



सत्यमेव जयते

**Finance Accounts (Volume-I)
2021-22**



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest



Government of Haryana

Finance Accounts (Volume-I)

2021-22

Government of Haryana

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Report of the Comptroller and Auditor General of India

Audit of the Finance Accounts of the Government of Haryana

Opinion

The Finance Accounts of the Government of Haryana for the year ended 31 March 2022, present the financial position along with accounts of the receipts and disbursements of the Government for the year involving transactions from and / or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises two Volumes; Volume - I contains the consolidated position of the state of finances and explanatory 'Notes to Finance Accounts' including a summary of Significant Accounting Policies and Volume - II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, which represent the budget comparison, are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly the financial position and the receipts and disbursements of the Government of Haryana for the year 2021-22.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Haryana being presented separately for the year ended 31 March 2022.

Basis for Opinion

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

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Haryana are responsible for preparation

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and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

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

Responsibilities for Compilation of Annual Accounts

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

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Haryana and the statements received from the Reserve Bank of India.

Statements (8, 9, 19 & 20) and Appendices (IV, VI, VIII, IX, X, XI, XII & XIII) in this compilation have been prepared directly from the information received from the Government of Haryana and the Union Government who are responsible for such information.

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is conducted through the Office of the Accountant General (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.

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

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Emphasis of Matter

I want to draw attention to:

Internal Debt of Government of Haryana (₹ 2,26,208.25 crore)

As per Para 10(3) of Haryana FRBM Act 2005, whenever the State Government undertakes to repay liabilities unconditionally and substantially of any separate legal entity, it has to reflect such liability as the borrowings of the State. The State Government's liability for repayment of loan (₹ 823.30 crore of which ₹ 21.30 crore raised during 2021-22) transacted by Haryana Police Housing Corporation Limited (HPHCL) was not reflected as debt of the Government of Haryana in the accounts. [Statement 6 of Finance Accounts].

My opinion on the Finance Accounts is not modified due to Emphasis of Matter section.



Date: 6 DEC 2022

Place: New Delhi

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

GUIDE TO THE FINANCE ACCOUNTS

A. Broad Overview of the Structure of Government Accounts

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

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

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

Part II: Contingency Fund: This Fund is in the nature of an imprest, which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending 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 Contingency Fund of the Government of Haryana for 2021-22 is ₹ 1,000.00 crore.

GUIDE TO THE FINANCE ACCOUNTS - Contd.

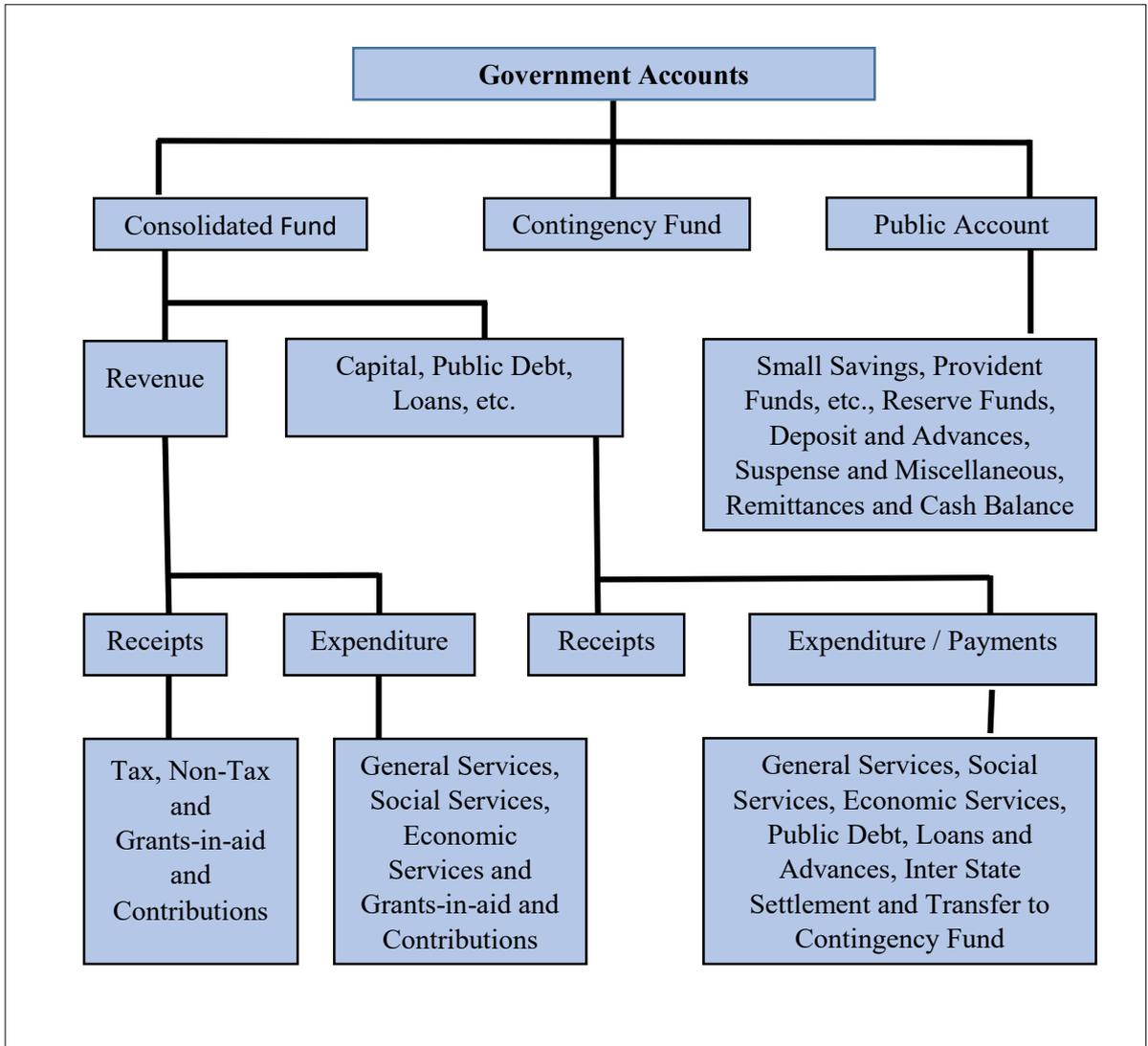
Part III: Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable such as Small Savings and Provident Funds, Deposits (bearing interest and not bearing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

3. Government accounts are presented under a six tier classification, *viz.*, Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Heads (two to three digits) and Object Heads (two / three / four digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes / activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes and Object Heads represent purpose / object of expenditure.
4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected up to 31 March 2022).

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

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

Structure of Government Accounts



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, the 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 and Notes to Finance Accounts. Description of 13 Statements and Notes to Finance Accounts in **Volume I** are given below:

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

GUIDE TO THE FINANCE ACCOUNTS - Contd.

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

GUIDE TO THE FINANCE ACCOUNTS - Contd.

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

Notes to Finance Accounts and Significant Accounting Policies

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

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

Volume II of the Finance Accounts contains two parts - 9 Detailed Statements in Part I and 13 Appendices in Part II.

Part I of Volume II

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

GUIDE TO THE FINANCE ACCOUNTS - Contd.

- 16. Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads:** This statement, which corresponds to the Summary Statement 5 in Volume I, depicts the Capital Expenditure (during the year and cumulatively) of the State Government. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of Capital Expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub Head level also.
- 17. Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the Summary Statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, *i.e.*, amounts payable in respect of each category of loans in different years; (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
- 18. Detailed Statement of Loans and Advances given by the Government:** This statement corresponds to the Summary Statement 7 of Volume I.
- 19. Detailed Statement of Investments of the Government:** This statement depicts details of investments entity wise and Major and Minor Head wise details of Investments during the year, where there is a difference between Statement 16 and 19. This statement corresponds to Statement 8 in Volume I.
- 20. Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of Government Guarantees. This statement corresponds to Statement 9 in Volume I.
- 21. Detailed Statement of Contingency Fund and Public Account Transactions:** This statement depicts at Minor Head level the details of un-recouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.
- 22. Detailed Statement of Investments of Earmarked Balances:** This statement depicts details of Investment from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

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

GUIDE TO THE FINANCE ACCOUNTS - Concl.

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

D. Symbol ‘..’ used in various Statements/Appendices means zero value/nil.

SUMMARISED STATEMENTS

1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)				
Assets*	Reference (Sr. No.)		As on 31 March 2022	As on 31 March 2021
	Notes to Finance Accounts	Statement		
Cash			4,946.11	3,147.94
(i) Cash in Treasuries and Local Remittances		21	0.54	0.54
(ii) Departmental Balances		21	4.41	3.34
(iii) Permanent Imprest		21	0.12	0.12
(iv) Investments of Cash Balance		21	2,597.52	1,564.72
(v) Deposits with Reserve Bank of India	5(vi)	21	(-)371.24(a)	(-)463.47
(vi) Investments from Earmarked Funds		22	2,714.76	2,042.69
Capital Expenditure		16	1,29,013.56	1,18,035.14
(i) Investments in shares of Companies, Corporations etc.		19	37,865.68	37,566.55
(ii) Other Capital Expenditure		16	91,147.88	80,468.59
Contingency Fund (unrecouped)			..	..
Loans and Advances	3(ix)	18	8,350.07	7,884.05
Advances with departmental officers		21	0.74	0.74
Suspense and Miscellaneous Balances^[1]	5(iii)	21	..	24.24
Remittance Balances		21	..	..
Cumulative excess of expenditure over receipts^[2]		12	1,37,656.64	1,17,323.30
Difference due to rounding			0.01	..
Total			2,79,967.13	2,46,415.41

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

(a) Minus figure denotes Credit Cash Balance.

[1] 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.

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

1. STATEMENT OF FINANCIAL POSITION-concl'd.

Liabilities	Reference (Sr. No)		As on 31 March 2022	As on 31 March 2021
	Notes to Finance Accounts	Statement		
Borrowings (Public Debt)				
(i) Internal Debt		17	2,26,208.23	2,03,958.21
(ii) Loans and Advances from Central Government		17	13,234.58	5,851.97
Non-Plan Loans			7.57	37.04
Loans for State Plan Schemes			844.71	970.02
Loans for Centrally Sponsored Schemes			..	..
Other Loans			12,382.30	4,844.91
Contingency Fund (balance)	4	21	1,000.00	1,000.00
Liabilities on Public Account		21		
(i) Small Savings, Provident Funds etc.			18,394.45	17,996.91
(ii) Deposits			11,724.95	9,471.56
(iii) Reserve Funds	5(ii)		8,848.92	7,823.91
(iv) Suspense and Miscellaneous Balances			241.40	
(v) Remittance Balances		21	314.60	312.85
Cumulative excess of receipts over expenditure			..	..
Total			2,79,967.13	2,46,415.41

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts		Disbursements			
		2021-22	2020-21	2021-22	2020-21
Part-I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts (Ref. Statement 3 & 14)	78,091.69	67,561.01	Revenue Expenditure (Ref. Statement 4-A, 4-B & 15)	98,425.03	89,946.60
Tax Revenue (raised by the State) (Ref. Statement 3 & 14)	53,377.16	41,913.80	Salaries ^[1] (Ref. Statement 4-B & Appendix-I)	23,440.81	21,961.31
Non-tax Revenue (Ref. Statement 3 & 14)	7,394.13	6,961.49	Subsidies ^[1] (Ref. Statement 4-B & Appendix-II)	9,535.49	7,650.39
Interest receipts (Ref. Statement 3 & 14)	1,378.23	1,561.74	Grants-in-aid ^[2] (Ref. Statement 4-B, 10 & Appendix-III)	12,445.81	13,012.47
Others (Ref. Statement 3)	6,015.90	5,399.75	General Services (Ref. Statement 4 & 15)	31,506.00	28,839.72
Total (Ref. Statement 3 & 14)	7,394.13	6,961.49	Interest Payment and service of debt (Ref. Statement 4 -A, 4-B & 15)	18,861.60	17,114.67
Share of Union Taxes/Duties (Ref. Statement 3 & 14)	9,722.16	6,437.59	Pension (Ref. Statement 4 -A, 4-B & 15)	10,616.71	9,712.71
			Others (Ref. Statement 4-B)	2,027.69	2,012.34
			Total (Ref. Statement 4-A & 15)	31,506.00	28,839.72
			Social Services (Ref. Statement 4-A & 15)	17,789.23	15,472.97
			Economic Services (Ref. Statement 4-A & 15)	3,707.69	3,009.74
Grants from Central Government (Ref. Statement 3 & 14)	7,598.24	12,248.13	Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Ref. Statement 4-A & 15)	..	..
Revenue Deficit	20,333.34	22,385.59	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).

