



सत्यमेव जयते

# FINANCE ACCOUNTS

## VOLUME I

2022-23



**SUPREME AUDIT INSTITUTION OF INDIA**

लोकहितार्थं सत्यनिष्ठा

**Dedicated to Truth in Public Interest**



# GOVERNMENT OF TAMIL NADU



# **FINANCE ACCOUNTS**

## **VOLUME I**

**for the year**

**2022-23**

**GOVERNMENT OF TAMIL NADU**



## Table of Contents

	<b>Subject</b>	<b>Page No.</b>
	<b><u>Volume – I</u></b>	
	• Report of the Comptroller and Auditor General of India	(iii)
	◦ Guide to Finance Accounts	(ix)
1	Statement of Financial Position	2
2	Statement of Receipts and Disbursements	4
	Annexure - Cash Balances and Investments of Cash Balances	7
3	Statement of Receipts (Consolidated Fund)	11
4	Statement of Expenditure (Consolidated Fund)	17
5	Statement of Progressive Capital Expenditure	24
6	Statement of Borrowings and Other Liabilities	32
7	Statement of Loans and Advances given by the Government	38
8	Statement of Investments of the Government	42
9	Statement of Guarantees given by the Government	43
10	Statement of Grants-in-Aid given by the Government	44
11	Statement of Voted and Charged Expenditure	48
12	Statement on Sources and Application of funds for Expenditure other than on Revenue Account	50
13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account	54
	◦ Notes to Finance Accounts	60
	<b><u>Volume – II</u></b>	
	<b><u>Part I – Detailed Statements</u></b>	
14	Detailed Statement of Revenue and Capital Receipts by Minor heads	92
15	Detailed Statement of Revenue Expenditure by Minor heads	133
16	Detailed Statement of Capital Expenditure by Minor heads and Sub heads	265
17	Detailed Statement on Borrowings and Other Liabilities	425
18	Detailed Statement on Loans and Advances given by Government	451
19	Detailed Statement of Investments of the Government	515
20	Detailed Statement of Guarantees given by the Government	532
21	Detailed Statement on Contingency Fund and Public Account Transactions	536
22	Detailed Statement on Investments of Earmarked Funds	557

## Table of Contents - *concl.*

	Subject	Page No.
	<b><u>Volume II - <i>concl.</i></u></b>	
	<b><u>Part II - Appendices</u></b>	
I	Comparative Expenditure on Salary	563
II	Comparative Expenditure on Subsidy	579
III	Grants-in-Aid/Assistance given by the State Government (Institution-wise and Scheme-wise)	597
IV	Details of Externally Aided Projects	606
V	Expenditure on Schemes	
	A. Central Schemes (Centrally Sponsored Schemes and Central Schemes)	610
	B. State Schemes	714
VI	Direct transfer of Central Scheme funds to implementing agencies in the State (Funds routed outside State Budget) (Unaudited Figures)	720
VII	Acceptance and Reconciliation of Balances (As depicted in Statement 18 and 21)	728
VIII	Financial Results of Irrigation Schemes	730
IX	Commitments of the Government – List of Incomplete Capital Works	741
X	Maintenance Expenditure with segregation of Salary and Non- Salary portion	822
XI	Major Policy Decisions of the Government during the year or new schemes proposed in the Budget	832
XII	Committed Liabilities of the Government	835
XIII	Re-organisation of the States-Items for which allocation of balances between/among the States has not been finalised	836

## **Report of the Comptroller and Auditor General of India**

### **Audit of the Finance Accounts of the Government of Tamil Nadu**

#### **Opinion**

The Finance Accounts of the Government of Tamil Nadu for the year ended 31 March 2023 present the financial position along with the accounts of the receipts and disbursements of the Government for the year involving transactions from and / or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises two Volumes; Volume - I contains the consolidated position of the state of finances and explanatory 'Notes to Finance Accounts' including a summary of Significant Accounting Policies and Volume - II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, which represent the budget comparison, are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly the financial position and the receipts and disbursements of the Government of Tamil Nadu for the year 2022-23.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Tamil Nadu being presented separately for the year ended 31 March 2023.

#### **Basis for Opinion**

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



### **Responsibilities for Preparation of the Initial and Subsidiary Accounts**

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

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

### **Responsibilities for Compilation of Annual Accounts**

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

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

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

### **Responsibilities for the Audit of the Annual Accounts**

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



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

A handwritten signature in black ink, appearing to read 'Girish Chandra Murmu', written in a cursive style.

**(GIRISH CHANDRA MURMU)**

**Date: 11 DEC 2023**

**Place: New Delhi**

**Comptroller and Auditor General of India**



**A. Broad overview of the Structure of Government Accounts**

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

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

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

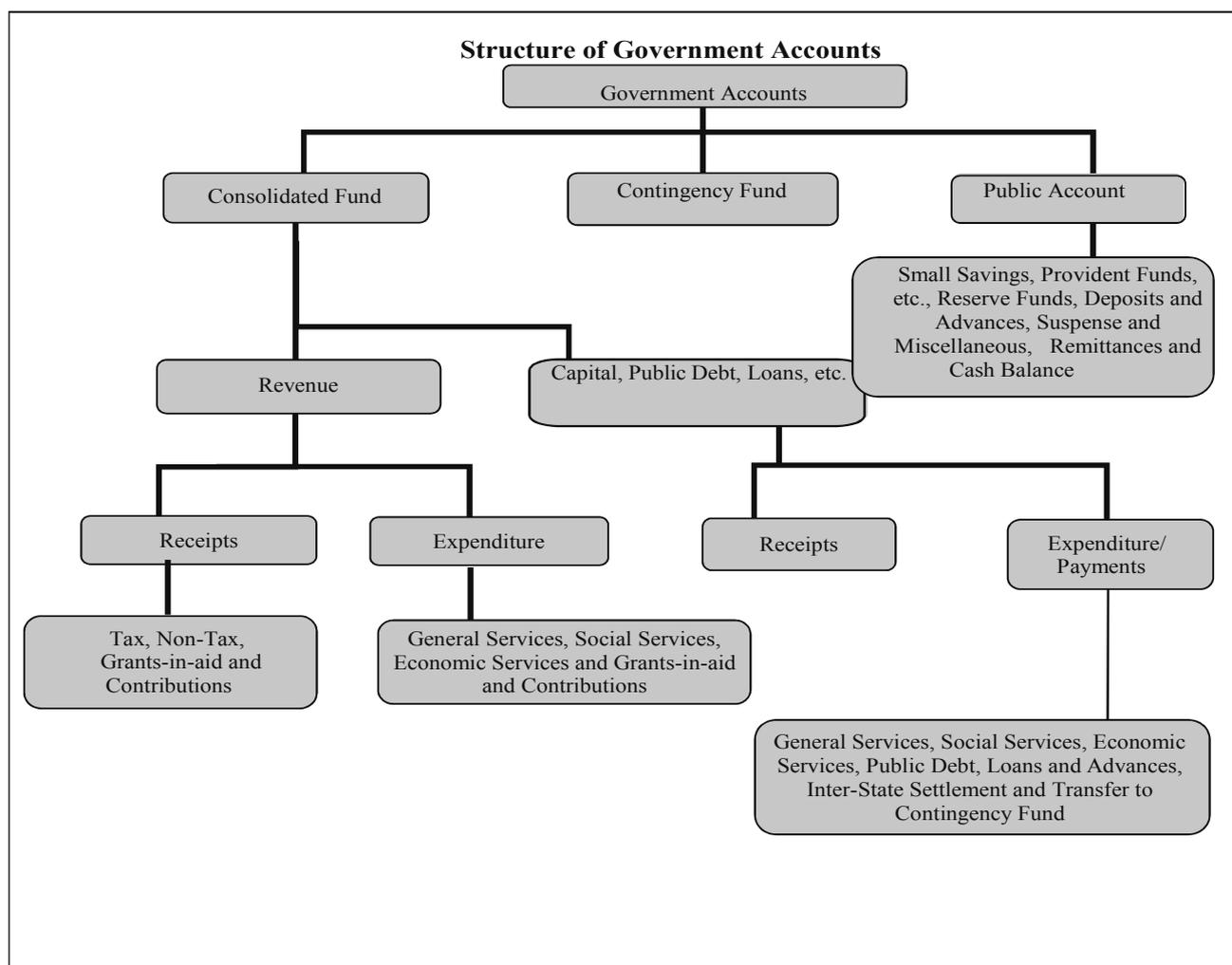
**Part II: Contingency Fund:** This Fund is in the nature of an imprest, which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorization of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Tamil Nadu for 2022-23 is ₹150 crore.

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

3. Government accounts are presented under a six tier classification, *viz.*, Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Heads (two to three digits) and Object Heads (two/three/four digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes/activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes and Object Heads represent purpose/object of expenditure.
4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected up to 31 March 2023).

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

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



**B. What the Finance Accounts contain**

The Finance Accounts are presented in two volumes.

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

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

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

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

#### **Notes to Finance Accounts and Significant Accounting Policies**

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

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

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

#### **Part I of Volume II**

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

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

## **Part II of Volume II**

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

### C. ReadyReckoner:

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

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



# **Volume I - Summarised Statements**

## 1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Assets <sup>1</sup>	Reference (Sl. No.)		As at 31 March 2023	As at 31 March 2022
	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		Annexure to Statement 2	7.35	7.59
(iv) Cash Balance Investments			14,123.55	14,875.95
(v) Deposits with Reserve Bank of India	4(vi)		(-)59.17	(+ )266.95
(vi) Investments from Earmarked Funds		5,12,16,22	67,248.03	57,214.65
<b>Capital Expenditure</b>				
(i) Investments in shares of Companies, Corporations etc.		12,16	51,391.84	48,544.71
(ii) Other Capital Expenditure (reduced by amount met from Contingency Fund and Reserve Funds)		12,16	3,03,848.91*	2,67,168.63
<b>Contingency Fund (unrecouped)</b>			..	..
<b>Loans and Advances</b>	2 (xii)	7,12,18	43,055.15	36,872.43
(i) Advances with departmental officers		21	7.56	7.62
(ii) Suspense and Miscellaneous Balances <sup>2</sup>	4(iii)	12,21	400.28	279.72
Remittance Balances		12,21	10.56	14.30
<b>Cumulative excess of expenditure over receipts <sup>3</sup></b>			2,78,933.71 #	2,42,758.04
<b>Total</b>			<b>7,58,988.73</b>	<b>6,68,031.55</b>

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

\* Includes an amount of ₹(-)2.51 crore pertaining to the previous year.

# Differs from Statement 12 by an amount of ₹ 61.35 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 2023	As at 31 March 2022
	Notes to Accounts	Statement / Appendix No.		
<b>Borrowings (Public Debt)</b>				
(i) Internal Debt			5,67,634.98	5,02,205.34
(ii) Loans and Advances from Central Government		6,12,17	48,258.24	39,730.57
a. Non - Plan Loans			28.67 @	33.09
b. Loans for State Plan Schemes			6,905.95	8,401.69
c. Loans for Central Plan Schemes			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			5.28	6.34
g. Other Loans for States/Union Territory with Legislative Schemes			41,312.41	31,283.52
<b>Contingency Fund (balance)</b>		12,21	150.00	150.00
<b>Liabilities on Public Account</b>				
(i) Small Savings, Provident Funds, etc			33,884.02	32,032.78
(ii) Reserve Funds		6,12,17,21	14,020.21	11,287.91
(iii) Deposits		21	95,041.28	82,624.95
(iv) Suspense and Miscellaneous Balances			..	..
(v) Remittance Balances			..	..
<b>Cumulative excess of receipts over expenditure</b>			..	..
<b>Total</b>			<b>7,58,988.73</b>	<b>6,68,031.55</b>

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

@ Differs from Statement 6 due to rounding off. (Actual amount ₹28,67,53,802.00).

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2022-23	2021-22		2022-23	2021-22
<b>Part-I Consolidated Fund</b>					
<b>Section-A : Revenue</b>					
<b>Revenue Receipts</b> (Ref. Statement 3 & 14)	2,43,749.34 <sup>@</sup>	2,07,492.40	<b>Revenue Expenditure</b> (Ref. Statement 4-A, 4-B)	2,79,964.48	2,54,030.42
<b>Tax Revenue</b> (Ref. Statement 3 & 14)	1,88,953.99	1,60,324.91	Salaries <sup>1</sup> (Ref. Statement 4-B & Appendix-I)	44,418.29 <sup>\$</sup>	42,933.09
States Own Tax Revenue Collection (Ref. Statement 3 & 14)	1,50,222.75	1,22,866.29	Subsidies (Ref. Appendix-II)	29,558.77	21,688.81
Share of Union Taxes/Duties (Ref. Statement 3 & 14)	38,731.24	37,458.62	Grants-in-Aid <sup>2</sup> (Ref. Statement 4-B, 10 & Appendix-III)	79,002.82	82,585.57
<b>Non-tax Revenue</b> (Ref. Statement 3 & 14)	17,060.95	12,116.52	<b>General Services</b> (Ref. Statement 4 & 15)	86,993.60	73,702.58
Interest Receipts (Ref. Statement 3 & 14)	4,747.10	3,917.94	Interest Payment and service of debt (Ref. Statement 4-A, 4-B & 15)	47,543.76	42,143.20
Others (Ref. Statement 3)	12,313.85	8,198.58	Pension (Ref. Statement 4-A, 4-B & 15)	30,776.93 <sup>*</sup>	25,662.28
<b>Grants from Central Government</b> (Ref. Statement 3 & 14)	<b>37,734.40</b>	<b>35,050.97</b>	Others (Ref. Statement 4-B)	8,672.91	5,897.10
			<b>Social Services</b> (Ref. Statement 4-A & 15)	<b>34,982.65</b>	<b>28,742.31</b>
			<b>Economic Services</b> (Ref. Statement 4-A & 15)	<b>3,628.61</b>	<b>3,133.39</b>
			<b>Compensation and assignment to Local Bodies and PRIs</b> (Ref. Statement 4-A & 15)	<b>1,379.74<sup>#</sup></b>	<b>1,244.67</b>
<b>Revenue Deficit</b>	<b>36,215.14</b>	<b>46,538.02</b>	<b>Revenue Surplus</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'.

<sup>\$</sup> The above expenditure excludes Dearness Allowance of ₹ 2,02,70.01 crore as DA is explicitly shown in the State Government Budget. <sup>\*</sup> Differs from Statement 15 to the tune of ₹ 1,400.57 crore pertaining to Leave Encashment Benefits.

<sup>#</sup> Excludes ₹ 18,545.86 crore pertaining to Grants-in-Aid which has been included in line item Grants-in-Aid below Revenue Expenditure. <sup>@</sup> Includes an amount of ₹ 4,223.93 crore and ₹ 8,169.18 crore received on Compensation to State Government for Revenue losses for the year 2020-21, 2021-22 respectively on roll out of GST.

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

(₹ in crore)

Receipts			Disbursements		
	2022-23	2021-22		2022-23	2021-22
		<b>Section-B : Capital</b>			
<b>Capital Receipts</b> <i>(Ref. Statement 3 &amp; 14)</i>	41.97	0.01	<b>Capital Expenditure</b> <i>(Ref. Statement 4-A, 4-B &amp; 16)</i>	39,529.92	37,010.78
			<b>General Services</b> <i>Ref. Statement 4-A &amp; 16)</i>	1,040.99	780.21
			<b>Social Services</b> <i>(Ref. Statement 4-A &amp; 16)</i>	14,323.77	14,984.96
			<b>Economic Services</b> <i>(Ref. Statement 4-A &amp; 16)</i>	24,165.16	21,245.61
<b>Recoveries of loans and Advances</b> <i>(Ref. Statement 3, 7 &amp; 18)</i>	1,078.10	5,354.77	<b>Loans and Advances disbursed</b> <i>(Ref. Statement 4-A, 7 &amp; 18)</i>	7,260.82	3,640.52
			<b>General Services</b> <i>(Ref. Statement 4-A, 7 &amp; 18)</i>	..	..
			<b>Social Services</b> <i>(Ref. Statement 4-A, 7 &amp; 18)</i>	4,558.26	2,071.45
			<b>*Economic Services</b> <i>(Ref. Statement 4-A, 7 &amp; 18)</i>	2,702.56	1,569.06
<b>Public Debt Receipts</b> <i>(Ref. Statement 3, 6 &amp; 17)</i>	1,01,061.71	1,04,484.99	<b>Repayment of Public Debt</b> <i>(Ref. Statement 4-A, 6 &amp; 17)</i>	27,104.39	19,737.24
Internal Debt (Market loans, NSSF etc.) <i>(Ref. Statement 3, 6 &amp; 17)</i>	90,806.43	90,842.61	Internal Debt (Market loans, NSSF etc.) <i>(Ref. Statement 4-A, 6 &amp; 17)</i>	25,376.79	18,385.23
Loans from GOI <i>(Ref. Statement 3, 6 &amp; 17)</i>	10,255.28	13,642.38	Loans from GOI <i>(Ref. Statement 4-A, 6 &amp; 17)</i>	1,727.60	1,352.01
<b>Inter State Suspense A/c (Net)</b>	..	..	<b>Inter State Suspense A/c (Net)</b>	..	..
<b>Total Receipts under Consolidated Fund</b> <i>(Ref. Statement 3)</i>	3,45,931.12	3,17,332.17	<b>Total Expenditure under Consolidated Fund</b>	3,53,859.61	3,14,418.96
<b>Deficit in Consolidated Fund</b>	7,928.49	..	<b>Surplus in Consolidated Fund</b>	..	2,913.22

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

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

(₹ in crore)

Receipts			Disbursements		
	2022-23	2021-22		2022-23	2021-22
<b>Part II Contingency Fund</b>					
<b>Contingency Fund</b> <i>(Ref. Statement 21)</i>	..	..	<b>Contingency Fund</b> <i>(Ref. Statement 21)</i>	..	..
<b>Part III Public Account<sup>3</sup></b>					
<b>Small Savings</b> <i>(Ref. Statement 21)</i>	9,176.82	9,054.37	<b>Small Savings</b> <i>(Ref. Statement 21)</i>	7,325.58	6,373.99
<b>Reserve &amp; Sinking Funds</b> <i>(Ref. Statement 21)</i>	8,353.34	6,373.15	<b>Reserve &amp; Sinking Funds</b> <i>(Ref. Statement 21)</i>	7,329.09	6,131.00
<b>Deposits</b> <i>(Ref. Statement 21)</i>	1,10,314.40	1,29,083.94	<b>Deposits</b> <i>(Ref. Statement 21)</i>	1,06,223.38	1,24,883.19
<b>Advances</b> <i>(Ref. Statement 21)</i>	0.05	0.02	<b>Advances</b> <i>(Ref. Statement 21)</i>	..	..
<b>Suspense and Misc. A/c</b> <i>(Ref. Statement 21)</i>	6,86,401.14	5,92,161.62	<b>Suspense and Misc. A/c<sup>4</sup></b> <i>(Ref. Statement 21)</i>	6,85,769.06	6,01,457.64
<b>Remittances</b> <i>(Ref. Statement 21)</i>	(-)0.12	(-)0.06	<b>Remittances</b> <i>(Ref. Statement 21)</i>	(-)3.85	6.24
<b>Total Receipts in Public Account</b> <i>(Ref. Statement 21)</i>	8,14,245.63	7,36,673.04	<b>Total Disbursements in Public Account</b> <i>(Ref. Statement 21)</i>	8,06,643.26	7,38,852.06
<b>Deficit in Public Account</b>	..	2,179.02	<b>Surplus in Public Account</b>	7,602.37	..
<b>Opening Cash Balance</b>	283.75	(-)450.44	<b>Closing Cash Balance</b>	(-)42.37	283.75
<b>Increase in Cash Balance</b>	..	734.19	<b>Decrease in Cash Balance</b>	326.12	..
<b>TOTAL</b>	<b>11,60,460.50</b>	<b>10,53,554.77</b>	<b>TOTAL</b>	<b>11,60,460.50</b>	<b>10,53,554.77</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 )

	<b>On 1 April 2022</b>	<b>On 31 March 2023</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
(a) General Cash Balance -		
1. Cash in Treasuries	..	..
2. Deposits with Reserve Bank <sup>\$</sup>	(+266.95	(-)59.17
3. Remittances in Transit	16.80	16.80
<b>Total</b>	<b>(+)283.75</b>	<b>(-)42.37</b>
4. Investments held in the Cash Balance Investment Account	14,875.95	14,123.55
<b>Total (a)</b>	<b>15,159.70</b>	<b>14,081.18</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	7.59	7.35
3. Investments of earmarked funds	57,214.65	67,248.03*
<b>Total (b)</b>	<b>57,226.40</b>	<b>67,259.54</b>
<b>Total (a) and (b)</b>	<b>72,386.10</b>	<b>81,340.72</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 2022-23 advised to the Reserve Bank of India till 16th April 2023.

