



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Finance Accounts 2024-25

Volume I



Government of Arunachal Pradesh

FINANCE ACCOUNTS

2024-25

Volume-I

**GOVERNMENT OF
ARUNACHAL PRADESH**

TABLE OF CONTENTS

	Page(s)
Volume I	
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)	12-18
Statement 5. Statement of Progressive Capital expenditure	19-24
Statement 6. Statement of Borrowings and other Liabilities	25-29
Statement 7. Statement of Loans and Advances given by the Government	30-33
Statement 8. Statement of Investments of the Government	34
Statement 9. Statement of Guarantees given by the Government	35
Statement 10. Statement of Grants-in-Aid given by the Government	36-38
Statement 11. Statement of Voted and Charged Expenditure	39-40
Statement 12. Statement on Sources and Application of funds for expenditure other than revenue account	41-44
Statement 13. Summary of Balances under Consolidated Fund, Contingency Fund and Public Account	45-47
Notes to Finance Accounts	48-67
Volume II - Part I	
Statement 14. Detailed Statement of Revenue and Capital Receipts by Minor Heads	69-92
Statement 15. Detailed Statement of Revenue Expenditure by Minor Heads	93-134
Statement 16. Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads	135-171
Statement 17. Detailed Statement of Borrowings and other Liabilities	172-185

TABLE OF CONTENTS

	Page(s)
Volume II - Part I	
Statement 18. Detailed Statement on Loans and Advances given by the State Government	186-190
Statement 19. Detailed Statement of Investments of the Government	191-200
Statement 20. Detailed Statement of Guarantees given by the Government	201
Statement 21. Detailed Statement on Contingency Fund and Other Public Account transactions	202-214
Statement 22. Detailed Statement on Investments of Earmarked Funds	215-223
Part II	
Appendix-I Comparative Expenditure on Salary	224-228
Appendix-II Comparative Expenditure on Subsidy	229
Appendix-III Grants-in-Aid/ Assistance given by the State Government (Institution-wise and Scheme-wise)	230-240
Appendix-IV Detailed of Externally Aided Projects	241
Appendix-V Plan Scheme Expenditure	242-257
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)	258-268
Appendix-VII Acceptance and Reconciliation of Balances (as depicted in Statements 18 and 21)	269-270
Appendix-VIII Financial results of Irrigation Schemes	271
Appendix-IX Commitments of the Government - List of Incomplete Capital Works	272-292

TABLE OF CONTENTS

Volume II - Part II		Page(s)
Appendix-X	Maintenance expenditure with segregation of salary and non-salary portion	293
Appendix-XI	Major Policy Decisions of the Government during the year or new schemes proposed in the Budget	294-322
Appendix-XII	Committed Liabilities of the Government	323
Appendix-XIII	Re-organisation of the States - items for which allocation of balances between/ among the States has not been finalised	324

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 2025 present the financial position along with accounts of the receipts and disbursements of the Government for the year involving transactions from and/ or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises two Volumes; Volume-I contains the consolidated position of the state of finances and explanatory 'Notes to Finance Accounts' including a summary of Significant Accounting Policies and Volume-II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, which represent the budget comparison, are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly the financial position and the receipts and disbursements of the Government of Arunachal Pradesh for the year 2024-25.

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 2025.

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, 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, 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 and 10 of Volume I and 20 of Volume II), explanatory notes under 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, Arunachal Pradesh 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, Arunachal Pradesh are independent of each other and are distinct units with separate cadres.



(K. SANJAY MURTHY)

Comptroller and Auditor General of India

Date: 28 November 2025

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 Balance of the Contingency Fund of the Government of Arunachal Pradesh at the end of March 2025 was ₹0.05 crore.

GUIDE TO THE FINANCE ACCOUNTS - Contd.

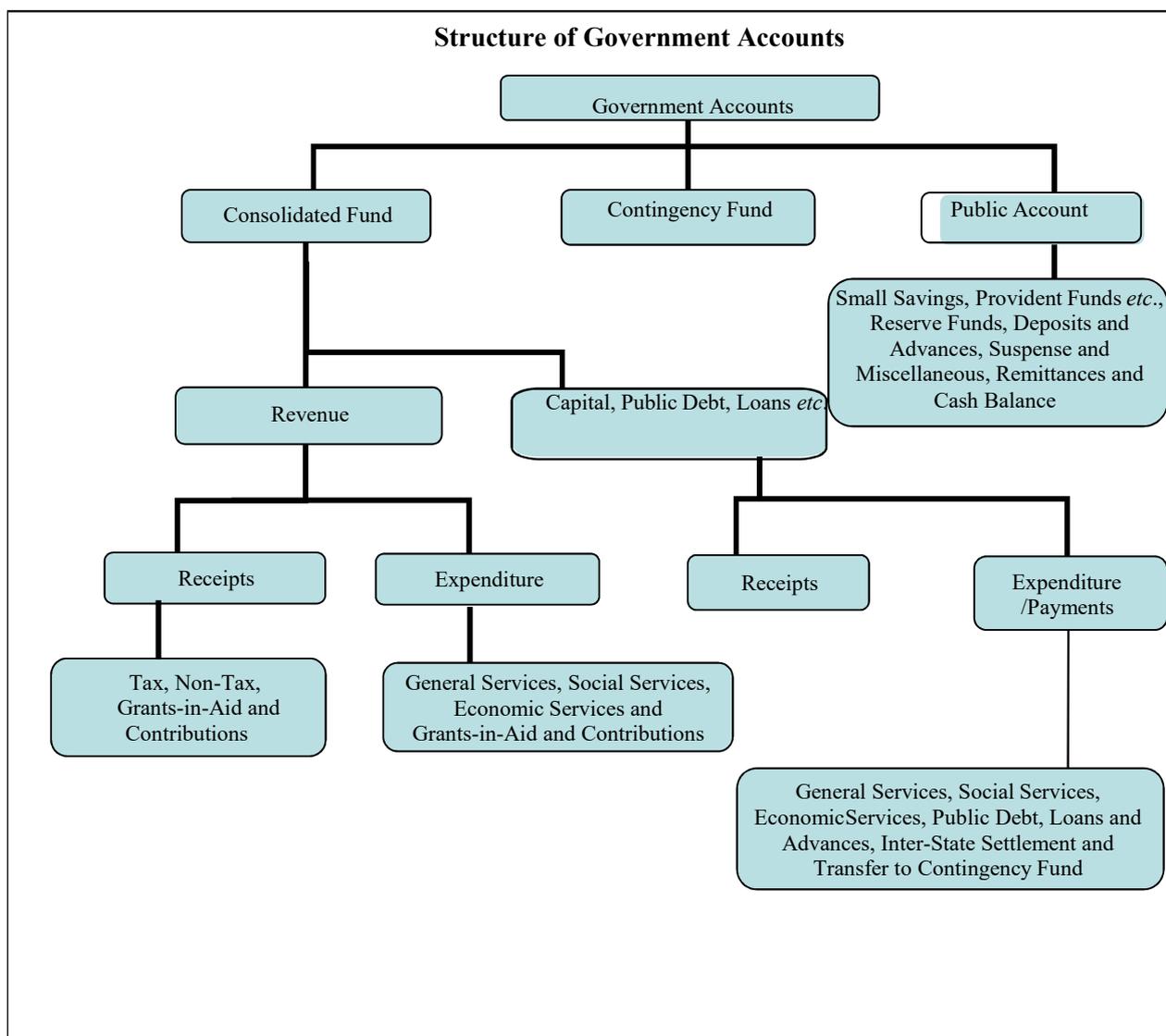
Part III: Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable such as Small Savings and Provident Funds, Deposits (bearing interest and not bearing 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 2024).

0005 to 1606	<i>Revenue Receipts</i>
2011 to 3606	<i>Revenue Expenditure</i>
4000	<i>Capital Receipts</i>
4016 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.

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'd.

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 <i>etc.</i>	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 on 31 March 2025	As on 31 March 2024
	Notes to Finance Accounts	Statement/ Appendix		
Cash			9,381.42	6,908.83
(i) Cash in Treasuries and Local Remittances	...	Annx. to Statement No.2	...	...
(ii) Departmental Balances	...	21	(-)12.56	(-)17.88
(iii) Permanent Cash Imprest	...	21	0.01	0.01
(iv) Cash Balance Investments Accounts	...	21	6,617.10	4,530.13
(v) Deposits with Reserve Bank of India		Annx. to Statement No.2	(-)16.56	(-)104.07
(vi) Investments from Earmarked Funds [2]	...	22	2,793.43	2,500.64
Capital Expenditure			71,078.52	60,982.01
(i) Investments in shares of Companies, Corporations, <i>etc.</i>	...	8 and 19	251.18	251.18
(ii) Other Capital Expenditure	...	5 and 16	70,827.34	60,730.83
Loans and Advances	...	7 and 18	84.86	86.79
Advances with Departmental Officers	...	21	505.25	506.54
Suspense and Miscellaneous Balances (Net)[3]		21	1,257.35	1,255.74
Remittance Balances	...	21	448.17	367.35
Total	82,755.57	70,107.26

[1] The figures of assets and liabilities are cumulative figures. Please also see note 1 (v) in the section 'Notes to Finance 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 are shown 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 on 31 March 2025	As on 31 March 2024
	Notes to Finance Accounts	Statement/ Appendix		
Borrowings (Public Debt)	17,147.32	13,973.87
(i) Internal Debt of the State Government	...	6 and 17	10,111.34	9,392.44
<i>Market Loans</i>	...	6 and 17	7,356.50	6,652.50
<i>Way and Means Advances from RBI</i>	...	6 and 17	...	...
<i>Compensations and other Bonds</i>	...	6 and 17	...	...
<i>Loans from Financial Institution</i>	...	6 and 17	1,862.45	1,672.78
<i>Special Securities issued to National Small Savings Fund of Ccentral Government</i>	...	6 and 17	867.34	1,041.65
<i>Other Loans</i>	...	6 and 17	25.04	25.50
(ii) Loans and Advances from Central Government	...	6 and 17	7,035.99	4,581.44
<i>Non-Plan Loans</i>	...	6 and 17	34.30	34.55
<i>Loans for State Plan Schemes</i>	...	6 and 17	(-)38.47	(-)22.73
<i>Loans for Central Plan Schemes</i>	...	6 and 17	(-)8.41	(-)8.18
<i>Loans for Centrally Sponsored Plan Schemes</i>	...	6 and 17	11.53	11.53
<i>Other Loans for States/ Union Territory with Legislature Schemes</i>	...	6 and 17	7,002.64	4,531.68
<i>Other Loans</i>	...	6 and 17	34.40	34.59
Contingency Fund (corpus)	...	21	0.05	0.05
Liabilities on Public Account	9,015.04	8,136.94
(i) Small Savings, Provident Fund etc	12, 17 and 21	3,371.28	3,273.34
(ii) Deposits	...	12, 17 and 21	41.83	75.03
(iii) Reserve Fund	...	12, 21 and 22	5,601.93	4,788.57
Cumulative excess of receipts over Expenditure [5]	...	12	56,593.15	47,996.39
Total			82,755.57	70,107.26

[1] The figures of assets and liabilities are cumulative figures. Please also see note 1 (v) in the section 'Notes to Finance 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			
	2024 - 25	2023 - 24		2024 - 25	2023 - 24
Part - I Consolidated Fund					
Section - A Revenue					
Revenue Receipts (Ref. Statement 3 & 14)	30,306.85	27,441.00	Revenue Expenditure (Ref. Statement 4-A, 4-B & 15)	21,710.08	20,564.35
Tax Revenue (raised by the State) [3] (Ref. Statement 3 & 14)	2,819.70	2,797.61	Salaries [1] (Ref. Statement 4-B & Appendix-I)	4,319.57	4,111.65
Non- tax revenue (Ref. Statement 3 & 14)	1,047.99	900.92	Subsidies [1] (Ref. Appendix-II)	7.82	...
			Grants-in-Aid [2] (Ref. Statement 4-B, 10 & Appendix-III)	3,177.64	3,173.59
Interest receipts (Ref. Statement 3 & 14)	263.35	172.98	General Services [*] (Ref. Statement 4 & 15)	4,822.29	4,477.95
Others (Ref. Statement 3)	784.64	727.94	Interest Payment and Servicing of Debt [4] (Ref. Statement 4-A, 4-B & 15)	1,002.11	929.11
			Pension [5] (Ref. Statement 4-A, 4-B & 15)	2,165.37	1,975.29
Share of Union Taxes/ Duties (Ref. Statement 3 & 14)	22,610.55	19,845.22	Others (Ref. Statement 4-B)	1,654.81	1,573.55
			Social Services [*] (Ref. Statement 4-A & 15)	3,192.31	3,119.56
			Economic Services [*] (Ref. Statement 4-A & 15)	6,139.95	5,591.25
Grants from Central Government (Ref. Statement 3 & 14)	3,828.61	3,897.25	Compensation and Assignment to Local Bodies and PRIs [#] (Ref. Statement 4-A & 15)	50.50	90.35
Revenue Deficit	...	...	Revenue Surplus	8,596.77	6,876.65

[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'.

