

36. STATE FINANCE**36.1 OVERALL BUDGET**

| <i>Details</i> | <i>(Rs. in Lakhs)</i> | | |
|-------------------------------------|---------------------------|-------------------------------|---------------------------|
| | <i>2018-19 (R.E.)</i> | <i>2019-20 (Accounts)</i> | <i>2020-21 (R.E.)</i> |
| I. Consolidated Fund | | | |
| A REVENUE ACCOUNT | | | |
| 1. Receipts | 18061870.7 | 17452590.61 | 18070062.48 |
| 2. Disbursements | 19993772.48 | 21043472.25 | 24669468.96 |
| 3. Surplus (+) or Deficit (-) | -1931901.78 | -3590881.64 | -6599406.48 |
| B CAPITAL ACCOUNT | | | |
| 1. Receipts | 6439745.47 | 7215831.48 | 11421554.82 |
| 2. Disbursements | 4842235.35 | 4752028.77 | 6022188.10 |
| 3. Surplus (+) or Deficit (-) | 1597510.12 | 2463802.71 | 5399366.72 |
| I. Consolidated Fund (Net) | -334391.66 | -1127078.93 | -1200039.76 |
| II. Contingency Fund (Net) | 0.00 | 1032.43 | 0.00 |
| III. Public Account (Net) | 345032.33 | 1264367.72 | 1112535.12 |
| TOTAL TRANSACTIONS (Net) | 10640.67 | 138321.22 | -87504.64 |

(R.E) : Revised Estimate

(B.E) : Budget Estimate

Source: Annual Financial Statement, Government of Tamil Nadu.

Compilation: E & A.R. Department, Chennai- 10

36.2 RECEIPTS ON REVENUE ACCOUNT BY PRINCIPAL HEADS

| (Rs. in Lakhs) | | | | |
|----------------|--|--------------------|-----------------------|--------------------|
| Sl. No. | Details | 2018-19 (R.E) | 2019-20 (Accounts) | 2020-21 (R.E) |
| I. | Tax revenue (A+B) | 14081729.61 | 13385469.40 | 13300843.20 |
| A. | Share of Central Taxes | 3063887.00 | 2639240.85 | 2303946.00 |
| 1 | Central GST | 816529.00 | 748935.00 | 731398.00 |
| 2 | Integrated GST | 0.00 | 0.00 | 0.00 |
| 3 | Corporate Tax | 1065453.00 | 899876.06 | 661212.00 |
| 4 | Taxes on Income other than Corporate Tax | 784662.00 | 705113.41 | 673625.00 |
| 5 | Taxes on Wealth | 391.00 | 39.00 | -32.00 |
| 6 | Customs | 217171.00 | 167292.38 | 153283.00 |
| 7 | Union Excise | 144323.00 | 116313.00 | 82010.00 |
| 8 | Service Tax | 28227.00 | 0.00 | 2404.00 |
| 9 | Other Taxes and Duties on Commodities and Services | 7131.00 | 1672.00 | 46.00 |
| B. | State's Own Tax Revenue | 11017842.61 | 10746228.55 | 10996897.20 |
| 1 | State GST | 4138678.92 | 3837618.55 | 4124940.08 |
| 2 | Integrated GST | 0.00 | 0.00 | 0.00 |
| 3 | Agricultural Income Tax | 14.45 | 42.45 | 15.17 |
| 4 | Land Revenue | 34026.51 | 25830.30 | 28472.37 |
| 5 | Stamps and Registration Fee* | 1151209.55 | 1085564.84 | 1078095.76 |
| 6 | Taxes on Urban Land | 1300.00 | 883.25 | 1300.00 |
| 7 | State Excise Duties | 672437.56 | 720596.97 | 781508.39 |
| 8 | Central Sales Tax | 58967.84 | 50709.52 | 32159.24 |
| 9 | General Sales Tax | 4239953.22 | 4400834.24 | 4346264.94 |
| 10 | Taxes on Vehicles | 591881.94 | 567464.31 | 456646.03 |
| 11 | Taxes on Goods & Passengers | 371.64 | 1084.32 | 268.00 |
| 12 | Electricity Duties | 129915.03 | 57420.19 | 147126.18 |
| 13 | Entertainment Tax | -1675.28 | -2177.28 | 20.50 |
| 14 | Betting Tax | 0.00 | 0.21 | 0.00 |
| 15 | Receipts under Sugarcane Cess | 466.57 | 172.47 | 67.54 |
| 16 | Luxury Tax | 294.66 | 184.21 | 13.00 |
| 17 | Deduct Refunds | 0.00 | 0.00 | 0.00 |
| 18 | Share of Net Proceeds Assigned to States | 0.00 | 0.00 | 0.00 |
| II. | Non tax revenue (C+D) | 3980141.09 | 4067121.21 | 4769219.28 |
| C. | State's Own Non Tax Revenue | 1469970.92 | 1288783.92 | 1268279.16 |
| 1 | Interest Receipts and Dividend and Profits(Fiscal) | 687951.60 | 454774.47 | 525490.20 |
| 2 | General Services | 167132.96 | 170012.13 | 152958.75 |
| 3 | Social Services | 379106.89 | 499851.29 | 396397.23 |
| 4 | Economic Services | 235779.47 | 164146.03 | 193432.98 |
| D. | Grants-in-Aid from the Government of India | 2510170.17 | 2778337.29 | 3500940.12 |
| | Total Revenue Receipts (I&II) | 18061870.70 | 17452590.61 | 18070062.48 |