2. There was a net difference of ₹103.07 crore (Cr.) between the figures reflected in the Accounts: ₹59.17 crore (Cr.) and those reported by Reserve Bank of India: ₹43.90 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 ₹56,638.65 crore related to investments made in Life Insurance Corporation of India from Defined Contribution Pension Scheme.

**ANNEXURE TO STATEMENT 2 - Contd.**

**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

The increase of ₹(-)3,26.12 crore in the General Cash Balance from ₹(+283.75 crore at the beginning of 2022-23 to ₹(-)42.37 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	..	36,215.14
Net of transactions under State Provident Funds and Small Savings Deposits	1,851.24	..
Net of transactions under Loans and Advances made by the State Government	..	6,182.72
Net of transactions under Public Debt, other Debt, Deposits etc., heads	79,708.45	..
Net Capital Account	..	39,487.95
<b>Total</b>	<b>81,559.69</b>	<b>81,885.81</b>
Net Increase / Decrease	<b>326.12</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.

For arriving at the daily cash balance<sup>(3)</sup> for the purpose of grant of Ways and Means Advances/Overdraft, the Reserve Bank of India evaluates the holdings of the 14 day Treasury Bills along with the transactions reported (at Reserve bank of India counters, Inter Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 day Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 day Treasury Bills maturing on that day, Reserve Bank of India rediscounts the holdings of the 14 day Treasury bills and makes good the shortfall. If there is no holding of 14 day Treasury Bills on the day, the State Government applies for Ways and Means Advances/Special Ways and Means Advances/Overdraft.

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

No Ways and Means Advances were obtained during the year.

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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 2023 are as follows:

(a) Investments in Treasury Bills of the Government of India were ₹14,123.55 crore as on 31 March 2023.

(b) Interest realised on Cash Balance Investments made during the year was ₹130.32 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	8,320.93	..	..	..	..	..	8,320.93
Infrastructure Development Fund	..	..	..	..	139.84	..	139.84
Guarantee Redemption Fund	..	..	..	..	2,138.74	..	2,138.74
Defined Contribution Pension Scheme for Government Servants	..	..	..	56,638.65 <sup>#</sup>	(-)0.14 <sup>\$</sup>	..	56,638.51
Tamil Nadu Consumer Welfare Fund	..	..	..	..	..	10.00	10.00
<b>Total</b>	<b>8,320.93</b>	<b>..</b>	<b>..</b>	<b>56,638.65</b>	<b>2,278.44</b>	<b>10.00</b>	<b>67,248.02<sup>*</sup></b>

<sup>#</sup> Invested in New Group Superannuation Scheme with Cash Accumulation Plan with Life Insurance Corporation of India.

<sup>\$</sup> Minus balance is under examination.

<sup>\*</sup> The difference is due to rounding off in crore.(Actual amount ₹6,72,48,02,84,272.87)

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

**I TAX AND NON-TAX REVENUE**

(₹ in crore)

		<b>Actuals</b>	
	<b>Description</b>	<b>2022-23</b>	<b>2021-22</b>
<b>A</b>	<b>Tax Revenue</b>		
<b>A . 1</b>	<b>Own Tax Revenue</b>		
	State Goods and Services Tax (SGST)	53,822.69	45,276.49
	Land Revenue	247.73	205.18
	Stamps and Registration fees	17,559.89	14,330.98
	State Excise	10,422.71	8,236.63
	Sales Tax	59,143.55	48,668.21
	Taxes on Vehicles	7,513.43	5,627.40
	Taxes on Goods and Passengers	4.72	12.25
	Others	1,508.02	509.14
<b>A . 2</b>	<b>Share of net proceeds of Taxes and Duties</b>		
	Central Goods and Services Tax (CGST)	10,945.36	10,308.10
	Integrated Goods and Services Tax (IGST)	..	..
	Corporation Tax	12,982.89	10,912.73
	Taxes on Income other than Corporation Tax	12,678.31	10,911.33
	Other Taxes on Income and Expenditure	..	0.08
	Taxes on Wealth	..	2.97
	Customs	1,522.68	2,920.27
	Union Excise Duties	477.69	1,753.77
	Service Tax	60.56	609.98
	Other Taxes and Duties on Commodities and Services	63.75	39.39
	<b>Total A</b>	<b>1,88,953.98*</b>	<b>1,60,324.90</b>

\* The difference is due to rounding off in crore (Actual amount ₹18,89,53,99,05,905.89).

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

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

(₹ in crore)

		Actuals	
	Description	2022-23	2021-22
<b>B</b>	<b>Non-Tax Revenue</b>		
	Interest Receipts	4,747.10	3,917.94
	Education, Sports, Art and Culture	2,206.06	1,064.66
	Miscellaneous General Services	2,003.94	1,009.49
	Medical and Public Health	1,607.58	1,553.51
	Other Administrative Services	1,225.48	845.07
	Non-ferrous Mining and Metallurgical Industries	1,200.47	1,004.83
	Urban Development	1,091.90	742.58
	Other Social Services	389.85	89.84
	Police	339.26	189.44
	Dividends and Profits	300.87	271.84
	Family Welfare	270.77	187.81
	Roads and Bridges	231.37	118.13
	Labour and Employment	182.45	165.99
	Housing	178.16	156.76
	Fisheries	173.75	18.38
	Social Security and Welfare	145.69	99.67
	Forestry and Wild Life	112.71	83.37
	Crop Husbandry	104.99	92.81
	Other General Economic Services	101.90	91.16
	Major and Medium Irrigation	70.74	66.29
	Other Agricultural Programmes	61.23	64.62
	Public Service Commission	42.30	20.29
	Co-operation	41.74	30.68
	Contributions and Recoveries towards Pension and Other Retirement Benefits	40.85	104.95
	Stationery and Printing	40.79	21.40
	Public Works	28.79	17.67
	Industries	25.85	6.69
	Village and Small Industries	24.46	23.97
	Civil Supplies	15.75	7.74
	Animal Husbandry	12.68	13.22
	Dairy Development	10.38	10.57
	Information and Publicity	9.55	3.43
	Food Storage and Warehousing	6.95	0.01
	Jails	4.51	7.80
	Ports and Light Houses	3.37	0.00
	Minor Irrigation	2.91	2.58
	Other Rural Development Programmes	1.93	3.91
	Others	1.90	7.42
	<b>Total B</b>	<b>17,060.98*</b>	<b>12,116.52</b>

\*The difference is due to rounding off in crore (Actual amount ₹1,70,60,95,07,585.21).

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

**II. GRANTS FROM GOVERNMENT OF INDIA**

(₹ in crore)

	Description	Actuals	
		2022-23	2021-22
<b>C</b>	<b>Grants-in-Aid from Central Government</b>	<b>37,734.40</b>	<b>35,050.98</b>
(i)	Non Plan Grants \$	..	..
(ii)	Grants for State/Union Territory Plan Schemes \$	..	..
	Others	..	..
(iii)	Grants for Central Plan Schemes	..	..
	Deduct Refunds	..	..
(iv)	Grants for Centrally Sponsored Plan Schemes	..	..
	Deduct Refunds	..	..
(v)	Grants for Centrally Sponsored Schemes	<b>15,269.61</b>	<b>17,250.57</b>
	Central Assistance/ Share	15,132.05*	17,079.01
	Externally Aided Project - Grants for Centrally Sponsored Schemes	14.34	8.69
	Training of Craftsmen and Supervisors	..	..
	Village and Small Industries - Handloom Industries	..	..
	Welfare of Scheduled Tribes	11.93	2.85
	Family Welfare - Reproductive and Child Health	111.29	160.02
	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.

\* Amount of ₹ 50,000 misclassified during 2015-16, now rectified.

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

(₹ in crore)

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

	Description	Actuals	
		2022-23	2021-22
(vi)	<b>Finance Commission Grants</b>	<b>5,791.68</b>	<b>9,550.41</b>
	Post Devolution Revenue Deficit Grant	801.08	3,009.93
	Grants for Rural Local Bodies	2,761.00	4,116.23
	Grants for Urban Local Bodies	1,061.70	1,608.25
	Grants-in-Aid for State Disaster Response Fund	856.80	816.00
	Grants towards State Disaster Mitigation Fund	311.10	..
(vii)	<b>Other Transfer/Grants to States/Union Territories with Legislatures</b>	<b>16,673.11</b>	<b>8,250.00</b>
	Grants towards Contribution to National Disaster Response Fund (NDRF)	..	566.36
	Grants from Central Road and Infrastructure Fund	377.63	350.15
	Grants to cover Gap in Resources	..	..
	Special Assistance	80.65	97.69
	Compensation to State Government for Revenue losses on rollout of Goods and Services Tax	16,214.83 @	7,235.80
	Police - Modernisation of Police	..	..
	Grants to cover up Gap in Resources	..	..
	Grants under proviso to Article 275(1) of the Constitution	..	..
	Crop Husbandry - Agricultural Economics and Statistics	..	..
	<b>Total C</b>	<b>37,734.40</b>	<b>35,050.98</b>
	<b>Total Revenue Receipts (A+B+C)</b>	<b>2,43,749.36*</b>	<b>2,07,492.40</b>
<b>III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS</b>			
<b>D</b>	<b>Capital Receipts</b>		
(i)	Disinvestment Proceeds	4.26	..
(ii)	Others	37.71	0.01
	<b>Total D</b>	<b>41.97</b>	<b>0.01</b>

\* The difference is due to rounding off in crore (Actual amount ₹ 24,37,49,33,97,540.10). @Includes an amount of ₹4,223.93 crore and ₹8,169.18 crore received on Compensation to State Government for Revenue losses for the year 2020-21, 2021-22 respectively on roll out of GST.

### 3.STATEMENT OF RECEIPTS

(CONSOLIDATED FUND)- *Contd.*

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

		Actuals	
	Description	2022-23	2021-22
<b>E</b>	<b>Public Debt receipts</b>		
<b>(i)</b>	<b>Internal Debt</b>	<b>90,806.43</b>	<b>90,842.61</b>
	Market Loans	87,000.00	87,000.00
	Ways and Means Advances from the RBI	..	..
	Bonds	..	..
	Loans from Financial Institutions	3,806.43	3,842.61
	Special Securities issued to National Small Savings Fund	..	..
	Other Loans	..	..
<b>(ii)</b>	<b>Loans and Advances from Central Government</b>	<b>10,255.28</b>	<b>13,642.38</b>
	Non-Plan Loans	..	..
	Loans for State Plan	..	50.70
	Loans for Central Plan Schemes	..	..
	Loans for Centrally Sponsored Plan Schemes	..	..
	Other Loans	..	..
	Centrally Sponsored Schemes	..	..
	Other Loans for State/Union Territory with Legislatures	10,255.28	13,591.68
	<b>Total E</b>	<b>1,01,061.71</b>	<b>1,04,484.99</b>

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

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

(₹ in crore)

	Description	Actuals	
		2022-23	2021-22
<b>F</b>	<b>Recoveries of Loans and Advances made by State Government (Recoveries) @</b>	<b>1,078.10</b>	<b>5,354.77</b>
<b>G</b>	<b>Inter - State Settlement</b>	..	..
	<b>Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)</b>	<b>3,45,931.14*</b>	<b>3,17,332.17</b>

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

\* The difference is due to rounding off in crore (Actual amount ₹34,59,31,12,07,130.10).

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

**A. EXPENDITURE BY FUNCTION**

(₹ in crore)

Description	Revenue	Capital	L & A	Total
<b>A General Services</b>				
<b>a Organs of State</b>				
Parliament / State / Union Territory Legislatures	62.78	..	..	62.78
President, Vice President / Governor, Administrator of Union Territories	16.29	..	..	16.29
Council of Ministers	7.12	..	..	7.12
Administration of Justice	1,643.45	..	..	1,643.45
Elections	247.97	..	..	247.97
<b>Total: Organs of State</b>	<b>1,977.61 *</b>	..	..	<b>1,977.61</b>
<b>b Fiscal Services</b>				
Land Revenue	363.93	..	..	363.93
Stamps and Registration	375.60	..	..	375.60
Collection of Other Taxes on Property and Capital Transactions	11.52	..	..	11.52
State Excise	177.54	..	..	177.54
Taxes on Sales, Trade etc.	486.34	..	..	486.34
Taxes on Vehicles	258.63	..	..	258.63
Other Taxes and Duties on Commodities and Services	16.88	..	..	16.88
Other Fiscal Services	8.73	..	..	8.73
<b>Total: Fiscal Services</b>	<b>1,699.17</b>	..	..	<b>1,699.17</b>
<b>c Interest payment and servicing of Debt</b>				
Appropriation for reduction or avoidance of debt	632.95	..	..	632.95
Interest Payments	46,910.81	..	..	46,910.81
<b>Total: Interest payment and servicing of Debt</b>	<b>47,543.76</b>	..	..	<b>47,543.76</b>
<b>d Administrative Services</b>				
Public Service Commission	138.24	..	..	138.24
Secretariat - General Services	384.87	..	..	384.87
District Administration	1,691.63	..	..	1,691.63
Treasury and Accounts Administration	425.79	..	..	425.79
Police	9,609.47	73.17	..	9,682.64
Jails	404.22	..	..	404.22
Stationery and Printing	142.13	1.26	..	143.39
Public Works	793.61	821.52	..	1,615.13
Vigilance	92.33	..	..	92.33

\* Differs from Statement 15 due to rounding off in crore. (Actual amount ₹19,77,62,04,578).

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

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

(₹ in crore)

Description	Revenue	Capital	L & A	Total
<b>A General Services</b>				
<b>d Administrative Services</b>				
Other Administrative Services	657.90	145.04	..	802.94
<b>Total: Administrative Services</b>	<b>14,340.19 @</b>	<b>1,040.99</b>	..	<b>15,381.18</b>
<b>e Pensions and Miscellaneous General Services</b>				
Pensions and other Retirement Benefits	32,177.50	..	..	32,177.50
Miscellaneous General Services	1,358.44	..	..	1,358.44
<b>Total: Pensions and Miscellaneous General Services</b>	<b>33,535.94</b>	..	..	<b>33,535.94</b>
<b>Total: General Services</b>	<b>99,096.67 #</b>	<b>1,040.99</b>	..	<b>1,00,137.66</b>
<b>B Social Services</b>				
<b>a Education, Sports, Art and Culture</b>				
General Education	42,615.28	586.31	..	43,201.59
Technical Education	1,270.05	..	..	1,270.05
Sports and Youth Services	313.10	..	..	313.10
Art and Culture	361.99	..	..	361.99
<b>Total: Education, Sports, Art and Culture</b>	<b>44,560.42</b>	<b>586.31</b>	..	<b>45,146.73</b>
<b>b Health and Family Welfare</b>				
Medical and Public Health	13,018.51	1,201.20	..	14,219.71
Family Welfare	3,226.67	174.48	..	3,401.15
<b>Total: Health and Family Welfare</b>	<b>16,245.18</b>	<b>1,375.68</b>	..	<b>17,620.86</b>
<b>c Water Supply, Sanitation, Housing and Urban Development</b>				
Water Supply and Sanitation	473.46	2,477.64	0.51	2,951.61
Housing	2,532.62	55.64	15.60	2,603.86
Urban Development	2,143.92	8,210.71	4,542.16	14,896.79
<b>Total: Water Supply, Sanitation, Housing and Urban Development</b>	<b>5,150.00</b>	<b>10,743.99</b>	<b>4,558.27</b>	<b>20,452.26</b>
<b>d Information and Broadcasting</b>				
Information and Publicity	141.66	54.66	..	196.32
<b>Total: Information and Broadcasting</b>	<b>141.66</b>	<b>54.66</b>	..	<b>196.32</b>
<b>e Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>				
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	3,626.29	751.59	..	4,377.88
<b>Total: Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>	<b>3,626.29</b>	<b>751.59</b>	..	<b>4,377.88</b>
<b>f Labour and Labour Welfare</b>				
Labour, Employment and Skill	714.87	..	..	714.87

@ Differs from Statement 15 due to rounding off in crore (Actual amount ₹143,40,20,67,360).

