.82	..	4,12,15.82	4,23,25.06	..	4,23,25.06	4,05,48.70	..	4,05,48.70
Interest	3,71,47.30	..	3,71,47.30	3,29,39.79	..	3,29,39.79	2,93,57.76	..	2,93,57.76
Subsidies	2,51,09.93	..	2,51,09.93	2,01,43.92	..	2,01,43.92	1,89,22.19	..	1,89,22.19
Pensions	2,30,84.89	..	2,30,84.89	2,44,60.78	..	2,44,60.78	2,48,64.66	..	2,48,64.66
Dearness Allowances	1,02,32.87	..	1,02,32.87	96,39.07	..	96,39.07	62,51.12	..	62,51.12
Salary Grants	80,26.64	..	80,26.64	81,90.18	..	81,90.18	77,92.42	..	77,92.42
Contributions	51,17.50	..	51,17.50	48,20.04	..	48,20.04	47,91.37	..	47,91.37
Scholarships and Stipends	28,59.79	..	28,59.79	29,22.57	..	29,22.57	27,70.09	..	27,70.09
Maintenance	17,16.98	..	17,16.98	15,00.54	..	15,00.54	16,67.89	..	16,67.89
Medicines	13,72.23	..	13,72.23	7,10.15	..	7,10.15	6,93.63	..	6,93.63
Feeding / Dietary Charges	13,41.29	..	13,41.29	20,22.33	..	20,22.33	19,39.24	..	19,39.24
Payments for Professional and Special Services	13,04.75	3.22	13,07.97	14,49.04	..	14,49.04	10,67.32	..	10,67.32
Gratuities	12,48.21	..	12,48.21	22,95.93	..	22,95.93	26,73.88	..	26,73.88
Stores and Equipments	9,20.11	..	9,20.11	1,60.13	..	1,60.13	1,72.96	..	1,72.96
Office Expenses	6,44.61	..	6,44.61	7,14.11	..	7,14.11	5,57.68	..	5,57.68
Clothing, Tentage and Stores	5,81.49	..	5,81.49	5,77.71	..	5,77.71	5,35.04	..	5,35.04
Materials and Supplies	5,66.65	..	5,66.65	5,42.45	..	5,42.45	8,99.49	..	8,99.49
Discount on Loans	5,47.40	..	5,47.40	1,90.89	..	1,90.89	4,31.62	..	4,31.62
Machinery and Equipments	4,57.66	27.72	4,85.38	2,81.66	17.74	2,99.40	4,75.29	10.45	4,85.74
Travel Expenses	3,29.40	..	3,29.40	5,43.27	..	5,43.27	4,49.84	..	4,49.84
Cost of Books / Note Books / Slates, etc.	3,25.10	..	3,25.10	3,22.29	..	3,22.29	3,30.59	..	3,30.59
Minor Works	2,58.35	..	2,58.35	1,91.33	..	1,91.33	1,33.08	..	1,33.08
Petroleum, Oil and Lubricants	2,50.69	..	2,50.69	2,63.58	..	2,63.58	2,36.32	..	2,36.32
Computer and Accessories	2,50.30	..	2,50.30	5,25.85	..	5,25.85	2,57.44	..	2,57.44
Service or Commitment Charges	2,21.64	..	2,21.64	2,02.99	..	2,02.99	1,82.18	..	1,82.18

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

**B. EXPENDITURE BY NATURE** - *Concl'd.*

(₹ in crore)

Object of Expenditure	2020 - 21			2019 - 20			2018 - 19		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Compensation	1,96.47	..	1,96.47	1,90.85	20.52	2,11.37	2,76.07	..	2,76.07
Rent, Rates and Taxes	1,91.66	..	1,91.66	1,91.23	..	1,91.23	1,74.79	..	1,74.79
Motor Vehicles	1,12.25	..	1,12.25	1,23.57	..	1,23.57	93.26	..	93.26
Printing Charges	1,10.42	..	1,10.42	1,59.07	..	1,59.07	1,19.60	..	1,19.60
Wages	1,05.28	..	1,05.28	1,09.59	..	1,09.59	1,23.25	..	1,23.25
Training	83.82	..	83.82	1,36.60	..	1,36.60	96.95	..	96.95
Procurement of Agricultural Inputs	83.17	..	83.17	1,22.58	..	1,22.58	78.69	..	78.69
Advertising and Publicity	74.87	..	74.87	80.62	..	80.62	77.08	..	77.08
Rewards	60.01	..	60.01	80.25	..	80.25	82.27	..	82.27
Networking and Connectivity	58.21	..	58.21	..	..	..	..	..	..
Feeding and Cash Doles	55.74	..	55.74	58.81	..	58.81	59.81	..	59.81
Lands	42.16	28,70.22	29,12.38	34.19	8,08.37	8,42.56	41.19	8,23.85	8,65.04
Transport Charges	35.34	..	35.34	28.95	..	28.95	30.04	..	30.04
Purchase and Up-keep of Animals	31.97	..	31.97	47.63	..	47.63	31.63	..	31.63
Royalty	11.76	..	11.76	16.43	..	16.43	14.62	..	14.62
Secret Service Expenditure	10.85	..	10.85	11.38	..	11.38	10.21	..	10.21
Inter-Account Transfers	..	6,85.32	6,85.32	5,97.00	5,31.98	11,28.98	2,50.20	..	2,50.20
Investments	..	15,92.53	15,92.53	..	35,84.88	35,84.88	..	42,13.39	42,13.39
Major Works	..	2,79,80.11	2,79,80.11	0.84	2,06,11.08	2,06,11.92	4.74	1,96,09.38	1,96,14.12
Other Charges	7.66	..	7.66	13.87	..	13.87	13.87	..	13.87
Festival Advances	..	..	..	2,34.91	..	2,34.91	..	..	..
Miscellaneous	7.71	49.00	56.71	8.30	99.59	1,07.89	42.41	59.10	1,01.51
Prizes and Awards	8.47	..	8.47	8.97	..	8.97	15.45	..	15.45
Writes off and Losses	1.33	..	1.33	3.21	..	3.21	2,54.22	..	2,54.22
Total	23,70,99.37	3,32,08.12	27,03,07.49	21,07,98.32	2,56,74.16	23,64,72.48	19,77,18.03	2,47,16.17	22,24,34.20
Others	(-)6,97.19	(-)1,40.47	(-)8,37.66	(-)3,63.59	(-)42.58	(-)4,06.17	(-)5,17.43	(-)4,05.33	(-)9,22.76
<b>Total</b>	<b>23,64,02.18</b>	<b>3,30,67.65</b>	<b>26,94,69.83</b>	<b>21,04,34.73</b>	<b>2,56,31.58</b>	<b>23,60,66.31</b>	<b>19,72,00.60</b>	<b>2,43,10.84</b>	<b>22,15,11.44</b>

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

		(₹ in crore)				
Major Head	Description	(1) Expenditure during 2019-20	(2) Progressive Expenditure upto 2019-20	(3) Expenditure during 2020-21	(4) Progressive Expenditure upto 2020-21	(5) Percentage Increase (+)/ Decrease (-) during the year
A. Capital Account of General Services						
4055	Capital Outlay on Police	4,03.92	49,27.51	2,53.33	51,80.84	(-)37.28
4058	Capital Outlay on Stationery and Printing	2.40	72.70	0.54	73.24	(-)77.50
4059	Capital Outlay on Public Works	4,36.51	48,58.90	6,16.39	54,75.29	(+)41.21
4070	Capital Outlay on Other Administrative Services	2,21.62	10,18.57	66.31	10,84.88	(-)70.08
Total A Capital Account of General Services		10,64.45	1,08,77.68	9,36.57	1,18,14.25	(-)12.01
B. Capital Account of Social Services						
(a) Capital Account of Education, Sports, Art and Culture						
4202	Capital Outlay on Education, Sports, Art and Culture	5,07.79	75,62.73	5,78.28	81,41.01	(+)13.88
Total (a) Capital Account of Education, Sports, Art and Culture		5,07.79	75,62.73	5,78.28	81,41.01	(+)13.88
(b) Capital Account of Health and Family Welfare						
4210	Capital Outlay on Medical and Public Health	4,62.63	51,00.73	22,93.88 \$	73,94.61	(+)3,95.83
4211	Capital Outlay on Family Welfare	3,46.61	18,76.08	2,33.56 \$	21,09.64	(-)32.61
Total (b) Capital Account of Health and Family Welfare		8,09.24	69,76.81	25,27.44	95,04.25	(+)2,12.32

\$ Differs from Statement 16 due to rounding.

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

(₹ in crore)						
Major Head	Description	(1) Expenditure during 2019-20	(2) Progressive Expenditure upto 2019-20	(3) Expenditure during 2020-21	(4) Progressive Expenditure upto 2020-21	(5) Percentage Increase (+)/ Decrease (-) during the year
<b>B. Capital Account of Social Services - Contd.</b>						
<b>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</b>						
4215	Capital Outlay on Water Supply and Sanitation	14,14.48	1,92,68.36	26,24.83*	2,18,93.19	(+ )85.57
4216	Capital Outlay on Housing	36.62	89,05.77	1,37.33	90,43.10	(+ )2,75.01
4217	Capital Outlay on Urban Development	28,40.93	2,29,21.93	44,56.50**\$	2,73,78.43	(+ )56.87
<b>Total (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</b>		<b>42,92.03</b>	<b>5,10,96.06</b>	<b>72,18.66</b>	<b>5,83,14.72</b>	<b>(+ )68.19</b>
<b>(d) Capital Account of Information and Broadcasting</b>						
4220	Capital Outlay on Information and Publicity	16.61	2,52.73	36.73	2,89.46	(+ )1,21.13
4221	Capital Outlay on Broadcasting	..	25.00	..	25.00	..
<b>Total (d) Capital Account of Information and Broadcasting</b>		<b>16.61</b>	<b>2,77.73</b>	<b>36.73</b>	<b>3,14.46</b>	<b>(+ )1,21.13</b>

\* Includes investment of ₹2,01.75 crore in Tamil Nadu Water Supply and Drainage Board for Desalination Plant at Tiruvallur District.

\*\* Includes investment of ₹5.00 crore in Chennai Rivers Restoration Trust.

\$ Differs from Statement 16 due to rounding.

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - *Contd.*

		(₹ in crore)				
Major Head	Description	(1) Expenditure during 2019-20	(2) Progressive Expenditure upto 2019-20	(3) Expenditure during 2020-21	(4) Progressive Expenditure upto 2020-21	(5) Percentage Increase (+)/ Decrease (-) during the year
B. Capital Account of Social Services - Concl'd.						
(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	96.12	20,92.02	3,42.62	24,34.64	(+)2,56.46
Total	(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	96.12	20,92.02	3,42.62	24,34.64	(+)2,56.46
(g) Capital Account of Social Welfare and Nutrition						
4235	Capital Outlay on Social Security and Welfare	18.04	1,66.03	20.58	1,86.61	(+)14.08
4236	Capital Outlay on Nutrition	51.11	6,62.33	47.36	7,09.69	(-)7.34
Total	(g) Capital Account of Social Welfare and Nutrition	69.15	8,28.36	67.94	8,96.30	(-)1.75
(h) Capital Account of Other Social Services						
4250	Capital Outlay on Other Social Services	68.74	3,73.34	59.50	4,32.84	(-)13.44
Total	(h) Capital Account of Other Social Services	68.74	3,73.34	59.50	4,32.84	(-)13.44
Total B	Capital Account of Social Services	58,59.68	6,92,07.05	1,08,31.17	8,00,38.22	(+)84.84

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.**

		(₹ in crore)				
Major Head	Description	(1) Expenditure during 2019-20	(2) Progressive Expenditure upto 2019-20	(3) Expenditure during 2020-21	(4) Progressive Expenditure upto 2020-21	(5) Percentage Increase (+)/ Decrease (-) during the year
C. Capital Account of Economic Services						
(a) Capital Account of Agriculture and Allied Activities						
4401	Capital Outlay on Crop Husbandry	26.31	6,42.77	90.20	7,32.97	(+)2,42.84
4402	Capital Outlay on Soil and Water Conservation	86.97	6,32.73	23.35	6,56.08	(-)73.15
4403	Capital Outlay on Animal Husbandry	83.61	6,73.99	2,27.04	9,01.03	(+)1,71.55
4404	Capital Outlay on Dairy Development	..	2,16.74	.. \$	2,16.74	..
4405	Capital Outlay on Fisheries	2,68.55	17,43.09	3,20.77	20,63.86	(+)19.45
4406	Capital Outlay on Forestry and Wild Life	1,27.89	29,80.69	88.24\$	30,68.93	(-)31.00
4407	Capital Outlay on Plantations	..	85.68	..	85.68	..
4408	Capital Outlay on Food Storage and Warehousing	2,12.40	13,71.96	(-)93.25*	12,78.71	(-)1,43.90
4415	Capital Outlay on Agricultural Research and Education	3.82	76.90	5.72	82.62	(+)49.74
4425	Capital Outlay on Co-operation	2,97.13	63,50.25	16.13	63,66.38	(-)94.57
4435	Capital Outlay on Other Agricultural Programmes	1,52.10	11,17.82	1,73.35	12,91.17	(+)13.97
Total (a)	Capital Account of Agriculture and Allied Activities	12,58.78	1,58,92.62	8,51.55 \$	1,67,44.17	(-)32.35
(b) Capital Account of Rural Development						
4515	Capital Outlay on other Rural Development Programmes	18,63.15	2,10,95.65	13,19.31\$	2,24,14.96	(-)29.19
Total (b)	Capital Account of Rural Development	18,63.15	2,10,95.65	13,19.31\$	2,24,14.96	(-)29.19

\* Minus expenditure was due to book adjustment based on Government's decision to treat the 'Capital Grant' sanctioned to TNWHC towards construction of Godowns with loan assistance from NABARD as 'Consolidated Loan' under the major head 6408.

\$ Differs from Statement 16 due to rounding.



## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	(1) Expenditure during 2019-20	(2) Progressive Expenditure upto 2019-20	(3) Expenditure during 2020-21	(4) Progressive Expenditure upto 2020-21	(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	72.57	7,68.00	74.00	8,42.00	(+ )1.97
4575	Capital Outlay on other Special Areas Programmes	..	1.22	..	1.22	..
Total	(c) Capital Account of Special Areas Programme	72.57	7,69.22	74.00	8,43.22	(+ )1.97
(d) Capital Account of Irrigation and Flood Control						
4700	Capital Outlay on Major Irrigation	5,29.34	8,67.49	34,05.42	42,72.91	(+ )5,43.33
4701	Capital Outlay on Medium Irrigation	15,83.67	1,32,61.98	2,27.20\$	1,34,89.18	(-)85.65
4702	Capital Outlay on Minor Irrigation	5,33.76	21,11.47	7,28.22	28,39.69	(+ )36.43
4705	Capital Outlay on Command Area Development	..	3,70.59	..	3,70.59	..
4711	Capital Outlay on Flood Control Projects	23.68	25,71.38	62.20	26,33.58	(+ )1,62.67
Total	(d) Capital Account of Irrigation and Flood Control	26,70.45	1,91,82.91	44,23.04	2,36,05.95	(+ )65.63

\$ Differs from Statement 16 due to rounding.