[#] Which includes expenditure under Minor Heads 191- Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc., 192- Assistance to Municipalities / Municipal Council and 193- Assistance to Local bodies and other non-government Bodies/ Institutions.

[3] Tax Revenue (raised by the State) = Total Tax Revenue - Share of Union Taxes/ Duties

[4] Which includes Major Heads 2048 & 2049

[*] These Sector wise totals are presented in this statement excluding Salaries, Subsidies, Grants-in-Aid and Compensation and Assignment to Local Bodies and PRIs

[5] which includes expenditure against object head 04-Pensionary Charges: ₹2,164.85 crore and 49-Other Revenue Expenditure: ₹0.52 crore under Major Head 2071

2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.

(₹ in crore)

Receipts		Disbursements			
	2024 - 25	2023 - 24		2024 - 25	2023 - 24
Part -I Consolidated Fund- contd.					
Section -B Capital					
Capital Receipts (Ref. Statement 3 & 14)	...	...	Capital Expenditure (Ref. Statement 4-A, 4-B & 16)	10,096.51	8,463.83
			Salaries	...	...
			General Services (Ref. Statement 4-A & 16)	1,963.47	1,785.21
			Social Services (Ref. Statement 4-A & 16)	2,628.60	1,973.29
			Economics Services (Ref. Statement 4-A & 16)	5,504.44	4,705.33
Recoveries of Loans and Advances (Ref. Statement 3, 7 & 18)	5.01	5.96	Loans and Advances Disbursed (Ref. Statement 4-A, 7 & 18)	3.09	2.67
General Services	...	...	General Services (Ref. Statement 4-A, 7 & 18)	...	...
Social Services	...	...	Social Services (Ref. Statement 4-A, 7 & 18)	...	...
Economic Services	1.97	2.65	Economic Services (Ref. Statement 4-A, 7 & 18)	1.36	1.10
Loans and Advances to Government Servants	3.04	3.31	Others (loans to Government Servant) (Ref. Statement 4-A, 7 & 18)	1.73	1.57
Public Debt receipts (Ref. Statement 3, 6 & 17)	3,980.96	3,775.00	Repayment of Public Debt (Ref. Statement 4-A, 6 & 17)	807.50	565.40
Internal Debt (Market Loans, NSSF etc.) (Ref. Statement 3, 6 & 17)	1,510.00	1,411.58	Internal Debt (Market loans, NSSF etc.) (Ref. Statement 4-A, 6 & 17)	791.09	539.99
Loan from GOI (Ref. Statement 3, 6 & 17)	2,470.96	2,363.42	Loan from GOI (Ref. Statement 4-A, 6 & 17)	16.41	25.41
Inter-State Settlement Account	...	...	Inter-State Settlement Account	...	...
			Appropriation to Contingency Fund	...	...
Total Receipts Consolidated Fund (Ref. Statement 3)	34,292.82	31,221.96	Total Expenditure Consolidated Fund (Ref. Statement 4)	32,617.18	29,596.25

2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS - Concl.

(₹ in crore)

Receipts			Disbursements		
	2024 - 25	2023 - 24		2024 - 25	2023 - 24
Part -I Consolidated Fund- concl.					
Fiscal Deficit(a)	1,497.82	1,583.89	Fiscal Surplus	...	...
Deficit in Consolidated Fund	...	...	Surplus in Consolidated Fund	1,675.64	1,625.71
Part -II Contingency Fund					
Contingency Fund (Ref. Statement 21)	...	...	Contingency Fund (Ref. Statement 21)	...	...
Part -III Public Account					
Small Savings, Provident Funds etc. (Ref. Statement 21)	652.85	642.01	Small Savings (Ref. Statement 21)	554.92	486.22
Reserves and Sinking Funds (Ref. Statement 21)	1,129.45	1,227.09	Reserves and Sinking Funds (Ref. Statement 21)	608.88	542.50
Deposits[3] (Ref. Statement 21)	1,107.99	950.21	Deposits (Ref. Statement 21)	1,141.19	1,036.77
Advances (Ref. Statement 21)	127.38	235.35	Advances (Ref. Statement 21)	126.08	239.51
Suspense and Misc[4] (Ref. Statement 21)	1,94,740.88	1,13,540.24	Suspense and Misc[5] (Ref. Statement 21)	1,96,834.78	1,15,000.71
Remittances (Ref. Statement 21)	11,688.28	9,464.82	Remittances (Ref. Statement 21)	11,769.09	9,538.21
Total Receipts Public Account	2,09,446.83	1,26,059.72	Total Disbursements Public Account	2,11,034.94	1,26,843.92
Deficit in Public Account	1,588.11	784.20	Surplus in Public Account	...	...
Opening Cash Balance	(-)104.07	(-)945.59	Closing Cash Balance	(-)16.56	(-)104.07
Increase in Cash Balance	87.51	841.52	Decrease in Cash Balance	...	...

(a) Fiscal Deficit= (Revenue Expenditure+ Capital Expenditure+ Loans and Advances Dissbursed+ Interstate Settlement+ Appropriation to Contingency Fund)- (Revenue Receipt+ Misc. Capital Receipts+ Recovery of Loans and Advances+ Interstate Settlement)

[3] Deposits is the total of 'Deposits bearing interest' and 'Deposits not bearing interest'

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

[5] '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			
(₹ in crore)			
Overall Cash Position of the Government	On 31 March 2025		On 1 April 2024
A- General Cash Balance			
1. Cash in Treasuries	...		...
2. Deposits with Reserve Bank	(-)16.56		(-)104.07
Total	(-)16.56		(-)104.07
3. Investment held in the "Cash Balance Investment Accounts"	6,617.10		4,530.13
Total (A)- General Cash Balances	6,600.54		4,426.06
B- Other Cash Balances and Investments			
1. Cash with Departmental Officers viz , Forest and Public Works Officers	(-)12.56		(-)17.88
2. Permanent Advance for Contingent Expenditure with Departmental Officers	0.01		0.01
3. Investment of Earmarked Funds	2,793.43		2,500.64
Total (B) Other Cash Balances and Investments	2,780.88		2,482.77
Total (A) and (B)	9,381.42		6,908.83

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 2025).

(a) There was a net difference of ₹0.99 crore (Credit) between the figures reflected in the accounts ₹16.55 crore (Credit) and that intimated by the Reserve Bank of India ₹15.56 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	₹ 0.99
3. Non-receipt of details of adjustment made by R.B.I.	...	...
Total	Cr	₹ 0.99

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 2024-25 advised to RBI till 7 April 2025.

Table 1 : Limits of Special Ways and Means Advance

Period	Special Drawing Limit
(₹ in crore)	
As on 31 March 2023	214.96
As on 31 March 2024	255.08
As on 31 March 2025	2,074.74

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 2024-25 are as follows (different rates during the year):

Period	Repo Rate
1 April 2024 to 06 February 2025	6.50%
6 February 2025 to 31 March 2025	6.25%

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

The extent to which the Government maintained the minimum balances with the Bank during 2024-25 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 2024	Purchase during 2024-25	Sales during 2024-25	Closing Balance on 31 March 2025	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 ₹260.36 crore.

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

	Opening Balance on 1 April 2024	Purchase during 2024-25	Sales during 2024-25	Closing Balance on 31 March 2025	Interest realised during the
	(₹ in crore)				
Short Term Investments					
Government of India Treasury Bills	4,530.13	1,96,817.65	1,94,730.68	6,617.1[*]	260.36
Long Term Investments					
Government of India Stock/ Securities	...	...	...	...	...
Total	4,530.13	1,96,817.65	1,94,730.68	6,617.1[*]	260.36

[*] this includes ₹1,278.98 crore invested in 91 days Treasury bill.

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND

		(₹ in crore)	
Description		2024 - 25	2023 - 24
I. TAX AND NON-TAX REVENUE			
A.	Tax Revenue		
A.1	Own Tax Revenue	2,819.69 [1]	2,797.61
	State Goods and Services Tax (SGST)	1,846.19	1,923.39
	Land Revenue	8.13	46.26
	Stamps and Registration Fees	29.72	23.46
	State Excise	299.14	211.31
	Taxes on Sales, Trades etc.	555.49	515.84
	Taxes on Vehicles	81.02	77.35
	Taxes on Goods and Passengers	...	...
A.2	Share of net proceeds of Taxes	22,610.55	19,845.22
	Central Goods and Services Tax (CGST)	6,603.68	6,022.77
	Corporation Tax	6,415.87	5,956.67
	Taxes on Income Other than Corporation Tax	8,182.11	6,879.14
	Other Taxes On Income and Expenditure	...	...
	Taxes on Wealth	...	...
	Customs	1,150.37	695.45
	Union Excise Duties	221.42	263.17
	Service Tax	0.71	3.71
	Other Taxes and Duties on commodities and Services	36.39	24.31
	Total A.	25,430.24	22,642.83
B.	Non- Tax Revenue		
	Interest Receipts	263.35	172.98
	Dividends and Profits	...	...
	Other Non-Tax Revenue		
	Public Service Commission	...	0.10
	Police	6.58	7.42
	Jails	...	0.06
	Stationery and Printing	0.02	0.02
	Public Works	15.31	37.71
	Other Administrative Services	29.09	81.03
	Contributions and Recoveries towards Pension and Other Retirement Benefits	1.66	2.10
	Miscellaneous General Services	7.05	9.25
	Education, Sports, Art and Culture	2.55	15.89
	Medical and Public Health	2.71	2.26
	Water Supply and Sanitation	11.19	12.76
	Housing	0.02	0.03
	Urban Development	5.21	7.09
	Information and Publicity	0.03	0.07
	Labour and Employment	(-)23.66	(-)84.96
	Social Security and Welfare	3.21	1.59
	Crop Husbandry	2.48	3.71
	Animal Husbandry	2.12	3.42
	Dairy Development	0.57	0.30
	Fisheries	0.48	0.35
	Forestry and Wild Life	5.95	8.58

[1] Actual total of Own Tax Revenue is ₹2,819.70 crore. Difference of ₹0.01 crore is due to rounding off.

