



सत्यमेव जयते

Finance Accounts (Volume I) 2021-22



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थं सत्यनिष्ठा

Dedicated to Truth in Public Interest



GOVERNMENT OF ARUNACHAL PRADESH

FINANCE ACCOUNTS

2021-22

Volume-I

**GOVERNMENT OF
ARUNACHAL PRADESH**

TABLE OF CONTENTS

Volume I		Page(s)
Certificate of the Comptroller and Auditor General of India		v-ix
Guide to Finance Accounts		x-xvii
Statement 1.	Statement of Financial Position	1-2
Statement 2.	Statement of Receipts and Disbursements	3-5
	Annexure A. Cash Balances and Investments of Cash Balances	6-8
Statement 3.	Statement of Receipts (Consolidated Fund)	9-11
Statement 4.	Statement of Expenditure (Consolidated Fund)	12-16
Statement 5.	Statement of Progressive Capital expenditure	17-22
Statement 6.	Statement of Borrowings and other Liabilities	23-27
Statement 7.	Statement of Loans and Advances given by the Government	28-29
Statement 8.	Statement of Investments of the Government	30
Statement 9.	Statement of Guarantees given by the Government	31
Statement 10.	Statement of Grants-in-Aid given by the Government	32-33
Statement 11.	Statement of Voted and Charged Expenditure	34-35
Statement 12.	Statement on Sources and Application of funds for expenditure other than revenue account	36-39
Statement 13.	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account	40-42
	Notes to Accounts	43-58
Volume II - Part I		
Statement 14.	Detailed Statement of Revenue and Capital Receipts by Minor Heads	59-86
Statement 15.	Detailed Statement of Revenue Expenditure by Minor Heads	87-126
Statement 16.	Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads	127-159
Statement 17.	Detailed Statement of Borrowings and other Liabilities	160-175

TABLE OF CONTENTS

	Page(s)
Volume II - Part I	
Statement 18. Detailed Statement on Loans and Advances given by the State Government	176-185
Statement 19. Detailed Statement of Investments of the Government	186-195
Statement 20. Detailed Statement of Guarantees given by the Government	196
Statement 21. Detailed Statement on Contingency Fund and Other Public Account transactions	197-211
Statement 22. Detailed Statement on Investments of Earmarked Funds	212-220
Part II	
Appendix-I Comparative Expenditure on Salary	221-225
Appendix-II Comparative Expenditure on Subsidy	226
Appendix-III Grants-in-Aid/ Assistance given by the State Government (Institution-wise and Scheme-wise)	227-233
Appendix-IV Detailed of Externally Aided Projects	234
Appendix-V Plan Scheme Expenditure	235-248
A. Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes)	
B. State Plan Schemes	
Appendix-VI Direct transfer of Central Scheme funds to implementing Agencies in the State (Fund routed outside State Budgets) (Unaudited Figures)	249-271
Appendix-VII Acceptance and Reconciliation of Balances (as depicted in Statements 18 and 21)	272-273
Appendix-VIII Financial results of Irrigation Schemes	274-275
Appendix-IX Commitments of the Government - List of Incomplete Capital Works	276-294

TABLE OF CONTENTS

Volume II - Part II		Page(s)
Appendix-X	Maintenance expenditure with segregation of salary and non-salary portion	295
Appendix-XI	Major Policy Decisions of the Government during the year or new schemes proposed in the Budget	296-312
Appendix-XII	Committed Liabilities of the Government	313
Appendix-XIII	Re-organisation of the States - items for which allocation of balances between/ among the States has not been finalised	314

Report of the Comptroller and Auditor General of India

Audit of the Finance Accounts of the Government of Arunachal Pradesh

Opinion

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

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

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

Basis for Opinion

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

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Arunachal Pradesh are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

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

Responsibilities for Compilation of Annual Accounts

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

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

Statements (9, 10 and 20), explanatory notes to Statements (14, 15 and 16), Annexures to Statement 17b (i), 17b (ii), 17c (i), 17c (ii) and Appendices (IV, VI, VII, VIII, IX, XI and XII) in this compilation have been prepared directly from the information received from the Government of Arunachal Pradesh and the Union Government who are responsible for such information.

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is conducted through the Audit Wing of the Office of the Principal Accountant General in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

The Accounts Wing and Audit Wing of the Office of the Principal Accountant General of Arunachal Pradesh are independent of each other and are distinct units with separate cadres.

Emphasis of Matter

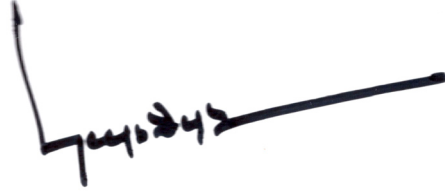
I want to draw attention to:

1. In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head (MH)-8121 -General and other reserve funds which is interest bearing), the Central and State Governments are required to contribute to the fund in the proportion of 90:10. During the year 2021-22, the State Government received ₹ 200.00 crore as Central

Government's share. Contrary to the guideline, State Government parked ₹ 111.11 crore (Central Share: ₹ 100.00 crore and State share: ₹ 11.11 crore) to the Savings Bank Account (SBI) of Department of Disaster Management by debiting the expenditure from MH-2245 instead of transferring to Public Account under MH 8121- 122. Thus, the Revenue Expenditure was understated by ₹ 111.11 crore.

[Para 4(ii) (a) of Notes to Accounts]

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



(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

Date: 12 December 2022

Place: New Delhi

A. Broad Overview of the Structure of Government Accounts

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. The Finance Accounts are accompanied by Appropriation Accounts, which present comparison of expenditure against the Grants/ Appropriations.

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

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

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

Part II: Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Arunachal Pradesh for 2021-2022 is ₹ 0.05 crore.

GUIDE TO THE FINANCE ACCOUNTS - Contd.

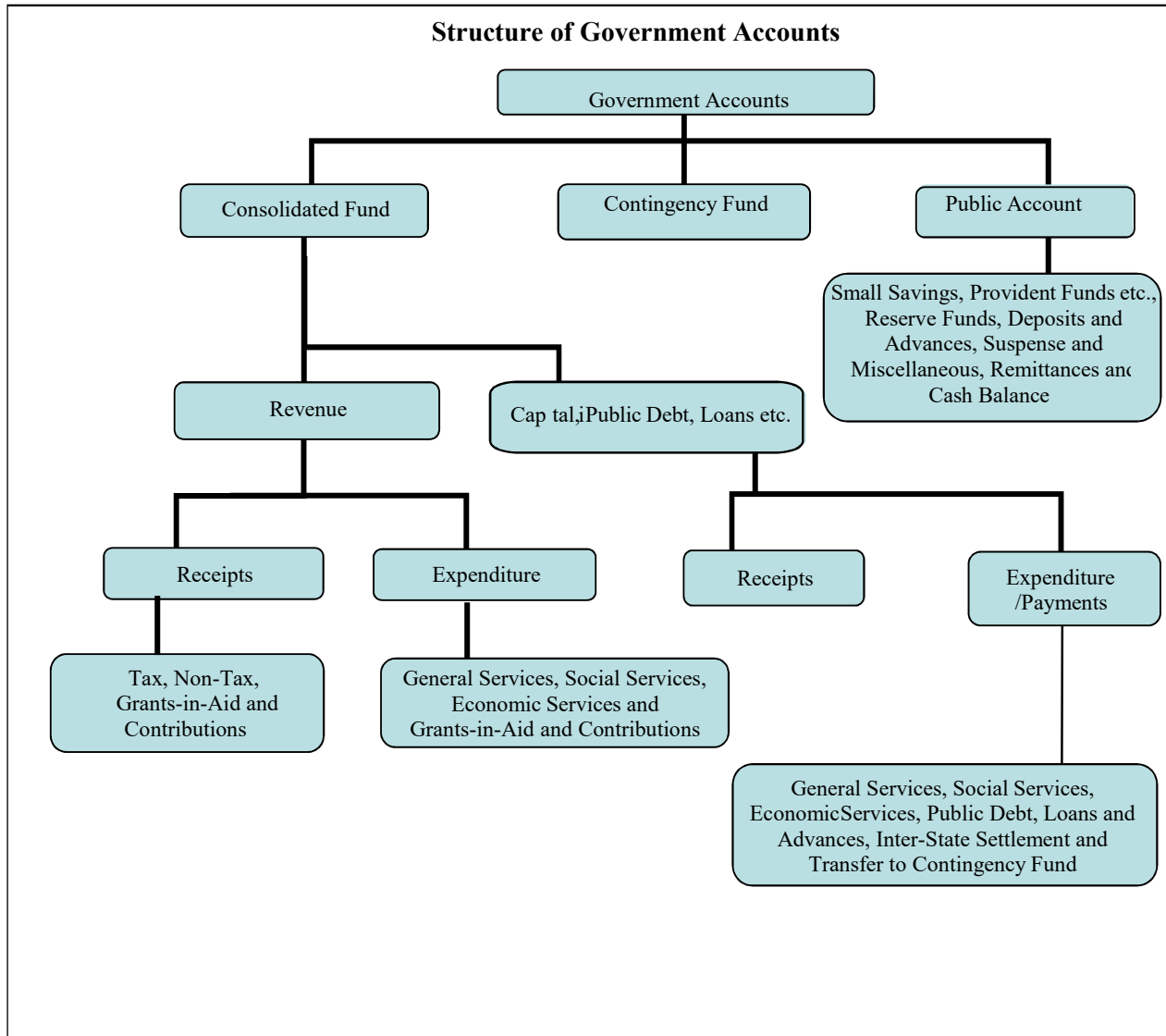
Part III: Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable such as Small Savings and Provident Funds, Deposits (bearing interest and not bearing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

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

3. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected up to 31 March 2022).

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

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

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

GUIDE TO THE FINANCE ACCOUNTS - Contd.

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

GUIDE TO THE FINANCE ACCOUNTS - Contd.