[2] Grant-in-aid comprises the total of the Object Heads (code 09 and 43) across all the Major Heads and totals of Minor Heads 190, 191, 192, 193, 195, 196, 197, 198 and 199. 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 assignments of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and Assignment to Local Bodies and Panchayati Raj Institutions'.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS-contd.

(₹ in crore)

Receipts		Disbursements			
	2021-22	2020-21		2021-22	2020-21
Part-I Consolidated Fund					
Section-B: Capital					
Capital Receipts (Ref. Statement 3 & 14)	67.15	62.96	Capital Expenditure (Ref. Statement 4-A, 4-B & 16)	11,045.56	5,869.70
			General Services (Ref. Statement 4-A & 16)	562.07	387.61
			Social Services (Ref. Statement 4-A & 16)	5,471.24	2,986.12
			Economic Services (Ref. Statement 4-A & 16)	5,012.25(a)	2,495.97(b)
Recoveries of Loans and Advances (Ref. Statement 3, 7 & 18)	500.24	431.95	Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18)	966.27	925.70
			General Services (Ref. Statement 4-A, 7 & 18)	..	..
			Social Services (Ref. Statement 4-A, 7 & 18)	..	..
			Economic Services (Ref. Statement 4-A, 7 & 18)	867.79	723.99
			Loans to Government Servants (Ref. Statement 4-A, 7 & 18)	98.48	201.71
Public Debt Receipts (Ref. Statement 3, 6 & 17)	55,105.60	53,816.73	Repayment of Public Debt (Ref. Statement 4-A, 6 & 17)	25,472.95	29,497.60
Internal Debt (Market loans, NSSF etc.) (Ref. Statement 3, 6 & 17)	47,568.21	49,340.05	Internal Debt (Market loans, NSSF etc.) (Ref. Statement 4-A, 6 & 17)	25,318.18	29,167.44
Loans from Government of India (Ref. Statement 3, 6 & 17)	7,537.39	4,476.68	Loans from Government of India (Ref. Statement 4-A, 6 & 17)	154.77	330.16
Inter-State Settlement Account (Net)/Appropriation to Contingency Fund	..	..	Inter-State Settlement Account (Net)/Appropriation to Contingency Fund	..	800.00
			On account of rounding	0.01	..
Total Receipts Consolidated Fund (Ref. Statement 3)	1,33,764.68	1,21,872.65	Total Expenditure Consolidated Fund (Ref. Statement 4)	1,35,909.82	1,27,039.60
Deficit in Consolidated Fund	2,145.14	5,166.95	Surplus in Consolidated Fund	..	..

(a) Includes ₹ 1,045.15 crore on account of Salary.

(b) Includes ₹ 848.13 crore on account of Salary.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS-concl.

(₹ in crore)

Receipts			Disbursements		
	2021-22	2020-21		2021-22	2020-21
Part-II Contingency Fund					
Contingency Fund (Ref. Statement 21)	900.00	800.00	Contingency Fund (Ref. Statement 21)	900.00	..
Part-III Public Account^[3]					
Small Savings, Provident Funds etc. (Ref. Statement 21)	3,569.29	3,604.79	Small Savings , Provident Funds etc. (Ref. Statement 21)	3,171.76	2,570.34
Reserves and Sinking Funds (Ref. Statement 21)	1,668.69	2,858.61	Reserves and Sinking Funds (Ref. Statement 21)	1,315.76	2,263.70
Deposits (Ref. Statement 21)	38,077.43	37,408.58	Deposits (Ref. Statement 21)	35,824.04	35,858.82
Advances (Ref. Statement 21)	..	..	Advances (Ref. Statement 21)	..	..
Suspense and Miscellaneous (Ref. Statement 21)	88,403.94	84,455.60	Suspense and Miscellaneous^[4] (Ref. Statement 21)	89,172.17	82,125.42
Remittances (Ref. Statement 21)	10,992.28	8,795.19	Remittances (Ref. Statement 21)	10,990.53	8,756.09
Total Receipts Public Account (Ref. Statement 21)	1,42,711.63	1,37,122.77	Total Disbursements Public Account (Ref. Statement 21)	1,40,474.26	1,31,574.37
Deficit in Public Account	..	..	Surplus in Public Account	2,237.37	5,548.40
Opening Cash Balance	(-462.93)	(-1,644.39)	Closing Cash Balance	(-370.70)	(-462.93)
Increase in Cash Balance	92.23	1,181.46	Decrease in Cash Balance	..	..

[3] For details, please refer to Statement No. 21 in Volume-II.

[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 No. 21 in Volume-II.

Annexure to Statement No. 2

Cash Balances and Investments of Cash Balances
(₹ in crore)

	As on 31 March 2022	As on 31 March 2021
<i>(a) General Cash Balance-</i>		
1. Deposits with Reserve Bank ^[1]	(-)371.24*	(-)463.47
2. Remittances in Transit - Local	0.54	0.54
Total	(-)370.70	(-)462.93
3. Investments held in the "Cash Balance Investment Account."	2,597.52**	1,564.72
Total (a)	2,226.82	1,101.79
<i>(b) Other Cash Balances and Investments</i>		
Cash with Departmental Officers		
1. Cash with departmental officers, viz. Forest and Public Works	4.41	3.34
2. Permanent advances for contingent expenditure with departmental officers.	0.12	0.12
3. Investments of Earmarked Funds	2,714.76	2,042.69
Total (b)	2,719.29	2,046.15
Total (a) and (b)	4,946.11	3,147.94

[1] The balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter-Government monetary settlements pertaining to transactions of the financial year 2021-22, advised to the Reserve Bank of India till 10 April 2022.

* Cash Balance worked out by Accountant General is ₹ 371.24 crore (Credit) with Reserve Bank of India besides ₹ 0.54 crore (Debit) as Remittances in Transit. The cash balance reported by RBI as on 31 March 2022 is ₹ 107.79 crore (Debit). Thus, there is a difference of ₹ 263.45 crore between the two figures. The difference is being reconciled.

** Differs from ₹ 2,513.64 crore as intimated by the Reserve Bank of India. The difference is under reconciliation.

Annexure to Statement No. 2-contd.

Cash Balances and Investments of Cash Balances**Explanatory Notes**

(a) Cash and Cash Equivalents: Cash and cash equivalents consist of cash in treasuries and deposit with Reserve Bank of India and other Banks and Remittances in Transit, as stated in the pre-page statement. 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'.

(b) Daily Cash Balance: Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 1.14 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^[2] for the purpose of grant of Ways and Means advances/Overdraft, the RBI evaluates the holdings of the 14 day treasury bills along with the transactions reported (at RBI 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, RBI 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 that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/ Over Draft.

(c) The limit for ordinary ways and means advances to the State Government was ₹ 1,464.00 crore during 1 April 2021 to 31 March 2022. The Bank 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.

^[2] The cash balance (Deposits with Reserve Bank of India) above is the closing cash balance of the year as on 31 March 2022 but worked out by 10 April and not simply the daily balance on 31 March 2022.

Annexure to Statement No. 2-concl'd.

Cash Balances and Investments of Cash Balances

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2021-22 is given below:-

(i) Number of days on which the minimum balance was maintained without taking any advance	346
(ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	14
(iii) Number of days on which the minimum balance was maintained by taking special ways and means advance	4
(iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	..
(v) Number of days on which overdraft was taken.	1

At the close of the year 2021-22, no amount was outstanding under ways and means advances and overdraft. During 2021-22, an amount of ₹ 2,775.83 crore on account of ordinary ways and means advance/special ways and mean advance/overdraft was taken and the entire amount was repaid during the year thereby leaving nil balance.

During 2021-22, a sum of ₹ 0.29 crore was paid as interest on ways and means advance.

The State Government has invested ₹ 2,597.52 crore in the Government of India Securities under Cash Balance Investment Account. Interest realised during the year on these investments was ₹ 25.45 crore which was ₹ 4.04 crore less than that realised during last year.

The amounts invested out of earmarked funds are shown in Statement No. 22.

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

I-TAX AND NON-TAX REVENUE			
(₹ in crore)			
Description		Actuals	
		2021-22	2020-21
A.	Tax Revenue		
A.1	Own Tax Revenue	53,377.16	41,913.80
	State Goods and Services Tax (SGST)	22,922.15	18,235.79
	Land Revenue	21.29	16.60
	Stamps and Registration fees	7,598.38	5,157.02
	State Excise	7,933.42	6,864.42
	Taxes on Sales, Trade etc.	11,220.71	8,660.16
	Taxes on Vehicles	3,264.61	2,495.08
	Taxes on Goods and Passengers	5.94	3.74
	Taxes and Duties on Electricity	404.36	476.07
	Other Taxes and Duties on Commodities and Services	6.30	4.92
A.2	Share of net proceeds of Taxes	9,722.16	6,437.59
	Central Goods and Services Tax (CGST)	2,763.35	1,907.46
	Integrated Goods and Services Tax (IGST)	..	..
	Corporation Tax	2,846.17	1,946.54
	Taxes on Income other than Corporation Tax	2,874.79	1,996.13
	Other Taxes on Income and Expenditure	0.02	..
	Taxes on Wealth	0.62	..
	Customs	709.48	338.27
	Union Excise Duties	390.43	215.83
	Service Tax	127.53	28.52
	Other Taxes and Duties on Commodities and Services	9.77	4.84
	Total A	63,099.32	48,351.39
B	Non-Tax Revenue		
	Interest Receipts	1,378.23*	1,561.74
	Police	87.39	53.51
	Other Administrative Services	87.83	65.62
	Miscellaneous General services	283.99	131.69
	Education, Sports, Art and Culture	220.11	595.47
	Medical and Public Health	221.87	197.19
	Water Supply and Sanitation	58.80	69.68
	Urban Development	1,240.74	1,953.92
	Forestry and Wild Life	16.73	19.97
	Major Irrigation	206.75	184.60
	Non-Ferrous Mining and Metallurgical Industries	837.77	1,020.95
	Road Transport	1,077.44	585.38
	Others	1,676.47	521.77
	Total B	7,394.12	6,961.49

* Includes ₹ 1,211.03 crore as book adjustment of interest.