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	(₹ in crore)				
		(1) Expenditure during 2019-20	(2) Progressive Expenditure upto 2019-20	(3) Expenditure during 2020-21	(4) Progressive Expenditure upto 2020-21	(5) Percentage Increase (+)/ Decrease (-) during the year
C. Capital Account of Economic Services - Contd.						
(e) Capital Account of Energy						
4801	Capital Outlay on Power Projects	7,63.60	2,54,32.25	..	2,54,32.25	(-)1,00.00
4802	Capital Outlay on Petroleum	..	0.17	..	0.17	..
4810	Capital Outlay on New and Renewable Energy	..	0.88	..	0.88	..
Total (e) Capital Account of Energy		7,63.60	2,54,33.30	..	2,54,33.30	(-)1,00.00
(f) Capital Account of Industry and Minerals						
4851	Capital Outlay on Village and Small Industries	26.19	2,21.71	5.45	2,27.16	(-)79.19
4852	Capital Outlay on Iron and Steel Industries	..	0.22	..	0.22	..
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	..	33.31	..	33.31	..
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	1.20	19,17.73	..	19,17.73	(-)1,00.00
4875	Capital Outlay on Other Industries	..	5,30.28	26.22	5,56.50	(+)1,00.00

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	(₹ in crore)				
		(1) Expenditure during 2019-20	(2) Progressive Expenditure upto 2019-20	(3) Expenditure during 2020-21	(4) Progressive Expenditure upto 2020-21	(5) 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		27.39	28,43.99	31.67	28,75.66	(+)15.63
(g) Capital Account of Transport						
5051	Capital Outlay on Ports and Light Houses	..	8.29	..	8.29	..
5052	Capital Outlay on Shipping	(-)0.75	76.26	(-)0.50#	75.76	(-)33.33
5053	Capital Outlay on Civil Aviation	97.76	3,65.71	4,26.55	7,92.26	(+)3,36.32
5054	Capital Outlay on Roads and Bridges	92,53.78	6,81,39.51	1,27,48.24 \$	8,08,87.75	(+)37.76
5055	Capital Outlay on Road Transport	9,02.06	76,30.29	4,04.27*	80,34.56	(-)55.18
5056	Capital Outlay on Inland Water Transport	..	7.15	..	7.15	..
Total (g) Capital Account of Transport		1,02,52.85	7,62,27.21	1,35,78.56	8,98,05.77	(+)32.44
(i) Capital Account of Science Technology and Environment						
5425	Capital Outlay on Other Scientific and Environmental Research	9.07	3,81.46	5.36	3,86.82	(-)41.01
Total (i) Capital Account of Science Technology and Environment		9.07	3,81.46	5.36	3,86.82	(-)41.01

\* Includes investments of ₹4,00,00 crore in Tamil Nadu State Transport Development Finance Corporation Limited.

# 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.

\$ Differs from Statement 16 due to rounding.

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Concl'd.

Major Head	Description	(₹ in crore)				
		(1) Expenditure during 2019-20	(2) Progressive Expenditure upto 2019-20	(3) Expenditure during 2020-21	(4) Progressive Expenditure upto 2020-21	(5) 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	53.77	3,30.63	1,31.02	4,61.65	(+)1,43.67
5465	Investments in General Financial and Trading Institutions	16,40.00	29,35.21	8,37.00*	37,72.21	(-)48.96
5475	Capital Outlay on other General Economic Services	95.82	4,57.98	48.39	5,06.37	(-)49.50
Total	(j) Capital Account of General Economic Services	17,89.59	37,23.82	10,16.41	47,40.23	(-)43.20
Total C	Capital Account of Economic Services	1,87,07.45	16,55,50.18	2,12,99.90	18,68,50.08	(+)13.86
Total Capital Expenditure		2,56,31.58	24,56,34.91	3,30,67.64 \$	27,87,02.55	(+)29.01

\* Represents investments of ₹8,37.00 crore in Power Finance and Infrastructure Development Corporation Limited.

\$ Differs from Statement 16 due to rounding.

## 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 2020	Receipts during the year	Repayments during the year	Balance as on 31 March 2021	Net Increase (+) / Decrease (-)	As a percent of total liabilities
<b>A. Public Debt</b>						
<b>6003 Internal Debt of the State Government</b>	<b>35,26,24.76</b>	<b>9,19,97.03</b>	<b>1,48,73.84</b>	<b>42,97,47.96</b>	<b>(+)7,71,23.19</b>	<b>82.84</b>
Market Loans <sup>1</sup>	30,10,68.70	8,79,77.00	1,11,81.16	37,78,64.54	(+)7,67,95.84	72.83
WMA <sup>2</sup> from the RBI	..	..	..	..	..	..
Bonds	2,28,15.00	..	..	2,28,15.00	..	4.40
Loans from Financial institutions etc. <sup>3</sup>	1,09,65.92	40,20.03	18,89.60	1,30,96.35	(+)21,30.43	2.52
Special securities issued to National Small Savings Fund	1,77,75.14	..	18,03.08	1,59,72.06	(-)18,03.08	3.08
Other Loans	..	..	..	..	..	..

1. Detailed Account is at pages

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.**

Nature of borrowings	(₹ in crore)					
	Balance as on 1 April 2020	Receipts during the year	Repayments during the year	Balance as on 31 March 2021	Net Increase (+) / Decrease (-)	As a percent of total liabilities
<b>6004 Loans and Advances from the Central Government</b>	<b>1,79,25.00</b>	<b>1,08,69.94</b>	<b>13,54.73</b>	<b>2,74,40.21</b>	<b>(+)95,15.21</b>	<b>5.29</b>
Non-Plan Loans	42.66	..	5.04	37.62	(-)5.04	0.01
Loans for State/Union Territory Plan Schemes	1,07,96.38	..	13,05.35	94,91.03	(-)13,05.35	1.83
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	8.45	..	1.06	7.39	(-)1.06	..
Other Loans for States/Union Territory with Legislature Schemes	70,71.58	1,08,69.94	43.28	1,78,98.24	(+)1,08,26.66	3.45
<b>TOTAL A Public Debt</b>	<b>37,05,49.76</b>	<b>10,28,66.97</b>	<b>1,62,28.57</b>	<b>45,71,88.16</b>	<b>(+)8,66,38.40</b>	<b>88.12</b>

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

(₹ in crore)						
Nature of borrowings	Balance as on 1 April 2020	Receipts during the year	Repayments during the year	Balance as on 31 March 2021	Net Increase (+) / Decrease (-)	As a percent of total liabilities
<b>B.Other Liabilities</b>						
<b>Public Accounts</b>						
Small savings, Provident Funds etc.	2,64,75.22	89,96.98	61,19.79	2,93,52.41	(+)28,77.19	5.66
Reserve funds bearing interest	1,13.42	13,60.00	13,60.00	1,13.42	..	0.02
Reserve funds not bearing interest	20,44.95	35,38.00	35,52.06	20,30.89	(-)14.06	0.39
Deposits bearing interest	93,23.98	6,11,53.47	6,24,62.96	80,14.49	(-)13,09.49	1.54
Deposits not bearing interest	1,52,35.42	6,62,81.03	5,94,19.94	2,20,96.51	(+)68,61.09	4.26
<b>Total B. Other Liabilities</b>	<b>5,31,92.99</b>	<b>14,13,29.48</b>	<b>13,29,14.75</b>	<b>6,16,07.72</b>	<b>(+)84,14.73</b>	<b>11.88</b>
<b>Total Public Debt and Other Liabilities</b>	<b>42,37,42.75</b>	<b>24,41,96.45</b>	<b>14,91,43.32</b>	<b>51,87,95.88</b>	<b>(+)9,50,53.13</b>	<b>100.00</b>

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

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

### Explanatory Notes to Statement 6 - *Contd.*

#### 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 ₹5,44.85 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 **2020-21** was ₹74,88.17 crore. Out of total balance in the Fund, ₹71,79.67 crore were invested in Securities. The market value of these Securities on 31 March 2021 as reported by Government was ₹75,87.64 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 ₹18,03.08 crore was repaid during the year. The balance outstanding at the end of the year was ₹1,59,72.06 crore which was 3.49 *per cent* of the total Public Debt of the State Government as on 31 March 2021.



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

### Explanatory Notes to Statement 6 - *Contd.*

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

- (i) During the year an amount of ₹1,08,69.94 crore was received from Government of India as loans and an amount of ₹13,54.73 crore was repaid.
- (ii) This covers mainly long term loans raised in the Open Market, borrowings from autonomous bodies like Life Insurance Corporation of India, National 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
2022	1000	4.52
2023	1000, 1000, 1000, 1250, 1250, 1000, 1250, 1000, 1000	5.44, 5.44, 4.99, 4.63, 4.54, 4.54, 5.09, 4.54, 4.54, 4.54
2024	1000, 1000, 1000, 1000	5.76, 5.76, 5.46, 5.46
2025	1000, 1000, 1000, 1000	5.95, 5.95, 5.75, 5.95
2027	1000	6.72
2029	2000, 1250, 1000	7.50, 6.60, 6.60
2030	2000, 1000, 1000, 1250, 2500, 1000, 1250, 1250, 1250, 1000, 1000, 1000, 1000, 1000, 1000, 2500, 977, 1250	7.75, 7.75, 6.73, 6.55, 6.41, 6.33, 6.33, 6.50, 6.66, 6.33, 6.69, 6.33, 6.33, 6.33, 6.33, 6.33, 6.33, 6.66, 6.73, 6.60
2031	2000, 2000, 2500, 2500, 2500, 2500	6.53, 6.57, 6.53, 6.95, 6.95, 6.57
2035	1000, 1000	6.63, 6.63
2036	2000	7.33
2040	1000, 1000	6.73, 6.73
2050	2000, 1250, 1250, 1250, 1250, 1000, 1250, 1250	6.94, 6.70, 6.69, 6.74, 6.49, 6.49, 6.49, 6.67
2051	2500	6.85
2055	1250, 1250, 1500	6.68, 6.63, 6.63

#### 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 2020-21 and 2019-20 are shown below:-

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES- *Concld.*

Explanatory Notes to Statement 6 - *Concld.*

(₹ in crore)

	2020-21	2019-20	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.	48,65,40.57	39,70,24.98	(+ )8,95,15.59
(b) Other obligations	3,22,55.31	2,67,17.78	(+ )55,37.53
Total (i)	51,87,95.88	42,37,42.76	(+ )9,50,53.12
(ii) Interest paid by the Government			
(a) On Public Debt and Small Savings, Provident Funds etc.	3,36,27.61	3,17,43.92	(+ )18,83.69
(b) On other obligations	28,59.79	2,36.27	(+ )26,23.52
Total (ii)	3,64,87.40	3,19,80.19	(+ )45,07.21
(iii) Deduct			
(a) Interest received on loans and advances given by Government	3,45.82	3,87.31	(- )41.49
(b) Interest realised on investment of cash balances	2,14.51	3,00.72	(- )86.21
Total (iii)	5,60.33	6,88.03	(- )1,27.70
(iv) Net interest charges (Total (ii) - (iii) )	3,59,27.07	3,12,92.16	(+ )46,34.91
(v) Percentage of gross interest (item(ii)) to total revenue receipts	20.97	18.32	(+ )2.64
(vi) Percentage of net interest (item(iv)) to total revenue receipts	20.64	17.93	(+ )2.71

There was in addition certain other receipts and adjustments totalling ₹29,64.17 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 ₹3,29,62.90 crore which works out to 18.94 per cent of the revenue receipts.

The Government also received ₹2,04.97 crore during the year as dividend on investments in various undertakings.

**7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT**

(₹ in crore)

Sectors/ Loanee Groups	Balance on 1 April 2020	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance as on 31 March 2021	Net Increase (+) / decrease(-) during the year
<b>General Services</b>						
Statutory Corporations	..	..	..	..	..	..
Government Companies	..	..	..	..	..	..
<b>Total - General Services</b>	..	..	..	..	..	..
<b>Social Services</b>						
Universities/ Academic Institutions	4,59.06	1.76	..	..	4,60.82	(+)1.76
Panchayati Raj Institutions	..	..	..	..	..	..
Municipalities / Municipal Councils / Municipal Corporations	12,12.11	2.08	..	..	12,14.19	(+)2.08
Urban Development Authorities	74,36.00	15,82.59	52.23	..	89,66.36	(+)15,30.36

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

Sectors / Loanee Groups	(₹ in crore)					
	Balance as on 1 April 2020	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance as on 31 March 2021	Net Increase (+) / decrease(-) during the year
Housing Boards	..	..	..	..	..	..
State Housing Corporation	17.67	..	..	..	17.67	..
Statutory Corporations / Government Companies	16,35.55	..	8.47	..	16,27.08	(-)8.47
Co-operative Societies / Co-operative Corporations / Banks	4,51.62	..	1,06.83	..	3,44.79	(-)1,06.83
Others	5,09.57	..	0.09	..	5,09.48	(-)0.09
<b>Total - Social Services</b>	<b>1,17,21.58</b>	<b>15,86.43</b>	<b>1,67.62</b>	<b>..</b>	<b>1,31,40.39</b>	<b>(+)14,18.81</b>

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

Sectors / Loanee Groups	(₹ in crore)					
	Balance as on 1 April 2020	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance as on 31 March 2021	Net Increase (+) / decrease(-) during the year
<b>Economic Services</b>						
Panchayati Raj Institutions	• •	• •	• •	• •	• •	• •
Municipalities / Municipal Councils / Municipal Corporations	• •	• •	• •	• •	• •	• •
Statutory Corporations / Government Companies	2,19,57.60	5,30.69	46,46.34	• •	1,78,41.95	(-)41,15.65
Co-operative Societies / Co-operative Corporations / Banks	1,59.04	1,03.25*	20.65	• •	2,41.64	(+)82.60
Others	54,88.49	14,04.92	1,57.66	• •	67,35.75	(+)12,47.26
<b>Total - Economic Services</b>	<b>2,76,05.13</b>	<b>20,38.86</b>	<b>48,24.65</b>	<b>• •</b>	<b>2,48,19.34</b>	<b>(-)27,85.79</b>

\* Capital Grants converted as Loan Assistance.

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

Sectors / Loanee Groups	(₹ in crore)					
	Balance as on 1 April 2020	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance as on 31 March 2021	Net Increase (+) / decrease(-) during the year
<b>Loans to Government Servants</b>						
Loans to Government Servants	12,67.30	2,09.54	2,50.95	..	12,25.89	(-)41.41
<b>Total-Loans to Government Servants</b>	<b>12,67.30</b>	<b>2,09.54</b>	<b>2,50.95</b>	<b>..</b>	<b>12,25.89</b>	<b>(-)41.41</b>
<b>Loans for Miscellaneous Purposes</b>						
Loans for Miscellaneous Purposes	(-)5,96.90	..	2.03	..	(-)5,98.93	(-)2.03
<b>Total - Loans for Miscellaneous Purposes</b>	<b>(-)5,96.90</b>	<b>..</b>	<b>2.03</b>	<b>..</b>	<b>(-)5,98.93</b>	<b>(-)2.03</b>
<b>Total - Loans and Advances</b>	<b>3,99,97.11</b>	<b>38,34.83*</b>	<b>52,45.25</b>	<b>..</b>	<b>3,85,86.69</b>	<b>(-)14,10.42</b>

\* Includes an amount of ₹1,03.25 crore Capital Grants converted as Loan Assistance.