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

Notes to Finance Accounts and Significant Accounting Policies

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

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

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

Part I of Volume II

14. **Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the Summary Statement 3 in Volume I of the Finance Accounts. In addition to representing details of Revenue Receipts at Minor Head level, this statement depicts details at Sub Head level in respect of Grants-in-Aid from Central Government.
15. **Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the Summary Statement 4 in Volume I, depicts the Revenue Expenditure of the State Government. Charged and Voted expenditure are exhibited distinctly.
16. **Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads:** This statement, which corresponds to the Summary Statement 5 in Volume I, depicts the Capital Expenditure (during the year and cumulatively) of the State Government. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of Capital Expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub Head level also.

GUIDE TO THE FINANCE ACCOUNTS - Contd.

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

Part II of Volume II

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

C. Ready Reckoner:

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

Parameter	Volume I	Volume II	
	Summary Statements	Detailed Statements	Appendices
Revenue Receipts (including Grants received), Capital Receipts	2, 3	14	
Revenue Expenditure	2, 4	15	I (Salary) II (Subsidy)

GUIDE TO THE FINANCE ACCOUNTS - Concl.

Grants-in-Aid given by the Government	2, 10		III (Grants-in-Aid)
Capital Expenditure	1, 2, 4, 5, 12	16	I (Salary)
Loans and Advances given by the Government	1, 2, 7	18	
Debt Position/ Borrowings	1, 2, 6	17	
Investments of the Government in Companies, Corporations etc.	8	19	
Cash	1, 2, 12, 13		
Balances in Public Account and Investments thereof	1, 2, 12, 13	21, 22	
Guarantees	9	20	
Schemes			IV (Externally Aided Projects)

1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)				
Assets [1]	Reference (Sl. No.)		As at 31 March 2022	As at 31 March 2021
	Notes to Accounts	Statement		
Cash		Annx. to St.No.2	4,356.35	3,389.33
(i) Cash in Treasuries and Local Remittances	...	Annx. to St.No.2	...	...
(ii) Departmental balances	...	21	(-)2.40	(-)3.49
(iii) Permanent Imprest	...	21	0.01	0.01
(iv) Cash Balance Investments	...	21	4,392.63	1,699.49
(v) Deposits with Reserve Bank of India	Para 4 (vi)	Annx. A	(-)2,063.52	7.01
(vi) Investments from Earmarked Funds [2]	...	22	2,029.63	1,686.31
Capital Expenditure	44,410.83	37,922.50
(i) Investments in shares of Companies, Corporations, etc	5,16 and 19	251.13	250.93
(ii) Other Capital Expenditure	...	5,16 and 19	44,159.70	37,671.57
Contingency Fund (unrecouped)
Loans and Advances	...	7 and 18	91.56	95.85
Advances with Departmental Officers	...	21	502.51	507.58
Suspense and Miscellaneous Balances [3]	...	21	1,274.39	1,292.29
Remittance Balances	...	21	...	...
Cumulative excess of expenditure over receipts [4]	...	12	...	...
Grand Total	50,635.64	43,207.55

[1] The figures of assets and liabilities are cumulative figures. Please also see note 1 (v) 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 - Concl'd.

(₹ in crore)				
Liabilities [1]	Reference (Sl. no.)		As at 31 March 2022	As at 31 March 2021
	Notes to Accounts	Statement		
Borrowings (Public Debt)	8,835.82	7,707.81
(i) Internal Debt	...	6 and 17	8,130.52	7,348.10
(ii) Loans and Advances from Central Government	...	6 and 17	...	...
Non-Plan Loans	35.07	35.36
Loans for State Plan Schemes	25.53	49.19
Loans for Central Plan Schemes	(-)6.70	(-)5.81
Loans for Centrally Sponsored Plan Schemes	11.53	11.53
Other Loans for States/ Union Territory with Legislature Schemes	604.16	232.97
Other loans	35.71	36.47
Contingency Fund (corpus)	...	21	0.05	0.05
Liabilities on Public Account	7,050.48	6,135.41
(i) Small Savings, Provident Fund <i>etc.</i>	...	21	2,962.87	2,719.41
(ii) Deposits	...	21	155.83	190.53
(iii) Reserve Funds	Para 4 (ii)	22	3,811.87	3,078.86
(iv) Remittance Balances	...	21	119.91	146.61
(v) Suspense and Miscellaneous Balance	...	21	...	...
Cumulative excess of receipts over Expenditure [5]	...	12	34,749.29	29,364.28
Grand Total			50,635.64	43,207.55

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

[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		
	2021-22	2020-21		2021-22	2020-21
Part -I Consolidated Fund					
Section - A Revenue					
Revenue Receipts <i>(Ref. Statement 3 & 14)</i>	21,231.64	17,123.51	Revenue Expenditure <i>(Ref. Statement 4-A, 4-B & 15)</i>	15,846.64	13,087.50
Tax Revenue (raised by the State) <i>(Ref. Statement 3 & 14)</i>	1,639.79	1,431.10	Salaries [1] <i>(Ref. Statement 4-B & Appendix-I)</i>	5,568.44	5,058.48
Non- Tax Revenue <i>(Ref. Statement 3 & 14)</i>	774.67	836.53	Subsidies [1] <i>(Ref. Appendix-II)</i>	...	17.85
	...	...	Grants-in-Aid [2] <i>(Ref. Statement 4-B, 10 & Appendix-III)</i>	2,562.42	2,183.37
Interest receipts <i>(Ref. Statement 3 & 14)</i>	47.21	34.12	General Services <i>(Ref. Statement 4, 4-A & 15)</i>	3,074.07	2,643.79
Others <i>(Ref. Statement 3)</i>	727.46	802.41	Interest Payment and Servicing of Debt <i>(Ref. Statement 4-A, 4-B & 15)</i>	777.62	992.84
	...	...	Pension <i>(Ref. Statement 4-A, 4-B & 15)</i>	1,362.29	1,085.57
Share of Union Taxes/ Duties <i>(Ref. Statement 3 & 14)</i>	14,643.90	10,472.58	Others	934.16	565.38
	...	...	Social Services <i>(Ref. Statement 4-A & 15)</i>	1,651.89	1,234.83
	...	...	Economic Services <i>(Ref. Statement 4-A & 15)</i>	2,874.48	1,943.62
Grants from Central Government <i>(Ref. Statement 3 & 14)</i>	4,173.28	4,383.30	Compensation and Assignment to Local Bodies and PRIs <i>(Ref. Statement 4-A & 15)</i>	115.34	5.56
Revenue Deficit	...	...	Revenue Surplus	5,385.00	4,036.01

[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		
	2021-22	2020-21		2021-22	2020-21
Part -I Consolidated Fund					
Section -B Capital					
Capital Receipts <i>(Ref. Statement 3 & 14)</i>	...	...	Capital Expenditure <i>(Ref. Statement 4-A, 4-B & 16)</i>	6,488.33	5,123.35
			Grants-in-Aid [2] <i>(Ref. Statement 16)</i>	...	...
			General Services <i>(Ref. Statement 4-A & 16)</i>	1,618.39	743.99
			Social Services <i>(Ref. Statement 4-A & 16)</i>	1,350.29	647.43
			Economic Services <i>(Ref. Statement 4-A & 16)</i>	3,519.65	3,731.93
Recoveries of Loans and Advances <i>(Ref. Statement 3, 7 & 18)</i>	6.85	5.94	Loans and Advances Disbursed <i>(Ref. Statement 4-A, 7 & 18)</i>	2.56	4.80
			General Services <i>(Ref. Statement 4-A, 7 & 18)</i>	...	...
			Social Services <i>(Ref. Statement 4-A, 7 & 18)</i>	...	...
			Economic Services <i>(Ref. Statement 4-A, 7 & 18)</i>	...	0.95
			Others (loans to Government Servant) <i>(Ref. Statement 7)</i>	2.56	3.85
Public Debt receipts <i>(Ref. Statement 3, 6 & 17)</i>	1,482.71	1,516.06	Repayment of Public Debt <i>(Ref. Statement 4-A, 6 & 17)</i>	354.71	259.49
Internal Debt (Market Loans, NSSF etc.) <i>(Ref. Statement 3, 6 & 17)</i>	1,111.52	1,283.09	Internal Debt (Market loans, NSSF etc.) <i>(Ref. Statement 4-A, 6 & 17)</i>	329.11	233.77
Loan from GOI <i>(Ref. Statement 3, 6 & 17)</i>	371.19	232.97	Loan from GOI <i>(Ref. Statement 4-A, 6 & 17)</i>	25.60	25.72
Inter-State Settlement Account (Net)	...	...	Inter-State Settlement Account (Net)	...	...
Total Receipts Consolidated Fund <i>(Ref. Statement 3)</i>	22,721.20	18,645.51	Total Expenditure Consolidated Fund <i>(Ref. Statement 4)</i>	22,692.24	18,475.14
Deficit in Consolidated Fund	...	...	Surplus in Consolidated Fund	28.96	170.37

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

(₹ in crore)					
Receipts			Disbursements		
	2021-22	2020-21		2021-22	2020-21
Part -II Contingency Fund					
Contingency Fund <i>(Ref. Statement 21)</i>	...	...	Contingency Fund <i>(Ref. Statement 21)</i>	...	...
Part -III Public Account [3]					
Small Savings, Provident Funds etc. <i>(Ref. Statement 21)</i>	666.99	749.47	Small Savings <i>(Ref. Statement 21)</i>	423.53	533.57
Reserves and Sinking Funds <i>(Ref. Statement 21)</i>	975.31	340.58	Reserves and Sinking Funds <i>(Ref. Statement 21)</i>	585.61	539.68
Deposits <i>(Ref. Statement 21)</i>	443.90	292.04	Deposits <i>(Ref. Statement 21)</i>	478.60	340.83
Advances <i>(Ref. Statement 21)</i>	237.91	44.31	Advances <i>(Ref. Statement 21)</i>	232.84	49.26
Suspense and Misc[4] <i>(Ref. Statement 21)</i>	85,463.70	61,243.94	Suspense and Misc[4] <i>(Ref. Statement 21)</i>	88,140.02	61,560.40
Remittances <i>(Ref. Statement 21)</i>	5,101.80	3,096.12	Remittances <i>(Ref. Statement 21)</i>	5,128.50	3,163.04
Total Receipts Public Account	92,889.61	65,766.46	Total Disbursements Public Account	94,989.10	66,186.78
Deficit in Public Account	2,099.49	420.32	Surplus in Public Account	...	...
Opening Cash Balance	7.01	256.96	Closing Cash Balance	(-)2,063.52	7.01
Increase in Cash Balance	...	...	Decrease in Cash Balance	2,070.53	249.95

