

**FINANCE ACCOUNTS**

**2020-21**

**Volume-I**

**GOVERNMENT OF  
ARUNACHAL PRADESH**



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

This compilation containing the Finance Accounts of the Government of Arunachal Pradesh for the year ending 31 March 2021 presents the financial position, along with the accounts of receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of Finances and Volume-II depicts the Accounts in detail. The Appropriation Accounts of the Government for the year 2020-21 for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision and in accordance with the requirements of the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Arunachal Pradesh and the statements received from the Reserve Bank of India. Statements (No: 9, 10 and 20), Explanatory Notes (under Statements 14 and 15), Annexure to Statement 17b (i), (ii), 17c (i) and Appendices (III, IV, IX, XI and XII) in this compilation, have been prepared directly from the information received from the Government of Arunachal Pradesh/ Corporations/ Companies/ Societies which are responsible to ensure the correctness of such information.

The treasuries, offices, and/ or departments functioning under the control of the Government of Arunachal Pradesh are primarily responsible for preparation and correctness of the initial and subsidiary accounts, as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of Accounts is discharged through the Accounts Wing of the Principal Accountant General. The audit of these accounts is independently conducted through the Audit Wing of the Principal Accountant General Arunachal Pradesh, in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller & 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 audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the Audit to obtain reasonable assurance that the accounts are free from material misstatement. An Audit includes examination, on a test basis of evidence relevant to the amounts and disclosures in the Financial Statements.

On the basis of the information and explanations that my officers required and have been obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the Explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of Arunachal Pradesh for the year ending 31 March 2021.

Points of interest arising from the study of these Accounts, as well as test Audit conducted during the year or earlier years, are contained in my Financial, Compliance and Performance Audit Reports on the Government of Arunachal Pradesh which are presented separately for the year ended 31 March 2021.

### **Emphasis of Matter**

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

1. Minor Head 800 - 'Other Expenditure'/ 'Other Receipts' is intended to be operated only when the appropriate Minor Head is not provided under a Major Head in the Accounts. During 2020-21, the State Government booked an expenditure of ₹ 7,377.65 crore under Minor Head 800 under 85 Revenue and Capital Major Heads of Accounts, constituting 40.51 *per cent* of the total Revenue and Capital expenditure of ₹ 18,210.85 crore. This represents an increase of 22 *per cent* over the amount booked under 'Minor Head 800-Other Expenditure' in 2019-20. Further, the State Government booked receipts of ₹ 909.84 crore under Minor Head 800-Other Receipts under 18 Major Heads of Accounts, constituting 5.31 *per cent* of the Revenue Receipts of ₹ 17,123.51 crore during 2020-21. This represents an increase of 47 *per cent* over the amount booked under 'Minor Head 800-Other Receipts' in 2019-20. Routine operation of Minor Head 800 renders the accounts opaque.



2. Twenty-one Government Departments did not submit 188 number of Utilisation Certificates (UCs) involving ₹ 765.50 crore which were due to be submitted during the year 2020-21 and therefore, there is no assurance that the expenditure of ₹ 765.50 crore has actually been incurred for the purpose for which it was authorised. Furthermore, 71 UCs worth ₹ 148.12 crore in respect of 13 Government Departments were due for submission up to 2019-20 remained outstanding as on 31 March 2021. Thus, a total of 259 UCs worth ₹ 913.62 crore were due for submission as of March 2021. Huge pendency in submission of UCs is fraught with the risk of fraud and misappropriation of funds.

Date: **25 March 2022**  
Place: **New Delhi**



(GIRISH CHANDRA MURMU)  
Comptroller & Auditor General of India



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## Guide to the Finance Accounts

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### A. Broad overview of the structure of Government Accounts

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

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

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

The Consolidated Fund comprises of two sections: Revenue and Capital (including Loans). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, *viz.*, 'Tax Revenue', 'Non-Tax Revenue' and 'Grants-in-Aid and Contributions'. These three sectors are further divided into sub-sectors like 'Taxes on Income and Expenditure', 'Fiscal Services', *etc.* The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, *viz.*, 'General Services', 'Social Services', 'Economic Services' and 'Grants-in-Aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture' *etc.* The Capital Expenditure section is sub-divided into eight sectors, *viz.*, 'General Services', 'Social Services', 'Economic Services', 'Grants- in-Aid and Contributions', '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 Arunachal Pradesh for 2020-21 is ₹ 0.05 crore.

**Part III: Public Account:** All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises 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.

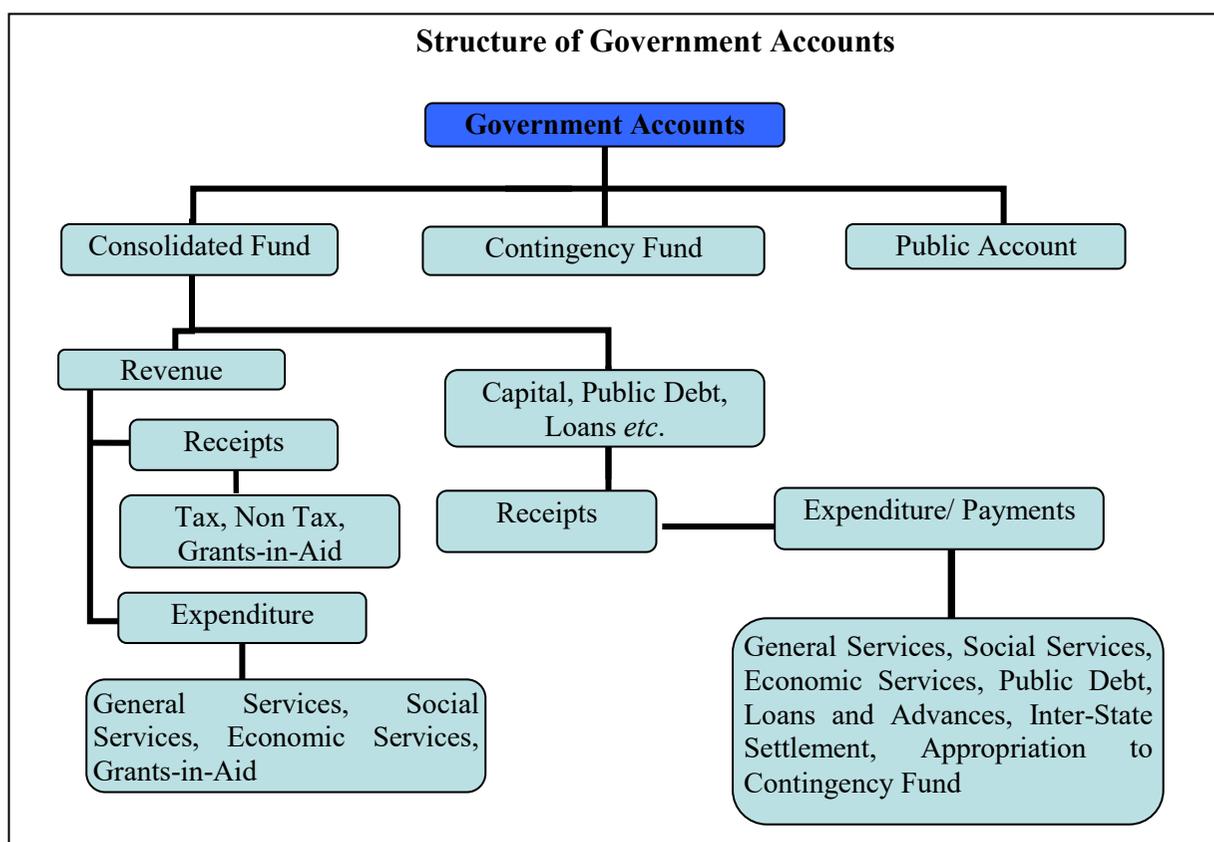
3. Government Accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of Government, 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 upto March 2021).

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

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

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



## **B. What the Finance Accounts contain**

The Finance Accounts are presented in two volumes.

**Volume-I** contains the Certificate of the Comptroller and Auditor General of India, 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, Notes to Accounts and Annexure to the Notes to Accounts. Details of the **13** statements in **Volume-I** are given below:

- 1. Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
- 2. Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, *viz.*, the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an Annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
- 3. Statement of Receipts (Consolidated Fund):** This statement comprises Revenue and Capital Receipts and borrowings of 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, 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 of '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, Cooperative institutions and Local Bodies. This statement corresponds to the detailed statement 19 in Volume II.

- 9. Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to the detailed statement 20 in Volume II.
- 10. Statement of Grants-in-Aid given by the Government:** This statement depicts all Grants-in-Aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.
- 11. Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
- 12. Statement on Sources and Application of Funds for Expenditure other than on Revenue Account:** This statement is based on the principle that Revenue Expenditure is expected to be defrayed from Revenue Receipts, while Capital Expenditure of the year is met from Revenue Surplus, net credit balances in the Public Account, Cash Balance at the beginning of the year, and borrowings.
- 13. Summary of balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed statements 14, 15, 16, 17, 18 and 21 in Volume II.

**Volume II of the Finance Accounts contains two parts- nine detailed statements in Part I and thirteen Appendices in Part II.**

**Part I of Volume II**

- 14. Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary statement 3 in Volume I of the Finance Accounts.
- 15. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary statement 4 in Volume I, depicts the Revenue Expenditure of the State Government under State Fund Expenditure (Charged and Voted) and Central Assistance including Centrally Sponsored Schemes and Central Plan Schemes.
- 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 under State Fund Expenditure (Charged and Voted) and Central Assistance including Centrally Sponsored Schemes and Central Plan Schemes. In addition to representing details of Capital Expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub-head levels also.

- 17. Detailed Statement of Borrowings and Other Liabilities by Minor Heads:** This statement, which corresponds to the summary statement 6 in volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), and Ways and Means Advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, *i.e.*, amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans.
- 18. Detailed Statement on Loans and Advances given by the Government:** This statement corresponds to the summary statement 7 in Volume I.
- 19. Detailed Statement of Investments:** This statement depicts details of investments entity wise and Major and Minor Head wise details of discrepancies, if any, between statements 16 and 19. This statement corresponds to statement 8 in Volume I.
- 20. Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of government guarantees. This statement corresponds to statement 9 in Volume I.
- 21. Detailed Statement on Contingency Fund and Other Public Account transactions:** This statement depicts at Minor Head level the details of un-recouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year. This statement corresponds to statement 13 in Volume I.
- 22. Detailed Statement on Earmarked Balances:** This statement depicts details of investments from the Reserve Funds (Public Account).

## **Part II of Volume II**

**Part II contains thirteen Appendices** on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan schemes, *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 'Index' in Volume I or II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

### **C. Ready Reckoner**

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

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

#### D. Periodical adjustments and Book adjustments:

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

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

Examples of periodical adjustments and book adjustments are given below:

- (1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund *e.g.*, Calamity Relief Fund, Reserve Funds, Sinking Fund, *etc.*
- (2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.

- (3) Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme, where interest on GPF is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-General Provident Fund.
- (4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

**E. Rounding:**

Difference of ₹ 0.01 lakh/ crore wherever occurring, is due to rounding.

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## 1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)				
[1] Assets	Reference (Sl. No.)		As at 31 March 2021	As at 31 March 2020
	Notes to Accounts	Statement		
<b>Cash</b>		Annx. to St.No.2	<b>33,89.33</b>	<b>30,13.82</b>
(i) Cash in Treasuries and Local Remittances	...	Annx. to St.No.2	...	...
(ii) Departmental balances	...	21	(-)3.49	(-)4.93
(iii) Permanent Imprest	...	21	0.01	0.01
(iv) Cash Balance Investments	...	21	16,99.49	14,16.05
(v) Deposits with Reserve Bank of India	Para 4 (vii)	Annx. A	7.01	2,56.96
(vi) Investments from Earmarked Funds [2]	...	22	16,86.31	13,45.73
<b>Capital Expenditure</b>	...	...	<b>3,79,22.50</b>	<b>3,27,99.15</b>
(i) Investments in shares of Companies Corporations, etc .	...	5,16 and 19	2,50.93	2,50.93
(ii) Other Capital Expenditure	...	5,16 and 19	3,76,71.57	3,25,48.22
<b>Contingency Fund (unrecouped)</b>	...	...	...	...
<b>Loans and Advances</b>	Para 5 (c)	7 and 18	<b>95.85</b>	<b>96.99</b>
<b>Advances with Departmental Officers</b>	...	21	<b>5,07.58</b>	<b>5,02.64</b>
<b>Suspense and Miscellaneous Balances [3]</b>	...	21	<b>12,92.29</b>	<b>12,60.72</b>
<b>Remittance Balances</b>	...	21	...	...
<b>Cumulative excess of expenditure over receipts [4]</b>	...	12	...	...
<b>Grand Total</b>	...	...	<b>4,32,07.55</b>	<b>3,76,73.32</b>

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

[2] Investments out of earmarked funds in shares of companies etc. are excluded under Capital Expenditure and included under Investments from Earmarked Funds.

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

[4] 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 - conclud.**

Liabilities[1]	Reference (Sl. No.)		As at 31 March 2021	As at 31 March 2020
	Notes to Accounts	Statement		
			<b>(₹ in crore)</b>	
<b>Borrowings (Public Debt)</b>	...	...	<b>77,07.81</b>	<b>64,51.25</b>
(i) Internal Debt	...	6 and 17	73,48.10	62,98.78
(ii) Loans and Advances from Central Government	...	6 and 17		
Non-Plan Loans	...	...	35.36	35.67
Loans for State Plan Schemes	...	...	49.19	72.87
Loans for Central Plan Schemes	...	...	(-)5.81	(-)4.91
Loans for Centrally Sponsored Plan Schemes	...	...	11.53	11.53
Other Loans for States/ Union Territory with Legislature Schemes	...	...	2,32.97	...
Other loans	...	...	36.47	37.31
<b>Contingency Fund (corpus)</b>	...	21	<b>0.05</b>	<b>0.05</b>
<b>Liabilities on Public Account</b>			<b>61,35.41</b>	<b>5895.75</b>
(i) Small Savings, Provident Fund, <i>etc.</i>	...	21	27,19.41	25,03.51
(ii) Deposits	...	21	1,90.53	2,39.32
(iii) Reserve Funds	Para 4 (ii)	22	30,78.86	29,37.39
(iv) Remittance Balances	...	21	1,46.61	2,13.53
(v) Suspense and Miscellaneous Balance	...	21	...	...
<b>Cumulative excess of receipts over Expenditure [5]</b>	...	12	<b>2,93,64.28</b>	<b>2,53,28.27</b>
<b>Grand Total</b>			<b>4,32,07.55</b>	<b>3,76,73.32</b>

[ 5 ] The cumulative excess of receipt over expenditure or expenditure over receipts is different from and not the Fiscal/ Revenue Deficit for the current year.

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)					
Receipts			Disbursements		
	2020-21	2019-20		2020-21	2019-20
<b>Part -I Consolidated Fund</b>					
<b>Section - A Revenue</b>					
<b>Revenue Receipts</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>1,71,23.51</b>	<b>1,48,88.55</b>	<b>Revenue Expenditure</b> <i>(Ref. Statement 4-A, 4-B &amp; 15)</i>	<b>1,30,87.50</b>	<b>1,22,18.73</b>
<b>Tax Revenue (raised by the State)</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>14,31.10</b>	<b>12,28.73</b>	Salaries [1] <i>(Ref. Statement 4-B &amp; Appendix-I)</i>	50,58.48	49,17.24
<b>Non- Tax Revenue</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>8,36.53</b>	<b>6,51.38</b>	Subsidies [1] <i>(Ref. Appendix-II)</i>	17.85	0.40
			Grants-in-Aid [2] <i>(Ref. Statement 4-B, 10 &amp; Appendix-III)</i>	21,83.37	13,32.05
Interest receipts <i>(Ref. Statement 3 &amp; 14)</i>	34.12	62.49	<b>General Services</b> <i>(Ref. Statement 4, 4-A &amp; 15)</i>	<b>5,65.38</b>	<b>5,83.90</b>
Others <i>(Ref. Statement 3)</i>	8,02.41	5,88.89	Interest Payment and Servicing of Debt <i>(Ref. Statement 4-A, 4-B &amp; 15)</i>	9,92.84	8,54.53
			Pension <i>(Ref. Statement 4-A, 4-B &amp; 15)</i>	10,85.57	8,82.31
<b>Share of Union Taxes/ Duties</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>1,04,72.58</b>	<b>89,87.57</b>	Others	5,65.38	5,83.90
			<b>Social Services</b> <i>(Ref. Statement 4-A &amp; 15)</i>	<b>12,34.83</b>	<b>13,91.62</b>
			<b>Economic Services</b> <i>(Ref. Statement 4-A &amp; 15)</i>	<b>19,43.62</b>	<b>22,51.31</b>
<b>Grants from Central Government</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>43,83.30</b>	<b>40,20.87</b>	<b>Compensation and Assignment to Local Bodies and PRIs</b> <i>(Ref. Statement 4-A &amp; 15)</i>	<b>5.56</b>	<b>5.37</b>
<b>Revenue Deficit</b>	...	...	<b>Revenue Surplus</b>	<b>40,36.01</b>	<b>26,69.82</b>

[1] Salary, Subsidy and Grants-in-Aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'Social', 'General' and 'Economic' Services does not include expenditure on salaries, subsidies and Grants-in-Aid (explained in footnote 2).

