



FINANCE ACCOUNTS
VOLUME I
2018-19



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF TAMIL NADU

**FINANCE ACCOUNTS
VOLUME I**

**for the year
2018-19**

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 2019 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 (General & Social Sector Audit), 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 2018-19.

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 2019.

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. With the automation of the collection of Goods and Services Tax (GST) having taken, it is essential for Audit to transition from sample checks to a comprehensive check of all transactions, to fulfil the CAG's Constitutional mandate of certifying the Accounts. The required access to data is yet to be provided. Not having access to the data pertaining to all GST transactions has come in the way of comprehensively auditing the GST receipts. The Accounts for the year 2018-19 are, therefore, certified on the basis of test audit, as was done when records were manually maintained, as a one-time exception.

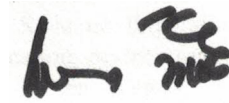
- 2 There were 988 number of temporary advances amounting to ₹425.51 crore drawn by various Drawing and Disbursing Officers (DDOs) under Article 99 of Tamil Nadu Financial Code, Vol. I, which remained unadjusted as on 31 March 2019. The unadjusted amount includes those with a period of pendency for over 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 2019.

Date:

30th July, 2020

Place: New Delhi,



(RAJIV MEHRISHI)

Comptroller and Auditor General of India

A. Broad overview of the structure of Government accounts

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

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

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

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

Part II: The Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The corpus of the Contingency Fund of the Government of Tamil Nadu for 2018-19 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.

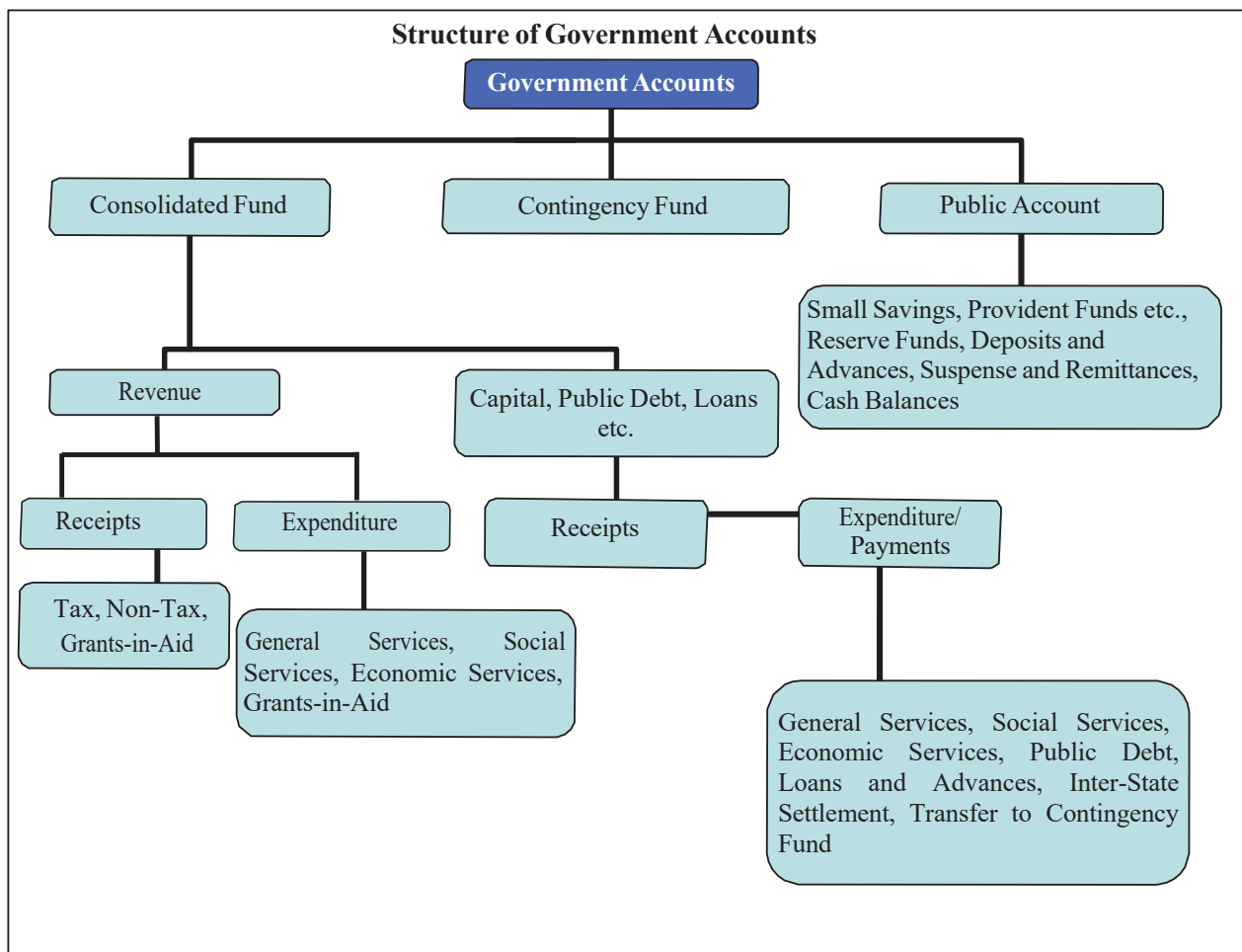
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two digits), and Object Heads (two digits). Major Heads represent functions of Government, Sub-Major 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 2019:

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 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 2019	As at 31 March 2018
	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		Annexure to Statement 2	8.41	8.40
(iv) Cash Balance Investments	2 (v)		1,10,08.09	1,85,85.03
(v) Deposits with Reserve Bank of India			(-)4,59.88	(-)81.18
(vi) Investments from Earmarked Funds		5,12,16,22	3,26,51.59	2,86,60.23
Capital Expenditure				
(i) Investments in shares of Companies, Corporations etc.	3 (v)	12,16	4,07,72.93	3,66,10.49
(ii) Other Capital Expenditure (reduced by amount met from Contingency Fund and Reserve Funds)		12,16	17,92,30.39	15,90,82.00
Contingency Fund (unrecouped)			10.32	..
Loans and Advances	3 (iv)	7,12,18	4,13,58.87	4,17,94.27
(i) Advances with departmental officers		21	7.71	9.00
(ii) Suspense and Miscellaneous Balances ²		12,21	..	..
Remittance Balances			4.60	2,11.54
Cumulative excess of expenditure over receipts ³			9,79,85.34*	7,45,25.89
Total			40,25,99.33	35,94,26.63

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 or expenditure over receipts is different from and not the fiscal/revenue deficit for the current year.

* Differs from Statement 12 by an amount of ₹19.36 crore due to cumulative Capital Receipts and due to lower rounding of ₹0.02 crore adopted under Internal debt.

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

(₹ in crore)

Liabilities ¹	Reference (Sl. No.)		As at 31 March 2019	As at 31 March 2018
	Notes to Accounts	Statement / Appendix No		
Borrowings (Public Debt)				
(i) Internal Debt		6,12,17	30,43,50.06	27,26,34.40
(ii) Loans and Advances from Central Government				
a. Non - Plan Loans			47.77	53.14
b. Loans for State Plan Schemes			1,21,46.76	1,33,23.16
c. Loans for Central Plan Schemes			0.31	0.31
d. Loans for Centrally Sponsored Plan Schemes			..	..
e. Other Loans ⁴			5.62	5.62
f. Centrally Sponsored Schemes			9.50	10.56
g. Other Loans for States/Union Territory with Legislative Scheme			50,81.89	27,42.14
Contingency Fund (balance)		12,21	1,50.00	1,50.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc			2,41,09.76	2,16,59.87
(ii) Reserve Funds	3 (vi)	6,12,17	82,84.29	80,31.04
(iii) Deposits		21	4,73,51.78	3,67,17.89
(iv) Suspense and Miscellaneous Balances			10,61.59	40,98.50
(v) Remittance Balances	3 (viii)	12,21	..	..
Cumulative excess of receipts over expenditure			..	..
Total			40,25,99.33	35,94,26.63

⁴ Relates to Pre 1984-85 loans.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2018-19	2017-18		2018-19	2017-18
Part-I Consolidated Fund					
Section-A : Revenue					
Revenue Receipts (Ref. Statement 3 & 14)	17,37,41.16 [@]	14,62,79.76	Revenue Expenditure (Ref. Statement 4-A, 4-B & 15)	19,72,00.60	16,78,73.63
Tax Revenue (Ref. Statement 3 & 14)	13,61,72.93	12,08,36.31	Salaries ¹ (Ref. Statement 4-B & Appendix-I)	4,05,48.70 ^{\$}	2,38,81.91
States Own Revenue Collection (Ref. Statement 3&14)	10,55,34.16	9,37,36.60	Subsidies Ref. Statement 4-B & Appendix-II)	1,89,22.19	1,52,29.79
Share of Union Taxes/Duties (Ref. Statement 3 & 14)	3,06,38.77	2,70,99.71	Grants-in-Aid ² (Ref. Statement 4-B, 10 & Appendix-III)	4,78,25.88	4,06,31.46
Non-tax Revenue (Ref. Statement 3 & 14)	1,42,00.02	1,07,64.01	General Services (Ref. Statement 4 & 15)	6,12,38.35	5,38,13.92
Interest Receipts (Ref. Statement 3 & 14)	68,75.21	51,98.56	Interest Payment and service of debt (Ref. Statement 4-A, 4-B & 15)	2,92,47.22	2,67,33.09
Others (Ref. Statement 3)	73,24.81	55,65.45	Pension (Ref. Statement 4-A, 4-B & 15)	2,79,93.41	2,11,31.68
Grants from Central Government (Ref. Statement 3 & 14)	2,33,68.21	1,46,79.44	Others (Ref. Statement 4-B)	39,97.72	59,49.15
			Social Services (Ref. Statement 4-A & 15)	2,48,32.18	2,95,43.92
			Economic Services (Ref. Statement 4-A & 15)	31,04.65	41,04.37
			Compensation and assignment to Local Bodies and PRIs (Ref. Statement 4-A & 15)	7,28.65	6,68.27
Revenue Deficit	2,34,59.44	2,15,93.87	Revenue Surplus	..	..

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

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

\$ The above expenditure excludes Dearness Allowance of ₹62,51.12 crore as DA is explicitly shown in the State Government Budget.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.

(₹ in crore)

Receipts			Disbursements		
	2018-19	2017-18		2018-19	2017-18
		Section-B : Capital			
Capital Receipts (Ref. Statement 3 & 14)	..	2.24	Capital Expenditure (Ref. Statement 4-A,4-B & 16)	2,43,10.84	2,02,03.20
			General Services (Ref. Statement 4-A & 16)	8,57.79	8,47.33
			Social Services (Ref. Statement 4-A & 16)	69,96.17	47,31.18
			Economic Services (Ref. Statement 4-A & 16)	1,64,56.88	1,46,24.69
Recoveries of loans and Advances (Ref. Statement 3,7 & 18)	69,13.43 [§]	84,72.35	Loans and Advances disbursed (Ref. Statement 4-A,7 & 18)	64,78.03 ^{\$\$}	65,17.03
			General Services (Ref. Statement 4-A,7 & 18)	..	..
			Social Services (Ref. Statement 4-A,7 & 18)	20,11.53	22,36.30
			Economic Services (Ref. Statement 4-A,7 & 18)	44,66.50 [*]	42,80.73
Public Debt Receipts (Ref. Statement 3,6 & 17)	4,79,36.22	4,57,21.56	Repayment of Public Debt (Ref. Statement 4-A,6 & 17)	1,50,63.62	89,90.85
Internal Debt (Market loans, NSSF etc.) (Ref. Statement 3,6 & 17)	4,55,96.47 [#]	4,29,68.86	Internal Debt (Market loans, NSSF etc.) (Ref. Statement 4-A,6 & 17)	1,38,80.79	80,35.14
Loans from GOI (Ref. Statement 3,6 & 17)	23,39.75	27,52.70	Loans from GOI (Ref. Statement 4-A,6 & 17)	11,82.83 ^{**}	9,55.71
Inter State Suspense A/c (Net)	..	..	Inter State Suspense A/c (Net)	..	..
Total Receipts under Consolidated Fund (Ref. Statement 3)	22,85,90.81	20,04,75.91	Total Expenditure under Consolidated Fund	24,30,53.09	20,35,84.71
Deficit in Consolidated Fund	1,44,62.28	31,08.80	Surplus in Consolidated Fund	..	..

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

§ Includes ₹251.31 crore written off as loss to the Government under the head of account '2075-00-795-AA' in the process of restructuring of loans and advances made by the Government during the year.

\$\$ Includes ₹24,61.48 crore related to consolidation of interest dues treated as fresh loans during the year through book adjustments.

Includes ₹75.00 crore adjusted towards rectification of misclassification of borrowings booked as revenue during 03/2004.

** Includes ₹9.29 crore relating to Central loan to State Government by Ministry of Agriculture written off through book adjustment.

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

(₹ in crore)

Receipts			Disbursements		
	2018-19	2017-18		2018-19	2017-18
Part II Contingency Fund					
Contingency Fund <i>(Ref. Statement 21)</i>	..	..	Contingency Fund <i>(Ref. Statement 21)</i>	10.32	..
Part III Public Account³					
Small Savings <i>(Ref. Statement 21)</i>	89,28.21	83,89.96	Small Savings <i>(Ref. Statement 21)</i>	64,78.32	60,55.56
Reserve & Sinking Funds <i>(Ref. Statement 21)</i>	61,50.27	65,90.93	Reserve & Sinking Funds <i>(Ref. Statement 21)</i>	66,97.30	60,55.46
Deposits <i>(Ref. Statement 21)</i>	10,03,20.13	10,13,85.48	Deposits <i>(Ref. Statement 21)</i>	9,28,77.32	9,78,62.00
Advances <i>(Ref. Statement 21)</i>	1.28	0.04	Advances <i>(Ref. Statement 21)</i>	..	0.05
Suspense and Misc. A/c <i>(Ref. Statement 21)</i>	48,67,63.91	44,52,22.44	Suspense and Misc. A/c⁴ <i>(Ref. Statement 21)</i>	48,22,23.91	44,82,75.44
Remittances <i>(Ref. Statement 21)</i>	0.09	-0.79	Remittances <i>(Ref. Statement 21)</i>	-2,06.86	6.38
Total Receipts in Public Account <i>(Ref. Statement 21)</i>	60,21,63.89	56,15,88.06	Total Disbursements in Public Account <i>(Ref. Statement 21)</i>	58,80,69.99	55,82,54.89
Deficit in Public Account	..	..	Surplus in Public Account	1,40,93.90	33,33.17
Opening Cash Balance	-64.38	-2,88.75	Closing Cash Balance	-4,43.08	-64.38
Increase in Cash Balance	..	2,24.37	Decrease in Cash Balance	3,78.70	..
TOTAL	83,06,90.32	76,17,75.22	TOTAL	83,06,90.32	76,17,75.22

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

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

@ Includes ₹24,70.77 crore (₹24,61.48 crore relating to capitalization of interest dues treated as fresh loans through book adjustment by crediting '0049-Interest Receipts' and debiting the corresponding loan heads and ₹9.29 crore relating to central loan to State Government by Ministry of Agriculture written off through book adjustment by crediting '0075-Miscellaneous General Services') and ₹(-) 75.00 crore adjusted due to rectification of misclassification occurred in 03/2004.

ANNEXURE TO STATEMENT 2

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

(₹ in crore)

	On 1 April 2018	On 31 March 2019
(1)	(2)	(3)
(a) General Cash Balance -		
1. Cash in Treasuries	..	..
2. Deposits with Reserve Bank ^{\$}	(-)81.18	(-)4,59.88
3. Remittances in Transit	16.80	16.80
Total	(-)64.38	(-)4,43.08
4. Investments held in the Cash Balance Investment Account	1,85,85.03	1,10,08.09
Total (a)	1,85,20.65	1,05,65.01
(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	8.40	8.41
3. Investments of earmarked funds	2,86,60.23	3,26,51.59 [*]
Total (b)	2,86,72.79	3,26,64.16
Total (a) and (b)	4,71,93.44	4,32,29.17

\$ 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 2018-19 advised to the Reserve Bank of India till 16th April 2019.

There was a net difference of ₹4,97.37 crore (Cr.) between the figures reflected in the Accounts: ₹4,59.88 crore (Cr.) and those reported by Reserve Bank of India: ₹37.49 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.

ANNEXURE TO STATEMENT 2 - Contd.

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

The decrease of ₹3,78.70 crore in the General Cash Balance from ₹(-)64.38 crore at the beginning of 2018-19 to ₹(-)4,43.08 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	..	2,34,59.44
Net of transactions under State Provident Funds and Small Savings Deposits	24,49.89	..
Net of transactions under Loans and Advances made by the State Government	4,35.40	..
Net of transactions under Contingency Fund and Public Debt, other Debt, Deposits etc., heads	4,45,06.29	..
Net Capital Account	..	2,43,10.84
Total	4,73,91.58	4,77,70.28
Net Decrease	3,78.70	

Explanatory Notes

a) Cash and cash Equivalents : Cash and Cash equivalents consist of Deposit with Reserve Bank of India and other Banks and Remittances in Transit, as stated in the pre-page. The balance under the head 'Deposits with Reserve Bank' depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with Treasuries, Departments and investments out of the cash balances/reserve funds etc., are added to the balance in 'Deposits with Reserve Bank of India'.

ANNEXURE TO STATEMENT 2 - *Contd.*

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

(b) Daily Cash balance : Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹3.25 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking Ordinary and Special Ways and Means Advances/Overdrafts from time to time.