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

II-GRANTS FROM GOVERNMENT OF INDIA			
(₹ in crore)			
Description		Actuals	
		2021-22	2020-21
C	Grants-in-aid from Central Government		
C.1	Centrally Sponsored Schemes	3,332.31	3,135.18
	Grants under the proviso to Article 275 (1) of the Constitution	3,332.31	3,135.18
	Grants from Central Road Fund	..	..
C.2	Finance Commission Grants	1,192.05	2,364.00
	Grants under the proviso to Article 275 (1) of the Constitution	799.25	1,873.00
	Grants-in-aid for State Disaster Response Fund	392.80	491.00
C.3	Other Transfer/Grants to States	3,073.88	6,748.95
	Grants under the proviso to Article 275 (1) of the Constitution	2,910.17	6,670.41
	Grants from Central Road Fund	163.71	78.54
Total C		7,598.24	12,248.13
Total Revenue Receipts (A+B+C)		78,091.68	67,561.01

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)-concl.d.			
III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS			
(₹ in crore)			
Description		Actuals	
		2021-22	2020-21
D.	Capital Receipts		
	Disinvestment proceeds	67.15	62.96
	Total D	67.15	62.96
E.	Public Debt Receipts		
	Internal Debt		
	Market Loans	30,497.76	30,000.00
	Ways and Means Advances from the Reserve Bank of India	2,775.83	4,977.33
	Bonds	..	..
	Loans from Financial Institutions	14,101.31	14,179.57
	Other Loans	193.32	183.15
	Total E	47,568.22	49,340.05
F.	Loans and Advances from Central Government		
	Loans for State Plan Schemes	..	..
	Loans for Central Plan Schemes	..	..
	Loans for Centrally Sponsored Plan Schemes	..	..
	Other Loans for States/ Union Territory with Legislature Schemes	7,537.39	4,476.68
	Total F	7,537.39	4,476.68
G.	Loans and advances by State Government (Recoveries)¹	500.24	431.95
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	1,33,764.68	1,21,872.65

¹Details are in Statements No.7 in Volume I and 18 in Volume II

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)					
A. EXPENDITURE BY FUNCTION					
(₹ in crore)					
Description		Revenue	Capital	Loans and Advances	Total
A	General Services				
A.1	Organs of State	1,194.50	..	..	1,194.50
	Parliament/State/Union Territory Legislatures	76.69	..	..	76.69
	President, Vice President/Governor, Administrator of Union Territories	18.33	..	..	18.33
	Council of Ministers	163.57	..	..	163.57
	Administration of Justice	875.37	..	..	875.37
	Election	60.54	..	..	60.54
A.2	Fiscal Services	647.84	10.10	..	657.94
	Land Revenue	284.99	..	..	284.99
	Stamps and Registration	21.69	..	..	21.69
	State excise	52.01	..	..	52.01
	Taxes on Sales, Trade etc.	208.41	..	..	208.41
	Taxes on Vehicles	71.81	..	..	71.81
	Other Taxes and Duties on Commodities and Services	7.11	..	..	7.11
	Other Fiscal Services	1.82	10.10	..	11.92
A.3	Interest Payment and Servicing of Debt	18,861.60	..	..	18,861.60
	Interest Payments	18,361.60	..	..	18,361.60
	Appropriation for Reduction or Avoidance of Debt	500.00	..	..	500.00
A.4	Administrative Services	6,624.99	551.98	..	7,176.97
	Public Service Commission	188.87	..	..	188.87
	Secretariat-General Services	220.70	..	..	220.70
	District Administration	300.12	..	..	300.12
	Treasury and Accounts Administration	92.36	..	..	92.36
	Police	5,065.07	137.19	..	5,206.26
	Jails	271.92	..	..	271.92
	Supplies and Disposals	4.41	..	..	4.41
	Stationery and Printing	15.83	0.26	..	16.09
	Public Works	281.68	414.53	..	696.21
	Vigilance	43.92	..	..	43.92
	Other Administrative Services	140.11	..	..	140.11

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)-contd.					
A. EXPENDITURE BY FUNCTION					
(₹ in crore)					
Description		Revenue	Capital	Loans and Advances	Total
A	General Services- conclud.				
A.5	Pension and Miscellaneous General Services	10,618.98	..	..	10,618.98
	Pensions and Other Retirement Benefits	10,616.71	..	..	10,616.71
	Miscellaneous General Services	2.27	..	..	2.27
	Total A : General Services	37,947.91	562.08	..	38,509.99
B	Social Services				
B.1	Education, Sports Art and Culture	15,412.43	578.61	..	15,991.04
	General Education	14,483.90	413.82	..	14,897.72
	Technical Education	636.84	24.42	..	661.26
	Sports and Youth Services	266.19	72.76	..	338.95
	Art and Culture	25.50	67.61	..	93.11
B.2	Health & Family Welfare	6,001.83	895.70		6,897.53
	Medical and Public health	5,763.24	895.70	..	6,658.94
	Family Welfare	238.59	..	..	238.59
B.3	Water Supply, Sanitation, Housing and Urban Development	6,780.07	3,811.78	..	10,591.85
	Water Supply and Sanitation	1,856.25	1,693.09	..	3,549.34
	Housing	244.54	103.41	..	347.95
	Urban Development	4,679.28	2,015.28	..	6,694.56
B.4	Information and Broadcasting	213.13	78.05	..	291.18
	Information and Publicity	213.13	78.05	..	291.18
B.5	Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes	396.06	..	..	396.06
	Welfare of Scheduled Caste, Scheduled Tribes, other Backward Classes and Minorities	396.06	..	..	396.06
B.6	Labour and Labour Welfare	1,328.37	..	..	1,328.37
	Labour, Employment and Skill Development	1,328.37	..	..	1,328.37
B.7	Social Welfare & Nutrition	10,785.09	62.02	..	10,847.11
	Social Security and Welfare	9,750.56	62.02	..	9,812.58
	Nutrition	279.94	..	..	279.94
	Relief on account of Natural Calamities	754.59	..	..	754.59

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)-contd.					
A. EXPENDITURE BY FUNCTION					
(₹ in crore)					
Description		Revenue	Capital	Loans and Advances	Total
B	Social Services- conclud.				
B.8	Others	10.71	45.09	..	55.80
	Other Social Services	1.28	45.09	..	46.37
	Secretariat- Social Services	9.43	..	..	9.43
	Total B : Social Services	40,927.69	5,471.25	..	46,398.94
C	Economic Services				
C.1	Agriculture and Allied Activities	4,790.92	(-)22.92(a)	171.81	4,939.81
	Crop Husbandry	1,965.03	2.23	51.16	2,018.42
	Soil & Water Conservation	97.10	..	..	97.10
	Animal Husbandry	895.79	11.32	..	907.11
	Dairy Development	0.45	..	..	0.45
	Fisheries	66.90	..	..	66.90
	Forestry and Wild Life	360.71	..	..	360.71
	Food Storage and Warehousing	382.88	(-)148.59(a)	33.63	267.92
	Agricultural Research and Education	573.00	..	..	573.00
	Co-operation	447.25	112.12	87.02	646.39
	Other Agricultural Programmes	1.81	..	..	1.81
C.2	Rural Development	1,985.44	100.04	34.79	2,120.27
	Special Programmes for Rural Development	113.87	..	34.79	148.66
	Rural Employment	256.74	..	..	256.74
	Land Reforms	28.61	..	..	28.61
	Other Rural Development Programmes	1,586.22	100.04	..	1,686.26
C.3	Irrigation and Flood Control	2,044.78	1,807.53	..	3,852.31
	Major Irrigation	1,506.56	962.27	..	2,468.83
	Medium Irrigation	216.53	524.66	..	741.19
	Minor Irrigation	6.41	..	..	6.41
	Flood Control Project	..	320.60	..	320.60
	Command Area Development	315.28	..	..	315.28

(a) Minus figure was due to excess of receipt and recovery over expenditure.

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)-contd.					
A. EXPENDITURE BY FUNCTION					
(₹ in crore)					
Description		Revenue	Capital	Loans and Advances	Total
C	Economic Services- conclud.				
C.4	Energy	7,130.31	0.06	10.30	7,140.67
	Power	6,749.31	..	10.30	6,759.61
	New and Renewable Energy	381.00	0.06	..	381.06
C.5	Industry and Minerals	457.21	22.68	650.87	1,130.76
	Village and Small Industries	264.61	14.53	19.29	298.43
	Consumer Industries	..	0.14	631.58	631.72
	Industries	82.69	8.01	..	90.70
	Non-Ferrous Mining & metallurgical Industries	109.91	..	..	109.91
C.6	Transport	2,935.81	2,823.87	..	5,759.68
	Civil Aviation	7.07	208.08	..	215.15
	Roads and Bridges	866.40	2,618.85	..	3,485.25
	Road Transport	2,062.34	(-3.06(a))	..	2,059.28
C.7	Science, Technology and Environment	20.36	10.35	..	30.71
	Other Scientific Research	13.31	10.35	..	23.66
	Ecology and Environment	7.05	..	..	7.05
C.8	General Economic Services	184.63	270.64	..	455.27
	Secretariat- Economic Services	103.22	..	..	103.22
	Tourism	51.95	19.90	..	71.85
	Census Surveys and Statistics	21.55	..	..	21.55
	Civil Supplies	0.23	..	..	0.23
	Other General Economic Services	7.68	250.74	..	258.42
	Total C: Economic Services	19,549.46	5,012.25	867.77	25,429.48
D.	Grants-in-aid and Contributions				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	..	..	..	..
	Total D: Grants-in-aid and Contributions	..	..	..	..

(a) Minus figure was due to excess of receipt and recovery over expenditure.

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)-contd.					
A. EXPENDITURE BY FUNCTION					
(₹ in crore)					
Description		Revenue	Capital	Loans and Advances	Total
E.	Loans to Government Servants etc.	..	..	98.48	98.48
	Loans to Government Servants etc.	..	..	98.48	98.48
F.	Public Debt	..	..	25,472.95	25,472.95
	Internal Debt of the State Government	..	..	25,318.18	25,318.18
	Loans and Advances from the Central Government	..	..	154.77	154.77
G.	Inter State Settlement	..	..	..	..
H.	Appropriation to Contingency Fund	..	..	..	..
	Total Consolidated Fund Expenditure	98,425.06	11,045.58	26,439.20	1,35,909.84(a)

(a) Differs from actual Total Expenditure by ₹ 0.02 crore due to rounding.

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

B. EXPENDITURE BY NATURE

Object of Expenditure	2021-22			2020-21			2019-20		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
(₹ in crore)									
Loans	..	26,439.22	26,439.22	-	31,223.30	31,223.30	..	17,084.76	17,084.76
Salaries	19,052.39	1,045.15	20,097.54	19,139.09	848.13	19,987.22	18,781.31	779.82	19,561.13
Interest	19,271.18	301.45	19,572.63	17,946.10	515.44	18,461.54	16,368.39	639.94	17,008.33
Pension	16,973.63	1.23	16,974.86	14,995.51	0.93	14,996.44	13,263.47	0.93	13,264.40
Grant-in-Aid	12,445.81	..	12,445.81	13,012.47	..	13,012.47	11,337.35	..	11,337.35
Advances	89.00	12,193.91	12,282.91	89.00	12,345.31	12,434.31	89.00	13,213.50	13,302.50
Subsidies	9,535.49	..	9,535.49	7,650.39	..	7,650.39	8,105.18	..	8,105.18
Hospitality/ Entertainments Expenses	10.53	..	10.53	..	..	..	..	..	..
Major works	0.32	10,201.87	10,202.19	3.86	5,935.10	5,938.96	..	6,569.69	6,569.69
Dearness Allowance	4,172.56	..	4,172.56	2,783.84	..	2,783.84	2,545.81	..	2,545.81
Contributions	1,569.62	..	1,569.62	1,520.62	..	1,520.62	1,189.47	..	1,189.47
Energy Charges	1,377.21	..	1,377.21	1,465.02	..	1,465.02	1,130.88	..	1,130.88
Uniforms/Liveries	13.61	..	13.61	..	..	..	..	..	..
Maintenance	1,277.35	..	1,277.35	1,268.64	..	1,268.64	1,286.06	..	1,286.06
Gratuities	1,236.77	..	1,236.77	1,220.96	..	1,220.96	1,091.73	..	1,091.73
Special Component for SCs	1,094.95	73.02	1,167.97	975.79	126.70	1,102.49	1,131.58	212.01	1,343.59
Honorarium	1,133.32	..	1,133.32	1,058.12	..	1,058.12	955.28	..	955.28
Contractual Services	1,292.70	..	1,292.70	1,010.61	..	1,010.61	874.72	..	874.72
Other Charges	990.59	0.33	990.92	980.25	..	980.25	1,143.37	..	1,143.37
Material and Supplies	1,135.47	..	1,135.47	763.25	..	763.25	657.30	..	657.30
Wages	794.91	..	794.91	634.22	..	634.22	643.83	..	643.83
Minor Works	931.60	0.40	932.00	633.29	(-0.65)	632.64	549.63	..	549.63
Investment	500.00	283.54	783.54	..	550.20	550.20	..	5,860.15	5,860.15
Ex-gratia	517.74	..	517.74	470.22	..	470.22	487.00	..	487.00
Unemployment Allowance	688.94	..	688.94	386.95	..	386.95	370.94	..	370.94
Petrol, Oil and Lubricant	639.62	..	639.62	378.98	..	378.98	108.72	..	108.72
Medical Re- imbursement	489.06	..	489.06	370.36	..	370.36	369.18	..	369.18
Compensation	70.21	62.09	132.30	296.63	47.18	343.81	64.25	94.93	159.18
Office Expenses	204.83	..	204.83	251.81	..	251.81	199.91	..	199.91
Scholarship and Stipends	321.01	..	321.01	230.19	..	230.19	222.69	..	222.69
Stores & Equipments	230.79	0.04	230.83	187.85	..	187.85	86.46	0.08	86.54
Feeding/Cash Doles	249.92	..	249.92	186.15	..	186.15	104.53	..	104.53
Motor Vehicle	71.33	..	71.33	152.15	..	152.15	578.26	..	578.26
Miscellaneous	111.91	..	111.91	111.87	..	111.87	254.40	..	254.40