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND - Contd.

Description		2024 - 25	2023 - 24
I. TAX AND NON-TAX REVENUE			
B.	Non- Tax Revenue - conold.		
	Food Storage and Warehousing	0.23	0.58
	Agricultural Research and Education	...	...
	Co-operation	0.59	0.78
	Other Agricultural Programmes	0.60	0.60
	Land Reforms	...	0.01
	Other Rural Development Programmes	0.24	0.44
	Minor Irrigation	0.36	0.49
	Power	453.93	425.01
	Petroleum	29.46	...
	Coal and Lignite	20.83	...
	Village and Small Industries	87.76	2.53
	Industries	0.08	0.19
	Non-ferrous Mining and Metallurgical industries	77.20	137.31
	Civil Aviation	13.03	14.52
	Roads and Bridges	1.81	2.03
	Road Transport	19.61	28.49
	Other Communication Services	2.60	2.84
	Tourism	1.62	1.50
	Civil Supplies	0.57	0.38
	Other General Economic Services	1.55	1.46
	Total - Others Non-Tax Revenue	784.61	727.94
	Total B.	1,047.99	900.92
II. GRANTS FROM GOVERNMENT OF INDIA			
C.	Grants-in-Aid from the Central Government		
	Centrally Sponsored Schemes		
	Central Assistance/Share	3,050.61	3,370.58
	Externally Aided Projects- Grants for Centrally Sponsored Schemes	...	...
	Grants under Art 275(1) of the Constitution	...	...
	Deduct Refunds	...	...
	Total- Grants for Centrally Sponsored Schemes	3,050.61	3,370.58
	Finance Commission Grants		
	Grants for Rural Local Bodies	120.40	...
	Grants for Urban Local Bodies	55.50	...
	Grants-in-Aid for State Disaster Response Fund	115.60	220.80
	Grants-in-Aid for State Disaster Mitigation Fund	54.43	...
	Health Sector Grant	62.64	...
	Revenue Deficit Grant	...	...
	Total- Finance Commission Grants	408.57	220.80

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND - Concl'd.

Description		2024 - 25	2023 - 24
II. GRANTS FROM GOVERNMENT OF INDIA- concl'd.			
C. Grants-in-Aid from the central Government- concl'd.			
Other Transfer/Grants to States/Union Territories with Legislatures			
Grant to Autonomous Councils and Area covered under Schedule VI of the Constitution		...	...
Special Assistance		...	0.47
Grants under proviso to Article 275(1) of the Constitution		100.30	67.40
Grants from Central Road and Infrastructure Fund		269.13	238.00
Compensation for loss of Revenue arising out of implementation of Goods and Services Tax		...	...
Total- Other Transfer/Grants to States/Union Territories with Lagislatures		369.43	305.87
Total C.		3,828.61	3,897.25
Total- Revenue Receipts (A+B+C)		30,306.85	27,441.00
III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS			
D Capital Receipts			
Others		...	...
Total D		...	...
E. Public Debt Receipts			
Internal Debt of the State Government		1,510.00	1,411.58
Market Loans		1,010.00	899.33
Ways and Means Advances From the Reserve Bank of India		...	...
Bonds		...	...
Loans from Financial Institutions		500.00	500.00
Other Loans		...	12.25
Special Securities Issued to National Small Savings Fund of the Central Govt.		...	...
Loans and Advances From the Central Government		2,470.96	2,363.42
Non-Plan Loans		...	...
Loans for Centrally Sponsored Plan Schemes		...	...
Loans for Central Plan Schemes		...	...
Loans for State/Union Territory Plan Schemes		...	...
Other Loans for States/Union Territory with Legislature Schemes		2,470.96	2,363.42
Others		...	...
Total- E.		3,980.96	3,775.00
F. Loans and Advances made by the State Government (Recoveries)		5.01	5.96
G. Inter-State Settlement		...	...
Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)		34,292.82	31,221.96

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

A. EXPENDITURE BY FUNCTION (₹ in crore)					
	Description	Revenue	Capital	Loans and Advances	Total
A	General Services				
A.1	Organs of State	186.63	...	...	186.63
	Parliament/ State/ Union Territory Legislatures.	77.33	...	...	77.33
	President, Vice-President/Governor, Administrator of Union Territories	8.88	...	...	8.88
	Council of Ministers	33.79	...	...	33.79
	Administration of Justice	63.30	...	...	63.30
	Elections	3.33	...	...	3.33
A.2	Fiscal Services	83.03	...	...	83.03
	Land Revenue	38.26	...	...	38.26
	Stamps and Registration	1.10	...	...	1.10
	State Excise	40.92	...	...	40.92
	Other Fiscal Services	2.75	...	...	2.75
A.3	Interest payment and servicing of Debt	1,002.11	...	...	1,002.11
	Appropriation for Reduction or Avoidance of Debt	101.08	...	...	101.08
	Interest Payments [#]	901.03	...	...	901.03
A.4	Administrative Services	2,800.56	1,960.37	...	4,760.93
	Public Service Commission	23.09	...	...	23.09
	Secretariat-General Services	219.90	...	...	219.90
	District Administration	466.68	...	...	466.68
	Treasury and Accounts Administration	51.16	...	...	51.16
	Police	1,359.25	232.02	...	1,591.27
	Jails	26.50	...	...	26.50
	Stationery and Printing	16.49	0.91	...	17.40
	Public Works	567.39	805.40	...	1,372.79
	Other Administrative Services	70.10	922.04	...	992.14
A.5	Pensions and Miscellaneous General Services	2,166.89	3.09	...	21,698.98
	Pensions and Other Retirement Benefits [*]	2,165.37	...	...	2,165.37
	Miscellaneous General Services	1.52	3.09	...	4.61
	Total A General Services	6,239.22	1,963.46	...	8,202.68
B	Social Services				
B.1	Education, Sports, Art and Culture	3,026.96	1,128.92	...	4,155.88
	General Education	2,729.73	824.53	...	3,554.26
	Technical Education	26.69	16.40	...	43.09
	Sports and Youth Services	158.46	118.38	...	276.84
	Art and Culture	112.08	169.61	...	281.69

[#] which includes expenditure against object head 45-Interest Payment: ₹899.32 crore and 39-Bank and Agency Charges: ₹1.72 crore under Major Head 2049

[*] which includes expenditure against object head 04-Pensionary Charges: ₹2,164.85 crore and 49-Other Revenue Expenditure: ₹0.52 crore under Major Head 2071

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND- Contd.

A. EXPENDITURE BY FUNCTION					(₹ in crore)
	Description	Revenue	Capital	Loans and Advances	Total
B	Social Services - Concl.				
B.2	Health and Family Welfare	1,659.70	109.35	...	1,769.05
	Medical and Public Health	1,629.79	109.35	...	1,739.14
	Family Welfare	29.91	...	...	29.91
B.3	Water Supply, Sanitation, Housing and Urban Development	1,602.42	1,216.08	...	2,818.50
	Water Supply and Sanitation	958.11	353.91	...	1,312.02
	Housing	54.98	265.57	...	320.55
	Urban Development	589.33	596.60	...	1,185.93
B.4	Information and Broadcasting	63.55	5.18	...	68.73
	Information and Publicity	63.55	5.18	...	68.73
B.5	Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes	...	36.77	...	36.77
	Welfare of Sceduled Castes,Sceduled Tribes and Other Backward Classes and Minorities	...	36.77	...	36.77
B.6	Labour and Labour Welfare	36.48	...	...	36.48
	Labour, Employment and Skill Development	36.48	...	...	36.48
B.7	Social Welfare and Nutrition	686.07	119.34	...	805.41
	Social Security and Welfare	458.92	119.34	...	578.26
	Nutrition	27.43	...	...	27.43
	Relief on Account of Natural Calamities	199.72	...	...	199.72
B.8	Others	46.26	12.96	...	59.22
	Other Social Services	...	12.96	...	12.96
	Secretariat-Social Services	46.26	...	...	46.26
	Total B. Social Services	7,121.44	2,628.60	...	9,750.04
C	Economic Services				
C.1	Agriculture and Allied Activities	1,533.63	96.03	1.36	1,631.02
	Crop Husbandry	670.85	3.11	...	673.96
	Soil and Water Conservation	119.85	12.13	...	131.98
	Animal Husbandry	176.27	5.74	...	182.01
	Dairy Development	13.96	...	...	13.96
	Fisheries	82.80	19.91	...	102.71
	Forestry and Wild Life	288.53	15.01	...	303.54

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND - 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.				
	Food, Storage and Warehousing	150.20	...	...	150.20
	Agricultural Research and Education	5.23	8.85	...	14.08
	Co-operation	22.68	0.20	1.36	24.24
	Other Agricultural Programmes	3.26	31.08	...	34.33
C.2	Rural Development	967.21	71.63	...	1,038.84
	Special Programmes for Rural Development	284.08	...	...	284.08
	Rural Employment	164.24	...	...	164.24
	Land Reforms	1.65	...	...	1.65
	Other Rural Development Programmes	517.24	71.63	...	588.87
C.3	Special Areas Programmes	3.04	60.68	...	63.72
	Hill Areas	0.12	...	...	0.12
	Other Special Area Programmes	2.92	60.68	...	63.60
C.4	Irrigation and Flood Control	1,117.50	648.73	...	1,766.23
	Minor Irrigation	477.50	214.96	...	692.46
	Flood Control and Drainage	640.00	433.77	...	1,073.77
C.5	Energy	2,063.00	730.17	...	2,793.17
	Power Projects	2,000.68	730.17	...	2,730.85
	New and Renewable Energy	62.32	...	...	62.32
C.6	Industry and Minerals	155.51	113.05	...	268.56
	Village and Small Industries	116.99	110.06	...	227.05
	Non-ferrous Mining and Metallurgical Industries	29.30	2.47	...	31.77
	Other Industries	9.22	0.52	...	9.74
C.7	Transport	1,908.72	3,710.94	...	5,619.66
	Civil Aviation	30.57	15.73	...	46.30
	Roads and Bridges	1,696.26	3,672.70	...	5,368.96
	Road Transport	181.28	22.51	...	203.79
	Inland Water Transport	0.61	...	...	0.61
C.8	Communications	48.48	...	...	48.48
	Other Communication Services	48.48	...	...	48.48

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND - Concl'd.

A. EXPENDITURE BY FUNCTION**(₹ in crore)**

	Description	Revenue	Capital	Loans and Advances	Total
C.	Economic Services - Concl'd.				
C.	Science, Technology and Environment	121.01	0.07	...	121.08
	Other Scientific and Environmental Research	117.86	0.07	...	117.93
	Ecology and Environment	3.15	...	...	3.15
C.10	General Economic Services	431.32	73.15	...	504.47
	Secretariat-Economic Services	171.36	...	...	171.36
	Tourism	94.94	64.68	...	159.62
	Census, Surveys and Statistics	29.99	...	...	29.99
	Civil Supplies	121.30	...	...	121.30
	Other General Economic Services	13.73	8.47	...	22.20
	Total C. Economic Services	8,349.42	5,504.45	1.36	13,855.23
E	Public Debt				
	Internal Debt of the State Government	...	...	791.09	791.09
	Loans and Advances From the Central Government	...	...	16.41	16.41
	Total E. Public Debt	...	...	807.50	807.50
F	Loans and Advances				
	Loans to Government Servants,etc	...	...	1.73	1.73
	Total F. Loans and Advances	...	...	1.73	1.73
	Total Consolidated Fund of India Expenditure	21,710.08	10,096.51	810.59	32617.18[*]

 [*] Difference of ₹0.01 crore with Statement 4B is due to rounding off.