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

(c) The limit for Ordinary Ways and Means Advances to the State Government was ₹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.

(3) The cash balance ('Deposits with Reserve Bank of India') above is the closing cash balance of the year as on 31 March but worked out by 16 April and not simply the daily balance on 31 March.

ANNEXURE TO STATEMENT 2 - Concl'd

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

Details of Investments

1. The details of investments from out of the general cash balance on 31 March 2019 are as follows:

(a) Investments in Treasury Bills of the Government of India were ₹1,10,08.09 crore as on 31 March 2019.

(b) Interest realised on Cash Balance Investments made during the year was ₹7,29.20 crore.

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

(₹ in crore)

Earmarked Fund	Government of India Securities	Government of Tamil Nadu Securities	Securities of other State Governments	Other Securities	Treasury Bills	Term Deposit with SBI	Total
Sinking Fund	61,25.11	..	..	..	..	..	61,25.11
Infrastructure Development Fund	..	..	..	..	5,41.86	..	5,41.86
Guarantee Redemption Fund	..	..	..	..	2,77.31	..	2,77.31
Defined Contribution Pension Scheme for Government Servants	..	..	..	..	2,56,97.31	..	2,56,97.31
Tamil Nadu Consumer Welfare Fund	..	..	..	..	..	10.00	10.00
Total	61,25.11	..	..	..	2,65,16.48	10.00	3,26,51.59

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

I TAX AND NON-TAX REVENUE

(₹ in crore)

		Actuals	
	Description	2018-19	2017-18
A	Tax Revenue		
A . 1	Own Tax Revenue		
	State Goods and Services Tax (SGST)	3,85,33.09	2,45,89.31
	Land Revenue	1,77.99	1,52.30
	Stamps and Registration fees	1,10,66.18	91,94.63
	State Excise	68,63.12	58,15.30
	Taxes on Sales, Trade etc.	4,27,01.07	4,63,56.15
	Taxes on Vehicles	55,72.80	53,62.63
	Taxes on Goods and Passengers	2.85	8,99.51
	Others	6,17.06	13,66.78
A . 2	Share of net proceeds of Taxes and Duties		
	Central Goods and Services Tax (CGST)	75,61.77	3,82.92
	Integrated Goods and Services Tax (IGST)	6,03.50	27,35.56
	Corporation Tax	1,06,54.53	82,98.06
	Taxes on Income other than Corporation Tax	78,46.62	70,07.12
	Other Taxes on Income and Expenditure	55.49	..
	Taxes on Wealth	3.92	(-)0.25
	Customs	21,71.71	27,34.70
	Union Excise Duties	14,43.22	28,58.60
	Service Tax	2,82.27	30,82.99
	Other Taxes and Duties on Commodities and Services	15.74	..
	Total A	13,61,72.93	12,08,36.31

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

I. TAX AND NON-TAX REVENUE

(₹ in crore)

		Actuals	
	Description	2018-19	2017-18
B	Non-Tax Revenue		
	Interest Receipts	68,75.21 ^{\$}	51,98.56
	Miscellaneous General Services	6,79.71 ^{\$\$}	3,92.45
	Education, Sports, Art and Culture	15,92.36	11,53.45
	Non-ferrous Mining and Metallurgical Industries	10,57.45	11,46.11
	Urban Development	10,15.81	5,13.58
	Medical and Public Health	7,37.22	5,16.70
	Police	2,75.01	2,82.01
	Housing	2,08.58	1,60.21
	Other Administrative Services	1,87.39 [*]	1,92.12
	Crop Husbandry	1,85.06	76.47
	Dividends and Profits	1,55.98	1,58.59
	Family Welfare	1,55.85	1,03.94
	Labour and Employment	1,54.87	91.74
	Forestry and Wild Life	1,45.46	57.51
	Roads and Bridges	1,43.13	1,25.01
	Other Social Services	1,42.79	1,48.26
	Social Security and Welfare	1,03.70	69.90
	Other General Economic Services	69.12	54.88
	Major and Medium Irrigation	44.70	31.28
	Other Agricultural Programmes	42.95	40.27
	Contributions and Recoveries towards Pension and		
	Other Retirement Benefits	38.25	24.43
	Stationery and Printing	36.13	23.54
	Village and Small Industries	30.01	30.52
	Co-operation	27.82	24.67
	Public Works	18.57	15.10
	Public Service Commission	14.07	34.45
	Jails	11.29	5.53
	Animal Husbandry	11.15	13.91
	Fisheries	10.60	19.57
	Information and Publicity	10.07	9.87
	Dairy Development	3.67	3.00
	Ports and Light Houses	2.96	2.75
	Power	2.90	..
	Minor Irrigation	2.81	2.58
	Civil Supplies	2.57	2.79
	Other Rural Development Programmes	1.16	23.33
	Others	3.64	14.93
	Total B	1,42,00.02	1,07,64.01

\$ Includes ₹24,61.48 crore relating to capitalization of interest dues treated as fresh loans through book adjustment by crediting '0049-Interest Receipts' and debiting the corresponding loan heads.

\$\$ Includes ₹9.29 crore relating to central loan to State Government by Ministry of Agriculture written off through book adjustment by crediting '0075-Miscellaneous General Services' and debiting '6004-Loans and Advances from Central Government'.

* Includes ₹(-) 75.00 crore adjusted due to rectification of misclassification in 03/2004 between revenue major head '0070-Other Administrative Services' and '6003-Internal Debt of the State Government'.

3.STATEMENT OF RECEIPTS

(CONSOLIDATED FUND) - Contd.

II. GRANTS FROM GOVERNMENT OF INDIA

(₹ in crore)

	Description	Actuals	
		2018-19	2017-18
C	Grants-in-Aid from Central Government	2,33,68.21	1,46,79.44
(i)	Non Plan Grants ^{\$}	..	..
(ii)	Grants for State/Union Territory Plan Schemes ^{\$}	..	..
(iii)	Grants for Central Plan Schemes ^{\$}	(-)0.01	..
	Deduct Refunds	(-)0.01	..
(iv)	Grants for Centrally Sponsored Plan Schemes ^{\$}	(-)1.23	..
	Deduct Refunds	(-)1.23	..
(v)	Grants for Centrally Sponsored Schemes	1,48,20.26	1,09,82.97
	Central Assistance/ Share	1,45,06.41	1,09,32.07
	Externally Aided Project - Grants for Centrally Sponsored Schemes	1.86	3.76
	Training of Craftsmen and Supervisors	1.26	..
	Village and Small Industries - Handloom Industries	..	20.85
	Family Welfare - Reproduction and Child Health	2,43.22	..
	Family Welfare - Prevention and Control of Diseases	64.36	..
	Deduct Refunds	..	(-)0.36

\$ Not in operation with effect from 01/04/2017 as per LMMH correction slip No.829 dated 06/01/2017 for fresh loans.

3.STATEMENT OF RECEIPTS

(CONSOLIDATED FUND)- *Contd.*

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

(₹ in crore)

		Actuals	
	Description	2018-19	2017-18
(vi)	Finance Commission Grants	37,05.46	19,51.04
	Grants for Rural Local Bodies	16,34.99	7,58.06
	Grants for Urban Local Bodies	13,63.07	6,31.98
	Grants-in-Aid for State Disaster Response Fund	7,07.40	5,61.00
(vii)	Other Transfer/Grants to States/Union Territories with Legislatures	48,43.73	17,45.43
	Grants towards Contribution to National Disaster Response Fund (NDRF)	9,00.31	3,51.81
	Grants from Central Road Fund	4,16.88	3,03.59
	Grants to cover Gap in Resources	..	6,32.00
	Special Assistance	3,63.41	2,03.00
	Relief and Rehabilitation of Displaced Persons and Repatriates	31,51.00	50.00
	Police - Modernisation of Police	0.24	0.33
	Grants to cover up Gap in Resources	..	1,97.13
	Grants under proviso to Article 275(1) of the Constitution	7.74	3.78
	Crop Husbandry - Agricultural Economics and Statistics	3.77	3.79
	Family Welfare - Prevention and Control of Diseases	0.38	..
	Total C	2,33,68.21	1,46,79.44
	Total Revenue Receipts (A+B+C)	17,37,41.16	14,62,79.76
III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS			
D	Capital Receipts		
(i)	Disinvestment Proceeds	..	..
(ii)	Others	..	2.24
	Total D	..	2.24

3.STATEMENT OF RECEIPTS

(CONSOLIDATED FUND)- *Contd.*

III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS - *Contd.*

(₹ in crore)

	Description	Actuals	
		2018-19	2017-18
E	Public Debt receipts		
(i)	Internal Debt	4,55,96.47 *	4,29,68.86
	Market Loans	4,31,25.45	4,09,65.37
	Ways and Means Advances from the RBI	..	..
	Bonds	..	..
	Loans from Financial Institutions	24,70.93	20,01.28
	Special Securities issued to National Small Savings Fund	..	..
	Other Loans	0.09	2.21
(ii)	Loans and Advances from Central Government	23,39.75	27,52.70
	Non-Plan Loans	..	..
	Loans for State Plan	..	..
	Loans for Central Plan Schemes	..	..
	Loans for Centrally Sponsored Plan Schemes	..	..
	Other Loans	..	..
	Centrally Sponsored Schemes	..	10.56
	Other Loans for State/Union Territory with Legislatures	23,39.75	27,42.14
	Total E	4,79,36.22	4,57,21.56

* Includes ₹75.00 crore adjusted due to rectification of misclassification in 03/2004 between revenue major head '0070-Other Administrative Services' and '6003-Internal Debt of the State Government'.

3.STATEMENT OF RECEIPTS

(CONSOLIDATED FUND) - *Concl.*

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

(₹ in crore)

	Description	Actuals	
		2018-19	2017-18
F	Recoveries of Loans and Advances made by State Government (Recoveries) @	69,13.43 *	84,72.35
G	Inter - State Settlement	..	..
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	22,85,90.80	20,04,75.90

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

* Includes ₹2,51.31 crore written off as loss to the Government under the head of account '2075-00-795-AA' in the process of restructuring of Loans and Advances made by the Government during the year based on G.O.No.68 dated 25/02/2019.

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	60.73	..	..	60.73
President, Vice President / Governor, Administrator of Union Territories	11.54	..	..	11.54
Council of Ministers	7.73	..	..	7.73
Administration of Justice	12,10.77	..	..	12,10.77
Elections	1,92.00	..	..	1,92.00
Total: Organs of State	14,82.77	..	..	14,82.77
b Fiscal Services				
Collection of Taxes on Income and Expenditure	0.02	..	..	0.02
Land Revenue	2,39.57	..	..	2,39.57
Stamps and Registration	2,74.03	..	..	2,74.03
Collection of Other Taxes on Property and Capital Transactions	8.42	..	..	8.42
State Excise	1,26.88	..	..	1,26.88
Taxes on Sales, Trade etc.	3,91.19	..	..	3,91.19
Taxes on Vehicles	1,74.82	..	..	1,74.82
Other Taxes and Duties on Commodities and Services	12.15	..	..	12.15
Other Fiscal Services	10.19	..	..	10.19
Total: Fiscal Services	12,37.27	..	..	12,37.27
c Interest payment and servicing of Debt				
Appropriation for reduction or avoidance of debt	4,90.21	..	..	4,90.21
Interest Payments	2,87,57.01	..	..	2,87,57.01
Total: Interest payment and servicing of Debt	2,92,47.22	..	..	2,92,47.22
d Administrative Services				
Public Service Commission	82.24	..	..	82.24
Secretariat - General Services	2,98.72	..	..	2,98.72
District Administration	12,88.81	..	..	12,88.81
Treasury and Accounts Administration	3,68.77	..	..	3,68.77
Police	67,33.76	4,10.42	..	71,44.18
Jails	3,07.36	..	..	3,07.36
Stationery and Printing	1,75.36	1.12	..	1,76.48
Public Works	3,84.73	3,83.98	..	7,68.71
Vigilance	58.24	..	..	58.24
Other Administrative Services	5,03.64	62.27	..	5,65.91

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	1,02,01.63	8,57.79	..	1,10,59.42
e Pensions and Miscellaneous General Services				
Pensions and other Retirement Benefits	2,96,29.60	..	..	2,96,29.60
Miscellaneous General Services	6,51.29*	..	..	6,51.29
Total: Pensions and Miscellaneous General Services	3,02,80.89	..	..	3,02,80.89
Total: General Services	7,24,49.78	8,57.79	..	7,33,07.57
B Social Services				
a Education, Sports, Art and Culture				
General Education	3,15,82.09	7,25.27	1,37.85	3,24,45.21
Technical Education	9,86.28	..	..	9,86.28
Sports and Youth Services	2,07.22	..	..	2,07.22
Art and Culture	2,07.95	..	..	2,07.95
Total: Education, Sports, Art and Culture	3,29,83.54	7,25.27	1,37.85	3,38,46.66
b Health and Family Welfare				
Medical and Public Health	87,83.79	4,64.32	..	92,48.11
Family Welfare	29,74.40	2,66.17	..	32,40.57
Total: Health and Family Welfare	1,17,58.19	7,30.49	..	1,24,88.68
c Water Supply, Sanitation, Housing and Urban Development				
Water Supply and Sanitation	10,69.45	9,74.44	7,98.75	28,42.64
Housing	39,22.86	81.94	..	40,04.80
Urban Development	10,85.79	44,33.28	10,74.73	65,93.80
Total: Water Supply, Sanitation, Housing and Urban Development	60,78.10	54,89.66	18,73.48	1,34,41.24
d Information and Broadcasting				
Information and Publicity	1,06.15	33.37	..	1,39.52
Total: Information and Broadcasting	1,06.15	33.37	..	1,39.52
e Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	43,43.28	94.85	0.20	44,38.33
Total: Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	43,43.28	94.85	0.20	44,38.33
f Labour and Labour Welfare				
Labour, Employment and Skill Development	6,31.26	..	..	6,31.26
Total: Labour and Labour Welfare	6,31.26	..	..	6,31.26

* Includes ₹2,51.31 crore written off as loss to the Government under the head of account '2075-00-795-AA' in the process of restructuring of loans and advances made by the Government during the year.

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	80,36.55	15.27	..	80,51.82
Nutrition	37,54.19	(-)1,35.16*	..	36,19.03
Relief on account of Natural Calamities	22,38.47	..	..	22,38.47
Total: Social Welfare and Nutrition	1,40,29.21	-1,19.89	..	1,39,09.32
h Others				
Other Social Services	1,66.91	42.42	..	2,09.33
Secretariat - Social Services	1,05.29	..	..	1,05.29
Total: Others	2,72.20	42.42	..	3,14.62
Total: Social Services	7,02,01.93	69,96.17	20,11.53	7,92,09.63
C Economic Services				
a Agricultural and Allied Activities				
Crop Husbandry	78,01.19	79.71	..	78,80.90
Soil and Water Conservation	1,45.77	32.20	..	1,77.97
Animal Husbandry	9,22.18	42.13	..	9,64.31
Dairy Development	47.79	44.62	..	92.41
Fisheries	4,28.97	2,46.75	..	6,75.72
Forestry and Wild Life Plantations	3,61.80	1,21.34	..	4,83.14
	..	..	39.95	39.95
Food, Storage and Warehousing	..	1,42.22	..	1,42.22
Agricultural Research and Education	7,37.27	4.77	..	7,42.04
Co-operation	17,09.64	35.91	2,87.09	20,32.64
Other Agricultural Programmes	2,06.92	2,36.92	..	4,43.84
Total: Agricultural and Allied Activities	1,23,61.53	9,86.57	3,27.04	1,36,75.14
b Rural Development				
Special Programmes for Rural Development	5,50.17	..	..	5,50.17
Rural Employment	28,42.52	..	..	28,42.52
Other Rural Development programmes	8,50.18	25,02.58	..	33,52.76
Total: Rural Development	42,42.87	25,02.58	..	67,45.45
c Special Areas Programmes				
Hill Areas	4.07	75.75	..	79.82
Total: Special Areas Programmes	4.07	75.75	..	79.82
d Irrigation and Flood Control				
Major Irrigation	..	3,18.67	..	3,18.67
Major and Medium Irrigation	13,45.43	12,34.38	..	25,79.81
Minor Irrigation	1,00.14	1,31.20	..	2,31.34
Flood Control and Drainage	1,55.88	53.33	..	2,09.21

* Minus expenditure is due to repayment of unspent amount to the tune of ₹1,82.09 crore on capital account towards construction of Kitchen-cum-Stores

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	16,01.45	17,37.58	..	33,39.03
e Energy				
Power	76,62.70	1,94.58	4,74.77	83,32.05
New and Renewable Energy	12.15	..	..	12.15
Total: Energy	76,74.85	1,94.58	4,74.77	83,44.20
f Industries and Minerals				
Village and Small Industries	14,36.73	48.27	..	14,85.00
Industries	22,49.49	..	..	22,49.49
Non ferrous Mining and Metallurgical Industries	16.24	..	73.01	89.25
Cement and Non-metallic Mineral Industries	..	..	43.61	43.61
Consumer Industries	..	15,62.28	2,37.87	18,00.15
Other Industries	..	..	20.56	20.56
Other Outlays on Industries and Minerals	-0.03	..	74.99	74.96
Total: Industries and Minerals	37,02.43	16,10.55	4,50.04	57,63.02
g Transport				
Shipping	..	(-)0.25	..	(-)0.25
Civil Aviation	..	2,48.86	..	2,48.86
Roads and Bridges	10,40.14	70,73.08	..	81,13.22
Road Transport	3,66.09	7,12.54	29,75.74	40,54.37
Inland Water Transport	1.34	..	..	1.34
Other Transport Services	1.20	..	0.63	1.83
Total: Transport	14,08.77	80,34.23	29,76.37	1,24,19.37
i Science Technology and Environment				
Other Scientific Research	8.09	15.08	..	23.17
Ecology and Environment	13.19	..	..	13.19
Total: Science Technology and Environment	21.28	15.08	..	36.36
j General Economic Services				
Secretariat - Economic Services	90.69	..	..	90.69
Tourism	26.94	13.12	..	40.06
Census Surveys and Statistics	1,00.88	..	..	1,00.88
Civil Supplies	81,54.59	..	..	81,54.59
General Financial and Trading Institutions	..	12,37.50	..	12,37.50
Other General Economic Services	2,78.99	49.34	..	3,28.33
Total: General Economic Services	86,52.09	12,99.96	..	99,52.05
Total: Economic Services	3,96,69.34	1,64,56.88	42,28.22	6,03,54.44