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

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

(₹ in crore)					
Receipts			Disbursements		
	2020-21	2019-20		2020-21	2019-20
<b>Part -I Consolidated Fund</b>					
<b>Section -B Capital</b>					
<b>Capital Receipts</b> <i>(Ref. Statement 3 &amp; 14)</i>	...	...	<b>Capital Expenditure</b> <i>(Ref. Statement 4-A, 4-B &amp; 16)</i>	<b>51,23.35</b>	<b>36,93.05</b>
			Grants-in-Aid [2] <i>(Ref. Statement 16)</i>	...	...
			<b>General Services</b> <i>(Ref. Statement 4-A &amp; 16)</i>	7,43.99	6,57.91
			<b>Social Services</b> <i>(Ref. Statement 4-A &amp; 16)</i>	6,47.43	7,24.97
			<b>Economic Services</b> <i>(Ref. Statement 4-A &amp; 16)</i>	37,31.93	23,10.17
<b>Recoveries of Loans and Advances</b> <i>(Ref. Statement 3, 7 &amp; 18)</i>	<b>5.94</b>	<b>7.03</b>	<b>Loans and Advances Disbursed</b> <i>(Ref. Statement 4-A, 7 &amp; 18)</i>	<b>4.80</b>	<b>16.02</b>
			<b>General Services</b> <i>(Ref. Statement 4-A, 7 &amp; 18)</i>	...	...
			<b>Social Services</b> <i>(Ref. Statement 4-A, 7 &amp; 18)</i>	...	...
			<b>Economic Services</b> <i>(Ref. Statement 4-A, 7 &amp; 18)</i>	0.95	13.28
			<b>Others (loans to Government Servant )</b> <i>(Ref. Statement 7)</i>	3.85	2.74
<b>Public Debt receipts</b> <i>(Ref. Statement 3, 6 &amp; 17)</i>	<b>15,16.06</b>	<b>17,90.71</b>	<b>Repayment of Public Debt</b> <i>(Ref. Statement 4-A, 6 &amp; 17)</i>	<b>2,59.49</b>	<b>3,53.60</b>
Internal Debt (Market Loans, NSSF etc. ) <i>(Ref. Statement 3, 6 &amp; 17)</i>	12,83.09	17,90.71	Internal Debt (Market loans, NSSF etc. ) <i>(Ref. Statement 4-A, 6 &amp; 17)</i>	2,33.77	3,27.32
Loan from GOI <i>(Ref. Statement 3, 6 &amp; 17)</i>	2,32.97	...	Loan from GOI <i>(Ref. Statement 4-A, 6 &amp; 17)</i>	25.72	26.28
<b>Inter-State Settlement Account (Net)</b>	...	...	<b>Inter-State Settlement Account (Net)</b>	...	...
<b>Total Receipts Consolidated Fund</b> <i>(Ref. Statement 3)</i>	<b>1,86,45.51</b>	<b>1,66,86.29</b>	<b>Total Expenditure Consolidated Fund</b> <i>(Ref. Statement 4)</i>	<b>1,84,75.14</b>	<b>1,62,81.40</b>
Deficit in Consolidated Fund	...	...	Surplus in Consolidated Fund	<b>1,70.37</b>	<b>4,04.88</b>

**2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - conclud.**

(₹ in crore)					
Receipts			Disbursements		
	2020-21	2019-20		2020-21	2019-20
<b>Part -II Contingency Fund</b>					
<b>Contingency Fund</b> <i>(Ref. Statement 21)</i>	...	...	<b>Contingency Fund</b> <i>(Ref. Statement 21)</i>	...	...
<b>Part -III Public Account [3]</b>					
<b>Small Savings, Provident Funds etc.</b> <i>(Ref. Statement 21)</i>	7,49.47	5,62.99	<b>Small Savings</b> <i>(Ref. Statement 21)</i>	5,33.57	2,87.87
<b>Reserves and Sinking Funds</b> <i>(Ref. Statement 21)</i>	3,40.58	19,06.18	<b>Reserves and Sinking Funds</b> <i>(Ref. Statement 21)</i>	5,39.68	3,17.57
<b>Deposits</b> <i>(Ref. Statement 21)</i>	2,92.04	3,35.95	<b>Deposits</b> <i>(Ref. Statement 21)</i>	3,40.83	4,11.22
<b>Advances</b> <i>(Ref. Statement 21)</i>	44.31	17.33	<b>Advances</b> <i>(Ref. Statement 21)</i>	49.26	19.29
<b>Suspense and Misc[4]</b> <i>(Ref. Statement 21)</i>	6,12,43.94	5,21,36.81	<b>Suspense and Misc[4]</b> <i>(Ref. Statement 21)</i>	6,15,60.40	5,27,79.59
<b>Remittances</b> <i>(Ref. Statement 21)</i>	30,96.12	33,13.06	<b>Remittances</b> <i>(Ref. Statement 21)</i>	31,63.04	46,80.11
<b>Total Receipts Public Account</b>	6,57,66.46	5,82,72.32	<b>Total Disbursements Public Account</b>	6,61,86.78	5,84,95.65
Deficit in Public Account	4,20.32	2,23.33	Surplus in Public Account	...	...
<b>Opening Cash Balance</b>	2,56.96	75.40	<b>Closing Cash Balance</b>	7.01	2,56.96
<b>Increase in Cash Balance</b>	...	1,81.56	<b>Decrease in Cash Balance</b>	2,49.95	...

[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 A**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

	On 31 March 2021	On 1 April 2020
( ₹ in crore )		
<b>(a) General Cash Balance</b>		
1. Cash in Treasuries	...	...
2. Deposits with Reserve Bank	7.01	2,56.96
3. Remittance in Transit (Local)	...	...
<b>Total</b>	<b>7.01</b>	<b>2,56.96</b>
4. Investment held in the "Cash Balance Investment Accounts"	16,99.49	14,16.05
<b>Total (a)</b>	<b>17,06.50</b>	<b>16,73.01</b>
<b>(b) Other Cash Balances and Investments</b>		
1. Cash with Departmental Officers viz , Forest and Public Works Officers	(-)3.49	(-)4.93
2. Permanent Advance for Contingent Expenditure with Departmental Officers	0.01	0.01
3. Investment of Earmarked Funds	16,86.31	13,45.73
<b>Total (b)</b>	<b>16,82.83</b>	<b>13,40.81</b>
<b>Total (a) and (b)</b>	<b>33,89.33</b>	<b>30,13.82</b>

**EXPLANATORY NOTES**

The opening and closing balance include ₹ (-)57.02 crore representing cash balance of the Union Territory Government merged in the general cash balance of the Central Government. Final decision regarding treatment of the amount is awaited from the Government of India (September 2021).

(a) There was a net difference of ₹ 27.01 crore (Debit) between the figures reflected in the accounts ₹ 7.01 crore (Debit) and that intimated by the Reserve Bank of India ₹ 20.00 crore (Debit).

(b) The difference is due to the following factors:-

	( ₹ in crore )	
1. Adjustment in respect of overdraft/ shortfall	...	...
2. Misclassification by Bank/ Treasury	Dr	₹ 27.01
3. Non-receipt of details of adjustment made by R.B.I.	...	...
<b>Total</b>	<b>Dr</b>	<b>₹ 27.01</b>

**ANNEXURE A**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES - contd.**

(c) Cash and Cash equivalents of cash in treasuries and deposits with RBI and other Banks and Remittances in Transit. The balance under the head 'Deposits with Reserve Bank' depicts the combined balance of the Consolidated Fund, Contingency Fund and Public Account at the end of year. To arrive all the overall cash position the cash balances with treasuries, departments and investments out of the cash balances/ reserve fund *etc.*, are added to the balance in 'Deposits with RBI'.

The balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter- Government monetary settlement pertaining to transactions of the financial year 2020-21 advised to RBI till 25 April 2021.

**Table 1 : Limits of Special Ways and Means Advance**

Period	Special Drawing Limit
(₹ in crore)	
As on 31 March 2019	1,31.41
As on 31 March 2020	5,80.94
As on 31 March 2021	4,19.15

**Table 2 : Details of Interest Rate on Ways and Means Advances**

Serial No.	Description	Interest Rate
1	Ordinary Ways and Means Advances upto 90 days	Repo Rate
2	91 days and above	Repo Rate + 1
3	Special Ways and Means Advance	Repo Rate - 2
4	Overdraft up to 100 <i>per cent</i> Ordinary Ways and Means Advance	Repo Rate + 2
5	Overdraft exceeding 100 <i>per cent</i> Ordinary Ways and Means Advance	Repo Rate + 5

**Table 3: Repo Rate during the year 2020-21 are as follows (different rates during the year):**

Period	Repo Rate
1 April 2020 to 21 May 2020	4.40%
22 May 2020 to 31 March 2021	4.00%

**ANNEXURE A**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES - conclud.**

The extent to which the Government maintained the minimum balances with the Bank during 2020-21 and take ways and means Advances as indicated below:-

(i) Number of days on which the minimum balance was maintained without taking any advance	365 days
(ii) Number of days on which the minimum balance was maintained by taking special ways and means advances	...
(iii) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	...
(iv) Number of days on which overdrafts were taken	...
<b>Total</b>	<b>365 days</b>

**Table 4 : Detailed Statement on Ways and Means Advances**

Description	Opening Balance on 1 April 2020	Purchase during 2020-21	Sales during 2020-21	Closing Balance on 31 March 2021	Interest paid during the year
( ₹ in crore )					
6003-110 Ways and Means Advances from RBI	...	...	...	...	...

All the investments from out of the cash balances are in government of India securities. Interest realised during the year on such investment was ₹ 32.37 crore.

The following is an analysis of investment held in cash balance investment account:-

Description	Opening Balance on 1 April 2020	Purchase during 2020-21	Sales during 2020-21	Closing Balance on 31 March 2021	Interest realised during the year
( ₹ in crore )					
<b>Short Term Investments</b>					
Government of India Treasury Bills	14,16.05	6,15,18.17	6,12,34.73	16,99.49	32.37
<b>Long Term Investments</b>					
Government of India Stock/ Securities	...	...	...	...	...
<b>Total</b>	<b>14,16.05</b>	<b>6,15,18.17</b>	<b>6,12,34.73</b>	<b>16,99.49</b>	<b>32.37</b>

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

		<b>(₹ in crore)</b>	
	<b>Description</b>	<b>2020-21</b>	<b>2019-20</b>
<b>A.</b>	<b>Tax Revenue</b>		
<b>A.1</b>	<b>Own Tax Revenue</b>	<b>14,31.10</b>	<b>12,28.73</b>
	Goods and Services Tax	8,59.29	8,01.55
	Land Revenue	7.52	15.97
	Stamps and Registration fees	10.47	8.15
	State Excise	2,38.02	1,44.97
	Taxes on Sales, Trade <i>etc.</i>	2,83.09	2,19.82
	Taxes on Goods and Passengers	...	0.15
	Taxes on Vehicles	32.71	38.12
	Others	...	...
<b>A.2</b>	<b>Share of net proceeds of Taxes</b>	<b>1,04,72.58</b>	<b>89,87.57</b>
	Goods and Services Tax	31,52.15	25,50.31
	Corporation Tax	31,30.39	30,64.45
	Taxes on Income other than Corporation Tax	32,05.59	24,01.21
	Other Taxes on Income and Expenditure	...	...
	Taxes on Wealth	...	0.13
	Customs	5,82.90	5,69.70
	Union Excise Duties	3,55.91	3,96.08
	Service Tax	39.53	...
	Other Taxes and Duties on Commodities and Services	6.11	5.69
	Others	...	...
	<b>Total A</b>	<b>1,19,03.68</b>	<b>1,02,16.30</b>
<b>B.</b>	<b>Non-Tax Revenue</b>		
	Interest receipts	34.12	62.49
	Dividends and Profits	...	...
	Miscellaneous General services	0.01	12.78
	Non-ferrous Mining and Metallurgical Industries	83.00	72.04
	Forestry and Wild Life	8.68	6.52
	Public Works	17.33	7.74
	Other Administrative Services	3,67.29	1,29.79
	Crop Husbandry	4.35	1.71
	Police	3.94	4.27
	Animal Husbandry	2.11	1.80

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

		(₹ in crore)	
Description		2020-21	2019-20
Others		3,15.70	3,52.24
<b>Total B</b>		<b>8,36.53</b>	<b>6,51.38</b>

**II . GRANTS FROM GOVERNMENT OF INDIA**

		(₹ in crore)	
Description		2020-21	2019-20
<b>C. Grants</b>			
<b>Grants-in-Aid from Central Government</b>			
<b>Non-Plan Grants</b>		...	...
	Grants under the proviso to Article 275 (1) of the Constitution	...	...
	Grants towards contribution to State Disaster Response Fund	...	...
	Grants under National Calamity Contingency Fund	...	...
	Other Grants	...	...
<b>Grants for State/ Union Territory Plan Schemes</b>		...	...
	Block Grants (of which EAP)	...	...
	Grants under the proviso to Article 275 (1) of the Constitution	...	...
	Grants for Central Road Fund	...	...
	Other Grants	...	...
	Grants for Central Plan Schemes	...	...
	Grants for Centrally Sponsored Plan Schemes	...	...
	Grants for Special Plan Schemes	...	...
	Centrally Sponsored Plan Schemes	28,77.45	31,93.17
	Finance Commission Grants	7,82.05	3,80.98
	Other Transfer/ Grants to States/ Union Territories with Legislatures	7,23.80	4,46.72
	<b>Total C</b>	<b>43,83.30</b>	<b>40,20.87</b>
	<b>Total Revenue Receipts (A+B+C)</b>	<b>1,71,23.51</b>	<b>1,48,88.55</b>

**3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND) - conclud.**
**III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS**

(₹ in crore)

	Description	2020-21	2019-20
<b>D.</b>	<b>Capital</b>		
	Disinvestment proceeds	...	...
	Others	...	...
	<b>Total D</b>	...	...
<b>E.</b>	<b>Public Debt Receipts</b>		
	<b>Internal Debt</b>	<b>1283.09</b>	<b>1790.71</b>
	Market Loans	7,67.81	13,67.13
	WMA [1] from RBI	...	38.88
	Bonds	...	...
	Loans from Financial Institutions	2,51.71	2,08.32
	Special Securities issued to National Small Savings Fund	2,63.57	1,76.38
	Other Loans	...	...
	<b>Loans and Advances from Central Government</b>	<b>230.97</b>	...
	Non Plan Loans	...	...
	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	2,32.97	...
	Other	...	...
	<b>Total E</b>	<b>15,16.06</b>	<b>17,90.71</b>
<b>F.</b>	<b>Loans and Advances by State Government [2]</b>	<b>5.94</b>	<b>7.03</b>
<b>G.</b>	<b>Inter State Settlements</b>	...	...
	<b>Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)</b>	<b>1,86,45.51</b>	<b>1,66,86.29</b>

[1] WMA: Ways and Means Advances.

[2] Details are in Statement No. 7 Volume I and Statement No. 18 in Volume II.