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

B. EXPENDITURE BY NATURE									
Object of Expenditure	2021-22			2020-21			2019-20		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
(₹ in crore)									
Travel Expenses	129.77	..	129.77	111.51	..	111.51	179.51	..	179.51
Professional & Special Services	129.29	..	129.29	98.66	..	98.66	77.35	..	77.35
Rent Rates & Taxes	245.83	..	245.83	95.48	..	95.48	125.91	..	125.91
Computerisation	129.26	..	129.26	91.07	..	91.07	152.27	..	152.27
Discretionary grants	126.49	..	126.49	82.05	..	82.05	157.08	..	157.08
Water Charges	7.09	..	7.09	63.89	..	63.89	2.81	..	2.81
Advertising and Publicity	114.77	..	114.77	54.99	..	54.99	137.30	..	137.30
Purchases	109.68	24.03	133.71	19.99	26.23	46.22	8.57	4.41	12.98
Lands	..	46.97	46.97	..	45.26	45.26	..	80.32	80.32
Depreciation	40.24	..	40.24	43.96	..	43.96	43.86	..	43.86
Research & Development	1.18	24.64	25.82	0.92	38.08	39.00	0.18	56.47	56.65
Secret Service	52.23	..	52.23	38.88	..	38.88	36.63	..	36.63
Leave Travel Concession	215.86	..	215.86	38.38	..	38.38	394.33	..	394.33
Building	..	19.11	19.11	..	27.69	27.69	..	27.59	27.59
Proficiency & Special Services	80.29	..	80.29	..	..	..	..	..	..
Election Expenditure	14.59	..	14.59	23.53	..	23.53	91.60	..	91.60
Machinery and Equipment	7.04	2.75	9.79	10.49	5.75	16.24	27.26	46.50	73.76
Prizes and awards	21.30	..	21.30	9.70	..	9.70	26.82	..	26.82
Training	15.80	..	15.80	8.27	..	8.27	15.89	..	15.89
Commitment charges	11.21	..	11.21	5.79	..	5.79	4.78	..	4.78
Furniture	1.02	1.14	2.16	0.44	3.63	4.07	1.03	4.83	5.86
Publications	3.11	..	3.11	3.88	..	3.88	7.44	..	7.44
Others	6.28	..	6.28	23.09	..	23.09	26.92	..	26.92
Suspense	(-)515.45	..	(-)515.45	(-)327.84	(-)0.51	(-)328.35	(-)328.04	0.14	(-)327.90
Deduct Recoveries	(-)1,016.21	(-)13,236.11	(-)14,252.32	(-)724.72	(-)14,644.77	(-)15,369.49	(-)331.99	(-)9,925.38	(-)10,257.15
Total	98,425.04	37,484.78	1,35,909.82(a)	89,946.60	37,093.00	1,27,039.60	84,848.21	34,750.69	1,19,598.90

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Expenditure during 2021-22	Progressive expenditure upto 2021-22	Percentage Increase (+)/ Decrease (-)
(₹ in crore)						
A.	CAPITAL ACCOUNTS OF GENERAL SERVICES-					
4047	Capital Outlay on Other Fiscal Services	..	..	10.10	10.10	100.00
4055	Capital Outlay on Police	160.37	2,204.23	137.19	2,341.42	(-)14.45
4058	Capital Outlay on Stationery and Printing	0.13	11.25	0.26	11.51	100.00
4059	Capital Outlay on Public Works	227.11	3,252.22	414.53	3,666.75	82.52
	Total-A. Capital Account of General Services	387.61	5,467.70	562.08	6,029.78	45.01
B.	CAPITAL ACCOUNT OF SOCIAL SERVICES-					
(a)	<i>Capital Account of Education, Sports, Art and Culture-</i>					
4202	Capital Outlay on Education, Sports, Art and Culture	409.32	3,106.09	578.60	3,684.69	41.36
	Total- (a) Capital Account of Education, Sports, Art and Culture	409.32	3,106.09	578.60	3,684.69	41.36
(b)	<i>Capital Account of Health and Family Welfare-</i>					
4210	Capital Outlay on Medical and Public Health	766.37	2,755.77	895.70	3,651.47	16.88
4211	Capital Outlay on Family Welfare	..	40.81	..	40.81	..
	Total- (b) Capital Account of Health and Family Welfare	766.37	2,796.58	895.70	3,692.28	16.88
(c)	<i>Capital Account of Water Supply, Sanitation, Housing and Urban Development</i>					
4215	Capital Outlay on Water Supply and Sanitation	944.12	15,770.90	1,693.09	17,463.99	79.33
4216	Capital Outlay on Housing	86.09	804.54	103.41	907.95	20.12
4217	Capital Outlay on Urban Development	564.29	5,803.77	2,015.28	7,819.05	257.14
	Total-(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	1,594.50	22,379.21	3,811.78	26,190.99	139.06

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

Major Head	Description	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Expenditure during 2021-22	Progressive expenditure upto 2021-22	Percentage Increase (+)/ Decrease (-)
(₹ in crore)						
B.	Capital Account of Social Services-<i>concl.</i>					
(d)	<i>Capital Account of information and Broadcasting-</i>					
4220	Capital Outlay on Information and Publicity	80.00	192.89	78.05	270.94	(-)2.44
	<i>Total-(d) Capital Account of Information and Broadcasting</i>	80.00	192.89	78.05	270.94	(-)2.44
(e)	<i>Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes-</i>					
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	0.48	68.86	..	68.86	(-)100.00
	<i>Total-(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes</i>	0.48	68.86	..	68.86	(-)100.00
(g)	<i>Capital Account of Social Welfare and Nutrition-</i>					
4235	Capital Outlay on Social Security and Welfare	64.55	625.47	62.02	687.49	(-)3.92
	<i>Total-(g) Capital Account of Social Welfare and Nutrition</i>	64.55	625.47	62.02	687.49	(-)3.92
(h)	<i>Capital Account of Other Social Services-</i>					
4250	Capital Outlay on other Social Services	70.90	1,384.55	45.09	1,428.46(a)	(-)36.40
	<i>Total-(h) Capital Account of Other Social Services</i>	70.90	1,384.55	45.09	1,428.46(a)	(-)36.40
	Total-B. Capital Account of Social Services	2,986.12	30,553.65	5,471.24	36,023.71(a)	83.22

(a) Decreased proforma by ₹ 1.18 crore from the closing balance due to retirement of capital/disinvestment.

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

Major Head	Description	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Expenditure during 2021-22	Progressive expenditure upto 2021-22	Percentage Increase (+)/ Decrease (-)
(₹ in crore)						
C.	CAPITAL ACCOUNT OF ECONOMIC SERVICES-					
<i>(a)</i>	<i>Capital Account of Agriculture and Allied Activities-</i>					
4401	Capital Outlay on Crop Husbandry	1.77	8.18	2.23	10.41	25.99
4402	Capital Outlay on Soil and Water Conservation	..	1.37	..	1.37	..
4403	Capital Outlay on Animal Husbandry	10.00	69.04	11.32	80.36	13.20
4404	Capital Outlay on Dairy Development	..	18.47	..	18.47	..
4405	Capital Outlay on Fisheries	..	3.92	..	3.92	..
4406	Capital Outlay on Forestry and Wild Life	..	1.57	..	1.57	..
4408	Capital Outlay on Food Storage and Warehousing	(-)1,243.04(b)	8,369.75	(-)148.59(b)	8,221.16	(-)88.05
4416	Investments in Agricultural Financial Institutions	..	0.53	..	0.53	..
4425	Capital Outlay on Co-operation	59.42	786.18	112.12	832.33(a)	88.69
4435	Capital Outlay on Other Agricultural Programmes	..	(-)2.08	..	(-)2.08(b)	..
	Total- (a) Capital Account of Agriculture and Allied Activities	(-)1,171.85(b)	9,256.93	(-)22.92(b)	9,168.04(a)	(-)98.04
<i>(b)</i>	<i>Capital Account of Rural Development</i>					
4515	Capital Outlay on Other Rural Development Programmes	97.06	129.51	100.04	229.55	3.07
	Total-(b) Capital Account of Rural Development	97.06	129.51	100.04	229.55	3.07
<i>(d)</i>	<i>Capital Account of Irrigation and Flood Control-</i>					
4700	Capital Outlay on Major Irrigation	690.03	7,500.94	962.27	8,463.21	39.45
4701	Capital Outlay on Medium Irrigation	412.53	8,003.96	524.66	8,528.62	27.18
4702	Capital Outlay on Minor Irrigation	..	550.71	..	550.71	..
4711	Capital Outlay on Flood Control Projects	263.19	2,902.78	320.60	3,223.38	21.81
	Total-(d) Capital Account of Irrigation and Flood Control	1,365.75	18,958.39	1,807.53	20,765.92	32.35

(a) Decreased proforma by ₹ 65.97 crore from the closing balance due to retirement of capital/disinvestment.

(b) Minus figure was due to excess of receipt and recovery over expenditure.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-contd.

Major Head	Description	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Expenditure during 2021-22	Progressive expenditure upto 2021-22	Percentage Increase (+)/ Decrease (-)
(₹ in crore)						
C.	CAPITAL ACCOUNT OF ECONOMIC SERVICES-contd.					
(e)	<i>Capital Account of Energy-</i>					
4801	Capital Outlay on Power Projects	523.50	29,324.88	..	29,324.88	(-)100.00
4810	Capital Outlay on New and Renewable Energy	3.59	8.22	0.06	8.28	(-)98.33
	Total-(e) Capital Account of Energy	527.09	29,333.10	0.06	29,333.16	(-)99.99
(f)	<i>Capital Account of Industry and Minerals-</i>					
4851	Capital Outlay on Village and Small Industries	4.58	43.03	14.53	57.56	217.25
4854	Capital Outlay on Cement and Non-metallic Mineral Industries	..	0.03	..	0.03	..
4858	Capital Outlay on Engineering Industries	..	0.41	..	0.41	..
4859	Capital Outlay on Telecommunication and Electronic Industries	..	11.95	..	11.95	..
4860	Capital Outlay on Consumer Industries	0.20	46.08	0.14	46.22	(-)30.00
4875	Capital Outlay on Other Industries	..	0.09	..	0.09	..
4885	Other Capital Outlay on Industries and Minerals	0.01	289.42	8.01	297.43	80000.00
	Total-(f) Capital Account of Industry and Minerals	4.79	391.01	22.68	413.69	373.49
(g)	<i>Capital Account of Transport-</i>					
5053	Capital Outlay on Civil Aviation	93.77	309.19	208.08	517.27	121.90
5054	Capital Outlay on Roads and Bridges	1,372.03	20,405.44	2,618.85	23,024.29	90.87
5055	Capital Outlay on Road Transport	47.54	1,719.88	(-)3.06(a)	1,716.82	(-)106.44
	Total-(g) Capital Account of Transport	1,513.34	22,434.51	2,823.87	25,258.38	86.60

(a) Minus figure was due to excess of receipt and recovery over expenditure.

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

Major Head	Description	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Expenditure during 2021-22	Progressive expenditure upto 2021-22	Percentage Increase (+)/ Decrease (-)
(₹ in crore)						
C.	CAPITAL ACCOUNT OF ECONOMIC SERVICES-<i>concl.</i>					
(i)	<i>Capital Account of Science Technology and Environment</i>					
5425	Capital Outlay on other Scientific and Environmental Research	23.00	48.50	10.35	58.85	(-)55.00
	Total-(i) Capital Account of Science Technology and Environment	23.00	48.50	10.35	58.85	(-)55.00
(j)	<i>Capital Account of General Economic Services-</i>					
5452	Capital Outlay on Tourism	28.28	410.20	19.90	430.10	(-)29.63
5475	Capital Outlay on other General Economic Services	108.51	1,051.64	250.74	1,302.38	131.08
	Total-(j) Capital Account of General Economic Services	136.79	1,461.84	270.64	1,732.48	97.85
	Total-C. Capital Account of Economic Services	2,495.97	82,013.79	5,012.25	86,960.07(a)	100.81
	Grand Total	5,869.70	1,18,035.14	11,045.57(c)	1,29,013.56(b)	88.18
					(c)	

(a) Decreased proforma by ₹ 65.97 crore from the closing balance due to retirement of capital/disinvestment.

