



FINANCE ACCOUNTS

VOLUME I

2019-20



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF TAMIL NADU

FINANCE ACCOUNTS
VOLUME I

for the year
2019-20

GOVERNMENT OF TAMIL NADU

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

This compilation containing the Finance Accounts of the Government of Tamil Nadu for the year ending 31 March 2020 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume I contains the consolidated position of the state of Finances and Volume II depicts the Accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the accounts rendered by the treasuries 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 7(ii), 8, 9, 19, 20, explanatory notes to Statements 14, 15 and Appendices VIII and IX in this compilation have been prepared directly from the information received from the Government of Tamil Nadu/Corporations/Companies/Societies who are responsible to ensure the correctness of such information.

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

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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position and the receipts and disbursements of the Government of Tamil Nadu for the year 2019-20.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Tamil Nadu being presented separately for the year ended 31 March 2020.

Emphasis of Matter

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

1. As per the provisions of National Pension Scheme (NPS) which is a Defined Contribution Pension Scheme (DCPS), the total accumulation of the Fund including the interest thereon are to be transferred to Pension Fund Regulatory and Development Authority (PFRDA) or any other agency authorised for this purpose and to designate a Fund Manager. However, even after a lapse of 16 years, the State Government has not transferred these accumulations to the PFRDA by designating a Fund Manager. Instead, till 2018-19, the amount was invested in treasury bills. In the current year 2019-20, out of total amount of ₹36,809.88 crore accumulated in the Fund as of 31 March 2020, an amount of ₹23,160.00 crore was invested with Life Insurance Corporation of India (LIC) under "New Group Superannuation Scheme with Cash Accumulation Plan". No interest has accrued from investment in LIC during

the year. Till the end of the financial year 2019-20, Government has earned ₹5,960.51 crore (including ₹1251.52 crore earned in 2019-20) as interest through investment in Treasury Bills. The entire amount of interest was credited in the Consolidated Fund under MH 0049-Interest Receipts. This is irregular as it is also being used by the Government for its cash management although the interest of ₹2438.14 crore was credited to the DCPS by allocating provision under MH 2049- Interest Payments.

2. In the Audit Certificate on the accounts of the State for the year ending March 2019, I had emphasized the fact that the State Government had not adjusted 988 number of temporary advances amounting to ₹425.51 crore as on 31 March 2019. There were 1752 number of temporary advances amounting to ₹367.41 crore drawn by various Drawing and Disbursing Officers (DDOs) under Article 99 of Tamil Nadu Financial Code, Vol.I, which remained unadjusted as on 31 March 2020. The unadjusted amount includes those with a period of pendency for over 10 years. These advances were to be settled within the stipulated period of 3 months from the date of drawal of advances. In these cases, there is no assurance that the expenditure has actually been incurred before the close of the respective financial years. Advances drawn and not accounted for increased the possibility of wastage/misappropriation/malfeasance, etc.

The audit observations on the above issues have been detailed in the State Finance Audit Report for the year ended March 2020 .

Date: 7th September 2021
Place: New Delhi



(Girish Chandra Murmu)
Comptroller and Auditor General of India

Guide to Finance Accounts

A. Broad overview of the structure of Government accounts

1. The Finance Accounts of the State of Tamil Nadu present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts.

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

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

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

Part II: The Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The corpus of the Contingency Fund of the Government of Tamil Nadu for 2019-20 is ₹ 150 crore.

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

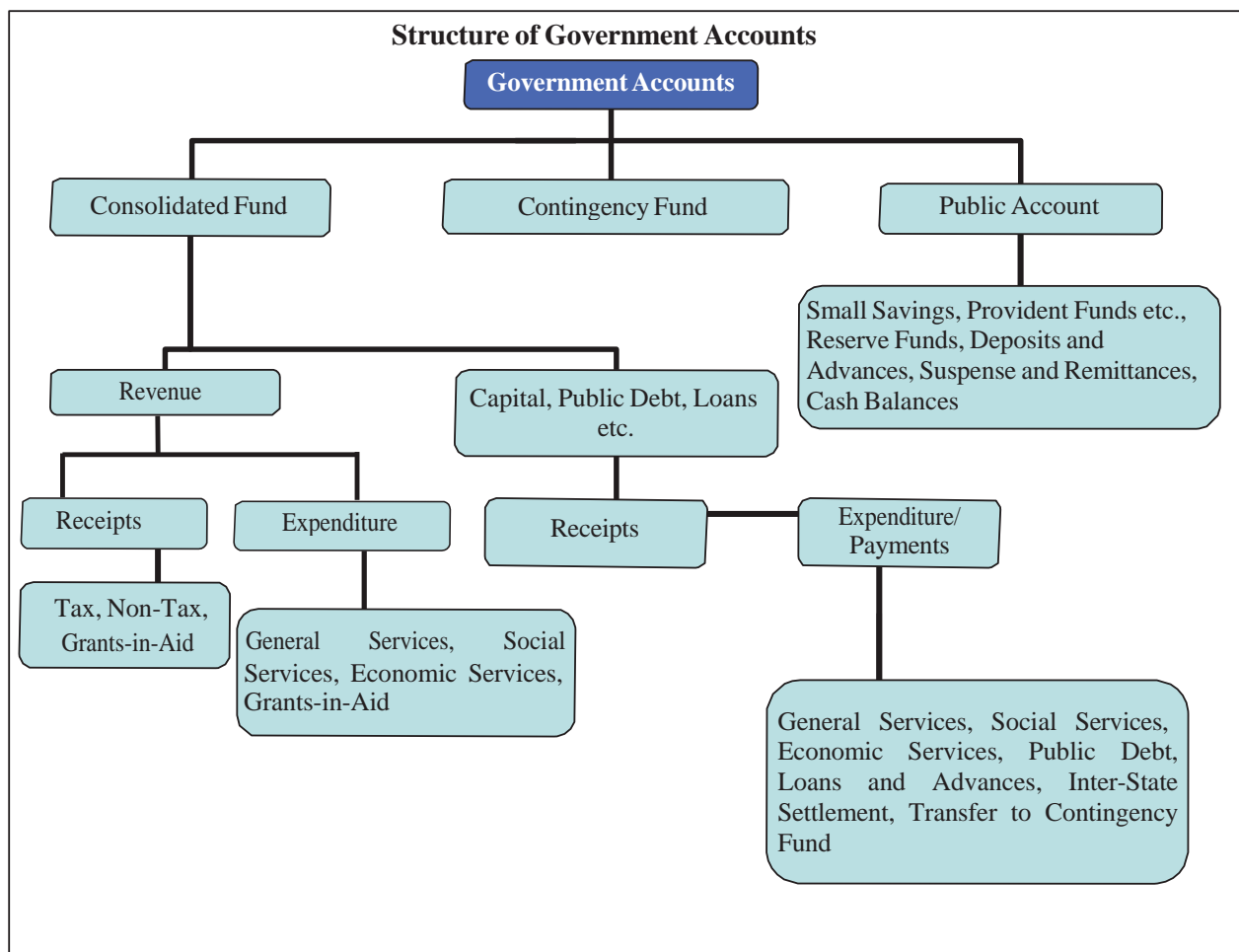
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two digits), and Object Heads (two digits). Major Heads represent functions of Government, Sub-Major Heads represent sub - functions, Minor Heads represent programmes/ activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes, and Object Heads represent purpose/ object of expenditure.

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected up to 31 March 2020:

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

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

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



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

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

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

- 11. Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
- 12. Statement on Sources and Application of funds for expenditure other than on revenue account:** This statement is based on the principle that revenue expenditure is expected to be defrayed from revenue receipts, while capital expenditure of the year is met from revenue surplus, net credit balances in the public account, cash balance at the beginning of the year and borrowings.
- 13. Summary of balances under Consolidated Fund, Contingency Fund and Public Account :** This statement assists in providing the accuracy of the accounts. The statement corresponds to the detailed statements 14, 15, 16, 17, 18 and 21 in Volume II.

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

Part I 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.
- 15. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary statement 4 in Volume I depicts the revenue expenditure of the State Government under State Fund Expenditure, Centrally Sponsored Schemes and Central Plan Schemes. Charged and Voted expenditure are exhibited distinctly.
- 16. Detailed Statement of Capital Expenditure by Minor heads and Subheads:** This statement, which corresponds to the summary statement 5 in Volume I, depicts the capital expenditure (during the year and cumulatively) of the State Government under State Fund Expenditure, Centrally Sponsored Schemes and Central Plan Schemes. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Subhead levels also.
- 17. Detailed Statement on Borrowings and Other Liabilities:** This statement, which corresponds to the summary statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans and an Annexure depicting Market Loans. This Statement also presents the details under the sub-sectors Small Savings, Provident Funds etc., Reserve Funds, Deposits and Advances, below Public Account.
- 18. Detailed Statement on Loans and Advances given by the Government:** This Statement corresponds to the summary statement 7 in Volume I.
- 19. Detailed Statement of Investments of the Government:** This statement depicts details of investments entity wise and Major and Minor Head wise details of discrepancies, if any, between statements 16 and 19. This statement corresponds to statement 8 in Volume I.
- 20. Detailed Statement of Guarantees given by the Government:** This statement depicts entity-wise details of guarantees furnished by the government. This statement corresponds to statement 9 in Volume I.
- 21. Detailed Statement on Contingency Fund and Other Public Account transactions:** This statement depicts at Minor Head level the details of unrecouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.
- 22. Detailed Statement on Investment of Earmarked Funds:** This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

Part II contains 14 appendices on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State Fund Expenditure, etc. These details are present in the accounts at sub head level or below (i.e., below Minor Head levels) and so are not generally depicted in the Finance Accounts. A detailed list of Appendices appears at the 'Table of Contents' in Volume I and II. The statements read with the Appendices give a complete picture of the state of finances of the State Government.

C. Ready Reckoner

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

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

D. Periodical adjustments and Book adjustments

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

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

Examples of periodical adjustments and book adjustments are given below:

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

E. Differences due to rounding

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

Volume I - Summarised Statements

1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Assets ¹	Reference (Sl. No.)	As at 31 March 2020	As at 31 March 2019
	Notes to Accounts	Statement / Appendix No	
Cash			
(i) Cash in Treasuries and Local Remittances		16.80	16.80
(ii) Departmental Balances		4.16	4.16
(iii) Permanent Cash Imprest		8.40	8.41
(iv) Cash Balance Investments		1,01,41.94	1,10,08.09
(v) Deposits with Reserve Bank of India	2 (vi)	(+)9,23.33	(-)4,59.88
(vi) Investments from Earmarked Funds		3,83,34.06	3,26,51.59
Capital Expenditure			
(i) Investments in shares of Companies, Corporations etc.	3 (iv)	4,41,46.59	4,07,72.93
(ii) Other Capital Expenditure (reduced by amount met from Contingency Fund and Reserve Funds)		20,14,88.32	17,92,30.39
Contingency Fund (unrecouped)		..	10.32
Loans and Advances	3 (iii)	7,12,18	4,13,58.87
(i) Advances with departmental officers		21	7.71
(ii) Suspense and Miscellaneous Balances ²		..	..
Remittance Balances		12, 21	4.60
Cumulative excess of expenditure over receipts ³		13,38,94.15*	9,79,85.34
Total		46,89,70.57	40,25,99.33

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

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

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

* Differs from Statement 12 by an amount of ₹19.36 crore due to cumulative Capital Receipts.

1. STATEMENT OF FINANCIAL POSITION - Concl'd.

(₹ in crore)

Liabilities ¹	Reference (Sl. No.)		As at 31 March 2020	As at 31 March 2019
	Notes to Accounts	Statement / Appendix No.		
Borrowings (Public Debt)				
(i) Internal Debt			35,26,24.76	30,43,50.06
(ii) Loans and Advances from Central Government				
a. Non - Plan Loans			42.67	47.77
b. Loans for State Plan Schemes			1,07,96.38	1,21,46.76
c. Loans for Central Plan Schemes		6,12,17	0.31	0.31
d. Loans for Centrally Sponsored Plan Schemes			..	..
e. Other Loans ⁴			5.62	5.62
f. Centrally Sponsored Schemes			8.44	9.50
g. Other Loans for States/Union Territory with Legislative Schemes			70,71.58	50,81.89
Contingency Fund (balance)		12, 21	1,50.00	1,50.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc			2,64,75.22	2,41,09.76
(ii) Reserve Funds	3 (v)	6,12,17,21	95,76.95	82,84.29
(iii) Deposits		21	5,54,74.88	4,73,51.78
(iv) Suspense and Miscellaneous Balances	3 (vii)	12, 21	67,43.76	10,61.59
(v) Remittance Balances			..	..
Cumulative excess of receipts over expenditure			..	..
Total			46,89,70.57	40,25,99.33

⁴ Relates to Pre 1984-85 loans.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2019-20	2018-19		2019-20	2018-19
Part-I Consolidated Fund					
Section-A : Revenue					
Revenue Receipts (Ref. Statement 3 & 14)	17,45,25.91[@]	17,37,41.16	Revenue Expenditure (Ref. Statement 4-A, 4-B)	21,04,34.73	19,72,00.60
Tax Revenue (Ref. Statement 3 & 14)	13,38,54.70	13,61,72.93	Salaries ¹ (Ref. Statement 4-B & Appendix-I)	4,23,25.06 ^{\$}	4,05,48.70
States Own Revenue Collection (Ref. Statement 3 & 14)	10,74,62.29	10,55,34.16	Subsidies (Ref. Appendix-II)	2,01,43.92	1,89,22.19
Share of Union Taxes/Duties (Ref. Statement 3 & 14)	2,63,92.41	3,06,38.77	Grants-in-Aid ² (Ref. Statement 4-B, 10 & Appendix-III)	5,06,03.81	4,78,25.88
Non-tax Revenue (Ref. Statement 3 & 14)	1,28,87.84	1,42,00.02	General Services (Ref. Statement 4 & 15)	6,64,24.30	6,12,38.35
Interest Receipts (Ref. Statement 3 & 14)	43,55.50	68,75.21	Interest Payment and service of debt (Ref. Statement 4-A, 4-B & 15)	3,24,90.07	2,92,47.22
Others (Ref. Statement 3)	85,32.34	73,24.81	Pension (Ref. Statement 4-A, 4-B & 15)	2,85,76.75	2,79,93.41
Grants from Central Government (Ref. Statement 3 & 14)	2,77,83.37	2,33,68.21	Others (Ref. Statement 4-B)	53,57.47	39,97.72
			Social Services (Ref. Statement 4-A & 15)	2,69,10.24	2,48,32.18
			Economic Services (Ref. Statement 4-A & 15)	29,13.47	31,04.65
			Compensation and assignment to Local Bodies and PRIs (Ref. Statement 4-A & 15)	11,13.93[#]	7,28.65
Revenue Deficit	3,59,08.82	2,34,59.44	Revenue Surplus	..	..

1. Salary, Subsidy and Grants-in-Aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'Social', 'General' and 'Economic' services does not include expenditure on Salaries, Subsidies and Grants-in-Aid (explained in footnote 2) under Revenue Expenditure and Salaries under Capital Expenditure. Salaries, sometimes, also figure under Capital Expenditure.

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

\$ The above expenditure excludes Dearness Allowance of ₹ 96,39.07 crore as DA is explicitly shown in the State Government Budget.

@ Includes ₹ 2.67 crore relating to capitalization of interest dues treated as fresh loans through book adjustment by crediting '0049-Interest Receipt' and debiting corresponding loans.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.

(₹ in crore)

Receipts			Disbursements		
	2019-20	2018-19		2019-20	2018-19
		Section-B : Capital			
Capital Receipts (Ref. Statement 3 & 14)	..	..	Capital Expenditure (Ref. Statement 4-A, 4-B & 16)	2,56,31.58	2,43,10.84
			General Services Ref. Statement 4-A & 16)	10,64.45	8,57.79
			Social Services (Ref. Statement 4-A & 16)	58,59.68	69,96.17
			Economic Services (Ref. Statement 4-A & 16)	1,87,07.45	1,64,56.88
Recoveries of loans and Advances (Ref. Statement 3, 7 & 18)	53,84.01	69,13.43	Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18)	40,22.25^{\$\$}	64,78.03
			General Services (Ref. Statement 4-A, 7 & 18)	..	..
			Social Services (Ref. Statement 4-A, 7 & 18)	7,56.86	20,11.53
			*Economic Services (Ref. Statement 4-A, 7 & 18)	32,65.39	44,66.50
Public Debt Receipts (Ref. Statement 3, 6 & 17)	6,67,74.30	4,79,36.22	Repayment of Public Debt (Ref. Statement 4-A, 6 & 17)	1,78,66.46	1,50,63.62
Internal Debt (Market loans, NSSF etc.) (Ref. Statement 3, 6 & 17)	6,47,84.61	4,55,96.47	Internal Debt (Market loans, NSSF etc.) (Ref. Statement 4-A, 6 & 17)	1,65,09.91	1,38,80.79
Loans from GOI (Ref. Statement 3, 6 & 17)	19,89.69	23,39.75	Loans from GOI (Ref. Statement 4-A, 6 & 17)	13,56.55	11,82.83
Inter State Suspense A/c (Net)	..	..	Inter State Suspense A/c (Net)	..	..
Total Receipts under Consolidated Fund (Ref. Statement 3)	24,66,84.22	22,85,90.81	Total Expenditure under Consolidated Fund	25,79,55.02	24,30,53.09
Deficit in Consolidated Fund	1,12,70.80	1,44,62.28	Surplus in Consolidated Fund	..	..

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

^{\$\$} Includes ₹2.67 crore related to capitalization of interest dues.

Excludes ₹1,45,74.34 crore pertaining to Grant-in-aid which has been included in line item Grants-in-aid below Revenue Expenditure.

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

(₹ in crore)

Receipts			Disbursements		
	2019-20	2018-19		2019-20	2018-19
Part II Contingency Fund					
Contingency Fund (Ref. Statement 21)	10.32	..	Contingency Fund (Ref. Statement 21)	..	10.32
Part III Public Account³					
Small Savings (Ref. Statement 21)	90,27.68	89,28.21	Small Savings (Ref. Statement 21)	66,62.22	64,78.32
Reserve & Sinking Funds (Ref. Statement 21)	51,58.29	61,50.27	Reserve & Sinking Funds (Ref. Statement 21)	43,29.93	66,97.30
Deposits (Ref. Statement 21)	10,62,47.90	10,03,20.13	Deposits (Ref. Statement 21)	10,33,42.97	9,28,77.32
Advances (Ref. Statement 21)	0.04	1.28	Advances (Ref. Statement 21)	..	..
Suspense and Misc. A/c (Ref. Statement 21)	48,18,18.55	48,67,63.91	Suspense and Misc. A/c⁴ (Ref. Statement 21)	47,52,70.20	48,22,23.91
Remittances (Ref. Statement 21)	(-)0.08	0.09	Remittances (Ref. Statement 21)	3.37	(-)2,06.86
Total Receipts in Public Account (Ref. Statement 21)	60,22,52.38	60,21,63.89	Total Disbursements in Public Account (Ref. Statement 21)	58,96,08.69	58,80,69.99
Deficit in Public Account	..	..	Surplus in Public Account	1,26,43.69	1,40,93.90
Opening Cash Balance	(-)4,43.08	(-)64.38	Closing Cash Balance	9,40.13	(-)4,43.08
Increase in Cash Balance	13,83.21	..	Decrease in Cash Balance	..	3,78.70
TOTAL	84,85,03.84	83,06,90.32	TOTAL	84,85,03.84	83,06,90.32

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

4. 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major Head 8673) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement 21.