**4. STATEMENT OF EXPENDITURE  
(CONSOLIDATED FUND BY FUNCTION AND NATURE)**

<b>A. EXPENDITURE BY FUNCTION</b>		<b>(₹ in crore)</b>			
<b>Description</b>	<b>Revenue</b>	<b>Capital</b>	<b>Loans and Advances</b>	<b>Total</b>	
<b>A. General Services</b>					
<b>A.1 Organs of State</b>	<b>2,25.81</b>	...	...	<b>2,25.81</b>	
Parliament/ State/ Union Territory Legislatures	1,14.51	...	...	1,14.51	
President, Vice President/ Governor, Administrator of Union Territories	7.07	...	...	7.07	
Council of Ministers	18.97	...	...	18.97	
Administration of Justice	30.58	...	...	30.58	
Elections	54.68	...	...	54.68	
<b>A.2 Fiscal Services</b>	<b>94.50</b>	...	...	<b>94.50</b>	
Land Revenue	66.46	...	...	66.46	
Stamps and Registration	0.15	...	...	0.15	
State Excise	26.24	...	...	26.24	
Other Fiscal Services	1.65	...	...	1.65	
<b>A.3 Interest Payment and servicing of Debt</b>	<b>9,92.84</b>	...	...	<b>9,92.84</b>	
Appropriation for Reduction or Avoidance of Debt	2,40.50	...	...	2,40.50	
Interest Payments	7,52.34	...	...	7,52.34	
<b>A.4 Administrative Services</b>	<b>18,16.34</b>	<b>7,43.99</b>	...	<b>25,60.33</b>	
Public Service Commission	10.49	...	...	10.49	
Secretariat-General Services	1,60.97	...	...	1,60.97	
District Administration	3,21.25	...	...	3,21.25	
Treasury and Accounts Administration	30.61	...	...	30.61	
Police	9,40.42	64.05	...	10,04.47	
Jails	13.42	...	...	13.42	
Stationery and Printing	10.87	0.11	...	10.98	
Public Works	2,81.05	2,34.19	...	5,15.24	
Other Administrative Services	47.26	4,45.64	...	4,92.90	
<b>A.5 Pensions and Miscellaneous General Services</b>	<b>10,87.07</b>	...	...	<b>10,87.07</b>	
Pensions and other Retirement Benefits	10,85.57	...	...	10,85.57	
Miscellaneous General Services	1.50	...	...	1.50	
<b>Total A. General Services</b>	<b>42,16.56</b>	<b>7,43.99</b>	...	<b>49,60.55</b>	

**4. STATEMENT OF EXPENDITURE**  
**(CONSOLIDATED FUND BY FUNCTION AND NATURE) - contd.**

<b>A. EXPENDITURE BY FUNCTION</b>		<b>(₹ in crore)</b>			
Description		Revenue	Capital	Loans and Advances	Total
<b>B.</b>	<b>Social Services</b>				
<b>B.1</b>	<b>Education, Sports, Art and Culture</b>	<b>15,84.61</b>	<b>65.11</b>	...	<b>16,49.72</b>
	General Education	14,85.93	50.82	...	15,51.04
	Technical Education	14.29	0.41	...	14.29
	Sports and Youth Services	45.81	4.50	...	45.81
	Art and Culture	38.58	9.38	...	38.58
<b>B.2</b>	<b>Health and Family Welfare</b>	<b>9,28.95</b>	<b>10.61</b>	...	<b>9,39.56</b>
	Medical and Public Health	9,14.12	10.61	...	9,24.73
	Family Welfare	14.83	...	...	14.83
<b>B.3</b>	<b>Water Supply, Sanitation, Housing and Urban Development</b>	<b>11,61.97</b>	<b>3,50.30</b>	...	<b>15,12.27</b>
	Water Supply and Sanitation	8,85.35	2,24.55	...	11,09.90
	Housing	53.97	20.81	...	74.78
	Urban Development	2,22.65	1,04.94	...	3,27.59
<b>B.4</b>	<b>Information and Broadcasting</b>	<b>39.83</b>	<b>2.12</b>	...	<b>41.95</b>
	Information and Publicity	39.83	2.12	...	41.95
<b>B.5</b>	<b>Labour and Labour Welfare</b>	<b>27.41</b>	...	...	<b>27.41</b>
	Labour and Employment	27.41	...	...	27.41
<b>B.6</b>	<b>Social Welfare and Nutrition</b>	<b>5,85.81</b>	<b>2,19.29</b>	...	<b>8,05.10</b>
	Social Security and Welfare	2,16.37	2,19.29	...	4,35.66
	Nutrition	44.00	...	...	44.00
	Relief on account of Natural Calamities	3,25.44	...	...	3,25.44
<b>B.7</b>	<b>Others</b>	<b>30.87</b>	...	...	<b>30.87</b>
	Other Social Services	0.07	...	...	0.07
	Secretariat-Social Services	30.80	...	...	30.80
	<b>Total B. Social Services</b>	<b>43,59.45</b>	<b>6,47.43</b>	...	<b>50,06.88</b>
<b>C.</b>	<b>Economic Services</b>				
<b>C.1</b>	<b>Agriculture and Allied Activities</b>	<b>8,31.91</b>	<b>20.44</b>	<b>0.95</b>	<b>8,53.30</b>
	Crop Husbandry	2,88.90	4.72	...	2,93.62
	Soil and Water Conservation	72.28	...	...	72.28
	Animal Husbandry	1,47.28	9.82	...	1,57.10
	Dairy Development	2.73	...	...	2.73
	Fisheries	27.37	0.80	...	28.17

**4. STATEMENT OF EXPENDITURE**  
**(CONSOLIDATED FUND BY FUNCTION AND NATURE) - contd.**

<b>A. EXPENDITURE BY FUNCTION</b>		<b>(₹ in crore)</b>			
	Description	Revenue	Capital	Loans and Advances	Total
<b>C.</b>	<b>Economic Services - contd.</b>				
<b>C.1</b>	<b>Agriculture and Allied Activities - conclud.</b>				
	Forestry and Wild Life	2,42.94	...	...	2,42.94
	Food, Storage and Warehousing	4.90	...	...	4.90
	Agricultural Research and Education	28.30	0.06	...	28.36
	Co-operation	16.42	0.29	0.95	17.66
	Other Agricultural Programmes	0.79	4.75	...	5.54
<b>C.2</b>	<b>Rural Development</b>	<b>11,23.93</b>	<b>34.59</b>	<b>...</b>	<b>11,58.52</b>
	Special Programmes for Rural Development	1,50.18	...	...	1,50.18
	Rural Employment	2,24.50	...	...	2,24.50
	Land Reforms	0.72	...	...	0.72
	Other Rural Development Programmes	7,48.53	34.59	...	7,83.12
<b>C.3</b>	<b>Special Areas Programmes</b>	<b>14.87</b>	<b>1,47.18</b>	<b>...</b>	<b>1,62.05</b>
	Hill Areas	0.08	...	...	0.08
	North Eastern Areas	13.81	1,21.81	...	1,35.62
	Other Special Area Programmes	0.98	25.37	...	26.35
<b>C.4</b>	<b>Irrigation and Flood Control</b>	<b>3,67.44</b>	<b>1,71.34</b>	<b>...</b>	<b>5,38.78</b>
	Minor Irrigation	3,37.44	3.43	...	3,40.87
	Flood Control and Drainage	30.00	1,67.91	...	1,97.91
<b>C.5</b>	<b>Energy</b>	<b>10,66.86</b>	<b>1,72.70</b>	<b>...</b>	<b>12,39.56</b>
	Power	10,44.17	1,72.70	...	12,16.87
	New and Renewable Energy	22.69	...	...	22.69
<b>C.6</b>	<b>Industry and Minerals</b>	<b>96.50</b>	<b>11.44</b>	<b>...</b>	<b>1,07.94</b>
	Village and Small Industries	69.88	11.44	...	81.32
	Industries	5.17			5.17
	Non-ferrous Mining and Metallurgical Industries	17.36	...	...	17.36
	Other Industries	4.09	...	...	4.09

**4. STATEMENT OF EXPENDITURE**  
**(CONSOLIDATED FUND BY FUNCTION AND NATURE) - contd.**

<b>A. EXPENDITURE BY FUNCTION</b>		<b>(₹ in crore)</b>			
	Description	Revenue	Capital	Loans and Advances	Total
<b>C.</b>	<b>Economic Services-concltd.</b>				
<b>C.7</b>	<b>Transport</b>	<b>7,71.79</b>	<b>31,66.97</b>	...	<b>39,38.76</b>
	Civil Aviation	4.03	42.57	...	46.60
	Roads and Bridges	6,52.33	31,20.01	...	37,72.34
	Road Transport	1,15.29	4.21	...	1,19.50
	Inland Water Transport	0.14	0.18	...	0.32
<b>C.8</b>	<b>Communications</b>	<b>17.47</b>	...	...	<b>17.47</b>
	Other Communication Services	17.47	...	...	17.47
<b>C.9</b>	<b>Science Technology and Environment</b>	<b>40.35</b>	...	...	<b>40.35</b>
	Other Scientific Research	38.69	...	...	38.69
	Ecology and Environment	1.66	...	...	1.66
<b>C.</b>	<b>General Economic Services</b>	<b>1,80.37</b>	<b>7.27</b>	...	<b>1,87.64</b>
<b>10</b>	Secretariat-Economic Services	59.52	...	...	59.52
	Tourism	17.93	5.56	...	23.49
	Census Survey and Statistics	26.74	...	...	26.74
	Civil Supplies	65.59	...	...	65.59
	Other General Economic Services	10.59	1.71	...	12.30
	<b>Total C. Economic Services</b>	<b>45,11.49</b>	<b>37,31.93</b>	<b>0.95</b>	<b>82,44.37</b>
<b>E.</b>	<b>Public Debt</b>				
	Internal Debt of the State Government	...	...	2,33.77	2,33.77
	Loans and Advances from the Central Government	...	...	25.72	25.72
	<b>Total E. Public Debt</b>	...	...	<b>2,59.49</b>	<b>2,59.49</b>
<b>F.</b>	<b>Loans and Advances</b>				
	Loans to Government Servants	...	...	3.85	3.85
	<b>Total F. Loans and Advances</b>			<b>3.85</b>	<b>3.85</b>
	<b>Total Consolidated Fund of India Expenditure</b>	<b>1,30,87.50</b>	<b>51,23.35</b>	<b>2,64.29</b>	<b>1,84,75.14</b>

**4. STATEMENT OF EXPENDITURE**  
**(CONSOLIDATED FUND BY FUNCTION AND NATURE) - conclud.**

<b>B. EXPENDITURE BY NATURE</b>									
<b>(₹ in crore)</b>									
<b>Head of Expenditure</b>	<b>2020-2021</b>			<b>2019-2020</b>			<b>2018-2019</b>		
	<b>Revenue</b>	<b>Capital</b>	<b>Total</b>	<b>Revenue</b>	<b>Capital</b>	<b>Total</b>	<b>Revenue</b>	<b>Capital</b>	<b>Total</b>
Salary	50,58.48	...	50,58.48	49,17.24	...	49,17.24	43,72.49	...	43,72.49
Wages	5,17.82	...	5,17.82	5,08.11	...	5,08.11	4,04.53	...	4,04.53
Pension/ Gratuity	10,85.32	...	10,85.32	8,82.31	...	8,82.31	8,94.37	...	8,94.37
Medical Treatment	7.55	...	7.55	9.15	...	9.15	6.91	...	6.91
Office Expenses	2,39.92	...	2,39.92	2,03.30	...	2,03.30	3,58.68	...	3,58.68
Materials and Supplies	78.49	...	78.49	1,00.85	...	1,00.85	49.89	...	49.89
Minor Works	11,89.89	...	11,89.89	13,04.18	...	13,04.18	16,00.57	...	16,00.57
Grants-in-Aid (Salary)	5,48.82	...	5,48.82	5,98.51	...	5,98.51	5,74.93	...	5,74.93
Grants-in-Aid (Non-Salary)	15,94.71	...	15,94.71	6,21.06	...	6,21.06	9,93.94	...	9,93.94
Grants-in-Aid (Creation of Assets)	39.83	...	39.83	1,12.47	...	1,12.47	3,00.58	...	3,00.58
Scholarship and Stipends	83.64	...	83.64	1,32.04	...	1,32.04	1,26.50	...	1,26.50
Interest	7,52.34	...	7,52.34	6,14.53	...	6,14.53	5,26.10	...	5,26.10
Other Charges	16,90.24	...	16,90.24	15,85.21	2.41	15,87.62	17,76.64	...	17,76.64
Motor Vehicles	18.73	5.07	23.80	13.45	26.40	39.85	31.59	9.42	41.01
Major Works	...	51,10.11	51,10.11	...	36,60.21	36,60.21	...	56,93.54	56,93.54
Investment	2,40.50	...	2,40.50	2,40.00	...	2,40.00	2,40.00	...	2,40.00
Others	1,40.13	2,72.46	4,12.59	3,76.32	3,73.65	7,49.97	1,78.76	3,24.72	5,03.48
Deduct Entries	(-)1,98.91	...[*]	(-)1,98.91	...	...	...	...	(-)0.33	(-)0.33
<b>Total</b>	<b>1,30,87.50</b>	<b>53,87.64</b>	<b>1,84,75.14</b>	<b>1,22,18.73</b>	<b>40,62.67</b>	<b>1,62,81.40</b>	<b>1,24,29.48</b>	<b>60,27.35</b>	<b>1,84,56.83</b>

[\*] Actual amount Rs. (-) 36,000/-.

<b>5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE</b>					
Major Head	1	2	3	4	5
Description	Expenditure during 2019-20	Progressive Expenditure upto 2019-20	Expenditure during 2020-21	Progressive Expenditure upto 2020-21	Increase(+)/ Decrease(-) in Percentage
<b>A. Capital Accounts of General Services</b>					
(₹ in crore)					
4047 Capital Outlay on other Fiscal Services	...	31.39	...	31.39	...
4055 Capital Outlay on Police	54.46	2,29.54	64.05	2,93.59	18
4058 Capital Outlay on Stationery and Printing	2.85	19.18	0.11	19.29	(-)96
4059 Capital Outlay on Public Works	1,64.08	19,30.89	2,34.19	21,65.08	43
4070 Capital Outlay on other Administrative Services	4,36.51	16,03.30	4,45.64	20,48.94	2
4075 Capital Outlay on Miscellaneous General Services	...	0.10	...	0.10	...
Total A. Capital Accounts of General Services	6,57.90	38,14.40	7,43.99	45,58.39	13
<b>B. Capital Account of Social Services</b>					
<b>(a) Capital Account of Education, Sports, Art and Culture</b>					
4202 Capital Outlay on Education, Sports, Art and Culture	1,07.52	16,88.05	65.11	17,53.16	(-)39
Total (a) Capital Account of Education, Sports, Art and Culture	1,07.52	16,88.05	65.11	17,53.16	(-)39
<b>(b) Capital Account of Health and Family Welfare</b>					
4210 Capital Outlay on Medical and Public Health	59.08	5,11.34	10.61	5,21.95	(-)82
4211 Capital Outlay on Family Welfare	...	0.27	...	0.27	...
Total (b) Capital Account of Health and Family Welfare	59.08	5,11.61	10.61	5,22.22	(-)82

<b>5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.</b>						
1	2	3	4	5		
Major Head	Description	Expenditure during 2019-20	Progressive Expenditure upto 2019-20	Expenditure during 2020-21 upto 2020-21	Progressive Expenditure upto 2020-21	Increase(+)/ Decrease(-) in Percentage
<b>B. Capital Account of Social Services-concltd.</b>						
<b>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</b>						
4215	Capital Outlay on Water Supply and Sanitation	2,53.08	16,36.29	2,24.55	18,60.84	(-11)
4216	Capital Outlay on Housing	12.49	4,65.94	20.81	4,86.75	67
4217	Capital Outlay on Urban Development	1,28.93	21,67.72	1,04.94	22,72.66	(-19)
	Total (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	3,94.50	42,69.95	3,50.30	46,20.25	(-11)
<b>(d) Capital Account of Information and Broadcasting</b>						
4220	Capital Outlay on Information and Publicity	4.29	22.55	2.12	24.67	(-51)
	Total (d) Capital Account of Information and Broadcasting	4.29	22.55	2.12	24.67	(-51)
<b>(g) Capital Account of Social Welfare and Nutrition</b>						
4235	Capital Outlay on Social Security and Welfare	1,58.43	9,32.93	2,19.29	11,52.22	38
	Total (g) Capital Account of Social Welfare and Nutrition	1,58.43	9,32.93	2,19.29	11,52.22	38
<b>(h) Capital Account on Other Social Services</b>						
4250	Capital Outlay on Other Social Services	1.15	22.39	...	22.39	...
	Total (h) Capital Account on Other Social Services	1.15	22.39	...	22.39	...
	Total B.Capital Account of Social Services	7,24.97	74,47.48	6,47.43	80,94.91	(-11)

(₹ in crore)

<b>5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.</b>					
Major Head	1	2	3	4	5
Description	Expenditure during 2019-20	Progressive Expenditure upto 2019-20	Expenditure during 2020-21	Progressive Expenditure upto 2020-21	Increase(+)/ Decrease(-) in Percentage
<b>C. Capital Account of Economic Services</b>					
<b>(a) Capital Account of Agriculture and Allied Activities</b>					
4401 Capital Outlay on Crop Husbandry	1.93	77.59	4.72	82.31	145
4402 Capital Outlay on Soil and Water Conservation	...	34.02	...	34.02	...
4403 Capital Outlay on Animal Husbandry	1.16	52.11	9.82	61.93	747
4404 Capital Outlay on Dairy Development	...	1.33	...	1.33	...
4405 Capital Outlay on Fisheries	11.90	37.87	0.80	38.67	(-)93
4406 Capital Outlay on Forestry and Wild Life	...	21.92	...	21.92	...
4408 Capital Outlay on Food Storage and Warehousing	...	35.95	...	35.95	...
4415 Capital Outlay on Agricultural Research and Education	1.17	10.82	0.05	10.87	(-)95
4416 Investments in Agricultural Financial Institutions	...	8.82	...	8.82	...
4425 Capital Outlay on Co-operation	0.32	2,35.36	0.29	2,35.65	(-)7
4435 Capital Outlay on other Agriculture Programmes	4.80	15.12	4.75	19.87	(-)1
Total (a) Capital Account of Agriculture and Allied Activities	21.28	5,30.91	20.43	5,51.34	(-)4
<b>(b) Capital Account of Rural Development</b>					
4515 Capital Outlay on other Rural Development Programmes	7.74	3,66.80	34.59	4,01.39	347
Total (b) Capital Account of Rural Development	7.74	3,66.80	34.59	4,01.39	347

(₹ in crore)

<b>5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.</b>						
Major Head	Description	1	2	3	4	5
		Expenditure during 2019-20	Progressive Expenditure upto 2019-20	Expenditure during 2020-21	Progressive Expenditure upto 2020-21	Increase(+)/ Decrease(-) in Percentage
<b>C. Capital Account of Economic Services-contd.</b>						
<b>(c) Capital Account of Special Areas Programme</b>						
4552	Capital Outlay on North Eastern Areas	62.02	13,03.60	1,21.81	14,25.41	96
4575	Capital Outlay on other Special Areas Programmes	48.26	4,57.27	25.37	4,82.64	(-)47
	Total (c) Capital Account of Special Areas Programme	1,10.28	17,60.87	1,47.18	19,08.05	33
<b>(d) Capital Account of Irrigation and Flood Control</b>						
4701	Capital Outlay on Major and Medium Irrigation	...	1.83	...	1.83	...
4702	Capital Outlay on Minor Irrigation	8.05	99.65	3.43	1,03.08	(-)57
4711	Capital Outlay on Flood Control Projects	1,25.68	9,21.44	1,67.91	10,89.35	34
	Total (d) Capital Account of Irrigation and Flood Control	1,33.73	10,22.92	1,71.34	11,94.26	28
<b>(e) Capital Account of Energy</b>						
4801	Capital Outlay on Power Projects	1,73.36	42,30.85	1,72.70	44,03.55	...
4810	Capital Outlay on Non-Conventional Sources of Energy	...	7.64	...	7.64	...
	Total (e) Capital Account of Energy	1,73.36	42,38.49	1,72.70	44,11.19	...