# Differs from Statement 15 due to rounding off in crore (Actual amount ₹990,96,70,21,180.28).

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

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

(₹ in crore)

Description	Revenue	Capital	L & A	Total
<b>B Social Services</b>				
<b>f Labour and Labour Welfare</b>				
Development				
<b>Total: Labour and Labour Welfare</b>	<b>714.87</b>	..	..	<b>714.87</b>
<b>g Social Welfare and Nutrition</b>				
Social Security and Welfare	11,827.17	179.17	..	12,006.34
Nutrition	4,403.12	5.82	..	4,408.94
Relief on account of Natural Calamities	1,803.43	..	..	1,803.43
<b>Total: Social Welfare and Nutrition</b>	<b>18,033.72</b>	<b>184.99</b>	..	<b>18,218.71</b>
<b>h Others</b>				
Other Social Services	358.59	626.56	..	985.15
Secretariat - Social Services	136.86	..	..	136.86
<b>Total: Others</b>	<b>495.45</b>	<b>626.56</b>	..	<b>1,122.01</b>
<b>Total: Social Services</b>	<b>88,967.59</b>	<b>14,323.78</b>	<b>4,558.27</b>	<b>1,07,849.64</b>
<b>C Economic Services</b>				
<b>a Agricultural and Allied Activities</b>				
Crop Husbandry	13,286.61	117.54	130.00	13,534.15
Soil and Water Conservation	90.47	4.16	..	94.63
Animal Husbandry	818.33	140.20	..	958.53
Dairy Development	74.30	43.47	250.00	367.77
Fisheries	784.32	595.75	..	1,380.07
Forestry and Wild Life	521.55	232.27	..	753.82
Plantations	..	..	29.39	29.39
Food, Storage and Warehousing	36.32	191.82	..	228.14
Agricultural Research and Education	968.80	2.87	..	971.67
Co-operation	5,438.73	(-)1.08	252.91	5,690.56
Other Agricultural Programmes	239.50	62.50	..	302.00
<b>Total: Agricultural and Allied Activities</b>	<b>22,258.93</b>	<b>1,389.50</b>	<b>662.30</b>	<b>24,310.73</b>
<b>b Rural Development</b>				
Special Programmes for Rural Development	934.44	..	..	934.44
Rural Employment	5,936.87	..	..	5,936.87
Other Rural Development programmes	1,649.91	2,005.69	..	3,655.60
<b>Total: Rural Development</b>	<b>8,521.22</b>	<b>2,005.69</b>	..	<b>10,526.91</b>
<b>c Special Areas Programmes</b>				
Hill Areas	5.93	72.31	..	78.24

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

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

(₹ in crore)

Description	Revenue	Capital	L & A	Total
<b>C Economic Services</b>				
<b>c Special Areas Programmes</b>				
<b>Total: Special Areas Programmes</b>	<b>5.93</b>	<b>72.31</b>	<b>..</b>	<b>78.24</b>
<b>d Irrigation and Flood Control</b>				
Major Irrigation	607.06	2,691.43	..	3,298.49
Medium Irrigation	1,544.34	378.19	..	1,922.53
Minor Irrigation	157.97	205.03	..	363.00
Flood Control and Drainage	181.79	531.62	..	713.41
<b>Total: Irrigation and Flood Control</b>	<b>2,491.16</b>	<b>3,806.27</b>	<b>..</b>	<b>6,297.43</b>
<b>e Energy</b>				
Power	17,583.25	57.99	379.01	18,020.25
New and Renewable Energy	1.13	..	..	1.13
<b>Total: Energy</b>	<b>17,584.38</b>	<b>57.99</b>	<b>379.01</b>	<b>18,021.38</b>
<b>f Industries and Minerals</b>				
Village and Small Industries	1,702.45	5.00	114.18	1,821.63
Industries	1,774.13	..	..	1,774.13
Non ferrous Mining and Metallurgical Industries	40.83	..	..	40.83
Consumer Industries	..	30.39	456.90	487.29
Other Industries	..	1.00	70.12	71.12
Telecommunication and Electronic Industries	..	184.00	..	184.00
<b>Total: Industries and Minerals</b>	<b>3,517.41</b>	<b>220.39</b>	<b>641.20</b>	<b>4,379.00</b>
<b>g Transport</b>				
Shipping	..	(-)0.25	..	(-)0.25
Civil Aviation	..	472.33	..	472.33
Roads and Bridges	1,370.74	14,414.16	..	15,784.90
Road Transport	1,908.69	1,639.85	700.67	4,249.21
Inland Water Transport	1.11	..	..	1.11
<b>Total: Transport</b>	<b>3,280.54</b>	<b>16,526.09</b>	<b>700.67</b>	<b>20,507.30</b>
<b>i Science Technology and Environment</b>				
Other Scientific Research	16.11	..	..	16.11
Ecology and Environment	40.93	..	..	40.93
<b>Total: Science Technology and Environment</b>	<b>57.04</b>	<b>..</b>	<b>..</b>	<b>57.04</b>
<b>j General Economic Services</b>				
Secretariat - Economic Services	107.28	..	..	107.28
Tourism	37.22	53.25	..	90.47

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

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

(₹ in crore)

Description	Revenue	Capital	L & A	Total
<b>C Economic Services</b>				
<b>j General Economic Services</b>				
Census Surveys and Statistics	109.30	..	..	109.30
Civil Supplies	13,767.56	..	..	13,767.56
Other General Economic Services	236.59	33.70	..	270.29
<b>Total: General Economic Services</b>	<b>14,257.95</b>	<b>86.95</b>	<b>..</b>	<b>14,344.90</b>
<b>Total: Economic Services</b>	<b>71,974.56</b>	<b>24,165.19</b>	<b>2,383.18</b>	<b>98,522.93</b>
<b>D Grants-in-Aid and Contributions</b>				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	19,925.60	..	..	19,925.60
<b>Total:</b>	<b>19,925.60</b>	<b>..</b>	<b>..</b>	<b>19,925.60</b>
<b>Total: Grants-in-Aid and Contributions</b>	<b>19,925.60</b>	<b>..</b>	<b>..</b>	<b>19,925.60</b>
<b>E Public Debt</b>				
Internal Debt of the State Government	..	..	25,376.79	25,376.79
Loans and Advances from the Central Government	..	..	1,727.60	1,727.60
<b>Total:</b>	<b>..</b>	<b>..</b>	<b>27,104.39</b>	<b>27,104.39</b>
<b>Total: Public Debt</b>	<b>..</b>	<b>..</b>	<b>27,104.39</b>	<b>27,104.39</b>
<b>F Loans to Government servants etc.</b>				
Loans to Government Servants etc.	..	..	319.39	319.39
<b>Total:</b>	<b>..</b>	<b>..</b>	<b>319.39</b>	<b>319.39</b>
<b>Total: Loans to Government servants etc</b>	<b>..</b>	<b>..</b>	<b>319.39</b>	<b>319.39</b>
<b>Total Expenditure</b>	<b>2,79,964.42 *</b>	<b>39,529.96 **</b>	<b>34,365.23 ***</b>	<b>3,53,859.61</b>

\* The difference is due to rounding off in crore (Actual Amount ₹ 27,99,64,47,93,943.28).

\*\* The difference is due to rounding off in crore (Actual Amount ₹ 3,95,29,91,54,921.00).

\*\*\* The difference is due to rounding off in crore (Actual Amount ₹ 3,43,65,21,71,757.00).

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

**B. EXPENDITURE BY NATURE - Contd.**

(₹ in crore)

Object of Expenditure	2022 - 23			2021 - 22			2020 - 21		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Grants-in-Aid	79,002.82	..	79,002.82	82,585.57	..	82,585.57	70,678.62	..	70,678.62
Interest	47,689.47	..	47,689.47	42,212.92	..	42,212.92	37,147.30	..	37,147.30
Salaries	44,418.29	..	44,418.29	42,933.09	..	42,933.09	41,215.82	..	41,215.82
Subsidies	29,558.77	..	29,558.77	21,688.81	..	21,688.81	25,109.93	..	25,109.93
Pensions	23,534.09	..	23,534.09	22,403.75	..	22,403.75	23,084.89	..	23,084.89
Dearness Allowances	20,270.01	..	20,270.01	11,677.00	..	11,677.00	10,232.87	..	10,232.87
Salary Grants	9,247.82	..	9,247.82	8,415.97	..	8,415.97	8,026.64	..	8,026.64
Contributions	6,976.33	..	6,976.33	6,052.96	..	6,052.96	5,117.50	..	5,117.50
Maintenance	2,357.03	..	2,357.03	1,632.92	..	1,632.92	1,716.98	..	1,716.98
Feeding/Dietary Charges	2,320.24	..	2,320.24	1,837.07	..	1,837.07	1,341.29	..	1,341.29
Scholarships and Stipends	2,045.13	..	2,045.13	1,828.34	..	1,828.34	2,859.79	..	2,859.79
Gratuities	1,946.36	..	1,946.36	869.26	..	869.26	1,248.21	..	1,248.21
Payments for Professional and Special Services	1,772.27	..	1,772.27	2,032.70	0.63	2,033.33	1,304.75	3.22	1,307.97
Inter-Account Transfers	1,758.89	801.84	2,560.73	291.53	746.17	1,037.70	-46.63	685.32	638.69
Medicine	890.86	..	890.86	795.54	..	795.54	1,372.23	..	1,372.23
Discount on Loans	882.08	..	882.08	762.97	..	762.97	547.40	..	547.40
Machinery and Equipments	814.41	354.95	1,169.36	652.57	6.56	659.13	457.66	27.72	485.38
Clothing, Tentage and Stores	793.96	..	793.96	622.04	..	622.04	581.49	..	581.49
Cost of Books / Note Books / Slates, etc.	729.76	..	729.76	573.64	..	573.64	325.10	..	325.10
Office Expenses	695.00	..	695.00	776.02	..	776.02	644.61	..	644.61
Materials and Supplies	609.19	..	609.19	770.22	..	770.22	566.65	..	566.65
Travel Expenses	459.35	..	459.35	371.17	..	371.17	329.40	..	329.40
Petroleum, Oil and Lubricants	365.94	..	365.94	342.51	..	342.51	250.69	..	250.69
Computer and Accessories	293.21	..	293.21	294.56	..	294.56	250.30	..	250.30
Service or Commitment Charges	291.86	..	291.86	233.79	..	233.79	221.64	..	221.64
Rent, Rates and Taxes	269.37	..	269.37	186.63	..	186.63	191.66	..	191.66

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

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

(₹ in crore)

Object of Expenditure	2022 - 23			2021 - 22			2020 - 21		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Compensation	237.79	..	237.79	264.01	3.99	268.00	196.47	..	196.47
Minor Works	205.35	..	205.35	141.89	3.42	145.31	258.35	..	258.35
Stores and Equipments	197.27	..	197.27	606.67	..	606.67	920.11	..	920.11
Motor Vehicles	171.20	..	171.20	227.88	..	227.88	112.25	..	112.25
Printing Charges	150.70	..	150.70	196.31	..	196.31	110.42	..	110.42
Advertising and Publicity	124.66	..	124.66	88.57	..	88.57	74.86	..	74.86
Training	90.14	..	90.14	76.74	..	76.74	83.82	..	83.82
Rewards	86.88	..	86.88	75.68	..	75.68	60.01	..	60.01
Feeding and Cash Doles	77.24	..	77.24	67.14	..	67.14	55.74	..	55.74
Procurement of Agricultural Inputs	64.56	..	64.56	96.01	..	96.01	83.17	..	83.17
Wages	59.23	..	59.23	33.37	..	33.37	105.28	..	105.28
Transport Charges	56.76	..	56.76	39.88	..	39.88	35.34	..	35.34
Lands	37.45	2,271.06	2,308.51	38.52	4,048.00	4,086.52	42.16	2,870.22	2,912.38
Other Charges	26.96	..	26.96	7.58	..	7.58	7.66	..	7.66
Prizes and Awards	25.90	..	25.90	6.95	..	6.95	8.47	..	8.47
Hospitality / Entertainment Expenditure	22.41	..	22.41	11.77	..	11.77	3.96	..	3.96
Miscellaneous	20.09	49.00	69.09	9.33	46.19	55.52	7.71	49.00	56.71
Networking and Connectivity	14.69	..	14.69	15.75	..	15.75	58.21	..	58.21
Secret Service Expenditure	11.94	..	11.94	11.14	..	11.14	10.85	..	10.85
Royalty	8.89	..	8.89	9.77	..	9.77	11.75	..	11.75
Writes off and Losses	4.27	..	4.27	33.66	..	33.66	1.33	..	1.33
Purchase and Upkeep of Animals	4.05	..	4.05	3.37	..	3.37	31.97	..	31.97
Major Works	..	33,346.80	33,346.80	..	29,416.12	29,416.12	..	27,980.11	27,980.11
Investments	..	2,939.94	2,939.94	..	2,774.55	2,774.55	..	1,592.53	1,592.53
Total	2,81,690.94	39,763.59	3,21,454.53	2,54,905.54	37,045.63	2,91,951.17	2,37,056.68	33,208.12	2,70,264.80
Others \$	(-1,726.42)	(-233.67)	(-1,960.09)	(-875.13)	(-34.85)	(-909.98)	(-654.54)	(-140.47)	(-795.01)
<b>Total</b>	<b>2,79,964.52</b> *	<b>39,529.92</b>	<b>3,19,494.44</b>	<b>2,54,030.41</b>	<b>37,010.78</b>	<b>2,91,041.19</b>	<b>2,36,402.14</b>	<b>33,067.65</b>	<b>2,69,469.79</b>

\* The difference is due to rounding off in crore (Actual Amount ₹ 27,99,64,47,93,943.28 ).

\$ Includes those detailed heads having expenditure of less than 10 crore in last three years.

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

		(₹ in crore)				
Major Head	Description	(1) Expenditure during 2021-22	(2) Progressive Expenditure upto 2021-22	(3) Expenditure during 2022-23	(4) Progressive Expenditure upto 2022-23	(5) Percentage Increase (+)/ Decrease (-) during the year
<b>A. Capital Account of General Services</b>						
4055	Capital Outlay on Police	7.29	5,188.13	73.17	5,261.29 \$	(+903.70)
4058	Capital Outlay on Stationery and Printing	3.54	76.78	1.26	78.04	(-64.41)
4059	Capital Outlay on Public Works	602.66	6,073.07 *	821.52	6,894.59	(+36.32)
4070	Capital Outlay on Other Administrative Services	166.72	1,251.60	145.04	1,396.64	(-)13.00
<b>Total A Capital Account of General Services</b>		<b>780.21</b>	<b>12,589.58 *</b>	<b>1,040.99</b>	<b>13,630.56 \$</b>	<b>(+)33.42</b>
<b>B. Capital Account of Social Services</b>						
<b>(a) Capital Account of Education, Sports, Art and Culture</b>						
4202	Capital Outlay on Education, Sports, Art and Culture	493.51	8,634.52	586.31	9,220.83	(+18.80)
<b>Total (a) Capital Account of Education, Sports, Art and Culture</b>		<b>493.51</b>	<b>8,634.52</b>	<b>586.31</b>	<b>9,220.83</b>	<b>(+)18.80</b>
<b>(b) Capital Account of Health and Family Welfare</b>						
4210	Capital Outlay on Medical and Public Health	2,300.78	9,695.39	1,201.20	10,896.59	(-)47.79
4211	Capital Outlay on Family Welfare	217.19	2,326.83	174.48	2,501.30 \$	(-)19.66
<b>Total (b) Capital Account of Health and Family Welfare</b>		<b>2,517.97</b>	<b>12,022.22</b>	<b>1,375.68</b>	<b>13,397.89 \$</b>	<b>(-)45.37</b>

\* Includes ₹(-) 4.88 crore adjusted proforma in rectification of misclassification during previous years.

\$ Horizontal total differs due to rounding.

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

(₹ in crore)

Major Head	Description	(1) Expenditure during 2021-22	(2) Progressive Expenditure upto 2021-22	(3) Expenditure during 2022-23	(4) Progressive Expenditure upto 2022-23	(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	3,008.07	24,901.25	2,477.64	27,378.89	(-17.63
4216	Capital Outlay on Housing	49.14	9,091.28 *	55.64	9,146.92	(+13.23
4217	Capital Outlay on Urban Development	8,453.54	35,831.97	8,210.71#	44,042.67 \$	(-2.87
<b>Total</b>	<b>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</b>	<b>11,510.75</b>	<b>69,824.50 *</b>	<b>10,743.99</b>	<b>80,568.48 \$</b>	<b>(-16.66</b>
<b>(d) Capital Account of Information and Broadcasting</b>						
4220	Capital Outlay on Information and Publicity	12.95	302.42	54.66	357.07 \$	(+322.08
4221	Capital Outlay on Broadcasting	..	25.00	..	25.00	..
<b>Total</b>	<b>(d) Capital Account of Information and Broadcasting</b>	<b>12.95</b>	<b>327.42</b>	<b>54.66</b>	<b>382.07 \$</b>	<b>(+322.08</b>

\* Includes ₹(-) 0.96 crore adjusted proforma in rectification of misclassification during previous years.

\$ Horizontal total differs due to rounding.

# Includes investment of ₹ 1,000.00 crore in Chennai Metro Rail Limited.

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

Major Head	Description	(₹ in crore)				
		(1) Expenditure during 2021-22	(2) Progressive Expenditure upto 2021-22	(3) Expenditure during 2022-23	(4) Progressive Expenditure upto 2022-23	(5) Percentage Increase (+)/ Decrease (-) during the year
<b>B. Capital Account of Social Services - <i>Contd.</i></b>						
<b>(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	271.60	2,706.24	751.59	3,457.83	(+)176.73
<b>Total</b>	<b>(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>	<b>271.60</b>	<b>2,706.24</b>	<b>751.59</b>	<b>3,457.83</b>	<b>(+)176.73</b>
<b>(g) Capital Account of Social Welfare and Nutrition</b>						
4235	Capital Outlay on Social Security and Welfare	60.87	247.48	179.17	426.65	(+)194.35
4236	Capital Outlay on Nutrition	67.16	776.85	5.82	782.67	(-)91.33
<b>Total</b>	<b>(g) Capital Account of Social Welfare and Nutrition</b>	<b>128.03</b>	<b>1,024.33</b>	<b>184.99</b>	<b>1,209.32</b>	<b>(+)44.49</b>
<b>(h) Capital Account of Other Social Services</b>						
4250	Capital Outlay on Other Social Services	50.17	483.01	626.56	1,109.56 \$	(+)1148.87
<b>Total</b>	<b>(h) Capital Account of Other Social Services</b>	<b>50.17</b>	<b>483.01</b>	<b>626.56</b>	<b>1,109.56 \$</b>	<b>(+)1148.87</b>
<b>Total B</b>	<b>Capital Account of Social Services</b>	<b>14,984.98</b>	<b>95,022.24 *</b>	<b>14,323.78</b>	<b>1,09,345.98 \$</b>	<b>(-)4.41</b>

\$ Horizontal total differs due to rounding.

\* Includes ₹(-) 0.96 crore due to proforma adjustment in MH - 4216.

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

Major Head	Description	(₹ in crore)				
		(1) Expenditure during 2021-22	(2) Progressive Expenditure upto 2021-22	(3) Expenditure during 2022-23	(4) Progressive Expenditure upto 2022-23	(5) Percentage Increase (+)/ Decrease (-) during the year
<b>C. Capital Account of Economic Services</b>						
<b>(a) Capital Account of Agriculture and Allied Activities</b>						
4401	Capital Outlay on Crop Husbandry	84.60	817.57	117.54	935.11	(+38.94)
4402	Capital Outlay on Soil and Water Conservation	12.88	668.96	4.16	673.12	(-67.70)
4403	Capital Outlay on Animal Husbandry	198.21	1,099.24	140.20	1,239.43 \$	(-29.27)
4404	Capital Outlay on Dairy Development	..	216.74	43.47	260.21	(+100.00)
4405	Capital Outlay on Fisheries	275.28	2,339.14	595.75	2,934.89	(+116.42)
4406	Capital Outlay on Forestry and Wild Life	34.39	3,103.32	232.27	3,335.59	(+575.40)
4407	Capital Outlay on Plantations	..	85.68	..	85.68	..
4408	Capital Outlay on Food Storage and Warehousing	89.52	1,368.23	191.82	1,560.04 \$	(+114.28)
4415	Capital Outlay on Agricultural Research and Education	5.66	88.29	2.87	91.15 \$	(-49.29)
4425	Capital Outlay on Co-operation	18.24	6,384.62	(-1.08 @	6,383.54	(-105.92)
4435	Capital Outlay on Other Agricultural Programmes	155.84	1,447.01	62.50	1,509.52 \$	(-59.89)
<b>Total (a)</b>	<b>Capital Account of Agriculture and Allied Activities</b>	<b>874.62</b>	<b>17,618.80</b>	<b>1,389.50 #</b>	<b>19,008.28 \$</b>	<b>(+58.87)</b>
<b>(b) Capital Account of Rural Development</b>						
4515	Capital Outlay on other Rural Development Programmes	1,745.83	24,160.79	2,005.69	26,166.48	(+14.88)
<b>Total (b)</b>	<b>Capital Account of Rural Development</b>	<b>1,745.83</b>	<b>24,160.79</b>	<b>2,005.69</b>	<b>26,166.48</b>	<b>(+14.88)</b>

@ Minus expenditure was due to recoveries on Capital Account of Co-operative Societies under the control of Registrar of Co-operative Societies.  
\$ Horizontal total differs due to rounding. # Differs with Statement 16 due to rounding.