ANNEXURE TO STATEMENT 2

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

(₹ in crore)

	On 1 April 2019	On 31 March 2020
(1)	(2)	(3)
(a) General Cash Balance -		
1. Cash in Treasuries	..	..
2. Deposits with Reserve Bank \$	(-)4,59.88	(+)9,23.33
3. Remittances in Transit	16.80	16.80
Total	(-)4,43.08	(+)9,40.13
4. Investments held in the Cash Balance Investment Account	1,10,08.09	1,01,41.94
Total (a)	1,05,65.01	1,10,82.07
(b) Other Cash Balances and Investments -		
1. Cash with Departmental Officers viz. Public Works and Forest Departments	4.16	4.16
2. Permanent advances for contingent expenditure with Departmental Officers	8.41	8.40
3. Investments of earmarked funds	3,26,51.59	3,83,34.06*
Total (b)	3,26,64.16	3,83,46.62
Total (a) and (b)	4,32,29.17	4,94,28.69

\$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 2019-20 advised to the Reserve Bank of India till 16th April 2020.

2. There was a net difference of ₹11,44.16 crore (Cr.) between the figures reflected in the Accounts: ₹9,23.33 crore (Dr.) and those reported by Reserve Bank of India: ₹20,67.49 crore (Cr.)

* Includes ₹10.00 crore pertaining to Tamil Nadu Consumer Welfare Fund which is invested with State Bank of India as a term deposit and ₹2,31,60.00 crore related to investments made with Life Insurance Corporation of India from Defined Contribution Pension Scheme.

ANNEXURE TO STATEMENT 2 - Contd.

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

The increase of ₹(+)13,83.21 crore in the General Cash Balance from ₹(-)4,43.08 crore at the beginning of 2019-20 to ₹(+)9,40.13 crore at the end of the year is explained below:

(₹ in crore)

	Increase in Cash Balance	Decrease in Cash Balance
(1)	(2)	(3)
Net Revenue Account	. .	3,59,08.82
Net of transactions under State Provident Funds and Small Savings Deposits	23,65.46	. .
Net of transactions under Loans and Advances made by the State Government	13,61.76	. .
Net of transactions under Contingency Fund, Public Debt, other Debt, Deposits etc., heads	5,91,96.39	. .
Net Capital Account	. .	2,56,31.58
Total	6,29,23.61	6,15,40.40
Net Increase / Decrease		13,83.21

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* 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 ₹24,75.00 crore with effect from 1 February 2016 . 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.

* 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 2020 are as follows:

(a) Investments in Treasury Bills of the Government of India were ₹ 1,01,41.94 crore as on 31 March 2020.

(b) Interest realised on Cash Balance Investments made during the year was ₹3,00.72 crore.

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

(₹ in crore)

Earmarked Fund	Government of India Securities	Government of Tamil Nadu Securities	Securities of other State Govern-ments	Other Securities Investment with LIC	Treasury Bills	Term Deposit with SBI	Total
Sinking Fund	66,42.99	..	..	..	..	..	66,42.99
Infrastructure Development Fund	..	..	..	..	1,25.61	..	1,25.61
Guarantee Redemption Fund	..	..	..	..	6,39.98	..	6,39.98
Defined Contribution Pension Scheme for Government Servants	..	..	..	2,31,60.00*	77,55.48	..	3,09,15.48
Tamil Nadu Consumer Welfare Fund	..	..	..	..	..	10.00	10.00
Total	66,42.99	..	..	2,31,60.00	85,21.07	10.00	3,83,34.06

* Invested in New Group Superannuation Scheme with Cash Accumulation Plan.

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

I TAX AND NON-TAX REVENUE

(₹ in crore)

Actuals			
	Description	2019-20	2018-19
A	Tax Revenue		
A . 1	Own Tax Revenue		
	State Goods and Services Tax (SGST)	3,83,76.19	3,85,33.09
	Land Revenue	2,58.30	1,77.99
	Stamps and Registration fees	1,08,55.65	1,10,66.18
	State Excise	72,05.97	68,63.12
	Sales Tax	4,45,15.44	4,27,01.07
	Taxes on Vehicles	56,74.64	55,72.80
	Taxes on Goods and Passengers	10.84	2.85
	Others	5,65.26	6,17.06
A . 2	Share of net proceeds of Taxes and Duties		
	Central Goods and Services Tax (CGST)	74,89.35	75,61.77
	Integrated Goods and Services Tax (IGST)	. .	6,03.50
	Corporation Tax	89,98.76	1,06,54.53
	Taxes on Income other than Corporation Tax	70,51.14	78,46.62
	Other Taxes on Income and Expenditure	. .	55.49
	Taxes on Wealth	0.39	3.92
	Customs	16,72.92	21,71.71
	Union Excise Duties	11,63.13	14,43.22
	Service Tax	. .	2,82.27
	Other Taxes and Duties on Commodities and Services	16.72	15.74
	Total A	13,38,54.70	13,61,72.93

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

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

(₹ in crore)

		Actuals	
	Description	2019-20	2018-19
B	Non-Tax Revenue		
	Interest Receipts	43,55.50	68,75.21
	Education, Sports, Art and Culture	17,92.96	15,92.36
	Medical and Public Health	16,54.68	7,37.22
	Non-ferrous Mining and Metallurgical Industries	11,50.12	10,57.45
	Miscellaneous General Services	8,95.16	6,79.71
	Urban Development	7,80.75	10,15.81
	Police	3,45.17	2,75.01
	Other Administrative Services	3,18.60	1,87.39
	Housing	2,08.90	2,08.58
	Dividends and Profits	1,92.25	1,55.98
	Other Social Services	1,72.65	1,42.79
	Labour and Employment	1,52.55	1,54.87
	Family Welfare	1,48.53	1,55.85
	Forestry and Wild Life	83.38	1,45.46
	Roads and Bridges	82.59	1,43.13
	Other General Economic Services	80.71	69.12
	Social Security and Welfare	77.80	1,03.70
	Crop Husbandry	53.12	1,85.06
	Major and Medium Irrigation	47.65	44.70
	Other Agricultural Programmes	46.85	42.95
	Stationery and Printing	46.04	36.13
	Contributions and Recoveries towards Pension and Other Retirement Benefits	39.65	38.25
	Village and Small Industries	30.80	30.01
	Public Service Commission	25.22	14.07
	Co-operation	24.92	27.82
	Public Works	16.84	18.57
	Animal Husbandry	16.80	11.15
	Jails	13.43	11.29
	Fisheries	9.67	10.60
	Information and Publicity	9.30	10.07
	Dairy Development	3.42	3.67
	Ports and Light Houses	3.30	2.96
	Minor Irrigation	3.22	2.81
	Civil Supplies	3.07	2.57
	Others	2.24	7.70
	Total B	1,28,87.84	1,42,00.02

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

II. GRANTS FROM GOVERNMENT OF INDIA

(₹ in crore)

		Actuals	
	Description	2019-20	2018-19
C	Grants-in-Aid from Central Government	2,77,83.37	2,33,68.21
(i)	Non Plan Grants \$	..	..
(ii)	Grants for State/Union Territory Plan Schemes \$	(-)71.80	..
	Deduct Refunds	(-)71.80	..
(iii)	Grants for Central Plan Schemes	..	(-)0.01
	Deduct Refunds	..	(-)0.01
(iv)	Grants for Centrally Sponsored Plan Schemes	(-)0.10	(-)1.23
	Deduct Refunds	(-)0.10	(-)1.23
(v)	Grants for Centrally Sponsored Schemes	1,24,63.85	1,48,20.26
	Central Assistance/ Share	1,24,51.15	1,45,06.41
	Externally Aided Project - Grants for Centrally Sponsored Schemes	..	1.86
	Training of Craftsmen and Supervisors	..	1.26
	Village and Small Industries - Handloom Industries	..	..
	Welfare of Scheduled Tribes	12.70	3.15
	Family Welfare - Reproductive and Child Health	..	2,43.22
	Family Welfare - Prevention and Control of Diseases	..	64.36
	Deduct Refunds	..	..

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

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

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

(₹ in crore)

		Actuals	
	Description	2019-20	2018-19
(vi)	Finance Commission Grants	59,05.69	37,05.46
	Grants for Rural Local Bodies	26,98.05	16,34.99
	Grants for Urban Local Bodies	27,06.79	13,63.07
	Grants-in-Aid for State Disaster Response Fund	5,00.85	7,07.40
(vii)	Other Transfer/Grants to States/Union Territories with Legislatures	94,85.73	48,43.73
	Grants towards Contribution to National Disaster Response Fund (NDRF)	..	9,00.31
	Grants from Central Road Fund	2,62.37	4,16.88
	Special Assistance	2,32.47	3,63.41
	Compensation for loss of revenue arising out of Implementation of Goods and Service Tax	89,22.03	31,51.00
	Police - Modernisation of Police	..	0.24
	Grants to cover up Gap in Resources	..	..
	Grants under proviso to Article 275(1) of the Constitution	63.56	7.74
	Crop Husbandry - Agricultural Economics and Statistics	5.30	3.77
	Family Welfare - Prevention and Control of Diseases	..	0.38
	Total C	2,77,83.37	2,33,68.21
	Total Revenue Receipts (A+B+C)	17,45,25.91	17,37,41.16
III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS			
D	Miscellaneous Capital Receipts		
(i)	Disinvestment Proceeds	..	..
(ii)	Others	..	..
	Total D	..	..

3.STATEMENT OF RECEIPTS

(CONSOLIDATED FUND) - *Contd.*

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

			Actuals	
	Description		2019-20	2018-19
E	Public Debt receipts			
(i)	Internal Debt		6,47,84.61	4,55,96.47
		Market Loans	6,24,25.00	4,31,25.45
		Ways and Means Advances from the RBI	..	..
		Bonds	..	..
		Loans from Financial Institutions	23,59.61	24,70.93
		Special Securities issued to National Small Savings Fund	..	..
		Other Loans	..	0.09
(ii)	Loans and Advances from Central Government		19,89.69	23,39.75
		Non-Plan Loans	..	..
		Loans for State Plan	..	..
		Loans for Central Plan Schemes	..	..
		Loans for Centrally Sponsored Plan Schemes	..	..
		Other Loans	..	..
		Centrally Sponsored Schemes	..	..
		Other Loans for State/Union Territory with Legislatures	19,89.69	23,39.75
	Total E		6,67,74.30	4,79,36.22

3.STATEMENT OF RECEIPTS

(CONSOLIDATED FUND) - Concl'd.

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

(₹ in crore)

			Actuals	
	Description		2019-20	2018-19
F	Recoveries of Loans and Advances made by State Government (Recoveries) @		53,84.01	69,13.43
G	Inter - State Settlement		..	..
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)		24,66,84.22	22,85,90.81

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

4. STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

(₹ in crore)

	Description	Revenue	Capital	L & A	Total
A	General Services				
a	Organs of State				
	Parliament / State / Union Territory Legislatures	59.13	..	..	59.13
	President, Vice President / Governor, Administrator of Union Territories	15.24	..	..	15.24
	Council of Ministers	5.76	..	..	5.76
	Administration of Justice	12,91.46	..	..	12,91.46
	Elections	7,94.47	..	..	7,94.47
	Total: Organs of State	21,66.06	..	..	21,66.06
b	Fiscal Services				
	Collection of Taxes on Income and Expenditure	0.03	..	..	0.03
	Land Revenue	2,50.76	..	..	2,50.76
	Stamps and Registration	3,26.65	..	..	3,26.65
	Collection of Other Taxes on Property and Capital Transactions	9.90	..	..	9.90
	State Excise	1,35.13	..	..	1,35.13
	Taxes on Sales, Trade etc.	4,71.55	..	..	4,71.55
	Taxes on Vehicles	2,23.95	..	..	2,23.95
	Other Taxes and Duties on Commodities and Services	13.99	..	..	13.99
	Other Fiscal Services	10.21	..	..	10.21
	Total: Fiscal Services	14,42.17	..	..	14,42.17
c	Interest payment and servicing of Debt				
	Appropriation for reduction or avoidance of debt	5,09.88	..	..	5,09.88
	Interest Payments	3,19,80.19	..	..	3,19,80.19
	Total: Interest payment and servicing of Debt	3,24,90.07	..	..	3,24,90.07
d	Administrative Services				
	Public Service Commission	1,01.18	..	..	1,01.18
	Secretariat - General Services	2,91.15	..	..	2,91.15
	District Administration	15,21.21	..	..	15,21.21
	Treasury and Accounts Administration	3,47.15	..	..	3,47.15
	Police	75,26.21	4,03.92	..	79,30.13
	Jails	3,39.82	..	..	3,39.82
	Stationery and Printing	1,45.87	2.40	..	1,48.27
	Public Works	4,19.96	4,36.51	..	8,56.47
	Vigilance	68.09	..	..	68.09
	Other Administrative Services	5,30.34	2,21.62	..	7,51.96

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

A. EXPENDITURE BY FUNCTION- Contd.

(₹ in crore)

	Description	Revenue	Capital	L & A	Total
A	General Services				
d	Administrative Services				
	Total: Administrative Services	1,12,90.98	10,64.45	..	1,23,55.43
e	Pensions and Miscellaneous General Services				
	Pensions and other Retirement Benefits	3,02,01.77	..	..	3,02,01.77
	Miscellaneous General Services	5,46.33	..	..	5,46.33
	Total: Pensions and Miscellaneous General Services	3,07,48.10	..	..	3,07,48.10
	Total: General Services	7,81,37.38	10,64.45	..	7,92,01.83
B	Social Services				
a	Education, Sports, Art and Culture				
	General Education	3,66,58.92	5,07.79	1,40.57	3,73,07.28
	Technical Education	10,54.18	..	..	10,54.18
	Sports and Youth Services	2,93.13	..	..	2,93.13
	Art and Culture	2,32.77	..	..	2,32.77
	Total: Education, Sports, Art and Culture	3,82,39.00	5,07.79	1,40.57	3,88,87.36
b	Health and Family Welfare				
	Medical and Public Health	88,77.49	4,62.63	..	93,40.12
	Family Welfare	26,34.09	3,46.61	..	29,80.70
	Total: Health and Family Welfare	1,15,11.58	8,09.24	..	1,23,20.82
c	Water Supply, Sanitation, Housing and Urban Development				
	Water Supply and Sanitation	6,46.42	14,14.47	3.30	20,64.19
	Housing	31,61.48	36.62	..	31,98.10
	Urban Development	16,47.13	28,40.93	6,11.27	50,99.33
	Total: Water Supply, Sanitation, Housing and Urban Development	54,55.03	42,92.02	6,14.57	1,03,61.62
d	Information and Broadcasting				
	Information and Publicity	1,08.14	16.61	..	1,24.75
	Broadcasting	..	..	1.72	1.72
	Total: Information and Broadcasting	1,08.14	16.61	1.72	1,26.47
e	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	43,89.57	96.12	..	44,85.69
	Total: Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	43,89.57	96.12	..	44,85.69
f	Labour and Labour Welfare				
	Labour, Employment and Skill Development	7,35.36	..	..	7,35.36
	Total: Labour and Labour Welfare	7,35.36	..	..	7,35.36

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

A. EXPENDITURE BY FUNCTION - Contd.

(₹ in crore)

	Description	Revenue	Capital	L & A	Total
B	Social Services				
g	Social Welfare and Nutrition				
	Social Security and Welfare	82,98.65	18.05	..	83,16.70
	Nutrition	41,09.17	51.11	..	41,60.28
	Relief on account of Natural Calamities	8,59.31	..	..	8,59.31
	Total: Social Welfare and Nutrition	1,32,67.13	69.16	..	1,33,36.29
h	Others				
	Other Social Services	1,80.48	68.74	..	2,49.22
	Secretariat - Social Services	1,13.03	..	..	1,13.03
	Total: Others	2,93.51	68.74	..	3,62.25
	Total: Social Services	7,39,99.32	58,59.68	7,56.86	8,06,15.86
C	Economic Services				
a	Agricultural and Allied Activities				
	Crop Husbandry	88,39.19	26.31	..	88,65.50
	Soil and Water Conservation	1,00.03	86.97	..	1,87.00
	Animal Husbandry	10,54.46	83.61	..	11,38.07
	Dairy Development	50.35	..	..	50.35
	Fisheries	4,18.45	2,68.55	..	6,87.00
	Forestry and Wild Life	4,09.94	1,27.89	..	5,37.83
	Plantations	..	..	16.72	16.72
	Food, Storage and Warehousing	54.52	2,12.40	..	2,66.92
	Agricultural Research and Education	11,18.03	3.82	..	11,21.85
	Co-operation	16,73.25	2,97.13	2,17.65	21,88.03
	Other Agricultural Programmes	2,96.38	1,52.10	..	4,48.48
	Total: Agricultural and Allied Activities	1,40,14.60	12,58.78	2,34.37	1,55,07.75
b	Rural Development				
	Special Programmes for Rural Development	5,96.80	..	..	5,96.80
	Rural Employment	19,81.62	..	..	19,81.62
	Other Rural Development programmes	9,25.11	18,63.15	..	27,88.26
	Total: Rural Development	35,03.53	18,63.15	..	53,66.68
c	Special Areas Programmes				
	Hill Areas	5.00	72.57	..	77.57
	Total: Special Areas Programmes	5.00	72.57	..	77.57
d	Irrigation and Flood Control				
	Major Irrigation	..	5,29.34	..	5,29.34
	Major and Medium Irrigation	15,85.45	15,83.67	..	31,69.12
	Minor Irrigation	1,09.67	5,33.76	..	6,43.43
	Flood Control and Drainage	1,58.11	23.68	..	1,81.79

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

A. EXPENDITURE BY FUNCTION- Contd.

(₹ in crore)

	Description	Revenue	Capital	L & A	Total
C	Economic Services				
d	Irrigation and Flood Control				
	Total: Irrigation and Flood Control	18,53.23	26,70.45	..	45,23.68
e	Energy				
	Power	87,28.44	7,63.60	12,48.37	1,07,40.41
	New and Renewable Energy	5.02	..	..	5.02
	Total: Energy	87,33.46	7,63.60	12,48.37	1,07,45.43
f	Industries and Minerals				
	Village and Small Industries	12,78.70	26.19	..	13,04.89
	Industries	27,63.30	..	..	27,63.30
	Non ferrous Mining and Metallurgical Industries	19.06	..	89.33	1,08.39
	Cement and Non-metallic Mineral Industries	..	..	20.00	20.00
	Consumer Industries	..	1.20	1,36.68	1,37.88
	Other Industries	..	..	0.61	0.61
	Other Outlays on Industries and Minerals	..	..	0.05	0.05
	Total: Industries and Minerals	40,61.06	27.39	2,46.67	43,35.12
g	Transport				
	Shipping	..	-0.75*	..	-0.75
	Civil Aviation	..	97.76	..	97.76
	Roads and Bridges	11,27.28	92,53.78	..	1,03,81.06
	Road Transport	2,77.18	9,02.06	12,99.53	24,78.77
	Inland Water Transport	1.23	..	..	1.23
	Other Transport Services	1.35	..	..	1.35
	Total: Transport	14,07.04	1,02,52.85	12,99.53	1,29,59.42
i	Science Technology and Environment				
	Other Scientific Research	12.48	9.07	..	21.55
	Ecology and Environment	7.07	..	..	7.07
	Total: Science Technology and Environment	19.55	9.07	..	28.62
j	General Economic Services				
	Secretariat - Economic Services	93.56	..	..	93.56
	Tourism	32.88	53.77	0.94	87.59
	Census Surveys and Statistics	88.37	..	..	88.37
	Civil Supplies	85,16.55	..	..	85,16.55
	General Financial and Trading Institutions	..	16,40.00	..	16,40.00
	Other General Economic Services	2,80.92	95.82	..	3,76.74
	Total: General Economic Services	90,12.28	17,89.59	0.94	1,08,02.81
	Total: Economic Services	4,26,09.75	1,87,07.45	30,29.88	6,43,47.08

* Minus Expenditure is due to recovery of interest free loan amount towards dredging and rehabilitation works under Tsunami Emergency Aided Project with assistance from Asian Development bank booked under '5052.80.800.RN'.