**8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT**  
Comparative summary of Government Investment in the share capital of different concerns for 2019-20 and 2020-21

		(₹ in crore)			
		2020-21		2019-20	
	Name of the concern	Number of concerns	Investment at the end of the year	Dividend / interest received during the year	Dividend / interest received during the year
A	Statutory Corporations	1	3.81	2.63	2.63
B	Government Companies	58	4,10,75.76	1,68.09	1,39,84.44
C	Joint Stock Companies	3	0.73	2.40	2.40
D	Co-operative Institutions	9156	4,98.06	0.76	5,00.61
<b>Total</b>		<b>9218</b>	<b>4,15,78.36</b>	<b>1,73.88</b>	<b>3,98,65.51</b>
					<b>1,59.85</b>

Dividend received as per Statement 14 : ₹2,04.97 crore  
Details of Dividend on Investment included in Statement No.8 : ₹1,73.88 crore  
The difference of ₹31.09 crore is under reconciliation.

## 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 2021 in various sectors are shown below:

(₹ in crore)										
Sector No.	Name of Sector	Maximum amount guaranteed during the year 2020-21	Outstanding at the beginning of the year 31 March 2020	Additions during the year	Deletions (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year 31 March 2021	Guarantee	
						Discharged	Not Discharged		Commission or fee	
	1	2	3	4	5	6	7	8	9	10
1	POWER	3,81,30.30	4,36,82.42 *	2,26,88.64	79,37.48	..	..	5,84,33.58	14,17.34	63.32
2	COOPERATION	7,87.52	6,86.80	63.74	1,50.78	..	..	5,99.76	20.15	2.91
3	TRANSPORT	37,42.50	9,03.50	37,39.00	1.00	..	..	46,41.50	15.32	15.32
4	WATER SUPPLY	16,00.85	4,19.46	34.43	36.82	..	..	4,17.07	8.17	0.83
5	HOUSING	..	4,67.34	..	52.24	..	..	4,15.10	0.02	..
6	INDUSTRIES	1,61.48	8,50.87	27.80	1,68.54	..	..	7,10.13	9.26	1.30
7	TRADING	90.00	70.00	..	..	..	..	70.00	0.03	0.03
8	SOCIAL WELFARE	1,43.46	3,39.95	1,43.46	1,11.11	..	..	3,72.31	1.68	1.68
Total		4,46,56.11	4,74,20.34	2,66,97.07	84,57.96 **	..	..	6,56,59.45	14,71.97	85.39

Guarantee fee received as compiled in Accounts vide Statement No.14 at Page No.123

Guarantee fee received as furnished by Government in Statement

91.84 crore

85.39 crore

Difference under reconciliation

6.45 crore

\* Differs from Closing Balance of the previous year by ₹1,01.47 crore due to revision of balances by TANGEDCO during the year.

\*\* Difference of ₹0.01 crore (in total) with that of Statement 20 is due to figure being rounded off.



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

**(i) Grants-in-Aid paid in Cash**

Name/Category of Grantee	Funds allocated for creation of Capital Assets out of total funds released shown in Column No.2					(₹ in crore)
	Total funds released as Grants-in-Aid		3			
	1	2				
	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)	Total
Assistance to Municipal Corporation	17,40.62	7,77.39	25,18.01	16,76.04	..	16,76.04
Assistance to Municipalities/Municipal Councils	11,87.15	6,64.81	18,51.96	11,66.43	..	11,66.43
Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof	12,64.42	7,10.65	19,75.07	12,49.08	..	12,49.08
Assistance to Zilla Parishads/District level Panchayats	2,98.11	90.18	3,88.29	2,98.11	..	2,98.11
Assistance to Block Panchayats/Intermediate level Panchayats	13,78.77	2,70.53	16,49.30	13,78.77	..	13,78.77
Assistance to Gram Panchayats	20,49.52	23,62.52	44,12.04	20,49.52	..	20,49.52
Others	4,52,55.85	1,26,28.10	5,78,83.95	47,07.89	27,12.33	74,20.22
<b>Total</b>	<b>5,31,74.44</b>	<b>1,75,04.18</b>	<b>7,06,78.62</b>	<b>1,25,25.84</b>	<b>27,12.33</b>	<b>1,52,38.17</b>

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

## (ii) Grants-in-Aid given in kind

Purpose	Total Value		(₹ in crore)
	2020-21	2019-20	
Free distribution of Laptop Computers to students	..	13,62.27	
Free supply of bicycles to students studying in Std.XI and XII in Government/Government Aided Higher Secondary Schools	2,16.14	2,26.57	
Free Hearse Services in Government Medical Institutions through Indian Red Cross Society	31.25	20.00	
Free distribution of sheep/goat to the persons living Below Poverty Line under Special Component Plan	1,91.75	1,93.49	
Free distribution of Handloom Cloth to the people below poverty line	3,70.12	4,84.52	
Free distribution of Milch Cows to the persons living Below Poverty Line under Special Component Plan	50.87	47.34	
<b>Total</b>	<b>8,60.13</b>	<b>23,34.19</b>	

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, e.g., Supply of bicycles to students is shown under 2225 - Welfare of SC/ST and OBC - 03 Welfare of BC - 277 - Education". The figures shown above include Grants-in-Aid to Panchayat Raj Institutions, Local Bodies, etc.

2. 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

Particulars	A C T U A L S						(₹ in crore )
	2020-21			2019-20			
	Charged	Voted	Total	Charged	Voted	Total	
Expenditure Heads (Revenue Account)	3,74,30.08	19,89,72.10	23,64,02.18	3,28,76.88	17,75,57.85	21,04,34.73	
Expenditure Heads (Capital Account)	61.64	3,30,06.01	3,30,67.65	1,66.96	2,54,64.62	2,56,31.58	
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	1,62,28.57	38,34.83	2,00,63.40	1,78,66.46	40,22.25	2,18,88.71	
<b>Total</b>	<b>5,37,20.29</b>	<b>23,58,12.94</b>	<b>28,95,33.23</b>	<b>5,09,10.30</b>	<b>20,70,44.72</b>	<b>25,79,55.02</b>	
(a) The figures have been arrived as follows:-							
<b>E. Public Debt</b>							
Internal Debt of the State Government	1,48,73.84	..	1,48,73.84	1,65,09.91	..	1,65,09.91	
Loans and Advances from the Central Government	13,54.73	..	13,54.73	13,56.55	..	13,56.55	
<b>F. Loans and Advances *</b>							
Loans for General Services	..	..	..	..	..	..	
Loans for Social Services	..	15,86.43	15,86.43	..	7,56.86	7,56.86	

\* A more detailed account is given in Statement No. 18 at pages 507 to 561.

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

Particulars	A C T U A L S				
	2020-21		2019-20		
	Charged	Voted	Total	Charged	Voted
Loans for Economic Services	..	20,38.86	20,38.86	..	30,29.88
Loans to Government Servants etc.	..	2,09.54	2,09.54	..	2,35.51
Loans for Miscellaneous Purpose	..	..	..	..	..
<b>G. Inter-State Settlement</b>					
Inter-State Settlement	..	..	..	..	..
<b>H. Transfer to Contingency Fund</b>					
Transfer to Contingency Fund	..	..	..	..	..

(i) The percentage of charged expenditure and voted expenditure to total expenditure during 2019-20 and 2020-21 was as under:-

Year	Percentage of Total expenditure	
	Charged	Voted
2019 - 20	19.74	80.26
2020 - 21	18.55	81.45

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

Sector Heads	(₹ in crore )			
	On 1 April 2020	During the year 2020-21	On 31 March 2021	
(1)	(2)	(3)	(4)	
<b>CAPITAL AND OTHER EXPENDITURE - CAPITAL EXPENDITURE</b>				
Public Works	48,58.90	6,16.39	54,75.29	
Other General Services	60,29.78	3,20.18	63,49.96	
Education, Sports, Art and Culture	75,71.15	5,78.28	81,49.43	
Health and Family Welfare	69,80.62	25,27.44	95,08.06	
Water Supply, Sanitation, Housing and Urban Development	5,24,72.69	72,18.66	5,96,91.35	
Information and Broadcasting	2,86.24	31.29	3,17.53	
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	20,92.02	3,42.62	24,34.64	
Social Welfare and Nutrition	8,28.36	67.94	8,96.30	
Other Social Services	6,82.05	59.50	7,41.55	
Agriculture and Allied Activities	1,59,00.54	8,51.58	1,67,52.12	
Rural Development	2,11,69.22	13,19.31	2,24,88.53	
Special Areas Programme	7,69.22	74.00	8,43.22	
Irrigation and Flood Control	1,91,82.91	44,23.04	2,36,05.95	
Energy	2,54,33.30	..	2,54,33.30	
Industry and Minerals	29,19.96	32.09	29,52.05	
Transport	7,71,83.29	1,37,20.10	9,09,03.39	
Science and Technology	3,81.47	5.36	3,86.83	
General Economic Services	37,23.82	10,16.41	47,40.23	
<b>Total - Capital Expenditure</b>	<b>24,84,65.54</b>	<b>3,32,04.19</b>	<b>28,16,69.73</b>	

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

Sector Heads	(₹ in crore )			
	On 1 April 2020	During the year 2020-21	On 31 March 2021	
( 1 )	( 2 )	( 3 )	( 4 )	
<b>LOANS AND ADVANCES</b>				
Loans for Education, Sports, Art and Culture	5,61.98	1.76	5,63.74	
Loans for Health and Family Welfare	0.27	..	0.27	
Loans for Water Supply, Sanitation, Housing and Urban Development	1,07,92.24	14,23.10	1,22,15.34	
Loans for Information and Broadcasting	17.57	(-)5.97	11.60	
Loans for Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes	49.50	(-)0.08	49.42	
Loans for Social Welfare and Nutrition*	3,00.01	..	3,00.01	
Loans for Agriculture and Allied Activities	11,87.58	4,57.00	16,44.58	
Loans for Rural Development	5.73	(-)1.26	4.47	
Loans for Special Areas Programmes	0.43	..	0.43	
Loans for Irrigation and Flood control	0.06	..	0.06	
Loans for Energy	1,58,44.55	(-)38,66.93	1,19,77.62	
Loans for Industry and Minerals	31,46.97	1,13.41	32,60.38	
Loans for Transport	74,10.97	5,11.98	79,22.95	
Loans for General Economic Services	8.85	..	8.85	
Loans to Government Servants	12,67.30	(-)41.40	12,25.90	
Loans for Miscellaneous Purposes	(-)5,96.90	(-)2.03	(-)5,98.93	
<b>Total - Loans and Advances</b>	<b>3,99,97.11</b>	<b>(-)14,10.42</b>	<b>3,85,86.69</b>	
<b>Total - Capital and Other Expenditure</b>	<b>28,84,62.65</b>	<b>3,17,93.77</b>	<b>32,02,56.42</b>	
<b>Deduct</b>				
- Contribution from Contingency Fund	..	..	..	
- Contribution from Miscellaneous Capital Receipts	19.36	..	19.36	
- Contributions from development funds, reserve funds etc.	28,30.63	1,36.54	29,67.17	
<b>Net - Capital and Other Expenditure</b>	<b>28,56,12.66</b>	<b>3,16,57.23</b>	<b>31,72,69.89</b>	

\* Includes "Other Social Services".

## 12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE

### OTHER THAN ON REVENUE ACCOUNT - Contd.

Sector Heads	On 1 April 2020	During the year 2020-21	On 31 March 2021
(1)	(2)	(3)	(4)
<b>PRINCIPAL SOURCES OF FUNDS - Concl'd.</b>			
<b>Revenue Surplus (+) / Deficit (-) for 2020-21</b>		(-)6,23,25.88	
Add -Adjustment on Account of retirement/Disinvestment			
<b>Debt -</b>			
Internal Debt of the State Government	35,26,24.76	7,71,23.19	42,97,47.95
Loans and Advances from the Central Government	1,79,25.00	95,15.21	2,74,40.21
Small Savings, Provident Fund etc.	2,64,75.22	28,77.19	2,93,52.41
	<b>39,70,24.98</b>	<b>8,95,15.59</b>	<b>48,65,40.57</b>
<b>Other Obligations -</b>			
Contingency Fund	1,50.00	..	1,50.00
Reserve Funds	95,76.94	6,55.74	1,02,32.68
Deposits and Advances	5,54,67.21	1,64,36.73	7,19,03.94
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	67,31.19	(-)69,80.31	(-)2,49.12
Remittances	(-)8.05	0.05	(-)8.00
	<b>7,19,17.29</b>	<b>1,01,12.21</b>	<b>8,20,29.50</b>
Total - Other Obligations			
Total - Debt and Other Obligations	<b>46,89,42.27</b>	<b>9,96,27.80</b>	<b>56,85,70.07</b>
<i>Deduct - Cash Balance</i>	9,40.13	(-)13,90.57	(-)4,50.44
<i>Deduct - Investments</i>	4,84,75.99	70,35.26	5,55,11.25
Add - Amount closed to Government Account during 2020-21	..	..	..
Net Provision of funds	<b>41,95,26.15</b>	<b>3,16,57.23</b>	<b>51,35,09.26*</b>

\* Differs from ₹45,11,83.38 crore (₹41,95,26.15 + ₹3,16,57.23) by (-) ₹6,23,25.88 crore (Revenue Deficit)

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

The difference of (-) ₹19,62,39.37 crore between the Net Capital and other expenditure as on 31 March 2021 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	(-)19,82,37.83
Net account adjustment under “Miscellaneous”	(+21,75.95
Capital Expenditure adjusted proforma to rectify misclassification in the accounts of previous years	(-)1,21.51
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	(+0.02
<b>TOTAL</b>	(-)19,62,39.37



## 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 2021

(₹ in crore)				
Debit Balance	Sector of the General account	Name of Account	Page	Credit Balance
( 1 )	( 2 )	( 3 )	( 4 )	( 5 )
47,49,22.59	A to D G, H and part of L	<b>Consolidated Fund</b> Government Account		
	E	Public Debt		45,71,88.16
3,85,86.69	F	Loans and Advances		
		<b>Contingency Fund</b> Contingency Fund		1,50.00
		Public Account		
	I	Small Savings, Provident Funds, etc		2,93,52.41
	J	<b>Reserve Funds</b> (a) Reserve Funds Bearing Interest -		1,13,42

**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 )
80,88.38	K	(b) Reserve Funds not Bearing Interest - Gross Balance Investments		1,01,19.26
4,18,00.57		<b>Deposits and Advances</b> (a) Deposits Bearing Interest Investments		4,98,15.07
7.63		(b) Deposits not Bearing Interest (c) Advances		2,20,96.51

**STATEMENT 13 - Contd.**  
**SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT**

(₹ in crore)

Debit Balance (1)	Sector of the General account (2)	Name of Account (3)	Page (4)	Credit Balance (5)
56,22.30	L	<b>Suspense and Miscellaneous</b>		
2,49.12		Investments		
8.00	M	Other Items (net)		
		<b>Remittances</b>		
(-)4,50.44	N	<b>Cash balance</b>		
(-)0.01		Due to rounding		
56,88,34.83		<b>Total</b>		56,88,34.83

**Explanatory Notes**

- 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 2011-2012 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.
37,95,29.06	Balance at the debit of Government Account on 1st April 2020	
	Revenue Receipts	17,40,76.30
23,64,02.18	Expenditure on Revenue Account	
	Capital Receipts	..
3,30,67.65	Expenditure on Capital Account	
	Miscellaneous	..
	Balance at the debit of Government Account on 31 March 2021	47,49,22.59
<b>64,89,98.89</b>		<b>64,89,98.89</b>

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

	DEBIT	CREDIT
		(₹ in crore)
<b>Writes-off from Heads of account closing to balance</b>		
Writes-off from Heads of account closing to balance	. .	. .
<b>Ledger Balance Adjustment Account</b>		
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	. .	. .
<b>Total</b>	. .	. .
<b>Net Credit</b>	. .	. .