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

Major Head	Description	(₹ in crore)				
		(1) Expenditure during 2021-22	(2) Progressive Expenditure upto 2021-22	(3) Expenditure during 2022-23	(4) Progressive Expenditure upto 2022-23	(5) Percentage Increase (+)/ Decrease (-) during the year
<b>C. Capital Account of Economic Services - Contd.</b>						
<b>(c) Capital Account of Special Areas Programme</b>						
4551	Capital Outlay on Hill Areas	73.16	915.17	72.31	987.48	(-) <b>1.16</b>
4575	Capital Outlay on other Special Areas Programmes	..	1.22	..	1.22	..
<b>Total</b>	<b>(c) Capital Account of Special Areas Programme</b>	<b>73.16</b>	<b>916.39</b>	<b>72.31</b>	<b>988.70</b>	<b>(-)<b>1.16</b></b>
<b>(d) Capital Account of Irrigation and Flood Control</b>						
4700	Capital Outlay on Major Irrigation	2,131.46	6,404.37	2,691.43	9,095.80	(+) <b>26.27</b>
4701	Capital Outlay on Medium Irrigation	184.91	13,674.10	378.19	14,052.29	(+) <b>104.53</b>
4702	Capital Outlay on Minor Irrigation	113.14	2,952.83	205.03	3,157.86	(+) <b>81.22</b>
4705	Capital Outlay on Command Area Development	..	370.58	..	370.58	..
4711	Capital Outlay on Flood Control Projects	87.65	2,721.22	531.62	3,252.85	(+) <b>506.53</b>
<b>Total</b>	<b>(d) Capital Account of Irrigation and Flood Control</b>	<b>2,517.16</b>	<b>26,123.10</b>	<b>3,806.27</b>	<b>29,929.38</b>	<b>(+)<b>51.21</b></b>

\$ Horizontal total differs due to rounding.

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

Major Head	Description	(₹ in crore)				
		(1) Expenditure during 2021-22	(2) Progressive Expenditure upto 2021-22	(3) Expenditure during 2022-23	(4) Progressive Expenditure upto 2022-23	(5) Percentage Increase (+)/ Decrease (-) during the year
<b>C. Capital Account of Economic Services - Contd.</b>						
<b>(e) Capital Account of Energy</b>						
4801	Capital Outlay on Power Projects	442.39	25,874.63	57.99	25,932.62	(-86.89)
4802	Capital Outlay on Petroleum	..	0.18	..	0.18	..
4810	Capital Outlay on New and Renewable Energy	..	0.88	..	0.88	..
<b>Total</b>	<b>(e) Capital Account of Energy</b>	<b>442.39</b>	<b>25,875.69</b>	<b>57.99</b>	<b>25,933.68</b>	<b>(-86.89)</b>
<b>(f) Capital Account of Industry and Minerals</b>						
4851	Capital Outlay on Village and Small Industries	1.86	229.03	5.00	234.03	(+168.82)
4852	Capital Outlay on Iron and Steel Industries	..	0.22	..	0.22	..
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	..	33.32	..	33.32	..
4854	Capital outlay on Cement and Non-metallic Mineral Industries	..	74.43	..	74.43	..
4855	Capital Outlay on Fertilizer Industries	..	0.26	..	0.26	..
4857	Capital Outlay on Chemicals and Pharmaceutical Industries	..	0.17	..	0.17	..
4858	Capital Outlay On Engineering Industries	..	39.31	..	39.31	..
4859	Capital Outlay on Telecommunication and Electronic Industries	..	26.56	184.00	210.56	(+100.00)
4860	Capital Outlay on Consumer Industries	..	1,917.73	30.39	1,948.12	(+100.00)
4875	Capital Outlay on Other Industries	..	556.50	1.00	557.50	(+100.00)

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

Major Head	Description	(₹ in crore)				
		(1) Expenditure during 2021-22	(2) Progressive Expenditure upto 2021-22	(3) Expenditure during 2022-23	(4) Progressive Expenditure upto 2022-23	(5) Percentage Increase (+)/ Decrease (-) during the year
<b>C. Capital Account of Economic Services - Contd.</b>						
<b>(f) Capital Account of Industry and Minerals - Concl'd.</b>						
4885	Other Capital Outlay on Industries and Minerals	..	0.01	..	0.01	..
<b>Total</b>	<b>(f) Capital Account of Industry and Minerals</b>	<b>1.86</b>	<b>2,877.54</b>	<b>220.39</b>	<b>3,097.93</b>	<b>(+)11748.92</b>
<b>(g) Capital Account of Transport</b>						
5051	Capital Outlay on Ports and Light Houses	..	8.29	..	8.29	..
5052	Capital Outlay on Shipping	(-)0.50	75.25	(-)0.25 @	75.00	(-)50.00
5053	Capital Outlay on Civil Aviation	1,344.21	2,136.47	472.33	2,608.80	(-)64.86
5054	Capital Outlay on Roads and Bridges	13,385.53	94,276.61 *	14,414.16	1,08,690.77	(+)7.68
5055	Capital Outlay on Road Transport	427.73	8,462.29	1,639.85 #	10,102.13 \$	(+)283.38
5056	Capital Outlay on Inland Water Transport	..	7.15	..	7.15	..
<b>Total</b>	<b>(g) Capital Account of Transport</b>	<b>15,156.97</b>	<b>1,04,966.06</b>	<b>16,526.09</b>	<b>1,21,492.14 \$</b>	<b>(+)9.03</b>
<b>(i) Capital Account of Science Technology and Environment</b>						
5425	Capital Outlay on Other Scientific and Environmental Research	4.29	391.11	..	391.12 &	(-)100.00
<b>Total</b>	<b>(i) Capital Account of Science Technology and Environment</b>	<b>4.29</b>	<b>391.11</b>	<b>..</b>	<b>391.12</b>	<b>(-)100.00</b>

\* Includes ₹ 3.33 crore adjusted proforma in rectification of misclassification during previous years. @ Minus expenditure was due to recoveries towards dredging and rehabilitation works under Tsunami Emergency Aided Project with assistance from Asian Development Bank booked under '5052-80-800-RN'. # Includes investments of (i) ₹ 949.19 crore in Tamil Nadu Transport Development Finance Corporation Limited, (ii) ₹ 63.06 crore in Tamil Nadu State Transport Corporation (Salem) Limited, (iii) ₹ 97.79 crore in Tamil Nadu State Transport Corporation (Villupuram) Limited, (iv) ₹ 93.22 crore in Tamil Nadu State Transport Corporation (Madurai) Limited, (v) ₹ 79.58 crore in Tamil Nadu State Transport Corporation (Tirunelveli) Limited, (vi) ₹ 0.82 crore in Tamil Nadu State Transport Corporation (Coimbatore) Limited and (vii) ₹ 128.06 crore in Tamil Nadu State Transport Corporation (Kumbakonam) Limited. \$ Horizontal total differs due to rounding. & Differs from previous year's figure due to rounding (Actual amount ₹ 391,11,83,812.00).

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

Major Head	Description	(₹ in crore)				
		(1) Expenditure during 2021-22	(2) Progressive Expenditure upto 2021-22	(3) Expenditure during 2022-23	(4) Progressive Expenditure upto 2022-23	(5) Percentage Increase (+)/ Decrease (-) during the year
<b>C. Capital Account of Economic Services - Concl'd.</b>						
<b>(i) Capital Account of General Economic Services</b>						
5452	Capital Outlay on Tourism	29.99	491.64	53.25	544.89	(+) <b>77.56</b>
5465	Investments in General Financial and Trading Institutions	400.00	4,172.21	..	4,172.21	(-) <b>100.00</b>
5475	Capital Outlay on other General Economic Services	(-) <b>0.67</b>	505.69	33.70	539.38 \$	(-) <b>5129.85</b>
<b>Total (i)</b>	<b>Capital Account of General Economic Services</b>	<b>429.32</b>	<b>5,169.54</b>	<b>86.95</b>	<b>5,256.48 \$</b>	<b>(-)<b>79.75</b></b>
<b>Total C</b>	<b>Capital Account of Economic Services</b>	<b>21,245.60</b>	<b>2,08,099.02 *</b>	<b>24,165.19</b>	<b>&amp; 2,32,264.19 \$</b>	<b>(+)<b>13.74</b></b>
	<b>Total Capital Expenditure</b>	<b>37,010.79</b>	<b>3,15,710.84 **</b>	<b>39,529.96 &amp;&amp;</b>	<b>3,55,240.73 \$</b>	<b>(+)<b>6.81</b></b>

\* Includes ₹ 3.33 crore due to proforma adjustment in Major Head - 5054.

\*\* Includes ₹ (-)2.51 crore adjusted proforma in rectification of misclassification during previous years.

& Difference is due to rounding in crore (Actual Amount ₹ 2,41,65,15,76,112).

&& Difference is due to rounding in crore (Actual Amount ₹ 3,95,29,91,54,922).

\$ Horizontal total differs 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 2022	Receipts during the year	Repayments during the year	Balance as on 31 March 2023	Net Increase (+) / Decrease (-)	As a percent of total liabilities
<b>A. Public Debt</b>						
<b>6003 Internal Debt of the State Government</b>	<b>5,02,205.34</b>	<b>90,806.43</b>	<b>25,376.79</b>	<b>5,67,634.98</b>	<b>(+)65,429.64</b>	<b>82.08</b>
Market Loans	4,50,364.45	87,000.00	18,996.82	5,18,367.63	(+)68,003.18	74.95
WMA <sup>2</sup> from the RBI	..	..	..	..	..	..
Bonds	22,815.00	..	2,281.50	20,533.50	(-)2,281.50	2.97
Loans from Financial institutions etc. <sup>3</sup>	14,856.91	3,806.43	2,295.39	16,367.95	(+)1,511.04	2.37
Special securities issued to National Small Savings Fund	14,168.98	..	1,803.08	12,365.90	(-)1,803.08	1.79
Other Loans	..	..	..	..	..	..

1. Detailed Account is at pages 425 to 450.

2. WMA : Ways and Means Advances

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

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

(₹ in crore)

Nature of borrowings	Balance as on 1 April 2022	Receipts during the year	Repayments during the year	Balance as on 31 March 2023	Net Increase (+)/ Decrease (-)	As a percent of total liabilities
<b>6004 Loans and Advances from the Central Government</b>	<b>39,730.56</b>	<b>10,255.28</b>	<b>1,727.61(A)</b>	<b>48,258.23(B)</b>	<b>(+)8,527.67</b>	<b>6.98</b>
Non-Plan Loans	33.09	..	4.41	28.68	(-)4.41	..
Loans for State/Union Territory Plan Schemes	8,401.69	..	1,495.75	6,905.94(C)	(-)1,495.75	1.00
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	6.33	..	1.06	5.27	(-)1.06	..
Other Loans for States/Union Territory with Legislature Schemes	31,283.52	10,255.28	226.39	41,312.41	(+)10,028.89	5.97
<b>TOTAL A Public Debt</b>	<b>5,41,935.90</b>	<b>1,01,061.71</b>	<b>27,104.40</b>	<b>6,15,893.21</b>	<b>(+)73,957.31</b>	<b>89.05</b>

(A) Difference from Statement 2 due to rounding off (actual amount ₹ 17,27,60,42,032.00)

(B) Difference from Statement 1 due to rounding off (actual amount ₹ 4,82,58,24,35,357.24)

(C) Difference from Statement 1 due to rounding off (actual amount ₹ 69,05,94,68,291.00)

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

(₹ in crore)

Nature of borrowings	Balance as on 1 April 2022	Receipts during the year	Repayments during the year	Balance as on 31 March 2023	Net Increase (+) / Decrease (-)	As a percent of total liabilities
<b>B.Other Liabilities</b>						
<b>Public Accounts</b>						
Small savings, Provident Funds etc.	32,032.79	9,176.82	7,325.58	33,884.03	(+)1,851.24	4.90
Reserve funds bearing interest	113.42	1,585.17	500.02	1,198.57	(+)1,085.15	0.17
Reserve funds not bearing interest	2,273.04	6,768.17	6,829.08	2,212.13	(-)60.91	0.32
Deposits bearing interest	7,643.95	30,024.65	27,676.58	9,992.02	(+)2,348.07	1.44
Deposits not bearing interest	26,667.81	80,289.75	78,546.80	28,410.76	(+)1,742.95	4.11
<b>Total B. Other Liabilities</b>	<b>68,731.02<sup>#</sup></b>	<b>1,27,844.56</b>	<b>1,20,878.06</b>	<b>75,697.51</b>	<b>(+)6,966.50</b>	<b>10.95</b>
<b>Total Public Debt and Other Liabilities</b>	<b>6,10,666.91</b>	<b>2,28,906.27</b>	<b>1,47,982.46</b>	<b>6,91,590.72</b>	<b>(+)80,923.81</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.  
<sup>#</sup> Difference due to rounding off in crores.

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

### Explanatory Notes to Statement 6

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

There is the system of creation of Sinking Funds by transferring Funds from revenue to the Fund for amortisation of Open Market Loans, Central Government Loans and Special Securities issued to National Small Savings Fund. During the year, a sum of ₹6,32.95 crore has been transferred from revenue to the Fund towards amortisation of Central Government Loans and Special Securities issued to National Small Savings Fund. The accretion in the Sinking Fund together with the income earned on the investments of the Fund would be invested in easily encashable investments in Central Government dated Securities.

The balance in the Fund at the end of 2022-23 was ₹8,703.35 crore. Out of total balance in the Fund, ₹8,320.93 crore were invested in Securities. The market value of these Securities on 31 March 2023 as reported by Government was ₹ 8,275.52 crore.

#### 2. Loans from Small Saving Fund -

Loans out of the collection in the 'Small Saving Schemes' and 'Public Provident Fund' in the Post offices are being shared between the State Government and the Central Government. A separate fund viz. 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. No amount under NSSF Scheme was received and ₹1,803.08 crore was repaid during the year. The balance outstanding at the end of the year was ₹12,365.90 crore which was 2.01 per cent of the total Public Debt of the State Government as on 31 March 2023.

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

### Explanatory Notes to Statement 6

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

(i) During the year an amount of ₹10,255.28 crore was received from Government of India as loans and an amount of ₹1,727.61 crore was repaid.

(ii) This covers mainly long term loans raised in the Open Market, borrowings from autonomous bodies like the Life Insurance Corporation of India, National Co-operative Development Corporation etc. During the year, the following Open Market Loans were floated, the details of which are listed below:

Year of Maturity	Open Market Loan Amount (₹ in crore)	Rate of Interest of Loans
2029	1000, 1500	7.65, 7.64
2032	2000, 1000, 2500, 2000, 2000, 2000, 2000, 2000,	7.80, 7.94, 7.80, 7.64, 7.75, 7.60, 7.61, 7.79, 7.82,
	2000, 2000	7.83, 7.61
2033	2000, 3000, 1000, 3000	7.87, 7.62, 7.57, 7.65
2035	2000	6.63
2037	2000	7.69
2042	2000, 1000, 1000, 2000, 2000	7.99, 7.39, 7.93, 7.70, 7.80
2043	3000, 2000	7.62, 7.69
2047	3000, 2000	6.63, 6.63
2051	1500, 3000	7.03, 7.03
2052	1000, 2000, 1500, 2000, 3000	7.84, 7.81, 7.33, 7.33, 7.33
2053	2000, 3000, 2000, 3000, 3000, 2000	7.65, 7.55, 7.53, 7.56, 7.57, 7.67, 7.76

#### 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 2022-23 and 2021-22 are shown below:-

		(₹ in crore)	
		2022-23	2021-22
		Net increase (+) / decrease (-) during the year	
<b>(i) Gross debt and other obligations outstanding at the end of the year</b>			
(a) Public Debt and Small Savings, Provident Funds etc.		6,49,777.24	5,73,968.69
(b) Other obligations		41,813.48	36,698.22
<b>Total (i)</b>		<b>6,91,590.72</b>	<b>6,10,666.91</b>
			<b>(+)75,808.55</b>
			<b>(+)5,115.26</b>
			<b>(+)80,923.81</b>

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

Explanatory Notes to Statement 6 - Concl'd

	2022-23	2021-22	Net increase (+)/decrease (-) during the year
(₹ in crore)			
(ii) Interest paid by the Government			
(a) On Public Debt and Small Savings, Provident Funds etc.	46,734.86	38,186.43	(+),8,548.43
(b) On other obligations	175.95	3,393.42	(-)3,217.47
Total (ii)	46,910.81	41,579.85	(+),5,330.96
(iii) Deduct			
(a) Interest received on loans and advances given by Government	371.79	320.04	(+),51.75
(b) Interest realised on investment of cash balances	130.32	120.58	(+),9.74
Total (iii)	502.11	440.62	(+),61.49
(iv) Net interest charges	46,408.70	41,139.23	(+),5,269.47
(v) Percentage of gross interest (item(ii)) to total revenue receipts	19.25	20.04	(-)0.79
(vi) Percentage of net interest (item(iv)) to total revenue receipts	19.04	19.83	(-)0.79

There was in addition certain other receipts and adjustments totalling ₹4,245.07 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 ₹42,163.63 crore which works out to 17.30 per cent of the revenue.

The Government also received ₹300.87 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 2022	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance as on 31 March 2023	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	460.81	••	••	••	460.81	••
Panchayati Raj Institutions	••	••	••	••	••	••
Municipalities / Municipal Councils / Municipal Corporations	1,215.54	0.51	8.90	••	1,207.15	(-)8.39
Urban Development Authorities	10,956.33	4,542.16	363.35	••	15,135.14	(+)4,178.81

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

(₹ in crore)						
Sectors / Loanee Groups	Balance as on 1 April 2022	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance as on 31 March 2023	Net Increase (+) / decrease(-) during the year
Housing Boards	••	••	••	••	••	••
State Housing Corporation	17.67	••	••	••	17.67	••
Statutory Corporations / Government Companies	1,616.93	15.60	(-)8.80	••	1,641.33	(+)24.40
Co-operative Societies / Co-operative Corporations / Banks	0.19	••	••	••	0.19	••
Others	509.47	••	92.03	••	417.44	(-)92.03
<b>Total - Social Services</b>	<b>14,776.94</b>	<b>4,558.27</b>	<b>455.48</b>	<b>••</b>	<b>18,879.73</b>	<b>(+)4,102.79</b>

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

(₹ in crore)						
Sectors / Loanee Groups	Balance as on 1 April 2022	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance as on 31 March 2023	Net Increase (+) / decrease(-) during the year
<b>Economic Services</b>						
Panchayati Raj Institutions	••	••	••	••	••	••
Municipalities / Municipal Councils / Municipal Corporations	••	••	••	••	••	••
Statutory Corporations / Government Companies	13,383.48	980.05	68.89	••	14,294.64	(+)911.16
Co-operative Societies / Co-operative Corporations / Banks	154.02	130.00	130.00	••	154.02	••
Others	7,911.44	1,273.11	187.51	••	8,997.04	(+)1,085.60
<b>Total - Economic Services</b>	<b>21,448.94</b>	<b>2,383.16</b>	<b>386.40</b>	<b>••</b>	<b>23,445.70 @</b>	<b>(+)1,996.76</b>

@ Differs from Statement 18 due to rounding off in crore (Actual Amount ₹ 234,45,72,20,412.70).