Differences due to rounding off in Statement No.4(i)

Sl.No.	Classification	Amount in Statement	Amount as per actual figure
1	Total A4: Capital	1,960.37	1,960.38
2	Total A. General services: Revenue	6,239.22	6,239.23
3	Total A. General services: Capital	1,963.46	1,963.47
4	Total B1: Revenue	3,026.96	3,026.97
5	Total B. Social Services: Revenue	7,121.44	7,121.45
6	Total C5: Revenue	2,063.00	2,062.99
7	Total C4: Capital	648.73	648.72
8	Total C6: Revenue	155.51	155.52
9	Total C7: Capital	3,710.94	3,710.95
10	Total C. Economic Services: Capital	5,504.45	5,504.44
11	Total C. Economic Services: Revenue	8,349.42	8,349.41

STATEMENT 4 B

B. EXPENDITURE BY NATURE (₹ in crore)							
Object Head Code	Object of Expenditure	2024-25			2023-24		
		Revenue	Capital	Total	Revenue	Capital	Total
01	Salary	4,319.57	...	4,319.57	4,111.65	...	4,111.65
02	Wages	712.21	...	712.21	652.41	...	652.41
04	Pensionary Charges	2,164.85	...	2,164.85	1,974.92	...	1,974.92
05	Rewards	1.64	...	1.64	0.45	...	0.45
06	Medical Treatment	0.86	...	0.86	10.23	...	10.23
07	Allowances	2,966.36	...	2,966.36	2,464.58	...	2,464.58
08	Leave Tranvel Concession	45.67	...	45.67	34.14	...	34.14
09	Training Expenses	5.57	...	5.57	5.13	...	5.13
11	Domestic Travel Expenses	87.76	...	87.76	93.15	...	93.15
12	Foreign Travel Expenses	1.37	...	1.37	2.99	...	2.99
13	Office Expenses	306.01	...	306.01	297.89	...	297.89
14	Rent, Rates and Taxes for Land and Buildings	12.30	...	12.30	6.32	...	6.32
16	Printing and Publications	10.05	...	10.05	4.40	...	4.40
18	Rent for Others	10.40	...	10.40	3.51	...	3.51
19	Digital Equipment	9.33	...	9.33	4.10	...	4.10
21	Materials and Supplies	86.25	...	86.25	75.81	...	75.81
22	Arms and Ammunition	0.12	...	0.12	1.83	...	1.83
23	Cost of Ration	2.00	...	2.00	1.80	...	1.80
24	Fuels and Lubricants	121.96	...	121.96	111.00	...	111.00
26	Advertising and Publicity	3.63	...	3.63	0.95	...	0.95
27	Minor Civil and Electrical Works	399.12	...	399.12	346.45	...	346.45
28	Professional Services	17.90	...	17.90	13.10	...	13.10
29	Repair and Maintenance	3,132.44	...	3,132.44	2,614.94	...	2,614.94
31	Grants-in-Aid (Non-Salary)	1,711.72	...	1,711.72	1,898.81	...	1,898.81
32	Contribution	0.36	...	0.36	0.40	...	0.40
33	Subsidies	7.82	...	7.82	...	...	...
34	Scholarships	183.72	...	183.72	167.74	...	167.74
35	Grants-in-Aid (Creation of Assets)	634.78	...	634.78	541.01	...	541.01
36	Grants-in-Aid (Salary)	831.14	...	831.14	733.77	...	733.77
39	Bank and Agency Charges	1.72	...	1.72	...	...	...
40	Awards and Prizes	0.62	...	0.62	0.96	...	0.96
41	Secret Service Expenditure	3.48	...	3.48	3.18	...	3.18
45	Interest Payments	899.32	...	899.32	858.03	...	858.03
49	Other Revenue Expenditure	2,966.46	...	2,966.46	3,106.59	...	3,106.59
51	Motor Vehicles	...	53.58	53.58	...	51.16	51.16
52	Machinery and Equipment	...	59.95	59.95	...	45.05	45.05
54	Investment	...	...	...	...	0.05	0.05
55	Loans and Advances	...	3.09	3.09	...	2.67	2.67
56	Repayment of Borrowings	...	807.50	807.50	...	565.40	565.40

STATEMENT 4 B

B. EXPENDITURE BY NATURE (₹ in crore)							
Object Head Code	Head of Expenditure	2024-25			2023-24		
		Revenue	Capital	Total	Revenue	Capital	Total
60	Other Capital Expenditure	...	4.16	4.16	...	429.48	429.48
63	Inter Account Transfer	557.09		557.09[1]	554.68		554.68
71	Information, Computer, Telecommunications (ICT) equipment	...	74.95	74.95	...	46.53	46.53
72	Building and Structure	...	3,404.49	3,404.49	...	2,833.06	2,833.06
73	Infrastructural Assets	...	6,752.75	6,752.75	...	5,303.33	5,303.33
74	Furniture and Fixtures	...	19.30	19.30	...	12.38	12.38
77	Other Fixed Assets	...	105.32	105.32	...	154.33	154.33
	Gross Total (1)	22,215.60	11,285.09	33,500.69	20,696.92	9,443.43	30,140.36
70	Deduct Reconveries (2)	505.53	377.99	883.52[2]	132.57	411.53	544.10
	Total Net (1-2)	21,710.07	10,907.10	32617.17[*]	20,564.35	9,031.91	29,596.26

[1] which includes expenditure under 2048-101 Sinking Funds: ₹100.00 crore, 2048-200 Other Appropriations: ₹1.08 crore, 2245-05-101 Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund: ₹128.44 crore, 2245-08-797 Transfers to/ from Reserve Fund/ Deposit Account: ₹58.44 crore and 3054-80-797 Transfers to/ from Reserve Fund/ Deposit Account: ₹269.13 crore.

[2] Object head 70: Deduct Entries includes expenditure under 2015-00-911 Recoveries of Overpayment: ₹135.95 crore, 2202-01-101 Government Primary Schools: ₹71.99 crore, 2202-01-911 Recoveries of Overpayment: ₹90.34 crore, MH 2245-05-901: ₹193.57 crore, 2406-04-904: ₹13.68 crore, 4406-01-904: ₹108.86 crore and 5054-04-902: ₹269.13 crore,.

[*] Difference of ₹0.01 crore with Statement 4A is due to rounding off.

Note: amount of ₹901.03 crore against MH 2049- Interest Payment in Statement 4A is the total of booking under object head '45-Interest Payments' (₹899.32 crore) and '39-Bank and Agency Charges' (₹1.72 crore).

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	1	2	3	4	5
		Expenditure during 2023-24	Progressive expenditure upto 2023-24	Expenditure during 2024-25	Progressive expenditure upto 2024-25	Percentage Increase(+)/ Decrease(-)
A. Capital Account Of General Services						
4047	Capital Outlay on Other Fiscal Services	...	31.39	...	31.39	...
4055	Capital Outlay on Police	192.38	845.08	232.02	1,077.10	21
4058	Capital Outlay on Stationery and Printing	0.85	21.07	0.91	21.98	7
4059	Capital Outlay on Public Works	882.95	4,016.66	805.40	4,822.06	(-9)
4070	Capital Outlay on Other Administrative Services	695.18	4,679.02	922.04	5,601.06	33
4075	Capital Outlay on Miscellaneous General Services	13.86	13.96	3.09	17.05	(-78)
Total	A. Capital Account Of General Services	1,785.22	9,607.18	1,963.46	11,570.64	10
B. Capital Account Of Social Services						
(a) Capital Account of Education, Sports, Art and Culture						
4202	Capital Outlay on Education, Sports, Art and Culture	587.05	2,907.10	1,128.92	4,036.02	92
Total	(a) Capital Account of Education, Sports, Art and Culture	587.05	2,907.10	1,128.92	4,036.02	92
(b) Capital Account of Health and Family Welfare						
4210	Capital Outlay on Medical and Public Health	91.56	735.79	109.35	845.14	19
4211	Capital Outlay on Family Welfare	...	0.27	...	0.27	...
Total	(b) Capital Account of Health and Family Welfare	91.56	736.06	109.35	845.41	19
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development						
4215	Capital Outlay on Water Supply and Sanitation	384.20	3,005.85	353.91	3,359.76	(-8)
4216	Capital Outlay on Housing	94.75	660.01	265.57	925.58	180
4217	Capital Outlay on Urban Development	632.17	3,643.93	596.60	4,240.53	(-6)
Total	(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	1,111.12	7,309.79	1,216.08	8,525.87	9

(₹ in crore)

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE -contd.						
Major Head	1	2	3	4	5	
Description	Expenditure during 2023-24	Progressive expenditure upto 2023-24	Expenditure during 2024-25	Progressive expenditure upto 2024-25	Percentage Increase(+)/ Decrease(-)	
(d) Capital Account of Information and Broadcasting						
4220	Capital Outlay on Information and Publicity	1.66	37.96	5.18	43.14	212
Total	(d) Capital Account of Information and Broadcasting	1.66	37.96	5.18	43.14	212
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes						
4225	Capital Outlay on Welfare of scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities	14.77	26.03	36.77	62.80	149
Total	(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	14.77	26.03	36.77	62.80	149
(g) Capital Account of Social Welfare and Nutrition						
4235	Capital Outlay on Social Security and Welfare	160.08	1,780.38	119.34	1,899.72	(-25)
Total	(g) Capital Account of Social Welfare and Nutrition	160.08	1,780.38	119.34	1,899.72	(-25)
(h) Capital Account of Others Social Services						
4250	Capital Outlay on other Social Services	7.04	39.71	12.96	52.67	84
Total	(h) Capital Account of Others Social Services	7.04	39.71	12.96	52.67	84
Total	B. Capital Account Of Social Services	1,973.28	12,837.03	2,628.60	15,465.64	33
C. Capital Account Of Economic Services						
(a) Capital Account of Agriculture and Allied Activities						
4401	Capital Outlay on Crop Husbandry	1.21	83.72	3.11	86.83	157
4402	Capital Outlay on Soil and Water Conservation	15.50	49.52	12.13	61.65	(-22)
4403	Capital Outlay on Animal Husbandry	3.83	68.11	5.74	73.85	50
4404	Capital Outlay on Dairy Development	...	1.33	...	1.33	...

5 . STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE -contd.