[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 2022	On 1 April 2021
(₹ in crore)		
(a) General Cash Balance		
1. Cash in Treasuries	...	...
2. Deposits with Reserve Bank	(-)2,063.52	7.01
3. Remittance in Transit (Local)	...	...
Total	<u>(-)2,063.52</u>	<u>7.01</u>
4. Investment held in the "Cash Balance Investment Accounts"	4,392.63	1,699.49
Total (a)	<u>2,329.11</u>	<u>1,706.50</u>
(b) Other Cash Balances and Investments		
1. Cash with Departmental Officers viz , Forest and Public Works Officers	(-)2.40	(-)3.49
2. Permanent Advance for Contingent Expenditure with Departmental Officers	0.01	0.01
3. Investment of Earmarked Funds	2,029.63	1,686.31
Total (b)	<u>2,027.24</u>	<u>1,682.83</u>
Total (a) and (b)	<u>4,356.35</u>	<u>3,389.33</u>

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 (July 2022).

(a) There was a net difference of ₹ 1,331.54 crore (Credit) between the figures reflected in the accounts ₹ 2,063.52 crore (Credit) and that intimated by the Reserve Bank of India ₹ 731.98 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	Cr	1,331.54
3. Non-receipt of details of adjustment made by R.B.I.	...	...
Total	<u>Cr</u>	<u>1,331.54</u>

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 2021-22 advised to RBI till 25 April 2022.

Table 1 : Limits of Special Ways and Means Advance

Period	Special Drawing Limit
(₹ in crore)	
As on 31 March 2020	580.94
As on 31 March 2021	419.15
As on 31 March 2022	255.11

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 2021-22 are as follows (different rates during the year):

Period	Repo Rate
1 April 2020 to 21 May 2021	4.00%
22 May 2021 to 31 March 2022	4.00%

ANNEXURE A

CASH BALANCES AND INVESTMENTS OF CASH BALANCES - Concl'd.

The extent to which the Government maintained the minimum balances with the Bank during 2021-22 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	...
Total	365 days

Table 4 : Detailed Statement on Ways and Means Advances

Description	Opening Balance on 1 April 2021	Purchase during 2021-22	Sales during 2021-22	Closing Balance on 31 March 2022	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 ₹ 44.68 crore.

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

	Opening Balance on 1 April 2021	Purchase/ Investment during 2021-22	Sales/ Rediscount during 2021-22	Closing Balance on 31 March 2022	Interest realised during the year
(₹ in crore)					
Short Term Investments					
Government of India Treasury Bills	1,699.49	85,467.94	88,161.08	4,392.63	44.68
Long Term Investments					
Government of India Stock/ Securities	...	...	...	...	...
Total	1,699.49	85,467.94	88,161.08	4,392.63	44.68

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

		(₹ in crore)	
	Description	2021-22	2020-21
A.	Tax Revenue		
A.1	Own Tax Revenue	1,639.79	1,431.10
	Goods and Services Tax	1,131.00	859.29
	Land Revenue	6.83	7.52
	Stamps and Registration fees	12.48	10.47
	State Excise	115.92	238.02
	Taxes on Sales, Trade <i>etc.</i>	324.61	283.09
	Taxes on Goods and Passengers	0.01	...
	Taxes on Vehicles	48.94	32.71
	Others	...	...
A.2	Share of net proceeds of Taxes	14,643.90	10,472.58
	Goods and Services Tax	4,466.42	3,152.15
	Corporation Tax	4,429.74	3,130.39
	Taxes on Income other than Corporation Tax	4,462.28	3,205.59
	Other Taxes on Income and Expenditure	0.03	...
	Taxes on Wealth	0.24	...
	Customs	875.24	582.90
	Union Excise Duties	350.06	355.91
	Service Tax	45.09	39.53
	Other Taxes and Duties on Commodities and Services	14.80	6.11
	Others	...	...
	Total A	16,283.69	11,903.68
B.	Non-Tax Revenue		
	Interest receipts	47.21	34.12
	Dividends and Profits	...	...
	Miscellaneous General services	9.22	0.01
	Non-ferrous Mining and Metallurgical Industries	95.95	83.00
	Forestry and Wild Life	15.15	8.68
	Public Works	33.18	17.33
	Other Administrative Services	83.66	367.29
	Crop Husbandry	4.10	4.35
	Police	7.96	3.94
	Animal Husbandry	2.22	2.11

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

		(₹ in crore)	
	Description	2021-22	2020-21
	Others	476.02	315.70
	Total B	774.67	836.53

II . GRANTS FROM GOVERNMENT OF INDIA

		(₹ in crore)	
	Description	2021-22	2020-21
C.	Grants		
	Grants-in-Aid from Central Government		
	Non-Plan Grants	...	...
	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	...	...
	Grants for State/ Union Territory Plan Schemes	...	...
	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	3,220.05	2,877.45
	Finance Commission Grants	439.69	782.05
	Other Transfer/ Grants to States/ Union Territories with Legislatures	513.54	723.80
	Total C	4,173.28	4,383.30
	Total Revenue Receipts (A+B+C)	21,231.64	17,123.51

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND) - Concl'd.

III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS

		(₹ in crore)	
	Description	2021-22	2020-21
D.	Capital		
	Disinvestment proceeds	...	...
	Others	...	...
	Total D	...	...
E.	Public Debt Receipts		
	Internal Debt	1,111.52	1,283.09
	Market Loans	563.34	767.81
	WMA [1] from RBI	...	...
	Bonds	...	...
	Loans from Financial Institutions	295.14	251.71
	Special Securities issued to National Small Savings Fund	253.04	263.57
	Other Loans	...	...
	Loans and Advances from Central Government	371.19	232.97
	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	371.19	232.97
	Other	...	...
	Total E	1,482.71	1,516.06
F.	Loans and Advances by State Government [2]	6.85	5.94
G.	Inter State Settlements	...	...
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	22,721.20	18,645.51

[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)

A. EXPENDITURE BY FUNCTION		(₹ in crore)			
Description	Revenue	Capital	Loans and Advances	Total	
A. General Services					
A.1 Organs of State	192.02	...	...	192.02
Parliament/ State/ Union Territory Legislatures	92.91	...	...	92.91
President, Vice President/ Governor, Administrator of Union Territories	8.24	...	...	8.24
Council of Ministers	26.06	...	...	26.06
Administration of Justice	34.96	...	...	34.96
Elections	29.85	...	...	29.85
A.2 Fiscal Services	75.03	...	...	75.03
Land Revenue	40.79	...	...	40.79
Stamps and Registration	0.92	...	...	0.92
State Excise	30.84	...	...	30.84
Other Fiscal Services	2.48	...	...	2.48
A.3 Interest Payment and servicing of Debt	978.12	...	...	978.12
Appropriation for Reduction or Avoidance of Debt	200.50	...	...	200.50
Interest Payments	777.62	...	...	777.62
A.4 Administrative Services	2,225.06	1,618.39	...	3,843.45	
Public Service Commission	27.80	...	...	27.80
Secretariat-General Services	203.91	...	...	203.91
District Administration	393.83	...	...	393.83
Treasury and Accounts Administration	38.39	...	...	38.39
Police	1,143.09	204.68	...	1,347.77	
Jails	18.07	...	...	18.07
Stationery and Printing	11.95	0.50	...	12.45	
Public Works	317.07	435.70	...	752.77	
Other Administrative Services	70.95	977.51	...	1,048.46	
A.5 Pensions and Miscellaneous General	1,363.73	...	...	1,363.73
Pensions and other Retirement Benefits	1,362.29	...	...	1,362.29
Miscellaneous General Services	1.44	...	...	1.44
Total A. General Services	4,833.96	1,618.39	...	6,452.35	

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

A. EXPENDITURE BY FUNCTION		(₹ in crore)			
Description	Revenue	Capital	Loans and Advances	Total	
B. Social Services					
B.1 Education, Sports, Art and Culture	2,315.07	281.09	...	2,596.16	
General Education	2,162.29	137.38	...	2,299.67	
Technical Education	19.12	13.62	...	32.74	
Sports and Youth Services	65.42	89.84	...	155.26	
Art and Culture	68.24	40.25	...	108.49	
B.2 Health and Family Welfare	1,347.52	24.83	...	1,372.35	
Medical and Public Health	1,315.27	24.83	...	1,340.10	
Family Welfare	32.25	...	...	32.25
B.3 Water Supply, Sanitation, Housing and Urban Development	1,384.72	715.30	...	2,100.02	
Water Supply and Sanitation	960.26	330.45	...	1,290.71	
Housing	43.61	24.88	...	68.49	
Urban Development	380.85	359.97	...	740.82	
B.4 Information and Broadcasting	42.96	7.38	...	50.34	
Information and Publicity	42.96	7.38	...	50.34	
B.5 Welfare of Schedule Castes, Scheduled Tribes and Other Backward Classes	...	0.38	...	0.38	
Welfare of Schedule Castes, Scheduled Tribes and Other Backward Classes	...	0.38	...	0.38	
B.6 Labour and Labour Welfare	57.67	...	...	57.67
Labour and Employment	57.67	...	...	57.67
B.7 Social Welfare and Nutrition	569.53	315.26	...	884.79	
Social Security and Welfare	333.33	315.26	...	648.59	
Nutrition	54.65	...	...	54.65
Relief on account of Natural Calamities	181.55	...	...	181.55
B.8 Others	42.55	6.05	...	48.60	
Other Social Services	0.04	6.05	...	6.09	
Secretariat-Social Services	42.51	...	...	42.51
Total B. Social Services	5,760.02	1,350.29	...	7,110.31	
C. Economic Services					
C.1 Agriculture and Allied Activities	1,238.96	44.79	...	1,283.75	
Crop Husbandry	447.09	...	...	447.09
Soil and Water Conservation	93.60	...	...	93.60
Animal Husbandry	188.46	0.25	...	188.71	