Note: (R.E) : Revised Estimate (B.E) : Budget Estimate

Source: Budget Documents, Government of Tamil Nadu.

36.3 EXPENDITURE ON REVENUE ACCOUNT BY PRINCIPAL HEADS

(Rs. in Lakhs)

| <i>Details</i> | <i>2018-19 (R.E.)</i> | <i>2019-20 (Accounts)</i> | <i>2020-21 (R.E.)</i> |
|--|---------------------------|-------------------------------|---------------------------|
| I DEVELOPMENT EXPENDITURE (A+B) | 11107292.79 | 11660906.63 | 14758846.28 |
| A. SOCIAL SERVICES | 7231606.21 | 7399931.31 | 9187048.07 |
| 1. Education, Art & Culture, Sports | 3282126.75 | 3823899.57 | 4024986.96 |
| 2. Medical and Public Health | 861078.14 | 887749.49 | 1172644.19 |
| 3. Family Welfare | 305834.05 | 263408.90 | 364955.77 |
| 4. Water supply and Sanitation | 152015.02 | 64641.79 | 104785.50 |
| 5. Housing | 429254.99 | 316147.93 | 409686.83 |
| 6. Urban Development | 134866.19 | 164713.25 | 162574.30 |
| 7. Labour and Employment | 75933.87 | 73535.48 | 83562.28 |
| 8. Welfare of SC, ST and OBC | 461620.88 | 438956.62 | 471133.57 |
| 9. Social Security and Welfare | 865684.68 | 829865.23 | 978747.55 |
| 10. Nutrition | 363755.00 | 410916.92 | 374575.97 |
| 11. Relief on account of Natural Calamities | 257602.74 | 85930.81 | 998761.30 |
| 12. Other Social Services Information and Publicity | 41833.90 | 40165.32 | 40633.85 |
| B. ECONOMIC SERVICES | 3875686.58 | 4260975.32 | 5571798.21 |
| 1. General Economic Services | 666255.86 | 901227.76 | 1038804.15 |
| 2. Agriculture and Allied Services | 1282720.10 | 1401459.56 | 1555567.03 |
| 3. Rural Development | 501073.65 | 350353.36 | 571671.34 |
| 4. Special Area Programme | 415.02 | 500.01 | 503.81 |
| 5. Irrigation and Flood Control | 129070.54 | 185324.08 | 186717.40 |
| 6. Energy | 797856.90 | 873345.68 | 1657600.42 |
| 7. Industry and Minerals | 360212.92 | 406106.35 | 403998.13 |
| 8. Transport | 135499.28 | 140703.50 | 154899.39 |
| 9. Science, Technology and Environment | 2582.31 | 1955.02 | 2036.54 |
| II NON-DEVELOPMENT EXPENDITURE | | | |
| GENERAL SERVICES | 7291872.46 | 7813737.99 | 8094151.06 |
| 1. Organs of State | 178769.79 | 216605.70 | 187438.36 |
| 2. Fiscal Services | 121926.12 | 144217.56 | 153609.13 |
| 3. Debt Services | 2969988.70 | 3249006.46 | 3708989.97 |
| 4. Administrative Services | 1088905.61 | 1129098.34 | 1228046.05 |
| 5. Pension and others retirement Benefits | 2821144.65 | 3020176.88 | 2769639.39 |
| 6. Miscellaneous General Services | 111137.59 | 54633.05 | 46428.16 |
| III COMPENSATION & ASSIGNMENTS TO LOCAL BODIES AND Panchayat Raj Institutions | 1594607.23 | 1568827.63 | 1816471.62 |
| TOTAL REVENUE EXPENDITURE (I+II+III) | 19993772.48 | 21043472.25 | 24669468.96 |