(₹ in crore)

<b>5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.</b>					
Major Head	1	2	3	5	
Description	Expenditure during 2019-20	Progressive Expenditure upto 2019-20	Expenditure during 2020-21	Progressive Expenditure upto 2020-21	Increase(+)/ Decrease(-) in Percentage
<b>C. Capital Account of Economic Services-contd.</b>					
<b>(f) Capital Account of Industry and Minerals</b>					
4851 Capital Outlay on Village and Small Industries	11.72	69.87	11.44	81.31	(-)2
4852 Capital Outlay on Iron and Steel Industries	...	7.10	...	7.10	...
4853 Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	0.12	33.84	...	33.84	...
4875 Capital Outlay on Other Industries	...	4.45	...	4.45	...
4885 Other Capital Outlay on Industries and Minerals	...	3.29	...	3.29	...
Total (f) Capital Account of Industry and Minerals	11.84	1,18.55	11.44	1,29.99	(-)3
<b>(g) Capital Account of Transport</b>					
5053 Capital Outlay on Civil Aviation	8.01	1,26.62	42.57	1,69.19	431
5054 Capital Outlay on Roads and Bridges	18,33.43	1,26,10.48	31,20.01	1,57,30.49	70
5055 Capital Outlay on Road Transport	6.72	1,68.00	4.21	1,72.21	(-)37
5056 Capital Outlay on Inland and Water Transport	...	0.35	0.18	0.53	...
Total (g) Capital Account of Transport	18,48.16	1,29,05.45	31,66.97	1,60,72.42	71
<b>(i) Capital Account of Science Technology and Environment</b>					
5425 Capital Outlay on Other Scientific and Environmental Research	...	13.60	...	13.60	...
Total (i) Capital Account of Science Technology and Environment	...	13.60	...	13.60	...

<b>5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - conclud.</b>						
	1	2	3	4	5	
<b>Major Head</b>	<b>Description</b>	<b>Expenditure during 2019-20</b>	<b>Progressive Expenditure upto 2019-20</b>	<b>Expenditure during 2020-21 upto 2020-21</b>	<b>Progressive Expenditure upto 2020-21</b>	<b>Increase(+)/ Decrease(-) in Percentage</b>
<b>C. Capital Account of Economic Services-conclud.</b>						
<b>(j) Capital Account of General Economic Services</b>						
5452	Capital Outlay on Tourism	1.32	5,16.70	5.56	5,22.26	321
5475	Capital outlay on Other General Economic Services	2.47	62.99	1.71	64.70	(- )31
	<b>Total (j) Capital Account of General Economic Services</b>	<b>3.79</b>	<b>5,79.69</b>	<b>7.27</b>	<b>5,86.96</b>	<b>92</b>
	<b>Total C. Capital Account of Economic Services</b>	<b>23,10.18</b>	<b>2,15,37.28</b>	<b>37,31.92</b>	<b>2,52,69.20</b>	<b>62</b>
	<b>Total Expenditure Heads ( Capital Account )</b>	<b>36,93.05</b>	<b>3,27,99.16</b>	<b>51,23.34</b>	<b>3,79,22.50</b>	<b>39</b>

(₹ in crore)

**EXPLANATORY NOTE**

1. Details of investment in shares of Government Companies and Co-operative Banks and Societies *etc.* given in Statement No.19.
2. "Investments:- Government has not invested in shares of Government Companies, Co-operative Banks and Societies *etc.* during 2020-21. The total investments of Government in different concerns at the end of 2020-21 was ₹ 2,50.93 crore. The State Government had not formulated any dividend policy to make it mandatory for SPSUs to pay minimum return on the paid-up share capital contributed by the state Government. Further details are given in Statement No.19.

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

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

Nature of Borrowings	Balance as on 1 April 2020	Receipt during the year	Repayments during the year	Balance as on 31 March 2021	Net Increase (+)/ Decrease (-)		As a percentage of total liabilities
					Amount		
					Per cent		
A Public Debt							
<b>6003 Internal Debt of the State Government</b>							
Market Loans	42,96.02	7,67.81	...	50,63.83	7,67.81	18	37
Loans from Financial Institutions	8,37.71	2,51.71	1,13.38	9,76.04	1,38.33	17	7
Special Securities issued to National Small Savings Fund	11,51.28	2,63.57	1,16.66	12,98.19	1,46.91	13	10
Other Loans	13.76	...	3.73	10.03	(-3.73)	(-27)	...
<b>6004 Loans and Advances from the Central Government</b>							
Non Plan	35.66	...	0.31	35.35	(-0.31)	(-1)	...
Loans for State/ Union Territory Plan Schemes	72.88	...	23.68	49.20	(-23.68)	(-32)	...
Loans for Central Plan Schemes	(-4.91)	...	0.89	(-5.80)	(-0.89)	18	...
Loans for Centrally Sponsored Plan Schemes	11.53	...	...	11.53	...	...	...
Loans for Special Schemes	37.31	...	0.84	36.47	(-0.84)	(-2)	...
Other Loans for States/ Union Territory with Legislature Schemes	...	2,32.97	...	2,32.97	2,32.97	...	2
<b>Total Public Debt</b>	<b>64,51.24</b>	<b>15,16.06</b>	<b>2,59.49</b>	<b>77,07.81</b>	<b>12,56.57</b>	<b>19</b>	<b>56</b>

[1] Detailed Account is at Annexure to Statement 17.

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

Nature of Borrowings	Balance as on 1 April 2020	Receipt during the year	Repayments during the year	Balance as on 31 March 2021	Net Increase (+)/ Decrease (-)		As a percentage of total liabilities
					Amount	Per cent	
<b>B. Other liabilities</b>							
Public Accounts							
Small savings, Provident Funds etc.	25,03.51	7,49.47	5,33.57	27,19.41	2,15.90	9	20
Reserve funds bearing interest	15,91.54	...	1,99.11	13,92.43	(-)1,99.11	(-)13	10
Reserve funds not bearing interest	13,45.85	3,40.58	...	16,86.43	3,40.58	25	12
Deposits bearing interest	38.80	3.68	10.83	31.65	(-)7.15	(-)18	...
Deposits not bearing interest	2,00.52	2,88.36	3,30.00	1,58.88	(-)41.64	(-)21	1
<b>Total other liabilities</b>	<b>56,80.22</b>	<b>13,82.09</b>	<b>10,73.51</b>	<b>59,88.80</b>	<b>3,08.58</b>	<b>5</b>	<b>44</b>
<b>Total Public Debt and other liabilities</b>	<b>1,21,31.46</b>	<b>28,98.15</b>	<b>13,33.00</b>	<b>1,36,96.61</b>	<b>15,65.15</b>	<b>13</b>	<b>100</b>

For details on amortisation arrangements, service of debt etc. explanatory notes to this statement may be seen.

**Explanatory Notes**

**1 Internal Debt :-** The Internal Debt of State Government comprises (i) Long Term Loans raised from open market (ii) Ways and Means Advances from the Reserve Bank of India (iii) Loans from the National Agricultural Credit Fund of the Reserve Bank of India and (iv) loans from Financial Institutions such as Life Insurance Corporation of India, etc. Further details are given in Statement No.17 and Annexure to Statement No.17.

**2 Market loans bearing interest :-** These comprises long term loans (which have a currency of more than 12 months) raised in open market. In 2020-21 four loans of ₹ 2,86.00 crore, ₹ 4,00.81 crore, ₹ 28.00 crore and ₹ 53.00 crore were raised from the market which bear interest at 6.85 per cent, 8.00 per cent, 7.64 per cent and 6.54 per cent per annum redeemable at par in 2031, 2030, 2030 and 2030 respectively.

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

### Explanatory Notes -contd.

#### **Amortisation arrangements**

(a) The arrangement have been made by the Government from amortisation of open market loans commencing from the year 1999-2000. The operation of the scheme has come into force with effect from financial year 1999-2000.

(b) **Sinking Fund** : In 2020-2021 the Government has appropriated an amount of ₹ 2,40.00 crore from revenue and credited to the Fund for investment in the Government of India Securities. The Balance in the Fund at the commencement and at the end of the year 2020-21 are given below:

Description	Balance as on 1 April 2020	Addition during the year	Interest on investment	Withdrawals during the year	Balance as on 31 March 2021
Sinking Fund	13,44.15	2,40.00	99.95	...	16,84.10
<b>Total</b>	<b>13,44.15</b>	<b>2,40.00</b>	<b>99.95</b>	...	<b>16,84.10</b>

**3 Loans from Small Savings 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 loans received during 2020-2021 amounted to ₹ 7,49.47 crore and ₹ 5,33.57 crore was disbursed during the year. The balance outstanding at the end of the year was ₹ 27,19.41 crore which was 19.85 per cent of the total Public Debt and Other Liabilities of the State Government as on 31 March 2021.

**4 Loans and Advances from Government of India** :- During 2020-2021 the State Government has received an amount of ₹ 2,32.97 crore as loans from Government of India and ₹ 25.72 crore were paid towards repayment of loans. Details of the loans received by the State Government from the Government of India are given in Annexure to Statement No.17.

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

Explanatory Notes -contd.

In addition the balances at the credit of earmarked and other funds as also certain deposits, to the extent to which they have not been invested but are merged with the general cash balance to the Government, also constitute the liability of Government. The amount of such liability at the end of March 2021 was ₹ 18,45.31 crore as shown below (further details are given in Statement No. 21 and 22).

Nature of Obligation	Balance on 1 April 2020	Receipt during the year	Repayment during the year	Balance on 31 March 2021	Net increase(+)/ decrease(-) during the year
	(₹ in crore)				
Non- Interest bearing obligations such as Deposit of Local Funds, Civil Deposits, Other Earmarked Funds, etc.	15,46.37	6,28.94	3,30.00	18,45.31	2,98.94
<b>Total</b>	<b>15,46.37</b>	<b>6,28.94</b>	<b>3,30.00</b>	<b>18,45.31</b>	<b>2,98.94</b>

Service of debt

Interest on debt and other obligations - The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2019-20 and 2020-21 were as shown below:-

	2020-21	2019-20	Net increase(+)/ decrease(-) during the year
<b>i) Gross Debt and Other obligation outstanding at the end of the year</b>	1,36,96.61	1,21,31.46	15,65.15
(a) Public Debt	77,07.81	64,51.24	12,56.57
(b) Other Obligations	59,88.80	56,80.22	3,08.58
<b>ii) Interest paid by Government</b>			
(a) Public Debt and Small savings, Provident Funds, etc.	7,51.18	6,06.88	1,44.30
(b) Other obligations	1.16	7.65	(-)6.49
<b>Total (ii)</b>	<b>7,52.34</b>	<b>6,14.53</b>	<b>1,37.81</b>

**6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - conclud.**
Explanatory Notes -conclud.

	2020-21	2019-20	Net increase(+)/ decrease(-) during the year
			(₹ in crore)
<b>iii) Deduct</b>			
(a) Interest received on loans and advances given by Government	1.75	3.27	(-)1.52
(b) Interest realised on investment of cash balance	32.37	59.22	(-)26.85
	<b>34.12</b>	<b>62.49</b>	<b>(-)28.37</b>
<b>iv) Net interest charges</b>	7,18.22	5,52.04	1,66.18
v) Percentage of gross interest to total revenue receipts [item (ii)]	4.39	4.13	0.26
vi) Percentage of net interest to total revenue receipts [item (iv)]	4.19	3.71	0.48

**5. Appropriation for reduction or avoidance of Debt**

During 2020-21 an amount of ₹ 2,40.00 crore was transferred to Sinking Fund from Revenue for Investment in the Government of India Securities.

## 7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Sectors/ Loanee Groups[1]	Balance on 1 April 2020	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance on 31 March 2021	Percent increase/ decrease during the year
(₹ in crore)						
<b>01 Social Services</b>						
Loans for Urban Development	1.00	...	...	...	1.00	...
Loans for Education, Sports, Art and Culture	0.01	...	...	...	0.01	...
<b>Total 01 Social Services</b>	<b>1.01</b>	...	...	...	<b>1.01</b>	...
<b>02 Economic Services</b>						
Loans for Soil and Water Conservation	0.01	...	...	...	0.01	...
Loans for Crop Husbandry	0.10	...	...	...	0.10	...
Loans for Co-operation	65.35	0.95	2.82	...	63.48	(-3)
Loans for Power Projects	10.00	...	...	...	10.00	...
Loans for Village and Small Industries	1.89	...	...	...	1.89	...
Loans for Non-ferrous Mining and Metallurgical	0.15	...	...	...	0.15	...
Loans for other Industries and Minerals	6.10	...	...	...	6.10	...
<b>Total 02 Economic Services</b>	<b>83.60</b>	<b>0.95</b>	<b>2.82</b>	...	<b>81.73</b>	<b>(-2)</b>

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - conclud.						
Sectors/ Loanee Groups[1]	Balance on 1 April 2020	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance on 31 March 2021	Percent increase/ decrease during the year
(₹ in crore)						
<b>03 Loans to Government Servant</b>						
Loans to Government Servants <i>etc.</i>	12.38	3.85	3.12	...	13.11	6
<b>Total 03 Loans to Government Servant</b>	<b>12.38</b>	<b>3.85</b>	<b>3.12</b>	<b>...</b>	<b>13.11</b>	<b>6</b>
<b>Total</b>	<b>96.99</b>	<b>4.80</b>	<b>5.94</b>	<b>...</b>	<b>95.85</b>	<b>(-1)</b>

**Recoveries in Arrears**

The complete information about arrears in recovery of Loans and Advances, Detailed accounts of which are maintained by the Departmental offices of the State Government is awaited (September 2021).

[1] For details please refer to Statement 18 in volume-II.

### 8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Section - I Comparative summary of Government Investment in the share capital and debentures of different concerns for 2019-20 and 2020-21

(₹ in crore)

Name of Concern	2020-21			2019-20		
	Number of concerns	Investment at the end of the year	Dividend/ interest received during the year	Number of concerns	Investment at the end of the year	Dividend/ interest received during the year
Government Companies	5	9.00	...	5	9.00	...
Co-operative Bank, Societies <i>etc.</i>	156	2,41.93	...[*]	156	2,41.93	...
<b>Total</b>	<b>161</b>	<b>2,50.93</b>	<b>...[*]</b>	<b>161</b>	<b>2,50.93</b>	<b>...</b>

[\*] its ₹ 13,005/- only.

**9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT**

Guarantees given by the State Government for repayment of loans, etc., raised by Statutory Corporation, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding on 31 March 2021 in various sectors are shown below:

A. Sector wise disclosure for Guarantees:

Sector	Maximum amount guaranteed* (Principal only)	(₹ in crore)										
		Outstanding at the beginning of the year 2020-21		Additions during the year	Deletions (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year 2020-21		Guarantee Commission or fee		Other material details
		Principal	Interest			Discharged	Not Discharged	Principal	Interest	Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Government Companies	2.00	0.97	0.11	...	...	...	...	0.97	0.14	...	...	...
<b>Total</b>	<b>2.00</b>	<b>0.97</b>	<b>0.11</b>	...	...	...	...	<b>0.97</b>	<b>0.14</b>	...	...	...

B. Class-wise details for Guarantees

**I. Government Companies**

i) APIDFC	2.00	0.97	0.11	...	...	...	...	0.97	0.14	...	...	...
<b>Grand Total</b>	<b>2.00</b>	<b>0.97</b>	<b>0.11</b>	...	...	...	...	<b>0.97</b>	<b>0.14</b>	...	...	...

\*As per deed of State Government Guarantee executed on 7 September 2001 by the Governor of Arunachal Pradesh in favour of National Scheduled Tribes Finance & Development Corporation for a loan of ₹ 2.00 crore availed by APIDFC.