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

A. EXPENDITURE BY FUNCTION- Contd.

(₹ in crore)

Description	Revenue	Capital	L & A	Total
D Grants-in-Aid and Contributions				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1,56,88.28	..	..	1,56,88.28
Total:	1,56,88.28	..	..	1,56,88.28
Total: Grants-in-Aid and Contributions	1,56,88.28	..	..	1,56,88.28
E Public Debt				
Internal Debt of the State Government	..	..	1,65,09.91	1,65,09.91
Loans and Advances from the Central Government	..	..	13,56.55	13,56.55
Total:	..	..	1,78,66.46	1,78,66.46
Total: Public Debt	..	..	1,78,66.46	1,78,66.46
F Loans to Government servants etc.				
Loans to Government Servants etc.	..	..	2,35.51	2,35.51
Total:	..	..	2,35.51	2,35.51
Total: Loans to Government servants etc	..	..	2,35.51	2,35.51
Total Expenditure	21,04,34.73	2,56,31.58	2,18,88.71	25,79,55.02

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

B. EXPENDITURE BY NATURE - Contd.

(₹ in crore)

Object of Expenditure	2019 - 20			2018 - 19			2017 - 18		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Grants-in-Aid	5,06,03.81	..	5,06,03.81	4,78,25.88	..	4,78,25.88	4,06,31.46	9.82	4,06,31.46
Salaries	4,23,25.06	..	4,23,25.06	4,05,48.70	..	4,05,48.70	2,38,81.91	..	2,38,81.91
Interest	3,29,39.79	..	3,29,39.79	2,93,57.76	..	2,93,57.76	2,66,27.28	..	2,66,27.28
Pensions	2,44,60.78	..	2,44,60.78	2,48,64.66	..	2,48,64.66	1,47,48.17	..	1,47,48.17
Subsidies	2,01,43.92	..	2,01,43.92	1,89,22.19	..	1,89,22.19	1,52,29.79	..	1,52,29.79
Dearness Allowances	96,39.07	..	96,39.07	62,51.12	..	62,51.12	2,09,39.73	..	2,09,39.73
Salary Grants	81,90.18	..	81,90.18	77,92.42	..	77,92.42	68,18.61	..	68,18.61
Contributions	48,20.04	..	48,20.04	47,91.37	..	47,91.37	45,60.22	..	45,60.22
Scholarships and Stipends	29,22.57	..	29,22.57	27,70.09	..	27,70.09	26,09.07	..	26,09.07
Gratuities	22,95.93	..	22,95.93	26,73.88	..	26,73.88	16,69.51	..	16,69.51
Feeding / Dietary Charges	20,22.33	..	20,22.33	19,39.24	..	19,39.24	19,56.24	..	19,56.24
Maintenance	15,00.54	..	15,00.54	16,67.89	..	16,67.89	18,32.93	..	18,32.93
Payments for Professional and Special Services	14,49.04	..	14,49.04	10,67.32	..	10,67.32	9,41.63	..	9,41.63
Office Expenses	7,14.11	..	7,14.11	5,57.68	..	5,57.68	5,24.51	..	5,24.51
Medicines	7,10.15	..	7,10.15	6,93.63	..	6,93.63	6,84.71	..	6,84.71
Inter-Account Transfers	5,97.00	5,31.98	11,28.98	2,50.20	..	2,50.20	5,90.41	3,58.34	9,48.75
Clothing, Tentage and Stores	5,77.71	..	5,77.71	5,35.04	..	5,35.04	5,78.07	..	5,78.07
Travel Expenses	5,43.27	..	5,43.27	4,49.84	..	4,49.84	3,71.85	..	3,71.85
Materials and Supplies	5,42.45	..	5,42.45	8,99.49	..	8,99.49	2,40.17	..	2,40.17
Computer and Accessories	5,25.85	..	5,25.85	2,57.44	..	2,57.44	1,47.53	..	1,47.53
Cost of Books / Note Books / Slates, etc.	3,22.29	..	3,22.29	3,30.59	..	3,30.59	1,63.55	..	1,63.55
Machinery and Equipments	2,81.66	17.74	2,99.40	4,75.29	10.45	4,85.74	3,49.40	12.76	3,62.16
Petroleum, Oil and Lubricants	2,63.58	..	2,63.58	2,36.32	..	2,36.32	2,04.73	..	2,04.73
Festival Advances	2,34.91	..	2,34.91	..	..	..	..	..	..
Service or Commitment Charges	2,02.99	..	2,02.99	1,82.18	..	1,82.18	1,95.70	..	1,95.70
Minor Works	1,91.33	..	1,91.33	1,33.08	..	1,33.08	1,84.51	..	1,84.51

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

B. EXPENDITURE BY NATURE - Concl'd.

(₹ in crore)

Object of Expenditure	2019 - 20			2018 - 19			2017 - 18		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Rent, Rates and Taxes	1,91.23	..	1,91.23	1,74.79	..	1,74.79	1,61.69	..	1,61.69
Discount on Loans	1,90.89	..	1,90.89	4,31.62	..	4,31.62	3,17.77	..	3,17.77
Compensation	1,90.85	20.52	2,11.37	2,76.07	..	2,76.07	3,65.03	..	3,65.03
Stores and Equipments	1,60.13	..	1,60.13	1,72.96	..	1,72.96	1,11.96	..	1,11.96
Printing Charges	1,59.07	..	1,59.07	1,19.60	..	1,19.60	97.59	..	97.59
Training	1,36.60	..	1,36.60	96.95	..	96.95	79.60	..	79.60
Motor Vehicles	1,23.57	..	1,23.57	93.26	..	93.26	71.04	..	71.04
Procurement of Agricultural Inputs	1,22.58	..	1,22.58	78.69	..	78.69	12.38	..	12.38
Wages	1,09.59	..	1,09.59	1,23.25	..	1,23.25	99.73	..	99.73
Advertising and Publicity	80.62	..	80.62	77.08	..	77.08	1,05.76	..	1,05.76
Rewards	80.25	..	80.25	82.27	..	82.27	81.75	..	81.75
Feeding and Cash Doles	58.81	..	58.81	59.81	..	59.81	60.27	..	60.27
Purchase and Up-keep of Animals	47.63	..	47.63	31.63	..	31.63	..	..	..
Lands	34.19*	8,08.37	8,42.56	41.19	8,23.85	8,65.04	23.39	10,29.75	10,53.14
Transport Charges	28.95	..	28.95	30.04	..	30.04	40.25	..	40.25
Royalty	16.43	..	16.43	14.62	..	14.62	14.62	..	14.62
Other Charges	13.87	..	13.87	13.87	..	13.87	13.62	..	13.62
Secret Service Expenditure	11.38	..	11.38	10.21	..	10.21	10.33	..	10.33
Miscellaneous	8.30	99.59	107.89	42.41	59.10	101.51	..	62.13	62.13
Writes off and Losses	3.21	..	3.21	2,54.22	..	2,54.22	..	..	..
Major Works	0.84**	2,06,11.08	2,06,11.92	4.74	1,96,09.38	1,96,14.12	..	1,43,38.86	1,43,38.86
Investments	..	35,84.88	35,84.88	..	42,13.39	42,13.39	..	44,85.04	44,85.04
Prizes and Awards	8.97	..	8.97	15.45	..	15.45	26.70	..	26.70
Total	21,07,98.32	2,56,74.16	23,64,72.48	19,77,18.03	2,47,16.17	22,24,34.20	16,83,75.17	2,02,96.70	18,86,71.87
Others	(-)3,63.59	(-)42.58	(-)4,06.17	(-)5,17.43	(-)4,05.33	(-)9,22.76	(-)5,01.54	(-)93.50	(-)5,95.04
Total	21,04,34.73	2,56,31.58	23,60,66.31	19,72,00.60	2,43,10.84	22,15,11.44	16,78,73.63	2,02,03.20	18,80,76.83

* relates to payment of compensation in connection with acquisition of lands.

** Major works wrongly classified under 2701-03-120-AA (₹0.27 crore) and 2701-03-207-AB (₹0.57 crore)

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in crore)

Major Head	Description	(1) Expenditure during 2018-19	(2) Progressive Expenditure upto 2018-19	(3) Expenditure during 2019-20	(4) Progressive Expenditure upto 2019-20	(5) Percentage Increase (+) / Decrease (-)
A. Capital Account of General Services						
4055	Capital Outlay on Police	4,10.42	45,23.59	4,03.92	49,27.51	(-)1.58
4058	Capital Outlay on Stationery and Printing	1.12	70.30	2.40	72.70	(+)114.29
4059	Capital Outlay on Public Works	3,83.98	44,22.39	4,36.51	48,58.90	(+)13.68
4070	Capital Outlay on Other Administrative Services	62.27	7,96.95	2,21.62	10,18.57	(+)255.90
Total A Capital Account of General Services		8,57.79	98,13.23	10,64.45	1,08,77.68	(+)24.09
B. Capital Account of Social Services						
(a) Capital Account of Education, Sports, Art and Culture						
4202	Capital Outlay on Education, Sports, Art and Culture	7,25.27	70,54.94	5,07.79	75,62.73	(-)29.99
Total (a) Capital Account of Education, Sports, Art and Culture		7,25.27	70,54.94	5,07.79	75,62.73	(-)29.99
(b) Capital Account of Health and Family Welfare						
4210	Capital Outlay on Medical and Public Health	4,64.32	46,38.10	4,62.63	51,00.73	(-)0.36
4211	Capital Outlay on Family Welfare	2,66.17	15,29.47	3,46.61 *	18,76.08	(+)30.22
Total (b) Capital Account of Health and Family Welfare		7,30.49	61,67.57	8,09.24	69,76.81	(+)10.78

* Lower rounding adopted.

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

(₹ in crore)

Major Head	Description	(1) Expenditure during 2018-19	(2) Progressive Expenditure upto 2018-19	(3) Expenditure during 2019-20	(4) Progressive Expenditure upto 2019-20	(5) Percentage Increase (+) / Decrease (-)
B. Capital Account of Social Services - <i>Contd.</i>						
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development						
4215	Capital Outlay on Water Supply and Sanitation	9,74.44	1,78,53.88	14,14.48	1,92,68.36	(+)45.16
4216	Capital Outlay on Housing	81.94	88,69.15	36.62	89,05.77	(-)55.31
4217	Capital Outlay on Urban Development	44,33.28	2,00,81.00	28,40.93 *	2,29,21.93	(-)35.92
Total	(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	54,89.66	4,68,04.03	42,92.03	5,10,96.06	(-)21.82
(d) Capital Account of Information and Broadcasting						
4220	Capital Outlay on Information and Publicity	33.37	2,36.12	16.61	2,52.73	(-)50.22
4221	Capital Outlay on Broadcasting	..	25.00	..	25.00	..
Total	(d) Capital Account of Information and Broadcasting	33.37	2,61.12	16.61	2,77.73	(-)50.22

* Includes investment of ₹3 crore in Chennai Rivers Restoration Trust.

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

(₹ in crore)

Major Head	Description	(1) Expenditure during 2018-19	(2) Progressive Expenditure upto 2018-19	(3) Expenditure during 2019-20	(4) Progressive Expenditure upto 2019-20	(5) Percentage Increase (+) / Decrease (-)
B. Capital Account of Social Services - <i>Concl.</i>						
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	94.85	19,95.90	96.12	20,92.02	(+)1.34
Total	(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	94.85	19,95.90	96.12	20,92.02	(+)1.34
(g) Capital Account of Social Welfare and Nutrition						
4235	Capital Outlay on Social Security and Welfare	15.27	1,47.99	18.04	1,66.03	(+)18.14
4236	Capital Outlay on Nutrition	(-)1,35.16	6,11.22	51.11	6,62.33	(+)137.81
Total	(g) Capital Account of Social Welfare and Nutrition	(-)1,19.89	7,59.21	69.15	8,28.36	(+)157.68
(h) Capital Account of Other Social Services						
4250	Capital Outlay on Other Social Services	42.42	3,04.60	68.74	3,73.34	(+)62.05
Total	(h) Capital Account of Other Social Services	42.42	3,04.60	68.74	3,73.34	(+)62.05
Total B	Capital Account of Social Services	69,96.17	6,33,47.37	58,59.68	6,92,07.05	(-)16.24

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

(₹ in crore)

Major Head	Description	(1) Expenditure during 2018-19	(2) Progressive Expenditure upto 2018-19	(3) Expenditure during 2019-20	(4) Progressive Expenditure upto 2019-20	(5) Percentage Increase (+) / Decrease (-)
C. Capital Account of Economic Services						
(a) Capital Account of Agriculture and Allied Activities						
4401	Capital Outlay on Crop Husbandry	79.71	6,16.46	26.31	6,42.77	(-)66.99
4402	Capital Outlay on Soil and Water Conservation	32.20	5,45.76	86.97	6,32.73	(+)170.09
4403	Capital Outlay on Animal Husbandry	42.13	5,90.38	83.61	6,73.99	(+)98.46
4404	Capital Outlay on Dairy Development	44.62	2,16.74	..	2,16.74	(-)100.00
4405	Capital Outlay on Fisheries	2,46.75	14,74.54	2,68.55	17,43.09	(+)8.83
4406	Capital Outlay on Forestry and Wild Life	1,21.34	28,52.80	1,27.89	29,80.69	(+)5.40
4407	Capital Outlay on Plantations	..	85.68	..	85.68	..
4408	Capital Outlay on Food Storage and Warehousing	1,42.22	11,59.56	2,12.40	13,71.96	(+)49.35
4415	Capital Outlay on Agricultural Research and Education	4.77	73.08	3.82	76.90	(-)19.92
4425	Capital Outlay on Co-operation	35.91	60,53.12	2,97.13	63,50.25	(+)727.43
4435	Capital Outlay on Other Agricultural Programmes	2,36.92	9,65.72	1,52.10	11,17.82	(-)35.80
Total	(a) Capital Account of Agriculture and Allied Activities	9,86.57	1,46,33.84	12,58.78	1,58,92.62	(+)27.59
(b) Capital Account of Rural Development						
4515	Capital Outlay on other Rural Development Programmes	25,02.58	1,92,32.50	18,63.15	2,10,95.65	(-)25.55
Total	(b) Capital Account of Rural Development	25,02.58	1,92,32.50	18,63.15	2,10,95.65	(-)25.55

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

(₹ in crore)

Major Head	Description	(1) Expenditure during 2018-19	(2) Progressive Expenditure upto 2018-19	(3) Expenditure during 2019-20	(4) Progressive Expenditure upto 2019-20	(5) Percentage Increase (+) / Decrease (-)
C. Capital Account of Economic Services - Contd.						
(c) Capital Account of Special Areas Programme						
4551	Capital Outlay on Hill Areas	75.75	6,95.43	72.57	7,68.00	(-)4.20
4575	Capital Outlay on other Special Areas Programmes	..	1.22	..	1.22	..
Total	(c) Capital Account of Special Areas Programme	75.75	6,96.65	72.57	7,69.22	(-)4.20
(d) Capital Account of Irrigation and Flood Control						
4700	Capital Outlay on Major Irrigation	3,18.67	3,38.15	5,29.34	8,67.49	(+)66.11
4701	Capital Outlay on Medium Irrigation	12,34.38	1,16,78.31	15,83.67	1,32,61.98	(+)28.30
4702	Capital Outlay on Minor Irrigation	1,31.20	15,77.71	5,33.76	21,11.47	(+)306.83
4705	Capital Outlay on Command Area Development	..	3,70.59	..	3,70.59	..
4711	Capital Outlay on Flood Control Projects	53.33	25,47.70	23.68	25,71.38	(-)55.60
Total	(d) Capital Account of Irrigation and Flood Control	17,37.58	1,65,12.46	26,70.45	1,91,82.91	(+)53.69

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

(₹ in crore)

Major Head	Description	(1) Expenditure during 2018-19	(2) Progressive Expenditure upto 2018-19	(3) Expenditure during 2019-20	(4) Progressive Expenditure upto 2019-20	(5) Percentage Increase (+) / Decrease (-)
C. Capital Account of Economic Services - <i>Contd.</i>						
(e) Capital Account of Energy						
4801	Capital Outlay on Power Projects	1,94.58	2,46,68.65	7,63.60	2,54,32.25	(+)292.43
4802	Capital Outlay on Petroleum	..	0.17	..	0.17	..
4810	Capital Outlay on New and Renewable Energy	..	0.88	..	0.88	..
Total	(e) Capital Account of Energy	1,94.58	2,46,69.70	7,63.60	2,54,33.30	(+)292.43
(f) Capital Account of Industry and Minerals						
4851	Capital Outlay on Village and Small Industries	48.27	1,95.52	26.19	2,21.71	(-)45.74
4852	Capital Outlay on Iron and Steel Industries	..	0.22	..	0.22	..
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	..	33.31	..	33.31	..
4854	Capital outlay on Cement and Non-metallic Mineral Industries	..	74.43	..	74.43	..
4855	Capital Outlay on Fertilizer Industries	..	0.26	..	0.26	..
4857	Capital Outlay on Chemicals and Pharmaceutical Industries	..	0.17	..	0.17	..
4858	Capital Outlay On Engineering Industries	..	39.31	..	39.31	..
4859	Capital Outlay on Telecommunication and Electronic Industries	..	26.56	..	26.56	..
4860	Capital Outlay on Consumer Industries	15,62.28	19,16.53	1.20	19,17.73	(-)99.92
4875	Capital Outlay on Other Industries	..	5,30.28	..	5,30.28	..

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

(₹ in crore)

Major Head	Description	(1) Expenditure during 2018-19	(2) Progressive Expenditure upto 2018-19	(3) Expenditure during 2019-20	(4) Progressive Expenditure upto 2019-20	(5) Percentage Increase (+) / Decrease (-)
C. Capital Account of Economic Services - Contd.						
(f) Capital Account of Industry and Minerals - Concl'd.						
4885	Other Capital Outlay on Industries and Minerals	..	0.01	..	0.01	..
Total	(f) Capital Account of Industry and Minerals	16,10.55	28,16.60	27.39	28,43.99	(-)98.30
(g) Capital Account of Transport						
5051	Capital Outlay on Ports and Light Houses	..	8.29	..	8.29	..
5052	Capital Outlay on Shipping	(-)0.25	77.01	(-)0.75 @	76.26	(-)200.00
5053	Capital Outlay on Civil Aviation	2,48.86	2,67.95	97.76	3,65.71	(-)60.72
5054	Capital Outlay on Roads and Bridges	70,73.08	5,88,85.73	92,53.78	6,81,39.51	(+)30.83
5055	Capital Outlay on Road Transport	7,12.54	67,28.23	9,02.06 *	76,30.29	(+)26.60
5056	Capital Outlay on Inland Water Transport	..	7.15	..	7.15	..
Total	(g) Capital Account of Transport	80,34.23	6,59,74.36	1,02,52.85	7,62,27.21	(+)27.61
(i) Capital Account of Science Technology and Environment						
5425	Capital Outlay on Other Scientific and Environmental Research	15.08	3,72.39	9.07	3,81.46	(-)39.85
Total	(i) Capital Account of Science Technology and Environment	15.08	3,72.39	9.07	3,81.46	(-)39.85

@ Minus expenditure is 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 investment of (i) ₹72.03 crore in Metropolitan Transport Corporation (Chennai) Limited, (ii) ₹9.55 crore in Tamil Nadu State Transport Corporation (Salem) Limited, (iii) ₹11.37 crore in TNSTC (Madurai) Limited, (iv) ₹1,41.31 crore in TNSTC (Tirunelveli) Limited, (v) ₹91.47 crore in TNSTC (Coimbatore) Limited, (vi) ₹59.83 crore in TNSTC (Kumbakonam) Limited and (vii) ₹0.50 crore in Pallavan Transport Consultancy Services.