Major Head	Description	Expenditure during			Progressive expenditure upto 2024-25	Percentage Increase(+)/ Decrease(-)
		2023-24	2023-24	2024-25		
		1	2	3	4	5
C. Capital Account Of Economic Services -contd.						
(a) Capital Account of Agriculture and Allied Activities - conclud.						
4405	Capital Outlay on Fisheries	27.84	116.30	19.91	136.21	(-)28
4406	Capital Outlay on Forestry and Wild Life	44.91	97.79	15.01	112.80	(-)67
4408	Capital Outlay on Food, Storage and Warehousing	0.35	36.22	...	36.22	...
4415	Capital Outlay on Agricultural Research and Education	6.73	17.61	8.85	26.46	32
4416	Investments in Agricultural Financial Institution	0.05	9.07	...	9.07	...
4425	Capital Outlay on Co-operation	0.05	241.71	0.20	241.91	300
4435	Capital Outlay on Other Agricultural Programmes	27.27	68.33	31.08	99.41	14
Total	(a) Capital Account of Agriculture and Allied Activities	127.74	789.71	96.03	885.74	(-)25
(b) Capital Account of Rural Development						
4515	Capital Outlay on Other Rural Development Programmes	65.87	583.41	71.63	655.04	9
Total	(b) Capital Account of Rural Development	65.87	583.41	71.63	655.04	9
(c) Capital Account of Special Areas Programmes						
4552	Capital Outlay on North Eastern Areas	1.22	1,511.09	...	1,511.09	...
4575	Capital Outlay on other Special Areas Programmes	76.42	655.69	60.68	716.37	(-)21
Total	(c) Capital Account of Special Areas Programmes	77.64	2,166.78	60.68	2,227.46	(-)22
(d) Capital Account of Irrigation and Flood Control						
4701	Capital Outlay on Major and Medium Irrigation	...	1.82	...	1.82	...
4702	Capital Outlay on Minor Irrigation	260.16	401.03	214.96	615.99	(-)17
4711	Capital Outlay on Flood Control Projects	321.02	1,854.96	433.77	2,288.73	35
Total	(d) Capital Account of Irrigation and Flood Control	581.18	2,257.81	648.73	2,906.54	12

(₹ in crore)

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE -contd.					
Major Head	1	2	3	4	5
Description	Expenditure during 2023-24	Progressive expenditure upto 2023-24	Expenditure during 2024-25	Progressive expenditure upto 2024-25	Percentage Increase(+)/ Decrease(-)
(C. Capital Account Of Economic Services -contd.)					
(e) Capital Account of Energy					
4801	664.49	6,042.65	730.17	6,772.82	10
4810	...	7.65	...	7.65	...
Total (e) Capital Account of Energy	664.49	6,050.30	730.17	6,780.47	10
(f) Capital Account of Industry and Minerals					
4851	132.99	265.63	110.06	375.69	(-17)
4852	...	7.10	...	7.10	...
4853	3.96	41.93	2.47	44.40	(-38)
4875	2.15	6.60	0.52	7.12	(-76)
4885	...	3.29	...	3.29	...
Total (f) Capital Account of Industry and Minerals	139.10	324.55	113.05	437.60	(-19)
(g) Capital Account of Transport					
5053	45.10	317.53	15.73	333.26	(-65)
5054	2,952.08	25,042.38	3,672.70	28,715.08	24
5055	13.37	217.01	22.51	239.52	68
5056	...	0.95	...	0.95	...
Total (g) Capital Account of Transport	3,010.55	25,577.87	3,710.94	29,288.81	23

(₹ in crore)

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE -contd.					
Major Head	1 Expenditure during 2023-24	2 Progressive expenditure upto 2023-24	3 Expenditure during 2024-25	4 Progressive expenditure upto 2024-25	5 Percentage Increase(+)/ Decrease(-)
(C. Capital Account Of Economic Services -concl.					
(i) Capital Account of Science, Technology and Environment					
5425	Capital Outlay on Other Scientific and Environmental Research	...	99.37	0.07	99.44
Total	(i) Capital Account of Science, Technology and Environment	...	99.37	0.07	99.44
(j) Capital Account of General Economic					
5452	Capital Outlay on Tourism	28.44	604.35	64.68	669.02
5475	Capital Outlay on other General Economic Services	10.33	83.66	8.47	92.13
Total	(j) Capital Account of General Economic Services	38.77	688.01	73.15	761.16
Total	C. Capital Account Of Economic Services	4,705.34	38,537.81	5,504.45	44,042.26
Total	Expenditure Heads (Capital Account)	8,463.84	60,982.02	10,096.52	71,078.54

EXPLANATORY NOTE

1. Details of investment in shares of Government Companies and Co-operative Banks and Societies *etc.* given in Statement No.19.
2. "Investments:- Government has not invested in shares of Government Companies, Co-operative Banks and Societies *etc.* during 2024-25. The total investments of Government in different concerns at the end of 2024-25 was ₹251.18 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.

Differences due to rounding off in Statement 5

(₹ in crore)			
Sl.No.	Classification	Amount in Statement	Amount as per actual figure
1	Total A. Capital Account of General services (Expenditure during 2024-25)	1,963.46	1,963.47
2	Total B(b) Capital Account of Health and Family welfare (Progressive Expenditure up to 2024-25)	845.41	845.42
3	Total B(c) Capital account of Water supply, Sanitation, Housing and Urban development	8,525.87	8,525.86
4	Total B(h) Capital account of Other social Services (Progressive Expenditure up to 2024-25)	52.67	52.68
5	Total B. Capital account of social Services (Progressive Expenditure up to 2024-25)	15,465.64	15,465.63
6	Total C (d) Capital Account of Irrigation and Flood Control (Expenditure during 2024-25)	648.73	648.72
7	Total C (e) Capital Account of Energy (Progressive Expenditure up to 2024-25)	6,780.47	6,780.46
8	Total C (g) Capital Account of Transport (Expenditure during 2024-25)	3,710.94	3,710.95
9	Total C (g) Capital Account of Transport (Progressive Expenditure up to 2024-25)	29,288.81	29,288.82
10	Total C. Capital Account of Economic Services (Expenditure during 2024-25)	5,504.45	5,504.44
11	Total C. Capital Account of Economic Services (Progressive Expenditure up to 2024-25)	44,042.26	44,042.25
12	Total. Expenditure Heads (Capital Account) (Expenditure during 2024-25)	10,096.52	10,096.51
13	Total Expenditure Head (Capital Account): Progressive Expenditure up to 2024-25	71,078.54	71,078.52
14	Expenditure during 2023-24 and Progressive Expenditure up to 2023-24 are depicted as same as Finance Accounts of 2024-25.		

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

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

Nature of Borrowings	(₹ in crore)							As a percentage of total liabilities
	Balance as on 1 April 2024	Receipt during the year	Repayments during the year	Balance as on 31 March 2025	Net Increase (+)/ Decrease (-)	Amount	Per cent	
A. Public Debt								
6003 Internal Debt of the State Government								
Market Loans	6,652.50	1,010.00	306.00	7,356.50	704.00	11	31	
Loans from Financial Institutions	1,672.78	500.00	310.33	1,862.45	189.67	11	8	
Special Securities issued to National Small Savings Fund	1,041.65	...	174.31	867.34	(-)174.31	(-17)	4	
Other Loans	25.50	...	0.46	25.04	(-)0.46	(-2)	...	
Total - 6003	9,392.43	1,510.00	791.10	10,111.33	718.90	8	43	
6004 Loans and Advances from the Central Government								
01- Non Plan	34.55	...	0.25	34.30	(-)0.25	(-1)	...	
02- Loans for State/ Union Territory Plan Schemes	(-)22.73	...	15.74	(-)38.47	(-)15.74	69	...	
03- Loans for Central Plan Schemes	(-)8.18	...	0.23	(-)8.41	(-)0.23	3	...	
04- Loans for Centrally Sponsored Plan Schemes	11.53	...	...	11.53	...	...	...
05- Loans for Special Schemes	34.59	...	0.19	34.40	(-)0.19	(-1)	...	
09- Other Loans for States/ Union Territory with Legislature Schemes	4,531.68	2,470.96	...	7,002.64	2,470.96	55	30	
Total - 6004	4,581.44	2,470.96	16.41	7,035.99	2,454.55	54	30	
Total Public Debt	13,973.87	3,980.96	807.51	17,147.32	3,173.45	23	73	

[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 2024	Receipt during the year	Repayments during the year	Balance as on 31 March 2025	Net Increase (+)/ Decrease (-)		As a percentage of total liabilities
					Amount	Per cent	
B. Other liabilities							
Public Accounts							
Small savings, Provident Funds etc.	3,273.34	652.85	554.92	3,371.27	97.93	3	14
Reserve funds bearing interest	2,287.80	836.66	316.09	2,808.37	520.57	23	12
Reserve funds not bearing interest	0.13	292.79	292.79	0.13	...	...	...
Deposits bearing interest	43.02	9.13	0.46	51.69	8.67	20	...
Deposits not bearing interest	32.01	1,098.86	1,140.74	(-)9.87	(-)41.88	(-)131	...
Total other liabilities	5,636.30	2,890.29	2,305.00	6,221.59	585.29	10	27
Total Public Debt and other liabilities	19,610.17	6,871.25	3,112.51	23,368.91	3,758.74	19	100

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

Explanatory Notes

- 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.
- Market loans bearing interest :- These comprises long term loans (which have a currency of more than 12 months) raised in open market. In 2024-25, three loans of ₹400.00 crore, ₹395.00 crore and ₹215.00 crore was raised from the market which bear interest at 7.16 per cent, 7.11 per cent and 7.24 per cent per annum redeemable at par in 2044, 2044 and 2045 respectively.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.

Explanatory Notes - Contd.

Amortisation arrangements

- (a) The arrangement have been made by the Government from amortisation of open market loans commencing from the year 1999-2000. The operation of the scheme has come into force with effect from financial year 1999-2000.
- (b) Sinking Fund : In 2024-25 the Government has appropriated an amount of ₹100.00 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 2024-25 are given below:

Description	Balance as on 1 April 2024	Addition during the year	Interest on investment	Withdrawals during the year	Balance as on 31 March 2025
Sinking Fund	2,495.08	100.00	191.31	...	2,786.39
Total	2,495.08	100.00	191.31	...	2,786.39

- 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 2024-25 amounted to ₹652.85 crore and ₹554.92 crore was disbursed during the year. The balance outstanding at the end of the year was ₹3,371.27 crore which was 14 *per cent* of the total Public Debt and Other Liabilities of the State Government as on 31 March 2025.
- 4 Loans and Advances from Government of India :- During 2024-25 the State Government has received an amount of ₹2,470.96 crore as loans from Government of India and ₹16.41 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 2025 was ₹32.14 crore as shown below (further details are given in Statement No. 21 and 22).

Nature of Obligation	Balance on 1 April 2024	Receipt during the year	Repayment during the year	Balance on 31 March 2025	Net increase(+)/ decrease(-) during the year
(₹ in crore)					
Non- Interest bearing obligations such as Deposit of Local Funds, Civil Deposits, Other Earmarked Funds etc . (Reserve funds not bearing interest + Deposits not bearing interest)	32.14	1,391.65	1,433.53	(-)9.74	(-)130.30
Total	32.14	1,391.65	1,433.53	(-)9.74	(-)130.30

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 2023-24 and 2024-25 were as shown below:-

	2024-25	2023-24	Net increase(+)/ decrease(-) during the year
(i) Gross Debt and Other obligation outstanding at the end of the year	23,368.91	19,610.17	3,758.74
(a) Public Debt	17,147.32	13,973.87	3,173.45
(b) Other Obligations	6,221.59	5,636.30	585.29
(ii) Interest paid by Government			
(a) Public Debt and Small savings, Provident Funds etc.	895.84	856.66	39.18
(b) Other obligations	5.19	1.37	3.82
Total (ii)	901.03	858.03	43.00

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

	2024-25	2023-24	Net increase(+)/ decrease(-) during the year
			(₹ in crore)
(iii) Deduct			
(a) Interest received on loans and advances given by Government	2.99	3.58	(-)0.59
(b) Interest realised on investment of cash balance	260.36	169.41	90.95
	263.35	172.99	90.36
(iv) Net interest charges	637.68	685.04	(-)47.36
(v) Percentage of gross interest to total revenue receipts [item (ii)]	2.97	3.13	(-)0.16
(vi) Percentage of net interest to total revenue receipts [item (iv)]	2.10	2.50	(-)0.40

5. Appropriation for reduction or avoidance of Debt

During 2024-25 an amount of ₹100.00 crore was transferred to Sinking Fund from Revenue Expenditure 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 2024	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance on 31 March 2025	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	57.40	1.36	1.97	...	56.79	(-)
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	75.65	1.36	1.97	...	75.04	(-)

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Concl'd.						
Sectors/ Loanee Groups[1]	Balance on 1 April 2024	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance on 31 March 2025	Percent increase/ decrease during the year
			(₹ in crore)			
03 Loans to Government Servant						
Loans to Government Servants,etc	10.12	1.73	3.04	...	8.81	(-)13
Total 03 Loans to Government Servant	10.12	1.73	3.04	...	8.81	(-)13
Total	86.78	3.09	5.01	...	84.86	(-)2

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 2025)

7. STATEMENT ON LOANS AND ADVANCES GIVEN BY THE GOVERNMENT
Indian Government Accounting Standard 3 on Loans and Advances made by Governments

Section: 1 Summary of Loans and Advances: Loanee groupwise		(₹ in crore)					
Loanee Group	Balance on 01 April 2024	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on 31 March 2025 (2+3)-(4+5)	Net increase/decrease during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
Others	76.66	1.36	1.97	...	76.05	(-0.61)	...