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

Name/ Category of the Grantee	(i) Grants-in-Aid paid in cash			3		
	Total funds released as Grants-in-Aid	2		3		Total
	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)	Total
<b>1. Panchayati Raj Institutions</b>	<b>1,16.39</b>		<b>1,16.39</b>	<b>0.01</b>		<b>0.01</b>
(i) Zilla Parishads	...	...	...	...	...	...
(ii) Panchayat Samities	...	...	...	...	...	...
(iii) Gram Panchayats	...	...	...	...	...	...
<b>2. Urban Local Bodies</b>	<b>83.51</b>	<b>...</b>	<b>83.51</b>	<b>7.97</b>	<b>...</b>	<b>7.97</b>
(i) Municipal Corporations	...	...	...	...	...	...
(ii) Municipalities/ Municipal	83.51	...	83.51	7.97	...	7.97
(iii) Others	...	...	...	...	...	...
<b>3. Public Sector Undertakings</b>	<b>5.18</b>		<b>5.18</b>			
(i) Government Companies	5.18		5.18			
(ii) Statutory Corporations	...	...	...	...	...	...
<b>4. Autonomous Bodies</b>	<b>17.65</b>	<b>10.13</b>	<b>27.78</b>	<b>19.07</b>		<b>19.07</b>
(i) Universities	...	...	...	...	...	...
(ii) Development Authorities	17.65	10.13	27.78	19.07	...	19.07
(iii) Cooperative Institutions	...	...	...	...	...	...
(iv) Others	...	...	...	...	...	...
<b>5. Non-Government Organisations</b>						
<b>6. Grants for which classification of Institution is not available</b>	<b>9,51.58</b>	<b>9,98.92</b>	<b>19,50.50</b>	<b>1,99.39</b>	<b>11,05.61</b>	<b>13,05.00</b>
<b>Total</b>	<b>11,74.31</b>	<b>10,09.05</b>	<b>21,83.36</b>	<b>2,26.44</b>	<b>11,05.61</b>	<b>13,32.05</b>

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

		(ii) Grants-in-Aid given in kind		Total value (₹ in crore)
		2020-21	2019-20	
<b>Grantee Institutions</b>				
<b>1. Panchayati Raj Institutions</b>		<b>4,21.48</b>	<b>1,19.18</b>	
(i)	Zilla Parishads	35.20	...	
(ii)	Panchayat Samities	...	...	
(iii)	Gram Panchayats	3,86.28	1,19.18	
<b>2. Urban Local Bodies</b>				
(i)	Municipal Corporations	...	...	
(ii)	Municipalities/ Municipal Councils	...	...	
(iii)	Others	...	...	
<b>3. Public Sector Undertakings</b>				
(i)	Government companies	...	...	
(ii)	Statutory Corporations	...	...	
<b>4. Autonomous Bodies</b>				
(i)	Universities	...	...	
(ii)	Development Authorities	...	...	
(iii)	Cooperative Institutions	...	...	
(iv)	Others	...	...	
<b>5. Non-Government Organisations</b>				
	<b>Total</b>	<b>4,21.48</b>	<b>1,19.18</b>	

<b>11. STATEMENT OF VOTED AND CHARGED EXPENDITURE</b>						
<b>Particulars</b>	<b>Actuals</b>					
	<b>2020-21</b>			<b>2019-20</b>		
	<b>Charged</b>	<b>Voted</b>	<b>Total</b>	<b>Charged</b>	<b>Voted</b>	<b>Total</b>
	(₹ in crore)					
Expenditure Heads (Revenue account)	10,19.13	1,20,68.37	1,30,87.50	8,80.95	1,13,37.78	1,22,18.73
Expenditure Heads (Capital account)	...	51,23.35	51,23.35	...	36,93.05	36,93.05
Disbursement under						
Public Debt	2,59.49	...	2,59.49	3,53.60	...	3,53.60
Loan and Advances (A)	...	4.80	4.80	...	16.02	16.02
Transfer to Contingency Fund (A)	...	...	...	...	...	...
<b>Total</b>	<b>12,78.62</b>	<b>1,71,96.52</b>	<b>1,84,75.14</b>	<b>12,34.55</b>	<b>1,50,46.85</b>	<b>1,62,81.40</b>
<b>(A) The Figures have been arrived at as follows :-</b>						
<b>E. Public Debt [*]</b>						
Internal Debt of the State Government	2,33.77	...	2,33.77	3,27.32	...	3,27.32
Loans and Advances from the Central Government	25.72	...	25.72	26.28	...	26.28
<b>F. Loans and Advances [*]</b>						
Agriculture and Allied Activities Industries and Minerals	...	0.95	0.95	...	13.28	13.28
Loans for Social Services	...	...	...	...	...	...
Loans to Government Servants	...	3.85	3.85	...	2.74	2.74
<b>Total</b>	<b>2,59.49</b>	<b>4.80</b>	<b>2,64.29</b>	<b>3,53.60</b>	<b>16.02</b>	<b>3,69.62</b>

[\*] Detailed account is given in Statement No.17 and 18 respectively in Volume-II.

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**11. STATEMENT OF VOTED AND CHARGED EXPENDITURE - conclud.**

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(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2020-21 and 2019-20 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2020-21	6.92	93.08
2019-20	7.58	92.42

<b>12. DETAILED STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE</b>			
<b>ACCOUNT</b>			
	<b>On 1 April 2020</b>	<b>During the year 2020-21</b>	<b>On 31 March 2021</b>
	<b>(₹ in crore)</b>		
<b>Capital and Other Expenditure</b>			
<b>Capital Expenditure (Sub Sector wise)</b>			
<b>General Services</b>			
Other Fiscal Services	31.39	...	31.39
Police	2,29.54	64.05	2,93.59
Miscellaneous General Services	0.10	...	0.10
Public Works	19,30.90	2,34.19	21,65.09
Other Administrative Services	16,03.30	4,45.64	20,48.94
Stationery and Printing	19.18	0.11	19.29
<b>Social Services</b>			
Education, Sports, Art and Culture	16,88.05	65.11	17,53.16
Health and Family Welfare	5,11.61	10.61	5,22.22
Water Supply, Sanitation, Housing and Urban Development	42,69.94	3,50.30	46,20.24
Information and Broadcasting	22.55	2.12	24.67
Social Welfare and Nutrition	9,32.93	2,19.29	11,52.22
Others Social Services	22.39	...	22.39
<b>Economic Services</b>			
Agriculture and Allied Activities	5,30.92	20.44	5,51.36
Rural Development	3,66.80	34.59	4,01.39
Special Areas Programmes	17,60.87	1,47.18	19,08.05
Irrigation and Flood Control	10,22.91	1,71.34	11,94.25
Energy	42,38.49	1,72.70	44,11.19
Industry and Minerals	1,18.55	11.44	1,29.99
Transport	1,29,05.45	31,66.97	1,60,72.42
Science Technology and Environment	13.60	...	13.60
General Economic Services	5,79.69	7.27	5,86.96
<b>Total Capital Expenditure</b>	<b>3,27,99.16</b>	<b>51,23.35</b>	<b>3,79,22.51</b>

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

	On 1 April 2020	During the year 2020-21	On 31 March 2021
	<b>(₹ in crore)</b>		
<b>F. Loans and Advances</b>			
Loans for Education, Sports, Art and Culture	0.01	...	0.01
Loans for Urban Development	1.01	...	1.01
Loans for Crop Husbandry	0.10	...	0.10
Loans for Soil and Water Conservation	0.01	...	0.01
Loans for Co-operation	65.34	(-)1.87	63.47
Loans for Power Projects	10.00	...	10.00
Loans for other Industries and Minerals	6.10	...	6.10
Loans for Village and Small Industries	1.89	...	1.89
Loans for Non-ferrous Mining and Metallurgical	0.15	...	0.15
Loans to Government Servants, <i>etc.</i>	12.38	0.73	13.11
Total F. Loans and Advances	96.99	(-)1.14	95.85
<b>Total Capital and Other Expenditure</b>	<b>3,28,96.15</b>	<b>51,22.21</b>	<b>3,80,18.36</b>
<b>Deduct</b>			
Contribution from Contingency Fund	...	...	...
Contribution from Miscellaneous Capital Receipt	...	...	...
Contribution from Development Fund	...	...	...
<b>Net Capital and Other Expenditure</b>	<b>3,28,96.15</b>	<b>51,22.21</b>	<b>3,80,18.36(X)</b>

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

	On 1 April 2020	During the year 2020-21	On 31 March 2021
<b>PRINCIPAL SOURCES OF FUNDS</b>			
		<b>(₹ in crore)</b>	
Revenue Surplus		40,36.01	
Add- Adjustment on Account of retirement/ Disinvestment		...	...
E. Public Debt			
Internal Debt of the State Government	62,98.78	10,49.32	73,48.10
Loans and Advances from the Central Government	1,52.46	2,07.25	3,59.71
I. Small Savings, Provident Funds, etc.	25,03.51	2,15.90	27,19.41
<b>Total Debt</b>	<b>89,54.75</b>	<b>14,72.47</b>	<b>1,04,27.22</b>
<b>Other Obligations</b>			
Contingency Fund	0.05	...	0.05
J.Reserve Fund	29,37.39	1,41.47	30,78.86
K.Deposit and Advances	(-)2,63.32	(-)53.73	(-)3,17.05
L.Suspense and Miscellaneous	(-)12,55.79	(-)33.02	(-)12,88.81
M.Remittances	2,13.53	(-)66.92	1,46.61
<b>Total Other Obligations</b>	<b>16,31.86</b>	<b>(-)12.20</b>	<b>16,19.66</b>
<b>Total Debt and Other Obligations</b>	<b>1,05,86.61</b>	<b>14,60.27</b>	<b>1,20,46.88</b>
Deduct Cash Balance	2,56.96	(-)2,49.95	7.01
Deduct Investment	27,61.77	6,24.02	33,85.79
Add -Amount closed to Government Account			
<b>Net Provision of funds</b>	<b>75,67.88</b>	<b>51,22.21</b>	<b>86,54.08(Y)</b>

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

Note :- The net provision of Funds (Y) shown in the Statement differs from the Net Capital and other expenditure (X) upto the end of the year by ₹ 2,93,64.28 crore. This is explained below:-

1. Accumulated Revenue Surplus Accounts.	2,93,52.98 crore
2. Vide items of difference explained at page 114-115 and 118[*] of Finance Accounts for the year 1993-94	11.30 crore
<b>Total</b>	<b>2,93,64.28 crore</b>

[\*] Net provision of Funds shown in Statement No. 14 of Finance Accounts 1993-94 was different from the net capital and other expenditure upto 1993-94 by ₹ 9,88.10 crore as detailed below:

Accumulated Revenue Surplus 1993-94	₹ 9,76.80 Crore
Proforma transfer of capital expenditure and loans and advances upto August 1975 from books of Government of India to the Territory Account	₹ 12.98 Crore
Other adjustments/ transfers as detailed in Finance Accounts of 1993-94	₹ (-)1.68 Crore
	<b>₹ 9,88.10 Crore</b>

**13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT**
**A. The following is a summary of balances as on 31 March 2021**

Debit Balance	Sector of the General Account	Name of the Account	Credit Balance
(₹ in crore)	A to D and Part of L	<b>CONSOLIDATED FUND</b>	(₹ in crore)
85,58.22		Government Account	...
... E.....		Public Debt	77,07.81
95.85 F.....		Loans and Advances	...
...		<b>CONTINGENCY FUND</b>	0.05
...		Contingency Fund	
... I.....		<b>PUBLIC ACCOUNT</b>	
... J.....		Small Savings, Provident Funds <i>etc.</i>	27,19.41
...		<b>RESERVE FUNDS</b>	
...		(i) Reserve funds bearing Interest	
...		Gross Balance	13,92.43
...		Investment	...
...		(ii) Reserve funds not bearing Interest	
16,86.31		Gross Balance	16,86.43
K.....		Investment	...
...		<b>DEPOSIT AND ADVANCES</b>	
...		(i) Deposits bearing Interest	31.65
5,07.58		(ii) Deposits not bearing Interest	1,58.88
L.....		(iii) Advances	...
16,99.49		<b>SUSPENSE AND MISCELLANEOUS</b>	
12,88.81		Investments	...
... M.....		Other Items (Net)	...
7.01 N.....		<b>REMITTANCES</b>	1,46.61
<b>1,38,43.27</b>		<b>CASH BALANCE (Closing)</b>	...
		<b>Total</b>	<b>1,38,43.27</b>

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

#### EXPLANATORY NOTES

(a) There was a difference between the figures reflected in the accounts and that intimated by the Reserve Bank of India regarding "Deposits with Reserve Bank" included in the Cash Balance. The discrepancy is under reconciliation.

**B. Government Account** : Under the system of book-keeping followed in Government accounts, the amount booked under revenue, capital and other transactions of Government the balances of which are not carried forward from year to year in the accounts, are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions

To this the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (Other than Miscellaneous Government Account), Remittances and Contingency Fund, etc. are added and the closing cash balance at the end of the year is to be worked out and proved.

The other headings in the summary take into account the balances under all accounts heads in Government books in regard to which Government has a liability to repay the money 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 can not be regarded as a complete record of the financial position of the Government as it does not take into account all the physical assets of the State, such as lands, buildings, communication, etc. nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.*

The net amount at the debit of Government Account at the end of the year has been arrived at as under:-

Debit	Credit
(₹ in crore)	(₹ in crore)
74,70.88 A- Amount at the Debit of the Government Account on 1 April, 2020	
... B-Receipt Heads (Revenue Account)	1,71,23.51
... C-Receipt Heads (Capital Account)	...
1,30,87.50 D-Expenditure Heads (Revenue Account)	...
51,23.35 E-Expenditure Heads (Capital Account)	...
... F-Suspense and Miscellaneous (Miscellaneous Government Accounts)	...
... H-Inter State Settlements	...
... I-Transfer to Contingency Fund	...
... K- Amount at the debit of the Government account as on 31 March 2021	85,58.22
<b>2,56,81.73</b>	<b>2,56,81.73</b>
<b>Total</b>	

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

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- (i) In a number of cases there are unreconciled differences in the closing balance as reported in the statement of 'Receipts, Disbursements and Contingency fund and Public Account' (Statement No.18) and that shown in separate Registers or other record maintained in the Account office/ Departmental offices for the purpose. Steps are being taken to settle the discrepancies.
- (ii) The balances are communicated to the officers concerned every year for verification and acceptance thereof. In a large number of cases such acceptances have not been received.

## NOTES TO ACCOUNTS

### 1. Summary of Significant Accounting Policies:

**(i) Entity and Accounting Period:** These accounts present the transactions of the Government of Arunachal Pradesh for the period 1 April 2020 to 31 March 2021. The accounts of receipts and expenditure of the Government of Arunachal Pradesh have been compiled based on the initial accounts rendered by 29 Treasuries, 48 Forest Divisions, 51 Public Works Divisions, 24 Urban Development & Housing Divisions, 28 Water Resources Divisions, 32 Public Health Engineering Divisions, 21 Department of Hydro Power Divisions, 32 Power Divisions, 28 Rural Works Divisions and Advices of the Reserve Bank of India. No accounts have been excluded at the end of the year.

**(ii) Basis of Accounting:** With the exception of some book adjustments (**Annexure- A**), the accounts represent the actual cash receipts and disbursements during the accounts period. Physical Assets and Financial Assets such as investments *etc.*, are shown at historical cost *i.e.* the value in the year of acquisition/ purchase. Physical Assets are not depreciated or amortised. Losses in Physical Assets at the end of their life are also not expensed or recognised.

Retirement benefits disbursed during the accounts period have been reflected in the accounts, but the future pension liability of the Government, *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.

**(iii) Currency in which Accounts are kept:** The accounts of Government of Arunachal Pradesh are maintained in Indian Rupees (₹).

**(iv) Form of Accounts:** Under Article 150 of the Constitution, 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, 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.

**(v) Classification of Capital and Revenue Expenditure:** Revenue Expenditure is recurring in nature and is intended to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and

**NOTES TO ACCOUNTS-Contd.**

permanent character or of reducing permanent liabilities.

**2. Consolidated Fund:**

**(i) Goods and Services Tax:** Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2020-21, the State GST collection was ₹ 859.29 crore compared to ₹ 801.55 crore in 2019-20, registering an increase of ₹ 57.74 crore (7.20 *per cent*). No amount was received as Advance Apportionment of IGST. In addition, the State received ₹ 3,152.15 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹ 4,011.44 crore. The State received, compensation of ₹ 5.69 crore on account of loss of revenue arising out of implementation of GST during 2020-21.

**(ii) Reconciliation of Receipts and Expenditure between CCOs and Accountant General (A&E):** All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E), Arunachal Pradesh. During the year, receipts amounting to ₹ 17,123.51 crore (100 *per cent* of total receipts) and expenditure amounting to ₹ 18,194.35 crore (99.91 *per cent* of total expenditure) were reconciled by the State Government.

**(iii) Bookings under Minor Head 800-Other Expenditure and 800-Other Receipts:** The Minor Head 800-Other Expenditure/ 800-Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged, since it renders the accounts opaque.

During the year 2020-21, ₹ 7,377.65 crore under 85 Major Heads of accounts, constituting 40.51 *per cent* of the total Revenue and Capital expenditure (₹ 18,210.85 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. Details of substantial expenditure (50 *per cent* and above) booked under Minor Head 800-Other Expenditure are given at **Annexure - B (i)**.

Similarly, ₹ 909.84 crore under 18 Major Heads of Account, constituting 5.31 *per cent* of the total Revenue Receipts (₹ 17,123.51 crore) was classified under 800-Other Receipts in the

**NOTES TO ACCOUNTS-Contd.**

accounts. Details of substantial receipts (50 *per cent* and above) booked under the Minor Head 800-Other Receipts are given in **Annexure- B (ii)**.

**(iv) Transfer of funds to Personal Deposit (PD) Accounts:** PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme; by debiting the service heads in the Consolidated Fund of the State and crediting the Personal Deposits under the Major Head 8443-Civil Deposits and the Minor Head 106-Personal Deposits. Administrators of PD accounts are required to close such accounts on the last working day of the year and transfer the unspent balances back to the Consolidated Fund.

During 2020-21 an amount of ₹ 0.15 crore was credited to these PD Accounts through challans after transferring the same from the Consolidated Fund of the State. The total amount of ₹ 0.15 crore was transferred in March 2021 from the Consolidated Fund of the State. No amount was transferred on the last working day of March 2021.