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

(₹ in crore)

Major Head	Description	(1) Expenditure during 2018-19	(2) Progressive Expenditure upto 2018-19	(3) Expenditure during 2019-20	(4) Progressive Expenditure upto 2019-20	(5) Percentage Increase (+) / Decrease (-)
C. Capital Account of Economic Services - <i>Concl'd.</i>						
(j) Capital Account of General Economic Services						
5452	Capital Outlay on Tourism	13.12	2,76.86	53.77	3,30.63	(+)309.83
5465	Investments in General Financial and Trading Institutions	12,37.50	12,95.21	16,40.00	29,35.21	(+)32.53
5475	Capital Outlay on other General Economic Services	49.34	3,62.16	95.82	4,57.98	(+)94.20
Total	(j) Capital Account of General Economic Services	12,99.96	19,34.23	17,89.59	37,23.82	(+)37.67
Total C	Capital Account of Economic Services	1,64,56.88	14,68,42.73	1,87,07.45	16,55,50.18	(+)13.68
	Total Capital Expenditure	2,43,10.84	22,00,03.33	2,56,31.58	24,56,34.91	(+)5.43

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES¹

(i) STATEMENT OF PUBLIC DEBT AND OTHER LIABILITIES

(₹ in crore)

Nature of borrowings	Balance as on 1 April 2019	Receipts during the year	Repayments during the year	Balance as on 31 March 2020	Net Increase (+) / Decrease (-)	As a percent of total liabilities
A. Public Debt						
6003 Internal Debt of the State Government	30,43,50.06	6,47,84.61	1,65,09.91	35,26,24.76	(+)4,82,74.70	83.22
Market Loans	25,12,42.78	6,24,25.00	1,25,99.08	30,10,68.70	(+)4,98,25.92	71.05
WMA ² from the RBI	..	..	..	..	..	..
Bonds	2,28,15.00	..	..	2,28,15.00	..	5.38
Loans from Financial institutions etc ³	1,07,14.06	23,59.61	21,07.75	1,09,65.92	(+)2,51.86	2.59
Special securities issued to National Small Savings Fund	1,95,78.22	..	18,03.08	1,77,75.14	(-)18,03.08	4.19
Other Loans	..	..	..	..	..	..

1. Detailed Account is at pages 449 to 473

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 2019	Receipts during the year	Repayments during the year	Balance as on 31 March 2020	Net Increase (+) / Decrease (-)	As a percent of total liabilities
6004 Loans and Advances from the Central Government	1,72,91.85	19,89.69	13,56.54	1,79,25.00	(+)6,33.15	4.23
Non-Plan Loans	47.77	..	5.11	42.66	(-)5.11	0.01
Loans for State/Union Territory Plan Schemes	1,21,46.76	..	13,50.38	1,07,96.38	(-)13,50.38	2.55
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	9.50	..	1.05	8.45	(-)1.05	..
Other Loans for States/Union Territory with Legislature Schemes	50,81.89	19,89.69	..	70,71.58	(+)19,89.69	1.67
TOTAL A Public Debt	32,16,41.91	6,67,74.30	1,78,66.45	37,05,49.76	(+)4,89,07.85	87.45

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

(₹ in crore)

Nature of borrowings	Balance as on 1 April 2019	Receipts during the year	Repayments during the year	Balance as on 31 March 2020	Net Increase (+) / Decrease (-)	As a percent of total liabilities
B.Other Liabilities						
Public Accounts						
Small savings, Provident Funds etc.	2,41,09.76	90,27.68	66,62.22	2,64,75.22	(+)23,65.46	6.25
Reserve funds bearing interest	..	8,20.52	7,07.10	1,13.42	(+)1,13.42	0.03
Reserve funds not bearing interest	13,30.01	43,37.77	36,22.83	20,44.95	(+)7,14.94	0.48
Deposits bearing interest	80,08.31	7,04,23.92	6,91,08.25	93,23.98	(+)13,15.67	2.20
Deposits not bearing interest	1,36,46.15	3,58,23.98	3,42,34.71	1,52,35.42	(+)15,89.27	3.60
Total B. Other Liabilities	4,70,94.23	12,04,33.87	11,43,35.11	5,31,92.99	(+)60,98.76	12.55
Total Public Debt and Other Liabilities	36,87,36.14	18,72,08.17	13,22,01.56	42,37,42.75	(+)5,50,06.61	100

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

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

Explanatory Notes to Statement 6

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

There is the system of creation of Sinking Funds by transferring Funds from revenue to the Fund for amortisation of Open Market Loans, Central Government Loans and Special Securities issued to National Small Savings Fund. During the year, a sum of ₹5,09.88 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 **2019-20** was ₹69,38.95 crore. Out of total balance in the Fund, ₹66,42.99 crore were invested in Securities. The market value of these Securities on 31 March 2020 as reported by Government was ₹70,01.65 crore.

2. Loans from Small Saving Fund -

Loans out of the collection in the 'Small Saving Schemes' and 'Public Provident Fund' in the Post offices are being shared between the State Government and the Central Government. A separate fund viz. 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. No amount under NSSF Scheme was received and ₹18,03.08 crore was repaid during the year. The balance outstanding at the end of the year was ₹1,77,75.14 crore which was 4.80 *per cent* of the total Public Debt of the State Government as on 31 March 2020.

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 ₹19,89.69 crore was received from Government of India as loans and an amount of ₹13,56.55 crore was repaid.
- (ii) This covers mainly long term loans raised in the Open Market, borrowings from autonomous bodies like Life Insurance Corporation of India, National Development Corporation etc. During the year, the following Open Market Loans were floated, the details of which are listed below.

Year of Maturity	Open Market Loan Amount (₹ in crore)	Rate of Interest of Loans
2023	1000, 1000	6.50, 6.64
2024	500, 1500, 600, 500	6.74, 6.70, 6.70, 6.77
2025	500, 600, 500, 1000	6.90, 6.90, 6.94, 6.89
2026	500, 1000	7.05, 7.05
2027	500, 1000, 1000, 560	7.20, 7.15, 7.15, 7.25
2028	3000, 1000, 1000	8.06, 7.22, 7.22
2029	3000, 1000, 2000, 1000, 4000, 1000, 1000, 3000	8.16, 8.16, 7.28, 7.11, 7.11, 7.17, 7.17, 7.17
2030	1000, 1000	7.19, 7.19
2031	4000, 1000, 1000	7.59, 7.20, 7.20
2034	1000, 500	7.30, 7.30
2035	2000	7.19
2037	2575, 3500	7.39, 7.39
2039	1615, 3000, 2000, 1800	6.97, 6.97, 6.97, 6.97,
2050	1175	6.94
2054	2000	7.33

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 2019-20 and 2018-19 are shown below:-

(₹ in crore)

	2019-20	2018-19	Net increase (+) / decrease (-) during the year
(i) Gross debt and other obligations outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Funds etc.	39,70,24.98	34,57,51.68*	(+)5,12,73.30
(b) Other obligations	2,67,17.78	2,29,84.47	(+)37,33.31
Total (i)	42,37,42.76	36,87,36.15	(+)5,50,06.60

* Differs from previous year by ₹0.01 crore due to correct rounding adopted as per Statement 17 Opening Balance.

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

Explanatory Notes to Statement 6 - *Concl'd*

(₹ in crore)

	2019-20	2018-19	Net increase (+) /decrease (-) during the year
(ii) Interest paid by the Government			
(a) On Public Debt and Small Savings, Provident Funds etc.	3,17,43.92	2,86,05.36	(+)31,38.56
(b) On other obligations	2,36.27	1,51.65	(+)84.62
Total (ii)	3,19,80.19	2,87,57.01	(+)32,23.18
(iii) Deduct			
(a) Interest received on loans and advances given by Government	3,87.31	27,03.20	(-)23,15.89
(b) Interest realised on investment of cash balances	3,00.72	7,29.20	(-)4,28.48
Total (iii)	6,88.03	34,32.40	(-)27,44.37
(iv) Net interest charges	3,12,92.16	2,53,24.61	(+)59,67.55
(v) Percentage of gross interest (item(ii)) to total revenue receipts	18.32	16.55	(+)1.77
(vi) Percentage of net interest (item(iv)) to total revenue receipts	17.93	14.58	(+)3.35

There was in addition certain other receipts and adjustments totalling ₹37,11.93 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 ₹2,75,80.23 crore which works out to **15.80 per cent** of the revenue.

The Government also received ₹1,92.25 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 2019	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance as on 31 March 2020	Net Increase (+) / decrease(-) during the year
General Services						
Statutory Corporations	..	..	..	..	..	..
Government Companies	..	..	..	..	..	..
Total - General Services	..	..	..	..	..	..
Social Services						
Universities/ Academic Institutions	4,13.33	1,40.57	94.84	..	4,59.06	(+)45.73
Panchayati Raj Institutions	..	..	..	..	..	..
Municipalities / Municipal Councils / Municipal Corporations	12,08.82	3.30	0.01	..	12,12.11	(+)3.29
Urban Development Authorities	70,01.86	6,11.27	1,77.13	..	74,36.00	(+)4,34.14

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

(₹ in crore)

Sectors / Loanee Groups	Balance as on 1 April 2019	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance as on 31 March 2020	Net Increase (+) / decrease(-) during the year
Housing Boards	..	..	..	..	..	..
State Housing Corporation	17.67	..	..	..	17.67	..
Statutory Corporations / Government Companies	16,46.23	1.72	12.40	..	16,35.55	(-)10.68
Co-operative Societies / Co-operative Corporations / Banks	4,51.62	..	..	..	4,51.62	..
Others	5,59.65	..	50.08	..	5,09.57	(-)50.08
Total - Social Services	1,12,99.18	7,56.86	3,34.46	..	1,17,21.58	(+)4,22.40

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

(₹ in crore)

Sectors / Loanee Groups	Balance as on 1 April 2019	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance as on 31 March 2020	Net Increase (+) / decrease(-) during the year
Economic Services						
Panchayati Raj Institutions	..	..	..	..	..	..
Municipalities / Municipal Councils / Municipal Corporations	..	..	..	..	..	..
Statutory Corporations / Government Companies	2,41,53.61	24,27.18	46,23.19	..	2,19,57.60	(-)21,96.01
Co-operative Societies / Co-operative Corporations / Banks	1,59.04	..	..	..	1,59.04	..
Others	50,46.77	6,02.70	1,60.98	..	54,88.49	(+)4,41.72
Total - Economic Services	2,93,59.42	30,29.88	47,84.17	..	2,76,05.13	(-)17,54.29

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

(₹ in crore)

Sectors / Loanee Groups	Balance as on 1 April 2019	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance as on 31 March 2020	Net Increase (+) / decrease(-) during the year
Loans to Government Servants						
Loans to Government Servants	12,97.07	2,35.51	2,65.28	• •	12,67.30	(-)29.77
Total-Loans to Government Servants	12,97.07	2,35.51	2,65.28	• •	12,67.30	(-)29.77
Loans for Miscellaneous Purposes						
Loans for Miscellaneous Purposes	(-)5,96.80	• •	0.10	• •	(-)5,96.90	(-)0.10
Total - Loans for Miscellaneous Purposes	(-)5,96.80	• •	0.10	• •	(-)5,96.90	(-)0.10
Total - Loans and Advances	4,13,58.87	40,22.25	53,84.01	• •	3,99,97.11	(-)13,61.76

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Section 1 Comparative summary of Government Investment in the share capital of different concerns for 2018-19 and 2019-20

(₹ in crore)							
		2019-20			2018-19		
	Name of the concern	Number of concerns	Investment at the end of the year	Dividend / interest received during the year	Number of concerns	Investment at the end of the year	Dividend / interest received during the year
A	Statutory Corporations	2	2,53,79.73	2.63	2	2,44,21.57	2.69
B	Government Companies	57	1,39,84.44	1,52.57	58	1,15,64.62	1,25.10
C	Joint Stock Companies	5	0.73	2.40	5	0.73	2.40
D	Co-operative Institutions	9156	5,00.61	2.25	9156	4,93.31	4.72
Total		9220	3,98,65.51	1,59.85	9221	3,64,80.23	1,34.91

Dividend received as per Statement 14 : ₹1,92.25 crore

Details of Dividend on Investment included in Statement No.8 : ₹1,59.85 crore

The difference of ₹32.40 crore is under reconciliation.

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Guarantees given by the State Government for repayment of loans, etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding on the 31 March 2020 in various sectors are shown below:

(₹ in crore)

Sector No.	Name of Sector	Maximum amount guaranteed 2019-20	Outstanding at the beginning of the year 31 March 2019	Additions during the year	Deletions (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year 31 March 2020	Guarantee Commission or fee	
						Discharged	Not Discharged		Receivable	Received
1	2	3	4	5	6	7	8	9	10	
1	POWER	28,05.86	4,12,66.86 *	85,24.03	62,09.94	..	..	4,35,80.95	14,59.92	2,72.00
2	CO-OPERATION	6,65.79	6,30.29	2,05.26	1,48.75	..	..	6,86.80	19.88	2.50
3	TRANSPORT	9,04.25	4.25	9,00.00	0.75	..	..	9,03.50	1.59	0.02
4	WATER SUPPLY	..	4,57.16	..	37.70	..	..	4,19.46	8.26	0.92
5	HOUSING	20.00	5,75.97 *	0.28	1,08.91	..	..	4,67.34	0.09	0.09
6	INDUSTRIES	54.53	8,33.51	53.64	36.28	..	..	8,50.87	6.08	1.06
7	TRADING	90.00	70.00	45.00	45.00	..	..	70.00	0.06	0.05
8	SOCIAL WELFARE	1,27.00	3,25.35	1,15.54	1,00.94	..	..	3,39.95	2.95	2.15
Total		46,67.43	4,41,63.39	98,43.75	66,88.27	..	..	4,73,18.87	14,98.83	2,78.79

Guarantee fee received as compiled in Accounts vide Statement No.14 at Page No. 110 : 2,78.61

Guarantee fee received as furnished by Government in Statement : 2,78.79

Difference : (-)0.18

* Differs from Closing Balance of the previous year due to revision of balances by TANGEDCO and TNRHIDC Limited during the year.

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

(i) Grants-in-Aid paid in Cash

(₹ in crore)

Name/Category of Grantee	Total funds released as Grants-in-Aid			Funds allocated for creation of Capital Assets out of total funds released shown in Column (no.2)		
	1	2		3		
	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)	Total
Assistance to Municipal Corporation	1,938.29	687.58	2,625.87	1,892.64	..	1,892.64
Assistance to Municipalities/ Municipal councils	1,322.04	498.49	1,820.53	1,321.21	..	1,321.21
Assistance to Nagar Panchayats/Notified Area Committes or equivalent thereof	1,399.68	532.87	1,932.55	1,398.12	..	1,398.12
Assistance to Zilla Parishads/District level Panchayats	322.91	..	322.91	322.91	..	322.91
Assistance to Block Panchayats/Intermediate level Panchayats	1,489.46	..	1,489.46	1,489.46	..	1,489.46
Assistance to Gram Panchayats	2,223.96	1,787.49	4,011.45	2,223.96	..	2,223.96
Others	26,727.25	11,673.79	38,401.04	3,011.15	2,173.02	5,184.17
Total:	35,423.59	15,180.22	50,603.81	11,659.45	2,173.02	13,832.47

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

(ii) Grants-in-Aid given in kind

Purpose	Total Value	
	2019-20	2018-19
Free distribution of Laptop Computers to Students	13,62.27	1,41.65
Free supply of bicycles to students studying in Std.XI and XII in Government/ Government Aided Higher Secondary Schools	2,26.57	3,80.16
Free Hearse Services in Government Medical Institutions through Indian Red Cross Society	20.00	25.05
Free distribution of sheep/goat to the persons living Below Poverty Line under Special Component Plan	1,93.49	1,93.41
Free distribution of Handloom Cloth to the people below poverty line	4,84.52	4,67.55
Free distribution of Milch Cows to the persons living Below Poverty Line under Special Component Plan	47.34	47.35

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

2. The list furnished above is not exhaustive. For instance in schemes like "Government Free Eye Camp" where spectacles, medicines etc are distributed "in kind", the amount expended towards the scheme as a whole is available. The amounts apportionable to Grants-in-Aid in kind within the scheme are not identifiable from the accounts.

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

(₹ in crore)

Particulars	A C T U A L S					
	2019- 20			2018- 19		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Account)	3,28,76.88	17,75,57.85	21,04,34.73	2,96,36.83	16,75,63.77	19,72,00.60
Expenditure Heads (Capital Account)	1,66.96	2,54,64.62	2,56,31.58	1,40.32	2,41,70.52	2,43,10.84
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	1,78,66.46	40,22.25	2,18,88.71	1,50,63.62	64,78.03	2,15,41.65
Total	5,09,10.30	20,70,44.72	25,79,55.02	4,48,40.77	19,82,12.32	24,30,53.09

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

E. Public Debt

Internal Debt of the State Government	1,65,09.91	..	1,65,09.91	1,38,80.79	..	1,38,80.79
Loans and Advances from the Central Government	13,56.55	..	13,56.55	11,82.83	..	11,82.83

F. Loans and Advances *

Loans for General Services	..	..	..	..	..	..
Loans for Social Services	..	7,56.86	7,56.86	..	20,11.53	20,11.53

* A detailed account is given in Statement No.18 at pages 474 to 537

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

(₹ in crore)

Particulars	A C T U A L S					
	2019 - 20			2018- 19		
	Charged	Voted	Total	Charged	Voted	Total
Loans for Economic Services	..	30,29.88	30,29.88	..	42,28.22	42,28.22
Loans to Government Servants etc.	..	2,35.51	2,35.51	..	2,38.28	2,38.28
Loans for Miscellaneous Purpose
G. Inter-State Settlement						
Inter-State Settlement
H. Transfer to Contingency Fund						
Transfer to Contingency Fund

(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2018 - 19 and 2019 - 20 was as under:-

Year	Percentage of Total expenditure	
	<i>Charged</i>	Voted
2018 - 19	18.45	81.55
2019 - 20	19.74	80.26

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

(₹ in crore)

Sector Heads	On 1 April 2019	During the year 2019-2020	On 31 March 2020
(1)	(2)	(3)	(4)
CAPITAL AND OTHER EXPENDITURE - CAPITAL EXPENDITURE			
Public Works	44,22.39	4,36.51	48,58.90
Other General Services	54,01.85	6,27.93 *	60,29.78
Education, Sports, Art and Culture	70,63.37	5,07.78 *	75,71.15
Health and Family Welfare	61,69.88	8,10.74	69,80.62
Water Supply, Sanitation, Housing and Urban Development	4,81,80.66	42,92.03	5,24,72.69
Information and Broadcasting	2,69.63	16.61	2,86.24
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	19,95.89	96.13 *	20,92.02
Social Welfare and Nutrition	7,59.21	69.15	8,28.36
Other Social Services	6,13.31	68.74	6,82.05
Agriculture and Allied Activities	1,46,41.77	12,58.77 *	1,59,00.54
Rural Development	1,93,06.07	18,63.15	2,11,69.22
Special Areas Programme	6,96.65	72.57	7,69.22
Irrigation and Flood Control	1,65,12.45	26,70.46 *	1,91,82.91
Energy	2,46,69.70	7,63.60	2,54,33.30
Industry and Minerals	28,17.93	1,02.03	29,19.96
Transport	6,68,96.30	1,02,86.99 *	7,71,83.29
Science and Technology	3,72.39	9.08 *	3,81.47
General Economic Services	19,34.23	17,89.59	37,23.82
Total - Capital Expenditure	22,27,23.68	2,57,41.86	24,84,65.54

* Differs from Statement 5 due to rounding.