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	1,48,79.55	..	..	1,48,79.55	
Total:	1,48,79.55	..	..	1,48,79.55	
Total: Grants-in-Aid and Contributions	1,48,79.55	..	..	1,48,79.55	
E Public Debt					
Internal Debt of the State Government	..	..	1,38,80.79	1,38,80.79	
Loans and Advances from the Central Government	..	..	11,82.83 [*]	11,82.83	
Total:	..	..	1,50,63.62	1,50,63.62	
Total: Public Debt	..	..	1,50,63.62	1,50,63.62	
F Loans to Government Servants etc.					
Loans to Government Servants etc.	..	..	2,38.28	2,38.28	
Total:	..	..	2,38.28	2,38.28	
Total: Loans to Government servants etc.	..	..	2,38.28	2,38.28	
Total Expenditure	19,72,00.60	2,43,10.84	2,15,41.65	24,30,53.09	

* Includes ₹9.29 crore relating to Central loan to State Government by Ministry of Agriculture written off through book adjustment

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

B. EXPENDITURE BY NATURE - Contd.

(₹ in crore)

Object of Expenditure	2018 - 19			2017 - 18			2016 - 17		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Grants-in-Aid	4,78,25.88	..	4,78,25.88	4,06,31.46	9.82	4,06,41.28	3,93,97.04	..	3,93,97.04
Salaries	4,05,48.70	..	4,05,48.70	2,38,81.91	..	2,38,81.91	1,61,47.93	..	1,61,47.93
Interest	2,93,57.76	..	2,93,57.76	2,66,27.28	..	2,66,27.28	2,14,48.58	..	2,14,48.58
Pensions	2,48,64.66	..	2,48,64.66	1,47,48.17	..	1,47,48.17	1,13,03.30	..	1,13,03.30
Subsidies	1,89,22.19	..	1,89,22.19	1,52,29.79	..	1,52,29.79	1,60,91.73	..	1,60,91.73
Salary Grants	77,92.42	..	77,92.42	68,18.61	..	68,18.61	60,88.07	..	60,88.07
Dearness Allowances	62,51.12	..	62,51.12	2,09,39.73	..	2,09,39.73	2,63,71.30	..	2,63,71.30
Contributions	47,91.37	..	47,91.37	45,60.22	..	45,60.22	33,40.66	..	33,40.66
Scholarships and Stipends	27,70.09	..	27,70.09	26,09.07	..	26,09.07	24,36.44	..	24,36.44
Gratuities	26,73.88	..	26,73.88	16,69.51	..	16,69.51	16,13.61	..	16,13.61
Feeding / Dietary Charges	19,39.24	..	19,39.24	19,56.24	..	19,56.24	17,64.88	..	17,64.88
Maintenance	16,67.89	..	16,67.89	18,32.93	..	18,32.93	13,36.84	..	13,36.84
Payments for Professional and Special Services	10,67.32	..	10,67.32	9,41.63	..	9,41.63	8,80.19	..	8,80.19
Materials and Supplies	8,99.49	..	8,99.49	2,40.17	..	2,40.17	13,61.73	..	13,61.73
Medicines	6,93.63	..	6,93.63	6,84.71	..	6,84.71	5,00.30	..	5,00.30
Office Expenses	5,57.68	..	5,57.68	5,24.51	..	5,24.51	6,13.11	..	6,13.11
Clothing, Tentage and Stores	5,35.04	..	5,35.04	5,78.07	..	5,78.07	5,80.24	..	5,80.24
Machinery and Equipments	4,75.29	10.45	4,85.74	3,49.40	12.76	3,62.16	2,51.29	36.89	2,88.18
Travel Expenses	4,49.84	..	4,49.84	3,71.85	..	3,71.85	3,18.70	..	3,18.70
Discount on Loans	4,31.62	..	4,31.62	3,17.77	..	3,17.77	..	..	..
Cost of Books / Note Books / Slates, etc.	3,30.59	..	3,30.59	1,63.55	..	1,63.55	2,93.34	..	2,93.34
Compensation	2,76.07	..	2,76.07	3,65.03	..	3,65.03	1,46.74	..	1,46.74
Computer and Accessories	2,57.44	..	2,57.44	1,47.53	..	1,47.53	1,04.76	..	1,04.76
Writes off and Losses	2,54.22 *	..	2,54.22	..	..	..	..	..	..
Inter-Account Transfers	2,50.20	..	2,50.20	5,90.41	3,58.34	9,48.75	..	5,16.93	5,16.93
Petroleum, Oil and Lubricants	2,36.32	..	2,36.32	2,04.73	..	2,04.73	1,96.71	..	1,96.71

* Includes ₹2,51.31 crore treated as loss to the Government due to write-off of loans based on G.O.No.68 dated 25/02/2019.

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

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

(₹ in crore)

Object of Expenditure	2018 - 19			2017 - 18			2016 - 17		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Service or Commitment Charges	1,82.18	..	1,82.18	1,95.70	..	1,95.70	1,45.37	..	1,45.37
Rent, Rates and Taxes	1,74.79	..	1,74.79	1,61.69	..	1,61.69	1,55.05	..	1,55.05
Stores and Equipments	1,72.96	..	1,72.96	1,11.96	..	1,11.96	94.74	..	94.74
Minor Works	1,33.08	..	1,33.08	1,84.51	..	1,84.51	1,62.34	..	1,62.34
Wages	1,23.25	..	1,23.25	99.73	..	99.73	45.55	..	45.55
Printing Charges	1,19.60	..	1,19.60	97.59	..	97.59	96.18	..	96.18
Training	96.95	..	96.95	79.60	..	79.60	47.12	..	47.12
Motor Vehicles	93.26	..	93.26	71.04	..	71.04	1,04.84	..	1,04.84
Rewards	82.27	..	82.27	81.75	..	81.75	76.74	..	76.74
Procurement of Agricultural Inputs	78.69	..	78.69	12.38	..	12.38	25.59	..	25.59
Advertising and Publicity	77.08	..	77.08	1,05.76	..	1,05.76	64.00	..	64.00
Feeding and Cash Doles	59.81	..	59.81	60.27	..	60.27	59.61	..	59.61
Lands	41.19*	8,23.85	8,65.04	23.39	10,29.75	10,53.14	23.10	2,21.37	2,44.47
Purchase and Up-keep of Animals	31.63	..	31.63	..	..	..	..	..	..
Transport Charges	30.04	..	30.04	40.25	..	40.25	11.94	..	11.94
Prizes and Awards	15.45	..	15.45	26.70	..	26.70	16.82	..	16.82
Royalty	14.62	..	14.62	14.62	..	14.62	72.24	..	72.24
Other Charges	13.87	..	13.87	13.62	..	13.62	12.37	..	12.37
Secret Service Expenditure	10.21	..	10.21	10.33	..	10.33	10.88	..	10.88
Investments	..	42,13.39	42,13.39	..	44,85.04	44,85.04	..	47,86.16	47,86.16
Miscellaneous	42.41	59.10	1,01.51	..	62.13	62.13	..	90.93	90.93
Major Works	4.74**	1,96,09.38	1,96,14.12	..	1,43,38.86	1,43,38.86	..	1,50,84.55	1,50,84.55
Total	19,77,18.03	2,47,16.17	22,24,34.20	16,83,75.17	2,02,96.70	18,86,71.87	15,38,11.97	2,07,36.83	17,45,48.80
Others	-5,17.43	-4,05.33	-9,22.76	-5,01.54	-93.50	-5,95.04	-6,16.71	-27.34	-6,44.05
Total	19,72,00.60	2,43,10.84	22,15,11.44	16,78,73.63	2,02,03.20	18,80,76.83	15,31,95.26	2,07,09.49	17,39,04.75

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

** Pertains to Major Works wrongly classified under "2701-01-101-AA".

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	(₹ in crore)				
		(1) Expenditure during 2017-18	(2) Progressive Expenditure upto 2017-18	(3) Expenditure during 2018-19	(4) Progressive Expenditure upto 2018-19	(5) Increase (+) / Decrease (-)
A. Capital Account of General Services						
4055	Capital Outlay on Police	2,91.42	41,13.17	4,10.42	45,23.59	(+)1,19.00
4058	Capital Outlay on Stationery and Printing	0.22	69.18	1.12	70.30	(+)0.90
4059	Capital Outlay on Public Works	3,91.55	40,38.41	3,83.98	44,22.39	(-)7.57
4070	Capital Outlay on Other Administrative Services	1,64.14	7,34.68	62.27	7,96.95	(-)1,01.87
Total A Capital Account of General Services		8,47.33	89,55.44	8,57.79	98,13.23	(+)10.46
B. Capital Account of Social Services						
(a) Capital Account of Education, Sports, Art and Culture						
4202	Capital Outlay on Education, Sports, Art and Culture	6,16.81	63,29.67	7,25.27	70,54.94	(+)1,08.46
Total (a) Capital Account of Education, Sports, Art and Culture		6,16.81	63,29.67	7,25.27	70,54.94	(+)1,08.46
(b) Capital Account of Health and Family Welfare						
4210	Capital Outlay on Medical and Public Health	2,85.74	41,73.78	4,64.32	46,38.10	(+)1,78.58
4211	Capital Outlay on Family Welfare	1,21.57	12,63.30	2,66.17	15,29.47	(+)1,44.60
Total (b) Capital Account of Health and Family Welfare		4,07.31	54,37.08	7,30.49	61,67.57	(+)3,23.18

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	(₹ in crore)				
		(1) Expenditure during 2017-18	(2) Progressive Expenditure upto 2017-18	(3) Expenditure during 2018-19	(4) Progressive Expenditure upto 2018-19	(5) Increase (+) / Decrease (-)
B. Capital Account of Social Services - Contd.						
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development						
4215	Capital Outlay on Water Supply and Sanitation	8,72.04	1,68,79.44	9,74.44	1,78,53.88	(+)1,02.40
4216	Capital Outlay on Housing	78.05	87,87.21	81.94	88,69.15	(+)3.89
4217	Capital Outlay on Urban Development	25,79.33	1,56,47.72	44,33.28*	2,00,81.00	(+)18,53.95
Total	(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	35,29.42	4,13,14.37	54,89.66	4,68,04.03	(+)19,60.24
(d) Capital Account of Information and Broadcasting						
4220	Capital Outlay on Information and Publicity	4.47	2,02.75	33.37	2,36.12	(+)28.90
4221	Capital Outlay on Broadcasting	..	25.00	..	25.00	..
Total	(d) Capital Account of Information and Broadcasting	4.47	2,27.75	33.37	2,61.12	(+)28.90

* Includes investment of ₹2,58.47 crore in Chennai Metro Rail Limited

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

(₹ in crore)

Major Head	Description	(1) Expenditure during 2017-18	(2) Progressive Expenditure upto 2017-18	(3) Expenditure during 2018-19	(4) Progressive Expenditure upto 2018-19	(5) Increase (+) / Decrease (-)
B. Capital Account of Social Services - Contd.						
(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	1,17.88	19,01.05	94.85	19,95.90	(-)23.03
Total	(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,17.88	19,01.05	94.85	19,95.90	(-)23.03
(g) Capital Account of Social Welfare and Nutrition						
4235	Capital Outlay on Social Security and Welfare	13.96	1,32.72	15.27	1,47.99	(+)1.31
4236	Capital Outlay on Nutrition	19.91	7,46.38	(-)1,35.16*	6,11.22	(-)1,55.07
Total	(g) Capital Account of Social Welfare and Nutrition	33.87	8,79.10	(-)1,19.89	7,59.21	(-)1,53.76
(h) Capital Account of Other Social Services						
4250	Capital Outlay on Other Social Services	21.42	2,62.18	42.42	3,04.60	(+)21.00
Total	(h) Capital Account of Other Social Services	21.42	2,62.18	42.42	3,04.60	(+)21.00
Total B	Capital Account of Social Services	47,31.18	5,63,51.20	69,96.17	6,33,47.37	(+)22,64.99

* Includes ₹ 1,82,09,30,463 minus expenditure in r/o 4236.80.800.UA was due to repayment of unspent amount towards Construction of Kitchen-cum-Stores

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	(₹ in crore)				Increase (+) / Decrease (-)
		(1) Expenditure during 2017-18	(2) Progressive Expenditure upto 2017-18	(3) Expenditure during 2018-19	(4) Progressive Expenditure upto 2018-19	
C. Capital Account of Economic Services						
(a) Capital Account of Agriculture and Allied Activities						
4401	Capital Outlay on Crop Husbandry	45.15	5,36.75	79.71	6,16.46	(+)34.56
4402	Capital Outlay on Soil and Water Conservation	18.66	5,13.56	32.20	5,45.76	(+)13.54
4403	Capital Outlay on Animal Husbandry	45.68	5,48.25	42.13	5,90.38	(-)3.55
4404	Capital Outlay on Dairy Development	9.75	1,72.12	44.62	2,16.74	(+)34.87
4405	Capital Outlay on Fisheries	1,81.94	12,27.79	2,46.75	14,74.54	(+)64.81
4406	Capital Outlay on Forestry and Wild Life	1,61.62	27,31.46	1,21.34	28,52.80	(-)40.28
4407	Capital Outlay on Plantations	2.22	85.68	..	85.68	(-)2.22
4408	Capital Outlay on Food Storage and Warehousing	1,92.00	10,17.34	1,42.22	11,59.56	(-)49.78
4415	Capital Outlay on Agricultural Research and Education	6.57	68.31	4.77	73.08	(-)1.80
4425	Capital Outlay on Co-operation	51.49	60,17.21	35.91	60,53.12	(-)15.58
4435	Capital Outlay on Other Agricultural Programmes	1,31.73	7,28.80	2,36.92	9,65.72	(+)1,05.19
Total (a) Capital Account of Agriculture and Allied Activities		8,46.81	1,36,47.27	9,86.57	1,46,33.84	(+)1,39.76
(b) Capital Account of Rural Development						
4515	Capital Outlay on other Rural Development Programmes	17,71.58	1,67,29.92	25,02.58	1,92,32.50	(+)7,31.00
Total (b) Capital Account of Rural Development		17,71.58	1,67,29.92	25,02.58	1,92,32.50	(+)7,31.00

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	(₹ in crore)				Increase (+) / Decrease (-)
		(1) Expenditure during 2017-18	(2) Progressive Expenditure upto 2017-18	(3) Expenditure during 2018-19	(4) Progressive Expenditure upto 2018-19	
C. Capital Account of Economic Services - Contd.						
(c) Capital Account of Special Areas Programme						
4551	Capital Outlay on Hill Areas	76.58	6,19.68	75.75	6,95.43	(-)0.83
4575	Capital Outlay on other Special Areas Programmes	..	1.22	..	1.22	..
Total (c)	Capital Account of Special Areas Programme	76.58	6,20.90	75.75	6,96.65	(-)0.83
(d) Capital Account of Irrigation and Flood Control						
4700	Capital Outlay on Major Irrigation	19.48	19.48	3,18.67	3,38.15	(+)2,99.19
4701	Capital Outlay on Medium Irrigation	10,69.91	1,04,43.93	12,34.38	1,16,78.31	(+)1,64.47
4702	Capital Outlay on Minor Irrigation	23.48	14,46.51	1,31.20	15,77.71	(+)1,07.72
4705	Capital Outlay on Command Area Development	..	3,70.59	..	3,70.59	..
4711	Capital Outlay on Flood Control Projects	92.60	24,94.37	53.33	25,47.70	(-)39.27
Total (d)	Capital Account of Irrigation and Flood Control	12,05.47	1,47,74.88	17,37.58	1,65,12.46	(+)5,32.11

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

(₹ in crore)