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

(₹ in crore)						
Sectors / Loanee Groups	Balance as on 1 April 2022	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance as on 31 March 2023	Net Increase (+) / decrease(-) during the year
<b>Loans to Government Servants</b>						
Loans to Government Servants	1,245.54	319.39	236.05	..	1,328.88	(+) <b>83.34</b>
<b>Total-Loans to Government Servants</b>	<b>1,245.54</b>	<b>319.39</b>	<b>236.05</b>	<b>..</b>	<b>1,328.88</b>	<b>(+)<b>83.34</b></b>
<b>Loans for Miscellaneous Purposes</b>						
Loans for Miscellaneous Purposes	(-)598.99	..	0.17	..	(-)599.16	(-)0.17
<b>Total - Loans for Miscellaneous Purposes</b>	<b>(-)598.99</b>	<b>..</b>	<b>0.17</b>	<b>..</b>	<b>(-)599.16</b>	<b>(-)0.17</b>
<b>Total - Loans and Advances</b>	<b>36,872.43</b>	<b>7,260.82</b>	<b>1,078.10</b>	<b>..</b>	<b>43,055.15</b>	<b>(+)<b>6,182.72</b></b>

## 8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT@

Comparative summary of Government Investment in the share capital of different concerns for 2021-22 and 2022-23

		2022-23		2021-22		(₹ in crore)
Name of the concern	Number of concerns	Investment at the end of the year	Dividend / interest received during the year	Number of concerns	Investment at the end of the year	Dividend / interest received during the year
<b>A</b>	<b>Statutory Corporations</b>	1	3.81	1	3.81	1.81
<b>B</b>	<b>Government Companies</b>	55	44,022.31	57	41,674.83	253.25
<b>C</b>	<b>Joint Stock Companies</b>	2	0.71	2	0.71	..
<b>D</b>	<b>Co-operative Institutions</b>	*	498.72	*	487.29	1.16
<b>Total</b>		<b>58</b>	<b>44,525.55</b>	<b>60</b>	<b>42,166.64</b>	<b>256.22</b>

Dividend received as per Statement 14 page no. 98 : ₹300.87 crore

Details of Dividend on Investment included in Statement No.8 : ₹294.02 crore

Dividend booked in the accounts works out to ₹300.87 crore (Major Head 0050) whereas the entities have reported the dividend amount as ₹294.02 crore. Hence, there is a difference of ₹6.85 crore. The difference is under reconciliation.

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

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

### 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 2023 in various sectors are shown below: (₹ in crore)

Sector No.	Name of Sector	Maximum amount guaranteed during the year	Outstanding at the beginning of the year	Additions during the year	Deletions (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year	Guarantee Commission or fee	
						Discharged	Not Discharged		Receivable	Received
1	2	3	4	5	6	7	8	9	10	
<b>CLASS 1</b>										
1	CO-OPERATION	735.93	556.65	390.09	528.99	..	..	417.75	18.22	3.67
2	HOUSING	20.00	381.59	19.10	68.40	..	..	332.29	0.13	0.06
3	INFRASTRUCTURE	791.89	1,169.27	420.38	395.37	..	..	1,194.28	6.98	4.49
4	POWER	9,773.03	67,238.38	7,235.00	12,792.62	..	..	61,680.76	1,718.68	948.69
5	TRADING	20,165.18	17,781.67	20,125.92	17,647.90	..	..	20,259.69	0.84	0.84
6	TRANSPORT	3,821.50	3,857.50	3,819.00	2,955.00	..	..	4,721.50	9.66	9.66
7	WATER SUPPLY	5,257.21	990.33	1,184.69	72.07	..	..	2,102.95	8.30	0.96
	<b>Total</b>	<b>40,564.74</b>	<b>91,975.39</b>	<b>33,194.18</b>	<b>34,460.35</b>	..	..	<b>90,709.22</b>	<b>1,762.81</b>	<b>968.37*</b>
	<b>Grand Total</b>	<b>40,564.74</b>	<b>91,975.39</b>	<b>33,194.18</b>	<b>34,460.35</b>	..	..	<b>90,709.22</b>	<b>1,762.81</b>	<b>968.37</b>

Guarantee fee received as compiled in Accounts vide Statement No.14 at Page No. 101 970.18

Guarantee fee received as furnished by Government in Statement No.20 968.37

Difference	1.81
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@ Statement prepared on the basis of data furnished by State Government.

\* ₹0.01 crore differs due to rounding.

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

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

(₹ in crore)

Name/Category of Grantee	Total funds released as Grants-in-Aid			Funds allocated for creation of Capital Assets out of total funds released shown in Column (no.2)				
	1	2	3	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)
Assistance to Municipal Corporation	3,762.80	777.37	4,540.17	1,384.62	..	1,384.62	..	1,384.62
Assistance to Municipalities/ Municipal councils	2,120.89	134.13	2,255.02	998.42	..	998.42	..	998.42
Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof	1,750.24	143.38	1,893.62*	1,055.62	..	1,055.62	..	1,055.62
Assistance to Zilla Parishads/District level Panchayats	335.59	96.64	432.23	335.59	..	335.59	..	335.59
Assistance to Block Panchayats/Intermediate level Panchayats	2,181.35	289.91	2,471.26*	2,181.35	..	2,181.35	..	2,181.35
Assistance to Gram Panchayats	3,076.26	1,546.16	4,622.42	3,076.26	..	3,076.26	..	3,076.26
Others	46,795.09	15,993.04	62,788.13	4,461.95	2,050.35	6,512.30		
<b>Total:</b>	<b>60,022.22*</b>	<b>18,980.63**</b>	<b>79,002.85***</b>	<b>13,493.81</b>	<b>2,050.35</b>	<b>15,544.16</b>		

\* Differs by ₹0.01 crore from Appendix III due to rounding.

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

\*\*\* Differs by ₹0.03 crore from Appendix III due to rounding.

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

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

Purpose	Total Value (₹ in crore)	
	2022-23	2021-22
Creation of Women Entrepreneurship by providing 5 goats/Sheep at 100% subsidy to rural poor widows / Deserted and Destitute Women	..	52.02
Creation of Women Entrepreneurship by providing 5 goats/Sheep at 100% subsidy to rural poor widows / Deserted and Destitute Women under Special Component Plan	..	21.51
Creation of Women Entrepreneurship by providing 5 goats/Sheep at 100% subsidy to rural poor widows/Deserted and Destitute Women under Tribal Area Sub Plan	..	0.74
<b>Total (Free distribution of Sheep/Goat to the persons living below poverty line under SCP)</b>	..	<b>74.27</b>
Establishment of free Hearse Services in Government Medical Institutions through IRCS	23.48	31.25
Free Supply of Bicycles to the students studying in XI and XII standard in Government Schools and Aided Schools in which classes are conducted on self financing basis	4.79	2.23
Free Supply of Bicycles to Backward Classes boys Students studying in Standard XI and XII in the Government / Government Aided Higher Secondary Schools and Government Aided Schools in which +1 and +2 courses are conducted on self financing	54.72	..
Free Supply of Bicycles to MBC and DNC boy students studying in Std. XI and XII in the Govt. / Govt. Aided Higher Secondary School and Govt. aided Schools in which +1 and +2 courses are conducted on self financing basis	52.76	..
Free Supply of Bicycles to Most Backward Classes and Denotified Communities - Girls Students studying in Standard XI and XII in the Government / Government Aided Higher Secondary Schools	54.21	..
Free Supply of Bicycles to all boy students belonging to Scheduled Castes / Scheduled Caste converts to Christianity studying in Std XI and XII in the Government / Government Aided Higher Secondary Schools	47.79	..
Free Supply of Bicycles to all girl students belonging to Scheduled Caste / Scheduled Caste Converts to Christianity studying in Standard XI and XII in the Government / Government Aided Higher Secondary Schools	49.23	..
Free distribution of Handloom Cloth to the People Below Poverty Line	2.50	5.00

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

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

Purpose	Total Value (₹ in crore)	
	2022-23	2021-22
Free distribution of Laptop Computers to the Students.	4.46	481.72
Free supply of Bicycles to Backward Classes Girls Students studying in Standard XI and XII in the Government / Government Aided Higher Secondary Schools	59.42	..
Kind Grant under National Health Mission	111.28	160.02
Kind Grant under National Health Mission - State Share	107.70	73.16
Production and Distribution of quality seeds	23.05	13.59
Production and Distribution of quality seeds - State Share	15.37	8.85
Providing Breakfast to the Government Primary School Students on all School Days under Chief Minister's Breakfast Scheme	25.53	..
Scheme for Supply of Sewing Machines	1.35	1.35
Smart phones to hearing and visually impaired persons	10.00	10.88
Supply of food and clothing in flood affected areas	4.74	8.03
Supply of food and clothing to persons affected in fire	0.03	..

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

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

Purpose	Total Value (₹ in crore)	
	2022-23	2021-22
Supply of free Bicycles to Ulemas and Motinars belonging to Islamic Communities	5.44	..
<b>Total</b>	<b>657.85</b>	<b>870.35</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, eg. Supply of Bicycles to students is shown under "2225 - Welfare of SC/ST and OBC - 03 Welfare of BC - 277 Education". The figures shown above include Grants-in-Aid to Panchayat Raj Institutions, Local Bodies etc.

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

## 11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	A C T U A L S					
	2022-23			2021-22		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Account)	48,119.11	2,31,845.37	2,79,964.48	42,576.30	2,11,454.11	2,54,030.41
Expenditure Heads (Capital Account)	224.20	39,305.71	39,529.91	101.86	36,908.92	37,010.78
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	27,104.39	7,260.82	34,365.21	19,737.24	3,640.52	23,377.76
<b>Total</b>	<b>75,447.70</b>	<b>2,78,411.90</b>	<b>3,53,859.60</b>	<b>62,415.40</b>	<b>2,52,003.55</b>	<b>3,14,418.95</b>
(a) The figures have been arrived as follows:-						
<b>E. Public Debt</b>						
Internal Debt of the State Government	25,376.79	..	25,376.79	18,385.23	..	18,385.23
Loans and Advances from the Central Government	1,727.60	..	1,727.60	1,352.01	..	1,352.01
<b>F. Loans and Advances *</b>						
Loans for General Services	..	..	..	..	..	..
Loans for Social Services	..	4,558.27	4,558.27	..	2,071.45	2,071.45

\* A more detailed account is given in Statement No.18 at pages 451 to 503.

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

(₹ in crore)

Particulars	A C T U A L S					
	2022 - 23			2021 - 22		
	Charged	Voted	Total	Charged	Voted	Total
Loans for Economic Services	..	2,383.16	2,383.16	..	1,307.54	1,307.54
Loans to Government Servants etc.	..	319.39	319.39	..	261.52	261.52
Loans for Miscellaneous Purpose	..	..	..	..	..	..
<b>G. Inter-State Settlement</b>						
Inter-State Settlement	..	..	..	..	..	..
<b>H. Transfer to Contingency Fund</b>						
Transfer to Contingency Fund	..	..	..	..	..	..

The percentage of charged expenditure and voted expenditure to total expenditures during 2021-22 and 2022-23 was as under:-

Year	Percentage of Total expenditure	
	Charged	Voted
2021 - 22	19.85	80.15
2022 - 23	21.32	78.68

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

Sector Heads	(₹ in crore )			
	On 1 April 2022	During the year 2022-23	On 31 March 2023	
	( 1 )	( 2 )	( 3 )	( 4 )
<b>CAPITAL AND OTHER EXPENDITURE - CAPITAL EXPENDITURE</b>				
Public Works			821.52	6,894.59
Other General Services	6,073.07 *		219.46	6,746.98
Education, Sports, Art and Culture	6,527.52		586.73	9,229.68
Health and Family Welfare	8,642.95		1,375.68	13,401.70
Water Supply, Sanitation, Housing and Urban Development	12,026.02		10,743.98	81,945.09
Information and Broadcasting	71,201.11 **		54.66	384.91
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	330.25		751.59	3,457.83
Social Welfare and Nutrition	2,706.24		184.99	1,209.32
Other Social Services	1,024.33		626.56	1,418.27
Agriculture and Allied Activities	791.71		1,389.48	19,016.22
Rural Development	17,626.74		2,005.69	26,240.07
Special Areas Programme	24,234.38		72.31	988.70
Irrigation and Flood Control	916.39		3,806.27	29,929.37
Energy	26,123.10		57.99	25,933.68
Industry and Minerals	25,875.69		220.39	3,174.32
Transport	2,953.93		16,534.41	1,22,603.34
Science and Technology	1,06,068.93 ***		391.12	391.12
General Economic Services	391.12		86.95	5,256.49
<b>Total - Capital Expenditure</b>	<b>3,18,683.02 @</b>	<b>39,538.66</b>	<b>3,58,221.68</b>	

\* Includes ₹(-) 4.88 crore adjusted proforma in rectification of misclassification during previous years.

\*\* Includes ₹(-) 0.96 crore adjusted proforma in rectification of misclassification during previous years.

\*\*\* Includes ₹ 3.33 crore adjusted proforma in rectification of misclassification during previous years.

@ Includes ₹(-) 2.51 crore adjusted proforma in rectification of misclassification during previous years.

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

(₹ in crore)

Sector Heads	On 1 April 2022	During the year 2022-23	On 31 March 2023
	(1)	(2)	(3)
		(4)	(5)
<b>LOANS AND ADVANCES</b>			
Loans for Education, Sports, Art and Culture	563.75	(-)91.96	471.78
Loans for Health and Family Welfare	0.26	..	0.26
Loans for Water Supply, Sanitation, Housing and Urban Development	13,854.36	4,194.91	18,049.27
Loans for Information and Broadcasting	9.17	..	9.17
Loans for Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes	49.38	(-)0.17	49.21
Loans for Social Welfare and Nutrition	300.01	..	300.01
Loans for Agriculture and Allied Activities	1,808.19	490.93	2,299.12
Loans for Rural Development	49.46	(-)41.23	8.24 #
Loans for Special Areas Programmes	0.43	..	0.43
Loans for Irrigation and Flood control	0.06	..	0.06
Loans for Energy	8,135.78	406.09	8,541.88 #
Loans for Industry and Minerals	3,434.94	440.30	3,875.24
Loans for Transport	8,011.24	700.67	8,711.91
Loans for General Economic Services	8.85	..	8.85
Loans to Government Servants	1,245.54	83.35	1,328.88 #
Loans for Miscellaneous purposes	(-)598.99	(-)0.17	(-)599.16
<b>Total - Loans and Advances</b>	<b>36,872.43</b>	<b>6,182.72</b>	<b>43,055.15</b>
<b>Total - Capital and Other Expenditure</b>	<b>3,55,555.45 @</b>	<b>45,721.38</b>	<b>4,01,276.83</b>
<b>Deduct</b>			
- Contribution from Contingency Fund	..	..	..
- Contribution from Miscellaneous Capital Receipts	19.37	41.97	61.34
- Contributions from development funds, reserve funds etc.	2,972.20	8.74	2,980.94
<b>Net - Capital and Other Expenditure</b>	<b>3,52,563.88 @</b>	<b>45,670.67</b>	<b>3,98,234.55</b>

@ Includes ₹ (-)2.51 crore adjusted proforma in rectification of misclassification during previous years.

# Differs horizontal total due to rounding.

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

(₹ in crore)

Sector Heads	On 1 April 2022	During the year 2022-23	On 31 March 2023
	(1)	(2)	(3)
		(4)	(5)
<b>PRINCIPAL SOURCES OF FUNDS-Concid.</b>			
<b>Debt -</b>			
Internal Debt of the State Government	5,02,205.34	65,429.64	5,67,634.98
Loans and Advances from the Central Government	39,730.58	8,527.67	48,258.24 #
Small Savings, Provident Fund etc.	32,032.79	1,851.24	33,884.02 #
	<b>5,73,968.70</b>	<b>75,808.55</b>	<b>6,49,777.24 #</b>
Total Debt -			
<b>Other Obligations -</b>			
Contingency Fund	150.00	..	150.00
Reserve Funds	11,287.91	2,732.30	14,020.21
Deposits and Advances	82,617.33	12,416.39	95,033.72
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	(-)291.48	(-)120.31	(-)411.79
Remittances	(-)14.30	3.74	(-)10.56
	<b>93,749.46</b>	<b>15,032.12</b>	<b>1,08,781.58</b>
Total - Other Obligations			
	<b>6,67,718.16</b>	<b>90,840.67</b>	<b>7,58,558.82 #</b>
Total - Debt and Other Obligations			
<i>Deduct - Cash Balance</i>	283.75	(-)326.12	(-)42.37
<i>Deduct - Investments</i>	72,090.60	9,280.98	81,371.58
<b>Revenue Surplus (+) / Deficit (-) for 2022-23</b>	..	(-)36,215.14	..
Add - Adjustment on Account of retirement/Disinvestment			
Add - Amount closed to Government Account during 2022-23	..	..	..
Net Provision of funds			
	<b>5,95,343.81</b>	<b>45,670.67</b>	<b>6,77,229.61 &amp;</b>

# Differs horizontal total due to rounding.

& Differs horizontal total by ₹ (-)36,215.14 crore (Revenue Deficit).

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

The difference of (-) ₹2,78,995.06 crore between the Net Capital and other expenditure as on 31 March 2023 and the Net Provision of Fund is explained below:

(1)	(2)	(₹ in crore)
Cumulative Revenue Surplus(+) / Deficit(-) for the period from 1st April 1937 to the end of March 2023	(-)2,80,990.99	
Net account adjustment under “Miscellaneous”	(+2,175.95	
Capital expenditure adjusted proforma to rectify misclassification in the accounts of previous years	(-)124.02 <sup>@</sup>	
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	
<b>TOTAL</b>	<b>(-)2,78,995.06</b>	

<sup>@</sup> Includes ₹ (-)2.51 crore adjusted proforma in rectification of misclassification made under Revenue Head '3054' during previous years.