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

(₹ in crore)

Sector Heads	On 1 April 2019	During the year 2019-2020	On 31 March 2020
(1)	(2)	(3)	(4)
LOANS AND ADVANCES			
Loans for Education, Sports, Art and Culture	5,66.25	(-)4.27	5,61.98
Loans for Health and Family Welfare	0.27	..	0.27
Loans for Water Supply, Sanitation, Housing and Urban Development Loans for	1,03,62.33	4,29.91	1,07,92.24
Information and Broadcasting	20.73	(-)3.16	17.57
Loans for Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes	49.59	(-)0.09**	49.50
Loans for Social Welfare and Nutrition *	3,00.01	..	3,00.01
Loans for Agriculture and Allied Activities	9,69.11	2,18.47	11,87.58
Loans for Rural Development	6.98	(-)1.25**	5.73
Loans for Special Areas Programmes	0.43	..	0.43
Loans for Irrigation and Flood control	0.06	..	0.06
Loans for Energy	1,91,73.97	(-)33,29.42**	1,58,44.55
Loans for Industry and Minerals	30,71.79	75.18	31,46.97
Loans for Transport	61,29.16	12,81.81	74,10.97
Loans for General Economic Services	7.90	0.95**	8.85
Loans to Government Servants	12,97.08	(-)29.78**	12,67.30
Loans for Miscellaneous purposes	(-)5,96.79	(-)0.11**	(-)5,96.90
Total - Loans and Advances	4,13,58.87	(-)13,61.76	3,99,97.11
Total - Capital and Other Expenditure	26,40,82.55	2,43,80.10	28,84,62.65
Deduct			
- Contribution from Contingency Fund	..	..	..
- Contribution from Miscellaneous Capital Receipts	19.36	..	19.36
- Contributions from development funds, reserve funds etc.	27,20.35	1,10.28	28,30.63
Net - Capital and Other Expenditure	26,13,42.84	2,42,69.82	28,56,12.66

* Includes "Other Social Services".

** Differs by ₹(-)0.01 crore from Statement 7.

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

(₹ in crore)

Sector Heads	On 1 April 2019	During the year 2019-2020	On 31 March 2020
(1)	(2)	(3)	(4)
PRINCIPAL SOURCES OF FUNDS -Concl'd.			
Revenue Surplus (+) / Deficit (-) for 2019-20	..	(-)3,59,08.82	..
Add -Adjustment on Account of retirement/Disinvestment			
Debt -			
Internal Debt of the State Government	30,43,50.06	4,82,74.70	35,26,24.76
Loans and Advances from the Central Government	1,72,91.85	6,33.15	1,79,25.00
Small Savings, Provident Fund etc.	2,41,09.76	23,65.46	2,64,75.22
Total Debt -	34,57,51.67	5,12,73.31	39,70,24.98
Other Obligations -			
Contingency Fund	1,39.68	10.32	1,50.00
Reserve Funds	82,84.29	12,92.65	95,76.94
Deposits and Advances	4,73,44.07	81,23.14	5,54,67.21
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	10,49.00	56,82.19	67,31.19
Remittances	(-)4.59	(-)3.46	(-)8.05
Total - Other Obligations	5,68,12.45	1,51,04.84	7,19,17.29
Total - Debt and Other Obligations	40,25,64.12	6,63,78.15	46,89,42.27
<i>Deduct -</i> Cash Balance	(-)4,43.08	13,83.21	9,40.13
<i>Deduct -</i> Investments	4,36,59.68	48,16.31	4,84,75.99
Add - Amount closed to Government Account during 2019-20	..	..	..
Net Provision of funds	35,93,47.52	2,42,69.81	41,95,26.15 *

* Differs from ₹38,36,17.33 crore (₹35,93,47.52 + ₹2,42,69.81) by (-) ₹3,59,08,.82 crore (Revenue Deficit).

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

The difference of (-) ₹13,39,13.50 crore between the Net Capital and other expenditure as on 31 March 2020 and the Net Provision of Fund is explained below:

(₹ in crore)

(1)	(2)
Cumulative Revenue Surplus(+) / Deficit(-) for the period from 1st April 1937 to the end of March 2020	(-)13,59,11.95
Net account adjustment under "Miscellaneous"	(+)21,75.95
Capital expenditure adjusted proforma to rectify misclassification in the accounts of previous years	(-)1,21.51
Capital Receipt adjusted proforma to rectify misclassification in the accounts of previous years	(-)0.04
Loans and Advances: Correction of balances to end of 2007-08	(-)10.60
Public Debt : Internal Debt – Correction of balances at the beginning of 2018-19	(+)0.02
Tamil Nadu Government share of the balance under "Deposits with other Banks" in the former Travancore-Cochin Government transferred proforma on 1st April, 1962	(+)0.08
Net effect of transfer of Capital and other expenditure consequent on the separation of Andhra Pradesh and reorganization of States	(-) 45.46
Due to rounding	(+) 0.01
TOTAL	(-)13,39,13.50

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 2020

(₹ in crore)

Debit Balance	Sector of the General account	Name of Account	Page	Credit Balance
(1)	(2)	(3)	(4)	(5)
37,95,29.06	A to D G, H and part of L	Consolidated Fund Government Account	56	
	E	Public Debt	449	37,05,49.76
3,99,97.10	F	Loans and Advances	474	
		Contingency Fund Contingency Fund	561	1,50.00
		Public Account I Small Savings, Provident Funds, etc	563	2,64,75.22
	J	Reserve Funds (a) Reserve Funds Bearing Interest -	564	1,13.42

STATEMENT 13 - contd

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

(₹ in crore)

Debit Balance	Sector of the General account	Name of Account	Page	Credit Balance
(1)	(2)	(3)	(4)	(5)
74,18.58	K	(b) Reserve Funds not Bearing Interest - Gross Balance	566	94,63.52
		Investments	566	
		Deposits and Advances		
3,09,15.48		(a) Deposits Bearing Interest	567	4,02,39.46
		Investments	567	
		(b) Deposits not Bearing Interest	569	1,52,35.42
7.67		(c) Advances	569	

STATEMENT 13 - *contd*

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

(₹ in crore)

Debit Balance	Sector of the General account	Name of Account	Page	Credit Balance
(1)	(2)	(3)	(4)	(5)
1,01,41.94	L	Suspense and Miscellaneous		
		Investments	571	
		Other Items (net)	570-573	67,31.19
8.55	M	Remittances	576	0.51
9,40.13	N	Cash balance	6,7	
		Due to rounding		(+)0.01
<hr/> 46,89,58.51 <hr/>		Total		<hr/> 46,89,58.51 <hr/>

Explanatory Notes

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

STATEMENT 13 - *contd*

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

2. A summary of receipts, disbursements and balances under Debt, Contingency Fund and Public Account is given in Statement 2.

In almost all cases, there were unreconciled differences in the closing balances as reported in Statement No.21 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 Appendix VII.

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 2019-2020 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.
31,79,88.66	Balance at the debit of Government Account on 1st April 2019	
	Revenue Receipts	17,45,25.91
21,04,34.73	Expenditure on Revenue Account	
	Capital Receipts	..
2,56,31.58	Expenditure on Capital Account	
	Miscellaneous Receipts	..
	Balance at the debit of Government Account on 31 March 2020	37,95,29.06
<hr/> 55,40,54.97 <hr/>		<hr/> 55,40,54.97 <hr/>

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

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

NOTES TO ACCOUNTS – 2019 – 20

1. Summary of Significant Accounting Policies:

(i) Entity and Accounting Period:

These accounts present the transactions of the Government of Tamil Nadu for the period 01 April 2019 to 31 March 2020. These accounts of receipts and expenditure of the Government of Tamil Nadu have been compiled based on the initial accounts rendered by 42 District Treasuries / Pay and Accounts Offices and advices of Central Accounts Section (CAS), Reserve Bank of India, Nagpur. In Tamil Nadu, the Treasuries compile the accounts from the vouchers (primary compilation) which, along with the vouchers, are then furnished to Accountant General (A&E) for secondary compilation. There were no exclusion of accounts in any month during 2019 – 20.

(ii) Basis of Accounting:

With the exception of some periodical adjustments and book adjustments depicted in **Annexure A**, the accounts represent the actual cash receipts and disbursements during the accounting period. Physical Assets and Financial Assets such as Government Investments, etc. are shown at historical cost, i.e., the value at the year of acquisition / purchase. The physical assets are not depreciated or amortized. Losses on physical assets at the end of their lives have also not been expensed or recognized. Liabilities and retirement benefits disbursed during the current accounting period have been reflected in the accounts. However, the pensionary liability of the Government towards future retirement benefits for the past and present service of Government employees who joined service prior to 01 April 2003 is not reflected in the accounts.

(iii) Currency in which the Accounts are kept:

The accounts of the Government of Tamil Nadu are maintained 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, of not only the broad form in which the accounts are kept, but also the basis for selecting appropriate heads under which the transactions are to be classified.

(v) Classification between Revenue and Capital:

Revenue Expenditure is recurring in nature and is intended to be met from Revenue Receipts. Capital Expenditure is defined as the expenditure incurred with the object of increasing concrete assets of a material and permanent character or of reducing recurring liabilities. Expenditure on Grants – in – Aid is recorded as Revenue Expenditure in the books of the grantor and as Revenue Receipts in the books of the recipient. Further, as per Indian Government Accounting Standards 2 (IGAS – 2), expenditure on Grants – in – Aid is recorded as revenue expenditure regardless of end utilization.

During the year, capital expenditure of an amount of ₹21.02 crore was adjusted as "Expenditure met from Reserve Fund" under revenue expenditure for transfer to "State Infrastructure and amenities Fund". This has resulted in understatement of revenue deficit to that extent.

Further, during the year, an amount of ₹0.84 crore related to execution of Major Works under 'Major and Medium Irrigation' was wrongly classified under Revenue Section instead of under Capital Section, resulting in understatement of Revenue Expenditure.

(vi) Compliance with Indian Government Accounting Standards:

(a) IGAS 1: This Standard specifies the disclosure requirements in the Financial Statements of the State Government of Guarantees given by the Government. The guarantees given by the State Government for repayment of loans, *etc.* raised by Statutory Corporation, Government Companies, Local Bodies and Other Institutions as furnished by the State Government and disclosed in **Statements No. 9 and 20** of the Finance Accounts is in compliance with the **IGAS -1** Standards.

(b) IGAS 2: The State Government gives Grants-in-Aid to various bodies for various purposes and schemes. Details of Grants-in-aid given by the State Government as shown in **Statement 10** and **Appendix III** of the Finance Accounts are in compliance of **IGAS-2** Standards.

(c) IGAS 3: The **Statement 7 and 18** of the Finance Accounts on Loans and Advances given by State Government have been prepared as per prescribed format of **IGAS-3**. However, as reconciliation of figures booked under the loan heads was not completed during 2019-20 subsequent to the restructuring of loans and advances given by the Government

during the previous year 2018-19, details relating to the repayment of arrears of loan entities could not be included.

2. Quality of Accounts:

(i) Goods and Service Tax:

(a) Advance Apportionment and Assignment of Un-apportioned Integrated Goods and Service Tax (IGST):

During the year 2019 - 20, the State's GST collection was ₹38,376.19 crore as compared to ₹38,533.09 crore in 2018-19 registering a decrease of ₹156.90 crore (0.41 *per cent*). This included an Advance Apportionment of ₹196.77 crore of IGST. In addition, the State received ₹7,489.35 crore and ₹ 1,838.35 crore as its share of net proceeds assigned to the State under Central Goods and Service Tax and Integrated Goods and Service Tax respectively as per the recommendations of the Fourteenth Finance Commission. The total receipts under GST were ₹45,865.54 crore.

(b) Compensation to the State for revenue loss on roll out of GST:

An amount of ₹8,922.03 crore was sanctioned during the year as compensation to the State towards loss of revenue on roll out of GST.

(c) Non – settlement of SGST - Refunds:

As per the details furnished by the Commercial Tax Department, Tamil Nadu, SGST refunds to be made by the State Government during the year 2019-20 is ₹3,817.79 crore. However, only an amount of ₹2,992.78 crore has been booked as refunds in the books of account of Accountant General (A&E). The difference of ₹825.01 crore which is yet to be refunded by the State to the Central Government has resulted in understatement of Revenue Deficit and Fiscal Deficit to that extent.

(ii) Booking under Minor Head 800 – “Other Expenditure and Other Receipts”

Minor Head - 800 Other Expenditure / Other Receipts are intended to be operated only when the appropriate heads have not been provided in the accounts. However, during the year, an expenditure amounting to ₹23,900.65 crore (10.12 *per cent* of total expenditure of ₹2,36,066.31 crore) have been classified under Minor Head '800 – Other Expenditure' in Revenue and Capital Sections. Similarly, an amount of ₹6,883.71 crore

(3.94 per cent of total Revenue Receipts of ₹1,74,525.91 crore) has been booked under the Minor Head '800 – Other Receipts'. Instances, where 10 *per cent* and more or significant amount of receipts / expenditure have been classified under the Minor Head '800 – Other Receipts / Other Expenditure' are listed in **Annexure B** and **C** respectively. Routine operation of Minor Head '800' is to be discouraged, since it renders the accounts opaque.

(ii) Outstanding Temporary Advances:

The Government of Tamil Nadu does not follow the system of drawal of Abstract Contingency (AC) bills in emergent situations followed by submission of Detailed Contingency (DC) bills, as is the practice in other States. Instead, the Drawing and Disbursing Officers (DDOs) have been empowered to draw Temporary Advances (TAs) under Article 99 of Tamil Nadu Financial Code, Volume I. Accordingly, it is mandatory on the part of DDOs to submit adjustment bills within three months from the date of drawal of such advances. Treasuries / PAOs monitor the settlement of adjustment bills against the Temporary Advances drawn and to report to the Accountant General every quarter regarding the outstanding Temporary Advances. There were 1752. of outstanding Temporary Advances amounting to ₹367.41 crore remaining unadjusted as on 31 March 2020 as reported by the Commissioner of Treasuries and Accounts. The details of outstanding Temporary Advances as on 31 March 2020, with year wise breakup of pendency are stated below. (₹ in crore)

Period of pendency	No. of items	Amount
More than 10 years	14	0.95
More than 5 years and less than 10 years	10	44.51
More than 1 year and less than 5 years	319	179.70
Less than 1 year	1409	142.25
Total	1752	367.41

Out of the total outstanding Temporary Advances amounting to ₹367.41 crore, the major departments which have not submitted settlement bills were Directorate of Integrated Child Development Services (50.07 *per cent*) and Courts (23.19 *per cent*).

Amount under outstanding Temporary Advances has decreased to ₹367.41 crore during 2019-20 compared to ₹425.51 crore during 2018-19.

Non adjustment of outstanding advances beyond the stipulated time indicates lack of adequate financial controls and transparency in the management of the temporary advances.

(iv) Transfer of Funds to Personal Deposit (PD) Accounts:

In Tamil Nadu, the PD Accounts under MH 8443-106 comprises two types of accounts (i) PD Accounts which require approval of Accountant General (A&E) for operating PD accounts and (ii) PD accounts which do not require Accountant General's approval for operation. As per the provisions contained under Article 269 Tamil Nadu Financial Code Volume I, the Government is authorized to open PD Accounts where money is deposited to be utilized for specific purposes. These PD Accounts are managed by designated Administrators.

On the basis of sanctions received from the State Government, the Accountant General (A&E) issues permissions for transfer of funds from the Consolidated Fund to the concerned PD Account under Part III – Public Account which is required to be closed at the end of the year. These transfers are booked as receipts under the major head 8443-00-106-AA and as final expenditure under the concerned service Major Heads relating to PD Accounts permitted to be opened by Accountant General (A&E) during the year. However, the details of expenditure incurred from the PD Accounts along with supporting vouchers are not received except the en-cashed PD cheques.

(i) The opening balance under the Major Head 8443 Civil Deposits Minor Head 106 – AA – Personal Deposits was ₹184.85 crore. During 2019-20 an amount of ₹1,247.92 crore was transferred to PD accounts out of the Consolidated Fund of the State. Out of these 110 PD accounts amounting to ₹1,371.84 crore was closed leaving a balance of ₹60.93 crore as on 31 March 2020.

(₹ in crore)

Opening Balance as on 1 April 2019		Additions during the year		Closed during the year		Closing Balance as on 31 March 2020	
Number of Fund Accounts	Amount	Number of Fund Accounts	Amount	Number of Fund Accounts*	Amount	Number of Fund Accounts	Amount
66	184.85	78	1,247.92	110	1,371.84	34	60.93

**110 accounts closed during 2019-20 include 66 accounts pertaining to 2018-19*

(ii) The closing balance in respect of Personal Deposits Accounts which are not required to be closed at the end of financial year was ₹1,510.09 crore as on 31 March 2020. There were no amounts lying unspent for more than one year.

(v) Reconciliation of Receipts and Expenditure between CCOs and Accountant General:

With a view to exercise effective control of expenditure by keeping it within the budget grants and to ensure accuracy of accounting, all Chief Controlling Officers (CCOs) are required to reconcile the receipts and expenditure recorded in their books every month during the financial year with the figures compiled by the Accountant General (A&E). Such reconciliation has been completed for receipts amounting to ₹1,72,504.81 crore representing 98.84 *per cent* of total Revenue Receipts of ₹1,74,525.91 crore and expenditure of ₹2,24,437.72 crore representing 95.07 *per cent* of total expenditure of ₹2,36,066.31 crore (Revenue Expenditure ₹2,10,434.73 crore, Capital Expenditure ₹25, 631.58 crore).

(vi) Cash Balance:

There was a net difference of ₹1,144.16 crore (Cr.) between the figures of Cash Balance of the State as recorded by the Accountant General (A&E) and as reported by the Reserve Bank of India. The difference mainly relates to non-reporting of e-receipts by agency banks to PAO (East). Out of ₹1,144.16 crore difference, ₹916.11 crore relates to e-receipts (80.07 *per cent*) and the balance ₹228.05 crore (19.93 *per cent*) relates to regular transactions occurring at Treasuries / PAOs. No amount was written off during the year. The difference in Cash balance for the previous years is given below:

Period	Debit difference		Credit difference	
	No. of items	₹ in Crore	No. of items	₹ in Crore
2009-2010 to 2013-2014	238	121.61	254	99.54
2014-2015 to 2018-2019	941	5,526.06	1224	6,073.43
2019-2020	169	4,568.17	321	5,187.03
Total	1348	10,215.84	1799	11,360.00

(vii) Non-receipt of Utilization Certificates (UCs) for Grants-in-Aid:

While sanctioning grants to various bodies for specific purposes, the State Government stipulates that the Utilization Certificates (UCs) are to be forwarded to the Accountant General (A&E) within 18 months from the date of drawal of grants. It is however, observed that UCs amounting to ₹469.64 crore were outstanding beyond the stipulated period.