Major Head	Description	(1)	(2)	(3)	(4)	(5)
		Expenditure during 2017-18	Progressive Expenditure upto 2017-18	Expenditure during 2018-19	Progressive Expenditure upto 2018-19	Increase (+) / Decrease (-)
C. Capital Account of Economic Services - Contd.						
(e) Capital Account of Energy						
4801	Capital Outlay on Power Projects	7,81.54	2,44,74.07	1,94.58	2,46,68.65	(-)5,86.96
4802	Capital Outlay on Petroleum	..	0.17	..	0.17	..
4810	Capital Outlay on New and Renewable Energy	..	0.88	..	0.88	..
Total	(e) Capital Account of Energy	7,81.54	2,44,75.12	1,94.58	2,46,69.70	(-)5,86.96
(f) Capital Account of Industry and Minerals						
4851	Capital Outlay on Village and Small Industries	0.66	1,47.25	48.27	1,95.52	(+)47.61
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	5.79	3,54.25	15,62.28	19,16.53	(+)15,56.49
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 2017-18	(2) Progressive Expenditure upto 2017-18	(3) Expenditure during 2018-19	(4) Progressive Expenditure upto 2018-19	(5) Increase (+) / Decrease (-)
C. Capital Account of Economic Services - Contd.						
(f) Capital Account of Industry and Minerals						
4885	Other Capital Outlay on Industries and Minerals	..	0.01	..	0.01	..
Total	(f) Capital Account of Industry and Minerals	6.45	12,06.05	16,10.55	28,16.60	(+)16,04.10
(g) Capital Account of Transport						
5051	Capital Outlay on Ports and Light Houses	..	8.29	..	8.29	..
5052	Capital Outlay on Shipping	(-)0.75	77.26	(-)0.25*	77.01	(+)0.50
5053	Capital Outlay on Civil Aviation	6.63	19.09	2,48.86	2,67.95	(+)2,42.23
5054	Capital Outlay on Roads and Bridges	68,44.40	5,18,12.65	70,73.08	5,88,85.73	(+)2,28.68
5055	Capital Outlay on Road Transport	30,04.41	60,15.69	7,12.54	67,28.23	(-)22,91.87
5056	Capital Outlay on Inland Water Transport	..	7.15	..	7.15	..
Total	(g) Capital Account of Transport	98,54.69	5,79,40.13	80,34.23	6,59,74.36	(-)18,20.46
(i) Capital Account of Science Technology and Environment						
5425	Capital Outlay on Other Scientific and Environmental Research	(-)6.86	3,57.31	15.08	3,72.39	(+)21.94
Total	(i) Capital Account of Science Technology and Environment	(-)6.86	3,57.31	15.08	3,72.39	(+)21.94

* Minus expenditure is due to repayment 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'

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

(₹ in crore)

Major Head	Description	(1)	(2)	(3)	(4)	(5)
		Expenditure during 2017-18	Progressive Expenditure upto 2017-18	Expenditure during 2018-19	Progressive Expenditure upto 2018-19	Increase (+) / Decrease (-)
C. Capital Account of Economic Services - Contd.						
(i) Capital Account of General Economic Services						
5452	Capital Outlay on Tourism	30.04	2,63.74	13.12	2,76.86	(-)16.92
5465	Investments in General Financial and Trading Institutions	..	57.71	12,37.50 *	12,95.21	(+)12,37.50
5475	Capital Outlay on other General Economic Services	58.38 @	3,12.82 @	49.34	3,62.16	(-)9.04
Total	(j) Capital Account of General Economic Services	88.42 @	6,34.27 @	12,99.96	19,34.23	(+)12,11.54
Total C	Capital Account of Economic Services	1,46,24.68 @	13,03,85.85 @	1,64,56.88	14,68,42.73	(+)18,32.20
	Total Capital Expenditure	2,02,03.19 @	19,56,92.49	2,43,10.84	22,00,03.33	(+)41,07.65

* Includes investments of ₹12,00.00 crore in Tamil Nadu Power Finance

@ Differs due to rounding

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES ¹

(i) STATEMENT OF PUBLIC DEBT AND OTHER LIABILITIES

(₹ in crore)

Nature of borrowings	Balance as on 1 April 2018	Receipts during the year	Repayments during the year	Balance as on 31 March 2019	Net Increase (+) / Decrease (-)	As a percent of total liabilities
A. Public Debt						
6003 Internal Debt of the State Government	27,26,34.38*	4,55,96.47[§]	1,38,80.79	30,43,50.06	(+)3,17,15.68	82.54
Market Loans	21,89,65.07	4,31,25.45	1,08,47.74	25,12,42.78	(+)3,22,77.71	68.14
WMA ² from the RBI	..	..	..	..	..	..
Bonds	2,28,15.00	..	..	2,28,15.00	..	6.19
Loans from Financial institutions etc. ³	94,98.91*	24,70.93 [§]	12,55.78	1,07,14.06	(+)12,15.15	2.90
Special securities issued to National Small Savings Fund	2,13,55.40	..	17,77.18	1,95,78.22	(-)17,77.18	5.31
Other Loans	..	0.09	0.09	..	..	..

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.

* Recasted as per Statement 17 to adopt correct rounding

§ Includes ₹75.00 crore adjusted due to rectification of misclassification in 03/2004 between the Revenue Major Head '0070-Other Administrative Services' and '6003-Internal Debt of State Govt.'

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES- Contd.

(₹ in crore)

Nature of borrowings	Balance as on 1 April 2018	Receipts during the year	Repayments during the year	Balance as on 31 March 2019	Net Increase (+) / Decrease (-)	As a percent of total liabilities
6004 Loans and Advances from the Central Government	1,61,34.93	23,39.75	11,82.83	1,72,91.85	(+)11,56.92	4.69
Non-Plan Loans	53.14	..	5.37	47.77	(-)5.37	0.01
Loans for State/Union Territory Plan Schemes	1,33,23.16	..	11,76.40	1,21,46.76	(-)11,76.40	3.30
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	10.56	..	1.06	9.50	(-)1.06	..
Other Loans for States/Union Territory with Legislature Schemes	27,42.14	23,39.75	..	50,81.89	(+)23,39.75	1.38
TOTAL A Public Debt	28,87,69.31	4,79,36.22	1,50,63.62	32,16,41.91	(+)3,28,72.60	87.23

Includes ₹9.29 crore relating to Central loans to State Government by Ministry of Agriculture written off through book adjustment by crediting '0075-Miscellaneous General Services' and debiting '6004-Loans and Advances from Central Government'

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES- Contd.

(₹ in crore)

Nature of borrowings	Balance as on 1 April 2018	Receipts during the year	Repayments during the year	Balance as on 31 March 2019	Net Increase (+) / Decrease (-)	As a percent of total liabilities
B. Other Liabilities						
Public Account						
Small savings, Provident Funds etc.	2,16,59.87	89,28.21	64,78.32	2,41,09.76	(+)24,49.89	6.54
Reserve funds bearing interest	..	7,86.00	7,86.00	..	..	..
Reserve funds not bearing interest	18,77.04	53,64.27	59,11.30	13,30.01	(-)5,47.03	0.36
Deposits bearing interest	41,28.42	6,04,99.51	5,66,19.62	80,08.31	(+)38,79.89	2.17
Deposits not bearing interest	1,00,83.23	3,98,20.62	3,62,57.70	1,36,46.15	(+)35,62.92	3.70
Total B. Other Liabilities	3,77,48.56	11,53,98.61	10,60,52.94	4,70,94.23	(+)93,45.67	12.77
Total Public Debt and Other Liabilities	32,65,17.87	16,33,34.83	12,11,16.56	36,87,36.14	(+)4,22,18.27	100.00

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 ₹4,90.21 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 **2018-19** was ₹64,03.40 crore. Out of total balance in the Fund, ₹61,25.11 crore were invested in Securities. The market value of these Securities on 31 March 2019 as reported by Government was ₹62,41.57 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 ₹17,77.18 crore was repaid during the year. The balance outstanding at the end of the year was ₹1,95,78.22 crore which was 6.09 per cent of the total Public Debt of the State Government as on 31 March 2019.

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 ₹23,39.75 crore was received from Government of India as loans and an amount of ₹11,82.83 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, 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	500, 1000, 1000	8.48, 8.42, 8.42
2026	1300	8.72
2027	1169.95	8.61
2028	1500, 1000, 1000, 500, 670, 1000, 2500, 750, 2000, 1000, 1000, 1000, 500, 2000, 1000, 1000, 1000, 1000, 1000, 1250, 4000, 4500, 1500, 1300	8.05, 8.24, 8.15, 8.37, 8.32, 8.05, 8.05, 8.15, 8.15, 8.15, 8.68, 8.05, 8.56, 8.05, 8.15, 8.53, 8.37, 8.36, 8.18, 8.08, 8.08, 8.18, 8.18
2029	641, 1294.50	8.25, 8.37
2030	1500	8.46
2038	750	8.50

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 2018-19 and 2017-18 are shown below:-

	2018-19	2017-18	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.	34,57,51.67	31,04,29.18*	(+)3,53,22.49
(b) Other obligations	2,29,84.47	1,60,88.69	(+)68,95.78
Total (i)	36,87,36.14	32,65,17.87*	(+)4,22,18.27

* Differs by (-)₹0.02 crore due to correct rounding adopted as per Statement 17 Opening Balance

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

Explanatory Notes to Statement 6 - *Concld*

(₹ in crore)

	2018-19	2017-18	Net increase (+)/decrease (-) during the year
(ii) Interest paid by the Government			
(a) On Public Debt and Small Savings, Provident Funds etc.	2,86,05.36	2,56,36.33	(+)29,69.03
(b) On other obligations	1,51.65	3,75.20	(-)2,23.55
	2,87,57.01	2,60,11.53	(+)27,45.48
(iii) Deduct			
(a) Interest received on loans and advances given by Government	27,03.20	14,83.92	(+)12,19.28
(b) Interest realised on investment of cash balances	7,29.20	5,64.26	(+)1,64.94
	34,32.40	20,48.18	(+)13,84.22
(iv) Net interest charges	2,53,24.61	2,39,63.35	(+)13,61.26
(v) Percentage of gross interest (item(ii)) to total revenue receipts	16.55	17.78	(-)1.23
(vi) Percentage of net interest (item(iv)) to total revenue receipts	14.58	16.38	(-)1.80

There was in addition certain other receipts and adjustments totalling ₹34,42.81 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 ₹2,18,81.80 crore which works out to 12.59 per cent of the revenue.

The Government also received ₹1,55.98 crore during the year as dividend on investments in various undertakings.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

(i) Summary of Loans and Advances - Sectors/Loanee Group wise

(₹ in crore)

Sectors/ Loanee Groups	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Sectors/ Loanee Groups	Balance on 1 April 2018	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance as on 31 March 2019	Net Increase (+) / decrease(-) during the year	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
General Services							
Statutory Corporations	..	..	..	..	..	..
Government Companies	..	..	..	..	..	..
Total - General Services	..	..	..	..	..	..
Social Services							
Universities/ Academic Institutions	2,75.53	1,37.85	0.05	..	4,13.33	(+),1,37.80	
Panchayati Raj Institutions	8.30	..	7.96	0.34	..	(-)8.30	
Municipalities / Municipal Councils / Municipal Corporations	6,48.65	4.10	(-)5,56.57	0.50	12,08.82	(+),5,60.17	
Urban Development Authorities	55,48.31	10,74.73	(-)3,79.45	0.63	70,01.86	(+),14,53.55	

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

(i) Summary of Loans and Advances - Sectors/Loanee Group wise -Contd.

(₹ in crore)						
Sectors / Loanee Groups	Balance as on 1 April 2018	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance as on 31 March 2019 (2+3) - (4+5)	Net Increase (+) / decrease(-) during the year
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Housing Boards	0.55	..	0.55	..	..	(-)0.55
State Housing Corporation	17.67	..	..	..	17.67	..
Statutory Corporations / Government Companies	13,44.00	7,94.65	4,92.42	..	16,46.23	(+)3,02.23
Co-operative Societies / Co-operative Corporations / Banks	0.04	..	(-)4,51.58	..	4,51.62	(+)4,51.58
Others	10,55.34	0.20	4,69.17	26.72	5,59.65	(-)4,95.69
Total - Social Services	88,98.39	20,11.53	(-)4,17.45	28.19	1,12,99.18	(+)24,00.79

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

(i) Summary of Loans and Advances - Sectors/Loanee Group wise -Contd.

(₹ in crore)						
Sectors / Loanee Groups	Balance as on 1 April 2018	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance as on 31 March 2019 (2+3) - (4+5)	Net Increase(+)/ decrease(-) during the year
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Economic Services						
Panchayati Raj Institutions	..	..	..	..	..	..
Municipalities / Municipal Councils / Municipal Corporations	4.41	..	4.41	..	..	(-)4.41
Statutory Corporations / Government Companies	2,55,11.27	34,82.56	48,33.39	6.83	2,41,53.61	(-)13,57.66
Co-operative Societies / Co-operative Corporations / Banks	2,13.23	..	49.71	4.48	1,59.04	(-)54.19
Others	58,25.33	7,45.66	13,19.64	2,04.58	50,46.77	(-)7,78.56
Total - Economic Services	3,15,54.24	42,28.22	62,07.15	2,15.89	2,93,59.42	(-)21,94.82

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

(i) Summary of Loans and Advances - Sectors/Loanee Group wise -Concltd.

(₹ in crore)

Sectors / Loanee Groups	Balance as on 1 April 2018	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance as on 31 March 2019 (2+3) - (4+5)	Net Increase (+) / decrease(-) during the year
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Loans to Government Servants						
Loans to Government Servants	13,18.48	2,38.28	2,59.69	..	12,97.07	(-)21.41
Total-Loans to Government Servants	13,18.48	2,38.28	2,59.69	..	12,97.07	(-)21.41
Loans for Miscellaneous Purposes						
Loans for Miscellaneous Purposes	23.16	..	6,12.73	7.23	(-)5,96.80	(-)6,19.96
Total - Loans for Miscellaneous Purposes	23.16	..	6,12.73	7.23	(-)5,96.80	(-)6,19.96
Total - Loans and Advances	4,17,94.27	64,78.03	66,62.12	2,51.31	4,13,58.87	(-)4,35.40

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

(ii) RECOVERIES IN ARREARS

* As part of implementation of Integrated Financial and Human Resources Management System (IFHRMS), the State Government has reviewed the loans under 'F.Loans and Advances' and restructured the existing loans with new terms and conditions taking the closing balance as on 31 March 2018 as the base figure. The Government has reviewed the loans sanctioned and reconciled the figures with the figures available with the loanee entities. The irrecoverable loans have been written off. The interest dues in respect of some of the Boards and Corporations have been capitalised as fresh loans and interest in respect of all other loanee entities have been waived off. Hence, there are no arrears due in respect of principal and interest for 2018-19.

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Section 1 Comparative summary of Government Investment in the share capital of different concerns for 2017-18 and 2018-19

		2018-19				2017-18			
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	Number of concerns	Investment at the end of the year	Dividend / interest received during the year
A	2	2,44,21.57	2.69	2	2,32,31.47	2.45			
B	58	1,15,64.62	1,25.10	58	98,24.06	1,45.71			
C	5	0.73	2.40	5	1.43	2.40			
D	9156	4,93.31	4.72	9149	5,22.23	2.81			
Total	9221	3,64,80.23	1,34.91	9214	3,35,79.19	1,53.37			

Dividend received as per Statement No.14 : ₹ 1,55.98 crore
 Details of Dividend on Investment included in Statement No.8 : ₹ 1,34.91 crore
 The difference of ₹ 21.07 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 2019 in various sectors are shown below:

(₹ in crore)

Sector No.	Name of Sector	Maximum amount guaranteed during the year	Outstanding at the beginning of the year	Additions during the year	Deletions (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year	Guarantee Commission or fee	
						Discharged	Not Discharged		Receivable	Received
1	2	3	4	5	6	7	8	9	10	11
1	POWER	8,18,53.01	3,27,45.28	1,39,71.72	59,46.39	..	..	4,07,70.61	1,71.71	1,12.41
2	CO-OPERATION	7,66.39	2,94.23	4,66.05	1,29.99	..	..	6,30.29	1.60	1.41
3	TRANSPORT	..	7,54.25	..	7,50.00	..	..	4.25	0.43	0.43
4	WATER SUPPLY	1,82.17	4,85.09	..	27.93	..	..	4,57.16	1.06	1.02
5	HOUSING	..	6,62.82	..	92.91	..	..	5,69.91	0.29	0.29
6	INDUSTRIES	1,10.95	8,09.08	40.02	15.59	..	..	8,33.51	3.22	1.08
7	TRADING	90.00	70.00	..	..	..	..	70.00	0.07	0.09
8	SOCIAL WELFARE	1,37.95	3,10.29	1,12.95	97.89	..	..	3,25.35	1.48	1.46
Total		8,31,40.47	3,61,31.04	1,45,90.74	70,60.70	..	..	4,36,61.08	1,79.86	1,18.19

Guarantee fee received as compiled in Accounts vide Statement No.14 at Page No.119 : 1,18.38 Crore
 Guarantee fee received as furnished by Government in Statement : 1,18.19 Crore

Difference : 0.19 Crore

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT
(i) Grants-in-Aid paid in Cash

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	1,890.57	545.23	2,435.80	1,844.59	..	1,844.59
Assistance to Municipalities/ Municipal Councils	1,342.24	382.65	1,724.89	1,337.24	..	1,337.24
Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof	1,451.40	435.19	1,886.59	1,421.39	..	1,421.39
Assistance to Zilla Parishads/District level Panchayats	336.78	..	336.78	336.78	..	336.78
Assistance to Block Panchayats/Intermediate level Panchayats	1,553.69	..	1,553.69	1,553.69	..	1,553.69
Assistance to Gram Panchayats	2,319.29	1,634.99	3,954.28	2,319.29	..	2,319.29
Others	23,534.69	12,399.16	35,933.85	3,592.95	2,425.39	6,018.34
Total:	32,428.66	15,397.22	47,825.88	12,405.93	2,425.39	14,831.32

10 - STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT - Concl'd
(ii) Grants-in-Aid given in kind

Purpose	Total Value	
	2018-19	2017-18
Free distribution of Laptop Computers to Students	1,41.65	6,24.72
Free supply of bicycles to students studying in Std.XI and XII in Government/ Government Aided Higher Secondary Schools	3,80.16	16.20
Free Hearse Services in Government Medical Institutions through Indian Red Cross Society	25.05	13.20
Free distribution of sheep/goat to the persons living Below Poverty Line under Special Component Plan	1,93.41	1,93.81
Free distribution of Handloom Cloth to the people below poverty line	4,67.55	4,39.49
Free distribution of Milch Cows to the persons living Below Poverty Line under Special Component Plan	47.35	48.09
Total	12,55.17	13,35.51

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

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

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

(₹ in crore)

Particulars	A C T U A L S					
	2018-19		2017-18			
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Account)	2,96,36.83	16,75,63.77	19,72,00.60	2,70,71.97	14,08,01.66	16,78,73.63
Expenditure Heads (Capital Account)	1,40.32	2,41,70.52	2,43,10.84	1,97.44	2,00,05.76	2,02,03.20
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	1,50,63.62	64,78.03	2,15,41.65	89,90.85	65,17.03	1,55,07.88
Total	4,48,40.77	19,82,12.32	24,30,53.09	3,62,60.26	16,73,24.45	20,35,84.71
 (a) The figures have been arrived as follows:-						
E. Public Debt						
Internal Debt of the State Government	1,38,80.79	..	1,38,80.79	80,35.14	..	80,35.14
Loans and Advances from the Central Government	11,82.83	..	11,82.83	9,55.71	..	9,55.71
F. Loans and Advances *						
Loans for General Services	..	..	..	..	..	..
Loans for Social Services	..	20,11.53	20,11.53	..	22,36.30	22,36.30

* A more detailed account is given in Statement No.18 at pages 474 to 559.