## 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 2023

(₹ in crore)

Debit Balance (1)	Sector of the General account (2)	Name of Account (3)	Page (4)	Credit Balance (5)
6,34,174.47	A to D G, H and part of L	<b>Consolidated Fund</b> Government Account	58	
	E	Public Debt	421	6,15,893.22
43,055.15	F	Loans and Advances	447	
		<b>Contingency Fund</b> Contingency Fund	532	150.00
		<b>Public Account</b> Small Savings, Provident Funds, etc	533	33,884.02
	J	<b>Reserve Funds</b> (a) Reserve Funds Bearing Interest -	535	1,198.57

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)
10,609.52	K	(b) Reserve Funds not Bearing Interest - Gross Balance	535	12,821.64
56,638.51	K	Investments <b>Deposits and Advances</b>	535	
		(a) Deposits Bearing Interest	538	66,630.53
		Investments	538	
7.56		(b) Deposits not Bearing Interest	539	28,410.75
		(c) Advances	540	

**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)
14,123.55	L	<b>Suspense and Miscellaneous</b>		
411.79		Investments	542	
		Other Items (net)	541-544	
10.56	M	<b>Remittances</b>	544	
	N	<b>Cash balance</b>		42.37
		Due to rounding		0.01
7,59,031.11		<b>Total</b>		7,59,031.11

**Explanatory Notes**

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

## STATEMENT 13 - *contd*

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

2. A summary of receipts, disbursements and balances under Debt, Contingency Fund and Public Account is given in Statement 2. In almost all cases, there were unreconciled differences in the closing balances as reported in Statement No.18 and that shown in the separate registers of other records maintained in the Accounts Offices, departmental offices for the purpose. Steps are being taken to settle the discrepancies as soon as possible. In many cases, full details and documents required for the purpose are awaited from departmental/treasury officers as detailed in Annexure B.
3. Adjustments consequent on reorganisation of States -  
Consequent on the formation of Andhra State from 1st October 1953, the closing balances under Debt and Public Account heads of the composite State on 30th September 1953 were allocated among the residuary Madras State, Andhra State and Mysore State on the basis laid down in the seventh schedule to the Andhra State Act, 1953. In a few cases where the basis of allocation of balances is still under settlement, the balances (including the balances relating to the former Bellary District passed partly to Andhra and partly to Mysore-now Karnataka) pertaining to the Composite Madras State, have been provisionally brought over to the books of the residuary Madras State pending transfer of the portion attributable to the other States after settlement is reached. A similar course has been followed consequent on reorganisation of States from 1st November, 1956.
4. Government Account - Under the system of book-keeping followed in the Government Accounts, the amounts booked under revenue, capital heads and other transactions of Government, the balances of which are not carried forward from year to year in the accounts are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Contingency Fund, Public Debt, Loans and Advances, Small Savings, Provident Funds, etc., Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (other than Miscellaneous Government Account) and Remittances, the closing cash balance at the end of the year may be worked out and proved. The Government account for 2022-23 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.
5,58,471.38	Balance at the debit of Government Account on 1st April 2022	
	Revenue Receipts	2,43,749.34
2,79,964.48	Expenditure on Revenue Account	
	Capital Account	41.97
39,529.92	Expenditure on Capital Account	
	Miscellaneous	••
	Balance at the debit of Government Account on 31 March 2023	6,34,174.47
<b>8,77,965.78</b>		<b>8,77,965.78</b>

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

	DEBIT	CREDIT
<b>Writes-off from Heads of account closing to balance</b>		(₹ in crore)
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 Finance Accounts for the year 2022-23

### **1. Summary of Significant Accounting Policies:**

#### **(i) Reporting Entity:**

These accounts present the transactions of the Government of Tamil Nadu. The accounts of receipts and expenditure of the Government of Tamil Nadu have been compiled based on the initial accounts rendered by 37 Treasuries, 10 Pay and Accounts Offices and Advices of the Reserve Bank of India. There are 167 Public Works Divisions and 141 Forest Divisions, the transactions of which are routed through the Treasuries and included in the Monthly accounts of the Treasuries. No accounts have been excluded at the end of the year. In the State of Tamil Nadu, primary compilation is done by Treasury and secondary compilation is done by Pr.AG (A&E) Office.

#### **(ii) Reporting Period:**

The reporting period of these accounts is 1 April 2022 to 31 March 2023.

#### **(iii) Reporting Currency:**

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

#### **(iv) Form of Accounts:**

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

#### **(v) Basis of Budget and Financial Reporting:**

As per the provisions of Article 202 of the Constitution of India, a statement of estimated receipts and expenditure, the Annual Financial Statements (called Budget) for a financial year is presented to the legislature in the form of grants / appropriations before the commencement of the financial year. Budget is presented on gross basis without the recoveries and receipts which are otherwise permitted to be set off in reduction of expenditure. All grants / appropriations relating to heads of budget and accounts, whose balances are not carried forward, lapse at the end of the financial year.

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

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

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

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

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

**Classification between Capital and Revenue Expenditure:** Significant expenditure incurred with the object of acquiring tangible assets of a permanent nature (for use in the organization and not for sale in the ordinary course of business) or enhancing the utility of the existing assets, is broadly defined as capital expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day to day running of the organization, including

establishment and administrative expenses are classified as Revenue Expenditure. Capital and Revenue expenditure are shown separately in the Accounts.

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

**Grants-in-aid:** In compliance with the Indian Government Accounting Standard (IGAS) 2: Accounting and Classification of Grants-in-aid, Grants-in-aid in cash is recognised as revenue expenditure at the time of disbursement even if it involves creation of assets by the grantee, except in cases specifically authorised by the President on the advice of the Comptroller and Auditor General of India. All grants received are recognised as revenue receipts. Details for meeting the requirements of accounting and classification of Grants-in-aid given by the State Government are depicted in Statement 10 and Appendix III of the Finance Accounts.

**Loans and advances:** In compliance with the (IGAS) 3: Loans and Advances made by Government: Details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in Statements as on 31 March 2023 are based on the Ledger figures maintained in the Pr.AG office.

**Retirement benefits:** Retirement benefits disbursed during the reporting period have been reflected in the accounts, but the future pension liability of the Government towards employees under the Old Pension scheme, i.e., the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

**(vi) Rounding off:**

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

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

**(vii) Cash Balance:**

Cash balance as reported in the accounts is the balance of the State as at the end of the 31 March of a year recorded in the Account of the State Government with the Central Accounts Section of

the Reserve Bank of India. The cash balance reflects the balance after cash transactions involving Consolidated Fund, the Contingency Fund and Public Account of the State for the year. Book adjustments do not affect the cash balance. Cash balance reported in the Finance Accounts is subject to reconciliation with the book of the Reserve Bank of India.

**(viii) Disclosure of Contingent & Committed liabilities:**

Contingent liabilities are not recognized. In compliance with the IGAS I 'Guarantees given by the Governments'; both Sector-wise and class-wise details of guarantees are disclosed in Statements 9 and 20 of the Finance Accounts, as per the details made available by the State Government.

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

**(ix) Pass-through transactions:**

Pass-through transactions in the nature of receipts collected by the State but required to be transferred to other entity are disclosed in the Notes to Finance Accounts. These include transfer of 10 *percent* of the collection of the year in the State CAMPA Fund to the National Fund on annual basis.

**2. Consolidated Fund:**

**(i) Goods and Services Tax:** Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2022-23, the State GST collection was ₹53,822.69 crore compared to ₹45,276.49 crore in the year 2021-22, registering an increase of ₹8,546.20 crore (18.88 *per cent*). This includes Advance Apportionment of IGST amounted to ₹1,730.71 crore. In addition, the State received ₹10,945.36 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹64,768.05 crore. The State received compensation of ₹16,214.83 crore as Revenue receipt on account of loss of revenue arising out of implementation of GST during 2022-23. Out of ₹16,214.83 crore received as compensation towards loss of revenue, an amount of ₹4,223.93 crore is towards loss for the year 2020-21, ₹8,169.18 crore is towards loss for the year 2021-22 and ₹3,821.72 crore is towards loss for the year 2022-23.

During the year 2022-23, there was no difference between State GST (SGST) figures reported by RBI and figures booked in the Finance Accounts.

**(ii) Misclassification between Revenue and Capital Expenditure:**

During the year 2022-23, Government of Tamil Nadu incurred expenditure of ₹5.74 crore under MH 5054, which was to be met from the State Infrastructure and Amenities Fund (8229-200-AZ). The deduct accounting entry of meeting the expenditure from the Reserve Fund was made under MH 2217 instead of MH 5054. This transfer of Capital Expenditure through Revenue account to the Reserve Fund resulted in understatement of Revenue Expenditure by ₹5.74 crore. *This has reference figures in Statement 4, 5, 15 and 16 of the Finance Accounts.*

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

All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Pr.Accountant General (A&E), Tamil Nadu. During the year 2022-23, receipts amounting to ₹1,41,656.17 crore (93.86 *per cent* of receipts) and expenditure amounting to ₹2,62,269.19 crore (94.79 *per cent* of expenditure) were reconciled by the State Government.

Receipts amounting to ₹1,16,236.84 crore (92.99 *per cent* of receipts) and expenditure amounting to ₹2,34,340.17 crore (93.15 *per cent* of expenditure) were reconciled by the State Government during 2021-22 i.e. the previous year.

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

The Minor Head 800-Other Expenditure/800-Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged since it renders the accounts opaque. During the year 2022-23, ₹36,590.62 crore under 72 Major Heads of accounts, constituting 11.45 *per cent* of the total Revenue and Capital expenditure (₹3,19,494.39 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. During the previous year, ₹43,676.39 crore under 75 Major Heads of accounts, constituting 15.01 *per cent* of the total Revenue and Capital Expenditure (₹2,91,041.20 crore) was classified under the Minor Head 800-Other Expenditure in the accounts.

Similarly, ₹9,140.10 crore under 51 Major Heads of Account, constituting 3.75 *per cent* of the total Revenue Receipts (₹2,43,749.34 crore) was classified under 800-Other Receipts in the accounts. During the previous year, ₹6,575.06 crore under 50 Major Heads of Account,

constituting 3.17 per cent of the total Revenue Receipts (₹2, 07,492.40 crore) was classified under 800-Other Receipts in the accounts.

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

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

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

During 2022-23, an amount of ₹777.77 crore was transferred to these PD Accounts. This includes ₹129.09 crore transferred in March 2023. This also includes transfer entry proposed during the current year to clear the misclassification pertaining to previous year (2015-16).

In terms of Article 269 of Tamil Nadu Financial Code Volume I, Pr. AG(A&E) issued permission to 47 Administrators of Personal Deposit Account in 2022-23 and all had reconciled and verified their balances with the treasury figures and annual closure certificates were furnished by them to the Treasury officer for onward submission to the Principal Accountant General Office. 5 Administrators of Personal Deposit Accounts of previous years had not reconciled and verified their balances with the treasury figures. Details of PD accounts as on 31 March 2023 are given below:

(₹ in crore)

Opening Balance as on April 1, 2022		Addition during the year 2022-23		Closed/Withdrawal during the year 2022-23		Closing Balance as on 31 March 2023	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
5	1,153.89	47	777.77	47	777.74*	5	1,153.92*

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

*\*The differential amount of ₹0.03 crore was due to adjustment/rectification of misclassification pertaining to 2015-16 by proposing transfer entry.*

The pending details as on 31 March 2022 are given below:

(₹ in crore)

Opening Balance as on April 1, 2021		Addition during the year 2021-22		Closed/Withdrawal during the year 2021-22		Closing Balance as on 31 March 2022	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
68	1,153.30	46	1,272.21	109	1,271.62	5	1,153.89

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

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

The Government of Tamil Nadu does not follow the system of drawal of 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.

Out of 1,802 TA bills amounting to ₹274.88 crore drawn during the year 2022-23, 648 TA bills amounting to ₹168.30 crore (61.23 per cent) were drawn in March 2023. Adjustment bills in respect of a total of 425 TA bills (43.54 per cent) drawn during 2022-23 amounting to ₹41.60 crore due for submission upto 31 March 2023 were not received. Details of unadjusted TA bills as on 31 March 2023 pending submission of the adjustment bills are given below:

Year	No. of unadjusted TA Bills	Amount (₹ in crore)
Upto 2021-22	112	110.73
2022-23	425*	41.60
<b>Total</b>	<b>537</b>	<b>152.33</b>

\*TA bills drawn after December 2022 and not due during 2022-23 have been excluded, for the purpose of determining unadjusted TA bills.

The balance for the previous year 2021-22 is given below:

Year	No. of unadjusted TA Bills	Amount (₹ in crore)
Upto2020-21	278	162.93
2021-22	1,371	154.88
<b>Total</b>	<b>1,649</b>	<b>317.81</b>

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

As per the instructions given in Chapter 16 of Manual of 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, within fifteen months from the date of receipt of grant. To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have reached the beneficiaries and thus, the expenditure cannot be vouched as correct or final.

During the year 2022-23, ₹4,195.60 crore pertaining to 97 outstanding UCs (66.90 per cent) due as on 31 March 2023 was cleared. Further, 111 UCs amounting to ₹4,827.74 crore pertaining to 2022-23, were not due as on 31 March 2023.

The position of outstanding UCs as on 31 March 2023 is given below:

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Upto 2021-22	26	618.09
2022-23	22	817.34
<b>Total</b>	<b>48</b>	<b>1435.43</b>

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

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

The details of pending UCs as on 31 March 2022 is given below:

Year	Number of UCs Outstanding	Amount (₹ in crore)
Upto 2020-21	17	154.88
2021-22	17	648.41
Total	34	803.29

**(viii) Interest Adjustment:**

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

Details of these Funds/Deposits and interest paid by the Government during the year 2022-23 are given below:

(₹ in crore)

Funds/Deposits	Balance on 1 April, 2022	Basis for calculation of interest	Interest due	Interest paid	Interest short paid
State Compensatory Afforestation Fund	113.42	@3.35% (As per circulars issued by the Ministry of Environment, Forest & Climate Change)	3.80	Nil	3.80
<b>Total</b>			<b>3.80</b>	<b>Nil</b>	<b>3.80</b>

Non-payment of the interest amounting to ₹3.80 crore has resulted in understatement of Revenue expenditure of the State by ₹ 3.80 crore as given under Para 5.

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

**(ix) Guarantees given by the Government:**

In terms of the Tamil Nadu Fiscal Responsibility Act, 2003, the total outstanding Government Guarantees shall not exceed 100 per cent of the State Revenue Receipts of the

previous year or 10 *per cent* of the GSDP, whichever is lower. During the year, cumulative amount guaranteed by the State Government is ₹90,709.22 crore. The total outstanding guarantees of ₹91,975.39 crore as on 01 April 2022, work out to 4.45 *per cent* of the GSDP for the year 2021-22 (₹20, 65,436.00 crore) and 44.33 *per cent* of the State Revenue Receipts for the year 2021-22 (₹2, 07,492.40 crore) which are within the limits prescribed.

Under the Government Guarantee Act, 2003, the Government shall charge a minimum of 0.50 *per cent* (or 1 *per cent*) of the guaranteed amount as guarantee commission. During 2022-23, the State Government received ₹970.18 crore towards guarantee commission, which constituted 1.05 *per cent* of the outstanding guaranteed amount at the beginning of the year 2022-23 (₹91,975.39 crore). During 2022-23, the State Government received ₹968.37 crore as guarantee commission. The difference of ₹1.81 crore is under reconciliation.

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

**(x) Expenditure on Ecology and Environment:**

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts up to the level of Minor Head under various functional head of accounts. During the year 2022-23, the Government of Tamil Nadu incurred ₹45.80 crore against the budget allocation of ₹92.32 crore under Major Head 3435.

During the previous year 2021-22, the Government of Tamil Nadu incurred ₹5.22 crore against the budget allocation of ₹12.75 crore under Major Head 3435.

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

**(xi) Writing off of Central Loans:**

On the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of Tamil Nadu had made excess repayment of ₹39.00 crore (principal ₹17.74 crore, interest ₹21.26 crore) at the end of 31 March 2023, of which, Ministry of Finance has so far adjusted ₹27.84 crore. During the year 2022-23, no amount was received from the Ministries towards adjustment of the excess remittances.

*This has reference to Statement 17 of the Finance Accounts.*

**(xii) Loans given by the State Government:**

The State Government has restructured the entire loans during the year 2018-19 and hence, there are no old loans pending for more than 10 years. Terms and conditions of repayment of loans have not been settled for 37 loan accounts for the period 2018-19 to 2022-23 amounting to ₹4,627.32 crore to Statutory Bodies/Other entities (details are in additional disclosures to Statement 18 of the Finance Accounts). Consequently, the receivables of the State Government on this account could not be estimated.

The loan accounts are maintained by the State Government and are reconciled with the records maintained by the Pr. Accountant General (A&E). The loanees have not confirmed the balances during the year 2022-23. Details of information awaited from Departmental Officers for Reconciliation of Balances have been provided in Appendix-VII of the Finance Accounts.

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

**(xiii) Committed Liabilities:**

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

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

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

The total expenditure booked under Centrally Sponsored Schemes, as on 31 March 2023, is ₹34,545.75 crore (Revenue Expenditure ₹27,672.26 crore and Capital Expenditure ₹6,873.49 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

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

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

As per the PFMS portal of the CGA, ₹27,816.54 crore as directly received by the implementing agencies in the State during 2022-23, which included transfer to intermediaries/beneficiaries. The direct transfer of fund to the implementing agencies has increased by 23.26 *per cent* as compared to 2021-22 (from ₹22,567.29 crore in 2021-22 to ₹27,816.54 crore in 2022-23). Details are in *Appendix-VI of the Finance Accounts*.

**(xvi) Off Budget Liabilities of State Government:**

Off-Budget Borrowing is a liability of the Government in as much as the principal and the interest thereon invariably are serviced through the Government Budget, either as assistance or grant to State entity. The State Government has disclosed outstanding off budget liability of ₹27,668.27 crore (including an amount ₹26,426.31 crore (95.51 *per cent*) pertaining to TANGEDCO) as on 31 March 2022 as in the publication ‘Appendix to Budget Memorandum’ released along with the Budget document 2023-24. The State Government has also furnished the details of off-budget liabilities of ₹1,184.69 crore given during 2022-23, in addition to the liabilities that have been depicted in the accounts, i.e., ₹6,91,590.72 crore. As on 31 March 2023, the outstanding off-budget liability of the Government stood at ₹2,298.54 crore, which did not include the liabilities pertaining to TANGEDCO, which is the major share. The State Government has attributed the reason that since TANGEDCO's borrowings are repaid by TANGEDCO itself, such borrowings are not of off-budget nature.

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

Ministry of Finance, Government of India vide letter No.1(13)PFMS/FCD/2020 dated 23.03.2021 had notified procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilization of the funds released through Single Nodal Agency(SNA). For each CSS, SNA is set up with own Bank Account in scheduled Commercial Bank authorised to conduct Government Business by the State Government.

As per the procedure, the State Government is to transfer the Central share received in its accounts to the concerned SNA’s account along with State Share.

As per SNA report of PFMS, the State Government received ₹14,137.90 crore being Central Share during the year 2022-23 in its Treasury Accounts. As on 31 March 2023, the Government transferred Central Share of ₹13,629.21 crore received in Treasury Accounts and State Share of ₹11,311.31 crore to the SNAs.

The State government did not furnish the type of bills through which the amount was transferred to SNA. Detailed vouchers and supporting documents of actual expenditure were not received by the Principal Accountant General office from SNAs. An amount of ₹11,453.81 crore was lying unspent in the bank accounts of SNAs as on 31 March 2023.

### **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 1993, the State Government made the Contingency Fund Rules, for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of Tamil Nadu. The Contingency Fund of the State of Tamil Nadu has a corpus of ₹150 crore. At the end of 2022-23 no amount remained un-recouped.

As on 31 March 2023 Contingency Fund has a balance of ₹150 crore.

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

### **4. Public Account:**

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

The State Government employees recruited on or after 1 April 2003 are covered under the National Pension System (NPS) which is a Defined Contribution Pension Scheme. In terms of the Scheme, the employee contributes 10 *per cent* of his/her basic pay and dearness allowance, and 10 *per cent* of basic pay and dearness allowance is contributed by the State Government (in respect of AIS employees, the Government contribution is at 14 *per cent*).