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

A. EXPENDITURE BY FUNCTION		(₹ in crore)			
	Description	Revenue	Capital	Loans and Advances	Total
C.	Economic Services - contd.				
C.1	Agriculture and Allied Activities - conclud.				
	Dairy Development	3.26	...	...	3.26
	Fisheries	32.95	17.64	...	50.59
	Forestry and Wild Life	300.53	3.33	...	303.86
	Food, Storage and Warehousing	120.34	(-)0.07	...	120.27
	Agricultural Research and Education	34.63	...	...	34.63
	Agricultural Financial Institutions	...	0.20	...	0.20
	Co-operation	17.45	6.01	...	23.46
	Other Agricultural Programmes	0.65	17.43	...	18.08
C.2	Rural Development	673.81	37.00	...	710.81
	Special Programmes for Rural Development	55.34	...	...	55.34
	Rural Employment	175.78	...	...	175.78
	Land Reforms	0.73	...	...	0.73
	Other Rural Development Programmes	441.96	37.00	...	478.96
C.3	Special Areas Programmes	3.30	110.11	...	113.41
	Hill Areas	0.09	...	...	0.09
	North Eastern Areas	2.34	57.66	...	60.00
	Other Special Area Programmes	0.87	52.45	...	53.32
C.4	Irrigation and Flood Control	400.14	147.76	...	547.90
	Minor Irrigation	358.38	15.40	...	373.78
	Flood Control and Drainage	41.76	132.36	...	174.12
C.5	Energy	1,380.18	430.69	...	1,810.87
	Power	1,341.13	430.69	...	1,771.82
	New and Renewable Energy	39.05	...	...	39.05
C.6	Industry and Minerals	124.04	26.36	...	150.40
	Village and Small Industries	88.03	24.98	...	113.11
	Industries	5.84	...	...	5.84
	Non-ferrous Mining and Metallurgical Industries	23.71	1.38	...	25.09
	Other Industries	6.46	...	...	6.46

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

A. EXPENDITURE BY FUNCTION		(₹ in crore)			
Description	Revenue	Capital	Loans and Advances	Total	
C. Economic Services-concl.					
C.7 Transport	1,037.29	2,677.89	...	3,715.18	
Civil Aviation	7.27	64.67	...	71.94	
Roads and Bridges	875.78	2,594.68	...	3,470.46	
Road Transport	154.08	18.34	...	172.42	
Inland Water Transport	0.16	0.20	...	0.36	
C.8 Communications	48.08	...	...	48.08
Other Communication Services	48.08	...	...	48.08
C.9 Science Technology and Environment	82.49	...	...	82.49
Other Scientific Research	79.01	...	...	79.01
Ecology and Environment	3.48	...	...	3.48
C.10 General Economic Services	264.37	45.05	...	309.42	
Secretariat-Economic Services	107.67	...	...	107.67
Tourism	34.11	40.76	...	74.87	
Census Survey and Statistics	26.80	...	...	26.80
Civil Supplies	84.45	...	...	84.45
Other General Economic Services	11.34	4.29	...	15.63	
Total C. Economic Services	5,252.66	3,519.65	...	8,772.31	
E. Public Debt					
Internal Debt of the State Government	...	...	329.11	329.11
Loans and Advances from the Central Government	...	...	25.60	25.60
Total E. Public Debt	...	...	354.71	354.71
F. Loans and Advances					
Loans to Government Servants	...	...	2.56	2.56
Total F. Loans and Advances	...	...	2.56	2.56
Total Consolidated Fund of India Expenditure	15,846.64	6,488.33	357.27	22,692.24	

4. STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND BY FUNCTION AND NATURE) - Concl'd.

B. EXPENDITURE BY NATURE									
(₹ in crore)									
Head of Expenditure	2021-2022			2020-2021			2019-2020		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Salary	5,568.44	...	5,568.44	5,058.48	...	5,058.48	4,917.24	...	4,917.24
Wages	531.43	...	531.43	517.82	...	517.82	508.11	...	508.11
Pension/ Gratuity	1,362.29	...	1,362.29	1,085.32	...	1,085.32	882.31	...	882.31
Medical Treatment	7.37	...	7.37	7.55	...	7.55	9.15	...	9.15
Office Expenses	342.62	0.50	343.12	239.92	...	239.92	203.30	...	203.30
Materials and Supplies	126.75	...	126.75	78.49	...	78.49	100.85	...	100.85
Minor Works	1,657.87	...	1,657.87	1,189.89	...	1,189.89	1,304.18	...	1,304.18
Grants-in-Aid (Salary)	670.97	...	670.97	548.82	...	548.82	598.51	...	598.51
Grants-in-Aid (Non-Salary)	1,515.81	...	1,515.81	1,594.71	...	1,594.71	621.06	...	621.06
Grants-in-Aid (Creation of Assets)	375.64	...	375.64	39.83	...	39.83	112.47	...	112.47
Scholarship and Stipends	223.16	...	223.16	83.64	...	83.64	132.04	...	132.04
Interest	777.62	...	777.62	752.34	...	752.34	614.53	...	614.53
Other Charges	2,431.73	2.25	2,433.98	1,690.24	...	1,690.24	1,585.21	2.41	1,587.62
Motor Vehicles	28.49	118.04	146.53	18.73	5.07	23.80	13.45	26.40	39.85
Major Works	...	6,354.60	6,354.60	...	5,110.11	5,110.11	...	3,660.21	3,660.21
Investment	200.50	0.20	200.70	240.50	...	240.50	240.00	...	240.00
Others	268.24	370.08	638.32	140.13	272.46	412.59	376.32	373.65	749.97
Deduct Entries	(-)242.29	(-)0.07	(-)242.36	(-)198.91	...	(-)198.91	...	...	...
Total	15,846.64	6,845.60	22,692.24	13,087.50	5,387.64	18,475.14	12,218.73	4,062.67	16,281.40

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE					
Major Head	1	2	3	4	5
Description	Expenditure during 2020-21	Progressive Expenditure upto 2020-21	Expenditure during 2021-22	Progressive Expenditure upto 2021-22	Increase(+)/ Decrease(-) in Percentage
A. Capital Accounts of General Services					
(₹ in crore)					
4047 Capital Outlay on other Fiscal Services	...	31.39	...	31.39	...
4055 Capital Outlay on Police	64.05	293.59	204.68	498.27	220
4058 Capital Outlay on Stationery and Printing	0.11	19.29	0.50	19.79	355
4059 Capital Outlay on Public Works	234.19	2,165.08	435.70	2,600.78	86
4070 Capital Outlay on other Administrative Services	445.64	2,048.94	977.51	3,026.45	119
4075 Capital Outlay on Miscellaneous General Services	...	0.10	...	0.10	...
Total A. Capital Accounts of General Services	743.99	4,558.39	1,618.39	6,176.78	118
B. Capital Account of Social Services					
(a) Capital Account of Education, Sports, Art and Culture					
4202 Capital Outlay on Education, Sports, Art and Culture	65.11	1,753.16	281.09	2,034.25	332
Total (a) Capital Account of Education, Sports, Art and Culture	65.11	1,753.16	281.09	2,034.25	332
(b) Capital Account of Health and Family Welfare					
4210 Capital Outlay on Medical and Public Health	10.61	521.95	24.83	546.78	134
4211 Capital Outlay on Family Welfare	...	0.27	...	0.27	...
Total (b) Capital Account of Health and Family Welfare	10.61	522.22	24.83	547.05	134

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	1	2	3	4	5
		Expenditure during 2020-21	Progressive Expenditure upto 2020-21	Expenditure during 2021-22	Progressive Expenditure upto 2021-22	Increase(+)/ Decrease(-) in Percentage
(₹ in crore)						
B. Capital Account of Social Services-contd.						
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development						
4215	Capital Outlay on Water Supply and Sanitation	224.55	1,860.84	330.45	2,191.29	47
4216	Capital Outlay on Housing	20.81	486.75	24.88	511.63	20
4217	Capital Outlay on Urban Development	104.94	2,272.66	359.97	2,632.63	243
Total (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development		350.30	4,620.25	715.30	5,335.55	104
(d) Capital Account of Information and Broadcasting						
4220	Capital Outlay on Information and Publicity	2.12	24.67	7.38	32.05	248
Total (d) Capital Account of Information and Broadcasting		2.12	24.67	7.38	32.05	248
(e) Capital Account of Welfare of Schedule Castes, Scheduled Tribes and Other Backward Classes						
4225	Capital Outlay on Welfare of scheduled Castes, Scheduled Tribes and other Backward Classes	...	...	0.38	0.38	...
Total (e) Capital Account of Welfare of Schedule Castes, Scheduled Tribes and Other Backward Classes		...	...	0.38	0.38	...
(g) Capital Account of Social Welfare and Nutrition						
4235	Capital Outlay on Social Security and Welfare	219.29	1,152.22	315.26	1,467.48	44
Total (g) Capital Account of Social Welfare and Nutrition		219.29	1,152.22	315.26	1,467.48	44