(₹ in crore)

Year	No. of UCs	Amount	Defaulting Departments
2017-18	4	40.91	<i>Commissionerate of Municipal Administration, Directorate of Rural Development and Panchayat, Commissionerate of Industries and Commerce.</i>
2018-19	13	102.30	<i>Directorate of Agriculture, Directorate of Town and Country Planning, Directorate of Rural Development and Panchayat, Commissionerate of Industries and Commerce, Tamil Nadu Physical Education and Sports University</i>
2019-20	34	326.43	<i>Commissionerate of Municipal Administration, Chennai Metropolitan Water supply and Sewerage Board, Directorate of Employment and Training, Sports Development Authority of Tamil Nadu, Tamil Nadu Physical Education and Sports University, Tamil Nadu Agricultural University, Directorate of Fisheries and various other departments</i>
Total	51	469.64	
• <i>The year mentioned above relates to “Due Year” i.e. after 18 months of actual drawal.</i>			

Amount under non-receipt of Utilization Certificates has increased from ₹353.47 crore as on 31 March 2019 to ₹469.64 crore as on 31 March 2020.

(viii) Adverse Balances under MH 6003 – Internal Debt:

As at the end of 31 March 2020, there was an adverse balance of ₹60.78 crore (net of adverse balance of ₹60.80 crore and positive balance of ₹0.02 crore) under Major Head 6003-109 Loans from Other Institutions. Out of this, an amount of ₹52.84 crore pertains to the loan availed by the Government from Housing and Urban Development Corporation (HUDCO) in November 2001. This amount has not been duly accounted for under the relevant sub head of account although the receipt of loan was taken into Government Accounts. While the repayments thereof were completely made to HUDCO and accounted correctly under the relevant subhead of account, non-accounting of receipt of loan has resulted in adverse balance over the years. The Accountant General's office has initiated the process of write off of the above said amount of ₹52.84 crore, as per the extant accounting procedures. The remaining balance of ₹7.94 crore (₹60.78 crore - ₹52.84 crore) is under reconciliation.

(ix) Non-operation of prescribed heads:

In terms of Article 150 of the Constitution of India, the accounting classification adopted by Union and State Government up to Minor Head level should follow the List of Major and Minor Heads (LMMH). Correction Slips were also issued to the LMMH in 2004 stipulating that Irrigation Projects should be classified at Sub-Major Head level for Major and Medium Irrigation separately. The Government of Tamil Nadu, however, has not adopted the Correction Slips on the ground that the two digit sub-major code is not sufficient to cater to the large number of projects in the State, instead the State Government has adopted three-digit codes at Minor Head level which is not authorized. Details are as follows:

Grant No.	Head of account to be operated as per LMMH	Head of account adopted by State Government	Amount (₹ in crore)
40	2701-01. Each Commercial Irrigation Project should be classified as sub major head	2701-00. Each Irrigation Scheme is classified as minor head	1,585.45
40	4701-01. Each Commercial Irrigation Project should be classified as sub major head	4701-00. Each Irrigation Scheme is classified as minor head	1,583.67
60	0701.01. Each Commercial Irrigation Project should be classified as sub major head	0701-00. Each Irrigation Scheme is classified as minor head	47.65
5	2810-00-800	2810-02-800	2.96
12	2810-00-800	2810-02-800	1.00
42	2810-00-102	2810-01-102	1.06
57	6004-02-105	6004-02-800	1,055.97

(x) Withdrawal of system of Letter of Credit (LoC):

Though the system of Letter of Credit has been withdrawn with effect from April 2016, there are still few transactions appearing under the MH '8782' as some balances remain un-cleared despite clear instructions given by the Government. The details of fresh credits/debits and the closing balances outstanding as on 31 March 2020 are available in **Statement No.21**. The position of net figures for the current and the last two years is furnished in **Annexure G**.

(xi) Direct booking under Tamil Nadu State Renewal Fund:

Repayment of loan of ₹ 0.43 crore was booked directly under Tamil Nadu State Renewal Fund MH 8229-200 without routing through the concerned Loan head. The amount repaid should have been adjusted against the loan head of account instead of directly crediting the Fund. The misclassification has resulted in overstatement of Fiscal deficit by ₹0.43 crore.

3. Other Items:

(i) Discharged Liabilities towards Pensionary Benefits:

The expenditure on Pension and other Retirement benefits during the year in respect of State Government employees recruited on or before 31 March 2003 was ₹30,201.77 crore which is 14.35 per cent of total Revenue Expenditure of ₹2,10,434.73 crore during the year 2019-20. State Government employees recruited on or after 1 April 2003, are covered under the New Pension Scheme, which is a Defined Contribution Pension Scheme (DCPS). In terms of this scheme, the employee contributes 10 *per cent* of his Basic Pay and Dearness Allowance, which is matched by equivalent contribution by the State Government.

As per the provisions of DCPS (G.O. No.430 of Government of Tamil Nadu dated 06 August 2004), the total accumulation of the fund (including interest if any) need 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 the lapse of 16 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 91/182 days Auction Treasury Bill. During 2019-20 an amount of ₹23,160.00 crore out of a total of ₹36,809.88 crore (Balance as

on 31 March 2020) has been invested by the Government in Life Insurance Corporation of India. Till the end of financial year 2019-20, Government has earned ₹5,960.51 crore as interest through investment in Treasury Bills. The entire amount of interest was credited in the Consolidated Fund under MH 0049- Interest Receipts which was to be transferred to the DCPS Fund. The Government earned ₹1251.52 crore by investment of DCPS accumulation in Treasury Bills during 2019-20. The receipts earned from DCPS should be transferred to the DCPS Fund under MH 8342-117 in the Public Account as this is earned on the investments made from the corpus of DCPS Fund. However, on the contrary, the Government credited ₹1251.52 crore as their receipts under MH 0049-04-800-CW-Interest on Investment of Defined Pension Scheme Deposits for Government Servants into Consolidated Fund of State; thus overstating the receipts and consequently impacting fiscal parameters to this extent. As per Office Order GO.MS.No.158 dated 24.05.2019, the Government is required to pay interest at the rate of interest allowed to GPF, on the accumulation under DCPS Fund. The Government has paid an amount of ₹9873.83 crore (Including ₹2438.14 crore during 2019-20) as interest on DCPS accumulation till the end of the Financial Year 2019-20, which has been credited to DCPS Fund.

During the year 2019-20, the employees' and the Government's contributions towards DCPS for the year 2019-20 were ₹2,619.01 crore and ₹2,597.55 crore respectively indicating a shortfall in Government contribution by ₹21.46 crore. This has resulted in understatement of Revenue Deficit and Fiscal Deficit to that extent. The year wise employee contribution and the employer contribution is provided in **Annexure – D**.

Contributions of All India Service officers (AIS) of ₹6.77 crore was transferred to PFRDA for investment with agency authorized by PFRDA namely "National Pension System Trust" during the year.

(ii) Guarantees:

Guarantees are contingent liabilities on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee is extended. The position of guarantees reported in Statements 9 and 20 are based on information received from various departments of the State Government. As per Article 293 of the Constitution of India, limits for giving guarantees by the State Government have to be fixed by the State Legislature. However, the Tamil Nadu Fiscal Responsibility Act 2003, prescribes a cap on total outstanding guarantees to 100 *per cent* of total Revenue Receipts of the preceding year and 10 *per cent* of Gross State Domestic Product (GSDP), whichever is lower and cap on risk weighted guarantees to 75 *per cent* of total Revenue Receipts of the preceding year and 7.5 *per cent* of GSDP, whichever is lower.

As per the information furnished by the State Government, the total outstanding guarantees of the State Government were ₹47,318.87 crore as on 31 March 2020. This constituted 27.24 *per cent* of the total revenue receipts of 2018-19 (₹1,73,741.16 crore) and 2.56 *per cent* of the GSDP (₹18,45,853 crore at current prices as furnished by the Director of Economics and Statistics). As against the estimated receivable Guarantee Fees of ₹1,498.83 crore, Guarantee Fees received by the Government was ₹278.61 crore. Thus, there was a short collection of Guarantee Fees to the tune of ₹ 1,220.22 crore. No guarantee was invoked during the year.

(iii) Loans and Advances:

The State Government sanctions Loans and Advances to various Government Departments, Public Sector Undertakings, Local Bodies and Government employees etc. The Accountant General (A&E) consolidates the data on Loans and Advances on the basis of the monthly accounts submitted by Treasury Officers and PAOs. The Accountant General (A&E) also maintains detailed accounts in respect of All India Service Officers (AIS) and furnishes details of balances annually to these individual officers for confirmation. The information on other Loans and Advances is to be confirmed by the departments authorized to sanction these loans and advances.

During the year 2018-19, the State Government restructured / reviewed past data under Sector “F – Loans and Advances”, before migrating to the Integrated Financial and Human Resource Management System (IFHRMS). Government Orders were issued for carrying out necessary book adjustments by Accountant General (A&E).

The process of restructuring has been done in accordance with the provisions of Rule 37 of Government Accounting Rules, 1990.

The exercise of write-off of balances to 'MH 8680- Miscellaneous Government Account' in the accounts due to book-keeping errors identified in the restructuring process to be undertaken during 2019-20, could not be done since adverse balances still exists due to repayments remitted / operated under old heads of accounts by loanee entities. The adverse balances would be rectified only after reconciliation of loan balances by the loanee entities. The exercise of write off of balances will be carried out on completion of reconciliation of balances by the entities.

Further, during the year, Government capitalized the interest dues of ₹2.67 crore from two entities (Arasu Cable Operator and Tourism Department) and treated them as fresh loans extended by making provision in the Budget estimates. However, the process was accounted through book adjustment as there was no actual cash flow either by the way of interest receipts or disbursement of fresh loans. The capitalization of interest dues to ₹2.67 crore to fresh loans resulted in understatement of Revenue Deficit and inflation of loan disbursed during the year by ₹2.67 crore.

(iv) Investments:

The Government has been investing in various Public Sector Undertakings, Government Companies, Joint Stock Companies and Co-operative Institutions. Statement 16 of the Finance Accounts contains information on investments, compiled by the Accountant General (A&E) from the accounts rendered by Treasuries and PAOs. Statement 8 and its detailed Statement 19 contains information received from the entities where such investments were made by the State Government.

Total investment of State Government in respect of 9220 entities as on 31 March 2020 was ₹39,865.77 crore, on which dividend amounting to ₹192.25 crore (0.48 *per cent*) was received during the year and accounted under Major Head '0050-Dividends and Profits'.

(v) Reserve Funds:

There are 25 Reserve Funds earmarked for specific purposes out of which, two Reserve Funds were inoperative for two to ten years amounting to ₹23.61 crore (**Annexure E**) as at the end of 31 March 2020. The total accumulated balance as on 31 March 2020 under Reserve Funds was ₹16,995.52 crore (₹16,971.91 crore in active funds and ₹23.61 crore in

inoperative funds) out of which ₹7,418.58 crore (43.65 *per cent*) stands invested. Reserve Funds fall under two categories viz., “Reserve Funds bearing Interest” and “Reserve Funds not bearing Interest”. The details of Book Adjustments carried out by the Accountant General (A&E) towards contribution to various Reserve/Deposit Funds and utilization of Fund balances to meet the expenditure incurred under the relevant service major heads are given in **Annexure A**. The detailed information on Reserve Funds and Investments from Earmarked Funds are available in Statements 21 and 22 respectively. Some of the major Reserve Funds are discussed below.

(1) Interest Bearing Reserve Funds:

(a) Consolidated Sinking Fund:

The State Government has created a Consolidated Sinking Fund in 2005-06 for amortization of Open Market Loans, Government of India Loans and Special Securities issued to National Small Savings Fund availed of by the State Government. As per the Notification in Tamil Nadu Gazette dated 11 October 2006, the State Government may contribute at the rate of 0.5 *per cent* of the outstanding liabilities as at the end of the previous year. The Fund is administrated by the Reserve Bank of India (RBI). As per the terms of notification, contribution of 0.5 *per cent* of the outstanding liabilities (₹3,68,736.14 crore) as on 1 April 2019 amounts to ₹1,843.68 crore during 2019-20. However, the State Government has contributed ₹509.88 crore to the Fund which works out to 0.14 *per cent* of the outstanding liabilities. RBI has invested ₹6,642.99 crore in Government of India securities as on 31 March 2020. The details of Fund transactions are furnished in Statements 21 and 22.

(b) State Compensatory Afforestation Fund (SCAF) :

In compliance to the instructions issued by the Ministry of Environment and Forests, Government of India’s vide their letter No. 5-1/2009-FC dated 28 April 2009 and guidelines of 2 July 2009, the State Governments are required to establish the State Compensatory Afforestation Fund Management and Planning Authority which will administer the amount received and utilize the monies collected for undertaking compensatory afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected therewith or incidental thereto. The Authority will set up the State Compensatory Afforestation Fund for this purpose.

The current receipts of monies by the State Government from the user agencies should initially be credited to Major Head – 8336 – Civil Deposits – 103 – State Compensatory Afforestation Deposits and thereafter, 90 *per cent* of the fund is to be transferred to the Major Head – 8121 – General and Other Reserve Fund – 129 – State Compensatory Afforestation Fund and balance 10 *per cent* shall be credited into the National Fund on yearly basis provided that the credit of 10 *per cent* Central share of funds should be ensured on monthly basis so that the same is transferred to the National Fund. The applicable rate of interest on balances available under ‘State Compensatory Afforestation Deposits’ under ‘8336 – Civil Deposits’ and ‘State Compensatory Afforestation Fund’ under ‘8121 – General and Other Reserve Funds’ will be as per the rate declared by the Central Government on year to year basis.

During the year, the Union Government had released ₹113.42 crore of State share towards the State Compensatory Afforestation Fund (SCAF) and the amount has been credited under Major Head 8121 – General and Other Reserve Funds - 129 - State Compensatory Afforestation Fund. The balance in the State Compensatory Afforestation Fund under MH 8121-129 is ₹113.42 crore as on 31 March 2020. The collection of ₹0.08 crore from User Agencies towards SCAF was credited under MH 0406-01-102 by the State Government and transferred to MH “8229-200 Forest Development Fund”. The State Government did not contribute the requisite 10 *per cent* to the National Fund. Details are available in **Statement 21**.

(2) Non-Interest Bearing Reserve Funds:

(a) Guarantee Redemption Fund (GRF):

The Guarantee Redemption Fund was constituted in March 2003 for meeting the expenditure incurred towards discharging the guarantees invoked and is administered by the Reserve Bank of India. In terms of the guidelines, the State Government should contribute an amount equivalent to at least 1/5th of the outstanding invoked guarantees and amount likely to be invoked as a result of the incremental guarantees issued during the year. It is however, open to the State Government to increase/decrease the contribution to the Fund at its discretion. As per the guidelines of the GRF scheme in Tamil Nadu, issued based on the advice of RBI, the State Government is to contribute a minimum of 1 *per cent* of outstanding guarantees at the beginning of the year in the year of constitution of the Fund, and thereafter a minimum of

0.50 *per cent* every year to achieve a corpus of minimum 3 to 5 *per cent* of the outstanding guarantees of the previous year.

As per the guidelines, the required amount of contribution to GRF works out to ₹218.31 crore (0.50 *per cent* of outstanding guarantees of ₹ 43,661.08 crore as on 1 April 2019). During the year, the State Government has contributed ₹ 278.61 crore collected as guarantee fees (Statement 9). The balance under Guarantee Redemption Fund is ₹700.94 crore as on 31 March 2020. No guarantees were invoked during 2019-20. An amount of ₹ 639.98 crore stands invested in Government of India Treasury Bills as on 31 March 2020.

(b) State Innovation Fund:

With a view to encourage the culture of innovation in Government agencies, the State Government has set up a State Innovation Fund from the financial year 2015-16. In the guidelines, it has been envisaged that the fund will be operated as a separate non-lapsable Fund within the Public Account. Any unutilized balance in the Fund would be carried over to the next financial year and would be available for sanctioning Innovative Schemes in the subsequent year.

The balance at the credit of the Fund as on 1 April 2019 was ₹132.67 crore. An amount of ₹100.00 crore was credited to the Fund during the year. The expenditure met from the Fund during 2019-20 was ₹74.01 crore which includes an amount of ₹8.00 crore incurred during 2015-16 under Grant 6 – Animal Husbandry (Major Head ‘2415’) adjusted during the year. The adjustment of expenditure of ₹8.00 crore relating to the year 2015-16 as amount from the Fund during the year under recoveries has resulted in understatement of Revenue and Fiscal Deficit. Also an unspent amount of ₹0.20 crore relating to previous years was remitted back to the Fund during 2019-20. The balance at the credit of the Fund as on 31 March 2020 was ₹158.86 crore.

(c) State Disaster Response Fund (SDRF)/National Disaster Response Fund (NDRF):

Based on the recommendations of the Thirteenth Finance Commission, “State Disaster Response Fund” was constituted in lieu of the existing Calamity Relief Fund for meeting only the expenditure towards provision of immediate relief to the victims of cyclone, drought, earthquake, fire, flood, tsunami, hailstorm, landslide, avalanche, cloud burst and pest attack. The Calamity Relief Fund ceased to exist from 2010-11. During the year 2019-20, the State Government transferred ₹707.10 crore to SDRF Account towards natural calamities (Central Share of ₹500.85 crore and State share of ₹206.25 crore).

There was no contribution from NDRF during the year. Though the entire amounts have been accounted as spent under SDRF, the Treasuries/PAOs have not enclosed supporting documents along with the monthly accounts to ensure the genuineness of the expenditure.

(3) Funds yet to be transferred to newly created Reserve Fund

Crime and Criminal Tracking Network and Systems (CCTNS)

The reserve fund “Crime and Criminal Tracking Network and System” was constituted for developing IT infrastructure of the Police department. Though, the department has received an amount of ₹10.14 crore (₹1.42 crore during 2018-19 and ₹8.72 crore in 2019-20), the same was not credited to the Fund account for want of Government Orders. The non-transfer of ₹10.14 crore of receipt under “CCTNS” fund has resulted in understatement of Revenue and Fiscal Deficit.

(4) Short transfer/withdrawal to Reserve Funds:

The State Government has created various Reserve Funds for specific purposes, stipulating that a portion of the revenue receipts/expenditure under various heads would be transferred to these Funds. These funds are part of the Public Account and do not lapse at the end of the Financial Year and are carried forward from year to year. Fund balances accumulated under Reserve Funds reflect liabilities of the Government. Over the years, the State Government has not transferred the entire sums due to the Funds. As on 31 March 2020, against ₹670.62 crore due to be transferred to Reserve Funds, the State Government transferred ₹540.13 crore leaving a short transfer of ₹130.49 crore. The short transfer of ₹130.49 crore has resulted in understatement of Fiscal Deficit and Revenue Deficit to that extent. Details of such short transfer are given in Annexure F.