## NOTES TO ACCOUNTS

### 1. Summary of Significant Accounting Policies:

(i) **Entity and Accounting Period:** These accounts present the transactions of the Government of Tamil Nadu for the period from 1 April 2020 to 31 March 2021. 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. In the State of Tamil Nadu the Treasuries compile the accounts from the vouchers/challans (primary compilation) which are then forwarded to Accountant General (A&E) for secondary compilation. No accounts have been excluded at the end of the year.

(ii) **Basis of Accounting:** With the exception of some book adjustments (**Annexure-A**), the accounts represent the actual cash receipts and disbursements during the accounting period. Physical Assets and Financial Assets such as investments etc. are shown at historical cost i.e., the value in the year of acquisition/purchase. Physical Assets are not depreciated or amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

Retirement benefits disbursed during the accounting period have been reflected in the accounts, but the future pension liability of the Government, 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.

(iii) **Currency in which Accounts are kept:** The accounts of Government of Tamil Nadu are maintained in Indian Rupees (₹).

(iv) **Form of Accounts:** Under Article 150 of the Constitution, 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, 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.

(v) **Classification of Capital and Revenue Expenditure:** Revenue Expenditure is recurring in nature and is intended to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character or of reducing permanent liabilities.

## **2. Consolidated Fund:**

(i) **Goods and Services Tax:** Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2020-21, the State GST collection was ₹ 37,942.10 crore compared to ₹ 38,376.19 crore in 2019-20, registering a decrease of ₹ 434.09 crore (1.13 *per cent*). This includes Advance Apportionment of IGST amounting to ₹ 2,826.26 crore. In addition, the State received ₹ 7,406.64 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹ 45,348.74 crore. The State received, compensation of ₹ 10,602.83 crore on account of loss of revenue arising out of implementation of GST during 2020-21.

(ii) **Misclassification between Revenue and Capital Expenditure:** During the year 2020-21, Government of Tamil Nadu adjusted the recoveries of capital expenditure of ₹ 10.88 crore (under head of account 5054-80-800-KJ) incorrectly under the Revenue Section (MH 2217-05-902-JB- Amount met from State Infrastructure and Amenities Fund). The impact of misclassification on the Revenue Deficit and Fiscal Deficit of the State are given under para 9.

(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). During the year, receipts amounting to ₹ 9,09,42.86 crore (91.63 *per cent* of total receipts) and expenditure amounting to ₹ 19,58,66.10 crore (99.01 *per cent* of total expenditure) were reconciled by the State Government.

(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 2020-21, ₹ 39,664.82 crore under 120 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. Details of substantial expenditure (50 *per cent* and above) booked under Minor Head 800-Other Expenditure are given at **Annexure-B**.

Similarly, ₹ 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. Details of substantial receipts (50 *per cent* and above) booked under the Minor Head 800-Other Receipts are given in **Annexure-C**.

(vi) **Opening of New Sub Heads/Detailed Heads of Accounts without advice:** During 2020-21, the State Government of Tamil Nadu opened no new Sub Heads in the budget, without seeking the advice of the Accountant General as required under the provisions of Article 150 of the Constitution of India.

(vi) **Transfer of funds to Personal Deposit (PD) Accounts:** PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme by debiting the service heads in the Consolidated Fund of the State and crediting the Personal Deposits under the Major Head 8443-Civil Deposits and the Minor Head 106-Personal Deposits. Administrators of PD accounts are required to close such accounts on the last working day of the year and transfer the unspent balances back to the Consolidated Fund.

During 2020-21 an amount of ₹ 3,290.24 crore was transferred from the Consolidated Fund of the State to these PD Accounts and no amount was credited through challans. This includes ₹ 1,378.70 crore transferred in March 2021 from the Consolidated Fund of the State. This is 41.90 *per cent* of the total credit to PD account during the year.

In terms of Article 269 of Tamil Nadu Financial Code Volume I, the Administrators of Personal Deposit Accounts shall make necessary verification and reconciliation of the balances with the Treasury and shall furnish a certificate to the Treasury Officer on or before 31 March every year. The Treasury officer shall verify the said certificate with treasury record and send a report of verification of such balances to the Accountant General (A&E) by 30 April every year.

45 Administrators out of the 113 Administrators of Personal Deposit Accounts had reconciled and verified their balances with the treasury figures and annual verification certificates had been furnished by them to the Treasury officer for onward submission to Accountant General Office.

Details of PD accounts as on 31 March 2021 are given below:

(₹ in crore)

Opening Balance as on 01 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

\*The OB differs from the CB given in NTA for the year 2019-20 due to reconciliation.

Further, the Administrator is required to maintain detailed account of the scheme/projects for which it has been opened. However, if any PD Account is not operated for a period of three years and there are reasons to believe that the need for such deposit accounts has ceased, the same shall be closed. Inspection of Treasuries/Pay and Accounts Offices conducted during 2020-21 in respect of transactions for the year 2019-20 revealed that no PD accounts were lying inoperative for more than 3 years. The details of newly opened PD accounts are given in **Annexure – D**.

**(vii) Unadjusted Abstract Contingent (AC)/Temporary Advance Bills:** Financial rules envisage that no moneys should be drawn from government treasury unless it is required for immediate disbursement.

The Government of Tamil Nadu does not follow the system of drawal of Abstract Contingency (AC) bills in emergent situations followed by submission of Detailed Contingency (DC) bills, 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. Treasuries / PAOs monitor the settlement of adjustment bills against the Temporary Advances drawn and report to the Accountant General every quarter regarding the outstanding Temporary Advances. Delayed submission or prolonged non-submission of supporting adjustment bills renders the expenditure under TA opaque. Further, to the extent of non-receipt of adjustment bills, the expenditure shown in the Finance Accounts could not be vouched as correct or final.

Out of 1497 Temporary Advances amounting to ₹ 318.74 crore drawn during the year 2020-21, 1201 TA Bills amounting to ₹ 269.43 crore (84.53 *per cent*) were drawn in March 2021. Details for 2,076 TA bills amounting to ₹ 612.26 crore as on 31 March 2021 were not received. Details of unadjusted Temporary Advances as on 31 March 2021 pending submission of adjustment bills are 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
<b>Total</b>	<b>2076</b>	<b>612.26</b>

The major defaulting departments that had not submitted TA bills are Social Welfare and Nutrition Department (₹ 297.73 crore), Social Welfare Department (₹ 89.21 crore), Education Department (₹ 36.24 crore), Revenue Department (₹ 24.42 crore), Police Department (₹ 21.95 crore) (**Annexure-E**). Age analysis of TA bills of these Departments are not available.

**(viii) Utilization 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 no assurance that the amount shown in Finance Accounts had reached the beneficiaries and thus the expenditure cannot be vouched as correct or final.

During the year 2020-21, ₹ 28.99 crore pertaining to outstanding UCs for the period upto December 2019 was cleared. The position of outstanding UCs as on 31 March 2021 is given below:

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Upto 2018-19	5	38.34
2019-20	10	97.10
2020-21	17	38.45
<b>Total</b>	<b>32</b>	<b>173.89</b>

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

Major defaulting departments that had not submitted UCs are Town and Country Planning Department (₹ 59.29 crore, 34.10 *per cent*), Municipal Administration Department (₹ 21.21 crore, 12.20 *per cent*), Employment and Training Department, (₹ 20.00 crore, 11.50 *per cent*), Industries and Commerce Department (₹ 19.32 crore, 11.11 *per cent*), Rural Development and Panchayat Raj Department (₹ 17.06 crore, 9.81 *per cent*). Age analysis of UCs of line Departments having highest pendency is shown in **Annexure F**.

(ix) **Liabilities towards Retirement benefits:** The expenditure on “Pension and other Retirement Benefits” for State Government employees recruited on or before 01 April 2003 was ₹ 24,415.28 crore during the year.

(x) **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 2020-21 is given below:

(₹ in crore)

Funds/Deposits	Balance 31 March 2021)	Basis for calculation of interest	Interest due	Interest paid
Defined Contribution Pension Scheme (DCPS) for Government Employees	44,641.12	Interest calculated as per the rate of interest notified by the Government payable to General Provident Fund	2,732.99	2,732.99
State Compensatory Afforestation Deposit	113.42	Interest calculated at rate of 3.4 <i>per cent</i> .	3.86	Nil
Deposit bearing interest other than DCPS	5,173.95	Interest calculated at the average repo rate for the year 2020-21, which is 4.30 <i>per cent</i> .	228.48	126.86
	<b>Total</b>		<b>2,965.33</b>	<b>2,859.85</b>

Short payment of interest of ₹ 105.48 crore has resulted in understatement of Revenue and Fiscal Deficit by ₹ 105.48 crore.

(xi) **Investments:** Information on Government investments appearing in Statements 8 and 19 of the Finance Accounts is based on the accounts and sanctions received by the Accountant General (A&E), but not been confirmed by the concerned departments (including Finance) and the investee entity. The Government invested ₹ 1,712.85 crore in various companies during 2020-21 (**Annexure- G**). Government investment of ₹ 41,578.36 crore as on 31 March 2021 yielded dividend/interest of ₹ 204.97 crore (0.49 *per cent*) during 2020-21. Details of Government investment as on 31 March 2021 are given as follows:-

(₹ in crore)

Category	Number of entities	Investment at the end of the year 2020-21
Statutory Corporation	1	3.81
Government Companies	58	41,075.76
Other Joint Stock Companies and Partnership	3	0.73
Co-operative Banks & Societies	9156	498.06
<b>Total</b>	<b>9218</b>	<b>41,578.36</b>

(xii) **Guarantees given by the Government:** In terms of the Tamil Nadu Government Guarantees 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 second preceding year or 10 *per cent* of the GSDP whichever is lower. During the year, cumulative amount guaranteed by the State Government is ₹ 65,659.45 crore. The outstanding guarantees of ₹ 47,420.34 crore as on 1 April 2020, work out to 27.29 *per cent* of the State Revenue Receipts of the year 2018-19 (₹ 1, 73,741.16 crore) and are within the limits prescribed.

During 2020-21, the State Government received ₹ 91.84 crore towards guarantee commission, which constituted 0.34 *per cent* of the outstanding guaranteed amount during 2020-21 (₹ 26,697.07 crore). Although the Tamil Nadu Government Guarantee Act 2003 states that the guarantee fee calculated at the rate of 0.50 *per cent* (or 1 *per cent*) per annum on the outstanding guaranteed amount during the half year shall be calculated on 31st March and 30th September, the state government has not determined outstanding guarantees as on 30th September. Hence, the Guarantee fee has been calculated on yearly basis as a minimum of 0.50 *per cent* of the outstanding guaranteed amount (₹ 47,420.34 crore) as on 31st March 2020, which works out to ₹ 237.10 crore. Details are given in **Annexure H**.

**(xiii) Expenditure on Ecology and Environment:** The National Environment Policy, 2006 is intended to mainstream environmental concerns in all developmental activities. The Budget and Expenditure data relating to “Environment”, “Waste Management”, “Prevention and Control of Pollution”, “Environment Research and Education”, “Environmental Protection” etc. are compiled from the vouchers/budget documents etc. rendered by the State Government.

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 2020-21, the Government of Tamil Nadu has incurred ₹ 10.57 crore against the budget allocation of ₹ 11.24 crore under MH3435. The expenditure incurred during 2020-21 was ₹ 10.57 crore, i.e. 0.004 *per cent* of Revenue Expenditure. Details of expenditure viz-a -viz Budget is given in **Annexure-I**.

**(xiv) Incomplete projects aged five years and more:** As per information received from the State Government, there are four incomplete projects under Highways Department and one incomplete project under Public Works Department, which are aged five years or more. The details of incomplete projects along with revised cost and escalation in the cost are given in **Annexure-J**.

**(xv) Transfer of Funds to various Implementing Agencies:** The State Government provides funds to State/District Level Agencies/ Autonomous Bodies and Authorities, Societies, Non-Governmental Organizations etc., as grants for implementation of Central Sector Schemes, Centrally Sponsored Schemes and State Schemes. The total amount transferred to the implementing agencies and the aggregate amount of unspent balances in the accounts of the implementing agencies kept outside the Government Accounts (in bank Accounts) is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.

**(xvi) Writing off of Central Loans:** Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in a series of orders, all dated 29 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 (inclusive of the current year ₹ 2.05 crore) leaving a balance of ₹ 11.16 crore to be adjusted by the Ministry of Finance. The amount of ₹ 2.05 crore adjusted by the Ministry of Finance, during the year 2020-21 has been adjusted towards future payments of the loan by giving a contra credit to the Receipt head of account '0075'.

**(xvii) Ways and Means Advances from RBI availed by the Government of Tamil Nadu during 2020-21:** The Ways and Means Advance limit of the State of Tamil Nadu has been raised from ₹ 2,475.00 crore to ₹ 3,218.00 crore during the year 2020-21. The Government of Tamil Nadu has not availed Ways and Means Advances from the RBI during 2020-21.

**(xviii) 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, additional information in the form of statements is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government had to furnish information on Committed Liabilities, and the same has been reflected in **Appendix-XIII**.

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

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

As against ₹ 47,856.10 crore depicted in the Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) towards Central Assistance/Share under Centrally Sponsored Schemes of the Government of Tamil Nadu in 2020-21, Clearance Memos from RBI, CAS, Nagpur and supporting sanction orders from the respective Ministries were received for ₹ 32,576.98 crore (excluding direct transfer to the beneficiaries through PFMS portal by the Central Ministries/Departments). The same have been appropriately booked in the accounts of the State Government under MH 1601 Grants-in-Aid from the Central Government.

The total expenditure booked under Centrally Sponsored Schemes is ₹ 32,667.35 crore (Revenue Expenditure ₹ 24,859.02 crore and Capital Expenditure ₹ 7,808.33 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.



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

As per PFMS portal of CGA, ₹ 25,931.43 crore was directly received by the implementing agencies in the State during 2020-21. The total amount transferred by the Central Government to the State during the year 2020-21 was ₹ 73,787.53 crore (including amount transferred through RBI ).

The direct transfer of fund to the implementing agencies has increased by 66.72 *per cent* as compared to 2019-20 (from ₹ 15,554.00 crore in 2019-20 to ₹ 25,931.43 crore in 2020-21. Details are in **Appendix-VI**.