(b) Decreased proforma by ₹ 67.15 crore from the closing balance due to retirement of capital/disinvestment.

(c) Differs from Expenditure during 2021-22/Progressive Expenditure upto 2021-22 by ₹ 0.01 crore due to rounding.

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

Explanatory Notes

1. The details of Government investments in the shares of Statutory Corporations, Government companies, Joint Stock Companies and Co-operative Institutions are given in Statement No. 19.

In 2021-22, the Government invested ₹ 366.28 crore, in Government Companies (₹ 160.00 crore) and Co-operative Institutions (₹ 206.28 crore). Further, out of investments in Co-operative Institutions ₹ 67.15 crore retired during the year.

The total investments of the Government in the share capital of different concerns at the end of 2019-20, 2020-21 and 2021-22 were ₹ 36,922.92 crore, ₹ 37,566.55 crore and ₹ 37,865.68 crore respectively. The dividend received thereon during the three years was ₹ 87.01 crore (0.24 per cent), ₹ 163.14 crore (0.43 per cent) and ₹ 1,007.59 crore (2.66 per cent) respectively. Further details are given in Statement No. 19.

2. The Financial results of the irrigation works, for which capital and revenue accounts are kept, are given in Appendix. VIII.

3. The details of incomplete projects in the form of statement of commitments are given in Appendix-IX.

4. The proforma accounts for 2021-22 for five departmentally managed government commercial and quasi-commercial undertakings, the net expenditure of which is shown in the table below, have not been prepared (June, 2022).

Summary of the financial results of the working of these departmentally managed Government undertakings as disclosed by the latest available proforma accounts is given below:-

Sr. No.	Undertaking/Scheme	Major Head under which working expenses are accounted for	Year of Account	Capital employed	Profit(+) or Loss(-)	Percentage of profit or loss in relation to capital employed
				(₹ in crore)		
1	Printing and Stationery Department	4058 -Capital Outlay on Nationalised Text Book Scheme	2007-08	17.97	(+) 1.74	(+) 9.68
2	Agriculture Department-					
	(i) Seed Depot Scheme	4401- Capital outlay on Crop Husbandry	1988-89	..(a)	(-) 0.01	..(a)
	(ii) Purchase and Distribution of pesticides	4401- Capital outlay on Crop Husbandry	1986-87	0.82	(+) 0.13	15.85

(a) Information has not been received from the department (June, 2022).

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

Explanatory Notes

Sr. No.	Undertaking/Scheme	Major Head under which working expenses are accounted for	Year of Account	Capital employed	Profit(+) or Loss(-)	Percentage of profit or loss in relation to capital employed
				(₹ in crore)		
3	Food and Supplies Department- Grain Supply Scheme	4408 -Capital Outlay on Food Storage and Warehousing	2017-18 (Un-audited)	9,098.50	(-)289.05	(-) 3.18
4	Transport Department- Haryana Roadways	5055 -Capital Outlay on Road Transport	2017-18	1,532.13	(-)686.70	44.82

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(1) Statement of Public Debt and Other Liabilities ^[1]

Nature of Borrowings	Balance as on 1 April 2021	Receipts during the year	Repayments during the year	Balance as on 31 March 2022	Net Increase (+) / Decrease(-)		As per cent of Public debt & other liabilities
					Amount	Per cent	
A Public Debt					Amount	Per cent	
(₹ in crore)							
6003 Internal Debt of the State Government							
Market Loans	1,61,216.44	30,497.76	6,356.65	1,85,357.55	24,141.11	14.97	67.23
Ways and Means Advance from the RBI	..	2,775.83	2,775.83	..	..	..	..
Bonds	25,950.00	..	3,460.00	22,490.00	(-)3,460.00	(-)13.33	8.16
Loans from Financial Institutions	7,857.40	14,101.31	11,566.96	10,391.75	2,534.35	32.25	3.77
Special Securities issued to National Small Savings Fund	8,360.73	..	999.86	7,360.87	(-)999.86	(-)11.96	2.67
Other Loans	573.64	193.32	158.88	608.08	34.44	6.00	0.22
Total - 6003 Internal Debt of the State Government	2,03,958.21	47,568.22	25,318.18	2,26,208.25	22,250.04	10.91	82.05
6004 Loans and Advances from the Central Government	5,851.97	7,537.39	154.77	13,234.59	7,382.62	126.16	4.80
A Total Public Debt	2,09,810.18	55,105.61	25,472.95	2,39,442.84	29,632.66	14.12	86.85

^[1] Detailed Account is in Statement No. 17 and Statement No. 21.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES-contd.
(1) Statement of Public Debt and Other Liabilities ^[1]

Nature of Borrowings	Balance as on 1 April 2021	Receipts during the year	Repayments during the year	Balance as on 31 March 2022	Net Increase (+) / Decrease(-)		As per cent of Public debt & other liabilities
					Amount	Per cent	
B Other liabilities							
					(₹ in crore)		
State Provident Funds	17,964.82	3,533.41	3,137.39	18,360.84	396.02	2.20	6.66
Insurance and Pension Funds	32.09	35.89	34.37	33.61	1.52	4.74	0.01
Reserve Funds bearing Interest	5,476.93	901.32	621.57	5,756.68	279.75	5.11	2.09
Reserve Funds not bearing Interest	304.30	767.38	694.19	377.49	73.19	24.05	0.14
Deposits bearing Interest	451.95	1,831.37	1,839.78	443.54	(-8.41)	(-1.86)	0.16
Deposits not bearing Interest	9,019.61	36,246.06	33,984.26	11,281.41	2,261.80	25.08	4.09
Total other liabilities	33,249.70	43,315.43	40,311.56	36,253.57	3,003.87	9.03	13.15
B Total Public Debt and other liabilities	2,43,059.88	98,421.04	65,784.51	275,696.41(a)	32,636.53	13.43	100.00

^[1] Detailed Account is in Statement No. 17 and Statement No. 21.

a) Differs from actual Balance of Total Public Debt and Liabilities as on 31 March 2022 by ₹ 0.04 crore due to rounding.

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

Explanatory Notes**1 Amortisation arrangements**

The State Government has made amortisation arrangements for the repayment of the following loans :-

Sr. No.	Name of Sinking Fund	Balance on 1 April 2021	Additions during the year	Withdrawals during the year	Balance on 31 March 2022
1	Loans received for Bhakra Nangal Project by the Composite State of Punjab	0.22	..	..	0.22
2	Loans received out of consolidated open market borrowings of the Government of India	1.91	..	..	1.91
3	Amortisation of Market Loans	717.26	566.69	..	1,283.95
Total		719.39	566.69	..	1,286.08

Out of total balances of ₹ 1,286.08 crore in the Sinking Funds, ₹ 1,283.95 crore were invested in Securities of the Government of India.

- 2. Loans from Small Saving Fund** – Loans out of the collection in the ‘Small Savings Schemes’ and ‘Public Provident Fund’ in the Post offices are being shared between the State Government and the Central Government in the ratio of 3:1. 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. The loan received during 2021-22 was Nil and ₹ 999.86 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 7,360.87 crore which was 2.67 *per cent* of the total Public Debt and other liabilities of the State Government as on 31 March 2022.

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

3. Internal Debt of the State Government-

The transactions relating to loans raised in the open market, the loans received from the Reserve Bank of India, the Life Insurance Corporation of India, the National Bank for Agriculture and Rural Development, the National Co-operative Development Corporation, General Insurance Corporation of India etc. are recorded under this head.

Twenty Market loans of ₹ 30,500.00 crore (₹ 1,500.00 crore carrying 7.13 *per cent* interest redeemable in the year 2042; ₹ 2,000.00 crores carrying 7.43 *per cent* interest redeemable in the year 2041; ₹ 1,500.00 crore carrying 6.68 *per cent* interest redeemable in the year 2039; ₹ 1,500.00 crore carrying 7.40 *per cent* and ₹ 2,000.00 Crore carrying 7.07 *per cent* interest rdeemable in the year 2037; ₹ 1,000.00 crore carrying 6.92 *per cent* and ₹ 1,000.00 crore carrying 6.92 *per cent* interest redeemable in the year 2036 ; ₹ 2,000.00 crore carrying 6.95 *per cent* interest redeemable in the year 2033; ₹ 1,500.00 crore carrying 7.25 *per cent*, ₹2,000.00 crore carrying 7.26 *per cent*, 1,500.00 crore carrying 7.13 *per cent* and 1,500.00 crore carrying 6.84 *per cent* interest redeemable in the year 2032; ₹ 1,500.00 crore carrying 6.99 *per cent* interest, ₹ 1,000.00 crore carrying 6.87 *per cent*, ₹ 1,500.00 crore carrying 6.98 *per cent* and ₹ 1,000.00 crore carrying 6.79 *per cent* interest redeemable in the year 2031; ₹ 1,000.00 crore carrying 6.92 *per cent* interest redeemable in the year 2030; ₹ 1,500.00 crore carrying 7.09 *per cent* and ₹ 2,500.00 crore carrying 6.96 *per cent* interest redeemable in the year 2029 and ₹ 1,500.00 crore carrying 6.63 *per cent* interest redeemable in the year 2028) were raised by the Government during the year. The whole amount was realised in cash. The total payment against the matured loan during the period from 1967-68 to 2021-2022 was ₹ 24,985.14 crore. The outstanding liability against matured loan was ₹ 0.02 crore.

The particulars of outstanding market loans are given in Annexure to Statement No. 17.

The loans from the Reserve Bank of India represent adjustment relating to the shortfall from the agreed minimum cash balance and borrowing purely of temporary character, viz. ordinary and special ways and means advances and overdraft from the Bank. The particulars of the transactions are given in the explanatory notes below Annexure to Statement No. 2.

Loans and Advances from the Central Government- Details of the loans and advances taken from the Government of India are given in Statement No. 17.

Amount met from revenue during 2020-21 and 2021-22 as interest charges are shown below :-

	2021-22	2020-21	Net increase(+) or decrease(-)
	(₹ in crore)		
Gross debt and other obligations at the end of the year	2,75,696.41	2,43,059.88	32,636.53
(i) Interest paid by the Government -			
(a) On Public Debt and Small Savings, Provident Funds	17,979.92	16,743.73	1,236.19
(b) On other obligations	381.69	370.94	10.75
Total	18,361.61	17,114.67	1,246.94
(ii) Deduct			
Interest received on loans and advances given by the Government	105.85	91.59	14.26
Interest realised on investment of cash balances	25.45	29.49	(-)4.04
(iii) Net amount of interest charges	18,230.31	16,993.59	1,236.72

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES-*concl*d.

	2021-22	2020-21	Net increase(+) or decrease(-)
	(₹ in crore)		
(iv) Percentage of Gross interest item (i) to total revenue receipts	23.51	25.33	(-)1.82
(v) Percentage of Net interest item (iii) to total revenue receipts	23.34	25.15	(-)1.81
(B) Appropriation for reduction or avoidance of debt			
(i) Contribution to Saving Funds	..	..	..
(ii) Other appropriation	..	..	..

In addition, there were adjustment of interest charges of ₹ 1,211.03 crore on account of interest received from departmental commercial undertakings and ₹ 35.89 crore on account of premium on market loans.

The Government also received during the year ₹ 1,007.59 crore as dividend on investments in Public Sector Undertakings and other investments.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 1- Summary of Loans and Advances: Loanee group-wise.

Loanee Group	Balance on 1 April 2021	Disbursements during the year	Repayments during the year	Written-off of irrecoverable Loans and Advances	Balance on 31 March 2022	Net increase/ decrease during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
Education, Sports, Art and Culture	0.04	..	..	..	0.04	..	..
Water Supply, Sanitation, Housing and Urban Development	800.19	..	0.01	..	800.18	(-)0.01	..
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.44	..	..	..	0.44	..	..
Social Welfare and Nutrition	1.45	..	..	..	1.45	..	..
Other Social Services	0.54	..	0.02	..	0.52	(-)0.02	..
Agriculture & Allied Activities	1,256.64	171.82	6.31	..	1,422.15	165.51	..
Rural Development	103.95	34.79	0.25	..	138.49	34.54	..
Irrigation and Flood Control	176.31	..	..	..	176.31	..	..
Energy	1,179.37	10.30	240.43	..	949.24	(-)230.13	..
Industry and Minerals	4,140.01	650.87	70.00	..	4,720.88	580.87	..
Transport	0.01	..	..	..	0.01	..	..
General Financial and Trading Institutions	12.66	..	..	..	12.66	..	..
Government Servants	212.44	98.48	183.23	..	127.69	(-)84.75	..
Total – Loan and Advances	7,884.05	966.26	500.25	..	8,350.06(a)	466.01	..