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

(₹ in crore)

Particulars	A C T U A L S					
	2018 - 19			2017 - 18		
	Charged	Voted	Total	Charged	Voted	Total
Loans for Economic Services	..	42,28.22	42,28.22	..	39,74.18	39,74.18
Loans to Government Servants etc.	..	2,38.28	2,38.28	..	3,06.55	3,06.55
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 2017 - 18 and 2018 - 19 was as under:-

Year	Percentage of Total expenditure	
	Charged	Voted
2017 - 18	17.81	82.19
2018 - 19	18.45	81.55

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

Sector Heads	(₹ in crore)		
	On 1 April 2018	During the year 2018-2019	On 31 March 2019
(1)	(2)	(3)	(4)
CAPITAL AND OTHER EXPENDITURE - CAPITAL EXPENDITURE			
Public Works	40,38.41	3,83.98	44,22.39
Other General Services	49,24.26	4,77.59	54,01.85
Education, Sports, Art and Culture	63,38.10	7,25.27	70,63.37
Health and Family Welfare	54,39.39	7,30.49	61,69.88
Water Supply, Sanitation, Housing and Urban Development	4,26,90.99	54,89.67	4,81,80.66
Information and Broadcasting	2,36.26	33.37	2,69.63
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	19,01.04	94.85	19,95.89
Social Welfare and Nutrition	8,79.10	-1,19.89	7,59.21
Other Social Services	2,62.19	3,51.12	6,13.31
Agriculture and Allied Activities	1,36,55.10	9,86.67	1,46,41.77
Rural Development	1,68,03.49	25,02.58	1,93,06.07
Special Areas Programme	6,20.90	75.75	6,96.65
Irrigation and Flood Control	1,47,74.87	17,37.58	1,65,12.45
Energy	2,44,75.12	1,94.58	2,46,69.70
Industry and Minerals	12,07.38	16,10.55	28,17.93
Transport	5,83,76.37	85,19.93	6,68,96.30
Science and Technology	3,57.31	15.08	3,72.39
General Economic Services	6,34.28	12,99.95	19,34.23
Total - Capital Expenditure	19,76,14.56	2,51,09.12	22,27,23.68

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

Sector Heads	(₹ in crore)			
	On 1 April 2018	During the year 2018-2019	On 31 March 2019	
	(1)	(2)	(3)	(4)
LOANS AND ADVANCES				
Loans for Education, Sports, Art and Culture	4,28.80	1,37.45		5,66.25
Loans for Health and Family Welfare	0.73	(-)0.46 **		0.27
Loans for Water Supply, Sanitation, Housing and Urban Development	80,59.95	23,02.38		1,03,62.33
Loans for Information and Broadcasting	20.69	0.04		20.73
Loans for Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes	51.39	(-)1.80 **		49.59
Loans for Social Welfare and Nutrition *	3,36.82	(-)36.81 **		3,00.01
Loans for Agriculture and Allied Activities	16,05.73	(-)6,36.62 **		9,69.11
Loans for Rural Development	8.23	(-)1.25 **		6.98
Loans for Special Areas Programmes	36.99	(-)36.56 **		0.43
Loans for Irrigation and Flood control	75.44	(-)75.38 **		0.06
Loans for Energy	2,32,76.55	(-)41,02.58 **		1,91,73.97
Loans for Industry and Minerals	34,46.09	(-)3,74.30 **		30,71.79
Loans for Transport	30,97.26	30,31.90		61,29.16
Loans for General Economic Services	7.94	(-)0.04 **		7.90
Loans to Government Servants	13,18.49	(-)21.41 **		12,97.08
Loans for Miscellaneous Purposes	23.17	(-)6,19.96 **		-5,96.79
Total - Loans and Advances	4,17,94.27	(-)4,35.40		4,13,58.87
Total - Capital and Other Expenditure	23,94,08.83	2,46,73.72		26,40,82.55
Deduct				
- Contribution from Contingency Fund	..	..		..
- Contribution from Miscellaneous Capital Receipts	19.36	..		19.36
- Contributions from development funds, reserve funds etc.	19,22.08	7,98.27		27,20.35
Net - Capital and Other Expenditure	23,74,67.39	2,38,75.45		26,13,42.84

* Includes "Other Social Services".

** Minus expenditure is due to restructuring of loans taken up by the Government during the year.

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

Sector Heads	On 1 April 2018	During the year 2018-2019	On 31 March 2019
(1)	(2)	(3)	(4)
(₹ in crore)			
PRINCIPAL SOURCES OF FUNDS			
Revenue Surplus (+) / Deficit (-) for 2018-19		-2,34,59.44	
Add - Adjustment on Account of retirement/Disinvestment			
Debt -			
Internal Debt of the State Government	27,26,34.38*	3,17,15.68	30,43,50.06
Loans and Advances from the Central Government	1,61,34.93	11,56.92	1,72,91.85
Small Savings, Provident Fund etc.	2,16,59.87	24,49.89	2,41,09.76
	31,04,29.18	3,53,22.49	34,57,51.67
Other Obligations -			
Contingency Fund	1,50.00	(-)10.32	1,39.68
Reserve Funds	80,31.04	2,53.25	82,84.29
Deposits and Advances	3,67,08.89	1,06,35.18	4,73,44.07
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	40,85.94	(-)30,36.94	10,49.00
Remittances	(-)2,11.54	2,06.95	(-)4.59
	4,87,64.33	80,48.12	5,68,12.45
Total - Other Obligations			
	35,91,93.51	4,33,70.61	40,25,64.12
Total - Debt and Other Obligations			
Deduct - Cash Balance	(-)64.38	(-)3,78.70	(-)4,43.08
Deduct - Investments	4,72,45.26	(-)35,85.58	4,36,59.68
Add - Amount closed to Government Account during 2018-19	..	..	..
Net Provision of funds	31,20,12.63	2,38,75.45	35,93,47.52

@ Differs from ₹33,58,88.08 crore (₹31,20,12.63 + ₹2,38,75.45) by (-)₹2,34,59.44 crore (Revenue Deficit).

* Recasted as per Statement No.17 opening balance due to rounding.

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

The difference of (-) ₹9,80,04.68 crore between the Net Capital and other expenditure as on 31 March 2019 and the Net provision of Fund is explained below:

(1)	(2)	(₹ in crore)
Cumulative Revenue Surplus(+) / Deficit(-) for the period from 1st April 1937 to the end of March 2019	(-)10,00,03.13	
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	(-)9,80,04.68	

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 2019

(₹ in crore)

Debit Balance (1)	Sector of the General account (2)	Name of Account (3)	Page (4)	Credit Balance (5)
31,79,88.66	A to D, G, H and part of L	Consolidated Fund Government Account	57	
4,13,58.87	E	Public Debt	451	32,16,41.91
10.32	F	Loans and Advances Contingency Fund Contingency Fund Public Account	542 579	1,50.00
	I	Small Savings, Provident Funds, etc	581	2,41,09.76
	J	Reserve Funds (a) Reserve Funds Bearing Interest -		..

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

(₹ in crore)

Debit Balance (1)	Sector of the General account (2)	Name of Account (3)	Page (4)	Credit Balance (5)
69,54.28	K	(b) Reserve Funds not Bearing Interest -Gross Balance Investments	584 584	82,84.29
2,56,97.32		Deposits and Advances (a) Deposits Bearing Interest Investments	585 585	3,37,05.63
7.71		(b) Deposits not Bearing Interest (c) Advances	587 587	1,36,46.15

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

(₹ in crore)

Debit Balance (1)	Sector of the General account (2)	Name of Account (3)	Page (4)	Credit Balance (5)
1,10,08.09	L	Suspense and Miscellaneous		
		Investments	589	
4.60		Other Items (net)	588-591	10,49.02
	M	Remittances	593	
(-)4,43.08	N	Cash balance	6,7	0.01
		Due to rounding		
40,25,86.77		Total		40,25,86.77

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 2018-19 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.
27,02,18.38	Balance at the debit of Government Account on 1 April 2018	
	Revenue Receipts	17,37,41.16
19,72,00.60	Expenditure on Revenue Account	
	Capital Receipts	..
2,43,10.84	Expenditure on Capital Account	
	Miscellaneous	..
	Balance at the debit of Government Account on 31 March 2019	31,79,88.66
49,17,29.82		49,17,29.82

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

	DEBIT	CREDIT
Writes-off from Heads of account closing to balance		(₹ in crore)
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 - 2018-19

1. Summary of Significant Accounting Policies:

(i) Entity and Accounting Period:

These accounts present the transactions of the Government of Tamil Nadu for the period from 01 April 2018 to 31 March 2019. 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 the 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 2018-19.

(ii) Withdrawal of Letter of Credit (LoC) System:

The Letter of Credit (LoC) system which was in force in Public Works/Highways/ Forest Divisions / Technical Education Department / Fisheries has been dispensed with effect from April 2016 and in Motor Vehicle Maintenance Organisation (MVMO) from March 2017. The payments of these units and their accounts are regulated and rendered by the treasuries. The impact of this change is discussed in Para No.3(xvii).

(iii) 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 disbursement 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; the pensionary liability of the Government i.e., the liability towards payment of retirement benefits for the past service of its employees is not, however included in the accounts.

(iv) Currency in which the Accounts are kept:

The accounts of the Government of Tamil Nadu are maintained in Indian Rupees.

(v) 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.

(vi) 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, expenditure of ₹4.74 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 overstatement of revenue expenditure.

2. Quality of Accounts:

(i) Goods and Service Tax (GST):

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

During the year, Ministry of Finance, Government of India, sanctioned an amount of ₹4,842.82 crore as advance apportionment of IGST. However, after adjusting an amount of ₹260.80 crore relating to advance settlement of IGST sanctioned during the previous year 2017-18 as per sanction orders,[@] the net amount of ₹4,582.02 crore (₹4,842.82 crore - ₹260.80 crore) was accounted as advance apportionment in the books of accounts.

Also, an amount of ₹603.50 crore was assigned to the State under IGST on the basis of the recommendations of 14th Finance Commission against an estimated amount of ₹13,527.93 crore.

[@] No.S.31013/16/2017-ST-I-DoR/32 dated 27 April 2018 and S.31013/16/2017-ST-I-DoR/32 dated 29 May 2018.

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

An amount of ₹3,151.00 crore was sanctioned during the year as compensation to the State towards loss of revenue on roll out of GST.

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

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, expenditure amounting to ₹21,552.23 crore (9.73 *per cent* of total expenditure of ₹2,21,511.44 crore have been classified under Minor Head ‘800- Other Expenditure’ in Revenue and Capital Sections. Similarly, an amount of ₹6,112.84 crore (3.52 *per cent* of total revenue receipts of ₹1,73,741.16 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. Government has not furnished instances of booking the receipts/ expenditure under Minor Head 800 for want of programme minor head under the respective service heads.

(iii) 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 mandate 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 988 nos. of outstanding Temporary Advances amounting to ₹425.51 crore remaining unadjusted as on 31 March 2019 as reported by the Commissioner of Treasuries and Accounts. The details, with year wise breakup of pendency are stated below.

Details of outstanding Temporary Advances as on 31 March 2019.

(₹ in crore)

Period of pendency	No. of items	Amount
More than 10 years	17	3.83
More than 5 years and less than 10 years	14	4.09
More than 1 year and less than 5 years	68	179.63
Less than 1 year	889	237.96
Total	988	425.51

Total outstanding Temporary Advances amounting to ₹425.51 crore includes a period of pendency over 10 years mainly from District Election Officer, Director of Social Welfare and Director of Animal Husbandry.

Amount under outstanding Temporary Advances has increased to ₹425.51 crore during 2018-19 compared to ₹261.90 crore during 2017-18.

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:

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.

The opening balance under the Major Head 8443 Civil Deposits Minor Head 106 – AA- Personal Deposits was ₹30.05 crore. During 2018-19 an amount of ₹1,645.75 crore was transferred to PD accounts out of the Consolidated Fund of the State. Out of these 36 PD accounts amounting to ₹1,490.95 crore was closed leaving a balance of ₹184.85 crore as on 31 March 2019.

(₹ in crore)

Opening Balance as on 1 April 2018		Additions during the year		Closed during the year		Closing Balance as on 31 March 2019	
Number	Amount	Number	Amount	Number*	Amount	Number	Amount
24	30.05	78	1,645.75	36	1,490.95	66	184.85

**36 accounts closed during the year 2018-19 include 24 accounts pertaining to 2017-18.*

There are no amounts lying unspent for more than 1 and 3 years. The money kept outside the Consolidated Fund Account i.e., Part III Public Account will have an impact in maintaining the “Revenue Surplus / Deficit” as per Tamil Nadu Fiscal Responsibility Act, 2003. There were no inoperative PD accounts during the 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 ₹1,63,697.94 crore representing 94.22 per cent of total Revenue Receipts of ₹1,73,741.16 crore and expenditure of ₹2,19,254.65 crore representing 98.98 per cent of total expenditure of ₹2,21,511.44 crore (Revenue Expenditure ₹1,97,200.60 crore, Capital Expenditure ₹24,310.84 crore).

(vi) Cash Balance:

There was a net difference of ₹497.37 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 incorrect reporting of transactions by agency banks to RBI (20.18 per cent) and due to ‘e-Receipt’ transaction of one day not being accounted during the year on account of different reporting methods adopted by RBI(T) and the Treasuries (T+1) (79.82 per cent). The delayed rectification of the cash balance discrepancies were reported to the Finance Department with an advice to claim interest for the belated settlement in transfer of Government funds to RBI. Based on the claim of the Finance Department, RBI credited ₹10.88 crore to the State Government

debiting Agency Bank accounts as penal interest for the financial years 2016-17 and 2017-18.

(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 ₹353.47 crore were outstanding beyond the stipulated period.

(₹ in crore)

Year	No. of UCs pending	Amount	Remarks
2015-16	1	10.50	<i>Commissioner of Municipal Administration (2.97%)</i>
2017-18	5	66.11	<i>Commissioner of Municipal Administration (13.74%), Directorate of Rural Development and Panchayat Raj (0.44%), Commissionerate of Industries and Commerce (2.55%) and Sports Development Authority of India (1.98%).</i>
2018-19	23	276.86	<i>Commissionerate of Agriculture (5.76%), Director of Fisheries (0.06%), Directorate of Backward Classes, MBC and MW(0.84%), Directorate of Town and Country Planning(48.75%), Tamil Nadu Slum Clearance Board (5.66%), Commissioner of Municipal Administration (6.09%), Directorate of Rural Development and Panchayat Raj (4.24%), Commissionerate of Industries and Commerce (4.09%) and Tamil Nadu Physical Education and Sports University (2.83%)</i>
Total	29	353.47	
<ul style="list-style-type: none"> <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 decreased marginally from ₹367.49 crore during 2017-18 to ₹353.47 crore during 2018-19.

(viii) Non – receipt of vouchers and List of Payments for the expenditure booked in the accounts:

As recorded in the Objection Book Register of Accountant General(A&E) for the year 2018-19, it is observed that 1,398 vouchers valuing ₹405.08 crore were found wanting from the various accounts rendering units (Treasuries / PAOs) to the Accountant General (A&E) in support of the expenditure booked in the accounts. Though the concerned Treasuries / PAOs were reminded, the wanting vouchers have not been furnished to Accountant General.

3. Other Items:

(i) Discharged Liabilities towards Pensionary Benefits:

The expenditure on pensionary benefits during the year in respect of State Government employees recruited on or before 31 March 2003 was ₹29,629.59 crore which is 15.03 *per cent* of total revenue expenditure of ₹1,97,200.60 crore during the year 2018-19.

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 the State Government. The employees and the Government contributions towards DCPS for the year 2018-19 were ₹2,288.13crore and ₹2,225.78 crore respectively indicating a shortfall in Government contribution by ₹62.35crore. The year wise employee contribution and employer contribution is provided in the **Annexure-I**. Further, an amount of ₹1,913.90 crore was paid as interest towards DCPS contributions during the year 2018-19. However, the payment of interest is not governed under the DCPS.