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

Section: 2 Summary of Loans and Advances: Sector-wise		(₹ in crore)		
Sl. No.	Loanee entity	Year of sanction	Sanction Order No.	Rate of interest
	No such case			

Section: 2 Summary of Loans and Advances: Sector-wise		(₹ in crore)					
Sector	Balance on 01 April 2024	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on 31 March 2025 (2+3)-(4+5)	Net increase/decrease during the year (2-6)	Interest payment in arrears
Loans for Social Services	1.01	...	...	...	1.01	...	...
Loans for Economic Services	75.65	1.36	1.97	...	75.04	(-0.61)	...
Total	76.66	1.36	1.97	...	76.05	(-0.61)	...

7. STATEMENT ON LOANS AND ADVANCES GIVEN BY THE GOVERNMENT					
Indian Government Accounting Standard 3 on Loans and Advances made by Governments					
Section:3 Summary of repayments in arrears from Loanee entities					
Loanee entity	Amount of arrears as on 01 April 2024			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2025
	Principal	Interest	Total		

The information about repayments in arrears from Loanee entities which are maintained by the Departmental offices of the State Government is awaited (July 2025).

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Section -1 Comparative summary of Government Investment in the share capital and debentures of different concerns for 2023-24 and 2024-25

Name of Concern	2024-25			2023-24		
	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	242.18	...	156	242.18	...
Total	161	251.18	...	161	251.18	...

(₹ in crore)

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 2025 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 2024-25		Additions during the year		Deletions (other than invoked) during the year		Invoked during the year		Outstanding at the end of the year 2024-25		Guarantee Commission or fee		Other material details
		Principal	Interest	Principal	Interest	Principal	Interest	Discharged	Not Discharged	Principal	Interest	Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1. Government Companies	2.00	0.97	0.26	...	0.04	...	...	...	...	0.97	0.30	...	...	...
2. Autonomous Bodies	20.00	19.62	10.41	...	...	1.55	1.77	...	...	18.07	8.64	...	...	...
Total	22.00	20.59	10.67	...	0.04	1.55	1.77	...	...	19.04	8.94	...	...	...

B. Class-wise details for Guarantees:

1. Government Companies

(i) APIDFC[*]	2.00	0.97	0.26	...	0.04	...	...	...	...	0.97	0.30	...	...	...
Grand Total	2.00	0.97	0.26	...	0.04	...	...	...	...	0.97	0.30	...	...	...

2. Autonomous Bodies

(i) AP State Council for Science & Technology	20.00	19.62	10.41	...	...	1.55	1.77	...	...	18.07	8.64	...	...	...
Grand Total	20.00	19.62	10.41	...	...	1.55	1.77	...	...	18.07	8.64	...	...	...

[*] APIDFC: Arunachal Pradesh Industrial Development and Financial Corporation Limited.

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

(i) Grants-in-Aid paid in cash

Name/Category of the Grantee	Total funds released as Grants-in-Aid			Funds allocated for creation of Capital Assets out of total funds released shown in Column No. 2				
	2024-25		2023-24	2024-25		2023-24		
	State Fund Expenditure (a)	Central Assistance (including CSS/CS) (b)	Total (a+b)	Total of State Fund Expenditure and Central Assistance (including CSS/CS)	State Fund Expenditure (a)	Central Assistance (including CSS/CS) (b)	Total (a+b)	Total of State Fund Expenditure and Central Assistance (including CSS/CS)
1	2	3	4	5				
1 Panchayati Raj Institutions	...	85.00	85.00	...	...	...	...	...
(i) Zilla Parishads	...	...	...	...	...	...	...	...
(ii) Panchayat Samities	...	85.00	85.00	...	...	...	...	...
(iii) Gram Panchayats	...	...	...	...	...	...	...	...
(iv) Others	...	...	...	...	...	...	...	...
2 Urban local Bodies	7.43	61.31	68.74	11.04	...	...	...	...
(i) Municipal Corporations	...	...	...	...	...	...	...	...
(ii) Municipalities/Municipal Councils	7.43	61.31	68.74	11.04	...	...	...	...
(iii) Others	...	...	...	...	...	...	...	...
3 Public Sector Undertakings	...	...	...	0.20	...	...	...	...
(i) Government Companies	...	...	...	0.20	...	...	...	...
(ii) Statutory Corporations	...	...	...	...	...	...	...	...
4 Autonomous Bodies	95.88	125.67	221.55	51.84	1.75	22.18	23.93	...
(i) Universities	10.00	...	10.00	...	...	...	...	...

(₹ in crore)

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

(i) Grants-in-Aid paid in cash

Name/Category of the Grantee	Total funds released as Grants-in-Aid			Funds allocated for creation of Capital Assets out of total funds released shown in Column No. 2			(₹ in crore)
	2024-25		2023-24	2024-25		2023-24	
	State Fund Expenditure (a)	Central Assistance (including CSS/CS) (b)	Total (a+b)	Total of State Fund Expenditure and Central Assistance (including CSS/CS)	State Fund Expenditure (a)	Central Assistance (including CSS/CS) (b)	
1	2	3	4	5			
(ii) Development Authorities	27.82	...	27.82	24.63	...	...	...
(iii) Co-operative Institutions	...	...	...	...	...	...	...
(iv) Others	58.06	125.67	183.73	27.21	22.18	23.93	...
5 Non-Government Organisations	111.70	...	111.70	129.20	...	81.00	...
6 Others (not covered by items 1 to 5 above)	639.18	2,051.47	2,690.65	2,981.31	428.43	529.85	541.01
Total	854.19	2,323.45	3,177.64	3,173.59	450.61	634.78	541.01

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

		(ii) Grants-in-Aid given in kind		Total value (₹ in crore)
		2024-25	2023-24	
Grantee Institutions				
1.	Panchayati Raj Institutions			
(i)	Zilla Parishads	...	...	...
(ii)	Panchayat Samities	...	...	...
(iii)	Gram Panchayats	...	...	...
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	...	...	...

Note: (...) indicates 'Nil' amount.

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals				
	2024 - 25		2023 - 24		
	Charged	Voted	Charged	Voted	
		Total	Total	Total	
				(₹ in crore)	
Expenditure Heads (Revenue account)	1,045.82	20,664.26	21,710.08	19,601.33	20,564.35
Expenditure Heads (Capital account)	0.91	10,095.60	10,096.51	8,463.05	8,463.83
Disbursement under Public Debt	807.50	...	807.50	565.40	565.40
Loans and Advances (A)	...	3.09	3.09	2.67	2.67
Transfer to Contingency Fund (A)	...	...	...	...	...
Total	1,854.23	30,762.95	32,617.18	28,067.05	29,596.25
(A) The Figures have been arrived at as follows :-					
E. Public Debt	...	...	...	...	...
Internal Debt of the State Government	791.09	...	791.09	539.99	539.99
Loans and Advances From the Central Government	16.41	...	16.41	25.41	25.41
F. Loans and Advances	...	...	...	...	...
Agriculture And Allied Activities	...	1.36	1.36	1.10	1.10
Industry And Minerals	...	...	...	...	...
Loans For Social Services	...	...	...	...	...
Loans To Government Servants	...	1.73	1.73	1.57	1.57
Total	807.50	3.09	810.59	565.40	568.07

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

(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2024 - 25 and 2023 - 24 was as under:-		
Year	Percentage of total expenditure	
	Charged	Voted
2024-25	5.68	94.32
2023-24	5.17	94.83

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

	On 1 April 2024	During the year 2024-25	On 31 March 2025
	(` in crore)		
Capital and Other Expenditure			
Capital Expenditure (Sub Sector wise)			
General Services			
Other Fiscal Services	31.39	...	31.39
Police	845.08	232.02	1,077.10
Miscellaneous General Services	13.96	3.09	17.05
Public Works	4,016.66	805.40	4,822.06
Other Administrative Services	4,679.02	922.04	5,601.06
Stationery and Printing	21.07	0.91	21.98
Social Services			
Education, Sports, Art and Culture	2,907.10	1,128.92	4,036.02
Health and Family Welfare	736.06	109.35	845.41
Water Supply, Sanitation, Housing and Urban Development	7,309.78	1,216.08	8,525.86
Information and Broadcasting	37.96	5.18	43.14
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	26.03	36.77	62.80
Social Welfare and Nutrition	1,780.38	119.34	1,899.72
Others Social Services	39.71	12.96	52.67
Economic Services			
Agriculture and Allied Activities	789.71	96.03	885.74
Rural Development	583.41	71.63	655.04
Special Areas Programmes	2,166.78	60.68	2,227.46
Irrigation and Flood Control	2,257.81	648.72	2,906.53
Energy	6,050.29	730.17	6,780.46
Industry and Minerals	324.56	113.05	437.61
Transport	25,577.87	3,710.95	29,288.82
Science Technology and Environment	99.37	0.07	99.44
General Economic Services	688.01	73.15	761.16
Total Capital Expenditure	60,982.01	10,096.51	71,078.52

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

	On 1 April 2024	During the year 2024-25	On 31 March 2025
	(₹ in crore)		
Loans and Advances			
Loans for Education, Sports, Art and Culture	0.01	...	0.01
Loans for Urban Development	1.00	...	1.00
Loans for Crop Husbandry	0.10	...	0.10
Loans for Soil and Water Conservation	0.01	...	0.01
Loans for Co-operation	57.40	(-)0.61	56.79
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, etc.	10.12	(-)1.31	8.81
	86.78	(-)1.92	84.86
Total Loans and Advances			
Transfer Contingency Fund	...	...	...
Total Capital and Other Expenditure	61,068.79	10,094.59	71,163.38
Deduct			
i) Contribution from Contingency Fund	...	...	...
ii) Contribution from Miscellaneous Capital Receipt	...	...	...
iii) Contribution from Development Funds, Reserve Funds etc.	...	...	...
Net Capital and Other Expenditure	61,068.79	10,094.59	71,163.38(X)

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

	On 1 April 2024	During the year 2024-25	On 31 March 2025
	(₹ in crore)		
PRINCIPAL SOURCES OF FUNDS			
Debt-			
Internal Debt of the State Government	9,392.43	718.91	10,111.34
Loans and Advances from the Central Government	4,581.44	2,454.55	7,035.99
I. Small Savings, Provident Funds, etc.	3,273.34	97.94	3,371.28
Total Debt	17,247.21	3,271.40	20,518.61
Other Receipts			
Contingency Fund	0.05	...	0.05
Reserve Fund	4,788.57	813.36	5,601.93
Net Balance under Deposits	75.03	(-)33.20	41.83
Civil Advances	(-)506.54	1.29	(-)505.25
Suspense less Cash Balance Investment Account	(-)1,237.87	(-)6.93	(-)1,244.80
Remittances	(-)367.35	(-)80.82	(-)448.17
Total Other Receipts	2,751.89	693.70	3,445.59
Total Debt and Other Receipts	19,999.10	3,965.10	23,964.20
Deduct-			
i) Cash Balance	(-)104.07	87.51	(-)16.56
ii) Investments	7,030.77	2,379.76	9,410.53
Total	13,072.40	1,497.83	14,570.23(Y)
Add: Revenue Surplus/ Deduct: Revenue Deficit		8,596.77	
Add -Amount closed to Government Account		...	
Deduct: Inter State Settlement		...	
Net Provision of funds		10,094.60	

Note: Total Debt during the year 2024-25 is ₹3,271.39 crore as per actual figure. Difference is due to rounding off.