(R.E) Revised Estimate, (B.E) : Budget Estimates

Source: Annual Financial Statement, Government of Tamil Nadu.

Compilation: E & A.R. Department, Chennai-108

36.4 SMALL SAVINGS COLLECTION BY DISTRICTS 2020-21
(UPTO MARCH 2021)

(Rs. in Crores)

| | <i>District</i> | <i>Small savings Collection</i> | | |
|--------------------|-----------------|---------------------------------|--------------------|-----------------|
| | | <i>Gross</i> | <i>Withdrawals</i> | <i>Net</i> |
| 1. | Chennai | 8414.77 | 5567.70 | 2847.08 |
| 2. | Kancheepuram | 3344.10 | 2212.65 | 1131.45 |
| 3. | Thiruvallur | 2368.99 | 1567.46 | 801.53 |
| 4. | Cuddalore | 1514.59 | 1002.14 | 512.45 |
| 5. | Villupuram | 520.61 | 344.46 | 176.14 |
| 6. | Vellore | 1679.79 | 1111.45 | 568.34 |
| 7. | Tiruvannamalai | 557.21 | 368.68 | 188.53 |
| 8. | Salem | 1720.53 | 1138.40 | 582.13 |
| 9. | Namakkal | 795.86 | 526.58 | 269.27 |
| 10. | Dharmapuri | 252.70 | 167.20 | 85.50 |
| 11. | Krishnagiri | 563.77 | 373.02 | 190.75 |
| 12. | Erode | 1070.26 | 708.14 | 362.11 |
| 13. | Coimbatore | 2444.70 | 1617.55 | 827.14 |
| 14. | Tiruppur | 802.61 | 531.05 | 271.56 |
| 15. | The Nilgiris | 423.40 | 280.15 | 143.26 |
| 16. | Tiruchirappalli | 2350.12 | 1554.97 | 795.15 |
| 17. | Karur | 313.79 | 207.62 | 106.17 |
| 18. | Ariyalur | 225.87 | 149.45 | 76.42 |
| 19. | Perambalur | 164.89 | 109.10 | 55.79 |
| 20. | Pudukkottai | 352.07 | 232.95 | 119.12 |
| 21. | Thanjavur | 812.22 | 537.41 | 274.81 |
| 22. | Nagapattinam | 549.80 | 363.78 | 186.02 |
| 23. | Thiruvarur | 299.70 | 198.30 | 101.40 |
| 24. | Madurai | 1813.03 | 1199.61 | 613.43 |
| 25. | Theni | 470.47 | 311.29 | 159.18 |
| 26. | Dindigul | 589.70 | 390.18 | 199.52 |
| 27. | Ramanathapuram | 454.77 | 300.90 | 153.87 |
| 28. | Virudhunagar | 1177.42 | 779.05 | 398.37 |
| 29. | Sivagangai | 531.52 | 351.68 | 179.83 |
| 30. | Tirunelveli | 1988.18 | 1315.49 | 672.69 |
| 31. | Thoothukkudi | 1242.53 | 822.13 | 420.40 |
| 32. | Kanniyakumari | 1580.03 | 1045.44 | 534.59 |
| Total | | 41390 | 27386.00 | 14004 |
| Tes | | 88.48 | 34.98 | 53.50 |
| Grand Total | | 41478.48 | 27420.98 | 14057.50 |