As per the provisions of DCPS, the total accumulation of the fund including interest thereon are to be transferred to Pension Fund Regulatory and Development Authority (PFRDA) or any other agency authorized for this purpose and to designate a Fund Manager. Contributions of All India Services have been invested in National Pension System Trust to the tune of ₹13.33 crore

However, even after the lapse of 15 years, the State Government has not transferred these accumulations to the PFRDA by designating a Fund Manager. Instead, out of ₹29,601.05 crore accumulated in the Fund since

inception, the State Government has invested ₹25,697.31 crore in 91 days Non - Competitive Treasury Bills and earned an interest of ₹1,331.66 crore (*average interest 5.18 per cent*) as against interest payment of ₹1,913.90 crore towards DCPS accumulations.

(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 which are in compliance with IGAS-1 standards.

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. But no limit has been fixed by the Legislature in this regard as the Government of Tamil Nadu has not enacted Guarantee Act till 31 March 2019. 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 provided by the State Government, the total outstanding guarantees were ₹ 43,661.08 crore as on 31 March 2019. This constituted 29.85 *per cent* of the total revenue receipts of 2017-18 (₹1,46,279.76 crore) and 2.62 *per cent* of the GSDP (published as ₹16,64,159 crore at current prices by the Director of Economics and Statistics). As against the estimated receivable Guarantee Fees of ₹179.86 crore, Guarantee Fees received by the Government was ₹118.38 crore. Thus, there was a short collection of Guarantee Fees to the tune of ₹ 61.48 crore. No guarantee was invoked during the year.

(iii)Adverse Balances under MH 6003-Internal Debt:

Government took up the task of clearing the adverse balances under Sector “E – Public Debt” –“6003 – Internal Debt “ during the year and forwarded the proposals to the Accountant General for rectifying and adopting the entities

balances (Loan lender). The proposals were verified by the Accountant General's office and ensured that the balances adopted by the State Government agreed with the "Confirmation of balances report" obtained from the lender. In this process, 20 heads of accounts which had incorrect positive balances (₹414.18 crore) (credit) and 20 heads of account which had negative balances (₹378.72 crore) as on 31 March 2018 were set right during the year, leaving a net balance of ₹35.46 crore which is subsumed / adjusted as additions during the year resulting in reduction of adverse balance from ₹(-) 93.49 crore to ₹(-) 60.73 crore under the head of account "6003 – 109– Loans from Other Institutions" in Statement No. 17 – Borrowings and other liabilities" of Finance Accounts. Book adjustments were proposed as per the provisions in Account code for Accountant General [Note below 7.8 (b)]. The details of adjustments are listed in **Annexure A**.

Out of ₹60.73 crore, 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 to write off the above said amount of ₹52.84 crore by following the due accounting procedure. The remaining balance of ₹7.89 crore (₹60.73 crore – ₹52.84 crore) is under reconciliation. Also, in the process of clearing adverse balances, a misclassification for ₹75.00 crore occurred in 3/2004 between a revenue receipt head and loan head was identified and rectified through book adjustments under "6003 – 103 – Loans from LIC of India" during the year. This rectification resulted in revenue deficit being overstated to that extent in addition to the borrowings during the being overstated to that extent.

(iv) 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 authorised to sanction these loans and advances. Information on Loans and Advances, including additional disclosures as required in terms of IGAS-3 are available in Statements 7 and 18 of the Finance Accounts.

During the year, the State Government took up the task of cleansing / restructuring of past data under Sector “ F – Loans and Advances”, before migrating to the envisaged Integrated Financial and Human Resource Management System (IFHRMS) and its implementation thereon by restructuring the existing loan heads and revising the balances. Government Orders (GO Nos. 68 to 72) dated 25/02/2019 and letter (No. 18681 / Fin (L&A) / 2017-2 dated 5 October 2018) were issued for implementing the same through 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 and involved the following methods:

- (a) Consolidation / Split up of existing loans with new terms and conditions by subsuming loans either within the minor heads or related major heads
- (b) Treating irrecoverable loans as loss to the Government
- (c) Capitalisation of Interest dues from certain loan recipient organisations as fresh loans
- (d) Proposing for write off due to book-keeping errors under “8680 – Miscellaneous Government Account” for stepping down / revising the balances

The details of adjustments made are elaborated in the “Statement No. 18 – Loans and Advances made by the Government” in the Finance Accounts. The salient features are discussed below:

(a) Consolidation / Split up of existing loans with new terms and conditions by subsuming loans either within the minor heads or related major heads (GOs 69 to 72)

An amount of ₹12,609.43 crore under various existing loans related to 34 Boards / Corporations were consolidated / split up into single / multiple loan accounts by way of grouping the loans based on the loan reconciling authority, with new terms and conditions. This was done for better monitoring by the Government. The State Government entrusted the responsibility with various Heads of

Department to check the correctness of the closing balances available with Accountant General (as per Finance Accounts) as on 31 March 2018. The negative balances outstanding at sub-head level (after thorough analysis of each loan head were subsumed within the same minor head and between related major heads under the same controlling authority, as it would not have any impact on the outstanding closing balances. This methodology was carried out by the Government in consultation with the concerned loan recipient entities. Also, the Heads of the Department were instructed by the Government to forward proposals to the Accountant General's office to transfer the transactions occurred in the old loan heads during 2018-19 to the newly opened loans heads. However, as the current year transactions have not been reconciled by the loan recipient entities as instructed by the Government, adverse balances continue to appear under certain loan heads even after taking up of restructuring process.

(b) Treating irrecoverable loans as loss to the Government (GO 68) :

A few loans were identified by the Government as irrecoverable because of non-availability of records due to efflux of time / difficulties in identifying the loan recipients in case of loans given to socially and economically weaker section beneficiaries / groups. Such irrecoverable loans amounting to ₹251.31 crore have been treated by the Government as loss under Revenue Expenditure through book adjustments by debiting the major head “ 2075 – Miscellaneous General Services” for which budget provision was made in the supplementary estimates (II) and crediting the related loan heads.

(c) Capitalisation of Interest dues from certain loan recipient organisations as fresh loans (GO 72) :

Government capitalised interest dues to an extent of ₹2,461.48 crore from certain Boards / Corporations / other entities and treated them as fresh loans extended by providing due allocation in the supplementary estimates (II) during the year. However, the process was accounted through book adjustments as there was no actual cash flow either by the way of interest receipts or disbursements of fresh loans. The details of adjustments are listed in Annexure A. The above accounting treatment resulted in understatement of the revenue deficit and inflation of loans disbursed during the year to that extent. There is no impact on Fiscal Deficit.

(d) Write off to 8680- Miscellaneous Government Account

The difference in the balances arrived at in the restructuring process was proposed by the Government for writing off under the Major Head "8680 - Miscellaneous Government Account" by treating them as book keeping errors. This exercise will be carried out by following due accounting procedure in the ensuing financial year (2019-20).

(v) Investments

The Government has been investing in various Public Sector Undertakings, Government Companies, Joint Stock Companies and Co-operative Institutions. The Statement 16 contains information on investments, compiled by the Accountant General (A&E) from the accounts rendered by Treasuries and PAOs. The Statement 8 and its detailed Statement 19 contains information received from the entities where such investments were made by the State Government. The investment details received from the entities were incomplete since out of 9221 entities (99 CCOs), 42 entities (10 CCOs) have not furnished information to the Accountant General (A&E). Details are as under:

Category	Total number of Entities	No. of entities from whom investment details were received	No. of entities from whom investments were not received.
Statutory Corporations	2	2	Nil
Government Companies	58	58	Nil
Joint Stock Companies	5	5	Nil
Co-operative Institutions	9156	9138	18
Total	9221	9203	18

Total investment of State Government in respect of 9221 entities (in respect of 18 entities investment upto previous year had been taken into account) as on 31 March 2019 was ₹36,480.23 crore, on which dividend amounting ₹155.98 crore (0.43 *per cent*) was received during the year and accounted under Major head 0050-Dividends and Profits.

(vi) Reserve Funds:

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. There were 24 Reserve Funds earmarked for specific purposes. Out of the 24 Reserve Funds, 5 Reserve Funds were inoperative for one to nine years. The details of the inoperative funds are at **Annexure D**. The total accumulated balance as on 31 March 2019 under Reserve Funds was ₹15,238.57 crore (₹15,115.00 crore stands active funds and ₹123.27 crore in inoperative funds) out of which ₹6,954.28 crore (45.64 *per cent*) stands invested. Reserve Funds fall under two categories viz., “Reserve Funds bearing Interest” and “Reserve Funds not bearing Interest”. Some of the major Reserve Funds are discussed below.

(1) Interest Bearing Reserve Funds:

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 administered by the Reserve Bank of India(RBI). During the year, the State Government has contributed ₹490.21 crore to the Fund which works out to 0.15 *per cent* of the outstanding liabilities of ₹3,26,517.89 crore as on 1 April 2018. Thus there was a short contribution of ₹1,142.38 crore (₹1,632.59 crore – ₹490.21 crore) calculated at 0.5 *per cent*. RBI has invested ₹6,125.11 crore as on 31 March 2019. The details of Fund transactions are furnished in Statements 21 and 22.

(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 India. In terms of the guidelines, the State Government should contribute an amount equivalent to at least 1/5th of the outstanding invoked guarantees plus an 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 contributions to the Fund at its discretion.

The RBI guidelines of 2013 on the GRF mentions that it is desirable for the State Governments 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 RBI guidelines, the required amount of contribution to GRF works out to ₹180.66 crore (0.50 *per cent* of outstanding guarantees of ₹36,131.04 crore as on 1 April 2018). During the year, the State Government has contributed ₹118.38 crore collected as guarantee fees to the GRF leading to short contribution of ₹62.28 crore (Statement 9).

An amount of ₹277.31 crore stands invested in Government of India Treasury Bills as on 31 March 2019.

(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 2018 was ₹119.95 crore. An amount of ₹108.01 crore includes ₹100.00 crore of corpus amount and ₹8.01 crore of unspent amount related to previous year remitted back to the Fund was credited to the Fund during the year. The expenditure met from the Fund during 2018-19 was ₹95.29 crore. The balance at the credit of the Fund as on 31 March 2019 was ₹132.67 crore.

(₹ in crore)

Opening balance as of April 2018	Contribution & other refunds	Expenditure during the year	Closing balance as of March 2019
119.95	108.01	95.29	132.67

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

During the year 2018-19, the State Government transferred ₹786.00 crore to SDRF Account towards natural calamities (Central share of ₹707.40 crore and State share of ₹78.60 crore). In addition, an amount of ₹900.31 crore was also transferred from NDRF. Though the entire amounts have been accounted as spent, the Treasuries /PAOs have not enclosed any spent vouchers / supporting documents along with the monthly accounts to ensure the genuineness of the expenditure.

(3) Inoperative Reserve Funds:

Out of the 24 Reserve Funds, 5 Reserve Funds were inoperative for one to nine years. The details of the inoperative funds are at **Annexure D**. An amount of ₹123.27 crore stands parked in inoperative Reserve Funds as at the end of 31 March 2019.

Industrial Infrastructure Consolidated Fund:

In November 2012, State Government created Industrial Infrastructure Consolidated Fund with a corpus of ₹100.00 crore comprising of State Industries Promotion Corporation of Tamil Nadu (SIPCOT) contribution of ₹80.00 crore and Government's contribution of ₹20.00 crore. The object of the Fund is to upgrade the infrastructure facilities in the Industrial Parks/Growth Centres maintained by SIPCOT. Further, this fund will be utilized for the construction of approach road from National and State Highways to the SIPCOT Industrial Parks, construction of small bridges etc. Though SIPCOT had transferred its share of ₹80.00 crore to the Fund in November 2014, State Government is yet to contribute its share of ₹20.00 crore to the Fund.

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

State Fund for Persons with Disabilities

State Fund for the Persons with Disabilities was constituted by the Government in accordance with the Rights of Persons with Disabilities Act 2016 vide G.O.(Ms) No. 30 dated 31.07.2018 from out of the revenues of the State Fund. Though, during the year, the department has drawn an amount of ₹10.00 crore from Consolidated Fund of the State, the amount was not credited to the Fund account.

(5) 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. Over the years, the State Government has not transferred the entire sums due to the Funds. As on 31 March 2019, against ₹653.17 crore due to be transferred to Reserve Funds, the State Government transferred ₹553.98 crore leaving a short transfer of ₹99.19 crore.

Details of such short transfer are given in **Annexure E**.

(vii) 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 unanticipated 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.

During the year, 35 sanctions were issued for an amount of ₹64.15 crore from out of contingency fund. Out of sanctioned amount of ₹64.15 crore towards Contingency Fund expenditure, ₹10.48 crore remained unrecouped during 2018-19, actual expenditure incurred being ₹10.32 crore. An amount of ₹0.71 crore remained unutilized (*Welfare of Differently Abled and Co-operation*), ₹35.55 crore was partially utilized and the remaining ₹17.41 crore was fully utilized.

(viii) Suspense and Remittance Balances:

The Finance Accounts reflect the net balances under Suspense and Remittance 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 heads (8658 and 8782) for the current and the last two years is furnished in **Annexure F**.

(ix) 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 2019, cheques amounting to ₹1,157.30 crore (Credit) remain un-encashed.

Similarly, payments made by Treasuries and PAOs through Electronic Clearance Services (ECS) amounting to ₹30.50 crore also remain un-credited to recipients' bank accounts 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. However, as on 31 March 2019, an amount of ₹480.00 crore representing un-encashed cheques was kept under Part III Public Accounts for want of original service head details overstating expenditure to that extent under the respective service major heads.

(x) 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.

(xi) 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 ₹11,751.30 crore directly to the implementing agencies in Tamil Nadu during 2018-19. Compared to 2017-18, the direct transfer of funds to implementing agencies has decreased by 11.34 *per cent* in 2018-19. Details are at Appendix-VI. However, ₹328.22 crore released to Tamil Nadu Slum Clearance Board by BMTPC, Ministry of Housing and Urban Development was remitted in the accounts of State Government and released to the implementing agencies through State Budget.

(xii) Rush of Expenditure:

As per Article 39 of Tamil Nadu Financial Code Volume I, all appropriations lapse at the close of the financial year. No attempt should be made to prevent the lapse of an appropriation by any undue rush of expenditure during March. However, an amount of ₹8,804.59 crore (3.97 *per cent* of total expenditure of ₹2,21,511.44 crore) was booked under 406 sub heads during March 2019 though no expenditure was incurred till February 2019 during the year 2018-19. Details of substantial expenditure incurred by the Departments are given in **Annexure – K**.

Category wise details of such rush of expenditure during March 2019 are given below.

(₹ in crore)

Sl. No.	Category	No. of items	Amount
1	Above 1000 crore	2	2,733.56
2	Between 501crore and 1000crore	1	712.54
3	Between101crore and 500crore	13	3,268.01
4	Between1crore and 100 crore	138	2,028.96
5	Below1crore	252	61.52
	Total	406	8,804.59

During 2018-19, 35.10 *per cent* (₹85,309.38 crore) of total expenditure (₹2,43,053.09 crore) under Consolidated Fund was incurred during last quarter of the current financial year, and 33.06 *per cent* (₹75,567.73 crore) of the total receipts (₹2,28,590.81 crore) were received during the last quarter. Comparison of month wise receipt corresponding to expenditure for the last quarter (January 2019 to March 2019) is as under:

(₹ in crore)

Month	Expenditure	Receipt	Expenditure compared to Receipts Increase (+) / Decrease (-)
January 2019	20,587.35	22,912.56	(-)2,325.21
February 2019	21,268.90	21,896.07	(-)627.17
March 2019	43,452.83	30,759.10	(+)12,693.73
Total	85,309.08	75,567.73	(+)9,741.35

However, during this period of previous year the expenditure was 33.01 *per cent* (₹67,210.67 crore) of total expenditure (₹2,03,584.71 crore) under Consolidated Fund.

(xiii) 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 ₹9.29 crore pertaining to M/o Agriculture has been written off during the year 2018-19. Excess repayment made during 2010-11 and 2011-12 against principal of ₹0.23 crore and payment of interest amounting to ₹13.27 crore under Centrally Sponsored Plan Schemes is yet to be adjusted by the Ministry of Finance.

(xiv) Non-operation of prescribed heads:

In terms of Article 150 of the Constitution of India, the accounting classification adopted by Union and State Governments up to Minor Head level should follow the List of Major and Minor Heads (LMMH). The 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. Consequently, the expenditure of ₹2,579.81 crore and receipts of ₹44.70 crore under the Irrigation Major Heads during the year do not fully conform to the prescribed classification.

Also, as per correction slip No.650 dated 15 September 2008, under the Major Head 2810- New and Renewable Energy, the existing Sub-Major Head have been deleted and nomenclature of the Minor heads there under have been revised. However, the revision made through the correction slip has not been adopted. Expenditure of ₹12.15 crore (Grant 5- ₹10.91crore, Grant 42 - ₹1.24 crore) was continued to be classified under the old / pre-revised Sub major/ Minor heads during the year.

(xv) 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 2018-19. Targets fixed by the State Government in the Tamil Nadu Fiscal Responsibility Act 2003 and the achievements as per the accounts for 2018-19 are given below.

Targets	Actuals as per 2018-19 Accounts
To eliminate Revenue Deficit by 2019- 20 and adhere to it thereafter	The Revenue Deficit for the year worked out to ₹23,459.44 crore as against ₹21,593.87 crore during 2017-18, registering an increase of 8.64 <i>per cent</i> over previous year. Continued trend of revenue deficit indicates lack of adequate budgetary discipline to achieve the target fixed under TNFR Act 2003.
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 ₹47,335.53 crore i.e., 2.84 <i>per cent</i> of GSDP during 2018-19 is within the prescribed limit.
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 ₹ 3,68,736.16 crore which is 22.16 <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 2019 to Total Revenue Receipts for the year 2017-18 (₹1,46,279.76 crore) is 5.46 <i>per cent</i> and as against GSDP for 2018-19 is 0.49 <i>per cent</i> . Hence this target is also fully achieved.