Following are the cases of a loan having been sanctioned as 'loan in perpetuity':

Sl. No.	Loanee Entity	Year of Sanction	Sanction Order No.	Amount (₹ in crore)	Rate of Interest
---------	------------------	------------------	-----------------------	------------------------	------------------

No information available.

(a) Differs from actual balance of Loans and Advances on 31 March 2022 by ₹ 0.03 crore due to rounding.

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

Section: 2- Summary of Loans and Advances: Sector-wise.

Sector	Balance on 1 April 2021	Disbursements during the year	Repayments during the year	Written-off of irrecoverable Loans and Advances	Balance on 31 March 2022	Net increase/ decrease during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
General Services	..	..	..	..	..	..	..
Social Services	802.66	..	0.03	..	802.63	(-)0.03	..
Economic Services	6,868.95	867.79	316.98	..	7,419.76	550.81	..
Government Servants	212.44	98.48	183.23	..	127.69	(-)84.75	..
Total	7,884.05	966.27	500.24	..	8,350.08(a)	466.03	..

(a) Differs from actual balance of Loans and Advances on 31 March 2022 by ₹ 0.01 crore due to rounding.

Note: For details, refer Section 1 of Statement No. 18-Detailed Statement of Loans and Advances given by the Government.

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

Section: 3- Summary of re-payment in arrears from Loanee entities.

Loanee-Entity	Amount of arrears as on 31 March 2022			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2022
	Principal	Interest	Total		
1	2	3	4	5	6
(₹ in crore)					
Middle Income Group Housing Scheme	0.27	..	0.27	1990-91	4.60
Low Income Group Housing Scheme	1.07	..	1.07	1990-91	27.58
Rural Housing Scheme	0.92	..	0.92	1990-91	23.07
Total	2.26	..	2.26	..	55.25

Note: For details, refer Section 2 of Statement No. 18- Detailed Statement of Loans and Advances given by the Government.

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative Summary of Government Investments in the share capital and debentures of different concerns for 2020-21 and 2021-22

Name of the Concern	2021-22			2020-21		
	Number of concerns	Investments at the end of the year	Dividend/ interest received during the year	Number of concerns	Investments at the end of the year	Dividend/ interest received during the year
					(₹ in crore)	
I. Statutory Corporations	2	204.93	3.02	2	204.93	..
II. Rural Banks	4	0.53	..	4	0.53	..
III. Government Companies	32	36,689.68	1,003.93	31	36,529.68	161.87
IV. Other Joint Stock Companies and Partnerships	31	1.75	..	31	1.75	..
V. Co-operative Institutions and Local Bodies	42	968.79*	0.64	42	829.66	1.27
Total	111	37,865.68	1,007.59	110	37,566.55	163.14

* Investment of ₹ 67.15 crore retired during the year.

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Sector-wise details of Guarantee.

Sector (No. of Guarantees within bracket)	Maximum Amount guaranteed during the year	Outstanding at the beginning of 2021-22	Additions during the year	Deletion (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year 2021-22	Guarantee Commission or Fee		Other material details
					Discharged	Not discharged		Receivable	Received	
(₹ in crore)										
Power (37)	6,726.31	5,425.91	1,300.40	834.69	..	..	5,891.62	39.81	38.27	..
Co-operative (6)	613.43	448.82	164.61	127.52	..	..	485.91	6.49	0.85	..
Urban Development and Housing (19)	18,872.97	13,851.67	5,021.30	3,935.45	..	..	14,937.52	120.02	60.02	..
Other Infrastructure (15)	4,366.32	3,326.78	1,039.54	1,338.80	..	..	3,027.52	23.65	20.00	..
Total (77)	30,579.03	23,053.18	7,525.85	6,236.46	..	..	24,342.57(a)	189.97	119.14	..

(a) Differs from actual outstanding at the end of the year 2021-22 by ₹ 0.01 crore due to rounding.

Note: Data Source : State Government, Finance Department.

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

Name/Category of the Grantees	Total Funds Released as Grants-in-aid			Funds Allocated for Creation of Capital Assets out of Total Funds Released under Column No. 2		
	1	2		3		
	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)	Total
(₹ in crore)						
1 Panchayati Raj Institutions						
(i) Zilla Parishads	435.92	519.05	954.97	350.94	517.41	868.35
(ii) Panchayat Samities	..	..	..	..	..	..
(iii) Gram Panchayats	..	..	..	..	..	..
2 Urban Local Bodies						
(i) Municipal Corporations	..	..	..	..	..	..
(ii) Municipalities/ Municipal Councils	2,751.64	720.46	3,472.10	2,119.74	362.48	2,482.22
(iii) Others	..	..	..	..	..	..
3 Public Sector Undertakings						
(i) Government Companies	..	..	..	..	..	..
(ii) Statutory Corporations	1,492.73	193.28	1,686.01	408.74	..	408.74
4 Autonomous Bodies						
(i) Universities	2,214.74	418.08	2,632.82	93.85	..	93.85
(ii) Development Authorities	708.47	364.00	1,072.47	140.85	33.75	174.60
(iii) Cooperative Institutions	..	..	..	..	..	..
(iv) Others	2,057.95	569.49	2,627.44	117.94	..	117.94
Total	9,661.45	2,784.36	12,445.81	3,232.06	913.65	4,145.71

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

Name/Category of the Grantee	Grants-in-aid in kind	Value of Grants-in-aid in Kind being Capital Assets in Nature
1	2	3

(₹ in crore)

(i) Other Bodies

52.62

Total**52.62**

..

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actual					
	2021-22			2020-21		
	Charged	Voted	Total	Charged	Voted	Total
	(₹ in crore)					
Expenditure Heads (Revenue Account)	18,597.22	79,827.82	98,425.04	17,304.31	72,642.29	89,946.60
Expenditure Heads (Capital Account)	40.00	11,005.56	11,045.56	71.28	5,798.42	5,869.70
Disbursement under Public Debt (a)	25,472.96	..	25,472.96	29,497.60	..	29,497.60
Loans and Advances (a)	..	966.26	966.26	..	925.70	925.70
Appropriation to Contingency Fund	..	..	..	..	800.00	800.00
Total	44,110.18	91,799.64	1,35,909.82	46,873.19	80,166.41	1,27,039.60
(a) The figures have been arrived as follows:-						
E. Public Debt						
Internal Debt of the State Government	25,318.18	..	25,318.18	29,167.44	..	29,167.44
Loans and Advances from the Central Government	154.77	..	154.77	330.16	..	330.16
Total Public Debt	25,472.95	..	25,472.95	29,497.60	..	29,497.60
F. Loans and Advances*						
Loans for General Services	..	..	..	..	..	..
Loans for Social Services	..	..	..	..	..	..
Loans for Economic Services	..	867.79	867.79	..	723.99	723.99
Loans to Government Servants etc.	..	98.48	98.48	..	201.71	201.71
Total Loans and Advances	..	966.27	966.27	..	925.70	925.70

*A more detailed account is given in Statement No. 18 in Volume-II.

(i) The percentage of charged expenditure and voted expenditure to total expenditure during 2021-22 and 2020-21 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2021-22	32.46	67.54
2020-21	36.90	63.10

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

Particulars	On 1 April 2021	During the Year 2021-22	On 31 March 2022
			(₹ in crore)
Capital and Other Expenditure			
Capital Expenditure (Sector-wise)			
Other Fiscal Services	..	10.10	10.10
Police	2,204.23	137.19	2,341.42
Stationery and Printing	11.25	0.26	11.51
Public Works	3,252.22	414.53	3,666.75
Education, Sports, Art and Culture	3,106.09	578.60	3,684.69
Health and Family Welfare	2,796.58	895.70	3,692.28
Water Supply, Sanitation, Housing and Urban Development	22,379.21	3,811.78	26,190.99
Information and Broadcasting	192.89	78.05	270.94
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	68.86	-	68.86
Social Welfare and Nutrition	625.47	62.02	687.49
Other Social Services	1,384.55	45.09	1,428.46 (a)
Agriculture and Allied Activities	9,256.93	(-)22.92	9,168.04 (b)
Rural Development	129.51	100.04	229.55
Irrigation and Flood Control	18,958.39	1,807.54	20,765.93
Energy	29,333.10	0.06	29,333.16
Industry and Minerals	391.01	22.68	413.69
Transport	22,434.51	2,823.86	25,258.37
Science Technology and Environment	48.50	10.35	58.85
General Economic Services	1,461.84	270.64	1,732.48
TOTAL - Capital Expenditure	1,18,035.14	11,045.57	1,29,013.56 (c)

(a) Decreased proforma by ₹ 1.18 crore due to retirement of Capital/Disinvestment .

(b) Decreased proforma by ₹ 65.97 crore due to retirement of Capital/Disinvestment. (c) Decreased proforma by ₹ 67.15 crore due to retirement of Capital/Disinvestment.

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

Particulars	On 1 April 2021	During the Year 2021-22	On 31 March 2022
			(₹ in crore)
Loans and Advances			
Loans and Advances for various Services -			
Education, Sports, Art and Culture	0.04	..	0.04
Water Supply, Sanitation, Housing and Urban Development	800.19	(-)0.01	800.18
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	0.44	..	0.44
Social Welfare and Nutrition	1.45	..	1.45
Other Social Services	0.54	(-)0.02	0.52
Agriculture and Allied Activities	1,256.64	165.51	1,422.15
Rural Development	103.95	34.55	138.50
Irrigation and Flood Control	176.31	..	176.31
Energy	1,179.37	(-)230.13	949.24
Industry and Minerals	4,140.01	580.87	4,720.88
Transport	0.01	..	0.01
General Economic Services	12.66	..	12.66
Loans to Government Servants	212.44	(-)84.76	127.68
TOTAL - Loans and Advances	7,884.05	466.01	8,350.06
Appropriation to Contingency Fund	1,000.00	..	1,000.00
TOTAL - Capital and Other Expenditure	1,26,919.19	11,511.58	1,38,363.62 (a)
Deduct			
Contribution from Miscellaneous Capital Receipts	345.12	67.15	412.27
Net Capital and Other Expenditure	1,26,574.07	11,444.43	1,37,951.35

(a) Decreased proforma by ₹ 67.15crore due to retirement of Capital/disinvestment.