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	1	2	3	4	5
		Expenditure during 2020-21	Progressive Expenditure upto 2020-21	Expenditure during 2021-22	Progressive Expenditure upto 2021-22	Increase(+)/ Decrease(-) in Percentage
B. Capital Account of Social Services-concd.						
(h) Capital Account on Other Social Services						
4250	Capital Outlay on Other Social Services	...	22.39	6.05	28.44	...
Total (h)	Capital Account on Other Social Services	...	22.39	6.05	28.44	...
Total B.	Capital Account of Social Services	647.43	8,094.91	1,350.29	9,445.20	109
C. Capital Account of Economic Services						
(a) Capital Account of Agriculture and Allied Activities						
4401	Capital Outlay on Crop Husbandry	4.72	82.31	...	82.31	...
4402	Capital Outlay on Soil and Water Conservation	...	34.02	...	34.02	...
4403	Capital Outlay on Animal Husbandry	9.82	61.93	0.25	62.18	(-97)
4404	Capital Outlay on Dairy Development	...	1.33	...	1.33	...
4405	Capital Outlay on Fisheries	0.80	38.67	17.64	56.31	2,105
4406	Capital Outlay on Forestry and Wild Life	...	21.92	3.33	25.25	...
4408	Capital Outlay on Food Storage and Warehousing	...	35.95	(-10.07)	35.88	...
4415	Capital Outlay on Agricultural Research and Education	0.05	10.87	...	10.87	...
4416	Investments in Agricultural Financial Institutions	...	8.82	0.20	9.02	...
4425	Capital Outlay on Co-operation	0.29	235.65	6.01	241.66	1,972
4435	Capital Outlay on other Agriculture Programmes	4.75	19.87	17.43	37.30	267
Total (a)	Capital Account of Agriculture and Allied Activities	20.43	551.34	44.79	596.13	119
(b) Capital Account of Rural Development						
4515	Capital Outlay on other Rural Development Programmes	34.59	401.39	37.00	438.39	7
Total (b)	Capital Account of Rural Development	34.59	401.39	37.00	438.39	7

(**₹ in crore**)

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.					
Major Head	1	2	3	4	5
Description	Expenditure during 2020-21	Progressive Expenditure upto 2020-21	Expenditure during 2021-22	Progressive Expenditure upto 2021-22	Increase(+)/ Decrease(-) in Percentage
C. Capital Account of Economic Services-contd.					
(c) Capital Account of Special Areas Programme					
4552 Capital Outlay on North Eastern Areas	121.81	1,425.41	57.66	1,483.07	(-)53
4575 Capital Outlay on other Special Areas Programmes	25.37	482.64	52.45	535.10	107
Total (c) Capital Account of Special Areas Programme	147.18	1,908.05	110.11	2,018.17	(-)25
(d) Capital Account of Irrigation and Flood Control					
4701 Capital Outlay on Major and Medium Irrigation	...	1.83	...	1.83	...
4702 Capital Outlay on Minor Irrigation	3.43	103.08	15.40	118.47	349
4711 Capital Outlay on Flood Control Projects	167.91	1,089.35	132.36	1,221.71	(-)21
Total (d) Capital Account of Irrigation and Flood Control	171.34	1,194.26	147.76	1,342.01	(-)40
(e) Capital Account of Energy					
4801 Capital Outlay on Power Projects	172.70	4,403.55	430.69	4,834.22	149
4810 Capital Outlay on Non-Conventional Sources of Energy	...	7.65	...	7.65	...
Total (e) Capital Account of Energy	172.70	4,411.19	430.69	4,841.87	149

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.					
Major Head	1	2	3	4	5
Description	Expenditure during 2020-21	Progressive Expenditure upto 2020-21	Expenditure during 2021-22	Progressive Expenditure upto 2021-22	Increase(+)/ Decrease(-) in Percentage
C. Capital Account of Economic Services-contd.					
(f) Capital Account of Industry and Minerals					
4851 Capital Outlay on Village and Small Industries	11.44	81.31	24.98	106.29	118
4852 Capital Outlay on Iron and Steel Industries	...	7.10	...	7.10	...
4853 Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	...	33.84	1.38	35.22	...
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	11.44	129.99	26.36	156.35	130
(g) Capital Account of Transport					
5053 Capital Outlay on Civil Aviation	42.57	169.19	64.67	233.86	52
5054 Capital Outlay on Roads and Bridges	3,120.01	15,730.49	2,594.68	18,325.17	(-)17
5055 Capital Outlay on Road Transport	4.21	172.21	18.34	190.55	336
5056 Capital Outlay on Inland and Water Transport	0.18	0.53	0.20	0.73	11
Total (g) Capital Account of Transport	3,166.97	16,072.42	2,677.89	18,750.31	(-)15
(i) Capital Account of Science Technology and Environment					
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	...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Concl'd.						
Major Head	Description	1	2	3	4	5
		Expenditure during 2020-21	Progressive Expenditure upto 2020-21	Expenditure during 2021-22	Progressive Expenditure upto 2021-22	Increase(+)/ Decrease(-) in Percentage
C. Capital Account of Economic Services-concl'd.						
(j) Capital Account of General Economic Services						
5452	Capital Outlay on Tourism	5.56	522.26	40.76	563.03	633
5475	Capital outlay on Other General Economic Services	1.71	64.70	4.29	68.99	151
	Total (j) Capital Account of General Economic Services	7.27	586.96	45.05	632.02	520
	Total C. Capital Account o Economic Services	3,731.92	25,269.20	3,519.65	28,788.85	(-)6
	Total Expenditure Heads (Capital Account)	5,123.34	37,922.50	6,488.33	44,410.83	27

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 invested ₹ 0.20 crore in shares of Government Companies, Co-operative Banks and Societies *etc.* during 2021-22. The total investments of Government in different concerns at the end of 2021-22 was ₹ 251.13 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 2021	Receipt during the year	Repayments during the year	Balance as on 31 March 2022	Net Increase (+)/ Decrease (-)		As a percentage of total liabilities	
					Amount			Per cent
					Per cent			
A. Public Debt								
6003 Internal Debt of the State Government								
Market Loans	5,063.83	563.34	33.00	5,594.17	530.34	10	41	
Loans from Financial Institutions	976.04	295.15	150.31	1,120.88	144.84	15	8	
Special Securities issued to National Small Savings Fund	1,298.19	253.04	143.01	1,408.22	110.03	8	10	
Other Loans	10.03	...	2.78	7.25	(-2.78)	(-28)	...	
6004 Loans and Advances from the Central Government								
Non Plan	35.35	...	0.28	35.07	(-0.28)	-1	...	
Loans for State/ Union Territory Plan Schemes	49.20	...	23.67	25.53	(-23.67)	(-48)	1	
Loans for Central Plan Schemes	(-5.80)	...	0.90	(-6.70)	(-0.90)	16	...	
Loans for Centrally Sponsored Plan Schemes	11.53	...	...	11.53	...	...	...
Loans for Special Schemes	36.47		0.76	35.71	(-0.76)	(-2)	...	
Other Loans for States/ Union Territory with Legislature Schemes	232.97	371.19	...	604.16	371.19	159	4	
Total Public Debt	7,707.81	1,482.72	354.71	8,835.82	1,128.01	15	64	

[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 2021	Receipt during the year	Repayments during the year	Balance as on 31 March 2022	Net Increase (+)/ Decrease (-)		As a percentage of total liabilities
					Amount	Per cent	
B. Other liabilities							
Public Accounts							
Small savings, Provident Funds <i>etc.</i>	2,719.41	666.99	423.53	2,962.87	243.46	9	22
Reserve funds bearing interest	1,392.43	631.98	242.30	1,782.11	389.68	28	13
Reserve funds not bearing interest	0.12[#]	343.33	343.32	0.13	0.01	8	...
Deposits bearing interest	31.65	5.59	4.02	33.22	1.57	5	...
Deposits not bearing interest	158.88	438.31	474.58	122.61	(-36.27)	(-23)	1
Total other liabilities	4,302.49	2,086.20	1,487.75	4,900.94	598.45	14	36
Total Public Debt and other liabilities	12,010.30[#]	3,568.92	1,842.46	13,736.76	1,726.46	14	100

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 2021-22 two loans of ₹ 400.19 crore and ₹ 163.15 crore were raised from the market which bear interest at 6.84 per cent and 7.27 per cent per annum redeemable at par in 2031 and 2032 respectively.

Rectification of previous years error.

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 2021-22 the Government has appropriated an amount of ₹ 200.00 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 2021-22 are given below:

Description	Balance as on 1 April 2021	Addition during the year	Interest on investment	Withdrawals during the year	Balance as on 31 March 2022
Sinking Fund	1,684.10	200.00	142.65	...	2,026.75
Total	1,684.10	200.00	142.65	...	2,026.75

(₹ in crore)

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 2021-22 amounted to ₹ 666.99 crore and ₹ 423.53 crore was disbursed during the year. The balance outstanding at the end of the year was ₹ 2,962.87 crore which was 21.57 per cent of the total Public Debt and Other Liabilities of the State Government as on 31 March 2022.

4 Loans and Advances from Government of India :- During 2021-2022 the State Government has received an amount of ₹ 371.19 crore as loans from Government of India and ₹ 25.61 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 2022 was ₹ 122.74 crore as shown below (further details are given in Statement No. 21 and 22).

Nature of Obligation	Balance on 1 April 2021	Receipt during the year	Repayment during the year	Balance on 31 March 2022	Net increase(+)/ decrease(-) during the year
(₹ in crore)					
Non- Interest bearing obligations such as Deposit of Local Funds, Civil Deposits, Other Earmarked Funds, etc .	159.00	781.64	817.90	122.74	(-)36.26
Total	159.00	781.64	817.90	122.74	(-)36.26

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 2020-21 and 2021-22 were as shown below:-

	2021-22	2020-21	Net increase(+)/ decrease(-) during the year
(i) Gross Debt and Other obligation outstanding at the end of the year	13,736.76	12,010.30[#]	1,726.46
(a) Public Debt	8,835.82	7,707.81	1,128.01
(b) Other Obligations	4,900.94	4,302.49[#]	598.45
(ii) Interest paid by Government			
(a) Public Debt and Small savings, Provident Funds, etc.	777.62	751.18	26.44
(b) Other obligations	...	1.16	(-)1.16
Total (ii)	777.62	752.34	25.28

Rectification of previous years error.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Concl.
Explanatory Notes - Concl.