**(xxi) Off Budget Liabilities of State Government:** The Fifteenth Finance Commission recommended that all committed expenditure and developmental expenditure are met from the augmented borrowing space without resort to off-budget or any non-transparent means of financing for any expenditures. The State Government has an off-budget liability not reflected in the accounts, towards various Financial Institutions in addition to the budgeted liabilities of ₹ 15,368.91 crore as on 31 March 2021. The details are given below:

(₹ in crore)

Sl. No.	Name of the Institutions/Organizations	Amount
1.	Tamil Nadu Water Resources Conservation and Rivers Restoration Corporation Limited	34.43
2.	Tamil Nadu Generation and Distribution Corporation Limited	14,700.49
3.	Water and Sanitation Pooled Fund	220.77
4.	Tamil Nadu Water Supply and Drainage Board	1.59
5.	Tamil Nadu Rural Housing and Infrastructure Development Corporation	411.63
	<b>Total</b>	<b>15,368.91</b>

The State Government is disclosing the off-budget liabilities as nil risk guarantee given by the Government in the publication 'Appendices to Budget Memorandum' released along with the Budget document.

**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 ₹ 150crore. At the end of 2020-21, no amount remained un-recouped.

### **3. Public Account:**

#### **(i) National Pension System:**

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*). The recoveries made from the Salary of the employees and the matching share of the government and Interest thereon are credited under the head of Account “8342-117-Defined Contribution Pension Scheme”.

As per the provisions of 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 17 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 Bill.

During the year 2020-21, the employee Contribution to Defined Contribution Pension Scheme Fund was ₹2,713.55 crore (Non-AIS) and ₹2.19 crore (AIS) (inclusive of the contributions by the officials on foreign services and the contribution by foreign employers) and ₹ 3.46 crore (AIS employee contribution tier –II). The Government matching contribution was ₹ 2,715.11 crore (Non-AIS) and ₹7.10 crore (AIS). The total amount transferred to DCPS Fund was ₹ 8,174.50 crore. The amount ₹8,174.50 crore includes Interest amounting to ₹ 2,733.09 calculated on the DCPS accumulations as on 31.03.2020 (₹ 36,809.88 crore) at rate of interest allowed to GPF (order GO.Ms. No.394 and 51).

The State Government has started to invest the DCPS accumulation in LIC from 2019-20 onwards. The total accumulation in the fund was ₹ 44,641.12 crore as on 31 March, 2021. Out of that, ₹ 25,510.00 crore (₹ 2,350.00 crore during the year) has been invested in LIC and interest of ₹ 1,630.48 crore earned through investment in LIC has been re-invested in LIC. The Government

earned interest of ₹ 376.26 crore through investment of DCPS Fund in Treasury Bills. Interest of ₹ 376.26 crore which was to be transferred to DCPS fund was credited in the Consolidated Fund under Major Head 0049-Interest Receipts. Non-credit of interest to the fund has resulted in understatement of Revenue deficit and fiscal deficit

During the year 2020-21, ₹ 6.16 crore pertaining to All India Service Employees was transferred to NSDL/Trustee Bank.

**(ii) Reserve Funds:**

Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There are 30 active Reserve Funds earmarked for specific purposes. The total accumulated balance at the end of 31 March 2021 in these funds was ₹ 10,232.68 crore out of which ₹ 113.42 crore was under interest bearing Reserve Fund and ₹ 10,119.26 crore under Non-Interest bearing Reserve Fund.

**(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* respectively. During the year 2020-21, the State Government received ₹ 1,020.00 crore as Central Government’s share. The State Government’s share during the year is ₹ 340.00 crore. The State Government transferred ₹ 1,360.00 crore, (Central share ₹ 1,020.00 crore, State share ₹ 340.00 crore) to the Fund under Major Head 8121-122 SDRF. The State received ₹ 286.91 crore from the Central Government towards NDRF. The contributions to the Fund, expenditure and the balance therein are as under:

(₹ in crore)

Opening balance (01 April - 2020)	Contribution by Centre	State Share	Receipts under NDRF	Total receipts during the year	Amount set off (MH 2245-05)	Balance in the fund	Invested by RBI/State Government during the year
Nil	1020.00	340.00	286.91*	1360.00	1360.00	Nil	Nil

\* The amount has not been transferred to the Fund by the State Government during the year.

The entire expenditure of ₹ 1,360.00 crore incurred on natural calamities was set off (MH 2245) against the Fund balance of ₹ 1,360.00 crore. The balance lying under the Fund as at the end of 31 March 2021 was Nil.

**(b) State Compensatory Afforestation Fund (SCAF):** In compliance with the instructions issued by the Ministry of Environment and Forests, Government of India's vide their letter No. 5-1/2009-FC dated 28 April, 2009 and Guidelines of 2 July 2009, the State Governments are required to establish the State Compensatory Afforestation Fund for amounts received from user agencies and utilization of monies collected for undertaking Compensatory Afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected therewith or incidental thereto.

The monies received by the State Governments from the user agencies need to be credited in 'State Compensatory Afforestation Deposits' under interest bearing section in Public Account of the State at Minor head level below the Major Head 8336-Civil Deposits. As per Section 3 (4) of the Compensatory Afforestation Fund Act, 2016, 90 *per cent* of the fund needs to be transferred to the Major Head 8121-General and Other Reserve Funds in Public Account of State and balance 10 *per cent* to be credited into the National Fund on yearly basis provided that the credit of 10 *per cent* Central share of funds should be ensured on monthly basis so that the same is transferred to the National Fund.

The applicable rate of interest on balances available under 'State Compensatory Afforestation Deposits' under '8336-Civil Deposits' and 'State Compensatory Afforestation Fund' under 8121- General and other Reserve Funds will be as per the rate declared by the Central Government on year to year basis.

During 2020-21, the State Government received no amount from the user agencies and National Compensatory Afforestation Fund. The total balance in the Fund as on 31 March 2021 was ₹ 113.42 crore. The details are available in Statement 21.

**B Reserve Funds not bearing Interest:**

**(a) Consolidated Sinking Fund:**

The Government of Tamil Nadu set up the Consolidated Sinking Fund in 2005-06 for amortization of loans. 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. Following are the transactions in the Fund:

(₹ in crore)

Opening balance as on 01 April 2020	Additions to the Fund (Contribution and interest)		Payments out of the Fund	Total balance in the Fund	Amount invested by RBI during the year	Closing balance as on 31 March 2021
	Required contribution (0.50 <i>per cent</i> of the outstanding liabilities as on 31 March 2020)	Contribution and interest added during the year				
6938.95	2,118.71	549.22	Nil	7,488.17	595.63	7,488.17

**(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. It is however, open to the State Government to increase/decrease the contribution to the Fund at its discretion.

The G.O. dated 31 March 2021 also states that the guarantee fees collected by the Government along with the gain/loss on Securities would be the receipt for the Guarantee Redemption Fund. In

case this amount is insufficient to repay the invoked guarantees, if any, then the Government may contribute additional amount to this Fund.

The total accumulation of the Fund was ₹820.98 crore as on 31 March 2021. Out of this an amount of ₹768.50 crore has been invested by RBI. The Government also transferred guarantee fee amounting to ₹120.04 crore to the Fund. The details are as under

(₹ in crore)

Opening balance (01 April 2020)	Additions to the Fund (contribution and interest)			Pay ment s out of the Fund	Guarantee Fee Received	Total Balance in the Fund	Amount invested by RBI during the year 2020-21	Closing balance (31 March 2021)
	Required contributio n (1/5 <sup>th</sup> of the guarantees given during the year 2020- 21)	Actuals during 2020-21						
		Contrib ution	Inter est					
700.94	5,339.41	Nil	Nil	Nil	120.04	820.98	768.50	820.98

Transactions in the Fund are depicted in Statements 21 and 22.

(C) **Inoperative Reserve Funds:** There are 5 in-operative Reserve Funds in the State as detailed below:

S. No.	Major Head	Minor Head	Name of the Fund	Amount ₹ in crore
1	8121	129	State Compensatory Afforestation Fund	113.42
2	8229	123	Consumer Welfare Fund	3.82
3	8229	200	Tamil Nadu Special Welfare Fund	23.58
4			Tamil Nadu State Renewal Fund	93.16
5			Industrial Infrastructure Consolidated Fund	6.22

(iii) **Suspense and Remittance Balances:** The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads is worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under major suspense heads for the last three years is given in **Annexure-K**.

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

(iv) **MH 8670 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 2020 was ₹ 6,822.12 crore (Credit). During 2020-21, cheques worth ₹ 2, 19,521.52 crore were issued, against which ₹ 2, 26,190.17 crore was encashed during the year, leaving a closing balance of ₹ 153.47 crore (Credit) as on 31 March 2021. 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 2021.

(v) **Central Road Fund (CRF):** Government of India provides annual grants under the CRF to the State Government to incur expenditure on specific road projects. In terms of the extant accounting procedure, the grants are to be initially booked as Revenue Receipts under Major Head “1601 Grants-in-Aid”. Thereafter the amount so received is to be transferred by the State Government to the Public Account under Major Head “8449-Other Deposits-103 Subvention from Central Road Fund”, through Revenue Expenditure Major Head “3054 Roads and Bridges”. This process ensures that receipt of the grants do not result in overstatement of Revenue Surplus or understatement of Revenue Deficit in the accounts. The expenditure on prescribed road works under CRF will first be accounted for under the relevant Capital or Revenue Expenditure section (Major Heads 5054 or 3054) and reimbursed out of the Public Account under Major Head 8449 as a deduct expenditure to the concerned Major Head (5054 or 3054 as the case may be).

During the year 2020-21 the State Government received grants of ₹ 503.17 crore towards CRF. The State Government incurred an expenditure of ₹ 983.42 crore (₹ 503.17 crore (Central Grant) + ₹ 480.25 crore (State’s own Budget Expenditure) directly under the Capital Expenditure heads without operating the fund account 8449-103-Subventions from Central Road Fund during the year.

The Fund had an Opening Balance of ₹ 0.55 lakh and closing balance in the fund was ₹ 0.55 lakh as on 31 March 2021.

(vi) **Building and other Construction Workers Welfare Cess :** The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect Cess for providing benefits to the workers. The Act, inter alia, mandated constitution of a

Building and Other Construction Workers' Welfare Board and framing of rules by every State Government to exercise the powers conferred under the Act. Accordingly, the Government of Tamil Nadu has framed Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules under Section 8 A of the Act 1982 and have constituted Tamil Nadu Construction Workers Welfare Board. The Board is responsible for the operation and maintenance of the amount credited by Government as Labour Cess Deposits.

During the year 2020-21, the Tamil Nadu Construction Workers Welfare Board, which is an independent authority outside the Government, has collected ₹ 707.58 crore as Labour Cess.

(vii) **Adverse Balance:** The Details of the Minus balances appearing in the accounts during the year are given in **Annexure – L**. The minus balances under these were due to misclassification and are under review/corrections.

(viii) **Cash Balance:** 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 crore (Credit). There was a net difference of ₹ 472.94 crore (Credit), mainly due to non-reporting of receipts by the Banks to the Treasuries. The difference is under reconciliation.

The Differential Cash Balance for the previous years are as follows:

(₹ in crore)	
Year	Cash Balance
Upto 2015-16	2.49 Credit
2016-17	263.75 Credit
2017-18	164.72 Debit
2018-19	421.23 Credit
2019-20	597.64 Credit
2020-21	647.46 Debit
<b>Cash Balance Differential</b>	<b>472.94 (Credit)</b>

## 5. Disclosures in accordance with Indian Government Accounting Standards (IGAS):

(a) **IGAS 1- Guarantees given by the Governments:** IGAS-1 requires that sector-wise and class-wise disclosures on guarantees given by the State Government should be incorporated in Finance Accounts. Statements 9 and 20 show the details of Guarantees given by the State Government and the interest on the guaranteed amount. Both sector-wise details and class-wise details have been incorporated in Finance Accounts of the State.

The details on Guarantees reported in Statements 9 and 20 prepared as per IGAS 1, are on the basis of the information provided by the State Government.



(b) **IGAS 2- Accounting and classification of Grants-in-aid:** As per IGAS-2, expenditure relating to Grants-in-aid should be classified as revenue expenditure even if it involves creation of assets, except in cases specifically authorized by the President on the advice of the Comptroller and Auditor General of India. Requirements regarding accounting and classification of Grants-in-aid given by the State Government have been depicted in Statement 10 and Appendix III which are prepared as per the requirements of IGAS 2. Detailed information in respect of Grants-in-aid given in kind has also been furnished by the State Government.

(c) **IGAS 3- Loans and Advances made by the Government:** IGAS-3 requires disclosure on Loans and Advances made by the Union and the State Governments.

Statements 7 and 18 of the Finance Accounts 2020-21 have been prepared without incorporating the disclosures under IGAS 3. The details of loan and advances reported in these Statements of the Finance Accounts are based on information received through the accounts rendered to the Accountant General (A&E) and detailed accounts maintained by the Accountant General (A&E) in respect of loans and advances made to Government servants. The closing balances depicted in Statements 7 and 8 as on 31 March 2021 have not been reconciled with the Loanee Entities/State Government. The State Government has also not furnished the figures in respect of certain loans and advances for which they maintain detailed accounts.

The Government of Tamil Nadu has restructured the old loans given by the Government during 2018-19. The details of loans given to Autonomous Bodies/PSUs, Authorities, etc. till the end of 31 March 2021 though no repayment had been received from the concerned loanees in respect of previous loans are yet to be received from the State Government.

The details of loans given to Statutory Bodies/Other entities for whom the terms and conditions of repayment of loans have not been settled have not been received from the State Government. Consequently, the receivables of the State Government on this account could not be estimated.

The Accountant General (A&E) does not communicate loan balances to the loan sanctioning departments for verification and acceptance. However, reconciliation of loan balances with the loan reconciling authority is undertaken by AG (A&E). Only 3 out of the 24 loanees have confirmed the balances (details in **Annexure-M**).

Details of information awaited from Departmental/Treasury Officers for Reconciliation of Balances have been provided in Appendix-VII.



## 6. Disclosure under FRBM Act.

**Disclosure under Tamil Nadu Fiscal Responsibility Act, 2003:** In terms of Section 3(5) of the Tamil Nadu Fiscal Responsibility (TNFR) Act 2003, the Government of Tamil Nadu presented the Medium Term Fiscal Policy and Strategy Statement along with the State Budget for 2020-21. The targets mentioned in the Act and achievements in 2020-21 as depicted in the Accounts are as follows:

Sl. No.	Targets	Achievements during the year as per the accounts and GSDP*
1	Eliminate Revenue Deficit by 2021-22 and adhere to it thereafter as per TNFR (Amendment) Act, 2020.	The Government of Tamil Nadu had a Revenue Deficit of ₹ 62,325.88 crore in 2020-21 (3.28 <i>per cent</i> of GSDP)
2	Reduce Fiscal Deficit to 3 <i>per cent</i> of GSDP to be attained by 31 March 2022 and adhere to it thereafter as per TNFR (Second Amendment) Act, 2020.	The Fiscal Deficit during the year 2020-21 is ₹ 93,983.11 crore (4.94 <i>per cent</i> of GSDP).
3	Maintain the ratio of total outstanding Debt to GSDP with Medium Term Goal of not being more than 25.2 <i>per cent</i> during 2014-15 and thereafter maintain such <i>per cent</i> as may be prescribed.	The outstanding debt for 2020-21 (₹5,12,554.88 crore) was 26.94 <i>per cent</i> of GSDP.*

\* This debt does not include ₹6,241.00 crore which was passed on as back to back loans by GoI in lieu of shortfall in GST Compensation, vide GoI's letter No. F.No.40(1)/2021-22, dated 10.12.2021.