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

Particulars	On 1 April 2021	During the Year 2021-22	On 31 March 2022
	(₹ in crore)		
PRINCIPAL SOURCES OF FUNDS			
Revenue Surplus (+)/ Deficit (-) for 2021-22	(-)1,17,820.32	(-)20,333.34	(-)1,38,153.66
Add- Adjustment on account of Retirements/Disinvestments (a)	(-)345.12	..	(-)412.27(a)
Debt -			
Internal Debt of the State Government	2,03,958.21	22,250.03	2,26,208.24
Loans and Advances from the Central Government	5,851.97	7,382.61	13,234.58
Small Savings, Provident Fund etc.	17,996.91	397.53	18,394.44
Total	2,27,807.09	30,030.17	2,57,837.26
Other Obligations			
Contingency Fund	1,000.00	..	1,000.00
Deposits and Advance	9,470.82	2,253.39	11,724.21
Contributions from Development funds, Reserve funds etc.	7,823.91	1,025.00	8,848.91
Suspense and Miscellaneous (other than amount closed to Government Account and Cash Balance Investment Account)	(-)27.70	264.57	236.87
Remittances	312.85	1.75	314.60
TOTAL-Other Obligations	18,579.88	3,544.71	22,124.59
TOTAL-Debt and Other Obligations	2,46,386.97	33,574.88	2,79,961.85
Deduct -Cash Balance	(-)462.93	92.23	(-)370.70
Deduct-Investments	3,607.41	1,704.87	5,312.28
Add- Amount closed to Government Account during 2021-22	1,497.02	..	1,497.02
on account of rounding		(-)0.01	(-)0.01
Net Provision of funds	1,26,574.07	11,444.43	1,37,951.35 (b)

(a) Amounts in this line have been included to balance the Statement

(b) Differs from ₹ 1,38,018.50 crore (₹ 1,26,574.07 crore plus ₹ 11,444.43 crore) by ₹ 67.15 crore (adjustment of retirement/disinvestment)

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT
A. The following is a summary of the balances as on 31 March 2022

Debit balances	Sector of the General Account	Name of the Account	Credit balances
(₹ in crore)			(₹ in crore)
		CONSOLIDATED FUND	
2,66,670.20	A to D,G and part of sector L	Government Account	..
..	E	Public Debt	2,39,442.82
8,350.07	F	Loans and Advances	..
		CONTINGENCY FUND	
..		Contingency Fund -	1,000.00
		PUBLIC ACCOUNT	
..	I	Small Savings, Provident Funds etc. Provident funds Other Accounts	18,394.45
..	J	Reserve Funds (a) Reserve Funds bearing interest - Gross Balance	5,756.67
..		(b) Reserve Funds not bearing interest - Gross Balance	3,092.25
2,714.76		Investments in ear-marked Funds	

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT-*contd.*
A. The following is a summary of the balances as on 31 March 2022

Debit balances	Sector of the General Account	Name of the Account	Credit balances
(₹ in crore)			(₹ in crore)
		PUBLIC ACCOUNT -<i>concl.</i>	
	K	Deposits and Advances	
..		(a) Deposits bearing interest	443.53
..		(b) Deposits not bearing interest	11,281.42
0.74		(c) Advances	..
	L	Suspense and Miscellaneous	
		Suspense	241.40
4.48		Other Items	..
2,597.52		Investments	..
0.06		Account with Government of Foreign Countries	..
	M	Remittances	314.60
..		Money order and Other Remittances	..
		Inter Government Adjustment Accounts	
(-)370.70	N	Cash Balance (Closing)	
		On account of rounding	(-) 0.01
2,79,967.13		Total	2,79,967.13

Note: As regards Reserve Bank Deposits which is a component of the cash balance of the Government, there was a difference between the figures reflected in the accounts and that intimated by the Reserve Bank of India. Footnote under Annexure to Statement 2 at page 7 may please be referred to for details.

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

EXPLANATORY NOTES

1. The significance of the head "Government Account" is explained below :-

Under the system of book-keeping followed in the Government accounts, the accounts booked under revenue, capital and other transactions of the Government the balances of which are not carried forward from year to year are closed to single head called "Government Account". The balances under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds etc., Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (other than Miscellaneous Government Account), Remittances and Contingency Fund the closing cash balance at the end of the year may be worked out and proved.

The Government Account 2021-22 given below will show how the net amount at the end of year has been arrived at:-

Debit	Details	Credit
(₹ in crore)		(₹ in crore)
2,35,358.44	A - Balance at the debit of Government Account on 1 April 2021	
..	B - Revenue Receipts	78,091.70
98,425.04	C - Expenditure on Revenue Account	..
11,045.56	D- Expenditure on Capital Account	..
..	E- Receipt on Capital Account	67.15
..	F - Miscellaneous Government Account	..
..	G - Balance at the debit of Government Account on 31 March 2022	2,66,670.20
..	H - Appropriation to Contingency Fund	..
	On account of Rounding	(-)0.01
3,44,829.04	Total	3,44,829.04

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

2. The Other headings in this summary take into account the balances under all account heads in the Government books for which the Government has liability to repay the moneys received or has a claim to recover the amounts paid and also heads of account 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 Haryana 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 the Government.

3. A summary of receipts, disbursements and balances under heads of account relating to, Contingency Fund and Public Account is given in Statement No. 21. In a number of cases there are un-reconciled differences in the closing balances as reported in Statement No. 21 and those shown in the separate registers or other records maintained in the Accounts Office/Departmental offices for the purpose. Steps are being taken for collection of required details and documents to settle the discrepancies as soon as possible.

4. The balances are communicated to the concerned officers every year for acceptance thereof. In a number of cases such acceptances have not been received. In many cases, the delay extends over several years. Some instances where verification and acceptance of balances involving large amounts have been delayed are given in Appendix-VII.

Notes to Finance Accounts for the year 2021-22

1. Summary of Significant Accounting Policies:

(i) Reporting Entity:

These accounts present the transactions of the Government of Haryana. The accounts of receipts and expenditure of the Government of Haryana have been compiled based on the initial accounts rendered by 24 Treasuries, 117 Public Works Divisions (59 Building and Roads, 58 Public Health Engineering), 40 Forest Divisions, 86 Irrigation / Water Resources Divisions, 38 Pay and Accounts Offices and Advices of the Reserve Bank of India. No accounts have been excluded at the end of the year. Primary compilation is done by Treasury and secondary compilation is done by Principal Accountant General (Accounts and Entitlements) office.

(ii) Reporting Period:

The reporting period of these accounts is 1 April 2021 to 31 March 2022.

(iii) Reporting Currency:

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

(iv) Form of Accounts:

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

(v) Basis of Budget and Financial Reporting:

As per the provisions of Article 202 of the Constitution of India, a statement of estimated receipts and expenditure, the Annual Financial Statements (called Budget) for a financial year is presented to the legislature in form of grants / appropriations before the commencement of the financial year. Budget is presented on gross basis without the recoveries and receipts which are otherwise permitted to be set off in reduction of expenditure. All grants / appropriations relating to heads of budget and accounts, whose

balances are not carried forward, lapse at the end of the financial year.

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

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

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

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

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

Classification between Capital and Revenue Expenditure: Significant expenditure incurred with the object of acquiring tangible assets of a permanent nature (for use in the organisation and not for sale in the ordinary course of business) or enhancing the utility of

existing assets, are broadly defined as Capital expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day to day running of the organisation, including establishment and administrative expenses are classified as Revenue expenditure. Capital and Revenue expenditure are shown separately in the Accounts.

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

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

Loans and advances: In compliance with the IGAS 3: Loan and Advances made by Government, details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in Statements as on 31 March 2022 are yet to be reconciled by the State Government.

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

(vi) Rounding off:

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

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

(vii) Cash Balance:

Cash balance as reported in the accounts is the balance of the state as at end of the 31 March of a year recorded in the Account of the State Government with the Central Accounts Section of the Reserve Bank of India. The cash balance reflects the balance after cash transactions involving Consolidated Fund, the Contingency Fund and Public Account of the State for the year. Book adjustments do not affect the cash balance. Cash balance reported in the Finance Accounts is subject to reconciliation with the books of the Reserve Bank of India.

(viii) Disclosure of Contingent & Committed liabilities:

Contingent liabilities are not recognised. In compliance with the IGAS 1: 'Guarantees given by the Governments', Sector / class – wise details of guarantees are disclosed in Statements 9 and 20 of the Finance Accounts as per the details made available by the State Government. However, the matter regarding tracking unit for Guarantees is under consideration of the State Government.

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

(ix) Pass-through transactions:

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

2. Compliance with the Accounting Framework:

(i) Non-freezing of accounts by treasuries after closing monthly accounts:

Non-freezing of accounts by treasuries after closing monthly accounts may give scope for data manipulation after submission of monthly accounts to Principal Accountant General office and may lead to mismatch of figures / data between Principal Accountant General office and State Government. Information in this regard has not been made available by State Government.

(ii) Operation of unauthorized heads:

During 2021-22, the State Government of Haryana provided budget provisions under 05 unauthorized Sub Heads (05 under Capital section) and incurred NIL expenditure in these heads.

(iii) Opening of New Sub Heads/Detailed Heads of Accounts without advice:

According to Article 150 of the Constitution of India the accounts of the State are to be kept in the form as advised by the Comptroller and Auditor General of India. During 2021-22, the State Government of Haryana opened 05 new Sub Heads (under Capital section) in the budget, without seeking the advice of the Comptroller and Auditor General as required under the Constitution. The State Government provided token budget provisions under these heads and incurred NIL expenditure in these heads during 2021-22.

(iv) Discrepancy in depiction of budget provisions and wrong classification:

The budget documents of the State Government for the year 2021-22 did not depict the budget provision and correct classification of expenditure in respect of the following heads of accounts:

- (a) Budget provision of ₹ 215.00 crore under Public Debt, pertaining to major head 6004 was estimated as receipt under sub major head *02 Loans for State / Union Territory Plan Schemes* instead of sub major head *09 Other Loans for States / Union territory with Legislature Schemes*. However, the actual receipt of ₹ 7,537.39 crore against the above sub major head was received under correct classification and booked accordingly by office of the Principal Accountant General (Accounts and Entitlements).

The Principal Accountant General (Accounts and Entitlements) has taken up the matter with the State Government for necessary corrections in the budget documents of 2021-22.

3. Consolidated Fund:

(i) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2021-22, the State GST collection was ₹ 22,922.15 crore compared to ₹ 18,235.79 crore in 2020-21, registering an increase of ₹ 4,686.36 crore (25.70 per cent). The State received ₹ 2,763.35 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹ 25,685.50 crore. The State received compensation of ₹ 2,908.67 crore as Revenue receipt on account of loss of revenue arising out of implementation of GST during 2021-22.

Further, the state also received ₹ 7,393.79 crore debt during 2021-22 (total back to back loans of ₹ 11,745.79 crore as on 31 March 2022) as back-to-back loan from the Central Government in lieu of GST compensation which would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission as per the decision of Department of Expenditure, Government of India.

The relevant figures are available in Statement No. 14 & 17 of the Finance Accounts.

(ii) Reconciliation of Receipts and Expenditure between CCOs and Principal Accountant General (A&E):

All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Principal Accountant General (Accounts and Entitlements), Haryana. During the year 2021-22, receipts amounting to ₹ 78,158.85 crore (100 per cent of total Revenue and Capital receipts) and expenditure amounting to ₹ 1,09,470.60 crore (100 per cent of total Revenue and Capital expenditure) were reconciled by the State Government.

In comparison, receipts amounting to ₹ 67,623.97 crore (100 per cent of total Revenue and Capital receipts) and expenditure amounting to ₹ 95,816.30 crore (100 per cent of total Revenue and Capital expenditure) were reconciled by the State Government during 2020-21, i.e., the previous year.

(iii) Transfer of funds to Personal Deposit (PD) Accounts:

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

During 2021-22, an amount of ₹ 2,998.05 crore was transferred to these PD Accounts. This includes ₹ 661.33 crore transferred in March 2022, however, no amount was transferred on the last working day of March 2022.

In terms of Punjab Treasury Rules (as applicable to Haryana State), no Administrator of Personal Deposit Account (out of 159) had reconciled and verified their balances with the treasury figures and no annual verification certificates were furnished by them to the Treasury officer for onward submission to Principal Accountant General office.

Details of the PD accounts as on 31 March 2022 are given below:

(₹ in crore)

Opening Balance as on 1 April 2021		Addition during the year 2021-22		Closed / Withdrawal during the year 2021-22		Closing Balance as on 31 March 2022	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
164	1,871.17	1	2,998.05	6	1,149.36	159	3,719.86

The relevant figures are available in Statement No. 21 of the Finance Accounts.

Position of the PD accounts as on 31 March 2021 were as under:

(₹ in crore)

Opening Balance as on 1 April 2020		Addition during the year 2020-21		Closed / Withdrawal during the year 2020-21		Closing Balance as on 31 March 2021	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
154	610.89	10	3,318.11	Nil	2,057.83	164	1,871.17

(iv) Unadjusted Abstract Contingent (AC) Bills:

Financial rules (Rule 290 of Central Treasury Rules) envisage that no moneys should be drawn from Government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills. In terms of the Punjab Treasury Rules (as applicable to Haryana State), DDOs are required to present Detailed Countersigned Contingent (DCC) bills containing vouchers in support of final expenditure within one month from the date of completion of the purpose for which the advance was drawn.

Out of 2,716 AC bills amounting to ₹ 1148.79 crore drawn during the year 2021-22, 455 AC bills amounting to ₹ 82.02 crore (7.14 *per cent*) were drawn in March 2022. DCC Bills in respect of a total of 853 AC bills amounting to ₹ 540.02 crore as on 31 March 2022 were not received.