Note: GSDP ₹ 16,64,159.00 crore at current prices as published by Ministry of Statistics and Programme Implementation, Government of India and as accepted by Director of Economics and Statistics Government of Tamil Nadu.

(xvi) Impact on Revenue deficit and Fiscal deficit:

The overall impact on 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 (vi)	Misclassification between revenue and capital expenditure related to Major works	4.74			..
Para 3 (i)	Short Contribution to DCPS		62.35		62.35

(₹ in crore)

Paragraph No.	Item	Impact on Revenue Deficit		Impact on Fiscal Deficit	
		Over-statement	Under-statement	Over-statement	Under-statement
Para 3(vi)(i)	Short Contribution to Sinking Fund		1,142.38		1,142.38
Para 3(vi)(ii) (a)	Short Contribution to Guarantee Redemption Fund		62.28		62.28
Para 3 (vi)(v)	Short transfer to other Reserve Funds		99.19		99.19
Para 3(iv)	Capitalization of Interest on Loans		2,461.48		..
Para 3(iii)	Rectification of misclassification between revenue and debt	75.00		75.00	..
Para 3(xiii)	Write off of Central loans		9.29		9.29
Total net impact (₹ in crore)		3,757.23 understated		1,300.49 understated	

(xvii) Withdrawal of system of Letter of Credit (LOC) :

In order to comply with the RBI guidelines, Government of Tamil Nadu scrapped the “Letter of Credit / Cheque” system hitherto operated by various departments (viz Public Works, Forest, Highways, Fisheries, Technical Education & Motor Vehicles Maintenance Organization (MVMO) Department) and introduced ‘Treasury’ system of payment (e- Payments) with effect from April 2016. As the switching over to ‘Treasury’ mode of payments necessitated accounting adjustments, suitable guidelines were issued to all concerned to make necessary changes in the books of accounts to align with the Treasury mode payments and accounting system (Under Treasury system ‘Service Major head’ will be debited by giving contra credit to major head 8670 - Cheques and Bills. Under ‘Cheque’ drawing system the Service major head will be debited by giving contra credit to major head 8782).

However, there are still few transactions appearing under the head 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 2019 are available in Statement No 21.

(xviii) Direct Fund Transfer to the Beneficiary under UDAY (Ujwal Discom Assurance Yojana) Scheme:

Under Ujwal Discom Assurance Yojana (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. The assistance to the extent of ₹22,815 crore was treated as 'Loan' by the State Government (GO.MS.No.12) Energy (C2) Department dated 06.03.2017. As per the instructions in the GO.MS.No.8 Energy (C2) Department dated 10.02.2017, (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 i.e., one installment (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 head 'MH-2801-80-101-JH' and crediting the loan head MH- 6801. After converting the interest free loan into grant during 2017-18 and 2018- 19, the outstanding loan under MH 6801-190 is ₹13,689 crore.

(xix) Revenue Budgetary Performance:

In respect of 33 Revenue Major Heads, the actual revenue realized was ₹76,604.14 crore in comparison to budget estimate of ₹96,810.76 crore which was lower by ₹20,206.62 crore registering an average short realization of 20.87 *per cent* (Details indicated in the **Annexure G**).

(xx) State Development Loans(SDL):

Open Market Loans (OML) through Re-issue of existing Government Securities:

During the year 2018-19, Open Market Loans (five securities at 8.05 *per cent*, five securities at 8.15 *per cent*, one security at 8.42 *per cent*, two securities at 8.08 *per cent* and two securities at 8.18 *per cent* interest) through the RBI were raised by the State Government to an extent of ₹23,550 crore (detailed in the **Annexure- H**) by re-issue of existing Government Securities. The re-issue of existing Government securities has resulted in allowing discount amounting to ₹431.62 crore apart from interest liability of ₹18,683.20 crore to be discharged till the time of redemption of loan in 2028. The liability on account of discount is accounted for under the Head of Account "2049-Interest Payments -01-Interest on Internal Debt-305-Management of Debt –AG-Discount allowed on re-issue of Government Securities (Market Loans)".

(xxi) 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 2018 was ₹38.37 crore. An amount of ₹4.17 crore was transferred to the fund and ₹2.91 crore was expended from the fund. The balance as at the end of the year on 31 March 2019 was ₹39.63 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 Welfare (Regulation of Employment and Conditions of Work) Act 1982 already in force. The Labour Cess is collected since 1.11.1994. As per the provisions contained in Tamil Nadu Manual Workers (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 Nationalised Bank. As per the Labour and Employment letter No.10974/12/2015-1 dated 27.5.2015, it is ascertained that the Labour Cess contributions (1 *per cent* with effect from 17.12.2013) 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.

(xxii) Incomplete irrigation works :

Irrigation projects (2 numbers) under the control of Chief Engineer, Public Works Department amounting to a progressive expenditure of ₹1.40 crore remained incomplete for more than five years. Details are given in **Annexure-J**

(xxiii) 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 4 years shall lapse to Government. Accordingly, as upto 31 March 2019, an amount of ₹17.19 crore has been credited to the Consolidated Fund of the State. An amount of ₹96.24 crore is lying in the Part.III Public Account as non lapsable fund i.e., unclaimed deposit due for transfer to the Consolidated fund of the State.

(xxiv) Grants/Loans given to PSUs where their accounts have not been finalized:

As per the information furnished by the Government, 13 entities are yet to finalize the accounts for 2018-19 of which 5 entities have been sanctioned loan for ₹17,489.12 crore. For 8 entities both loan (₹376.02 crore) and grants (₹1,097.80 crore) have been sanctioned by the State Government.

ANNEXURE –A**A – Periodical and Book Adjustments***(para 1(iii) 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	0.24 <u>37.88</u> <u>38.12</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	0.10
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	490.21 <u>44.00</u> <u>534.21</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	1.52
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	118.38 <u>19.28</u> <u>137.66</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	404.70
7.	Amount transferred to National Disaster Response Fund	2245-80-103-AA Assistance to States from National Disaster Response Fund	8235-00-125-AA National Disaster Response Fund	900.31
8.	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	786.00

ANNEXURE –A– contd.

A – Periodical and Book Adjustments – contd.

(para 1(iii) of Notes to Accounts)

(₹ in crore)

Sl.No.	Periodical Adjustments	Head of Account		Amount
		From	To	
9.	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	1.86
10.	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	139.72
11.	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
12.	Amount transferred to Sugarcane Cess Fund	3054-80-797-JC Amount transferred to Sugarcane Cess Fund	8229-00-103 Sugarcane Cess Fund	4.17
13.	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	0.17 <u>0.69</u> <u>0.86</u>
14.	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
15.	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	271.81
16.	Amount transferred to Depreciation Reserve Fund	2058-00-797-AA Amount transferred to Depreciation Reserve Fund	8226-00-102-AA Depreciation / Renewal Reserve Fund	8.11
17.	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	1.50

ANNEXURE –A – contd.

A – Periodical and Book Adjustments – contd.

(para 1(iii) of Notes to Accounts)

(₹ in crore)

Sl.No.	Periodical Adjustments	Head of Account		Amount
		From	To	
18.	Amount transferred to Road Safety Fund	2041-00-797-AA Amount transferred to Road Safety Fund	8229-00-200-BJ Road Safety Fund	44.56
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	0.56
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	0.63
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	786.00
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)	192.24
23.	Expenditure met from Tamil Nadu Consumer Welfare Fund	8229-00-123-AA Tamil Nadu Consumer Welfare Fund	3456-00-902-UA Deduct Amount met from Tamil Nadu Consumer Welfare Fund	0.30
24.	Expenditure met from National Disaster Response Fund	8235-00-125-AA National Disaster Response Fund	2245-80-902-AA Deduct Amount met from National Disaster Response Fund	900.31
25.	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	2.05

ANNEXURE –A– contd.

A – Periodical and Book Adjustments – contd.

(para 1(iii) of Notes to Accounts)

(₹ in crore)

Sl.No.	Periodical Adjustments	Head of Account		Amount
		From	To	
26.	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
27.	Expenditure met from Sugarcane Cess Fund	8229-00-103-AA Sugarcane Cess Fund	3054-80-902-AF Deduct Amount met from Sugarcane Cess Fund	2.91
28.	Expenditure met from State Innovation Fund	8229-00-200-BE State Innovation Fund	Deduct – Amount met from State Innovation Fund (from various major heads)	95.29
29.	Expenditure met from Depreciation / Renewal Reserve Fund	8226-00-102-AA Depreciation / Renewal Reserve Fund	4058-00-902-AA Deduct Amount met from Depreciation / Renewal Reserve Fund	3.78
30.	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	271.81
31.	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 4250-00-902-AA 0071(Pension Contribution of 2017-18) Deduct Amount met from Tamil Nadu Hindu Religious and Charitable Endowment Fund	83.47 308.70 10.99 <hr/> 403.16
32.	Adjustments of interest on General Provident Fund	2049-03-104-AA Interest on General Provident Fund 2049-03-104-AC Interest on AISPF	8009-01-101 – Civil 8009-01-104 All India Service Provident Fund	851.64 6.49

ANNEXURE –A – contd.

A – Periodical and Book Adjustments – contd.

(para 1(iii) of Notes to Accounts)

(₹ in crore)

Sl.No.	Periodical Adjustments	Head of Account		Amount
		From	To	
33.	Adjustments of interest on Defined Contribution Pension Scheme	2049-03-117- Interest on Defined Contribution Pension Scheme	8342-00-117 Defined Contribution Pension Scheme	1,913.90
34.	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	2,225.78
35.	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	0.30
36.	Expenditure met from Road Safety Fund	8229-00-200-BJ Road Safety Fund	2041-00-902-AA Deduct Amount met from Road Safety Fund	37.52
37.	Expenditure met from Infrastructure Development Fund	8229-00-200-AP Infrastructure Development Fund	5054-04-902-JC Deduct Amount met from Infrastructure Development Fund	436.99

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- National Health Mission Schemes	1601-06-101-DR- Immunisation Schemes	496.04
		2211-00-200-SE- Conventional Contraceptives	1601-08-130-AJ- Other Schemes – General Components(Anaemia)	0.38

ANNEXURE -A - contd.

A - Periodical and Book Adjustments - contd.

(para 1(iii) of Notes to Accounts)

(₹ in crore)

Sl.No.	Book Adjustments	Head of Account		Amount
		From	To	
2.	Rectification of misclassification under 6003-Internal debt of the Government	0070-60-900 Deduct refunds AA Receipts of Fire Service Department (minus credit) (Details in Foot Note to Statement-17)	6003-103-AB Loans from LIC for water supply schemes (credit)	75.00
		6003-108- Loans from National Co-operative Development Corporation - AA Co-operation (minus credit)	6003-109-AD Loans from Central Warehousing Corporation (credit)	
		(i)6003-109 Loans from other Institutions (various heads as per Annexure to Statement 17)- ₹378.72 crore (minus credit)	6003-109 Loans from other Institutions (various heads as per Annexure to Statement 17) (credit)	0.12
		(ii)6003-105-AE-Loans from National Bank of Agriculture and Rural Development (NABARD) under Rural Infrastructure Development for Rural Roads ₹35.34 crore		414.06
3.	Irrecoverable loans written off as a loss to Government	Various heads under F. Loans and Advances (details in Explanatory Notes to Statement 18)	2075-00-795-AA Irrecoverable Loan Written off sanctioned to various institutions and individual beneficiaries during rationalization under Integrated Financial and Human Resource Management System (IF&HRMS)	251.31

ANNEXURE –A – contd.

A – Periodical and Book Adjustments – contd.

(para 1(iii) of Notes to Accounts)

				(₹ in crore)
Sl.No.	Book Adjustments	Head of Account		Amount
		From	To	
4.	Capitalization of interest dues till the end of 2017 - 18 as fresh loans	6853-60-190-AB Interest free loan to Tamil Nadu Magnesite Limited (TANMAG)		42.01
		6885-60-190-JF Interest free loan to Tamil Nadu Industrial Development Corporation (TIDCO)	0049-04-190-AN Ways and Means Advances to Statutory Corporations, Boards and Government Companies	72.55
		6875-60-190-AI Interest free loans to TIDEL Park		20.56
		6801-00-190-AJ Interest free loan to Tamil Nadu Transmission Company (TANTRANSCO)		20.45
		6215-01-190-AJ Interest free loan to Chennai Metro Water Sanitation and Sewerage Board (CMWSSB)		794.65
		6801-00-190-AI Interest free loan to Tamil Nadu Generation and Distributon Company (TANGEDCO)		121.17
		6860-04-190-AE Interest free loan to Tamil Nadu Sugar Corporation(TASCO)		112.43
		7055-00-190-AD Interest free loan to State Transport Undertakings		1,277.66
		Total		2,461.48

ANNEXURE –A – contd.

A – Periodical and Book Adjustments – contd.

(para 1(iii) of Notes to Accounts)

(₹ in crore)

Sl.No.	Book Adjustments	Head of Account		Amount
		From	To	
5.	Restructuring of loans due to implementation of IFHRMS	Various loan heads (details in Explanatory Notes to Statement 18)	Various loan heads (details in Explanatory Notes to Statement 18)	12,609.43

ANNEXURE – B**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 3/2019	Total Receipts up to 3/2019	Percentage
1.	1456- Civil Supplies	2.60	2.60	100.00
2.	0515- Other Rural Development Programmes	1.16	1.16	100.00
3.	0415- Agricultural Research and Education	0.17	0.17	100.00
4.	0801- Power	2.90	2.90	100.00
5.	0211 – Family Welfare	155.85	155.85	100.00
6.	0215- Water Supply and Sanitation	0.40	0.40	100.00
7.	1056 – Inland Water Transport	0.25	0.25	100.00
8.	0810 – Non Conventional Sources of Energy	0.69	0.69	100.00
9.	1051 – Ports and Light Houses	2.96	2.96	100.00
10.	0217 – Urban Development	1,015.81	1,015.81	100.00
11.	1452 – Tourism	0.60	0.60	100.00
12.	0407 – Plantations	0.61	0.61	100.00
13.	0235 – Social Security and Welfare	103.64	103.70	99.94
14.	0250 – Other Social Services	141.97	142.79	99.43
15.	1054 – Roads and Bridges	141.52	143.13	98.88
16.	0425 – Co-operation	25.10	27.82	90.22
17.	0435 – Other Agricultural Programmes	35.92	42.95	83.63
18.	0075-Miscellaneous General Services	535.03	679.71	78.71
19.	0070- Other Administrative Services	139.01	187.39	74.18
20.	0220 – Information and Publicity	7.42	10.07	73.68
21.	0403 – Animal Husbandry	8.19	11.15	73.45
22.	0702-Minor Irrigation	1.92	2.81	68.33
23.	0701- Major and Medium Irrigation	29.71	44.70	66.47
24.	0404- Dairy Development	2.02	3.67	55.04
25.	0059- Public Works	8.38	18.57	45.13
26.	0216- Housing	80.58	208.58	38.63
27.	0406- Forestry and Wild Life	54.08	145.46	37.18
28.	0029-Land Revenue	62.11	177.99	34.90
29.	0049- Interest Receipts	2361.83	6875.21	34.35
30.	0210 – Medical and Public Health	239.51	737.22	32.49
31.	0853 – Non-ferrous Mining and Metallurgical Industries	289.83	1,057.45	27.41

ANNEXURE – B – conclud.