The Fiscal Deficit of ₹ 93,983.11 crore was financed by way of (i) Internal debt (Market borrowing, Loans from financial Institution etc.) ₹ 77,123.19 crore, (ii) Loans and Advances from the Central Government ₹ 9,515.21 crore, (iii) Small Savings, Provident Fund etc. ₹ 2,877.19 crore, (iv) Deposit and Advances ₹ 16,436.73 crore, (v) Sinking Funds and Reserve Funds ₹ 655.74 crore, (vi) Suspense & Miscellaneous ₹ (-) 6,980.31 crore, (vii) Remittances ₹ 0.05 crore (viii) Cash Balance ₹ 1,390.57 crore (ix) Investments ₹ (-) 7,035.26 crore.

**GSDP** (Gross State Domestic Product) of Tamil Nadu for 2020-21 as available from the Department of Statistics, Government of Tamil Nadu is ₹ 19,02,689.00 crore. Outstanding debt includes all debts and other liabilities.

The status of target and achievement is required to be disclosed by the State Government in the Legislature at the time of presentation of the Budget for 2020-21 as stipulated by the FRBM Act and Rules. In this context,

- (i) no disclosure has been made on significant changes in the Accounting Standards, policies and practices affecting or likely to affect the compliance of the prescribed fiscal indicators; and
- (ii) no disclosure has been made in respect of Major Works and Contracts, Committed liabilities, claims in respect of unpaid bills on works and supplies, Statement of Assets and in respect of weighted average Interest Rates on Govt. Liabilities.

**7. Impact on Revenue Deficit and Fiscal Deficit:** The impact on the Revenue Deficit and Fiscal Deficit of the Government of Tamil Nadu as brought out in the preceding paras is tabulated below:

Para Number	Item	Impact on Revenue Deficit		Impact on Fiscal Deficit	
		Overstatement (₹ in crore)	Understatement (₹ incrore)	Overstatement (₹ incrore)	Understatement (₹ incrore)
3(ii)	Incorrect adjustment of recoveries of Capital Expenditure under Revenue Section	..	10.88	..	..
3(x)	Interest on interest-bearing Reserve Funds and Deposits not credited.	..	105.48	..	105.48
		..	116.36		105.48
<b>Total (Net) Impact</b>			<b>116.36 (understatement)</b>		<b>105.48 (understatement)</b>

During the year an amount of ₹ 376.26 crore was earned as interest by way of investment from DCPS accumulations in treasury bills. The Interest amount was incorrectly credited under “MH-0049-04-800-CW – Interest on Investment of Defined Pension Scheme Deposits for Government Servants in the Consolidated Fund which has impacted the fiscal parameters to that extent is detailed in para 4 (i).”

**ANNEXURE –A**  
**A – Periodical and Book Adjustments**

*(para 1(ii) of Notes to Accounts)*

(₹ in crore)

Sl. No	Periodical Adjustments	Head of Account and amount transferred			
		From	Amount	To	Amount
1.	Amount transferred to Infrastructure Development Fund	2040-00-797-AA- Transfer to Infrastructure Development Fund	0.60	8229-00-200-AP Infrastructure Development Fund  Gain on sale of securities	0.60  <u>4.65</u> 5.25
2.	Amount transferred to Sinking Fund for amortization of debt	2048-00-200-AB- Non obligatory Sinking Funds towards discharge of Open Market Loans, Central Government Loans and Special Securities issued to National Small Savings Fund	544.85	8222-01-102-AE Non-obligatory Sinking Funds  Profit realized on redemption of Government Securities	544.85  <u>1.27</u> 546.12
3.	Amount transferred to Tamil Nadu Victim Compensation Fund	2056-00-797-AA Transfer to Tamil Nadu Victim Compensation Fund	3.17	8229-00-200-AX- Tamil Nadu Victim Compensation Fund	3.17

**ANNEXURE –A– contd.**

**A – Periodical and Book Adjustments – contd.**

(para 1(ii) of Notes to Accounts)

(₹ in crore)

Sl. No	Periodical Adjustments	Head of Account and Amount transferred			
		From	Amount	To	Amount
4.	Amount transferred to Guarantee Redemption Fund	2075-00-797-AE Amount transferred to Guarantee Redemption Fund	91.84	8235-00-117-AA Guarantee Redemption Fund Gain on sale of securities	91.84 <u>28.21</u> 120.05
5.	Amount transferred to State Infrastructure and Amenities Fund	2217-05-797-JA Amount transferred to State Infrastructure and Amenities Fund	350.00	8229-00-200-AZ State Infrastructure and Amenities Fund	350.00
6.	Amount transferred to State Disaster Response Fund	2245-05-101-AC Transfer to State Disaster Response Fund	1360.00	8121-00-122-AA State Disaster Response Fund	1360.00

**ANNEXURE –A – contd.**

**A – Periodical and Book Adjustments – contd.**

(para 1(ii) of Notes to Accounts)

(₹ in crore)

Sl. No	Periodical Adjustments	Head of Account and Amount transferred			
		From	Amount	To	Amount
7.	Amount transferred to Tamil Nadu Sericulture and Price stabilization Fund	2851-00-797-JA Amount transferred to Tamil Nadu Sericulture Development and Price Stabilization Fund	1.93	8229-00-200-AK Tamil Nadu Sericulture and Price Stabilization Fund	1.93
8.	Amount transferred to Hindu Religious and Charitable Endowments Fund	2250-00-797-AB Amount transferred to Hindu Religious and Charitable Endowments Fund	50.65	8235-00-103-AA Hindu Religious and Charitable Endowments Fund	50.65
9.	Amount transferred to Sugarcane Cess Fund	3054-80-797-JC Amount transferred to Sugarcane Cess Fund	0.63	8229-00-103 Sugarcane Cess Fund	0.63
10.	Amount transferred to Fund for Priority Schemes in Rural Areas	3604-00-797-AC Amount transferred to Fund for Priority Schemes in Rural Areas	412.29	8229-00-200-AY Fund for Priority Schemes in Rural Areas	412.29
11.	Amount transferred to Depreciation Reserve Fund	2058-00-797-AA Transfer to the Depreciation Reserve Fund of Government Presses	4.12	8226-00-102-AA Depreciation / Renewal Reserve Fund	4.12
12.	Amount transferred to State Coastal Zone Management Fund	3435-60-797-JB Amount transferred to State Coastal Zone Management Fund	0.19	8235-00-200-AB State Coastal Zone Management Fund	0.19

**ANNEXURE –A – contd.**  
**A – Periodical and Book Adjustments – contd.**

(para 1(ii) of Notes to Accounts)

(₹ in crore)

Sl. No	Periodical Adjustments	Head of Account and Amount transferred			
		From	Amount	To	Amount
13.	Amount transferred to Road Safety Fund	2041-00-797-AA Amount transferred to Road Safety Fund	53.58	8229-00-200-BJ Road Safety Fund	53.58
14.	Amount transferred to Powerloom Registration Fund	2851-00-797-AA Amount transferred to Powerloom Registration Fund	0.31	8229-00-200-AW Powerloom Registration Fund	0.31
15.	Expenditure met from the Tamil Nadu Victim Compensation Fund	8229-00-200-AX Tamil Nadu Victim Compensation Fund	0.37	2056-00-902-AA Deduct – Amount met from Tamil Nadu Victim Compensation Fund	0.37
16.	Expenditure met from State Disaster Response Fund	8121-00-122-AA State Disaster Response Fund	1360.00	2245-05-901-AC Deduct – Amount met from State Disaster Response Fund	1360.00
17.	Expenditure met from State Infrastructure and Amenities Fund	8229-00-200-AZ State Infrastructure and Amenities Fund	366.47	Deduct – Amount met from State Infrastructure and Amenities Fund 2217-05-902-JB 2217-05-902-JC 2217-05-902-JF 5054-04-902-JA 5054-80-902-JB	 57.48 101.35 66.09 6.16 <u>135.39</u> 366.47
18.	Expenditure met from Sericulture Development and Price Stabilization Fund	8229-00-200-AK Sericulture Development and Price Stabilization Fund	1.67	2851-00-902-JA Deduct Amount met from Sericulture Development and Price Stabilization Fund	1.67

**ANNEXURE –A – contd.**

**A – Periodical and Book Adjustments – contd.**

(para 1(ii) of Notes to Accounts)

(₹ in crore)

Sl. No	Periodical Adjustments	Head of Account and Amount transferred			
		From	Amount	To	Amount
19.	Expenditure met from Sugarcane Cess Fund	8229-00-103-AA Sugarcane Cess Fund	1.61	3054-80-902-AF Deduct Amount met from Sugarcane Cess Fund	1.61
20.	Expenditure met from State Innovation Fund	8229-00-200-BE State Innovation Fund	28.64	Deduct – Amount met from State Innovation Fund (from various major heads)	28.64
21.	Expenditure met from Fund for Priority Schemes in Rural Areas	8229-00-200-AY Fund for Priority Schemes in Rural Areas	412.29	2515-00-902-AA Deduct Amount met from Fund for Priority Schemes in Rural Areas	412.29
22.	Expenditure met from Tamil Nadu Hindu Religious and Charitable Endowment Fund	8235-00-103-AA Tamil Nadu Hindu Religious and Charitable Endowment Fund	108.59	2250-00-902-AA- Deduct - Amount met from Tamil Nadu Hindu Religious and Charitable Endowment Fund	101.07
				0071-01-101-AG- Contributions towards Pensionary Charges of Employees of Hindu Religious and Charitable Endowments Department	7.52

**ANNEXURE –A – contd.**

**A – Periodical and Book Adjustments – contd.**

(para 1(ii) of Notes to Accounts)

(₹ in crore)

Sl. No.	Periodical Adjustments	Head of Account and Amount Transferred			
		From		To	
23.	Adjustments of interest on General Provident Fund	2049-03-104-AA Interest on General Provident Fund	889.77	8009-01-101 – Civil	889.77
		2049-03-104-AC Interest on All India Services Provident Fund	7.40	8009-01-104 All India Service Provident Fund	7.40
24.	Adjustments of interest on Defined Contribution Pension Scheme	2049-03-117- Interest on Defined Contribution Pension Scheme	2732.99	8342-00-117 Defined Contribution Pension Scheme	2732.99
25.	State Government's contribution towards Defined Contribution Pension Scheme	2071-01-117 2071-01-800-AL State Government's contribution towards Defined Contribution Pension Scheme	2695.78 3.20	8342-00-117 Defined Contribution Pension Scheme	2698.98
26.	Expenditure met from Tamil Nadu State Coastal Zone Management Fund	8235-00-200-AB Tamil Nadu State Coastal Zone Management Fund	0.17	3435-60-902-JB Deduct Amount met from State Coastal Zone Management Fund	0.17
27.	Expenditure met from Road Safety Fund	8229-00-200-BJ Road Safety Fund	61.32	2041-00-902-AA Deduct Amount met from Road Safety Fund	61.32



**ANNEXURE –A – conclud.**

**A – Periodical and Book Adjustments – conclud.**

*(para 1(ii) of Notes to Accounts)*

**Book Adjustments**

(₹ in crore)

Sl.No.	Book Adjustments	Head of Account		Amount
		From	To	
1.	Adjustment of value of family planning materials received free of cost from Government of India – grants – in – aid received in kind	2211-00-103-UB,793-UB,794-UB-Kind Grant National Health Mission Schemes	1601-06-101-DR and 1601-06-116-AA Immunisation Schemes	22.74 <u>103.33</u> 126.07

## **ANNEXURE – B**

### **Comparison of ‘800 – Other Expenditure’ with Total Expenditure**

*(para 3(iv) of Notes to Accounts)*

(₹ in crore)

Sl. No.	Major Head	Expenditure under Minor Head ‘800’ up to 3/2021	Total Expenditure up to 3/2021	Percentage
1.	4701-Capital Outlay on Medium Irrigation	227.36	227.19	100.07*
2.	4875-Capital Outlay on Other Industries	26.22	26.22	100.00
3.	4236-Capital Outlay on Nutrition	47.36	47.36	100.00
4.	4070-Capital Outlay on Other Administrative Services	66.31	66.31	100.00
5.	5475-Capital Outlay on other General Economic Services	48.39	48.39	100.00
6.	4700-Capital Outlay on Major Irrigation	3404.83	3405.42	99.98
7.	4217-Capital Outlay on Urban Development	4444.33	4456.49	99.73
8.	2711-Flood Control and Drainage	157.72	158.24	99.67
9.	2810-New and Renewable Energy	100.92	101.99	98.95
10.	2852-Industries	1443.19	1573.99	91.69
11.	2245-Relief on account of Natural Calamities	10152.21	12021.70	84.45
12.	2075-Miscellaneous General Services	285.30	382.31	74.63
13.	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	195.83	342.63	57.15
14.	2217-Urban Development	706.03	1245.46	56.69

(\*) The percentage is more than 100 due to “Recoveries”.

**ANNEXURE – C**

**Comparison of ‘800 – Other Receipts’ with Total Receipts**

*(para 3(iv) of Notes to Accounts)*

(₹ in crore)

Sl. No.	Major Head	Receipts under Minor Head ‘800’ up to 3/2020	Total Receipts up to 3/2020	Percentage
1.	1456-CivilSupplies	10.31	10.00	103.10*
2.	1055-RoadTransport	6.85	6.85	100.00
3.	0211-FamilyWelfare	177.59	177.59	100.00
4.	0215-WaterSupplyandSanitation	0.25	0.25	100.00
5.	1452-Tourism	0.16	0.16	100.00
6.	0217-UrbanDevelopment	829.42	829.42	100.00
7.	1056-InlandWaterTransport	0.33	0.33	100.00
8.	1051-PortsandLightHouses	3.63	3.63	100.00
9.	0235-SocialSecurityandWelfare	91.42	91.43	99.99
10.	1054-RoadsandBridges	180.50	181.02	99.71
11.	0515-OtherRuralDevelopmentProgrammes	72.80	75.95	95.85
12.	0250-OtherSocialServices	55.21	59.71	92.46
13.	0425-Co-operation	26.82	31.84	84.23
14.	0075-MiscellaneousGeneralServices	561.19	667.55	84.07
15.	0435-OtherAgriculturalProgrammes	18.78	24.54	76.53
16.	0029-LandRevenue	161.04	211.19	76.25
17.	0702-MinorIrrigation	2.38	3.19	74.61
18.	0701-MajorandMediumIrrigation	43.69	60.23	72.54
20.	0403-AnimalHusbandry	9.50	13.26	71.64
21.	0406-ForestryandWildLife	66.50	94.70	70.22
22.	0059-PublicWorks	10.00	17.57	56.92
23.	0216-Housing	107.04	205.35	52.13

(\*) The percentage is more than 100 due to “Deduct Refunds”.