During the year 2022-23, total contribution to the NPS, which is a Defined Contribution Pension Scheme was ₹6,746.66 crore (Employees' contribution ₹3,409.52 crore and Government's contribution ₹3,337.14 crore – which includes ₹4.37 crore pertaining to AIS Officers Tier-I Contribution and ₹0.15 crore pertaining to Divisional Accountants). The Government transferred ₹10,683.32 crore (including (i). Employees contribution: ₹3,409.52 crore. (ii) Government contribution: ₹3,337.14 crore. (iii) Interest paid by Government on DCPS fund balance: ₹3,844.93\* crore (iv) Contribution through treasuries and rectification transfer entries of earlier misclassification: ₹75.33 crore (v) AIS Tier-2 Contribution ₹16.40 crore) to the Public Account

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\* Out of ₹ 3,844.93 crore paid by State Government as interest on DCPS fund Balance, ₹3,843.22 crore has been booked under MH 2049-117 (along with ₹ 20.90 crore of Fund Management charges) and ₹ 1.71 crore has been directly booked by the State Treasuries under MH 8342-117.

under Major Head 8342-117 Defined Contribution Pension scheme. The detailed information on Government Contribution is available in Statement No.15 of the Finance Accounts.

As per the provisions of Defined Contribution Pension Scheme (DCPS) (GO No.430 of Govt. of Tamil Nadu dated 6th August 2004), the total accumulation of the Fund (including interest if any) needs to be transferred to the Third Party Fund Manager, Pension Fund Regulatory and Development Authority (PFRDA) or any other agency authorized by PFRDA. However, even after lapse of 19 years, the State Government has not transferred fund accumulation of DCPS of State Government Employees (other than AIS) to the PFRDA; instead, the State Government has invested the amount in Auction Treasury Bills and in LIC (GO No. 158 of Govt. of Tamil Nadu dated 24th May 2019) since 2019-20. As on 31 March 2023, the total accumulation in the Fund is ₹63,675.06 crore, out of which ₹56,638.64 crore had been invested in LIC (₹20,128.65 crore during 2022-23 and ₹36,509.99 crore during 2021-22). The interest amount of ₹1,149.55 crore received from the LIC for the year 2019-20 has been reinvested in the same Fund after adjusting the management charges of ₹20.90 crore.

**(ii) (A) Reserve Funds bearing Interest:**

**(a) State Disaster Response Fund (SDRF):**

In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head- '8121 General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the Fund in the proportion of 75 and 25 *per cent* respectively. During the year 2022-23, the State Government received ₹856.80 crore as Central Government's share. The State Government's share during the year is ₹285.60 crore. The State Government transferred ₹1,142.40 crore (Central share ₹856.80 crore, State share ₹285.60 crore) to the Fund under Major Head 8121-122 SDRF. The State received no amount from the Central Government towards NDRF.

**(b) State Disaster Mitigation Fund (SDMF):**

The State Disaster Mitigation Fund (SDMF) is to be constituted under section 48(1) (c) of the State Disaster Management Act, 2005. This Fund is exclusively for the purpose of mitigation project in respect of disaster covered under State Disaster Response Fund (SDRF)/National Disaster Response Fund (NDRF) guidelines and the State specific local disaster notified by the State Government from time to time. The State Government had created the SDMF vide Finance

Departments Government Order No. G.O.N(D) No.274 Dated 26.08.2022 under Major Head 8121-130-State Disaster Mitigation Fund. During the year 2022-23, the State Government received ₹311.10 crore (₹204 crore for 2021-22 and ₹107.10 crore for 2022-23) from the Central Government. The State Government transferred ₹103.70 crore (₹68.00 crore for 2021-22 and ₹35.70 crore for 2022-23) as its share to the Fund and the total amount transferred to Fund during 2022-23 is ₹414.80 crore. An amount of ₹142.80 crore was met as expenditure from the fund during the year. The Closing Balance of the Fund was ₹ 272.00 crore as on 31 March 2023.

**(c) State Compensatory Afforestation Fund:**

In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund under interest bearing section in Public Account of the State for amounts received from user agencies. During the year 2022-23, the State Government did not receive any amount (Nil *in previous year*) from the user agencies. The Government also did not receive any amount (Nil *in previous year*) from National Compensatory Afforestation Deposit.

During 2022-23, the State Government transferred an amount of ₹27.97 crore from Consolidated Fund to the State Compensatory Afforestation Fund and an expenditure of ₹27.97 crore was met from the Fund during the year. The total balance in the Fund as on 31 March 2023 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 for amortization of loans in 2005-06. According to the guidelines of the Fund, States may contribute a minimum of 0.50 *per cent* of their outstanding liabilities as at the end of the previous year to the Consolidated Sinking Fund. In the year 2022-23 Government contributed ₹632.95 crore (0.09 *per cent*) to the Fund. The total accumulation of the Fund was ₹8,703.35 crore as on 31 March 2023 (₹8,070.69 crore as on 31 March 2022).

**(b) Guarantee Redemption Fund:** The State Government constituted the Guarantee Redemption Fund vide G.O.No102 dated 31 March 2003 of the Finance (Loans and Advances Cell) Department of Tamil Nadu that is administered by RBI. In terms of the guidelines, the State shall set up the Guarantee Redemption Fund with some initial

contribution made annually or at lesser intervals, so as to reach the level deemed sufficient to meet the amount of anticipated guarantees devolving on the Government as a result of the likely invocation of outstanding guarantees in the preceding 5 years. During each year, Government should contribute an amount equivalent to at least 1/5th of the outstanding invoked guarantees and amount likely to be invoked as a result of the incremental guarantees issued during the year. However, it is open to the State Government to increase/decrease the contribution to the Fund at its discretion. The State Government has no outstanding invoked guarantees. Hence, the required contribution to the Fund cannot be assessed. During the year 2022-23, the Government contributed ₹1,004.50 crore to the Fund. The total accumulation of the Fund was ₹2,150.23 crore as on 31 March 2023. (₹1,145.73 crore as on 31 March 2022).

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

**(c) Central Road and Infrastructure Fund:**

The erstwhile Central Road Fund (CRF) has been renamed as the Central Road and Infrastructure Fund (CRIF) vide GoI's Gazette notification dated 31-03-2018. The CRIF will be used for development and maintenance of National Highways, Railway projects, improvement of safety in Railways, State and Rural roads and other infrastructure. In terms of the extant accounting procedure, the grants received by the State from the Centre are to be initially booked as Revenue Receipts under Major Head 1601. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head 8449-103-Subventions from Central Road and Infrastructure Fund through functional Major Head(s).

During the year 2022-23, the State Government received grants of ₹377.63 crore towards CRIF, out of which Expenditure of ₹79.43 crore was directly made under MH 5054 (Capital head) without operating it through the concerned Fund account (8449-00-103-AA-Subventions from Central Road and Infrastructure Fund). Since the state had not operated the designated Fund Account under MH 8449-103 and expenditure made under the capital head instead of the concerned revenue head, the Revenue Expenditure had, therefore, been understated by ₹ 298.20 crore.

**(iii) Suspense and Remittance Balances:**

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

debit and credit balances separately under various heads was ₹137.26 crore debit under the Major heads '8658' and '8782' as on 31 March 2023 (₹63.07 crore debit as on 31 March 2022). Non-clearance of outstanding balances under these heads affects the accuracy of receipt/ expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

**(iv) Cheques and Bills:**

Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 1 April 2022 was ₹136.72 crore (Credit). During 2022-23, cheques worth ₹3,08,764.17 crore were issued, against which ₹3,08,805.88 crore was encashed during the year, leaving a closing balance of ₹95.01 crore (Credit) as on 31 March 2023. 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 2023.

**(v) Adverse Balance:**

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

(₹ in crore)

Major Heads	Major Head Description	Minus balance
6003	Internal Debt	-296.27
6004	Central Loans	-148.57
6215 - 7615	F.Loans and Advances	-764.81
8009-8550	Deposit Heads	-2,648.46

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

**(vi) Cash Balance:**

The Cash balance as on 31 March 2023 as per the record of Pr.Accountant General was ₹59.17 crore (Credit) and that reported by the RBI was ₹43.90 crore (Credit). There was a net difference of ₹103.07 crore (Credit), mainly due to non-reporting of online receipts by the agency banks to the State accounting authorities. The difference is under reconciliation.

The Cash Balance as on 31 March 2022 as per record of Pr.Accountant General was ₹266.95 crore

(Debit) and that reported by the RBI was ₹426.56 crore (Credit). There was a net difference of ₹159.61 crore (Credit), mainly due to non-reporting of online receipts by the agency banks to the State accounting authorities.

#### 5. Impact on Revenue Expenditure:

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

(₹ in crore)

Para Number	Item	Revenue Expenditure	
		Overstatement	Understatement
2 (ii)	Misclassification between revenue and capital	...	5.74
2 (viii)	Interest on Interest bearing Reserve Funds and Deposits not credited (State Compensatory Afforestation Fund)	...	3.80
4 (ii)(B)(c)	Non-transfer of Central Grant under CRIF to Public Account.	...	298.20
<b>Total</b>		...	<b>307.74</b>
<b>Total (Net) Impact</b>		<b>Understatement ₹307.74</b>	

**ANNEXURE**  
**List of Adverse Balances under Internal Debt**  
*(para 4(ii) (B)(v) of Notes to Accounts)*

(₹ in crore)

Sl. No	Major Head	Major Head Description	Amount
1	6003-00-103-AB	Loans from Life Insurance Corporation of India for Water Supply Schemes -00-103-AB	-216.37
2	6003-00-104-AB	Fire Services -00-104-AB	-11.92
3	6003-00-105-AI	Loans from NABARD for Watershed Development Fund -00-105-AI	-4.97
4	6003-00-108-AB	Industries -00-108-AB	-0.91
5	6003-00-108-AC	Sugars -00-108-AC	-1.30
6	6003-00-109-AM	Loans from Housing and Urban Development Corporation Limited for Rural Water supply schemes through Tamil Nadu Water Supply and Drainage Board	-53.00
7	6003-00-109-CR	Loan from TUFIDCO for Slum Clearance Schemes executed by Tamil Nadu Slum Clearance Board	-7.80
		<b>Total for Major Head 6003</b>	<b>-296.27</b>

Sl. No.	Major Head	Major Head Description	Amount
1	6004-02-103-AD	Loans for Hydrology Project Phase-II from IBRD (Loan No.4749-IN) -02-102-AD	-4.75
2	6004-02-103-AA	Loans for Tamil Nadu Urban Development Project III from IBRD (Loan No.4798-IN)	-143.82
		<b>Total for Major Head 6004</b>	<b>-148.57</b>

**ANNEXURE – contd.**  
**List of Adverse Balances under Loans Heads**  
*(para 4(ii) (B)(v) of Notes to Accounts)*

(₹ in crore)

Sl.No	Major Head	Major Head Description	Amount
1	6215-01-190-JF	Loans to New Tirupur Area Development Corporation Limited for New Tirupur Water Supply Scheme	-18.00
2	6216-80-800-AE	Loans to other Parties- Controlled by the Commissioner of Labour	-0.01
3	6217-04-190-PA	Loans to Statutory Corporations, Boards and Government Companies	-3.74
4	6217-60-191-PC	Loans to Tamil Nadu Urban Development Fund TNUDP II	-6.69
5	6225-01-800-JE	Interest free Loans to Scheduled Castes Members of Co-operative Societies and Institutions Controlled by Register of Co-operative Societies	-0.10
6	6235-60-800-AC	Loans to Other Parties-Controlled by Secretary to Government, Revenue Department	-0.01
7	6403-00-103-AB	Loans for Animal husbandry Co-operatives	-0.11
8	6408-02-195-ZA	Loans to Co-operative Societies for construction of Godowns	-0.02
9	6425-00-107-AA	Loans to Co-operative Institutions and Banks controlled by the Director of Adi-Dravidar and Tribal Welfare	-0.08
10	6425-00-107-AJ	Ways and Means Advance to Primary Agricultural Co-operative Societies affiliated to District Central Co-operative Banks for Recapitalization- Controlled by the Register of Co-operative Societies	-0.77
11	6425-00-107-AK	Loans to Dharmapuri Co-operative Bank Limited- Controlled by the Register of Co-operative Societies	-0.02
12	6425-00-107-AL	Loans to Co-operative Institutions and Banks under ICDP- Controlled by Registrar of Cooperative Societies	-0.04
13	6425-00-107-JA	Loans to Co-operative Institutions and Banks under ICDP- Controlled by Registrar of Cooperative Societies	-0.02
14	6425-00-107-JE	Loans to Hill Tribes Lamp Co-operative Societies	-0.24
15	6425-00-107-JF	Loans to Co-operative under Integrated Cooperative Development Programme controlled by the Registrar of Co-operative Societies	-43.38

**ANNEXURE – contd.**  
**List of Adverse Balances under Loans Heads**  
*(para 4(ii) (B)(v) of Notes to Accounts)*

(₹ in crore)

Sl.No	Major Head	Major Head Description	Amount
16	6425-00-107-ZA	Loans to Co-operative Institutions and Banks controlled by the Registrar of Co-operative Societies	-0.63
17	6425-00-108-AC	Loans to Co-operative Institutions and Banks controlled by Registrar of Co-operative Societies	-0.16
18	6425-00-108-BN	Loans to Consumers Co-operative Society controlled by the Registrar of Cooperative Societies	-0.02
19	6425-00-108-JA	Loans to Credit Societies for increase in shop floor area	-0.05
20	6425-00-108-KD	Loans to Co-operative institutions and banks controlled by Registrar of Cooperative Societies	-0.02
21	6425-00-108-KF	Loans for Rehabilitation of Co-operative Stores controlled by Registrar of Cooperative Societies	-0.01
22	6425-00-108-SF	Loans to Co-operative Institutions and Banks controlled by Registrar of Co-operative Societies	-0.12
23	6425-00-108-SP	Loans to Co-operative Institutions and Banks controlled by Registrar of Co-operative Societies	-0.01
24	6425-00-108-ZJ	Loans to Co-operative Institutions and Banks controlled by Registrar of Co-operative Societies	-0.17
25	6425-00-796-JA	Loans to cooperative Institutions under Tribal Area Sub Plan	-0.04
26	6435-01-101-AB	Loans to Cooperative Societies for purchase and distributions of Agricultural Inputs controlled by Registrar of Co-operative Societies	-3.53
27	6435-01-101-JC	Loans to Co-operative Marketing Societies for improving Marketing Activities	-0.02
28	6515-00-800-JA	Loans for improvement of Rural Roads, Bridges and drainage structures under RIDFV controlled by the Director of Rural Development	-0.02
29	6851-00-102-JC	Interest free Sales Tax Loans to Small Scale Industries	-0.22
30	6851-00-103-AA	Loans to other parties controlled by the Director of Handlooms and Textiles	-0.11
31	6851-00-103-JA	Loans to other parties controlled by the Director of Handlooms and Textiles	-0.03
32	6851-00-103-JB	Loans to Statutory Corporations, Boards and Government Companies controlled by the Director of Handlooms and Textiles	-0.11
33	6851-00-103-JD	Loans to Weavers Co-operative Societies for modernisation of Handlooms	-0.01

**ANNEXURE – contd.**  
**List of Adverse Balances under Loans Heads**  
*(para 4(ii) (B)(v) of Notes to Accounts)*

(₹ in crore)

Sl. No	Major Head	Major Head Description	Amount
34	6851-00-103-JF	Loans to Statutory Corporations, Boards and Government Companies controlled by the Director of Handlooms and Textiles	-0.03
35	6851-00-103-UA	Loans to Co-operative Institutions and Banks controlled by Director of Handlooms and Textiles and Khadi	-2.22
36	6851-00-103-UB	Loans for Implementation of project package scheme for Handloom weavers	-0.04
37	6852-02-190-AB	Loans to Tamil Nadu Steels Limited for payment of Voluntary Retirement Scheme Benefit to all its employees	-0.03
38	6860-01-101-AB	Loans to Co-operative Institutions and Banks controlled by Director of Handlooms and Textiles	-0.05
39	6860-03-190-AA	Loans to Statutory Corporations, Boards and Government Companies controlled by Director of Industries and Commerce	-0.08
40	6860-04-101-AB	Loans to Co-operative Institutions and Banks controlled by the Registrar of Co-operative Societies	-0.52
41	6860-60-600-JB	Loans to Co-operative Institutions and Banks controlled by the Registrar of Co-operative Societies	-0.05
42	6860-60-600-JJ	Loans to Consumer Co-operative wholesale stores for opening of New Fair Price Shops	-0.02
43	6860-60-600-SA	Loans to Co-operative Institutions and Banks controlled by Registrar of Co-operative Societies	-0.30
44	6885-01-190-AM	Consolidated outstanding loan at the end of 2017-18 sanctioned Tamil Nadu Film Development Corporation Limited	-11.45
45	6885-60-190-JB	Loans to statutory Corporations, Boards and Government companies controlled by the Director of Industries and Commerce.	-5.00
46	7610-00-201-AC	Loans to Tamil Nadu Police Housing Corporation for Construction of Houses for Police personnel controlled by Director General of Police	-20.00
47	7610-00-201-AS	Loans to Secretariat Employees for construction of houses- Highways and Minor Ports Department	-0.50

**ANNEXURE – contd.**  
**List of Adverse Balances under Loans Heads**  
*(para 4(ii) (B)(v) of Notes to Accounts)*

(₹ in crore)

Sl. No	Major Head	Major Head Description	Amount
48	7610-00-201-BH	Loans to Secretariat for construction of Houses-School Education Department	-1.37
49	7610-00-201-JD	Loans to Government Servants for construction of houses	-0.51
50	7610-00-202-AD	Loans to Assistant Educational Officer for the purchase of Mopeds etc. controlled by Director of Elementary Education	-0.01
51	7610-00-202-AE	Loans to Teaching and Non-Teaching staff of Aided Schools for purchase of Motor Conveyance- controlled by Director of School Education	-0.07
52	7610-00-202-AF	Loans to Teaching and Non-Teaching staff of Aided Colleges for purchase of Motor Conveyance controlled by Director of Collegiate Education	-0.11
53	7610-00-202-AH	Motor Car Advance to officers other than All India Services	-8.40
54	7610-00-202-AI	Motor Car Advance to All India Service Officers	-0.16
55	7610-00-202-AJ	Advance for the purchase of Two wheelers	-2.89
56	7610-00-203-AA	Loans to Purchase of other Conveyances	-2.11
57	7610-00-204-AC	Advance to other Govt Servants for Purchase of Computers	-30.17
58	7610-00-800-AC	Marriage Advance –Controlled by the Secretary to Govt, Finance Department	-0.33
59	7610-00-800-AG	Loans for Higher Education in Colleges and Polytechnics -Controlled by Commissioner of Treasuries and Accounts	-0.06
60	7610-00-800-AH	Loans to Government Servants for the Purchase of TANSI Items on Credit Basis-Controlled by Commissioner of Treasuries and Accounts	-0.07
61	7610-00-800-AI	Advance for the Purchase of Khadi - Controlled by Commissioner of Treasuries and Accounts	-0.59
62	7615-00-200-KD	Loans to Employees of Municipal Councils and Township Committees- Controlled by Commissioner of Municipal Administration	-599.16

**ANNEXURE – contd.**  
**List of Adverse Balances under Deposits Heads**  
*(para 4(ii) (B)(v) of Notes to Accounts)*

(₹ in crore)