	2021-22	2020-21	Net increase(+)/ decrease(-) during the year
(iii) Deduct			
(a) Interest received on loans and advances given by Government	2.53	1.75	0.78
(b) Interest realised on investment of cash balance	44.68	32.37	12.31
	47.21	34.12	13.09
(iv) Net interest charges	730.41	718.22	12.19
(v) Percentage of gross interest to total revenue receipts [item (ii)]	3.66	4.39	(-)0.73
(vi) Percentage of net interest to total revenue receipts [item (iv)]	3.44	4.19	(-)0.75

5. Appropriation for reduction or avoidance of Debt

During 2021-22 an amount of ₹ 200.00 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 2021	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance on 31 March 2022	Percent increase/ decrease during the year
(₹ in crore)						
01 Social Services						
Loans for Urban Development	1.00	...	...	...	1.00	...
Loans for Education, Sports, Art and Culture	0.01	...	...	...	0.01	...
Total 01 Social Services	1.01	...	...	...	1.01	...
02 Economic Services						
Loans for Soil and Water Conservation	0.01	...	...	...	0.01	...
Loans for Crop Husbandry	0.10	...	...	...	0.10	...
Loans for Co-operation	63.48		3.75	...	59.73	(-) ⁶
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	...
Total 02 Economic Services	81.73	...	3.75	...	77.98	(-)⁵

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Concl'd.						
Sectors/ Loanee Groups[1]	Balance on 1 April 2021	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance on 31 March 2022	Percent increase/ decrease during the year
(₹ in crore)						
03 Loans to Government Servant						
Loans to Government Servants <i>etc.</i>	13.11	2.56	3.10	...	12.57	(-) ⁴
Total 03 Loans to Government Servant	13.11	2.56	3.10	...	12.57	(-)⁴
Total	95.85	2.56	6.85	...	91.56	(-)⁴

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 (July 2022).

[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 2020-21 and 2021-22

(₹ in crore)

Name of Concern	2021-22			2020-21		
	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	242.13	...	156	241.93	...[*]
Total	161	251.13	...	161	250.93	...[*]

[*] 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 2022 in various sectors are shown below:

A. Sector wise disclosure for Guarantees:

Sector	Maximum amount guaranteed* (Principal only)	Outstanding at the beginning of the year 2021-22		Additions during the year	Deletions (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year 2021-22		Guarantee Commission or fee		Other material details
		Principal	Interest			Discharged	Not Discharged	Principal	Interest	Receivable	Received	
1	2											
1. Government Companies	2.00	0.97	0.14	0.04	...	...	8	9	0.97	0.18	...	...
2. Autonomous Bodies	5.00	...	...	7.92	...	...	...	5.00	5.00	2.92	...	...
Total	7.00	0.97	0.14	7.96	...	...	...	5.97	5.97	3.10	...	...

B. Class-wise details for Guarantees:

1. Government Companies

(i) APIDFC	2.00	0.97	0.14	0.04	...	...	...	0.97	0.97	0.18	...	...
Grand Total	2.00	0.97	0.14	0.04	...	...	...	0.97	0.97	0.18	...	...

2. Autonomous Bodies

(i) AP State Council for Science & Technology	5.00	...	...	7.92	...	...	...	5.00	5.00	2.92	...	...
Grand Total	5.00	...	...	7.92	...	...	...	5.00	5.00	2.92	...	...

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

Name/ Category of the Grantee	(i) Grants-in-Aid paid in cash						Funds allocated for creation of Capital Assets out of total funds released shown in Column No.2		
	Total funds released as Grants-in-Aid			3			State Fund Expenditure	Central Assistance (including CSS/CS)	Total
	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)	Total			
1.	200.50		200.50			...	...	...
(i) Panchayati Raj Institutions	200.50		200.50			...	...	...
(i) Zilla Parishads	...	...	...	...	...	...	...	...
(ii) Panchayat Samities	...	...	...	...	...	...	...	...
(iii) Gram Panchayats	...	...	...	...	...	...	...	...
2.	105.14		105.14			...	...	...
(i) Urban Local Bodies	105.14		105.14			...	...	...
(i) Municipal Corporations	...	...	...	...	...	...	...	...
(ii) Municipalities/ Municipal	105.14		105.14			...	...	...
(iii) Others	...	...	...	...	...	...	...	...
3.	5.84		5.84			...	...	...
(i) Public Sector Undertakings	5.84		5.84			...	...	...
(i) Government Companies	5.84		5.84			...	...	...
(ii) Statutory Corporations	...	...	...	...	...	...	...	...
4.	58.56	7.48	66.04			...	...	...
(i) Autonomous Bodies	58.56	7.48	66.04			...	...	...
(i) Universities	...	...	...	...	...	...	...	...
(ii) Development Authorities	20.98	7.48	28.46			...	...	...
(iii) Cooperative Institutions	...	...	...	...	...	...	...	...
(iv) Others	37.58	...	37.58			...	...	...
5.	...	...	...			...	...	...
Non-Government Organisations	...	...	...			...	...	...
6.	603.27	1,581.63	2,184.90			237.26	138.38	375.64	
Grants for which classification of Institution is not available	603.27	1,581.63	2,184.90			237.26	138.38	375.64	
Total	973.31	1,589.11	2,562.42			237.26	138.38	375.64	

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

(ii) Grants-in-Aid given in kind

Grantee Institutions	Total value		2020-21 119.18
	2021-22	(₹ in crore)	
1. Panchayati Raj Institutions			
(i) Zilla Parishads
(ii) Panchayat Samities
(iii) Gram Panchayats	...	119.18	...
2. Urban Local Bodies			
(i) Municipal Corporations
(ii) Municipalities/ Municipal Councils
(iii) Others
3. Public Sector Undertakings			
(i) Government companies
(ii) Statutory Corporations
4. Autonomous Bodies			
(i) Universities
(ii) Development Authorities
(iii) Cooperative Institutions
(iv) Others
5. Non-Government Organisations
Total	...	119.18	

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE						
Particulars	Actuals					
	2021-22 Charged	2021-22 Voted	Total	Charged	2020-21 Voted	Total
(₹ in crore)						
Expenditure Heads (Revenue account)	1,011.75	14,834.89	15,846.64	1,019.13	12,068.37	13,087.50
Expenditure Heads (Capital account)	...	6,488.33	6,488.33	...	5,123.35	5,123.35
Disbursement under						
Public Debt	354.71	...	354.71	259.49	...	259.49
Loan and Advances (A)	...	2.56	2.56	...	4.80	4.80
Transfer to Contingency Fund (A)	...	...	...	...	...	...
Total	1,366.46	21,325.78	22,692.24	1,278.62	17,196.52	18,475.14
(A) The Figures have been arrived at as follows :-						
E. Public Debt [*]						
Internal Debt of the State Government	329.11	...	329.11	233.77	...	233.77
Loans and Advances from the Central Government	25.60	...	25.60	25.72	...	25.72
F. Loans and Advances [*]						
Agriculture and Allied Activities Industries and Minerals	...	...	...	...	0.95	0.95
Loans for Social Services	...	...	...	...	...	...
Loans to Government Servants	...	2.56	2.56	...	3.85	3.85
Total	354.71	2.56	357.27	259.49	4.80	264.29

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

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

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

Year	Percentage of total expenditure	
	Charged	Voted
2021-22	6.02	93.98
2020-21	6.92	93.08

12. DETAILED STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE ACCOUNT			
	On 1 April 2021	During the year 2021-22	On 31 March 2022
	(₹ in crore)		
Capital and Other Expenditure			
Capital Expenditure (Sub Sector wise)			
General Services			
Other Fiscal Services	31.39	...	31.39
Police	293.59	204.68	498.27
Miscellaneous General Services	0.10	...	0.10
Public Works	2,165.09	435.70	2,600.79
Other Administrative Services	2,048.94	977.51	3,026.45
Stationery and Printing	19.29	0.50	19.79
Social Services			
Education, Sports, Art and Culture	1,753.16	281.09	2,034.25
Health and Family Welfare	522.22	24.82	547.04
Water Supply, Sanitation, Housing and Urban Development	4,620.24	715.30	5,335.54
Information and Broadcasting	24.67	7.39	32.06
Social Welfare and Nutrition	1,152.22	315.64	1,467.86
Others Social Services	22.39	6.05	28.44
Economic Services			
Agriculture and Allied Activities	551.36	44.79	596.15
Rural Development	401.39	37.00	438.39
Special Areas Programmes	1,908.05	110.11	2,018.16
Irrigation and Flood Control	1,194.25	147.76	1,342.01
Energy	4,411.19	430.69	4,841.88
Industry and Minerals	129.99	26.35	156.34
Transport	16,072.42	2,677.90	18,750.32
Science Technology and Environment	13.60	...	13.60
General Economic Services	586.96	45.05	632.01
Total Capital Expenditure	37,922.51	6,488.33	44,410.84

12. DETAILED STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE			
ACCOUNT - Contd.			
	On 1 April 2021	During the year 2021-22	On 31 March 2022
	(₹ in crore)		
F. Loans and Advances			
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	63.47	(-)3.75	59.72
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>	13.11	(-)0.54	12.57
Total F. Loans and Advances	95.85	(-)4.29	91.56
Total Capital and Other Expenditure	38,018.36	6,484.04	44,502.40
Deduct			
Contribution from Contingency Fund	...	...	...
Contribution from Miscellaneous Capital Receipt	...	...	...
Contribution from Development Fund	...	...	...
Net Capital and Other Expenditure	38,018.36	6,484.04	44,502.40(X)

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

	On 1 April 2021	During the year 2021-22	On 31 March 2022
PRINCIPAL SOURCES OF FUNDS			
Revenue Surplus		5,385.00	
Add- Adjustment on Account of retirement/ Disinvestment		...	...
E. Public Debt			
Internal Debt of the State Government	7,348.10	782.42	8,130.52
Loans and Advances from the Central Government	359.71	345.59	705.30
I. Small Savings, Provident Funds, etc.	2,719.41	243.46	2,962.88
Total Debt	10,427.22	1,371.47	11,798.69
Other Obligations			
Contingency Fund	0.05	...	0.05
J. Reserve Fund	3,078.86	733.01	3,811.87
K. Deposit and Advances	(-)317.05	(-)29.63	(-)346.68
L. Suspense and Miscellaneous	(-)1,288.81	16.82	(-)1,271.99
M. Remittances	146.61	(-)26.70	119.91
Total Other Obligations	1,619.66	693.50	2,313.16
Total Debt and Other Obligations	12,046.88	2,064.97	14,111.85
Deduct Cash Balance		(-)2,070.53	(-)2,063.52
Deduct Investment	7.01	3,036.47	6,422.26
Add -Amount closed to Government Account			
Net Provision of funds	8,654.08	6,484.04[*]	9,753.11(Y)

[*] It includes ₹ 5,385.00 crore which was available as Revenue Surplus thereby making Net Provision of Funds of ₹ 1,099.04 crore only for meeting the Net Capital and Other Expenditure of ₹ 6,484.04 crore.