The difference of ₹0.01 crore between Net Provision of funds (₹10,094.60 crore) and Net Capital and Other expenditure (₹10,094.59 crore) is due to rounding off.

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

	On 1 April 2024	During the year 2024-25	On 31 March 2025
	(₹ in crore)		
Progressive Net Capital and Other Expenditure		71,163.38	
Progressive Principal Sources of funds		14,570.23	
Difference		56,593.15	

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

A. The following is a summary of balances as on 31 March 2025

Debit Balance (₹ in crore)	Sector of the General Account	Name of the Account	Credit Balance (₹ in crore)
	A to D and Part of L	CONSOLIDATED FUND	
14,485.36	...	Government Account	...
...	E.....	Public Debt	17,147.32
84.86	F.....	Loans and Advances	...
...	...	CONTINGENCY FUND	0.05
...	...	Contingency Fund	...
...	I.....	PUBLIC ACCOUNT	3,371.28
...	J.....	Small Savings, Provident Funds <i>etc.</i>	...
...	...	RESERVE FUNDS	...
...	...	(i) Reserve funds bearing Interest	2,808.37
...	...	Gross Balance	...
...	...	Investment	...
2,793.43	...	(ii) Reserve funds not bearing Interest	2,793.55
...	...	Gross Balance	...
...	K.....	Investment	...
...	...	DEPOSIT AND ADVANCES	51.69
9.86	...	(i) Deposits bearing Interest	...
505.25	...	(ii) Deposits not bearing Interest	...
...	...	(iii) Advances	...
6,617.10	L.....	SUSPENSE AND MISCELLANEOUS	...
1,244.80	...	Investments	...
448.17	M.....	Other Items (Net)	...
...	...	REMITTANCES	...
...	N.....	CASH BALANCE (Closing)	16.56
26,188.83	...	Total	26,188.82

Note: Difference of ₹0.01 Crore between Debit and Credit sides is due to rounding off.

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	Details	Credit
(₹ in crore)		(₹ in crore)
12,985.62		
...	B-Receipt Heads (Revenue Account)	30,306.85
...	C-Receipt Heads (Capital Account)	...
21,710.08	D-Expenditure Heads (Revenue Account)	...
10,096.51	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 2025	14,485.36
44,792.21	Total	44,792.21

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 2024-2025**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 disbursement of the Government of Arunachal Pradesh have been compiled based on the initial accounts rendered by 39 Treasuries & Sub-Treasuries, 54 Public Works Divisions, 37 Public Health Engineering Divisions, 36 Power Divisions, 20 Department of Hydro Power Divisions, 28 Urban Development and Housing Divisions, 31 Rural Works Divisions, 29 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 2024 to 31 March 2025.

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

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

A separate budget comparison statement is presented as Appropriation Accounts, which represent actual disbursements in comparison to the grants/ appropriations. The Appropriation Accounts are presented on gross basis and a reconciliation Statement is included in the Appropriation Accounts to reconcile the net figure in the Finance Accounts.

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 Accountant General (A&E). 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 and Infrastructure Fund, Sinking Fund, *etc.*) crediting Reserve Funds/ Deposit heads of accounts in Public Account by debiting Consolidated Fund; annual adjustment of interest on General Provident Fund and State Government Group Insurance Scheme by debiting Major Head 2049- Interest Payments and crediting relevant Major Heads in Public Account; adjusting Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions, recoupment of Contingency Fund, *etc.*

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

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 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 disclosed as available from the State Government.

Loan and Advances: In compliance with 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 2025 are as provided by the State Government.

Prior Period Adjustments: In compliance with IGAS 4- Prior Period Adjustment, the State Government carries out adjustment as per the existing procedure and discloses such information, which pertain to the prior period errors and covers entries requiring Prior Period Adjustments arising out of changes in Government decisions, which may impact current balances and progressive amounts during the earlier years for which accounts have been closed.

Retirement benefits: Retirement benefits disbursed during the reporting period as per the *Pay-As-You-Go* basis 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 under Major Head- 2071- Pensions and Other Retirement Benefits.

(vi) Rounding off:

The statements present figures that are rounded off to ₹0.02 in lakh and ₹0.02 in crore as depicted at the top of the respective statements. Difference wherever occurring in relation to

absolute figures as well as rounded figures across different Statement, is due to rounding-off of the figures.

(vii) Cash Balance:

Cash balance as reported in the accounts is the balance of the State at the end of the 31 March of a year as 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 as they are non-cash transactions. Cash balance reported in the Finance Accounts is subject to reconciliation with the books of the Reserve Bank of India.

(viii) Disclosure of Contingent & Committed liabilities:

IGAS 1: ‘**Guarantees given by the Governments**’, Sector and/ or 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. However, 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 may include transfer of NPS contributions from the designated major head in Public Account to designated fund manager *etc.*

2. Compliance with the Accounting Framework:

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

As per the existing practice, accounts once closed by the State and rendered to the Accountant General Office, should not be opened for any changes, as this would mis-represent the monthly account. Non-freezing of accounts by treasuries after closing monthly accounts may leave scope for data modification after submission of monthly accounts to AG office and may lead to mismatch of figures/ data between Accountant General (AG) office and State Government (Arunachal Pradesh). Since, the Integrated Financial Management System

(IFMS) is not implemented yet in the state of Arunachal Pradesh, there is no scope for opening of monthly accounts in the Treasury after closure of monthly accounts and sending them to the AG Office.

(ii) Operation of unauthorised heads:

During the year 2024-25, the State Government of Arunachal Pradesh has not provided budget provisions under unauthorised Major/ Sub-Major/ Minor Heads (heads not operated as per the LMMHs); and no expenditure was incurred under unauthorised heads.

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

According to Article 150 of the Constitution of India, the accounts of the State are to be kept in the form as advised by the Comptroller and Auditor General of India. During the year 2024-25, the State Government of Arunachal Pradesh has not opened new Sub Heads in the budget, without seeking the advice or informing of the Accountant General Office. The State Government had not incurred expenditure on any new Sub Heads which is not authorised by Accountant General Office during 2024-25.

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

For the year 2024-25, discrepancy in budget provision and incorrect classification of expenditure were observed in the following heads of account.

Budget provision under Grant No. 68 (Town Planning Department) and Grant No. 97 (Public Debt), pertaining to Major Head '2217- Urban Development' and '2049- Interest Payment' respectively was not depicted in the detailed estimates. The expenditure of ₹21.39 crore under Major Heads '2217- Urban Development' (₹19.59 crore) and '2049- Interest Payment' (₹1.80 crore) was made without budget provision.

The matter had been taken up with the State Government for necessary corrections in the budget documents of 2025-26.

3. Consolidated Fund:

(i) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2024-25, the State GST collection was ₹1,846.19 crore compared to ₹1,923.39 crore in 2023-24, registering decrease of ₹77.20 crore (4.01 per cent). Advance Apportionment of IGST was nil. In addition, the State received ₹6,603.68 crore as its share of net proceeds

assigned to the State under Central Goods and Services Tax. Thus, the total receipts under GST were ₹8,449.87 crore.

(ii) Misclassification between Revenue and Capital Expenditure:

During the year 2024-25, Government of Arunachal Pradesh has not done any incorrect budgeting and/ or booked expenditure under Capital Section/ Revenue Section instead of Revenue Section/ Capital Section as has been determined from the purpose of expenditure. Hence, there is no impact of misclassification on the Revenue/ Capital expenditure of the State.

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

(iii) Reconciliation between CCOs and Accountant General (A&E) of Receipts and Expenditure and Loans & Advances Given by the State:

All Controlling Officers are required (as per Rule 57(5) of General Financial Rules, 2017) to reconcile receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E), Arunachal Pradesh.

During the year 2024-25, revenue receipts amounting to ₹28,460.66 crore (93.91 *per cent* of total revenue receipts ₹30,306.85 crore) and revenue expenditure amounting to ₹21,705.08 crore (99.98 *per cent* of total revenue expenditure of ₹21,710.08 crore) and capital expenditure amounting to ₹10,094.78 crore (99.98 *per cent* of total capital expenditure of ₹10,096.51 crore) were reconciled by the State Government. Loans and Advances given by the State Government amounting to ₹3.09 crore were fully reconciled.

In comparison, during the last year 2023-24, revenue receipts amounting to ₹24,861.11 crore (90.60 *per cent* of total revenue receipts ₹27,441.00 crore) and revenue expenditure amounting to ₹19,920.68 crore (96.87 *per cent* of total revenue expenditure ₹20,564.35 crore) and capital expenditure amounting to ₹8,398.52 crore (99.23 *per cent* of total capital expenditure ₹8,463.36 crore) were reconciled by the State Government. Loans and Advances given by the State Government amounting to ₹2.67 crore were fully reconciled.

(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 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 2024-25, ₹2,210.08 crore under 22 Major Heads of accounts, constituting

6.95 *per cent* of the Total Revenue and Capital expenditure (₹31,806.59 crore) was classified under the Minor Head 800- Other Expenditure in the accounts. During the previous year 2023-24, ₹1,405.62 crore under 27 Major Heads of accounts, constituting 4.84 *per cent* of the Total Revenue Expenditure (₹29,028.18 crore) was classified under the Minor Head 800- Other Expenditure in the accounts.

Similarly, ₹537.87 crore under 16 Major Heads of Account, constituting 1.77 *per cent* of the total Revenue Receipts (₹30,306.85 crore) was classified under 800- Other Receipts in the accounts.

During the previous year 2023-24, ₹534.81 crore under 16 Major Heads of Account, constituting 1.95 *per cent* of the total Revenue Receipts (₹27,441.00 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:

During the year 2024-25, no amount was transferred to the PD Accounts from Consolidated Fund of the State.

(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. As per Rule 309 of the Central Treasury Rules, a certificate shall be attached to every abstract contingent bill to the effect that the detailed contingent bills have been submitted to the controlling officer in respect of abstract contingent bills drawn more than a month before the date of that bill. On no account may an abstract contingent bill be cashed without this certificate. Delayed submission or prolonged non submission of supporting DCC bills renders expenditure through AC bills opaque.”

Detailed Countersigned Contingent Bills (DCC) against the total of 11 number of AC bills worth ₹1.31 crore drawn up to 28 February 2025 were due as on 31 March 2025.