In terms of Rule 623 of Central Treasury Rules, a half yearly certificate of the balances of these accounts kept at a treasury will be furnished by the Treasury Office on the application of the officer concerned.

The sole Administrator of Personal Deposit Accounts had reconciled and verified balances with the treasury figures and 01 verification certificate was furnished to the Treasury officer for onward submission to Accountant General office.

Details of PD accounts as on 31 March 2021 are given below:

(₹ 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
Nil	Nil	01	0.15	01	0.15	Nil	Nil

Rule 623 (c) of Central Treasury Rules, states that the Administrator shall maintain detailed account of the scheme/ projects for which it has been opened. However, as per Rule 624 of Central Treasury Rules, if any PD Account is not operated upon for a considerable period and there is reason to believe that the need for such deposit accounts has ceased, the same should be

**NOTES TO ACCOUNTS-Contd.**

closed in consultation with the officer in whose favour the deposit account had been opened. Inspection of seven treasuries conducted during 2020-21 in respect of transactions for the year 2015-16 to 2020-21 revealed that no PD accounts of any operators remained operative for more than a year.

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

In terms of Rules 238 of the General Financial Rules and Rule 16.9 of Manual of Standing Orders (A&E) Vol-I, Utilisation 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 from the date of receipt of grant or before applying for a further grant on the same object, whichever is earlier. To the extent of non-submission of UCs, there is no assurance that the amount shown in Finance Accounts had reached the beneficiaries and thus the expenditure cannot be vouched as correct or final.

During the year 2020-21, ₹ 746.89 crore pertaining to outstanding UCs for the period upto 2019-20 was cleared. The position of outstanding UCs as on 31 March 2021 is given below:

<b>Year</b>	<b>Number of UCs Outstanding</b>	<b>Amount (₹ in crore)</b>
2018-19	5	1.67
2019-20	66	146.45
2020-21	188	765.50
<b>Total</b>	<b>259</b>	<b>913.62</b>

Note: 'Year' is due year. And UCs for 2020-21 are due for submission in 2021-22.

Major defaulting departments that had not submitted UCs are Rural Development Department (₹ 212.29 crore, 23.24 per cent), Health and Family Welfare Department (₹ 209.50 crore, 22.93 per cent), Education Department (₹ 199.25 crore, 21.81 per cent), Information Technology Department (₹ 83.04 crore, 9.09 per cent), Relief and Rehabilitation Department (₹ 50.38 crore, 5.51 per cent). Age analysis of UCs of Departments having highest pendency is shown in **Annexure- C**.

**NOTES TO ACCOUNTS-Contd.**

(vi) **Liabilities towards Retirement benefits:** The expenditure on “Pension and other Retirement Benefits” for State Government employees recruited on or before 31 December 2007 was ₹ 976.98 crore during the year (excluding expenditure on National Pension System).

(vii) **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 2020-21 are given below:

(₹ in crore)

<b>Funds/ Deposits</b>	<b>Balance on 1 April 2020</b>	<b>Basis for calculation of interest</b>	<b>Interest due</b>	<b>Interest paid</b>
Defined Contribution Pension Scheme for Government Employees.	23.62	Interest calculated as per the rate of interest notified by the Government/ payable to General Provident Fund (7.1 per cent).	1.68	Nil
State Compensatory Afforestation Fund.	1,588.72	Interest calculated at the rate of 4.06 per cent, taking average Ways and Means interest rate for the year 2020-21.	64.50	Nil
State Disaster Response Fund (SDRF).	2.82	Interest calculated at the rate of 4.06 per cent, taking average Ways and Means interest rate for the year 2020-21.	0.11	Nil
Civil Deposit bearing interest (excluding MH-8342).	15.17	Interest calculated at the rate of 4.06 per cent, taking average Ways and Means interest rate for the year 2020-21.	0.62	Nil

Non-payment of the interest ₹ 66.91 crore has resulted in overstatement of Revenue Surplus and understatement of Fiscal Deficit by ₹ 66.91 crore.

(viii) **Investments:** Information on Government investments appearing in Statements 8 and 19 of the Finance Accounts is based on the accounts and sanctions received by the Accountant General (A&E), but have not been confirmed by the concerned departments (including Finance)

**NOTES TO ACCOUNTS-Contd.**

and the investee entity. The Government did not make any investment in 2020-21. Government investment of ₹ 250.93 crore as on 31 March 2021 yielded nominal dividend/ interest of ₹ 13,005/- only during 2020-21. Details of Government investment as on 31 March 2021 are given as follows:-

(₹ in crore)

Category	Number of Entities	Investment at the end of the year 2020-21
Government Companies	5	9.00
Co-operative Banks and Societies	156	241.93
<b>Total</b>	<b>161</b>	<b>250.93</b>

(ix) **Grants/ Loans given to PSUs where accounts are not finalised:** During 2020-21, Government of Arunachal Pradesh has not issued Loans to PSUs/ Statutory Bodies *etc.* However, grants amounting to ₹ 5.18 crore was given to one PSU (Arunachal Pradesh Industrial Development and Financial Corporation), whose accounts for the year 2019-20 have not been finalised till September 2021.

(x) **Expenditure on Ecology and Environment:** The National Environment Policy, 2006 is intended to mainstream environmental concerns in all developmental activities. The Budget and Expenditure data relating to “Environment”, “Waste Management”, “Prevention and Control of Pollution”, “Environment Research and Education”, “Environmental Protection” *etc.* are compiled from the vouchers/ budget documents *etc.* rendered by the State Government.

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 2020-21, the Government of Arunachal Pradesh incurred ₹ 1.66 crore against the budget allocation of ₹ 3.33 crore under Major Head 3435 - Ecology and Environment. The expenditure incurred during 2020-21 of ₹ 1.66 crore was 0.01 *per cent* of Revenue Expenditure. Major head wise details of expenditure *viz-a-viz* Budget is given in **Annexure- D**.

**NOTES TO ACCOUNTS-Contd.****(xi) Unspent amount lying in the Bank Accounts of DDOs.**

Drawing and Disbursing officers (DDOs) are required to withdraw money from the Government Account/ Consolidated Fund for making payment on behalf of the Government. Information received from the two DDOs revealed that ₹ 242.29 crore was lying in the Savings/ Current Bank Account of DDOs as on 31 March 2021.

The PAG/AG (A&E) has requested the Government to close all the Savings/ Current Bank accounts of DDOs and to follow the prescribed procedure of Treasury Rules, Receipts and Payments Rules *etc.* for drawal of money from Government Accounts. Amounts in Savings/ Current Bank Accounts being operated by the two DDOs are as follows: -

		(₹ in crore)
Sl. No.	Drawing and Disbursing Officers	Amount
1.	Director, Disaster Management, Government of Arunachal Pradesh, Itanagar.	157.68
2.	Director of Accounts and Treasuries, Government of Arunachal Pradesh, Itanagar.	84.61
<b>Total</b>		<b>242.29</b>

These funds were meant to incur expenditure on different heads *inter alia*, office expenses, committed liabilities, Central/ State Schemes. Even though these amounts have already been accounted for as expenditure from the Consolidated Fund of the State, they are lying idle outside the Government Accounts. Thus the expenditure shown in the Finance Accounts cannot be vouched as correct to that extent.

**(xii) Incomplete projects aged five years and more:** As per information received from the State Government, there is one incomplete projects under Rural Works Department, twelve incomplete projects under Public Works Department and three incomplete projects under Department of Hydro Power Development, which are aged five years or more. The details of incomplete projects along with revised cost and escalation in the cost are given in **Annexure- E**.

**(xiii) Transfer of Funds to various Implementing Agencies:** The State Government provides funds to State/ District Level Agencies/ Autonomous Bodies and Authorities, Societies, Non-Governmental Organizations *etc.*, as grants for implementation of Central Sector Schemes,

**NOTES TO ACCOUNTS-Contd.**

Governmental Organizations *etc.*, as grants for implementation of Central Sector Schemes, Centrally Sponsored Schemes and State Schemes. During 2020-21, an amount of ₹ 2,183.36 crore was given by the State Government to various implementing agencies for implementation of Government scheme/ works/ programmes. The aggregate amount of unspent balances in the accounts of the implementing agencies kept outside the Government Accounts (in bank Accounts) is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.

**(xiv) Writing off of Central Loans:** Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in a series of orders, dated 29 February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of Arunachal Pradesh had made excess repayment of ₹ 7.45 crore (principal ₹ 2.39 crore, interest ₹ 5.06 crore) to end of 31 March 2010, which has been fully adjusted by Ministry of Finance.

**(xv) Committed Liabilities:** In terms of the Twelfth Finance Commission recommendations, some 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 statements is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government had to furnish information on Committed Liabilities, but they did not do so and the same has been reflected in **Appendix-XII**.

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

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

Central Assistance/ Share under Centrally Sponsored Schemes of the Government of Arunachal

**NOTES TO ACCOUNTS-Contd.**

System (PFMS) portal of Controller General of Accounts (CGA), and Clearance Memos from RBI, CAS, Nagpur and supporting sanction orders from the respective Ministries were received for the same amount of ₹ 4,319.18 crore (excluding direct transfer to the beneficiaries through PFMS portal by the Central Ministries/ Departments). The same have been appropriately booked in the accounts of the State Government under MH 1601 Grants-in-Aid from the Central Government.

The total expenditure booked under Centrally Sponsored Schemes is ₹ 4,632.62 crore (Revenue Expenditure ₹ 2,118.89 crore and Capital Expenditure ₹ 2,513.73 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

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

(i) As per PFMS portal of CGA, ₹ 483.79 crore was directly received by the implementing agencies in the State during 2020-21. The total amount transferred by the Central Government to the State during the year 2020-21 was ₹ 4,802.97 crore (including amount transferred through RBI and other sources).

(ii) Out of total amount of ₹ 483.79 crore, ₹ 482.98 crore being the Central Assistance/ Share was transferred to the intermediaries (*i.e.* NGOs, Societies *etc.*) and ₹ 0.81 crore directly to the beneficiaries.

The direct transfer of fund to the implementing agencies has increased by 59.34 *per cent* as compared to 2019-20 (from ₹ 303.63 crore in 2019-20 to ₹ 483.79 crore in 2020-21). Details are in **Appendix-VI**.

**3. Contingency Fund:** In exercise of the powers conferred by Section 2 of the Arunachal Pradesh Contingency Fund Act, 1990, the State Government made the Arunachal Pradesh Contingency Fund Rules for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of Arunachal Pradesh. The Contingency Fund of the State of Arunachal Pradesh has a corpus of ₹ 0.05 crore. At the end of 2020-21, no amount remained un-recouped.

**NOTES TO ACCOUNTS-Contd.****4. Public Account:****(i) National Pension System:**

The State Government employees recruited on or after 1 January 2008 are covered under the National Pension System (NPS) which is a Defined Contribution Pension Scheme. In terms of the Scheme, the employee contributes 10 *per cent* of his/ her basic pay and dearness allowance, and 10 *per cent* of basic pay and dearness allowance is contributed by the State Government; and the entire amount is to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank.

During the year 2020-21, total contribution to Defined Contribution Pension Scheme was ₹ 207.06 crore (Employees contribution ₹ 98.73 crore and Government contribution ₹ 108.33 crore including ₹ 47.64 crore pertaining to previous years). Short contribution of Governments matching share pertaining to the year 2020-21 was ₹ 38.04 crore. The contribution to NPS is to be transferred to the Major Head 8342-Other Deposits-117-Defined Contribution Pension scheme for Government Employees' and henceforth to be transferred to the NSDL/ Trustee bank from this Major Head. This procedure has not been followed by the State Government. The entire contribution of ₹ 207.06 crore was credited in the Saving and Current Bank Accounts opened in the name of 'DIRECTOR OF ACCOUNTS AND TREASURIES, Government of Arunachal Pradesh'.

During the year 2020-21, ₹ 246.10 crore was transferred to NSDL/ Trustee Bank from the Saving Account of DAT (Director of Accounts and Treasuries). The balance amount of ₹ 98.19 crore lying in the Bank Account of 'Director of Accounts and Treasuries' and MH '8342-00-117 Defined Contribution Pension Scheme for Government Employees' is yet to be transferred to NSDL. Uncollected, unmatched and un-transferred amounts, with accrued interest, represent outstanding liabilities of the Government under the Scheme.

**(ii) Reserve Funds:**

Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There are four active Reserve Funds earmarked for specific purposes. The total accumulated balance at the end of 31 March 2021 in these funds was ₹ 3,078.72 crore. Out of which, ₹ 1,392.43 crore

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was under interest bearing Reserve Fund and ₹ 1,686.29 crore under Non-Interest bearing Reserve Fund.

**(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 90:10. During the year 2020-21, no amount was received by the State Government as Central Government’s share. The State Government’s share during the year was Nil; and hence no amount has been transferred by the State Government to the Fund under Major Head 8121-122 SDRF. The State received ₹ 59.34 crore from the Central Government towards NDRF. The amount received under NDRF was neither transferred to ‘MH 8121 General and Other Reserve Funds’ nor expended from the Consolidated Fund. This has resulted in overstatement of Revenue Surplus and understatement of Fiscal Deficit to that extent. An expenditure of ₹ 0.20 crore was also done directly from the State Disaster Response Fund Account MH 8121-122 and the balance lying under the Fund as at the end of 31 March 2021 was ₹ 2.62 crore.

The contributions to the State Disaster Response Fund, expenditure and the balance therein are as under:

**(₹ in crore)**

Opening balance (01 April 2020)	Contribution by Centre	State Share	Total receipts during the year	Expenditure from the Fund	Balance in the fund	Invested by RBI/ State Government during the year
2.82	Nil	Nil	Nil	0.20	2.62	Nil

Moreover, in terms of guidelines on constitution and administration of the State Disaster Mitigation 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 90:10. During the year 2020-21, the State Government received

**NOTES TO ACCOUNTS-Contd.**

₹ 250.00 crore as Central Government's share. The State Government's share during the year was ₹ 28.00 crore.

Contrary to the fund account guidelines, the State Government has not yet set up SDMF to transferred the amount of shares from Central and State Governments and parked ₹ 309.50 crore (which includes ₹ 250.00 crore as Central Government's share, ₹ 28.00 crore as State Government's share *plus* ₹ 31.50 crore of Central and State share of 2019-20 pertaining to SDRF) in the Savings bank account (SBI) of the Department of Disaster Management by debiting the expenditure from MH 2245-05-101 instead of transferring to the respective Fund Accounts under Public Account. Transferring previous year's shares amount of ₹ 31.50 crore, from Central and State Governments, in year 2020-21 has understated Revenue Surplus and overstated Fiscal Deficit to that extent.

**(b) State Compensatory Afforestation Fund:** In compliance with the instructions issued by the Ministry of Environment and Forests, Government of India's vide their letter No. 5-1/2009-FC dated 28 April 2009 and Guidelines of 2 July 2009, the State Governments are required to establish the State Compensatory Afforestation Fund for amounts received from user agencies and utilisation of monies collected for undertaking Compensatory Afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected therewith or incidental thereto.

The monies received by the State Governments from the user agencies need to be credited in 'State Compensatory Afforestation Deposits' under interest bearing section in Public Account of the State at Minor head level below the Major Head 8336-Civil Deposits. As per Section 3 (4) of the Compensatory Afforestation Fund Act, 2016, 90 *per cent* of the fund needs to be transferred to the Major Head 8121-General and Other Reserve Funds in Public Account of State and balance 10 *per cent* to be credited into the National Fund on yearly basis provided that, the credit of 10 *per cent* Central share of funds should be ensured on monthly basis so that the same is transferred to the National Fund.

The applicable rate of interest on balances available under 'State Compensatory Afforestation Deposits' under '8336-Civil Deposits' and 'State Compensatory Afforestation Fund' under

**NOTES TO ACCOUNTS-Contd.**

8121- General and other Reserve Funds will be as per the rate declared by the Central Government on year to year basis.

An amount of ₹ 1,588.72 crore was booked under “MH 8121-129-State Compensatory Afforestation Fund” first time in 2019-20 when Ministry of Environment, Forest and Climate Change, Government of India, transferred an amount of ₹ 1,588.72 crore from National Compensatory Afforestation Fund, as the share of Arunachal Pradesh state.

The State Government however, has not adopted the 2 July 2009 guidelines. State Government has not provided any information on the user charges collected so far. During the year 2020-21, no amount was transferred to State Compensatory Afforestation Fund under Major Head ‘8121-General and Other Reserve Fund’. During the year 2020-21, ₹ 198.91 crore was expended from the Fund and the total balance in the State Compensatory Afforestation Fund as on 31 March 2021 was ₹ 1,389.81 crore.

**B Reserve Funds not bearing Interest:****(a) Consolidated Sinking Fund:**

The Government of Arunachal Pradesh set up the Consolidated Sinking Fund for amortization of loans in 2007. According to the guidelines of the Fund, States shall contribute a minimum of 0.50 *per cent* of their outstanding liabilities (Public Debt + Other liabilities) as at the end of the previous year to the Consolidated Sinking Fund. Following are the transactions in the Fund:

**(₹ in crore)**

Opening balance as on 01 April 2020	Additions to the Fund (Contribution and interest)		Payments out of the Fund	Total balance in the Fund	Amount invested by RBI during the year	Closing balance as on 31 March 2021
	Required Contribution (0.5 <i>per cent</i> of the outstanding liabilities as on 31 March 2020)	Contribution and interest added during the year				
1,344.15	60.66	339.95	Nil	1,684.09	339.95	1,684.09

**NOTES TO ACCOUNTS-Contd.**

**(b) Guarantee Redemption Fund:** The State Government constituted the Guarantee Redemption Fund in 2016 vide notification No. FIN/EA-108/2013 dated 4 January 2016 that is administered by RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2017-18, stipulates that the State Government shall initially contribute a minimum of 1 *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 3 *per cent* in next five years. The Fund shall be gradually increased to a desirable level of 5 *per cent*.