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

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 ₹ 34,749.28 crore. This is explained below:-

1. Accumulated Revenue Surplus Accounts.	34,737.99 crore
2. Vide items of difference explained at page 114-115 and 118[*] of Finance Accounts for the year 1993-94	11.30 crore
Total	34,749.29 crore

[*] 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 ₹ 988.10 crore as detailed below:

Accumulated Revenue Surplus 1993-94	₹ 976.80 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
	₹ 988.10 Crore

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

Debit Balance	Sector of the General Account	Name of the Account	Credit Balance
(₹ in crore)	A to D and Part of L	CONSOLIDATED FUND	(₹ in crore)
9,661.55	E.....	Government Account	...
...	F.....	Public Debt	8,835.82
91.56		Loans and Advances	...
...		CONTINGENCY FUND	0.05
...	I.....	Contingency Fund	
...	J.....	PUBLIC ACCOUNT	
...		Small Savings, Provident Funds <i>etc.</i>	2,962.87
...		RESERVE FUNDS	
...		(i) Reserve funds bearing Interest	1,782.11
...		Gross Balance	...
...		Investment	...
...		(ii) Reserve funds not bearing Interest	2,029.76
2,029.63		Gross Balance	...
...	K.....	Investment	...
...		DEPOSIT AND ADVANCES	
...		(i) Deposits bearing Interest	33.22
...		(ii) Deposits not bearing Interest	122.61
502.51		(iii) Advances	...
...	L.....	SUSPENSE AND MISCELLANEOUS	
4,392.63		Investments	...
1,271.99		Other Items (Net)	...
...	M.....	REMITTANCES	119.91
...	N.....	CASH BALANCE (Closing)	2,063.52
17,949.87		Total	17,949.87

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)
8,558.22 A- Amount at the Debit of the Government Account on 1 April, 2021	
... B-Receipt Heads (Revenue Account)	21,231.64
... C-Receipt Heads (Capital Account)	...
15,846.64 D-Expenditure Heads (Revenue Account)	...
6,488.33 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 2022	9,661.55
30,893.19	30,893.19
	Total

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

Concl'd.

- (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 Finance Accounts for the year 2021-22

1. Summary of Significant Accounting Policies:

(i) Reporting Entity:

These accounts present the transactions of the Government of Arunachal Pradesh. The accounts of receipts and expenditure of the Government of Arunachal Pradesh have been compiled based on the initial accounts rendered by 31 Treasuries, 51 Public Works Divisions, 32 Public Health Engineering Divisions, 35 Power Divisions, 21 Department of Hydro Power Divisions, 24 Urban Development and Housing Divisions, 31 Rural Works Divisions, 28 Water Resources Divisions, 48 Forest Divisions and Advices of the Reserve Bank of India. No accounts have been excluded at the end of the year.

(ii) Reporting Period:

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

(iii) Reporting Currency:

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

(iv) Form of Accounts:

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

(v) Basis of Budget and Financial Reporting:

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

Notes to Finance Accounts for the year 2021-22 - Contd.

expenditure. All grants/ appropriations relating to heads of budget and accounts, whose balances are not carried forward, lapse at the end of the financial year.

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

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

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

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

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

Classification between Capital and Revenue Expenditure: Significant expenditure incurred with the object of acquiring tangible assets of a permanent nature (for use in the

Notes to Finance Accounts for the year 2021-22 - Contd.

organisation and not for sale in the ordinary course of business) or enhancing the utility of existing assets, are broadly defined as Capital expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day to day running of the organisation, including establishment and administrative expenses are classified as Revenue expenditure. Capital and Revenue expenditure are shown separately in the Accounts.

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

Grants-in-Aid: In compliance with the Indian Government Accounting Standard (IGAS) 2: Accounting and Classification of Grants-in-Aid, grants-in-aid in cash is recognised as revenue expenditure at the time of disbursement even if it involves creation of assets by the grantee, except in cases specifically authorised by the President on the advice of the Comptroller and Auditor General of India. All grants received are recognised as revenue receipts. Details for meeting the requirements of accounting and classification of Grants-in-Aid given by the State Government are depicted in Statement 10 and Appendix III of the Finance Accounts. Detailed information in respect of Grants-in-Aid given in kind is not available.

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

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

Notes to Finance Accounts for the year 2021-22 - Contd.**(vi) Rounding off:**

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

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

(vii) Cash Balance:

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

(viii) Disclosure of Contingent & Committed liabilities:

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

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

(ix) Pass-through transactions:

Pass-through transactions in the nature of receipts collected by the State but required to be transferred to other entity are disclosed in the Notes to Finance Accounts. These include transfer of amount collected for Labour Cess during the year to the Arunachal Pradesh Building and Other Construction Workers Welfare Board.

Notes to Finance Accounts for the year 2021-22 - Contd.

2. Consolidated Fund:

(i) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2021-22, the State GST collection was ₹ 1,131.00 crore compared to ₹ 859.29 crore in 2020-21, registering an increase of ₹ 271.71 crore (31.62 *per cent*). In addition, the State received ₹ 4,466.42 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹ 5,597.42 crore.

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

(ii) Misclassification between Revenue and Capital Expenditure:

During the year 2021-22, Government of Arunachal Pradesh incorrectly booked expenditure of ₹ 0.50 crore under Capital Section instead of Revenue Section, as has been determined from the purpose of expenditure. The impact of misclassification on the Revenue Expenditure is given under para 5.

This has reference to figures in Statements 4, 5, 15 and 16 of the Finance Accounts.

(iii) 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 Principal Accountant General, Arunachal Pradesh. During the year 2021-22, receipts amounting to ₹ 22,721.20 crore (100 *per cent* of total receipts) and expenditure amounting to ₹ 22,611.82 crore (99.65 *per cent* of total expenditure) were reconciled by the State Government.

In comparison, 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 during 2020-21, *i.e.*, the previous year.

(iv) 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

Notes to Finance Accounts for the year 2021-22 - Contd.

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 2021-22, ₹ 7,083.24 crore under 89 Major Heads of accounts, constituting 31.71 *per cent* of the total Revenue and Capital expenditure (₹ 22,334.97 crore) was classified under the Minor Head 800- Other Expenditure in the accounts. During the previous 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.

Similarly, ₹ 612.83 crore under 13 Major Heads of Account, constituting 2.89 *per cent* of the total Revenue Receipts (₹ 21,231.64 crore) was classified under 800- Other Receipts in the accounts. During the previous year 2020-21, ₹ 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 accounts.

This has reference to Statements 14, 15 and 16 of the Finance Accounts.

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

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

During 2021-22, an amount of ₹ 0.54 crore was transferred to these PD Accounts. The whole amount of ₹ 0.54 crore was transferred in March 2022, of which, ₹ 0.11 crore was transferred on the last working day of March 2022.

Out of 12 Administrators authorised for renewal (or open) of Personal Deposit Account, four Administrators had renewed/ opened and other eight administrators had not renewed/ opened. In terms of Rule 623 of Central Treasury Rules, this four Administrators had reconciled and verified their balances with the treasury figures, amounting to 0.54 crore, and annual verification certificates were furnished by them to the Treasury officer for onward submission to Accountant General office.

Notes to Finance Accounts for the year 2021-22 - Contd.

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

(₹ in crore)

Opening Balance as on 01 April 2021		Addition during the year 2021-22		Closed/ Withdrawal during the year 2021-22		Closing Balance as on 31 March 2022	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
Nil	Nil	04	0.54	04	0.54	Nil	Nil

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

(vi) Unadjusted Abstract Contingent (AC) Bills:

Financial rules (Rule 290 of Central Treasury Rules) envisage that no moneys should be drawn from government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorised to draw sums of money through Abstract Contingent (AC) bills. In terms of the Rule 312 of Central Treasury Rules, DDOs are required to present Detailed Countersigned Contingent (DCC) bills containing vouchers in support of final expenditure within a month from the date of completion of the purpose for which the advance was drawn.

Out of 45 AC bills amounting to ₹ 1.35 crore drawn during the year 2021-22, 11 AC bills amounting to ₹ 0.44 crore (32.59 per cent) were drawn in March 2022. DCC Bills in respect of a total of nine AC bills amounting to ₹ 0.29 crore as on 31 March 2022 were not received. Details of unadjusted AC bills as on 31 March 2022 pending submission of the DCC bills are given below:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Upto 2020-21	Nil	Nil
2021-22	09	0.29
Total	09	0.29

Notes to Finance Accounts for the year 2021-22 - Contd.

At the end of 31 March 2021 (previous year), DCC Bills in respect of a total of six AC bills amounting to ₹ 30,000/- were not received.

(vii) 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 a risk that the amount shown in Finance Accounts may not have reached the beneficiaries.