**ANNEXURE – D**

**List of PD accounts opened during the year 2020-2021**  
**for which closure details awaited**  
*(para 3(vi) of Notes to Accounts)*

Sl.No.	Name of the Scheme/Department	No. of PD Accounts
1	Tamil Nadu Uniformed Services Recruitment Board	1
2	Handlooms and Textiles	1
3	HR & CE	1
4	Most Backward Classes Scholarship: (Director of MBC)	1
5	Most Backward Classes: Rural Girls Incentive Scheme (31 District BCW Officers)	31
6	Adi-Dravidar Welfare Department : Girls Incentive Scheme (32 District ADW Officers)	32
7	Director of Local Fund Audit	1
	TOTAL	68

### **ANNEXURE – E**

#### **List of major defaulters (Top 10 Departments ) with pending TA Bills**

*(para 3(vii) of Notes to Accounts)*

(₹ in crore)				
Sl. No	Name of the DDO/Department	Head of Account	No.of Advances	Amount in crore
1	Integrated Child Development Schemes (DPO, CDPO of ICDS)	2236 4236	671	297.73
2	Education Department ( DEO, CEO , DIET etc., )	2202	292	36.24
3	Revenue Department ( PA to Collector (G), Tahsildars , P.A.to Collector (Election)	2053 2015	210	24.42
4	Police Department ( P.A. to Superintendent of Police etc., )	2055 2051 2255 2056	181	21.95
5	Social Welfare Department ( District Social Welfare Officer )	2235	179	89.21
6	Adi-drawidar Welfare & DBCW	2225	49	3.67
7	Agriculture Department (Assistant Director of Agriculture, A.E. Etc.,)	2401 2435	39	3.03
8	Medical Health Service ( DDHS , BMO, JDHS ETC.,)	2210	33	3.42
9	Animal Husbandry Department	2403	32	0.79
10	Fire and Rescue Services ( DFO )	2070	31	0.2

**ANNEXURE – F**

**List of Pending UCs as on 31 March 2021**

*(para 3 (viii) of Notes to Accounts)*

(₹ in crore)

Sl.No.	Name of the Department	Year of UC due	No. of UC	Amount due	Percentage with reference to Total Due
1	Directorate of Town and Country Planning	2018-19 2019-20	1 1	21.00 38.29	34.10
2	Commissionerate of Municipal Administration	2019-20	1	21.21	12.20
3	Directorate of Employment and Training	2019-20	3	20.00	11.50
4	Commissionerate of Industries and Commerce	2017-18 2018-19 2019-20 2020-21	1 1 1 3	4.00 3.41 1.35 10.56	11.11
5	Directorate of Rural Development and Panchayat Raj	2018-19 2020-21	1 2	9.56 7.50	9.81
6	Sports Development Authority of Tamil Nadu	2020-21	5	8.19	4.71
7	Chennai Metropolitan Water Supply and Sewerage Board	2020-21	1	6.27	3.60
8	Director of Medical Education	2019-20	1	6.24	3.59
9	Universities	2019-20	1	6.03	3.47
10	Tamil Nadu Physical Education and Sports University	2019-20 2020-21	1 3	1.32 3.24	2.62
11	Directorate of Agriculture	2018-19 2019-20 2020-21	1 1 1	0.37 2.67 0.07	1.79
12	Directorate of Town Panchayat	2020-21	1	2.56	1.47
13	Directorate of Fisheries	2020-21	1	0.05	0.03
	<b>Total</b>		<b>32</b>	<b>173.89</b>	

## **ANNEXURE – G**

### **List of the Investments made by the Government during 2020-21**

*(para 3 (xi) of Notes to Accounts)*

(₹ in crore)

<b>Sl No.</b>	<b>Name Of The Entity</b>	<b>Amount</b>
1.	Tamil Nadu Power Finance And Infrastructure Development Corporation Limited (B-17)	837.00
2.	State Industries Promotion Corporation Of Tamil Nadu Limited (B-32)	56.26
3.	Metropolitan Transport Corporation (Chennai) Limited (B-35)	70.87
4.	Tamil Nadu Transport Development Finance Corporation Limited (B-36)	400.00
5.	Tamil Nadu State Transport Corporation (Madurai) Limited (B-39)	25.17
6.	Tamil Nadu State Transport Corporation (Tirunelveli) Limited (B-40)	44.51
7.	State Express Transport Corporation Tamil Nadu Limited (B-43)	278.49
	<b>Total</b>	<b>1712.30</b>

## **ANNEXURE – H**

### **List of the Guarantees made by the Government during 2020-21**

*(para 3 (xiii) of Notes to Accounts)*

		(₹ in crore)
Sl.No.	Name of the Institutions	
1	Tamil Nadu Generation and Distribution Corporation Limited	21,688.64
2	Co-operative Sugar Mills	63.74
3	Tamil Nadu Water Resources Conservation and Rivers Restoration Corporation Limited	34.43
4	Tamil Nadu Transport Development Finance Corporation Limited	3,739.00
5	Tamil Nadu Backward Classes Economic Development Corporation Limited	107.00
6	Tamil Nadu Minorities Economic Development Corporation Limited	36.46
7	Tamil Nadu Cement Corporation Limited	26.80
8	Tamil Nadu Minerals Limited	1.00
9	Tamil Nadu Power Finance and Infrastructure Development Corporation Limited	1000.00
<b>Total</b>		<b>26,697.07</b>



**ANNEXURE – I**

**Expenditure on Ecology and Environment**

*(para 3(xiv) of Notes to Accounts)*

(₹ in crore)

Sl.No.	Major Head	Sub Major Head	Minor Head	Expenditure incurred during 2020-21	Budget provision	Percentage of expenditure to Budget provision
1	3435	03	001	1.64	1.95	84.10
2	3435	04	103	0.18	0.22	81.82
3	3435	04	800	0.96	0.88	109.09
4	3435	60	797	5.46	4.64	117.67
5	3435	60	800	2.33	3.55	65.63
	<b>Total</b>			<b>10.57</b>	<b>11.24</b>	

**ANNEXURE – J**

**List of Incomplete Projects aged more than 5 years**

*(para 3 (xvii) of Notes to Accounts)*

Sl.No.	Name of the Department	Original Cost &Year	Year of Commencement of Work
1	Chief Engineer(Highways) Projects	3450.00 Dt.13/11/2007	2013
2		384.04 Dt.30/06/2009	2015
3		1490.00 Dt.11/10/2006	2015
4		2555.00 Dt.07/12/2011	2015
5	Tamil Nadu Road Sector Project-II	487200.00Dt.19/09/2014	2014

**ANNEXURE – K**

**Position of balances under Suspense and Remittance Major Heads**

*(para 5(iii) of Notes to Accounts)*

(₹ in crore)

Head of Account	2020-21		2019-20		2018-19	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658-101- PAO Suspense	224.02	20.88	187.95	2.26	171.97	0.82
<b>Net</b>	<b>203.14 Dr.</b>		<b>185.69 Dr.</b>		<b>171.15 Dr.</b>	
8658-102-Suspense Account (Defence Only)	0.23	..	0.23	..	0.22	..
<b>Net</b>	<b>0.23 Dr.</b>		<b>0.23 Dr.</b>		<b>0.22 Dr.</b>	
8782-102- Public Works Remittances	160.21	148.43	160.21	148.45	161.34	148.44
<b>Net</b>	<b>11.78 Dr.</b>		<b>11.76 Dr.</b>		<b>12.90 Dr.</b>	
8782-103-Forest Remittances	..	13.39	..	13.40	..	13.40
<b>Net</b>	<b>13.39 Cr.</b>		<b>13.40 Cr.</b>		<b>13.40 Cr.</b>	

## **ANNEXURE – L**

### **List of Adverse Balances under Internal Debt**

*(para 5(viii) of Notes to Accounts)*

(₹ in crore)

Sl.No.	Major Head	Major Head Description	Amount
1	6003	Loans From LIC For Water Supply Schemes	-146.53
2	6003	Fire Services	-11.92
3	6003	Industries	-0.91
4	6003	Sugar	-1.30
5	6003	Loans From Housing And Urban Development Corporation Ltd For Rural Water Supply Schemes through Tamil Nadu Water Supply And Drainage	-53.00
6	6003	Loans From TUFIDCO For Slum Clearance Schemes Executed By Tamil Nadu Slum Clearance Board	-7.80
7	6004	Loans for German KfW assisted Sustainable Municipal Infrastructure Financing in Tamil Nadu (Loan No.GODE 1425319E)	-30.74
8	6004	Dam Rehabilitation And Improvement (DRIP)	-19.96

**ANNEXURE – L - contd.**

**List of Adverse Balances under Loans Heads**

*(para 5(vii) of Notes to Accounts)*

Sl.No.	Major Head	Major Head Description	(₹ in crore) Amount
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	6217	Loans to Statutory Corporations, Boards and Government Companies	-3.74
4	6217	Loans to Tamil Nadu Urban Development Fund TNUDF II	-5.21
5	6235	Loans to Other Parties-Controlled by Secretary to Government, Revenue Department	-0.01
6	6403	Loans to Tamil Nadu Poultry Development Corporation for gratuity payment to employees	-0.08
7	6408	Loans to Marketing Societies for Construction of godowns and processing sheds	-0.02
8	6425	Loans to Co-operative Institutions and Banks controlled by the Director of AdiDravidar and Tribal Welfare	-0.08
9	6425	Co-operative Societies	-0.66
10	6425	Registrar of Cooperative Societies	-0.01
11	6425	Loans to Co-operative Institutions and Banks controlled by the Director of Industries and Commerce	-0.02
12	6425	Loans for the purchase of iron safes with trays- controlled by the Registrar of Co-operative Societies	-2.54
13	6425	Hill Tribe lamp cooperative Societies	-0.19
14	6425	Loans to Co-operative under Integrated Cooperative Development Programme controlled by the Registrar of Co-operative Societies	-7.56
15	6425	Loans to Co-operative Institutions and Banks controlled by the Registrar of Co-operative Societies	-0.60

**ANNEXURE – L - contd.**

**List of Adverse Balances under Loans Heads - contd.**

(para 5(vii) of Notes to Accounts)

(₹ in crore)

Sl.No.	Major Head	Major Head Description	Amount
16	6425	Loans to Co-operative Institutions and Banks controlled by Registrar of Co-operative Societies	-0.16
17	6425	Loans to Consumers Co-operative Society controlled by the Registrar of Cooperative Societies	-0.02
18	6425	Loans to Credit Societies for increase in shop floor area	-0.05
19	6425	Loans for Rehabilitation of Co-operative Stores controlled by Registrar of Cooperative Societies	-0.01
20	6425	Loans to Co-operative Institutions and Banks controlled by Registrar of Co-operative Societies	-0.12
21	6425	Loans to Co-operative Institutions and Banks controlled by Registrar of Co-operative Societies	-0.01
22	6425	Loans to Co-operative Institutions and Banks controlled by Registrar of Co-operative Societies	-0.17
23	6425	Loans to cooperative Institutions under Tribal Area Sub Plan	-0.04
24	6435	Loans to Cooperative Societies for purchase and distributions of Agricultural Inputs controlled by Registrar of Co-operative Societies	-3.53
25	6435	Loans to Co-operative Institutions and Banks controlled by Registrar of Co-operative Societies	-0.02
26	6505	Loans to TNEB	-3.77
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	-44.39

**ANNEXURE – L - contd.**

**List of Adverse Balances under Loans Heads - contd.**

(para 5(vii) of Notes to Accounts)

(₹ in crore)

Sl.No.	Major Head	Major Head Description	Amount
29	6851	Interest free Sales Tax Loans to Small Scale Industries	-0.12
30	6851	Loans to other parties controlled by the Director of Handlooms and Textiles	-0.18
31	6851	Director of Handlooms and Textiles	-0.04
32	6851	Loans to Statutory Corporations, Boards and Government Companies controlled by the Director of Handlooms and Textiles	-0.12
33	6851	Loans to Co-operative Institutions and Banks controlled by the Registrar of Cooperative Societies	-0.03
34	6851	Loans to Statutory Corporations, Boards and Government Companies controlled by the Director of Handlooms and Textiles	-0.03
35	6851	Loans to Co-operative Institutions and Banks controlled by Director of Handlooms and Textiles	-2.22
36	6851	Loans for Implementation of project package scheme for Handloom weavers	-0.04
37	6851	Loans for construction of warehousing with ancillary facilities controlled by Director of Sericulture	-0.01
38	6852	Loans to Tamil Nadu Steels Limited for payment of Voluntary Retirement Scheme Benefit to its employees	-0.03
39	6860	Loans to Co-operative Institutions and Banks controlled by Director of Handlooms and Textiles	-0.05
40	6860	Loans to Statutory Corporations, Boards and Government Companies controlled by Director of Industries and Commerce	-0.08
41	6860	Loans to Tamil Nadu Handloom Development Corporation Limited	-0.52
42	6860	Loans to Co-operative Institutions and Banks controlled by Registrar of Co-operative Societies	-0.05

**ANNEXURE – L - contd.**

**List of Adverse Balances under Loans Heads - contd.**

(para 5(vii) of Notes to Accounts)

(₹ in crore)

Sl.No.	Major Head	Major Head Description	Amount
43	6860	Loans to Consumer Co-operative wholesale stores for opening of New Fair Price Shops controlled by Registrar of Co-operative Societies	-0.02
44	6860	Loans to Co-operative Institutions and Banks controlled by Registrar of Co-operative Societies	-0.30
45	6885	Consolidated outstanding loan at the end of 2017-18 sanctioned Tamil Nadu Film Development Corporation Limited	-5.00
46	7610	Loans to Tamil Nadu Housing Corporation for Construction of Houses for Police personnel controlled by Director General of Police	-20.00
47	7610	Loans to Secretariat Employees for construction of houses –Handlooms, Textiles and Khadi Department	-0.10
48	7610	Loans to Secretariat Employees for construction of houses-Higher Education Department	-0.11
49	7610	Loans to Secretariat Employees for construction of houses-Highways and Minor Ports Department	-0.33
50	7610	Loans to Secretariat Employees for construction of houses-Law Department	-0.04
51	7610	Loans to Secretariat Employees for construction of houses-Social Welfare and Nutritious Meal Programme Department	-0.08
52	7610	Loans to Secretariat Employees for construction of houses-School Education Department	-0.04
53	7610	Loans to Secretariat Employees for construction of houses-Social Reforms Department	-0.04
54	7610	Loans to Prison Department Personnel	-0.12



**ANNEXURE – L - contd.**

**List of Adverse Balances under Loans Heads - concl'd.**

(para 5(vii) of Notes to Accounts)

(₹ in crore)