The total accumulation of the Fund was ₹ 2.20 crore as on 31 March 2021. The entire amount has been invested by RBI. The details are as under:

(₹ in crore)

Opening balance (01 April 2020)	Additions to the Fund (contribution and interest)			Payments out of the Fund	Total balance in the Fund	Required balance in the Fund (2.5% of the Total outstanding Guarantees as on 31 March 2020)	Amount invested by RBI during the year 2020-21	Closing balance (31 March 2021)
	Required contribution (0.5 % of Total outstanding Guarantees as on 31 March 2020)	Actuals during 2020-21						
		Contribution	Interest					
1.57	0.01	0.50	0.13	Nil	2.20	0.03	0.63	2.20

Transactions in the Fund are depicted in Statements 21 and 22.

**(C) Inoperative Reserve Funds:** There are one in-operative Reserve Funds in 2020-21 as detailed below:

Sl. No.	Major Head	Minor Head	Amount (₹ in crore)
1.	8235 - General and Other Reserve Funds	200 – Other Funds	0.13

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

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

**NOTES TO ACCOUNTS-Contd.**

credit balances separately under various heads. The position of gross figures under major suspense heads for the last three years is given in **Annexure- F**.

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) MH 8670 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 2020 was ₹ 0.04 crore (Credit). During 2020-21, no cheques were issued, leaving a closing balance of ₹ 0.04 crore (Credit) as on 31 March 2021. 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 Arunachal Pradesh till 31 March 2021.

**(v) Central Road Fund (CRF):** Government of India provides annual grants under the CRF to the State Government to incur expenditure on specific road projects. In terms of the extant accounting procedure, the grants are to be initially booked as Revenue Receipts under Major Head “1601 Grants-in-Aid”. Thereafter the amount so received is to be transferred by the State Government to the Public Account under Major Head “8449-Other Deposits-103 Subvention from Central Road Fund”, through Revenue Expenditure Major Head “3054 Roads and Bridges”. This process ensures that receipt of the grants do not result in overstatement of Revenue Surplus or understatement of Revenue Deficit in the accounts. The expenditure on prescribed road works under CRF will first be accounted for under the relevant Capital or Revenue Expenditure section (Major Heads 5054 or 3054) and reimbursed out of the Public Account under Major Head 8449 as a deduct expenditure to the concerned Major Head (5054 or 3054 as the case may be).

During the year 2020-21 the State Government received grants of ₹ 42.03 crore from Central Road Fund and booked it under MH 1601-08-108 Grants from CRF. However, since no corresponding budget provision was made under MH 3054-797 Transfer to Reserve Fund/ Deposit Account under Central Assistance, the amount was not transferred to Public Account under 8449- Other Deposits. This is in violation of the Fund accounting procedure. Further, expenditure of ₹ 100.00 crore was shown under MH 5054- Capital Outlay on Roads and Bridges- under Minor Head 800- Schemes under CRF, during 2020-21.

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(vi) **Building and other Construction Workers Welfare Cess:** The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess for providing benefits to the workers. The Act, inter alia, mandated constitution of a Building and Other Construction Workers' Welfare Board and framing of rules by every State Government to exercise the powers conferred under the Act. Accordingly, the Government of Arunachal Pradesh have framed Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules 2006 under the Act and have constituted Arunachal Pradesh Building and Other Construction Workers Welfare Board. The Board is responsible for the operation and maintenance of the amount credited by Government as Labour Cess Deposits.

During the year 2020-21, the Government collected ₹ 19.29 crore as Labour Cess under Major Head 0230-00-101 and no amount was transferred to the Building and Other Construction Workers Welfare Board. The un-transferred amount for the year 2020-21 under the Major Head 0230-00-101 was ₹ 19.29 crore and the accumulated un-transferred amount till the end of March, 2021 was ₹ 109.41 crore.

(vii) **Cash Balance:** The Cash balance as on 31 March 2021 as per record of Accountant General was ₹ 7.01 crore (Debit) and that reported by the RBI was ₹ 20.00 crore (Debit). There was a net difference of ₹ 27.01 crore (Debit), mainly due to incorrect reporting by the accredited banks to Reserve Bank of India. The difference is under reconciliation.

The differentials in Cash Balance for the previous years are as follows:

(₹ in crore)

Year	Cash Balance
Upto 2015-16	7.68 (Dr)
2016-17	12.31(Dr)
2017-18	14.67 (Dr)
2018-19	13.23 (Dr)
2019-20	25.41 (Dr)
2020-21	27.01 (Dr)

**5. Disclosures in accordance with Indian Government Accounting Standards (IGAS):**

(a) **IGAS 1- Guarantees given by the Governments:** IGAS-1 requires that sector-wise and

**NOTES TO ACCOUNTS-Contd.**

class-wise disclosures on guarantees given by the State Government should be incorporated in Finance Accounts. Statements 9 and 20 show the details of Guarantees given by the State Government and the interest on the guaranteed amount. Although sector-wise details have been disclosed, class-wise details were not incorporated in Finance Accounts of the State.

The details on Guarantees reported in Statements 9 and 20 prepared as per IGAS-1, are on the basis of the information provided by the State Government.

**(b) IGAS 2- Accounting and classification of Grants-in-Aid:** As per IGAS-2, expenditure relating to Grants-in-Aid should be classified as revenue expenditure even if it involves creation of assets, except in cases specifically authorised by the President on the advice of the Comptroller and Auditor General of India. Requirements regarding accounting and classification of Grants-in-Aid given by the State Government have been depicted in Statement 10 and Appendix III which are prepared as per the requirements of IGAS-2.

**(c) IGAS 3- Loans and Advances made by the Government:** IGAS-3 requires disclosure on Loans and Advances made by the Union and the State Governments.

Statements 7 and 18 of the Finance Accounts 2020-21 have been prepared incorporating the disclosures under IGAS-3. The details of loan and advances reported in these Statements of the Finance Accounts are based on information received through the accounts rendered to the Accountant General (A&E). The closing balances depicted in Statements 7 and 8 as on 31 March 2021 have not been reconciled with the Loanee Entities/ State Government. The State Government has also not furnished the figures in respect of certain loans and advances for which they maintain detailed accounts.

The accounts indicate the following:

In respect of old loans amounting to ₹ 39.26 crore involving nine Departments, recoveries of principal and interest have not been effected during the past several years and such loans are more than four years old. List of departments is given in **Annexure- G**.

Four Departments sanctioned Government Loans aggregating ₹ 36.25 crore to Autonomous Bodies/ PSUs, Authorities, *etc.* till the end of 2020-21, though no repayment had been received

**NOTES TO ACCOUNTS-Contd.**

from the concerned loanees in respect of previous loans. The previous loans were given during the period prior to 2011-12 (details in **Annexure- H**).

Recovery of loans given to Statutory Bodies/ PSUs, *etc.* amounting to ₹ 36.25 crore was overdue at the end of the year. Detailed accounts in respect of loans and advances made to Government servants are maintained by the State Government.

**6. Disclosure under FRBM Act.**

**Disclosure under Arunachal Pradesh Fiscal Responsibility and Budget Management (FRBM/MTFP) Act, 2006:** In terms of Section II of the Arunachal Pradesh Fiscal Responsibility and Budget Management (FRBM) Act 2006, the Government of Arunachal Pradesh presented the Medium Term Fiscal Policy and Strategy Statement along with the State Budget for 2021-22. The targets mentioned in the Act and achievements in 2020-21 as depicted in the Accounts are as follows:

<b>Sl. No.</b>	<b>Targets</b>	<b>Achievements during the year as per the accounts and GSDP*</b>
<b>1</b>	Maintain Revenue Surplus	The Government of Arunachal Pradesh had a Revenue Surplus of ₹ 4,036.01 crore in 2020-21 which was 14.05 <i>per cent</i> of GSDP.
<b>2</b>	Fiscal deficit shall not exceed 2.28 <i>per cent</i> during the period 2020-21.	The Fiscal Deficit of ₹ 1,086.20 crore as per the accounts was 3.78 <i>per cent</i> of GSDP for 2020-21.
<b>3</b>	Outstanding debt expressed as percentage of GSDP shall be less than 36.67 <i>per cent</i> of GSDP during 2020-21.	The outstanding debt for 2020-21 (₹ 13,696.61 crore) was 47.69 <i>per cent</i> of GSDP.

*\*GSDP (Gross State Domestic Product) estimates for 2020-21 was ₹ 28,721.36 crore as informed by Director of Economics and Statistics, Government of Arunachal Pradesh (June 2021).*

The Fiscal Deficit of ₹ 1,086.20 crore was financed by way of (i) Internal debt (Market borrowing, Loans from financial Institution *etc.*) ₹ 1,049.32 crore, (ii) Loans and Advances from the Central Government ₹ 207.25 crore, (iii) Small Savings, Provident Fund *etc.* ₹ 215.90 crore, (iv) Deposit and Advances ₹ (-)53.73 crore, (v) Sinking Funds and Reserve Funds ₹ 141.47 crore, (vi) Suspense & Miscellaneous ₹ (-)31.58 crore, (vii) Remittances ₹ (-)66.92 crore, (viii) Increase/ decrease of cash balance ₹ (-)375.51 crore.

**NOTES TO ACCOUNTS-Contd.**

GSDP (Gross State Domestic Product) of Arunachal Pradesh for 2020-21 as available from Director of Economics and Statistics, Government of Arunachal Pradesh is ₹ 28,721.36 crore. Outstanding debt includes all debts and other liabilities.

The status of target and achievement is required to be disclosed by the State Government in the Legislature at the time of presentation of the Budget for 2021-22 as stipulated by the FRBM Act and Rules. In this context,

(i) no disclosure has been made on significant changes in the Accounting Standards, policies and practices affecting or likely to affect the compliance of the prescribed fiscal indicators; and

(ii) no disclosure has been made in respect of Major Works and Contracts, Committed liabilities, claims in respect of unpaid bills on works and supplies, Statement of Assets and in respect of weighted average Interest Rates on Government Liabilities.

**7. Impact on Revenue deficit and Fiscal deficit:**

The impact on the Revenue Deficit and Fiscal Deficit of the Government of Arunachal Pradesh as brought out in the preceding paras is tabulated below:

Para Number	Item	Impact on Revenue Surplus		Impact on Fiscal Deficit	
		Overstatement (₹ in crore)	Understatement (₹ in crore)	Overstatement (₹ in crore)	Understatement (₹ in crore)
2(vii)	Non-payment of interest liability on Reserve Funds and Deposits bearing interest	66.91	...	...	66.91
4(i)	Short contribution of Government matching share towards NPS	38.04	...	...	38.04
4(ii) (A) (a)	Non-transfer of NDRF to Public Account	59.34	...	...	59.34
4(ii) (A) (a)	Transfer of previous year's share amount of SDRF	...	31.50	31.50	...
4(vi)	Non-Transfer of Cess to APB & OCWWB	19.29	...	...	19.29
<b>Total (Net) Impact</b>		<b>152.08 (Overstatement)</b>		<b>152.08 (Understatement)</b>	

## NOTES TO ACCOUNTS-Contd.

## Annexure – A

Periodical Adjustment  
[Reference Para No: 1 (ii)]

(₹ in crore)

Sl. No.	Book Adjustment	Head of Account		Amount	Remarks
		From	To		
1.	Appropriation for reduction of avoidance of Debt	2048-Appropriation for Reduction or Avoidance of Debt 101-Sinking Funds	8222-Sinking Funds 01-Appropriation for reduction or avoidance of debt 101-Sinking Funds	240.00	Investment made by RBI on behalf of the State Government
2.	Annual Adjustment of GPF Interest for 2020-21	2049-Interest Payment 03-Interest on Small Savings, Provident Funds etc. 104-Interest on State Provident Funds	8009-State Provident Funds 01-Civil 101-General Provident Funds	228.44	Annual Adjustment of Interest on GPF
3.	Annual Adjustment of Group Insurance Fund	2049-Interest Payment 03-Interest on Small Savings, Provident Funds etc. 108-Interest on Insurance and Pension Fund	8011-Insurance and Pension Funds 107-State Government Employees' Group Insurance Scheme	7.13	Annual Adjustment of Interest on Group Insurance Fund
4	Annual Adjustment of Guarantees Redemption Fund	2048- Appropriation for Reduction or Avoidance of Debt 200-Other Appropriation	8235-General and other Reserve Funds 117-Guarantees Redemption Fund	0.50	Annual Adjustment of Guarantees Redemption Fund
5	Annual Adjustment for expenditure of SCAF	8121-General and Other Reserve Funds 129- State Compensatory Afforestation Fund (SCAF)	2406-Forestry and Wild Life 04-Afforestation and Ecology Development 904-Deduct amount met from SCAF	198.91	Annual Adjustment for expenditure of SCAF

## NOTES TO ACCOUNTS-Contd.

Annexure –B (i)  
[Transaction under 800 Other Expenditure]

[Reference to Para No: 2 (iii)]

(₹ in crore)

Major Head	Description	Total Expenditure under the Major Head	Total Expenditure under '800-Other Expenditure'	Percentage to Total Expenditure under the Major Head
2013	Council of Ministers	18.97	11.79	62
2029	Land Revenue	66.46	45.82	69
2215	Water Supply and Sanitation	885.35	521.63	59
2217	Urban Development	222.65	178.85	80
2220	Information and Publicity	39.83	21.96	55
2235	Social Security and Welfare	216.37	143.91	67
2250	Other Social Services	0.07	0.07	100
2408	Food, Storage and Warehousing	4.90	4.90	100
2415	Agricultural Research and Education	28.30	24.16	85
2506	Land Reforms	0.72	0.72	100
2552	North Eastern Areas	13.81	10.56	76
2702	Minor Irrigation	337.44	195.84	58
2711	Flood Control and Drainage	30.00	30.00	100
2810	New and Renewable Energy	22.69	22.69	100
2852	Industries	5.18	5.18	100
3275	Other Communication Services	17.47	17.47	100
3435	Ecology and Environment	1.66	1.66	100
3451	Secretariat-Economic Services	59.52	46.33	78
4055	Capital Outlay on Police	64.05	64.05	100
4058	Capital Outlay on Stationery and Printing	0.11	0.11	100
4059	Capital Outlay on Public Works	234.19	234.19	100
4070	Capital Outlay on Other Administrative Services	445.64	329.15	74
4202	Capital Outlay on Education, Sports, Art and Culture	65.11	56.35	87

**NOTES TO ACCOUNTS-Contd.**

<b>4210</b>	Capital Outlay on Medical and Public Health	10.61	9.21	87
<b>4215</b>	Capital Outlay on Water Supply and Sanitation	224.55	224.55	100
<b>4216</b>	Capital Outlay on Housing	20.81	20.81	100
<b>4217</b>	Capital Outlay on Urban Development	104.94	77.56	74
<b>4220</b>	Capital Outlay on Information and Publicity	2.12	2.12	100
<b>4235</b>	Capital Outlay on Social Security and Welfare	219.29	211.40	96
<b>4401</b>	Capital Outlay on Crop Husbandry	4.72	4.72	100
<b>4415</b>	Capital Outlay on Agricultural Research and Education	0.06	0.06	100
<b>4425</b>	Capital Outlay on Co-operation	0.30	0.30	100
<b>4435</b>	Capital Outlay on Other Agricultural Programmes	4.75	4.75	100
<b>4552</b>	Capital Outlay on North Eastern Areas	121.81	92.88	76
<b>4575</b>	Capital Outlay on other Special Areas Programmes	25.37	25.37	100
<b>4702</b>	Capital Outlay on Minor Irrigation	3.43	3.43	100
<b>4711</b>	Capital Outlay on Flood Control Projects	167.91	167.91	100
<b>4801</b>	Capital Outlay on Power Projects	172.70	172.70	100
<b>4851</b>	Capital Outlay on Village and Small Industries	11.44	11.44	100
<b>5053</b>	Capital Outlay on Civil Aviation	42.57	42.57	100
<b>5054</b>	Capital Outlay on Roads and Bridges	3120.01	3018.62	97
<b>5055</b>	Capital Outlay on Road Transport	4.21	4.21	100
<b>5056</b>	Capital Outlay on Inland and Water Transport	0.18	0.18	100
<b>5475</b>	Capital Outlay on other General Economic Services	1.71	1.71	100

## NOTES TO ACCOUNTS-Contd.

**Annexure – B (ii)**  
**[Transaction under 800 Other Receipt]**  
**[Reference to Para No: 2 (iii)]**

(₹ in crore)

Major Head	Description	Total Receipt under the Major Head	Total Receipt under '800-Other Receipt'	Percentage to Total Receipt under the Major Head
0039	State Excise	238.02	238.02	100
0056	Jails	0.02	0.02	100
0059	Public Works	17.33	14.79	85
0070	Other Administrative Services	367.29	366.66	100
0211	Family Welfare	0.34	0.34	100
0216	Housing	0.01	[*]	50
0235	Social Security and Welfare	0.15	0.15	100
0406	Forestry and Wild Life	8.68	4.74	55
0435	Other Agricultural Programmes	0.63	0.56	89
0702	Minor Irrigation	0.37	0.37	100
0801	Power	243.28	243.28	100
1054	Roads and Bridges	0.09	0.09	100
1055	Road Transport	10.01	10.01	100
1275	Other Communication Services	2.74	2.74	100
1456	Civil Supplies	0.58	0.58	100

[\*] ₹ 56,620/- only.