(vi) Contingency Fund:

The Contingency Fund of the State, created under Article 267(2) of the Constitution of India, is intended to meet expenditure that is not anticipated in the Budget. The Advances drawn from the Contingency Fund are to be recouped by the end of the year. The Contingency Fund of the Government of Tamil Nadu has a corpus of ₹150.00 crore and is meant for meeting unforeseen expenditure pending authorization of such expenditure by the State Legislature. An amount of ₹10.32 crore which remained unrecouped during 2018-19 was recouped during 2019-20. The closing balance under ‘8000 – Contingency Fund’ stood at ₹150.00 crore as on 31 March 2020.

(vii) Suspense and Remittance Balances:

The Finance Accounts reflect the net balances under Suspense Heads as detailed in Statement 21 of Finance Accounts. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of net figures under the major Suspense and Remittance head for the current and the last two years is furnished in **Annexure G**.

(viii) Returned ECS/Un-encashed cheques:

Credit balance under the Major Head '8670 Cheques and Bills' indicates the extent to which cheques issued but remain un-encashed at the end of the year. As on 31 March 2020, cheques amounting to ₹6,822.12 crore (Credit) remain un-encashed, out of which, an amount of ₹3,380.14 crore representing un-encashed cheques was kept under Part III Public Accounts for want of original service head details overstating the expenditure to that extent under the respective service major heads.

Similarly, payments made by Treasuries and PAOs through Electronic Clearance Services (ECS) amounting to ₹102.59 crore also remain un-credited to recipients' bank account mainly due to incorrect account numbers which do not match with the records of the Bank. In such cases, the concerned banks return the details of amounts not credited to the recipients to the Treasuries and PAOs, who are expected to take it to the concerned service Major Head under Part I where the amount was originally debited.

(ix) Committed Liabilities:

The State Government have furnished details of Committed Liabilities towards Salary, Grants-in- Aid, Share Capital Contribution and Loans and Advances. Further, the details of accrued liabilities towards pension and superannuation benefits, interest payments and accrued debts were also furnished. These details are shown in **Appendix – XIII** under Committed Liabilities of the State Government.

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

In spite of Government of India's decision to release all assistance to Centrally Sponsored Schemes (CSSs)/Additional Central Assistance (ACA) to the State Government and not directly to the implementing agencies, funds were transferred directly to implementing agencies. As per the Public Financial Management System (PFMS) portal of the Controller

General of Accounts (CGA), Government of India released ₹15,113.01 crore directly to the implementing agencies in Tamil Nadu during 2019-20. Compared to 2018-19, the direct transfer of funds to implementing agencies has increased by 28.61 *per cent* in 2019-20. Details are at **Appendix – VI**.

(xi) Write-off of Central Loans:

In furtherance of the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in a series of orders, all dated 29 February 2012, has 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) against future repayments to the Ministry of Finance. An amount of ₹0.29 crore (₹0.02 crore – Ministry of Power and ₹0.27 crore – Ministry of Water Resources) has been written off during the year 2019-20. Excess repayment made during 2010 – 11 and 2011– 12 against principal of ₹0.21 crore and payment of interest amounting to ₹13.00 crore under Centrally Sponsored Plan Schemes is yet to be adjusted by the Ministry of Finance.

(xii) Direct Fund Transfer to the Beneficiary under UDAY (Ujwal Discom Assurance

Yojana Scheme:

Under Ujwal Discom Assurance Yojana Scheme (UDAY), a scheme for financial turnaround of Power Distribution Companies (DISCOM) was introduced by the Government of India in 2015 with an objective to improve the operational and financial efficiency of the state DISCOMs. As per the scheme, Government of Tamil Nadu took over 75 *per cent* of ₹30,420 crore debt of TANGEDCO i.e. ₹22,815 crore. The Government of Tamil Nadu raised the funds through Non-SLR (Statutory Liquidity Ratio) bonds and transferred the amount to TANGEDCO (2016-17). The assistance to the extent of ₹22,815 crore was treated as ‘Loan’ by the State Government (G.O.Ms.No.12) Energy (C2) Department dated 6 March 2017. As per the instructions in the G.O.Ms.No.8 Energy (C2) Department dated 10 February 2017, (i) the loan credited under MH 6003 – 106, is repayable by Government of Tamil Nadu after completion of six years from the year of receipt of loan assistance in 2016-17, (ii) Tamil Nadu State Government converted the interest free loan into grant (total 5 equal installments) commencing from the year 2017-18 by appropriating funds for ₹4,563 crore and carried out

the necessary adjustment debiting Grant for debt servicing under the head 'MH 2801-80-101-JH' and crediting the loan head MH-6801. After converting the interest free loan into grant during 2017-18, 2018-19 and 2019-20 the outstanding loan to be adjusted under MH 6801-190 is ₹9,126.00 crore.

(xiii) Cess levied by State Government:

(a) Sugarcane Cess Fund:

Sugarcane Cess is being collected under the provision of Section 14(1) of the Tamil Nadu Sugar Factories Control Act 1949 with effect from 1 August 1962. The drawal and utilization of funds from Sugarcane Cess Fund are regulated by certain guidelines laid down as follows: Road works in the areas of specific mills: 60 *per cent*, Road works in other areas: 20 *per cent*, Research and Development 10 *per cent* and Miscellaneous purpose to be decided by Director of Sugar in consultation with Industries Department: 10 *per cent*. The balance as on 1 April 2019 was ₹39.63 crore. An amount of ₹1.72 crore was transferred to the fund and ₹1.59 crore was expended from the fund. The balance as at the end of the year on 31 March 2020 was ₹39.76 crore.

(b) Labour Cess:

With the enactment of Building and other Construction Workers (Regulation of Employment and Conditions of Work) Act (27), 1996, by Parliament, every State Government shall by notification, appoint / constitute a State's Building and other Construction Workers Welfare Board. However, in Tamil Nadu, the State has Tamil Nadu Manual Workers Welfare (Regulation of Employment and Conditions of Work) Act 1982 already in force. The Labour Cess is collected since November 1994. As per the provisions contained in Tamil Nadu Manual Workers Welfare (Regulation of Employment and Conditions of Work) Rules, 1986, the cess payable, is remitted to the Secretary, Tamil Nadu Construction Workers Welfare Board to be accounted for under the Manual Workers General Welfare Fund maintained in Nationalized Bank. As per the Labour and Employment Department letter No. 10974/12/2015-1 dated 27 May 2015, it is ascertained that the Labour Cess contributions (one *per cent* with effect from 17 December 2013) are remitted by the person who undertakes or is in charge of construction work by means of Demand Draft / Cheque, RTGS / NEFT in to the current account of the Board. Further, the Labour Welfare Board has informed that no cess is being collected through State Government accounts. As per the details obtained from

the Board, the receipts and expenditure during 2019-20 was ₹627.95 crore and ₹213.75 crore respectively.

(xiv) Incomplete Irrigation works:

Two Irrigation projects under the control of Chief Engineer, Public Works Department amounting to a progressive expenditure of ₹17.53 crore remained incomplete for more than five years. The Details of the Incomplete Projects is given below:

(₹ in crore)				
Sl. No	Name of the project	Year of Commencement	Expected Year of completion	Progressive Expenditure
1	Kodayar Project JC formation of a road with retaining wall from Kalimar Bridge to Simon Colony Bridge in Kulatchal Taluk of Kanniyakumari District	2011	2014	0.57
2	Formation of Tank across Nallathangal odai near Kothayar Village of Oddanchatram Taluk in Dindigul District	2011	2012	16.96
	TOTAL			17.53

(xv) Lapsable and Non Lapsable Fund (Deposits):

As per the provisions of Article 271 of Tamil Nadu Financial Code, Volume I deposits lying unclaimed for more than four years shall lapse to Government. Accordingly, as of 31 March 2020, an amount of ₹7.15 crore has been credited to the Consolidated Fund of the State. An amount of ₹102.47 crore is lying in the Part III Public Account as non lapsable fund i.e. unclaimed deposit in General Provident Fund due for transfer to the Consolidated Fund of the State.

(xvi) Expenditure under Ecology and Environment (MH-3435):

The National Environment Policy, 2006 is intended to mainstream environmental concerns in all developmental activities. The Budget and Expenditure data relating to “Environment”, “Waste Management”, “Prevention and Control of Pollution”, “Environment Research and Education”, “Environmental Protection” etc. are obtained from the compiled accounts / budget documents etc. rendered by the State Government. The expenditure incurred by the

State Government towards environment is depicted in Finance Accounts up to the level of minor head under various functional head of accounts. Normally, the expenditure relating to environment protection is booked under the Major Head 3435 – Ecology and Environment. During the year, the Government of Tamil Nadu incurred ₹7.72 crore against the budget allocation of ₹8.43 crore under MH 3435 – Ecology and Environment. The trend of expenditure was 0.002, 0.01, 0.003 *per cent* of the total Revenue Expenditure incurred during 2017-18, 2018-19 and 2019-20 respectively. The Budget allocation vis-a-vis expenditure under Major Head 3435 – Ecology and Environment of Tamil Nadu state for three year up to Object Head level is depicted in **Annexure – H**.

(xvii) Disclosures under the Tamil Nadu Fiscal Responsibility Act 2003:

The State Government have made all the disclosures required as per the Tamil Nadu Fiscal Responsibility Act 2003, in the State Budget for the year 2019-20. Targets fixed by the State Government in the Tamil Nadu Fiscal Responsibility Act 2003 and the achievements as per the accounts for 2019-20 are given below:

Targets	Actuals as per 2019-20 Accounts
To eliminate Revenue Deficit by 2019-20 and adhere to it thereafter. Though further amendment to eliminate the revenue deficit by 2021-22 was introduced in the Assembly in February 2020, it was notified only in August 2020.	The Revenue Deficit for the year worked out to ₹35,908.82 crore as against ₹23,459.44 crore during 2018-19, registering an increase of 53.07 <i>per cent</i> over previous year.
To reduce Fiscal Deficit to 3 <i>per cent</i> of GSDP to be attained by 31 March 2019 and adhere to it thereafter	The accounts of Government of Tamil Nadu showed a fiscal deficit of ₹ 60,178.64 crore i.e., 3.26 <i>per cent</i> of GSDP during 2019-20 is not within the prescribed limit.
To cap the total outstanding guarantee to 100 <i>per cent</i> of the total revenue receipt in the preceding year or 10 <i>per cent</i> of GSDP whichever is lower	The total outstanding guarantees as on 31 March 2020 is ₹47,318.87 crore. This constituted 27.24 <i>per cent</i> of total Revenue Receipts 2018-19 (₹1,73,741.16 crore) and 2.56 <i>per cent</i> of GSDP.
To maintain the ratio of total outstanding debt to GSDP with medium term goal of not being more than 25.2 <i>per cent</i> during 2015-16 and thereafter maintain such <i>per cent</i> as may be prescribed	The total outstanding debt of the State Government was ₹4,23,742.76 crore which is 22.96 <i>per cent</i> of GSDP.
To Cap the Risk Weighted Guarantees to 75 <i>per cent</i> of the Total Revenue Receipts in the preceding year (or) at 7.5 <i>per cent</i> of GSDP, whichever is lower.	The outstanding Risk Weighted Guarantees as on 31 March 2020 to Total Revenue Receipts for the year 2018-19 (₹1,73,741.16 crore) is 7.85 per cent and as against GSDP for 2019-20 is 0.74 per cent. Hence this target is also fully achieved.

Note: GSDP ₹ 18,45,853 crore at current prices as published by Ministry of Statistics and Programme Implementation, Government of India and as accepted by Director of Economic and Statistics Government of Tamil Nadu.

(xviii) Impact on Revenue deficit and Fiscal deficit:

The overall impact of revenue deficit and fiscal deficit of the State Government is quantified below:

(₹ in crore)

Paragraph No.	Item	Impact on Revenue deficit		Impact on Fiscal Deficit	
		Over-statement	Under - statement	Over-statement	Under - statement
Para 1(v)	Adjustment of Expenditure met from Reserve Fund (State Infrastructure and Amenities Fund) under revenue expenditure instead of Capital Expenditure	..	21.02	..	..
Para 1(v)	Misclassification between Revenue and Capital Expenditure relating to Major Works	0.84	..	..	..
Para 2(i) (c)	Non reporting of SGST refunds	..	825.01	..	825.01
Para 2(xii)	Repayment of loan adjusted under Fund Account	..	..	0.43	..
Para 3(i)*	Short contribution to DCPS and interest earned on investment in treasury bill and credited into Consolidated Fund	..	21.46	..	21.46
Para 3(iii)	Capitalization of interest dues of two entities	..	2.67	..	..
Para 3(vi) (2) (b)	Adjustment of previous year expenditure under Reserve Fund	..	8.00	..	8.00
Para 3(vi) 5	Short transfer to Reserve Funds	..	130.49	..	130.49
Para 3(xii)	Write off of Central Loans	..	0.29	..	0.29
Total net impact (₹ in crore)		0.84	1,008.94	0.43	985.25
		1,008.10 understated		984.82 understated	

* Please refer to para 3(i). During the year an amount of ₹1251.52 crore was earned as interest by way of investment from DCPS in Treasury Bills. The interest amount was incorrectly credited under 'MH 0049-04-800-CW-Interest on Investment of Defined Pension Scheme Deposits for Government Servants in the Consolited Fund' which has impacted the fiscal parameters to that extent.

ANNEXURE –A

A – Periodical and Book Adjustments

(para 1(ii) of Notes to Accounts)

(₹ in crore)

Sl.No.	Periodical Adjustments	Head of Account		Amount
		From	To	
1.	Amount transferred to Infrastructure Development Fund	2040-00-797-AA- Transfer to Infrastructure Development Fund	8229-00-200-AP Infrastructure Development Fund Gain on sale of securities	0.60 <u>13.66</u> <u>14.26</u>
2.	Amount transferred to State Energy Conservation Fund	2045-00-797-JA- Transfer to State Energy Conservation Fund	8235-00-200-AC State Energy Conservation Fund	0.67
3.	Amount transferred to Sinking Fund for amortization of debt	2048-00-200-AB-Non obligatory Sinking Funds towards discharge of Open Market Loans, Central Government Loans and Special Securities issued to National Small Savings Fund	8222-01-102-AE Non-obligatory Sinking Funds Profit realized on redemption of Government Securities	509.88 <u>22.15</u> <u>532.03</u>
4.	Amount transferred to Tamil Nadu Victim Compensation Fund	2056-00-797-AA Transfer to Tamil Nadu Victim Compensation Fund	8229-00-200-AX- Tamil Nadu Victim Compensation Fund	7.68
5.	Amount transferred to Guarantee Redemption Fund	2075-00-797-AE Amount transferred to Guarantee Redemption Fund	8235-00-117-AA Guarantee Redemption Fund Gain on sale of securities	278.61 <u>27.42</u> <u>306.03</u>
6.	Amount transferred to State Infrastructure and Amenities Fund	2217-05-797-JA Amount transferred to State Infrastructure and Amenities Fund	8229-00-200-AZ State Infrastructure and Amenities Fund	365.00
7.	Amount transferred to State Disaster Response Fund	2245-05-101-AC Transfer to State Disaster Response Fund	8121-00-122-AA State Disaster Response Fund	707.10

ANNEXURE –A – contd.

A – Periodical and Book Adjustments – contd.

(para 1(ii) of Notes to Accounts)

(₹ in crore)

Sl.No.	Periodical Adjustments	Head of Account		Amount
		From	To	
8.	Amount transferred to Tamil Nadu Sericulture and Price stabilization Fund	2851-00-797-JA Amount transferred to Tamil Nadu Sericulture Development and Price Stabilization Fund	8229-00-200-AK Tamil Nadu Sericulture and Price Stabilization Fund	1.61
9.	Amount transferred to Hindu Religious and Charitable Endowments Fund	2250-00-797-AB Amount transferred to Hindu Religious and Charitable Endowments Fund	8235-00-103-AA Hindu Religious and Charitable Endowments Fund	151.42
10.	Amount transferred to Tamil Nadu Rural Road Development Fund	3054-80-797-AC Amount transferred to Tamil Nadu Rural Road Development Fund	8229-00-200-AG Tamil Nadu Rural Road Development Fund	179.98
11.	Amount transferred to Sugarcane Cess Fund	3054-80-797-JC Amount transferred to Sugarcane Cess Fund	8229-00-103 Sugarcane Cess Fund	1.72
12.	Amount transferred to Consumer Welfare Fund – Interest Account	3456-00-797-UA 3456-00-797-UC Transfer to Consumer Welfare Fund	8229-00-123-AA 8229-00-123-AC Consumer Welfare Fund	0.14 <u>0.68</u> <u>0.82</u>
13.	Amount transferred to State Innovation Fund	3475-00-797-JA Amount transferred to State Innovation Fund	8229-00-200-BE State Innovation Fund	100.00
14.	Amount transferred to Fund for Priority Schemes in Rural Areas	3604-00-797-AC Amount transferred to Fund for Priority Schemes in Rural Areas	8229-00-200-AY Fund for Priority Schemes in Rural Areas	702.30
15.	Amount transferred to Depreciation Reserve Fund	2058-00-797-AA Amount transferred to	8226-00-102-AA Depreciation / Renewal Reserve Fund	4.50
16.	Amount transferred to State Coastal Zone Management Fund	3435-60-797-JB Amount transferred to State Coastal Zone Management Fund	8235-00-200-AB State Coastal Zone Management Fund	1.41

ANNEXURE –A – contd.

A – Periodical and Book Adjustments – contd.

(para 1(ii) of Notes to Accounts)

(₹ in crore)

Sl.No.	Periodical Adjustments	Head of Account		Amount
		From	To	
17.	Amount transferred to Road Safety Fund	2041-00-797-AA Amount transferred to Road Safety Fund	8229-00-200-BJ Road Safety Fund	46.63
18.	Amount transferred to Powerloom Registration Fund	2851-00-797-AA Amount transferred to Powerloom Registration Fund	8229-00-200-AW Powerloom Registration Fund	0.81
19.	Expenditure met from State Energy Conservation Fund	8235-00-200-AC State Energy Conservation Fund	2045-00-902-JA Deduct – Amount met from State Energy Conservation Fund	0.43
20.	Expenditure met from the Tamil Nadu Victim Compensation Fund	8229-00-200-AX Tamil Nadu Victim Compensation Fund	2056-00-902-AA Deduct – Amount met from Tamil Nadu Victim Compensation Fund	0.57
21.	Expenditure met from State Disaster Response Fund	8121-00-122-AA State Disaster Response Fund	2245-05-901-AC Deduct – Amount met from State Disaster Response Fund	707.10
22.	Expenditure met from State Infrastructure and Amenities Fund	8229-00-200-AZ State Infrastructure and Amenities Fund	Deduct – Amount met from State Infrastructure and Amenities Fund (from various major heads)	61.50
23.	Expenditure met from Sericulture Development and Price Stabilization Fund	8229-00-200-AK Sericulture Development and Price Stabilization Fund	2851-00-902-JA Deduct Amount met from Sericulture Development and Price Stabilization Fund	3.45

ANNEXURE –A – *contd.*

A – Periodical and Book Adjustments – *contd.*

(para 1(ii) of Notes to Accounts)

(₹ in crore)

Sl.No.	Periodical Adjustments	Head of Account		Amount
		From	To	
24.	Expenditure met from Tamil Nadu Rural Road Development Fund	8229-00-200-AG Tamil Nadu Rural Road Development Fund	3054-80-902-AB Deduct Amount met from Tamil Nadu Rural Road Development Fund	179.98
25.	Expenditure met from Sugarcane Cess Fund	8229-00-103-AA Sugarcane Cess Fund	3054-80-902-AF Deduct Amount met from Sugarcane Cess Fund	1.59
26.	Expenditure met from State Innovation Fund	8229-00-200-BE State Innovation Fund	Deduct – Amount met from State Innovation Fund (from various major heads)	73.81
27.	Expenditure met from Fund for Priority Schemes in Rural Areas	8229-00-200-AY Fund for Priority Schemes in Rural Areas	2515-00-902-AA Deduct Amount met from Fund for Priority Schemes in Rural Areas	702.30
28.	Expenditure met from Tamil Nadu Hindu Religious and Charitable Endowment Fund	8235-00-103-AA Tamil Nadu Hindu Religious and Charitable Endowment Fund	2250-00-902-AA	93.50
29.	Adjustments of interest on General Provident Fund	2049-03-104-AA Interest on General Provident Fund	8009-01-101 – Civil	917.64
		2049-03-104-AC Interest on AISPF	8009-01-104 All India Service Provident Fund	7.45

ANNEXURE –A – contd.