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 3/2019	Total Receipts up to 3/2019	Percentage
32.	0851 – Village and Small Industries	5.36	30.01	17.86
33.	0055- Police	34.84	275.01	12.67
34.	0058- Stationery and Printing	4.20	36.13	11.62

ANNEXURE – C

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 3/2019	Total Expenditure up to 3/2019	Percentage
1.	2711- Flood Control and Drainage	155.88	155.88	100.00
2.	5475-Capital Outlay on other General Economic Services	49.34	49.34	100.00
3.	3075-Other Transport Services	1.20	1.20	100.00
4.	2852-Industries	2,197.46	2,249.50	97.69
5.	4408-Capital Outlay on Food Storage and Warehousing	137.72	142.22	96.84
6.	4217-Capital Outlay on Urban Development	4,019.53	4,433.28	90.67
7.	2810-New and Renewable Energy	10.91	12.15	89.79
8.	4250- Capital Outlay on Other Social Services	312.33	351.12	88.95
9.	4070-Capital Outlay on Other Administrative Services	53.80	62.27	86.40
10.	2217-Urban Development	715.04	1,085.79	65.85
11.	2401-Crop Husbandry	4,415.74	7,801.19	56.60
12.	2425-Co-operation	886.69	1,709.64	51.86
13.	4551-Capital Outlay on Hill Areas	36.75	75.75	48.51
14.	2075-Miscellaneous General Services	275.50	651.29	42.30
15.	5054-Capital Outlay on Roads and Bridges	2,280.62	7,073.08	32.24
16.	2405-Fisheries	131.22	428.97	30.59
17.	2041-Taxes on Vehicles	49.84	174.82	28.51
18.	2216-Housing	1,039.84	3,922.86	26.51
19.	4215-Capital Outlay on Water Supply and Sanitation	252.16	974.44	25.88
20.	4515-Capital Outlay on other Rural Development Programmes	596.43	2,502.58	23.83
21.	3454-Census, Surveys and Statistics	22.88	100.88	22.68
22.	2230-Labour, Employment and Skill Development	128.75	631.27	20.40
23.	2403-Animal Husbandry	181.64	922.18	19.70
24.	4711- Capital Outlay on Flood Control Projects	9.43	53.33	17.68
25.	4415-Capital Outlay on Agricultural Research and Education	0.84	4.77	17.61
26.	4401-Capital Outlay on Crop Husbandry	13.93	79.71	17.48
27.	4702- Capital Outlay on Minor Irrigation	21.70	131.20	16.54
28.	2404-Dairy Development	7.70	47.79	16.11

ANNEXURE- C – conclud

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 3/2019	Total Expenditure up to 3/2019	Percentage
29.	2013- Council of Ministers	1.15	7.73	14.88
30.	2406 – Forestry and Wild Life	53.47	361.80	14.78
31.	2210- Medical and Public Health	1,248.50	8,783.79	14.21
32.	3435-Ecology and Environment	1.60	13.19	12.13
33.	2515- Other Rural Development Programmes	89.16	850.18	10.49

ANNEXURE D

Inoperative Reserve Funds

(para 3(vi)(iii) of Notes to Accounts)

(₹ in crore)

Sl.No.	Name of the Reserve Fund	Balance as on 31 March 2019	Inoperative from	Period inoperative (in years)
1.	Tamil Nadu Special Welfare Fund 8229-00-200-AA	23.58	2018-19	1
2.	Industrial Infrastructure Consolidated Fund 8229-00-200-BD	80.00	2015-16	4
3.	Accident Relief Fund 8229-00-200-AM	0.03	2010-11	9
4.	Power loom Registration Fund 8229-00-200-AW	17.31	2016-17	3
5.	Forest Development Fund 8229-00-200-AI	2.35	2018-19	1
	TOTAL	123.27		

ANNEXURE – E

Short Transfer to Reserve Funds

(para 3(vi)(v) 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 2019	Shortfall up to March 2019
(1)	(2)	(3)	(4)	(5)	(6)	7=4+5-6
State Infrastructure Amenities Fund	Infrastructure and amenities charges on new buildings 0217-60-800-AI	2009-10 to 2018-19	35.28	426.93	404.70	57.51
Victim Compensation Fund	Receipts from Prisons towards Tamil Nadu Victim Compensation Fund 0235-60-800-BG	2000-01 to 2018-19	0.51	4.43	1.52	3.42
Power loom Registration Fund	Receipts towards Power loom Registration Fund	1994-95 to 2018-19	0.23	0.14	..	0.37
State Energy Conservation Fund	Receipts from 0043-00-800-AC	2018-19	0.20	0.10	0.10	0.20
Hindu Religious & Charitable Endowments Fund	Receipts from 0250 – 00-800-AM	2018-19	1.70	141.27	139.72	3.25
State Coastal Zone Management Fund	Receipts from 0406-02-800-AM	2018-19	1.79	1.33	1.50	1.62
Infrastructure Development Fund	Surcharge of 5 per cent on sales tax paid under TNGST Act, 1959 0040-00-102-AI	2003-04 to 2018-19	15.15	0.14	0.24	15.05
Sugarcane Cess Fund	Cess levied on sugarcane brought into factories 0045-00-114-AA	2000-01 to 2018-19	1.49	3.70	4.17	1.02

ANNEXURE – E –concl

Short Transfer to Reserve Funds

(para (vi)(v) 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 2019	Shortfall up to March 2019
(1)	(2)	(3)	(4)	(5)	(6)	7=4+5-6
Tamil Nadu Consumer Welfare Fund	Receipts from 0070-60-800-UA	2018-19	1.37	0.14	0.17	1.34
Sericulture Development and Price Stabilization Fund	Receipts from 0851-00-107-AJ	2018-19	0.03	1.83	1.86	..
Tamil Nadu Forest Development Fund	Receipts from 0406-01-800	2018-19	2.34	3.07	..	5.41
State Fund for the Persons with Disabilities	Receipts from 0235-60-800-BK	2018-19	..	10.00	..	10.00
Total			60.09	593.08	553.98	99.19

ANNEXURE – F

Position of balances under Suspense and Remittance Major Heads

(para 3(viii) of Notes to Accounts)

(₹ in crore)

Head of Account	2018-19		2017-18		2016-17	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658-101- PAO Suspense	171.97	0.82	154.84	3.53	89.74	4.00
Net	171.15 Dr.		151.31 Dr.		85.74 Dr.	
8658-102-Suspense Account (Defence Only)	0.22	..	0.77	..	11.50	0.02
Net	0.22 Dr.		0.77 Dr.		11.48 Dr.	
8782-102- Public Works Remittances	161.34	148.44	216.57	4.13	214.98	4.13
Net	12.90 Dr.		212.44 Dr.		210.85 Dr.	
8782-103-Forest Remittances	..	13.40	..	13.40	..	13.64
Net	13.40 Cr.		13.40 Cr.		13.64 Cr.	

ANNEXURE – G

Details of Revenue collected against Budgeted amount (2018-19)

(para 3(xix) of Notes to Accounts)

(₹ in crore)

Major Head	Major Head Description	Budget Estimate	Revenue collected	Shortfall	Percentage of shortfall
0045	Other Taxes and Duties on Commodities and Services	69.40	1.38	68.02	98.01
0515	Other Rural Development Programmes	29.54	1.16	28.38	96.07
0008	Integrated Goods and Service Tax (IGST)	13,527.93	603.50	12,924.43	95.54
1056	Inland Water Transport	1.03	0.25	0.78	75.73
0051	Public Service Commission	56.22	14.07	42.15	74.97
0235	Social Security and Welfare	244.16	103.70	140.46	57.53
1456	Civil Supplies	5.59	2.57	3.02	54.03
0043	Taxes and Duties on Electricity	1,308.96	620.97	687.99	52.56
0029	Land Revenue	282.39	177.99	104.40	36.97
0215	Water Supply and Sanitation	0.61	0.40	0.21	34.43
0403	Animal Husbandry	16.68	11.15	5.53	33.15
0055	Police	388.60	275.01	113.59	29.23
0853	Non ferrous Mining and Metallurgical Industries	1,452.27	1,057.45	394.82	27.19
0005	Central Goods and Service Tax (CGST)	10,203.86	7,561.77	2,642.09	25.89
0035	Taxes on Immovable Property other than Agricultural Land	13.00	10.34	2.66	20.46
0210	Medical and Public Health	925.44	737.22	188.22	20.34
0059	Public Works	22.25	18.57	3.68	16.54
0425	Co-operation	33.25	27.82	5.43	16.33
0050	Dividends and Profits	186.31	155.98	30.33	16.28
0851	Village and Small Industries	35.60	30.01	5.59	15.70
0220	Information and Publicity	11.70	10.07	1.63	13.93
0250	Other Social Services	165.25	142.79	22.46	13.59
0041	Taxes on Vehicles	6,211.74	5,572.80	638.94	10.29
0038	Union Excise Duties	1,607.67	1,443.22	164.45	10.23
0070	Other Administrative Services	208.64	187.39	21.25	10.18
0211	Family Welfare	173.23	155.85	17.38	10.03
0040	Taxes on Sales, Trade etc.	44,427.04	42,701.07	1,725.97	3.88
0435	Other Agricultural Programmes	44.55	42.95	1.60	3.59
0230	Labour and Employment	160.02	154.87	5.15	3.22
1051	Ports and Light Houses	3.03	2.96	0.07	2.31

ANNEXURE – G-concld

Details of Revenue collected against Budgeted amount (2018-19)

(para 3(xix) of Notes to Accounts)

(₹ in crore)

Major Head	Major Head Description	Budget Estimate	Revenue collected	Shortfall	Percentage of shortfall
0039	State Excise	6,997.83	6,863.12	134.71	1.93
0021	Taxes on Income Other than Corporation Tax	7,927.73	7,846.62	81.11	1.02
1475	Other General Economic Services	69.24	69.12	0.12	0.17
	Average percentage of short collection	96,810.76	76,604.14	20,206.62	20.87

ANNEXURE- H

Open Market Loans (OML) through Re-issue of existing Government Securities

(para 3(xx) of Notes to Accounts)

(₹ in crore)

Sl.No.	Re-issue of Market Loan	Month of flotation	Loan Amount	Discount allowed debited to State	Interest payments (from 2018 to 2028)
1.	8.05% TNGS 2028 (III Series)	May – 18	1,000.00	17.75	805.00
2.	8.05% TNGS 2028 (IV Series)	June – 18	2,500.00	60.62	2,012.50
3.	8.15 % TNGS 2028	July – 18	750.00	12.95	611.30
4.	8.15% TNGS 2028 (III Series)	Aug – 18	1,000.00	16.98	815.00
5.	8.15% TNGS 2028 (III Series)	Aug – 18	1,000.00	17.40	815.00
6.	8.15% TNGS 2028 (IV Series)	Sep – 18	1,000.00	43.27	815.00
7.	8.42% TNGS 2023 (II Series)	Oct – 18	1,000.00	4.29	421.00
8.	8.05% TNGS 2028 (V Series)	Oct – 18	1,000.00	38.97	805.00
9.	8.05% TNGS 2028 (VI Series)	Nov – 18	1,000.00	33.45	805.00
10.	8.05% TNGS 2028 (VI Series)	Nov – 18	1,000.00	32.63	805.00
11.	8.15% TNGS 2028 (V Series)	Nov – 18	1,000.00	25.80	815.00
12.	8.08 %TNGS 2028 (II Series)	Jan – 19	4,000.00	29.60	3,232.00
13.	8.08% TNGS 2028 (III Series)	Feb – 19	4,500.00	66.86	3,636.00
14.	8.18% TNGS 2028 (II Series)	Feb – 19	1,500.00	21.32	1,227.00
15.	8.18% TNGS 2028 (III Series)	Mar – 19	1,300.00	9.73	1,063.40
	TOTAL		23,550.00	431.62	18,683.20

ANNEXURE – I

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
Total	11,010.15	11,106.46

ANNEXURE-J

Irrigation works which remained incomplete for more than 5 years

(para 3(xxii) of Notes to Accounts)

(₹ in crore)

Sl.No.	Name of the project	Year of Commencement	Expected Year of completion	Progressive Expenditure
1.	Construction of Artificial recharge structure across ManiNadhi near Pudupalapattu village in Sankarapuram Taluk of Villupuram District	2011	2013	0.83
2.	Construction of bridge retaining wall and road with B.T.surface from Kalimar Bridge to Symon Colony Bridge at Colochal in Kanyakumari District	2011	2014	0.57
	TOTAL			1.40

ANNEXURE – K
Rush of Expenditure
(para 3(xii) of Notes to Accounts)

(₹ in crore)

Sl.No.	Head of Account and Nomenclature	Budget Provision	Expenditure up to Feb 2019	Expenditure during March 2019
Above 1000 crore				
1.	4860-04-190-JG Share Capital Assistance to Tamil Nadu Sugar Corporation Limited / Perambalur Sugar Mills	O. 0.00 S. 308.38 ----- 308.38	0.00	1,562.28
2.	2049-03-104-AK Interest on deposits of Aided School Teachers/Staff Provident Fund	O. 1,171.28 ----- 1,171.28	0.00	1,171.28
Between 501 crore and 1000 crore				
3.	5055-00-190-KE Share Capital Assistance to Transport Development Financial Corporation Limited (TDFC)	R. 712.54 ----- 712.54	0.00	712.54
Between 101 crore and 500 crore				
4.	4435-01-101-JM Infrastructure facilities for Supply Chain Management for fruits, vegetables and other perishables with NABARD Assistance	O. 175.75 R. 15.88 ----- 191.63	0.00	191.63
5.	2425-00-108-KD Interest Subsidy to Co-operative institutions towards reduced interest for crop loans to the farmers	O. 150.00 ----- 150.00	0.00	150.00
6.	6217-60-190-PH Loans for Metro Rail Project in Chennai with assistance of Japan International Co-operation Agency (JICA)	O. 1,000.00 R. (-)500.00 ----- 500.00	0.00	500.00

ANNEXURE - K – contd
Rush of Expenditure
(para 3(xii) of Notes to Accounts)

(₹ in crore)

Sl.No.	Head of Account and Nomenclature	Budget Provision	Expenditure up to Feb 2019	Expenditure during March 2019
7.	2217-05-800-UF Safe city projects for women's safety in public places in Chennai under the NIRBHAYA fund 4217-01-800-JA Chennai Mega City Development Mission	R. 282.28 ----- 282.28 O. 500.00 ----- 500.00	0.00 0.00	282.28 500.00 ----- 782.28
8.	4215-01-800-KD NABARD assisted Combined Water Supply Scheme executed by TWAD Board	O. 600.00 R. (-)350.00 ----- 250.00	0.00	250.00
9.	2202-02-109-KJ Incentive to Students to reduce drop out in Secondary Education level 2202-02-800-KB Free Supply of Woolen Sweaters to Students	O. 213.24 R1. (-)6.80 R2. (-)36.44 ----- 170.00 O. 0.74 R. 0.27 ----- 1.01	0.00 0.00	170.00 249.77 ----- 419.77
10.	4250-00-800-AA Buildings - controlled by Commissioner of Hindu Religious and Charitable Endowments	S. 308.70 ----- 308.70	0.00	308.70
11.	2049-01-101-JT 8.43 Percent Tamil Nadu State Development Loan, 2028 2049-01-101-JV 8.05 Percent Tamil Nadu State Development Loan, 2028 (Including Reissues) 2049-01-101-JX 8.15 Percent Tamil Nadu State Development Loan, 2028 (Including Reissues)	R. 126.45 R. 201.25 R. 193.56	0.00 0.00 0.00	126.45 201.25 193.56

ANNEXURE – K – contd
Rush of Expenditure
(para 3(xii) of Notes to Accounts)

(₹ in crore)

Sl.No.	Head of Account and Nomenclature	Budget Provision	Expenditure up to Feb 2019	Expenditure during March 2019
12.	6003-00-111-AP 9.5 per cent Government of Tamil Nadu (National Small Savings Fund) Special Securities, 2003 (issued during 2014-2015)	O. 144.37	0.00	144.37
Between 1 crore and 100 crore				
13.	6217-60-190-PL Loans for Phase II Metro Rail Corridors in Chennai Metropolitan Area with the assistance of Japan International Cooperation Agency (JICA)	O. 200.00 R. (-)100.00 ----- 100.00	0.00	100.00
14.	4801-80-101- Investments by Tamil Nadu Electricity Board	O. 482.65 R. (-)288.07 ----- 194.58	0.00	82.94
15.	5054-03-337-PA Bye-Pass at Kelambakkam and Tiruporur in Rajiv Gandhi Salai with JICA Assistance - TNIPP Phase-2	O. 100.00 R. (-)25.00 ----- 75.00	0.00	75.00
16.	2202-02-789-JH Incentive to Students to reduce drop out in Higher Secondary Education level	O. 78.40 R. (-)15.90 ----- 62.50	0.00	62.50
17.	2202-02-109-UB Information and Communication Technology (ICT) in Schools	O. 0.00 R. 0.00	0.00	51.20
18.	2225-01-277-KO Free Supply of Bicycles to all boy students belonging to Scheduled Castes / Scheduled Tribes / Scheduled Caste converts to Christianity studying in Std XI and XII in the Government / Government Aided Higher Secondary Schools	O. 31.69 R. 16.25 ----- 47.94	0.00	47.14

ANNEXURE – K – contd
Rush of Expenditure
(para 3(xii) of Notes to Accounts)

(₹ in crore)

Sl.No.	Head of Account and Nomenclature	Budget Provision	Expenditure up to Feb 2019	Expenditure during March 2019
19.	2052-00-090-CD High Court Security - Deployment of the Central Industrial Security Force	O. 39.44	0.00	38.50
Below 1 crore				
20.	2435-01-101-PE Improving farmer access to markets and promoting enterprises for Tank and Non-Tank Irrigation under Tamil Nadu Irrigated Agriculture Modernisation Project-II (TNIAM-II)	O. 16.67 R. (-) 15.67 ----- 1.00	0.00	1.00
21.	4403-00-101-AX Institute of Veterinary Preventive Medicine, Ranipet	O. 10.00 R. (-) 9.00 ----- 1.00	0.00	1.00
22.	2210-01-110-EP Pilot Project for use of Intrathecal Baclofen pump for spastic children to reduce spasticity under State Innovation Fund	S. 1.00	0.00	1.00
23.	2210-01-110-PG Tamil Nadu Health System Reform Project	S. 1.00	0.00	1.00
24.	4701-03-345-ON Deepening of Meerusamudram Tank, Allinagaram Village, Theni Taluk and District	R. 1.00	0.00	1.00

ANNEXURE – K – conclud
Rush of Expenditure
(para 3(xii) of Notes to Accounts)

(₹ in crore)

Sl.No.	Head of Account and Nomenclature	Budget Provision	Expenditure up to Feb 2019	Expenditure during March 2019
25.	2406-02-110-AO Establishment of Rapid Response Team	O. 0.19 R. 0.78 ----- 0.97	0.00	0.97
26.	2701-80-004-PB Irrigation Research Fund under TNIAM Project-II	O. 4.90 R. (-)3.97 ----- 0.93	0.00	0.93
27.	2851-00-103-UP Establishment of Hi-Tech Weaving Parks under Textile Centres Infrastructure Development Scheme	R. 0.90	0.00	0.90
28.	4701-03-345-ND Reconstruction of a Single Lane Bridge across the Buckingham Canal in Paramankeni Village of Cheyyur Taluk, Kancheepuram District with NABARD loan	O. 1.00 R. (-)0.09 ----- 0.91	0.00	0.90
29.	4701-03-201-AG Rehabilitation of Stanley Reservoir (Mettur Dam) with NABARD Loan	O. 0.59 R. 0.29 ----- 0.88	0.00	0.88

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