## NOTES TO ACCOUNTS-Contd.

## Annexure – C

[Age analysis of UCs of line Departments having highest pendency]

[Reference to Para No: 2 (v)]

(₹ in crore)

Department	Year*	Total Accumulation (No.)	Total Accumulation Amount	Total Clearance (No.)	Total Clearance Amount	Balance (No.)	Balance Amount
<b>Rural Development</b>							
	2019-2020	16	312.99	16	312.99	NIL	NIL
	2020-2021	14	212.29	NIL	NIL	14	212.29
	<b>Total</b>	<b>30</b>	<b>525.28</b>	<b>16</b>	<b>312.99</b>	<b>14</b>	<b>212.29</b>
<b>Health and Family Welfare</b>							
	2016-2017	1	0.50	1	0.50	NIL	NIL
	2017-2018	2	18.87	2	18.87	NIL	NIL
	2018-2019	4	69.77	3	68.99	1	0.78
	2019-2020	27	369.12	25	317.12	2	52.00
	2020-2021	24	156.72	NIL	NIL	24	156.72
	<b>Total</b>	<b>58</b>	<b>614.98</b>	<b>31</b>	<b>405.48</b>	<b>27</b>	<b>209.50</b>
<b>Education</b>							
	2018-2019	4	0.89	NIL	NIL	4	0.89
	2019-2020	13	38.32	3	15.00	10	23.32
	2020-2021	25	175.04	NIL	NIL	25	175.04
	<b>Total</b>	<b>42</b>	<b>214.25</b>	<b>3</b>	<b>15.00</b>	<b>39</b>	<b>199.25</b>
<b>Information Technology</b>							
	2019-2020	29	36.28	NIL	NIL	29	36.28
	2020-2021	13	46.76	NIL	NIL	13	46.76
	<b>Total</b>	<b>42</b>	<b>83.04</b>	<b>NIL</b>	<b>NIL</b>	<b>42</b>	<b>83.04</b>
<b>Relief and Rehabilitation</b>							
	2019-2020	1	5.00	NIL	NIL	1	5.00
	2020-2021	21	45.38	NIL	NIL	21	45.38
	<b>Total</b>	<b>22</b>	<b>50.38</b>	<b>NIL</b>	<b>NIL</b>	<b>22</b>	<b>50.38</b>
<b>Panchayat</b>							
	2016-2017	3	3.32	3	3.32	NIL	NIL
	2020-2021	2	41.29	NIL	NIL	2	41.29
	<b>Total</b>	<b>5</b>	<b>44.61</b>	<b>3</b>	<b>3.32</b>	<b>2</b>	<b>41.29</b>
<b>Social Welfare, Women and Child Development</b>							
	2019-2020	6	1.15	1	0.02	5	1.14
	2020-2021	8	33.10	1	0.02	7	33.08
	<b>Total</b>	<b>14</b>	<b>34.25</b>	<b>2</b>	<b>0.04</b>	<b>12</b>	<b>34.21</b>
<b>Tourism</b>							
	2019-2020	6	13.64	NIL	NIL	6	13.64
	2020-2021	5	2.81	NIL	NIL	5	2.81
	<b>Total</b>	<b>11</b>	<b>16.45</b>	<b>NIL</b>	<b>NIL</b>	<b>11</b>	<b>16.45</b>

\* The year mentioned above relates to "Due year" i.e. after 12 months of actual drawal.

## NOTES TO ACCOUNTS-Contd.

## Annexure- D

## [Disclosure on Expenditure under MH-3435]

[Reference to Para 2 (x)]

Expenditure under MH-3435- Ecology and Environment Complied based on vouchers/ information received from the State Government (₹ in crore)											
Major Head	Sub Major Head	Minor Head	Sub Head	Detail Head	Object Head	2018-19		2019-20		2020-21	
						Budget	Expenditure	Budget	Expenditure	Budget	Expenditure
3435	60- Others	800- Other Expenditure.	01 - Sloping Water Shed Environmental Engineering Technology	0	01 Salaries	0.66	0.64	0.76	0.75	1.21	0.75
3435	60- Others	800- Other Expenditure.	01 - Sloping Water Shed Environmental Engineering Technology	0	11 Domestic Travel Expenses	0.001	0.00	0.00 <sup>[*]</sup>	0.00	0.00 <sup>[*]</sup>	0.00
3435	60- Others	800- Other Expenditure.	01 - Sloping Water Shed Environmental Engineering Technology	0	13 Office Expenses	0.004	0.00	0.01	0.01	0.02	0.02
3435	60- Others	800- Other Expenditure.	01 - Sloping Water Shed Environmental Engineering Technology	0	50 Other Charges	0.39	0.39	0.97	0.97	0.20	0.21
3435	60- Others	800- Other Expenditure.	01 - Sloping Water Shed Environmental Engineering Technology	2 LTC	01 Salaries	0.01	0.00	0.02	0.00	0.00 <sup>[*]</sup>	0.00 <sup>[*]</sup>
3435	60- Others	800- Other Expenditure.	07 - Arunachal Pradesh State Medicinal Plant Board	0	29 Grants-in-Aid (Non-Salary)	0.96	0.86	0.05	0.05	0.00 <sup>[#]</sup>	0.00 <sup>[#]</sup>

[\*] are ₹ 30000/- each only.

[#] are ₹ 20000/- each only.

## NOTES TO ACCOUNTS-Contd.

Expenditure under MH-3435- Ecology and Environment Complied based on vouchers/ information received from the State Government (₹ in crore)											
Major Head	Sub Major Head	Minor Head	Sub Head	Detail Head	Object Head	2018-19		2019-20		2020-21	
						Budget	Expenditure	Budget	Expenditure	Budget	Expenditure
3435	60- Others	800- Other Expenditure	07 - Arunachal Pradesh State Medicinal Plant Board	0	31 Grants-in-Aid (Salary)	0.35	0.35	0.39	0.39	0.44	0.42
3435	60- Others	800- Other Expenditure	08 - Arunachal Pradesh Biodiversity Board	0	29 Grants-in-Aid (Non-Salary)	0.05	0.00	0.04	0.04	0.00 <sup>[S]</sup>	0.00 <sup>[S]</sup>
3435	60- Others	800- Other Expenditure	08 - Arunachal Pradesh Biodiversity Board	0	31 Grants-in-Aid (Salary)	0.00	0.00	0.10	0.10	0.12	0.05
3435	60- Others	800- Other Expenditure	09 - Arunachal Pradesh Bamboo Research Development Agency	0	29 Grants-in-Aid (Non-Salary)	0.30	0.20	0.03	0.03	0.00 <sup>[#]</sup>	0.00 <sup>[#]</sup>
3435	60- Others	800- Other Expenditure	09 - Arunachal Pradesh Bamboo Research Development Agency	0	31 Grants-in-Aid (Salary)	0.41	0.41	0.16	0.16	0.34	0.21
3435	60- Others	800- Other Expenditure	10 - Schemes under SADA	0	29 Grants-in-Aid (Non-Salary)	0.00	0.00	0.45	0.28	0.00	0.00
3435	60- Others	800- Other Expenditure	11 - Schemes under SADA	0	27 Grants-in-Aid (Non-Salary)	0.00	0.00	0.00	0.00	0.43	0.00
3435	60- Others	800- Other Expenditure	11 - Schemes under SADA	0	29 Grants-in-Aid (Non-Salary)	0.00	0.00	0.00	0.00	0.57	0.00
<b>Total</b>						<b>3.14</b>	<b>2.85</b>	<b>2.98</b>	<b>2.78</b>	<b>3.33</b>	<b>1.66</b>

[S] are ₹ 13000/- each only.

[#] are ₹ 20000/- each only.

## NOTES TO ACCOUNTS-Contd.

Annexure – E										
[Incomplete Capital Works aged five years and more]										
[Reference to Para No: 2 (xii)]										
Sl. No.	Department	Name of the projects/ works	Estimated cost of work/ date of sanction	Date and Year of Commencement	Target Date of Completion	Physical progress of work (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending Payments	Revised cost, if any/date of revision
1	Rural Works Department	C/o road from Kapu to Ojakho under Doner	SRWD-49/Sch/2014-15, dated 08.10.2014; ₹ 1,456.91 lakh	2014-15	March 2021	78	0.00	1,116.95	...	....
2	Public Works Department	C/o Road from BTK to Namtsering connecting Zemithang to Dudunghar Administrative circle (10.63 km)	No. NLCPR/NLP/AP/194/2012, dated 18.09.2013; ₹ 1,313.00 lakh	2013-14	March 2021	66	0.00	1,059.28	...	...
3	Public Works Department	C/o road from PMGSY Bongleng road to Khet village in Tawang districty	No. DNER/NLP/AP/24 3/2014 dated 28.08.2017; ₹ 1,420.78 lakh	2016-17	March 2021	83	90.08	1,035.72	...	...
4	Public Works Department	C/o road from Magopam to Bichom via Namfri, Ditching, Sacheda, Ramusotu and Lichini (50.00 km) (Ph-II)	No. DNER/NLP/AP/170/2011, dated 28.11.2011; ₹ 2,052.43 lakh	2011-12	March 2021	80	0.00	1,613.67	...	...
5	Public Works Department	Construction of high altitude sports complex at Tawang under Tawang District	No. SYA/EC/395/2007 -08/248, dated 23.03.2016; ₹ 1,306.60 lakh	2011-12	March 2021	93	0.00	1,143.12	...	...
6	Public Works Department	C/o Inter District Road connection from Chayangtajo of East Kameng District, Arunachal Pradesh	No. DNER/NLP/AP/178/2011, dated 12.12.2012; ₹ 2,140.61 lakh	2013-14	March 2021	85	0.00	1,755.30	...	...

## NOTES TO ACCOUNTS-Contd.

Sl. No.	Department	Name of the projects/ works	Estimated cost of work/ date of sanction	Date and Year of Commencement	Target Date of Completion	Physical progress of work (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending Payments	Revised cost, if any/date of revision
7	Public Works Department	Development of road from Pakke to Sippi Liya road in East kameng District, AP	No.DNER/NLP/AP/164/2010, dated 23.09.2011; ₹ 1,598.75 lakh	2011-12	March 2021	80	0.00	1,102.75	...	...
8	Public Works Department	C/o road from Pakoti to Kamsa village (96.50 km) SH: Widening, RCC Slab culvert, Pavement, protection wall & CC drain etc.	No.DNER/NLP/AP/206/2013, dated 27.06.2014 and No.SPWD/PE-06/NLCPR/2014-15; ₹ 950.81 lakh	2014-15	March 2021	70	0.00	657.67	...	...
9	Public Works Department	Construction and improvement of Seppa-Chayangtajo Road (83.54 km)	No.NEC/(T&C)/APPROVAL/AC-2006-07/18, dated 22.09.2006; ₹ 17,252.00 lakh	2008-09	March 2021	80	553.69	15,064.81	...	...
10	Public Works Department	Construction of 50 Bedded Hospital at Mengio (Sakiang)	NEC/MED/AP/29/08, dated 18.12.2009; ₹ 835.00 lakh	2009-10	March 2021	95	0.00	750.86	...	...
11	Public Works Department	C/o District Secretariat Building at Seppa	SEPD/PE-01/2016-17; ₹ 2,500.00 lakh	2016-17	March 2021	80	199.09	1,596.60	...	...
12	Public Works Department	C/o road from Nakhu to Ditchik River (L-11.00 km) span- 50.00 in west kameng district in AP under Bomdila Division	No.NH-12013/45/2014/AP/GRF/p-8, dated 26.05.2015; ₹ 2,500.00 lakh	2016-17	March 2021	90	168.37	2,049.21	...	...

## NOTES TO ACCOUNTS-Contd.

Sl. No.	Department	Name of the projects/ works	Estimated cost of work/ date of sanction	Date and Year of Commencement	Target Date of Completion	Physical progress of work (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending Payments	Revised cost, if any/date of revision
13	Public Works Department	Construction of 50 Bedded Hospital at Mengio (Sakiang)	NEC/MED/AP/29/08, dated, 18.12.2009; ₹ 835.00 lakh	2009-10	March 2021	95	0.00	750.86	...	...
14	Hydro Power Department	Payu MHS at Pinchi (2x250 kw)	PWRS/HPD/EST-22/2012-13/1743-57, dated, 25.03.2013; ₹ 1,464.90 lakh	2008	March 2021	90	0.00	1,205.25	...	...
15	Hydro Power Department	Kush Mhs at Sangram (2x1000 kw)	No, POWRS/EST-93/2014/HPD/WZ/2016/1750-60, dated 31.03.2016; ₹ 4,882.90 lakh	2008	March 2021	88	0.00	4,882.19	...	...
16	Hydro Power Department	Pagu MHS under Palin Circle (2x1000 kw)	PWRS/HPD/W-1844/2008(PT)/1138-53, dated, 25.03.2015; ₹ 3,277.72 lakh	2009	March 2021	85	0.00	3,094.30	...	....

## NOTES TO ACCOUNTS-Contd.

**Annexure - F**  
**[Suspense and Remittance Balances]**  
**[Reference to Para 4 (iii)]**

<b>Major Head 8658</b>		<b>(₹ in crore)</b>					
<b>Name of Minor Head</b>	<b>2018-19</b>		<b>2019-20</b>		<b>2020-21</b>		
	<b>Dr</b>	<b>Cr</b>	<b>Dr</b>	<b>Cr</b>	<b>Dr</b>	<b>Cr</b>	
101 – Pay and Accounts Office Suspense	52.60	0.05	68.48	0.05	74.41	0.05	
<b>Net</b>	<b>Dr 52.55</b>		<b>Dr 68.43</b>		<b>Dr 74.36</b>		
102 – Suspense Accounts (Civil)	162.37	23.10	38.06	7.19	36.56	7.19	
<b>Net</b>	<b>Dr 139.27</b>		<b>Dr 30.87</b>		<b>Dr 29.37</b>		
109 – Reserve Bank Suspense - Headquarters	(-)16.57	(-)5.43	(-)16.58	(-)5.19	(-)16.44	(-)5.19	
<b>Net</b>	<b>Cr 11.14</b>		<b>Cr 11.39</b>		<b>Cr 11.25</b>		
110 – Reserve Bank Suspense – Central Accounts Office	1,833.37	1,520.70	1,920.18	(-)1,164.04	1,948.35	779.51	
<b>Net</b>	<b>Dr 312.67</b>		<b>Dr 1,140.74</b>		<b>Dr 1,168.84</b>		
112 – Tax Deducted at Source (TDS) Suspense	-	7.04	-	6.86	-	7.95	
<b>Net</b>	<b>Cr 7.04</b>		<b>Cr 6.86</b>		<b>Cr 7.95</b>		

**Major Head 8782**

	<b>Dr</b>	<b>Cr</b>	<b>Dr</b>	<b>Cr</b>	<b>Dr</b>	<b>Cr</b>
102 – Public Works Remittances	44,063.88	45,306.20	48,251.15	48,555.65	51,344.53	51,581.95
<b>Net</b>	<b>Cr 1,242.32</b>		<b>Cr 304.50</b>		<b>Cr 237.42</b>	
103 – Forest Remittances	1,728.87	1,738.30	1,773.73	1,772.79	1,843.35	1,842.62
<b>Net</b>	<b>Cr 9.43</b>		<b>Dr 0.94</b>		<b>Dr 0.73</b>	
105 – Reserve Bank of India Remittances	144.91	474.63	592.89	503.75	592.89	503.75
<b>Net</b>	<b>Cr 329.72</b>		<b>Dr 89.14</b>		<b>Dr 89.14</b>	

## NOTES TO ACCOUNTS-Concl'd.

**Annexure - G**  
**[List of defaulting Departments of Loan]**  
**[Reference to Para 5 (c)]**

(₹ in crore)

Sl. No.	Department	Amount	Remarks
1	Education, Sports, Art and Culture	0.01	More than 10 years old
2	Urban Development	1.00	More than 4 years old
3	Crop Husbandry	0.10	More than 10 years old
4	Soil and Water Conservation	0.01	More than 10 years old
5	Co-operation	20.00	More than 10 years old
6	Power Projects	10.00	More than 10 years old
7	Village and Small Industries	1.89	More than 8 years old
8	Non-Ferrous Mining and Metallurgical Industries	0.15	More than 10 years old
9	Industries and Minerals	6.10	More than 10 years old
<b>Total</b>		<b>39.26</b>	

**Annexure - H**  
**[Loans given to Autonomous Bodies/ PSUs etc.]**  
**[Reference to Para 5 (c)]**

(₹ in crore)

Sl. No.	Department	Amount	Remarks
1	Co-operation	20.00	Issued prior to 2011-12
2	Power Projects	10.00	Issued prior to 2011-12
3	Non-Ferrous Mining and Metallurgical Industries	0.15	Issued prior to 2011-12
4	Industries and Minerals	6.10	Issued prior to 2011-12
<b>Total</b>		<b>36.25</b>	