During the year 2021-22, ₹ 1,721.64 crore (269 numbers) pertaining to outstanding UCs for the period upto 2020-21 was cleared. The position of outstanding UCs as on 31 March 2022 is given below:

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Upto 2020-21	85	84.37
2021-22	90	466.09
Total	175	550.46

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

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

The number of outstanding UCs as on 31 March 2021 (previous year) was 259 amounting to ₹ 913.62 crore.

(viii) 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.

Notes to Finance Accounts for the year 2021-22 - Contd.

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

(₹ in crore)

Funds/ Deposits	Balance On 1 April 2021	Basis for calculation of interest	Interest due	Interest paid	Interest short paid
Defined Contribution Pension Scheme for Government Employees	13.58	Interest calculated as per the rate of interest notified by the Government/ payable to General Provident Fund (7.1 per cent)	0.96	Nil	0.96
State Compensatory Afforestation Fund	1,389.81	Interest calculated at the rate of 4.00 per cent, taking average Ways and Means interest rate for the year 2021-22	55.59	Nil	55.59
State Disaster Response Fund (SDRF)	2.62	Interest calculated at the rate of 4.00 per cent, taking average Ways and Means interest rate for the year 2021-22	0.10	Nil	0.10
Civil Deposit bearing interest (excluding MH- 8342)	18.07	Interest calculated at the rate of 4.00 per cent, taking average Ways and Means interest rate for the year 2021-22	0.72	Nil	0.72
Total			57.37	Nil	57.37

Non-payment/ short payment of the interest amounting to ₹ 57.37 crore has resulted in overstatement of Revenue Surplus and understatement Fiscal Deficit by ₹ 57.37 crore.

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

Notes to Finance Accounts for the year 2021-22 - Contd.

(ix) Guarantees given by the Government:

In terms of Government Guarantee Policy, 2010, guarantees to be given in any financial year shall not exceed 0.5 *per cent* of GSDP. During the year, cumulative amount guaranteed given by the State Government is ₹ 7.96 crore (Principal: ₹ 5.00 crore, Interest: ₹ 2.96 crore) which is only 0.02 *per cent* of GSDP (₹ 33,459.15 crore) and it's within the limits prescribed.

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

(x) Expenditure on Ecology and Environment:

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts upto the level of Minor Head under various functional head of accounts. During the year 2021-22, the Government of Arunachal Pradesh incurred ₹ 3.49 crore against the budget allocation of ₹ 3.51 crore under Major Heads 3435 – 'Ecology and Environment' During the previous year 2020-21, the Government of Arunachal Pradesh incurred ₹ 1.66 crore against the budget allocation of ₹ 3.33 crore under Major Heads 3435 – Ecology and Environment.

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

(xi) Loans given by the State Government:

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 ₹ 36.25 crore of such loans are more than 10 years old.

The Principal Accountant General annually communicates loan balances to the loan sanctioning departments for verification and acceptance. No loanees have confirmed the balances. Details of information awaited from Departmental Officers for Reconciliation of Balances have been provided in Appendix-VII of the Finance Accounts.

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

(xii) Committed Liabilities:

In terms of the Twelfth Finance Commission recommendations, action has been initiated by

Notes to Finance Accounts for the year 2021-22 - Contd.

the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual-based system of accounting, some additional information in the form of statement is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government has to furnish information on Committed Liabilities, but they did not do so and the same has been reflected in Appendix-XII of the Finance Accounts.

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

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

The total expenditure booked under Centrally Sponsored Schemes, during the year 2021-22, is ₹ 5,262.08 crore (Revenue Expenditure ₹ 2,933.69 crore and Capital Expenditure ₹ 2,328.39 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

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

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

(a) As per the PFMS portal of the CGA, ₹ 1,914.35 crore was directly received by the implementing agencies in the State during 2021-22. The total amount transferred by the Central Government to the State during the year 2021-22 was ₹ 6,087.63 crore (including amount transferred through the RBI)

(b) Out of total amount of ₹ 1,914.35 crore, ₹ 1,908.47 crore being the Central Assistance/ Share was transferred to the intermediaries (*i.e.*, NGOs., Societies, *etc.*) and ₹ 5.88 crore directly to the beneficiaries.

(c) Out of total amount of ₹ 6,087.63 crore, ₹ 4,173.28 crore was transferred to the State Government. Information regarding amounts transferred by State Government to the intermediaries and directly to the beneficiaries as Direct Benefit Transfer is still awaited from the State Government.

Notes to Finance Accounts for the year 2021-22 - Contd.

The direct transfer to the implementing agencies has increased by 295.70 *per cent* as compared to 2020-21 (from ₹ 483.79 crore in 2020-21 to ₹ 1,914.35 crore in 2021-22). Details are in *Appendix-VI* of the Finance Accounts.

(xv) Un-spent amount lying in the bank account of Single Nodal Agency (SNA):

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

As on 31 March 2022, an amount of ₹ 1,759.48 crore, including both Central and State share, remained unspent in SNA accounts of 89 schemes.

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 2021-22, no amount remained un-recouped. As on 31 March 2022, Contingency Fund has balance of ₹ 0.05 crore.

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

4. Public Account:

(i) National Pension System (NPS):

During the year 2021-22, total contribution to the NPS which is a Defined Contribution Pension Scheme was ₹ 220.41 crore (Employees' contribution ₹ 111.56 crore and Government's contribution ₹ 108.85 crore). The contribution to NPS is to be transferred to the Major Head 8342- Other Deposits- 117- Define Contribution Pension Scheme for

Notes to Finance Accounts for the year 2021-22 - Contd.

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 ₹ 220.41 crore was credited in the Saving and Current Bank Accounts opened in the name of 'Director of Accounts and Treasuries', Government of Arunachal Pradesh. The Government's contribution to the NPS was less by ₹ 2.71 crore, which resulted in overstatement of Revenue surplus and understatement of Fiscal deficit to that extent.

(ii) (A) Reserve Funds bearing Interest:

(a) State Disaster Response Fund (SDRF): In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head- '8121 General and Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 90:10. During the year 2021-22, the State Government received ₹ 200.00 crore as Central Government's share. The State Government's share during the year is ₹ 22.22 crore. Contrary to the account guidelines, the State Government parked ₹ 111.11 crore (Central share ₹ 100.00 crore, State share ₹ 11.11 crore) to the Saving bank account (SBI) of the Department of Disaster Management by debiting the expenditure from MH- 2245. There was no transfer to Public Account under MH 8121-122, in violation of Fund Accounting guidelines. The State had not received any fund from the Central Government towards NDRF.

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

During the year 2021-22, the State Government received no amount from the user agencies and remitted no amount to the National fund. The Government also received ₹ 612.95 crore (nil in previous year) from National Compensatory Afforestation Deposit.

Notes to Finance Accounts for the year 2021-22 - Contd.

The total balance in the State Compensatory Afforestation Fund as on 31 March 2022 was ₹ 1,779.51 crore.

(B) Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund: The Government of Arunachal Pradesh set up the Consolidated Sinking Fund for amortisation of loans in 2007. According to the guidelines of the Fund, States may contribute a minimum of 0.50 *per cent* of their outstanding liabilities (internal debt + public account) as at the end of the previous year to the Consolidated Sinking Fund. In the year 2021-22, Government contributed ₹ 200.00 crore as against ₹ 60.05 required to contribute to the fund. The total accumulation of the Fund was ₹ 2,026.75 crore as on 31 March 2022 (₹ 1,684.09 crore as on 31 March 2021).

(b) Guarantee Redemption Fund: The State Government constituted the Guarantee Redemption Fund to be administered by the RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2017-18, stipulates that the State Government shall initially contribute a minimum of 1 *per cent* and thereafter at the rate of 0.50 *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*. During the year Government contributed ₹ 0.50 crore as against ₹ 0.01 required to contribute to the Fund. The total accumulation of the Fund was ₹ 2.89 crore as on 31 March 2022 (₹ 2.20 crore as on 31 March 2021).

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

(iii) Suspense and Remittance Balances:

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads, was ₹ 1,154.55 crore under Suspense and Remittance Heads as on 31 March 2022 (₹ 1,145.75 crore as on 31 March 2021).

Notes to Finance Accounts for the year 2021-22 - Contd.

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

(iv) Cheques and Bills:

Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 01 April 2021 was ₹ 0.04 crore (Credit). During 2021-22, no cheques were issued and no cheques were encashed, leaving a closing balance of ₹ 0.04 crore (Credit) as on 31 March 2022. The closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow to the Government of Arunachal Pradesh till 31 March 2022.

(v) 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.

During the year 2021-22, the State Government collected ₹ 18.27 crore (2020-21: ₹ 19.29 crore) as Labour Cess under Major Head 0230 and no amount was transferred (2020-21: Nil) to the Building and Other Construction Workers Welfare Board. Thus, the un-transferred amount from the Major Head 0230 was ₹ 127.68 crore as on 31 March 2022 (₹ 109.41 crore as on 31 March 2021).

(vi) Cash Balance:

The Cash balance as on 31 March 2022 as per the record of Accountant General was ₹ 2,063.52 crore (Credit) and that reported by the RBI was ₹ 731.98 crore (Debit). There was a net difference of ₹ 1,331.54 crore (Credit), mainly due to incorrect reporting by the accredited banks to Reserve Bank of India. However, ₹ 379.32 crore (Credit) remained outstanding by the end of July, 2022. The difference is under reconciliation.

Notes to Finance Accounts for the year 2021-22 - Contd.

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.

5. Impact on revenue expenditure:

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

Para Number	Item (Illustrative)	Overstatement of revenue expenditure (₹ in crore)	Understatement of revenue expenditure (₹ in crore)
2(ii)	Misclassification between revenue and capital		0.50
2(viii)	Interest Adjustment		57.37
4(i)	National Pension System		2.71
4(ii)(A)(a)	State Disaster Response Fund (SDRF)		111.11
Total (Net) Impact	Understatement		171.69

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