Sl. No.	Major Head	Major Head Description	Amount
1	8009-01-101-AC	GPF - Panchayat Union School teaching and non-teaching staff subscription	-0.03
2	8009-60-103-AA	Industrial Employees Provident Fund	-2.55
3	8009-60-103-AB	Travancore State Provident Fund	-0.05
4	8009-60-103-AE	State Transport Provident Fund	-0.57
5	8009 -60-103-AN	Aided Technical Teacher/Staff Provident Fund	-2.75
6	8009 -60-103-AY	Aided College Teacher/Staff Provident Fund	-97.79
7	8009 -60-103-BA	Aided technical Education TPF subscription	-6.65
8	8009 -60-103-BL	Tamil Nadu Nutritious Meal and Integrated Child Development Employees General Provident Fund Subscription	-0.08
		<b>Total for Major Head 8009</b>	<b>-110.47</b>
9	8031-00-102-AC	Tamil Nadu Government Employees Special Provident Fund-cum-Gratuity for Village Officers	-156.81
10	8031 -00-102-AD	Tamil Nadu Village Servants Special Provident Fund- cum-Gratuity Scheme	-63.28
11	8031-00-102-AE	Tamil Nadu Government Employees Special Provident Fund-cum-Gratuity Scheme for Educational Institutions	-1.39
12	8031 -00-102-AF	Tamil Nadu Panchayat Union and Town Panchayat/ Panchayat Township Employees Special Provident Fund-cum-Gratuity Scheme	-2.51
13	8031-00-102-AG	Tamil Nadu Municipal Scheme Employees Provident Fund-cum-Gratuity	-1.92
14	8031 -00-102-AH	Tamil Nadu Panchayat Union Teachers Employees Special Provident Fund-cum-Gratuity Scheme	-1.15
15	8031-00-102-AI	Tamil Nadu Local Body Employees Special Provident Fund-cum-Gratuity Scheme	-3.80
16	8031-00-102-AJ	Tamil Nadu College Employees Special Provident Fund-cum-Gratuity Scheme	-2.36
17	8031-00-102-AM	Tamil Nadu Government Employees Special Provident Fund-cum-Gratuity Scheme for Elementary Education- Government Contribution	-8.98
18	8031-00-102-AO	Tamil Nadu Government Employees Special Provident Fund- cum-Gratuity Scheme for Educational Institution- School Education - Interest	-16.49

**ANNEXURE – contd.**  
**List of Adverse Balances under Deposits Heads**  
*(para 4(ii) (B)(v) of Notes to Accounts)*

(₹ in crore)

19	8031-00-102-AP	Tamil Nadu Government Employees Special Provident Fund- cum-Gratuity Scheme for Educational Institution-School Education – Government Contributions	-11.88
20	8031-00-102-AQ	Tamil Nadu Government Employees Special Provident Fund- cum-Gratuity Scheme for Educational Institution-College Education – Employees Subscriptions	-1.51
21	8031-00-102-AR	Tamil Nadu Government Employees Special Provident Fund- cum-Gratuity Scheme for Educational Institution-College Education – Interest	-2.07
22	8031-00-102-AS	Tamil Nadu Government Employees Special Provident Fund- cum-Gratuity Scheme for Educational Institution-College Education – Government Contributions	-1.60
23	8031-00-102-AT	Tamil Nadu Government Employees Special Provident Fund- cum-Gratuity Scheme for Educational Institution-Technical Education – Employees Subscriptions	-0.42
24	8031-00-102-AU	Tamil Nadu Government Employees Special Provident Fund- cum-Gratuity Scheme for Educational Institution-Technical Education – Interest	-0.69
25	8031-00-102-AV	Tamil Nadu Government Employees Special Provident Fund- cum-Gratuity Scheme for Educational Institution-Technical Education – Government Contribution	-1.43
26	8031-00-102-AW	Tamil Nadu Panchayat Union and Town Panchayat/ Panchayat Township Employees Special Provident Fund – Gratuity Scheme – Employees Subscription	-3.91
27	8031-00-102-AX	Tamil Nadu Panchayat Union and Town Panchayat /Panchayat Township Employees Special Provident Fund – Gratuity Scheme – Employees Subscription-Interest	-3.97

**ANNEXURE – contd.**  
**List of Adverse Balances under Deposits Heads**  
*(para 4(ii) (B)(v) of Notes to Accounts)*

(₹ in crore)

Sl. No.	Major Head	Major Head Description	Amount
28	8031-00-102-AY	Tamil Nadu Panchayat Union and Town Panchayat/Panchayat Township Employees Special Provident Fund – Gratuity Scheme – Government Contribution	-7.01
29	8031-00-102-AZ	Tamil Nadu Municipal and Municipal Township Employees Special Provident Fund cum Gratuity Scheme- Employees Subscription	-0.13
30	8031-00-102-BA	Tamil Nadu Municipal and Municipal Township Employees Special Provident Fund cum Gratuity Scheme-Interest	-0.62
31	8031-00-102-BB	Tamil Nadu Municipal and Municipal Township Employees Special Provident Fund cum Gratuity Scheme- Government Contributions	-0.63
32	8031-00-102-BC	Tamil Nadu Panchayat Scheme-Employees Union Teachers Subscription Special Provident Fund cum Gratuity	-3.08
33	8031-00-102-BD	Tamil Nadu Panchayat Union Teachers Special Provident Fund cum Gratuity Scheme-Interest	-10.65
34	8031-00-102-BE	Tamil Nadu Panchayat Union Teachers Special Provident Fund cum Gratuity Scheme- Government Contribution	-7.80
35	8031-00-102-BF	Tamil Nadu Local Body Employees Special Provident Fund cum Gratuity Scheme-Employees Subscription	-1.13
36	8031-00-102-BG	Tamil Nadu Local Body Employees Special Provident Fund cum Gratuity Scheme-Interest	-1.88
37	8031-00-102-BH	Tamil Nadu Local Body Employees Special Provident Fund cum Gratuity Scheme- Government Contribution	-5.08
38	8031-00-102-BI	Tamil Nadu Aided College Employees Special Provident Fund cum Gratuity Scheme-Employees Subscription	-1.45
39	8031-00-102-BJ	Tamil Nadu Aided Scheme College Employees Special Provident Fund-Interest cum Gratuity	-0.95
40	8031-00-102-BM	Tamil Nadu Government Employees Special Provident Fund – cum-Gratuity Scheme 2000 – Interest	-7.73
41	8031-00-102-BN	Tamil Nadu Government Employees Special Provident Fund – cum-Gratuity Scheme 2000 – Government Contributions	-9.66

ANNEXURE – contd.

**List of Adverse Balances under Deposits Heads**

(para 4(ii) (B)(v) of Notes to Accounts)

(₹ in crore)

42	8031-00-102-BO	Tamil Nadu Government Employees Special Provident Fund – cum-Gratuity Scheme for Aided High Schools and Higher Secondary Schools – School Education – Employees Subscriptions	-3.49
43	8031-00-102-BQ	Tamil Nadu Government Employees Special Provident Fund – cum-Gratuity Scheme for Aided High Schools and Higher Secondary Schools – Government Contributions	-1.32
44	8031-00-102-BR	Tamil Nadu Government Employees Special Provident Fund – cum-Gratuity Scheme for Municipal and Corporation High Schools and Higher Secondary Schools – School Education – Employees Subscriptions	-0.79
45	8031-00-102-BS	Tamil Nadu Government Employees Special Provident Fund – cum-Gratuity Scheme for Municipal and Corporation High Schools and Higher Secondary Schools – School Education – Interest	-0.20
46	8031-00-102-BT	Tamil Nadu Government Employees Special Provident Fund – cum-Gratuity Scheme for Municipal and Corporation High Schools and Higher Secondary Schools – School Education – Government Contribution	-0.93
47	8031 -00-102-BU	Tamil Nadu Government Employees Special Provident Fund – cum-Gratuity Scheme for Aided Elementary Schools and Middle Schools – Elementary Education – Employees Subscriptions	-1.09
48	8031-00-102-BX	Tamil Nadu Government Employees Special Provident Fund – cum-Gratuity Scheme for Municipal and Corporation Elementary Schools and Middle Schools – Elementary Education – Employees Subscription	-1.30
49	8031-00-102-BY	Tamil Nadu Government Employees Special Provident Fund-cum-Gratuity Scheme for Municipal and Corporation Elementary Schools and Middle Schools - Elementary Education - Interest	-1.79
50	8031-00-102-BZ	Tamil Nadu Government Employees Special Provident Fund – cum-Gratuity Scheme for Municipal and Corporation Elementary Schools and Middle Schools – Elementary Education – Government Contributions	-1.07
		<b>Total for Major Head 8031</b>	<b>-355.95</b>

**ANNEXURE – contd.**  
**List of Adverse Balances under Deposits Heads**  
*(para 4(ii) (B)(v) of Notes to Accounts)*

(₹ in crore)

51	8338-00-101-AE	Deposits of Coimbatore City Corporation	-7.30
52	8338-00-104-AB	Deposits of Tamil Nadu Electricity Board	-0.25
53	8338 -00-104-AC	Deposits Of Khadi and Village Industries Board	-0.97
54	8338-00-104-AD	Deposits of Tamil Nadu Water Supply and Drainage Board	-0.16
55	8338-00-104-AE	District Board Fund	-5.63
56	8338 -00-104-AG	Education Funds	-24.96
57	8338-00-104-AN	Local Fund Deposits II	-28.88
58	8338-00-104-AQ	Unspent Loan Amount Municipalities/ Panchayat Unions Etc	-1.53
59	8338-00-104-AS	Central Fund of the Executive Officers, Panchayats	-0.10
60	8338-00-104-AT	Local Fund Deposits IV(self sufficient scheme)	-3.30
61	8338-00-104-AU	Local Fund Deposit V	-9.18
62	8338-00-104-AV	Local Fund Deposits VI	-0.34
63	8338 -00-104-AW	Town Panchayat Fund- II -	-0.25
64	8338 -00-104-AY	Town Panchayat Fund- III	-1.76
65	8338 -00-104-AZ	Township Fund II	-3.94
66	8338 -00-104-BC	Special Self Sufficiency Scheme	-3.64
67	8338-00-104-BD	Local Fund Deposits VIII	-0.12
68	8338-00-104-BF	District Panchayat Deposit-I (State Capital Grants)	-5.69
69	8338 -00-104-BJ	Local Fund Deposit-Y	-40.96
70	8338 -00-104-BK	Third Grade Municipalities Fund I	-5.13
		<b>Total for Major Head 8338</b>	<b>-144.09</b>
71	8342-00-103-AB	Deposits of Agro Industries Corporation Limited	-18.52
72	8342 -00-103-AE	Deposits of Tidco Ltd	-24.54
73	8342 -00-103-AH	Deposits of Tamil Nadu Newsprint Papers Limited	-6.98
74	8342 -00-103-AM	Deposits of Tamil Nadu Housing Board	-0.14
75	8342 -00-103-AR	Deposits of Tamil Nadu Co-operative Housing Society	-15.38
76	8342 -00-103-AT	Deposits Marketing of Federation Tamil Nadu Co-operative	-6.71
77	8342 -00-103-AU	Deposits Of Thanjavur Co-Op Marketing Federation	-15.16
78	8342 -00-103-AX	Deposits of Tamil Nadu Sugar Corporation Limited	-4.98
79	8342 -00-103-BD	Deposits of Tamil Nadu Housing Board (Revolving Fund)	-9.79
80	8342 -00-103-BS	Deposits of Trichy Market Committee	-63.87
81	8342 -00-103-CA	Deposits of Tamil Nadu Ceramics Ltd	-0.30
82	8342 -00-103-CB	Deposits of Tamil Nadu Text Book Society	-6.00

**ANNEXURE – contd.**  
**List of Adverse Balances under Deposits Heads**  
*(para 4(ii) (B)(v) of Notes to Accounts)*

(₹ in crore)

83	8342 -00-103-CH	Deposits of Tamil Nadu Sugarcane Farm Corporation	-0.25
84	8342 -00-103-CI	Deposits of Tamil Nadu State Apex Co-Operative Bank Limited	-98.96
85	8342 -00-103-CN	Deposits of Scheme for Children Welfare Fund	-8.00
86	8342-00-103-CX	Deposits of Southern Structural Limited	-51.00
87	8342-00-117-AE	Contributory Pension Scheme for All India Services Officers-Employees Contribution Tier I	-4.16
88	8342-00-117-IK	Interest on Contributory Pension Scheme to the Tamil Nadu Local Body Employees - Employees contribution	-8.82
89	8342 -00-117-IL	Interest on Contributory Pension Scheme to the Tamil Nadu Local Body Employees - Government contribution	-9.07
90	8342-00-120-AH	Group Insurance Scheme	-0.77
91	8342 -00-120-AJ	Group Insurance Scheme for Un-Organised Sector	-1.89
92	8342 -00-120-AL	Fixed Deposits of Government Companies, Corporations etc., for Six months up to one year	-1.94
93	8342 -00-120-AM	Fixed Deposits of Government Companies, Corporations etc., above one year	-21.84
94	8342 -00-120-AP	Short term deposits of Government Companies, Corporation	-60.02
95	8342 -00-120-AY	Deposits of Tamil University - Thanjavur	-0.05
96	8342 -00-120-BB	Deposits of Manonmaniam Sundaranar University	-69.11
97	8342 -00-120-BE	Deposits of Tamil Nadu Handloom Weavers Family	-185.85
98	8342 -00-120-BI	Deposits of Tamil Nadu Government Pensioners family Security Fund	-7.93
99	8342 -00-120-BT	Deposits of Tamil Nadu Text Book Corporation	-21.90
100	8342 -00-120-CB	Deposits of CPS of Local Body  Employees	-0.01
		<b>Total for Major Head 8342</b>	<b>-723.94</b>
101	8443-00-106-AB	Tamil Nadu Police Health Fund	-0.06
102	8443 -00-108-AC	Class I Cash Deposits of Subordinates as Security - PWD Buildings	-3.95
103	8443 -00-108-AE	Class III Cash Deposits for works to be done - PWD Buildings	-250.93
104	8443-00-108-AN	Class II Cash Deposits of Contractors as Security Construction wing of Technical Education	-1.23
105	8443 -00-108-AQ	Class V Miscellaneous Deposits Construction wing of Technical Education	-1.10
106	8443-00-108-AU	Class IV Sum due to contractor on closed accounts - Highways Department	-5.02

**ANNEXURE – contd.**  
**List of Adverse Balances under Deposits Heads**  
*(para 4(ii) (B)(v) of Notes to Accounts)*

(₹ in crore)

107	8443 -00-108-AW	Class V Miscellaneous Deposits Highways Department	-27.74
108	8443-00-108-BB	Class V Miscellaneous Deposits Construction wing of Fisheries Department	-0.12
109	8443 -00-108-BC	Class I Cash deposits of subordinates as Security Highways Projects	-0.42
110	8443-00-108-BE	Class III Cash Deposits for works to be done - Highways Projects	-10.74
111	8443 -00-108-BK	Class IV- Sum due to contractor on closed accounts - Highways, NABARD & Rural Roads	-0.29
112	8443 -00-108-BQ	Class V Miscellaneous Deposits National Highways	-2.36
113	8443-00-108-BU	Class - IV - Sum due to contractor on closed account - Highways Department -	-1.65
114	8443-00-108-CB	Class I Cash Deposits of Subordinates as Security-Highways Metro	-0.01
115	8443 -00-108-CI	Class- III Cash deposits for works to be done PWD / WRD	-0.11
116	8443-00-109-AD	Class III Cash Deposits for works to be done Forest	-5.13
117	8443 -00-113-AA	Deposits for purchase etc. abroad	-0.18
118	8443-00-121-AB	Deposits made by candidates for Parliament	-2.09
119	8443 -00-121-AC	Deposits made by candidates for Election Petitions	-0.03
120	8443-00-126-AA	Unclaimed Deposits in other Provident Fund	-0.17
121	8443-00-126-AB	Unclaimed Deposits in the Contributory Provident Fund	-0.09
122	8443-00-800-AB	Deposit of Tamil Nadu Raffle Certificate	-0.94
123	8443 -00-800-AE	Deposits of Government Companies, Corporation etc.	-28.59
124	8443 -00-800-AQ	Chief Ministers Rehabilitation scheme for handicapped	-0.57
125	8443-00-800-AR	Deposits from Government of India for payment of TA/DA to Enumerator/Supervisors in connection with Census	-2.81

**ANNEXURE – contd.**  
**List of Adverse Balances under Deposits Heads**  
*(para 4(ii) (B)(v) of Notes to Accounts)*

(₹ in crore)

Sl. No.	Major Head	Major Head Description	Amount
126	8443 -00-800-AT	Deposits of Tamil Nadu Co-operative Handloom Weavers Family Pension/Old age Pension Fund	-3.02
127	8443 -00-800-AV	Deposits of pay revision arrears as per Tamil Nadu Revised Scale of Pay Rules 1998 of Tamil Nadu Government Servants	-57.59
128	8443 -00-800-AW	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
129	8443 -00-800-BG	Deposits of Tamil Nadu Co-operative Housing Society	-27.85
130	8443-00-800-BU	Deposits of Tamil Nadu Text Book Society	-19.17
131	8443-00-800-CC	Deposits of Queen Mary's College(Autonomous), Chennai	-35.96
132	8443 -00-800-CI	Deposits of Tamil Nadu State Blindness Control Society	-1.25
133	8443-00-800-CT	Deposits of Tamil Nadu Corporation for Industrial Infrastructure Development	-93.36
134	8443--00-800-CX	Deposits of PCA - Aided Special School for Disabled	-0.19
135	8443-00-800-DM	Deposits of Tamil Nadu State Agricultural Marketing Board	-20.20
136	8443-00-800-DQ	Deposits of State Industries Promotion Corporation of Tamil Nadu Limited	-686.62
137	8443 -00-800-DZ	Deposits of Agricultural Engineering Department	-0.45
138	8443 -00-800-EL	Tamil Nadu Livestock Development Agency	-9.79
139	8443-00-800-FA	Deposits of Tamil Nadu Water Resources Conservation and River Restoration Corporation Ltd	-1.98
		<b>Total for Major Head 8443</b>	<b>-1307.72</b>
140	8448-00-120-AE	Deposits of Tamil Nadu Electricity Board [Pension and Gratuity]	-0.02
141	8448 -00-120-AF	High Speed Diesel Oil	-0.46
		<b>Total for Major Head 8448</b>	<b>-0.48</b>

**ANNEXURE – conclud.**  
**List of Adverse Balances under Deposits Heads**  
*(para 4(ii) (B)(v) of Notes to Accounts)*

(₹ in crore)

142	8449-00-120-AE	Deposits on account of moneys for the welfare of the displaced persons from Pakistan	-0.03
143	8449 -00-120-AO	National Rural Development Programme	-0.14
144	8449 -00-120-AS	Tamil Nadu Government Employees' House-Building Advance Scheme financed by the Housing Development Finance Corporation	-2.29
145	8449 -00-120-AV	Payment of honorarium to numerical staff in connection with census	-0.04
146	8449 -00-120-BA	Revolving Fund in the Centrally Sponsored Seed Production Scheme for the Drought Prone Area	-0.03
		<b>Total for Major Head 8449</b>	<b>-2.53</b>
147	8550 -00-101-AA	Forest Advances	-0.11
148	8550 -00-102-AA	Advances For Survey Operations	-1.61
149	8550 -00-104-AA	Advance for Remittance of Treasure	-0.63
150	8550 -00-104-AI	Advances to Tamil Nadu House, New Delhi	-0.14
151	8550 -00-104-AL	Advances to families of Government Servants who die while in Service	-0.68
152	8550 -00-104-AV	Recoveries Of Civil Advances	-0.11
		<b>Total for Major Head 8550</b>	<b>-3.28</b>



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