A – Periodical and Book Adjustments – contd.

(para 1(ii) of Notes to Accounts)

(₹ in crore)

Sl.No.	Periodical Adjustments	Head of Account		Amount
		From	To	
30.	Adjustments of interest on Defined Contribution Pension Scheme	2049-03-117- Interest on Defined Contribution Pension Scheme	8342-00-117 Defined Contribution Pension Scheme	2,438.14
31.	State Government's contribution towards Defined Contribution Pension Scheme	2071-01-117 State Government's contribution towards Defined Contribution Pension Scheme	8342-00-117 Defined Contribution Pension Scheme	2,597.55
32.	Expenditure met from Tamil Nadu State Coastal Zone Management Fund	8235-00-200-AB Tamil Nadu State Coastal Zone Management Fund	3435-60-902-JB Deduct Amount met from State Coastal Zone Management Fund	0.35
33.	Expenditure met from Road Safety Fund	8229-00-200-BJ Road Safety Fund	2041-00-902-AA Deduct Amount met from Road Safety Fund	45.93

Book Adjustments

(₹ in crore)

Sl.No.	Book Adjustments	Head of Account		Amount
		From	To	
1.	Adjustment of value of family planning materials received free of cost from Government of India – grants – in – aid received in kind	2211-00-103-UB,793-UB,794-UB-Kind Grant National Health Mission Schemes	1601-06-101-DR-Immunisation Schemes	152.96

ANNEXURE –A – conclud.

A – Periodical and Book Adjustments – conclud.

(para 1(ii) of Notes to Accounts)

(₹ in crore)

Sl.No.	Book Adjustments	Head of Account		Amount
		From	To	
2.	Capitalization of interest dues till the end of 2017-18 as fresh loans	6221-00-190-AC Interest free loan to Arasu Cable T.V Corporation Limited	0049-04-190-AN Ways and Means Advances to Statutory Corporations, Boards and Government Companies	1.72
		7452-60-190-AA Interest free loan to Tamil Nadu Tourism Development Corporation		0.95
				<hr/> 2.67

ANNEXURE – B

Comparison of ‘800 – Other Expenditure’ with Total Expenditure

(para 2(ii) of Notes to Accounts)

(₹ in crore)

Sl.No.	Major Head	Expenditure under Minor Head ‘800’ up to 3/2020	Total Expenditure up to 3/2020	Percentage
1.	3075 – Other Transport Services	1.52	1.52	100.00
2.	2711 – Flood Control and Drainage	158.11	158.11	100.00
3.	4236 – Capital Outlay on Nutrition	51.59	51.59	100.00
4.	5475 – Capital Outlay on Other General Economic Services	98.00	98.00	100.00
5.	4875- Capital Outlay on Other Industries	73.78	73.78	100.00
6.	4070 – Capital Outlay on Other Administrative Services	221.62	221.62	100.00
7.	2852 – Industries	2,707.42	2,764.03	97.95
8.	4408 – Capital Outlay on Food Storage and Warehousing	207.40	212.40	97.65
9.	4217 – Capital Outlay on Urban Development	2,767.93	2,840.93	97.43
10.	2810 – New and Renewable Energy	3.96	5.02	78.88
11.	2401 – Crop Husbandry	4,765.44	8,851.27	53.84
12.	2217 – Urban Development	814.91	1,674.96	48.65
13.	2075- Miscellaneous General Services	261.11	546.58	47.77
14.	4551 – Capital Outlay on Hill Areas	35.50	74.40	47.72
15.	2425 – Co-operation	810.97	1,762.85	46.00
16.	4515 – Capital Outlay on other Rural Development Programmes	755.01	1,865.72	40.47
17.	2041 – Taxes on Vehicles	103.58	271.41	38.16
18.	2405 – Fisheries	132.88	435.64	30.50
19.	5054 – Capital Outlay on Roads and Bridges	2,776.85	9,303.79	29.85
20.	4215 – Capital Outlay on Water Supply and Sanitation	400.25	1,414.48	28.30
21.	2013 - Council of Ministers	1.40	5.76	24.31
22.	2403 – Animal Husbandry	227.38	1,056.47	21.52
23.	2230 – Labour, Employment and Skill Development	166.64	784.42	21.24
24.	2216 – Housing	625.68	3,161.49	19.79
25.	4225 – Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	19.01	96.12	19.78
26.	2245 – Relief on account of Natural Calamities	294.95	1,590.85	18.54
27.	3435 – Ecology and Environment	1.40	7.72	18.13
28.	2404 – Dairy Development	8.66	50.57	17.12

ANNEXURE– B –concl

Comparison of ‘800 – Other Expenditure’ with Total Expenditure

(para 2(ii) of Notes to Accounts)

(₹ in crore)

Sl.No.	Major Head	Expenditure under Minor Head ‘800’ up to 3/2020	Total Expenditure up to 3/2020	Percentage
29.	4711 – Capital Outlay on Flood Control Projects	3.77	23.67	15.93
30.	4406 – Capital Outlay on Forestry and Wild Life	18.96	127.96	14.82
31.	2406 – Forestry and Wild Life	57.24	411.03	13.93
32.	2210 – Medical and Public Health	1,073.04	8,920.36	12.03
33.	2215 – Water Supply and Sanitation	77.75	646.42	12.03
34.	2220 – Information and Publicity	12.51	108.15	11.57
35.	4216 – Capital Outlay on Housing	4.06	36.62	11.09

ANNEXURE – C

Comparison of ‘800 – Other Receipts’ with Total Receipts

(para 2(ii) of Notes to Accounts)

(₹ in crore)

Sl.No.	Major Head	Receipts under Minor Head ‘800’ up to 3/2020	Total Receipts up to 3/2020	Percentage
1.	0235- Social Security and Welfare	78.52	77.80	100.93
2.	1056 – Inland Water Transport	0.17	0.17	100.00
3.	0215 – Water Supply and Sanitation	0.40	0.40	100.00
4.	0415 – Agricultural Research and Education	0.35	0.35	100.00
5.	1456 – Civil Supplies	3.07	3.07	100.00
6.	1051 - Ports and Light Houses	3.30	3.30	100.00
7.	1452 – Tourism	0.31	0.31	100.00
8.	0211 – Family Welfare	148.53	148.53	100.00
9.	0217 – Urban Development	780.75	780.75	100.00
10.	0250 – Other Social Services	171.30	172.65	99.22
11.	1054 – Roads and Bridges	81.07	82.59	98.16
12.	0435 – Other Agricultural Programmes	41.28	46.85	88.11
13.	0425 – Co-operation	21.72	24.92	87.16
14.	0515 – Other Rural Development Programmes	0.41	0.50	82.00
15.	0220 – Information and Publicity	7.33	9.30	78.82
16.	0702 – Minor Irrigation	2.50	3.22	77.64
17.	0403 – Animal Husbandry	12.99	16.80	77.32
18.	0075 – Miscellaneous General Services	598.23	895.16	66.83
20.	0406 – Forestry and Wild Life	50.36	83.38	60.40
21.	0210 – Medical and Public Health	985.19	1,654.68	59.54
22.	0049 – Interest Receipts	2,483.64	4,355.50	57.02
23.	0070 – Other Administrative Services	179.64	318.60	56.38
24.	0404 – Dairy Development	1.70	3.42	49.71
25.	0701 – Major and Medium Irrigation	23.65	47.65	49.63
26.	0029 – Land Revenue	117.46	258.30	45.47
27.	0216 – Housing	84.81	208.90	40.60
28.	0059 – Public Works	5.49	16.84	32.60
29.	0853 – Non-ferrous Mining and Metallurgical Industries	353.61	1,150.12	30.75
30.	0056 – Jails	2.76	13.43	20.55
31.	0055 – Police	50.32	345.18	14.58
32.	0401 – Crop Husbandry	5.83	53.12	10.98

ANNEXURE – D

Details Of New Pension Scheme

(para 3(i) of Notes to Accounts)

(₹ in crore)

Year	Employee Contribution	State Government Contribution
2004-05	0.00	0.00
2005-06	1.84	0.00
2006-07	14.35	15.96
2007-08	27.89	26.04
2008-09	67.02	59.53
2009-10	192.80	177.41
2010-11	148.61	186.28
2011-12	596.58	377.05
2012-13	737.72	732.00
2013-14	899.15	777.88
2014-15	905.85	1,603.21
2015-16	1,542.40	1,447.60
2016-17	1,658.74	1,586.19
2017-18	1,929.07	1,891.53
2018-19	2,288.13	2,225.78
2019-20	2,619.01	2,597.55
Total	13,629.16	13,704.01

ANNEXURE - E

Inoperative Reserve Funds

(para 3(v) of Notes to Accounts)

(₹ in crore)

Sl.No.	Name of the Reserve Fund	Balance as on 31 March 2020	Inoperative from	Period inoperative (in years)
1.	Tamil Nadu Special Welfare Fund 8229-00-200-AA	23.58	2018-19	2
2.	Accident Relief Fund 8229-00-200-AM	0.03	2010-11	10
	TOTAL	23.61		

ANNEXURE – F

Short Transfer to Reserve Funds

(para 3(v)(4) of Notes to Accounts)

(₹ in crore)

Name of the Fund	Source of Receipt	Period	Previous year shortfall	Revenue realized during the year	Amount transferred to the Fund up to March 2020	Shortfall up to March 2020
(1)	(2)	(3)	(4)	(5)	(6)	7=4+5-6
State Infrastructure Amenities Fund	Infrastructure and amenities charges on new buildings 0217-60-800-AH	2009-10 to 2019-20	57.51	378.79	365.00	71.30
Victim Compensation Fund	Receipts from Prisons towards Tamil Nadu Victim Compensation Fund 0235-60-800-BG	2000-01 to 2019-20	3.42	4.45	7.68	0.19
Power loom Registration Fund	Receipts towards Power loom Registration Fund 0851-00-800-AE	1994-95 to 2019-20	0.37	0.57	0.81	0.13
State Energy Conservation Fund	Receipts from 0043-00-800-AC	2018-19 to 2019-20	0.20	1.31	0.67	0.84
Hindu Religious & Charitable Endowments Fund	Receipts from 0250 – 00-800-AM	2018-19 to 2019-20	3.25	170.52	151.42	22.35
State Coastal Zone Management Fund	Receipts from 0406-02-800-AM	2018-19 to 2019-20	1.62	1.61	1.41	1.82
Infrastructure Development Fund	Surcharge of 5 per cent on sales tax paid under TNGST Act, 1959 0040-00-102-AI	2003-04 to 2019-20	13.28*	1.16	0.60	13.84
Sugarcane Cess Fund	Cess levied on sugarcane brought into factories 0045-00-114-AA	2000-01 to 2019-20	1.02	1.72	1.72	1.02

ANNEXURE – F –concl

Short Transfer to Reserve Funds

(para 3(v)(4) of Notes to Accounts)

(₹ in crore)

Name of the Fund	Source of Receipt	Period	Previous year shortfall	Revenue realized during the year	Amount transferred to the Fund up to March 2020	Shortfall up to March 2020
(1)	(2)	(3)	(4)	(5)	(6)	7=4+5-6
Tamil Nadu Consumer Welfare Fund	Receipts from 0070-60-800-DA	2018-19 to 2019-20	..***	0.82	0.82	..
Tamil Nadu Forest Development Fund	Receipts from 0406-01-800	2018-19 to 2019-20	5.41	3.45	..	8.86
State Fund for the Persons with Disabilities	Receipts from 0235-60-800-BK	2018-19 to 2019-20	10.00	..	10.00	..
Crime and Criminal Tracking Network and System	Receipts from 0055-00-101-AF	2018-19	..	10.14**	..	10.14
Total			96.08	574.54	540.13	130.49

*Differs from previous year based on rectification (note of error) proposed by the department for the receipt head during the year

** Out of ₹10.14 crore, ₹1.42 pertains to 2018-19

*** An amount of ₹1.48 crore inadvertently shown as revenue realized during 2017-18 instead of 0.11 crore. Hence, there is no short transfer to the Fund

ANNEXURE – G

Position of balances under Suspense and Remittance Major Heads

(para 3(vii) of Notes to Accounts)

(₹ in crore)

Head of Account	2019-20		2018-19		2017-18	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658-101- PAO Suspense	187.95	2.26	171.97	0.82	154.84	3.53
Net	185.69 Dr.		171.15 Dr.		151.31 Dr.	
8658-102-Suspense Account (Defence Only)	0.23	..	0.22	..	0.77	..
Net	0.23 Dr.		0.22 Dr.		0.77 Dr.	
8782-102- Public Works Remittances	160.21	148.45	161.34	148.44	216.57	4.13
Net	11.76 Dr.		12.90 Dr.		212.44 Dr.	
8782-103-Forest Remittances	..	13.40	..	13.40	..	13.40
Net	13.40 Cr.		13.40 Cr.		13.40 Cr.	

ANNEXURE - H
Disclosure on Expenditure under MH-3435
(para 3(xvi) of Notes to Accounts)

(₹ in crore)

Expenditure under MH-3435- Ecology and Environment based on compiled accounts received from the State Government											
Major Head	Sub Major Head	Minor Head	Sub Head	Detailed Head	Object Head *	2017-18		2018-19		2019-20	
						Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure
3435	03	001	AA	010	001	0.66	0.58	1.02	0.66	1.10	1.06
3435	03	001	AA	010	002	..	..	0.01	..	0.01	..
3435	03	001	AA	010	003	0.01	..	0.01	..	0.01	..
3435	03	001	AA	010	004	0.03	0.02	0.05	0.02	0.03	0.04
3435	03	001	AA	010	006	0.07	0.08	0.16	0.09	0.13	0.13
3435	03	001	AA	010	007	..	..	..	..	0.01	..
3435	03	001	AA	010	008	0.01	0.01	0.02	0.01	0.01	0.02
3435	03	001	AA	030	001	0.54	0.20	0.09	0.06	0.18	0.15
3435	03	001	AA	040	001	0.01	..	0.02	..	0.01	0.01
3435	03	001	AA	050	001	0.01	..	..	..	..	..
3435	03	001	AA	050	002	0.02	0.02	0.02	0.02	0.02	0.02

ANNEXURE - H - contd.
Disclosure on Expenditure under MH-3435
(para 3(xvi) of Notes to Accounts)

(₹ in crore)

Expenditure under MH-3435- Ecology and Environment based on compiled accounts received from the State Government											
Major Head	Sub Major Head	Minor Head	Sub Head	Detailed Head	Object Head *	2017-18		2018-19		2019-20	
						Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure
3435	03	001	AA	050	003	0.04	0.03	0.04	0.02	0.05	0.02
3435	03	001	AA	050	004	..	..	..	..	0.01	..
3435	03	001	AA	060	001	0.06	0.05	0.06	0.06	0.15	0.15
3435	03	001	AA	080	009	..	..	..	0.54	..	..
3435	03	001	AA	090	003	..	..	3.84	2.28	..	..
3435	03	001	AA	090	009	..	..	..	0.50	..	..
3435	03	001	AA	330	003	..	0.02	..	..	..	..
3435	03	001	AA	330	004	0.04	0.04	0.04	0.04	0.07	0.06
3435	03	001	AA	450	000	0.03	0.02	0.03	0.02	..	..
3435	03	001	AA	450	001	..	..	..	..	0.03	0.02
3435	03	001	AA	490	001	0.01	..	0.01	..	0.01	0.01
3435	03	001	AA	490	002	-0.01	..	-0.01	..	-0.01	..

ANNEXURE - H - contd.
Disclosure on Expenditure under MH-3435
(para 3(xvi) of Notes to Accounts)

(₹ in crore)

Expenditure under MH-3435- Ecology and Environment based on compiled accounts received from the State Government											
Major Head	Sub Major Head	Minor Head	Sub Head	Detailed Head	Object Head *	2017-18		2018-19		2019-20	
						Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure
3435	03	001	AA	590	000	0.02	0.03	0.02	0.01	..	..
3435	03	001	AA	590	001	..	..	..	..	0.02	0.01
3435	03	001	AA	760	001	..	..	..	..	0.02	0.02
3435	03	001	AA	760	003	0.01	0.01	0.01	0.01	0.01	0.01
3435	03	001	JC	090	001	..	..	..	..	0.30	..
3435	03	001	JC	090	003	..	..	0.20	0.20	..	0.30
3435	03	003	JE	080	003	..	..	..	0.64	..	..
3435	03	003	JG	090	003	0.12	0.12	0.14	0.14	..	..
3435	03	102	QA	330	009	..	..	..	..	3.00	2.72
3435	04	103	AA	010	001	0.06	0.06	0.15	0.09	0.13	0.13
3435	04	103	AA	010	006	0.01	0.01	0.01	0.01	0.01	0.01

ANNEXURE - H – contd.
Disclosure on Expenditure under MH-3435
(para 3(xvi) of Notes to Accounts)

(₹ in crore)

Expenditure under MH-3435- Ecology and Environment based on compiled accounts received from the State Government											
Major Head	Sub Major Head	Minor Head	Sub Head	Detailed Head	Object Head *	2017-18		2018-19		2019-20	
						Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure
3435	03	103	AA	030	001	0.09	0.05	0.01	0.01	0.01	0.02
3435	04	103	AC	090	002	..	..	5.29	5.29	..	..
3435	04	800	AA	010	001	0.71	0.52	1.81	0.73	0.76	0.55
3435	04	800	AA	010	002	..	..	0.01	..	..	..
3435	04	800	AA	010	004	0.01	0.01	0.01	0.01	0.02	..
3435	04	800	AA	010	006	0.05	0.04	0.12	0.06	0.05	0.04
3435	04	800	AA	010	008	0.01	..	0.01	0.01	0.01	..
3435	04	800	AA	030	001	0.98	0.56	0.16	0.49	0.16	0.45
3435	04	800	AA	490	001	0.01	..	0.01	..	0.01	..
3435	04	800	AA	490	002	-0.01	..	-0.01	..	-0.01	..

ANNEXURE - H – conold.
Disclosure on Expenditure under MH-3435
(para 3(xvi) of Notes to Accounts)

(₹ in crore)

Expenditure under MH-3435- Ecology and Environment based on compiled accounts received from the State Government									
Major Head	Sub Major Head	Minor Head	Sub Head	Detailed Head	Object Head *	2017-18		2018-19	
						Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure
3435	60	797	JB	300	000	..	1.48	1.50	..
3435	60	797	JB	300	001	1.41
3435	60	800	JB	090	003	0.17	0.17	0.30	0.35
Total						3.77	4.15	15.16	13.83
								8.43	7.72

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