Details of unadjusted AC bills as on 31 March 2022 pending submission of the DCC bills are given below:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Upto 2020-21	393	147.34
2021-22	460	392.68
Total	853	540.02

According to para 8.9 of Punjab Financial Rules Volume-I (Haryana State), Controlling Officers are to submit the DCC bills directly to AG office. The current process of submission of DCC bills through DDOs/Treasury Offices as a part of monthly/bi-monthly accounts is not consistent with PFR. Details of unadjusted AC bills as on 31 March 2021 pending submission of the DCC bills was as under:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Upto 2019-20	266	222.43
2020-21	453	549.65
Total	719	772.02

(v) Utilisation Certificates (UCs) for Grants-in-Aid not received:

In terms of Rule 8.14 of the Punjab Treasury Rules (as applicable to Haryana State), Utilization Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of closure of financial year of sanction of grant. To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have reached the beneficiaries.

During the year 2021-22, ₹ 1,519.00 crore pertaining to outstanding UCs for the period upto 2020-21 was cleared. The position of outstanding UCs as on 31 March 2022 is given below:

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Upto 2020-21	2,181	13,031.78
#2021-22	650	5,269.24
Total	2,831	18,301.02

* The year mentioned above relates to "Due year" i.e., within 12 months of closure of financial year of actual drawal.

Additions during the year 2021-22.

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

The position of outstanding UCs as on 31 March 2021 was as under:

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Upto 2019-20	1,720	8,129.50
#2020-21	722	6,421.28
Total	2,442	14,550.78

* The year mentioned above relates to "Due year" i.e. within 12 months of closure of financial year of actual drawal.

Additions during the year 2020-21.

(vi) Interest Adjustment:

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

Details of these Funds / Deposits and interest paid by the Government during the year 2021-22 are given below:

<i>(₹ in crore)</i>					
Funds/Deposits	Balance on 1 April, 2021	Basis for calculation of interest	Interest due	Interest paid	Interest short paid
Defined Contribution Pension Scheme for Government Employees	43.07	Interest calculated as per the rate of interest notified by the Government/payable to General Provident Fund (7.10 per cent)	3.06	..	3.06
State Compensatory Afforestation Deposit	1,069.76	As per circulars issued by the Ministry of Environment, Forest & Climate Change (3.35 per cent)	35.84	..	35.84
Mines and Mineral Development, Restoration and Rehabilitation Fund	300.75	Interest calculated at the rate of 6 per cent as per clause 4.5 of Notification dated 10 July 2015	18.05	5.85	12.20
Total			56.95	5.85	51.10

Non-payment / short payment of the interest amounting to ₹ 51.10 crore has resulted in understatement of Revenue and Fiscal Deficit by ₹ 51.10 crore.

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

(vii) Guarantees given by the Government:

No Guarantee Act has been enacted by Haryana Government.

During the year, cumulative amount guaranteed by the State Government is ₹ 24,342.56 crore. The outstanding guarantees of ₹ 24,342.56 crore as on 1 April 2022, work out to 31.17 per cent of the State Revenue Receipts of the year 2021-22 (₹ 78,091.70 crore) however, no limits have been prescribed in this regard.

During 2021-22, the State Government received ₹ 119.15 crore towards guarantee commission, which constituted 1.58 *per cent* of the guaranteed amount during 2021-22 (₹ 7,525.84 crore). Under the instructions regarding guarantees, the Government shall charge a minimum of one or two *per cent* of the guaranteed amount as guarantee commission which works out to ₹ 189.96 crore.

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

(viii) Expenditure on Ecology and Environment:

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts upto the level of Minor Head under various functional head of accounts. During the year 2021-22, the Government of Haryana incurred ₹ 7.05 crore against the budget allocation of ₹ 7.05 crore (after incorporation of Re-appropriation orders) under Major Head 3435-Ecology and Environment.

During the previous year 2020-21, the Government of Haryana incurred ₹ 9.17 crore against the budget allocation of ₹ 9.17 crore (after incorporation of Re-appropriation orders) under Major Head 3435-Ecology and Environment.

This has reference to Statement 15 of the Finance Accounts.

(ix) Loans given by the State Government:

In respect of old loans [detailed accounts of which are not maintained by the Principal Accountant General (Accounts and Entitlements)] amounting to ₹ 147.86 crore involving nine Departments, recoveries of principal and interest have not been effected during the past several years and these loans are more than 10 years old.

Terms and conditions of repayment of loans have not been settled for loans amounting to ₹ 719.18 crore to Statutory Bodies / Other entities (details are in additional disclosures to Statement 18 of the Finance Accounts). Consequently, the receivables of the State Government on this account could not be estimated.

The Principal Accountant General (Accounts and Entitlements) annually communicates loan balances (where detailed accounts are not being maintained by the Principal Accountant General) to the loan sanctioning departments for verification and acceptance.

None out of the 22 loanees have confirmed the balances. Details of information awaited from Departmental Officers for Reconciliation of Balances have been provided in Appendix-VII of the Finance Accounts.

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

(x) Committed Liabilities:

In terms of the Twelfth Finance Commission recommendations, action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual-based system of accounting, some additional information in the form of statement is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government has to furnish information on Committed Liabilities, but it has been submitted by three departments only (Social Justice and Empowerment Department, Department of Sports and Youth Affairs and Public Health Engineering Department) and the same has been reflected in Appendix-XII of the Finance Accounts.

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

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

The total expenditure booked under Centrally Sponsored Schemes, as on 31 March 2022, is ₹ 15,030.21 crore (Revenue Expenditure ₹ 13,378.46 crore and Capital Expenditure ₹ 1,651.75 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes (₹ 7,708.14 crore).

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

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

As per the PFMS portal of the Controller General of Accounts, ₹ 7,674.98 crore was directly received by the implementing agencies in the State during 2021-22. The total amount transferred by the Central Government to the State during the year 2021-22 was ₹ 7,451.69 crore. The breakup for how much was transferred to the intermediaries (i.e., NGOs, Societies, etc.) and how much was directly to the beneficiaries has not been made available by the State Government.

The direct transfer of fund to the implementing agencies has increased by 4.68 *per cent* as compared to 2020-21 (from ₹ 7,118.68 crore in 2020-21 to ₹ 7,451.69 crore) in 2021-22. Details are in *Appendix-VI of the Finance Accounts*.

(xiii) Off-Budget Liabilities of State Government:

The State Government did not disclose the off-budget liabilities in their annual budget in addition to the liabilities that have been depicted in the accounts, i.e., ₹ 24,342.56 crore as per Statement No. 9 and 20. The information on off-budget borrowings disclosed by the State was sought, however the same was not received.

(xiv) Unspent amount lying in the bank account of Single Nodal Agency (SNA).

In accordance with the directions of Ministry of Finance, Government of India, funds received by the State Government under Centrally Sponsored Schemes are restricted for use by the State Government and was required to be transferred to concerned SNA's account within a period of 21 days of its receipt.

The details of unspent amount in SNA Accounts as on 31 March 2022, have not been made available by State Government.

4. Contingency Fund:

In exercise of the powers conferred by Section 3 of the Haryana Contingency Fund Act, 1966, the State Government made the Haryana Contingency Fund Rules, 1967 for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of Haryana. The Contingency Fund of the State of Haryana has a corpus of ₹ 1,000.00 crore. At the end of 2021-22, no amount remained un-recouped under various heads.

As on 31 March 2022, Contingency Fund has balance of ₹ 1,000.00 crore.

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

5. Public Account:

(i) National Pension System (NPS):

During the year 2021-22, total contribution to the NPS which is a Defined Contribution Pension Scheme was ₹ 1,815.01 crore (Employees' contribution ₹ 875.35 crore and Government's contribution ₹ 939.66 crore). The detailed information on government contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred ₹ 1,839.41 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme.

(ii) (A) Reserve Funds bearing Interest:

(a) State Disaster Response Fund (SDRF): In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head- '8121 General and Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2021-22, the State Government received ₹ 392.80 crore as Central Government's share. The State Government's share during the year is ₹ 130.93 crore. The State Government transferred ₹ 800.30 crore (Central share ₹ 392.80 crore, State share ₹ 130.93 crore, Interest ₹ 233.57 crore and ₹ 43.00 crore lying unspent with departmental officers) to the Fund under Major Head 8121-122 SDRF. The State received no amount from the Central Government towards NDRF.

(b) State Compensatory Afforestation Fund: In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation.

During the year 2021-22, the State Government has neither received any amount (also nil in previous year) from the user agencies nor remitted any amount to the National fund (also nil in previous year). The Government also did not receive any amount from (also nil in previous year) National Compensatory Afforestation Deposit. The total balance in the State Compensatory Afforestation Fund as on 31 March 2022 was ₹ 934.67 crore.

(B) Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund: The Government of Haryana set up the Consolidated Sinking Fund for amortization of loans in 2002. According to the guidelines of the Fund, States may contribute a minimum of 0.5 *per cent* of their outstanding liabilities (internal debt *plus* public account) as at the end of the previous year to the Consolidated Sinking Fund. In the year 2021-22, Government contributed only ₹ 500.00 crore as against ₹ 1,186.04 crore it was required to contribute to the fund. The total accumulation of the Fund was ₹ 1,286.08 crore as on 31 March 2022 (₹ 719.39 crore as on 31 March 2021). The impact of short contribution of ₹ 686.04 crore to the Fund which resulted understatement of Revenue expenditure is given under Para 6.

(b) Guarantee Redemption Fund: The State Government constituted the Guarantee Redemption Fund to be administered by the RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2020-21, stipulates that the State Government shall initially contribute a minimum of one *per cent* and thereafter at the rate of 0.5 *per cent* of outstanding guarantees at the end of the previous year to achieve a minimum level of three *per cent* in next five years. The Fund shall be gradually increased to a desirable level of five *per cent*. During the year, Government did not contribute any amount against ₹ 115.27 crore it was required to contribute to the Fund. The total accumulation of the Fund was ₹ 1,428.51 crore as on 31 March 2022 (₹ 1,323.13 crore as on 31 March 2021).

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

(iii) Suspense and Remittance Balances:

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads, was ₹ 575.05 crore (credit) under two Heads (8658 and 8782) as on 31 March 2022 [₹ 306.34 crore (credit) as on 31 March 2021].

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

(iv) Cheques and Bills:

Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 01 April 2021 was ₹ 0.05 crore (Credit). During 2021-22, no cheques were issued, leaving a closing balance of ₹ 0.05 crore (Credit) as on 31 March 2022. The closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow to the Government of Haryana till 31 March 2022.

(v) Adverse Balance:

There were no adverse balances appearing in the accounts during the year.

(vi) Cash Balance:

The Cash balance as on 31 March 2022 as per the record of Principal Accountant General was ₹ 371.24 crore (Credit) and that reported by the RBI was ₹ 107.79 crore (Debit). There was a net difference of ₹ 263.45 crore (Credit), mainly due to incorrect reporting of transactions by Agency Banks to Reserve Bank of India. The difference is under reconciliation.

The relevant figures are available in Statement No. 21 of the Finance Accounts.

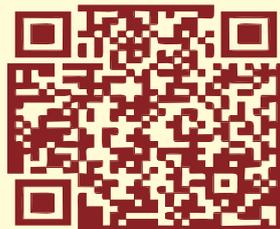
The Cash Balance as on 31 March last year as per record of Principal Accountant General was ₹ 463.47 crore (Credit) and that reported by the RBI was ₹ 375.01 crore (Debit). There was a net difference of ₹ 88.46 crore (Credit), mainly due to incorrect reporting of transactions by Agency Banks to Reserve Bank of India.

6. Impact on revenue expenditure:

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

Para Number	Item (Illustrative)	Overstatement of revenue expenditure (₹ in crore)	Understatement of revenue expenditure (₹ in crore)
3(vi)	Non-adjustment of interest on balances in State Compensatory Afforestation Fund	..	35.84
3(vi)	Less adjustment of interest on balances in Mines and Mineral Development, Restoration and Rehabilitation Fund	..	12.20
3(vi)	Non-payment of interest in Defined Contribution Pension Scheme for Government Employees	..	3.06
5(ii)(B)(a)	Short-contribution to Consolidated Sinking Fund	...	686.04
Total (Net) Impact	Understatement	..	737.14

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