Sl.No.	Major Head	Major Head Description	Amount
55	7610	Loans to Assistant Educational Officer for the purchase of Mopeds etc. controlled by Director of Elementary Education	-0.01
56	7610	Education Department	-0.07
57	7610	Loans to Teaching and Non-Teaching staff of Aided Colleges for purchase of Motor Conveyance controlled by Director of Collegiate Education	-0.11
58	7610	Loans to Government Servants for purchase of other conveyance	-2.07
59	7610	Advances to other Government Servants for purchase of Computers	-10.68
60	7610	Marriage Advance controlled by Secretary to Government, Finance Department	-0.33
61	7610	Loans for Higher Education in Colleges and Polytechnics controlled by Commissioner of Treasuries and Accounts	-0.07
62	7610	Loans to Government Servants for purchase of TANSI items on credit basis	-0.07
63	7615	Miscellaneous	-598.93

**ANNEXURE – L - contd.**

**List of Adverse Balances under Deposit Heads**

*(para 5(vii) of Notes to Accounts)*

(₹ in crore)

Sl.No.	Major Head	Major Head Description	Amount
1	8009	Industrial Employees Provident Fund	-2.36
2	8009	Travancore State Provident	-0.10
3	8009	Contingent Employees Provident Fund	-0.00
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	-32.12
7	8009	Aided Technical Education T P F Subscriptions	-3.63
8	8031	Tamil Nadu Government Employees Special Provident Fund-cum-Gratuity for Village Officers	-153.63
9	8031	Tamil Nadu Village Servants Special Provident Fund-cum-Gratuity Scheme	-61.96
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	-2.65
12	8031	Tamil Nadu Municipal Employees Special Provident Fund-cum-Gratuity Scheme	-1.97
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	-3.88
15	8031	Tamil Nadu College Employees Special Provident Fund-cum-Gratuity Scheme	-2.36

**ANNEXURE – L - contd.**

**List of Adverse Balances under Deposit Heads - contd**

*(para 5(vii) 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	-0.44
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

**ANNEXURE – L - contd.**

**List of Adverse Balances under Deposit Heads - contd**

(para 5(vii) of Notes to Accounts)

(₹ in crore)

Sl.No.	Major Head	Major Head Description	Amount
25	8031	Tamil Nadu Panchayat Union and Town Panchayat/Panchayat Township Employees Special Provident Fund – Gratuity Scheme – Employees Subscription	-3.99
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	-1.22
35	8031	Tamil Nadu Local Body Employees Special Provident Fund cum Gratuity Scheme-Interest	-1.87

**ANNEXURE – L - contd.**

**List of Adverse Balances under Deposit Heads – contd.**

*(para 5(vii) of Notes to Accounts)*

(₹ in crore)

Sl.No.	Major Head	Major Head Description	Amount
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	-1.99
38	8031	Tamil Nadu Aided College Employees Special Provident Fund cum Gratuity Scheme –Interest	-1.82
39	8031	Tamil Nadu Government Employees Special Provident Fund – cum-Gratuity Scheme 2000 – Interest	-5.77
40	8031	Tamil Nadu Government Employees Special Provident Fund – cum-Gratuity Scheme 2000 – Government Contributions	-6.78
41	8031	Tamil Nadu Government Employees Special Provident Fund – cum-Gratuity Scheme for Aided High Schools and Higher Secondary Schools – School Education – Employees Subscriptions	-2.87
42	8031	Tamil Nadu Government Employees Special Provident Fund – cum-Gratuity Scheme for Aided High Schools and Higher Secondary Schools – School Education – Interest	-0.59
43	8031	Tamil Nadu Government Employees Special Provident Fund – cum-Gratuity Scheme for Aided High Schools and Higher Secondary Schools – Government Contributions	-1.51
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	-0.42
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	-0.16

**ANNEXURE – L - contd.**

**List of Adverse Balances under Deposit Heads – contd.**

(para 5(vii) of Notes to Accounts)

(₹ in crore)

Sl.No.	Major Head	Major Head Description	Amount
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	-0.77
47	8031	Tamil Nadu Government Employees Special Provident Fund – cum-Gratuity Scheme for Aided Elementary Schools and Middle Schools – Elementary Education – Employees Subscriptions	-0.67
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	-0.34
49	8031	Tamil Nadu Government Employees Special Provident Fund – cum-Gratuity Scheme for Municipal and Corporation Elementary Schools and Middle Schools – Elementary Education – Government Contributions	-0.19
50	8338	Deposits of Coimbatore City Corporation	-6.68
51	8338	Deposits of Tamil Nadu Electricity Board	-0.38
52	8338	Deposits Of Khadi and Village Industries Board	-0.09
53	8338	Deposits of Tamilnadu Water Supply and Drainage Board	-0.16
54	8338	District Board Fund	-6.63
55	8338	Education Funds	-27.43
56	8338	Local Fund Deposits II	-28.93
57	8338	Unspent Loan Amount Municipalities/Panchayat Unions Etc	-1.53

**ANNEXURE – L - contd.**

**List of Adverse Balances under Deposit Heads – contd.**

(para 5(vii) of Notes to Accounts)

(₹ in crore)

Sl.No.	Major Head	Major Head Description	Amount
58	8338	Central Fund for Executive Officers, Panchayats	-0.10
59	8338	Local Fund Deposits IV(self sufficient scheme)	-3.30
60	8338	Local Fund Deposits VI	-0.35
61	8338	Town Panchayat Fund- II	-0.24
62	8338	Town Panchayat Fund- III	-1.31
63	8338	Township Fund II	-3.94
64	8338	Special Self Sufficiency Scheme	-3.64
65	8338	Local Fund Deposits VIII	-0.12
66	8338	Local Fund Deposit-Y	-40.01
67	8338	Third Grade Municipalities Fund I	-4.08
68	8342	Deposits of Agro Industries Corporation Limited	-18.53
69	8342	Deposits of Tidco Ltd	-24.54
70	8342	Deposits of Tamilnadu Newsprint and Papers Limited	-6.98
71	8342	Deposits of Tamil Nadu Housing Board	-0.14
72	8342	Deposits of Tamilnadu Co-operative Housing Society Limited	-15.38
73	8342	Deposits of Tamilnadu Co-operative Marketing Federation	-6.71
74	8342	Deposits Of Thanjavur Co-Op Marketing Federation	-15.16
75	8342	Deposits of Tamilnadu Sugar Corporation Limited	-4.98
76	8342	Deposits of Tamilnadu Housing Board (Revolving Fund)	-9.79
77	8342	Deposits of Vellore Market Committee	-7.52

**ANNEXURE – L - contd.**

**List of Adverse Balances under Deposit Heads – contd.**

*(para 5(vii) of Notes to Accounts)*

(₹ in crore)

Sl.No.	Major Head	Major Head Description	Amount
78	8342	Deposits of Trichy Market Committee	-63.57
79	8342	Deposits of Tamil Nadu Ceramics Ltd	-0.30
80	8342	Deposits of Tamilnadu Text Book Society	-6.00
81	8342	Deposits of Tamilnadu Sugarcane Farm Corporation	-0.25
82	8342	Deposits of Tamilnadu State Apex Co-Operative Bank Limited	-98.96
83	8342	Deposits of Scheme for Children Welfare Fund	-8.00
84	8342	Deposits of Southern Structural Limited	-51.00
85	8342	Miscellaneous Deposits	-416.56
86	8342	Contributory Pension Scheme for All India Service Officers – Employees Contribution Tier I	-6.65
87	8342	Interest on Contributory Pension Scheme to the Tamil Nadu Local Body Employees- Employee's Contribution	-4.05
88	8342	Interest on Contributory Pension Scheme to the Tamil Nadu Local Body Employees- Government Contribution	-3.82
89	8342	Group Insurance Scheme	-1.20
90	8342	Group Insurance Scheme for Un-Organised Sector	-1.89
91	8342	Fixed Deposits of Government Companies, Corporations, etc. (for Six Months upto One Year)	-2.72
92	8342	Fixed Deposits of Government Companies, Corporations etc (Above One Year	-21.84



**ANNEXURE – L - contd.**

**List of Adverse Balances under Deposit Heads – contd.**

(para 5(vii) of Notes to Accounts)

(₹ in crore)

Sl.No.	Major Head	Major Head Description	Amount
93	8342	Short term Deposits of Government Companies Corporation etc.	-60.02
94	8342	Deposits of Tamil University - Thanjavur	-0.30
95	8342	Deposits of Manonmaniam Sundaranar University	-69.11
96	8342	Deposits of Tamilnadu Handloom Weavers Family	-185.85
97	8342	Deposits of Tamilnadu Government Pensioners Family Security Fund	-5.31
98	8342	Deposits of Tamilnadu Text Book Corporation	-21.90
99	8342	Contributory Pension Scheme to the Tamil Nadu Local Body Employees –Employee Contribution	-4.94
100	8443	Tamil Nadu Police Health Fund	-0.08
101	8443	Class -I - Cash deposits of Subordinates as Security - PWD Buildings	-3.95
102	8443	Class - II - Cash deposits of Contractors as Security - PWD Buildings	-18.27
103	8443	Class - III - Cash deposits for works to be done - PWD Buildings	-180.69
104	8443	Class -IV -Sum due to contractor on closed accounts - PWD WRD	-1.25
105	8443	Class - II Cash deposits of Contractors as Security - Construction wing of Technical Education	-4.41
106	8443	Class V-Miscellaneous Deposits Constructing wing of Technical Education	-1.05
107	8443	Class - IV -Sum due to contractor on closed account - Highways Department	-3.37
108	8443	Class - IV - Miscellaneous Deposits - Highways Department	-26.89
109	8443	Class - IV -Sum due to contractor on closed account - Highways Department	-1.49
110	8443	Class - V - Miscellaneous deposits -Construction wing of Fisheries Department	-0.12
111	8443	Class - I -Cash deposits of Subordinates as Security - Highways Projects	-0.42

**ANNEXURE – L - contd.**

**List of Adverse Balances under Deposit Heads – contd**

(para 5(vii) of Notes to Accounts)

(₹ in crore)

Sl.No.	Major Head	Major Head Description	Amount
112	8443	Class - III -Cash deposits for works to be done - Highways Projects	-10.89
113	8443	Class - IV - Sum due to contractor on closed account - Highways - NABARD & Rural Roads	-0.29
114	8443	Class II- Cash Deposits for works to be done National Highways	-0.80
115	8443	Class - V - Miscellaneous Deposits – National Highways	-2.37
116	8443	Class - V - Miscellaneous Deposits – Highways Department-TNRSP	-5.03
117	8443	Class - I Cash deposits of Subordinates as Security - Highways Metro	-0.01
118	8443	Class - II Cash deposits of Contractors as Security - Highways Metro	-1.58
119	8443	Class - III Cash deposits for works to be done - Highways Metro	-0.66
120	8443	Deposits for purchase etc. abroad	-0.19
121	8443	Deposits made by candidates for Election Petitions	-0.02
122	8443	Deposits made by candidates for Parliament	-0.73
123	8443	Deposits made by candidates for Election Petitions	-0.03
124	8443	Deposits of Tamil University Thanjavur for disbursement of pension	-0.03
125	8443	Unclaimed Deposits in other Provident Fund	-0.17
126	8443	Unclaimed Deposits in the Contributory Provident Fund	-0.09
127	8443	Deposit of Tamilnadu Raffle Certificate 1974	-0.75
128	8443	Deposits of Government Companies, Corporation etc.	-19.18
129	8443	Advances to Tamilnadu House, New Delhi	-0.01
130	8443	Chief Ministers Rehabilitation scheme for handicapped	-0.57

**ANNEXURE – L - contd.**

**List of Adverse Balances under Deposit Heads – contd.**  
(para 5(vii) of Notes to Accounts)

(₹ in crore)

<b>I.No.</b>	<b>Major Head</b>	<b>Major Head Description</b>	<b>Amount</b>
131	8443	Deposits from Government of India for payment of TA/DA to Enumerator/Supervisors in connection with Census	-2.81
132	8443	Corpus Fund for payment of Compensation awarded by courts on the cases filed against Government Doctors	-256.39
133	8443	Deposits of pay revision arrears as per Tamilnadu Revised Scale of Pay Rules 1998 of Tamilnadu Government Servants	-65.60
134	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
136	8443	Deposits of Tamil Nadu Co-operative Housing Society	-27.85
137	8443	Deposits of Tamil Nadu Civil Supplies Corporation Limited (TNCSC)	-2043.00
138	8443	Deposits of Tamil Nadu Text Book Society	-19.17
139	8443	Deposits of Tamil Nadu Labour Welfare Board	-2.88
140	8443	Deposits of Queen Mary's College(Autonomous), Chennai	-35.96
141	8443	Deposits of Tamil Nadu State Blindness Control Society	-1.25
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 Tamil Nadu Industrial Explosives Limited	-680.51
145	8443	Deposits of State Industries Promotion Corporation of Tamil Nadu Limited	-2141.54
146	8443	Deposits of Agricultural Engineering Department	-0.39
147	8443	Tamil Nadu Livestock Development Agency	-9.79
148	8448	Deposits of Tamilnadu Electricity Board [Pension and Gratuity]	-0.02

**ANNEXURE – L - conclud.**

**List of Adverse Balances under Deposit Heads – conclud.**

*(para 5(vii) of Notes to Accounts)*

(₹ in crore)

Sl.No.	Major Head	Major Head Description	Amount
149	8448	High Speed Diesel Oil	-0.46
150	8449	Deposits on account of moneys for the welfare of the displaced persons from Pakistan	-0.03
151	8449	Secondary Education Building Fund	-0.14
152	8449	National Rural Development Programme	-0.14
153	8449	Tamilnadu Government Employees' House-Building Advance Scheme financed by the Housing Development Finance Corporation.	-2.28
154	8449	Payment of honorarium to numerical staff in connection with census 1991	-0.04
155	8449	Revolving Fund in the Centrally Sponsored Seed Production Scheme for the Drought -Prone Area	-0.03
156	8550	Forest Advances	-0.11
157	8550	Advances For Survey Operations	-1.55
158	8550	Advance for Remittance of Treasure	-0.63
159	8550	Advances to Tamilnadu House, New Delhi	-0.13
160	8550	Advances to families of Government Servants who die while in service	-0.68
161	8550	Recoveries Of Civil Advances	-0.11

**ANNEXURE – M**

**List of Entities pending for Loan Reconciliation**

*(para 6© of Notes to Accounts)*

Sl.No.	Name of the Reconciling Authority	No. of Loans to be Reconciled
1	Municipal Administration and Water Supply	22
2	Registrar of Co-operative Societies	3
3	Registrar of Co-operative Societies (Housing)	2
4	Rural Development and Panchayat Raj	1
5	Handlooms & Textiles	9
6	Industries	12
7	Transport	18
8	Energy	7
9	Adidravidar and Tribal Welfare	4
10	Director of BCs, MBCs and Minority Welfare	1
11	Revenue Administration	1
12	Animal Husbandry	1
13	Director of Agricultural Marketing and Agri Business	1
14	Director of School Education	1
15	Principal Conservator of Forests	1
16	Commissioner of Tourism	2
17	Milk Production and Dairy Development	2
18	Secretary, Information Technology	2
19	Planning Development and Special Initiative	1

**ANNEXURE – M** – *concl.d.*

**List of Entities pending for Loan Reconciliation** – *concl.d.*

*(para 6© of Notes to Accounts)*

Sl.No.	Name of the Reconciling Authority	No. of Loans to be Reconciled
20	Highways	1
21	Agriculture	1
Total		93

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