Source: Director of Small Savings, Chennai-2

36.5 SCRIP-WISE SMALL SAVINGS COLLECTION PARTICULARS FOR 2020-21

(Rs. In Crores)

| Scheme | Collection for the year 2020-21 | | |
|----------------------------------|---------------------------------|-----------------|-----------------|
| | Gross | Withdrawal | Net |
| 1. N.S.S. | 27.49 | 20.63 | 6.86 |
| 2. POMIS | 2053.46 | 1223.23 | 830.23 |
| 3. POST OFFICE TERM DEPOSITS: | | | |
| a. 1 Year | 2402.41 | 1929.57 | 472.84 |
| b. 2 Year | 205.59 | 166.31 | 39.28 |
| c. 3 Year | 112.66 | 119.36 | -6.7 |
| d. 5 Year | 1677.87 | 198.72 | 1479.15 |
| CTD | 0 | 0 | 0 |
| 4. Post Office Recurring Deposit | 3790.02 | 2853.98 | 936.04 |
| Pass Book-TOTAL | 10269.50 | 6511.8 | 3757.70 |
| 5. National Saving Certificate | | | |
| a. N.S.C.V ISSUE | 0 | 0 | 0 |
| b. N.S.C.VI ISSUE | 0 | 0 | 0 |
| c. N.S.C.VII ISSUE | 0 | 0 | 0 |
| d. N.S.C.VIII ISSUE | 1214.16 | 439 | 775.16 |
| NDB | 0 | 0 | 0 |
| 7 Year IV | 0 | 0 | 0 |
| 6. 12 Year NDC | 0 | 0 | 0 |
| 7. 10 Years NSC IX issue | | | |
| 8. Indira Vikas Pathram | 0.03 | 0.01 | 0.02 |
| 9. Kissan Vikas Pathram | 720.97 | 291.69 | 429.28 |
| Certificate Total | 1935.16 | 730.7 | 1204.46 |
| Pass Book + Certificate total | 12204.66 | 7242.5 | 4962.16 |
| 10. Public Provident Fund (P.O) | 1440.59 | 407.85 | 1032.74 |
| PPF(Bank) | 2397 | 238 | 2159 |
| 11. SSA | 2250.22 | 32.53 | 2217.69 |
| 12. SCSS | 2801.5 | 745.11 | 2056.39 |
| Total Non POSA | 21093.97 | 8665.99 | 12427.98 |
| 13. POSA | 20384.51 | 18755.03 | 1629.48 |
| Grand Total | 41478.48 | 27421.02 | 14057.46 |

Source: Director of Small Savings, Chennai-2

**36.6 YEARWISE SMALL SAVINGS COLLECTION IN TAMIL NADU
(Upto March 2020)**

(Rs. In Crores)

| <i>Year</i> | <i>Gross Collection</i> | <i>Net Collection</i> | <i>Loan availed from GOI *</i> |
|-------------|-------------------------|-----------------------|--------------------------------|
| 1996-97 | 2233.08 | 495.80 | 390.61 |
| 1997-98 | 2432.51 | 547.46 | 396.99 |
| 1998-99 | 2905.93 | 1154.95 | 866.21 |
| 1999-2000 | 3489.03 | 1604.74 | 1201.00 |
| 2000-01 | 4227.37 | 1818.04 | 1454.40 |
| 2001-02 | 4323.14 | 1854.40 | 1483.52 |
| 2002-03 | 5988.18 | 2902.99 | 2902.99 |
| 2003-04 | 8033.88 | 3968.63 | 3968.63 |
| 2004-05 | 11133.84 | 6431.93 | 6431.93 |
| 2005-06 | 12455.75 | 5594.13 | 5594.13 |
| 2006-07 | 10858.97 | 3069.25 | 2782.13 |
| 2007-08 | 7791.11 | -965.98 | - |
| 2008-09 | 8486.64 | -1216.71 | - |
| 2009-10 | 12113.39 | 1539.39 | 1231.50 |
| 2010-11 | 13414.56 | 516.32 | 413.06 |
| 2011-12 | 10607.50 | -2100.74 | - |
| 2012-13 | 9797.05 | -1506.83 | - |
| 2013-14 | 9624.19 | -730.78 | - |
| 2014-15 | 10936.37 | -1084.12 | - |
| 2015-16 | 17259.82 | 1945.41 | 972.70 |
| 2016-17 | 20737.29 | 3510.10 | - |
| 2017-18 | 25257.17 | 7955.95 | - |
| 2018-19 | 31923.58 | 12412.50 | - |
| 2019-20 | 41195.23 | 17622.64 | - |
| 2020-21 | 41478.48 | 14057.46 | - |

* GOI : Government of India

Source: Director of Small Savings, Chennai-2