Out of 12 AC Bills amounting to ₹1.35 crore drawn during the year 2024-25, one AC Bill amounting to ₹0.04 crore (2.96 *per cent*) were drawn in March 2025. DCC Bills in respect of two AC Bills amounting to ₹0.05 crore were not received. Details of unadjusted AC Bills due for adjustment are given below:

Year	Number of unadjusted AC Bills	Amount (₹ in crore)
2024-25	02	0.05

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

In terms of Rule 238 of General Financial Rules, 2017 Utilisation Certificates (UCs) in respect of conditional Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within twelve months of the closure of the financial year. 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 2024-25, ₹5,069.70 crore pertaining to 1,064 outstanding UCs (561 UCs of ₹2,785.36 crore outstanding as on 31 March 2024 and 503 UCs of ₹2,284.34 crore outstanding pertaining to the current financial year) were due for clearance. Out of these, ₹2,470.60 crore pertaining to 488 outstanding UCs were cleared during the current year. The position of outstanding UCs as on 31 March 2025 is given below:

Year[*]	Number of UCs Outstanding	Amount (₹ in crore)
Up to 2023-24	491	2,071.04
2024-25	85	528.05
Total	576	2,599.09[#]
Year (Drawn year)	Number of UCs submitted before due date of submission	
2024-2025	Nil	Nil

[*] The year mentioned above relates to “Due year” i.e., after 12 months of actual drawal.

[#] This includes ₹1,095.94 crore pertaining to Centrally Sponsored Schemes and Central Sector Schemes. UCs of this amount may have been submitted by the State Government to the concerned Ministries but not intimated to the Principal Accountant General.

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

(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.

Details of these Funds/ Deposits and interest paid by the Government during the year 2024-25 are given below:

(₹ in crore)

Funds/ Deposits	Opening Balance on 1 April, 2024	Basis for calculation of interest	Interest due*	Interest paid	Interest short paid
Defined Contribution Pension Scheme for Government Employees	6.39	Interest calculated as per the rate of interest payable to General Provident Fund (7.1 <i>per cent</i>).	0.43	Nil	0.43
State Compensatory Afforestation Deposit	2,162.40	Interest calculated as per the circulars issued by the Ministry of Environment, Forest & Climate Change, which is 3.35 <i>per cent</i> for 2024-25.	80.75	Nil	80.75
State Disaster Response Fund (SDRF)	125.41	Interest as per the rate notified by the SDRF guidelines. At present, this is taken 2 <i>per cent</i> above the average WMAs which is 8.5 <i>per cent</i> (April to January) and 8.25 <i>per cent</i> (February and March).	10.61	Nil	10.61
Civil Deposits bearing interest (MH-8336)	36.63	Interest calculated at the rate of 2.35 <i>per cent</i> per annum (Fixed Reverse Repo rate - 1) 3.35-1=2.35 per annum	0.97	Nil	0.97
Total			92.76	Nil	92.76

* Interest amount calculated on the monthly opening balance of each month during 2024-25.

Non-payment/ short payment of the interest amounting to ₹93.96 crore has led to understatement of Revenue Expenditure by ₹93.96 crore.

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

(ix) Guarantees given by the Government:

Government Guarantees Policy, 2010, prescribed a limit of 0.5 *per cent* of GSDP for guarantees to be given in any financial year. During the year, no guarantee was given by the State Government.

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 ecology and environment is depicted in the Finance Accounts to the level of Minor Head under various functional head of accounts. During the year 2024-25, the Government of Arunachal Pradesh incurred ₹438.65 crore against the budget allocation of ₹639.41 crore under Major Heads 2402- Soil and Water Conservation, 2406- Forestry and Wild Life, 3435- Ecology and Environment, 4402- Capital Outlay on Soil and Water Conservation and 4406- Capital Outlay on Forestry and Wild Life. During the previous year 2023-24, the Government of Arunachal Pradesh incurred ₹653.80 crore against the budget allocation of ₹691.71 crore under Major Heads 2402- Soil and Water Conservation, 2406- Forestry and Wild Life, 3435- Ecology and Environment, 4402- Capital Outlay on Soil and water Conservation and 4406- Capital Outlay on Forestry and Wild Life.

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

(xi) Expenditure relating to unforeseen/ extraordinary events/ disaster:

During the year 2024-25, the Government of Arunachal Pradesh incurred ₹193.58 crore (₹122.80 crore in previous year) on relief measures relating to unforeseen/ extraordinary events under Major Heads 2245- Relief on Account of Natural Calamities as Revenue expenditure.

The Government received ₹170.03 crore from the Central Government for meeting expenditure under above said events, being Grants-in-Aid/ central assistance, etc., which have been accounted for under Major Head 1601- Grants-in-Aid from Central Government.

This has reference to Statements 2, 4, 5, 14, 15 and 16 of the Finance Accounts.

(xii) Writing off of Central Loans:

Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of Arunachal Pradesh had no excess repayment which Ministry of Finance has to adjust at the end of March 2025.

This has reference to Statement 17 of the Finance Accounts.

(xiii) Loans given by the State Government:

In respect of old loans amounting to ₹39.26 crore involving nine Departments as on 31 March, 2025, recoveries of principal have not been effected during the past several years, which includes loans pending since the year 1993-94.

Terms and Conditions of repayment of loans have not been settled for loans amounting to ₹39.26 crore to Statutory Bodies/ Other entities (details are in additional disclosure to Statement 18 of Finance Accounts Vol-II). Consequently, the receivables of the State Government on this account could not be estimated.

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 & 18 of the Finance Accounts.

(xiv) Committed Liabilities:

In terms of the Twelfth Finance Commission recommendations, action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual-based system of accounting, some additional information in the form of statement is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government has to furnish information on Committed Liabilities in Appendix XII of Finance Accounts, Vol-II, which was accordingly being depicted.

(xv) Expenditure on Centrally Sponsored Schemes (CSSs):

During the year, the total on-budget expenditure booked under Centrally Sponsored Schemes is ₹3,862.14 crore (Revenue Expenditure ₹2,708.12 crore and Capital Expenditure ₹1,154.02 crore), which includes expenditure out of Central share (₹3,035.52 crore), State share (₹463.11 crore) for Centrally Sponsored Schemes and Top up from State Budget (₹363.51 crore).

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

(xvi) Direct transfer of Central Scheme Funds by the Union Government to Implementing Agencies / Beneficiaries in the State:

As per the PFMS portal of the CGA, ₹670.04 crore was directly received by the implementing agencies (NGOs, Statutory organisations, Urban/ Rural Bodies *etc.*) in the State during 2024-25. The direct transfer of fund to the implementing agencies has decreased by 46.11 *per cent* as compared to 2023-24 (from ₹1,243.43 crore in 2023-24 to ₹670.04 crore in 2024-25). Details are in Appendix VI of the Finance Accounts.

(xvii) Off-Budget Liabilities of State Government, Implicit Subsidies and fiscal burden due to policy implications:

Off-Budget Borrowing is a liability of the Government in as much as the principal and the interest thereon invariably are serviced through the Government Budget, either as assistance or grant to the State entity.

The State Government disclosed the off-budget liabilities in their annual budget/ informed the Ministry of Finance of the off-budget liabilities of nil amounts, in addition to the liabilities that have been depicted in the accounts.

In the year 2024-25, the State Government of Arunachal Pradesh provided nil amount as Assistance/ Grants on account of Off Budget borrowings.

No implicit subsidies to the power utility on account of non-recovery of cost were provided in the year. The Government paid nil amount in discharge of guarantee invoked.

(xviii) Transfer of funds to Single Nodal Agency (SNA):

Ministry of Finance, Government of India vide letter No. 1(13)PFMS/FCD/2020 dated 23 March 2021 had notified procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilisation of the funds released through Single Nodal Agency (SNA). For each CSS, SNA is set up with own Bank Account in scheduled Commercial Bank authorised to conduct Government business by the State Government.

As per MoF, GoI's letter dated 16 February, 2023, the State Government shall transfer the Central share as well as the commensurate State share to the SNA account within 30 days of receipt of Central share. Any delay beyond 30 days in transfer of Central share to the SNA account, interest on the number of days at the rate of seven *per cent* per annum has to be paid by the State Government with effect from 1 April 2023.

As per the SNA 01 report of the PFMS accessed by the State AG, the State Government

received ₹3,020.18 crore as Central share during the year in its Treasury account. As on 31 March 2025, the Government transferred Central share of ₹3,195.12 crore, State share of ₹335.21 crore and ₹455.27 crore as Top Up to the SNAs. Detailed vouchers and supporting documents of actual expenditure were not received by Accountant General Office from the SNAs.

As per the SNA 01 report, ₹1,049.09 crore are lying unspent in the bank accounts of SNAs as on 31 March 2025. The difference of amount of the SNA Report and the figure of Finance Accounts is under reconciliation.

(xix) Funds transferred to DDO Bank Accounts:

During the year 2024-25, two Bank Accounts have been operated by a DDO of the Government of Arunachal Pradesh.

As per Rule 290 of Central Treasury Rule, no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants. Treasuries of the Government of Arunachal Pradesh transferred funds of ₹442.38 crore to Bank Accounts maintained by one Drawing and Disbursing Officer (Director of Accounts and Treasuries). As per information received from the State Government, as on 31 March 2025 an amount of ₹61.98 crore was still lying unspent in the Bank Accounts of this Drawing and Disbursing Officer (DDO).

4 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. During the year, there was no transaction from the Contingency Fund. As on 31 March 2025, Contingency Fund has balance of ₹0.05 crore.

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

5. Public Account:

(i) National Pension System (NPS):

State Government employees recruited on or after 1 January 2008 are covered under the National Pension System (NPS), which is a Defined Contribution Pension Scheme. In terms of the scheme, the employee has to contribute 10 *per cent* of his/ her monthly pay and the State Government has to make a contribution at the rate of 14 *per cent*. The entire amount has to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank.

During the year 2024-25, total contribution to the NPS was ₹442.43 crore (Employees' contribution: ₹193.93 crore, Government's contribution: ₹248.45 crore and Interest: ₹0.05 crore). The detailed information on government contribution is available in Statement No. 15 of the Finance Accounts under Major Head 2071. The contribution to the NPS is to be transferred to the Major Head 8342- other Deposits- 117- Defined Contribution Pension Scheme for Government Employees' and henceforth to be transferred to the NSDL/ Trustee Bank from this Major Head. This procedure has not been followed by the State Government and contribution of ₹442.38 crore (Employees' contribution and Government's contribution) was credited to the Saving and Current Bank Accounts, opened in the name of 'Director of Accounts and Treasuries', Government of Arunachal Pradesh, for further transfer to NSDL. However, the interest amount of ₹0.05 crore was directly transferred to NSDL.

During the year 2024-25, ₹431.78 crore (Employees' contribution: ₹180.59 crore, Government's contribution ₹251.14 crore and Interest: ₹0.05 crore) was transferred to the NSDL. As on 31 March 2025 total amount of ₹67.91 crore (Saving Account: ₹53.50 crore, Current Account: ₹8.48 crore and Public Account: ₹5.93 crore) remained to be transferred to NSDL. The cash balance of the Government was overstated by ₹5.93 crore.

(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 2024-25, the State Government received ₹115.60 crore as Central Government's share. The State Government's share during the year is ₹12.84 crore. The State Government transferred ₹128.44 crore (Central share ₹115.60 crore, State

share ₹12.84 crore) to the Fund under Major Head 8121-122 SDRF. The State had not received any fund from the Central Government towards NDRF.

An amount of ₹193.58 crore was set off in the Major Head 2245 as expenditure met from the fund and no amount was invested from the Fund. The closing balance as on 31 March 2025 was ₹60.27 crore in the fund.

(b) State Disaster Mitigation Fund:

The State Disaster Mitigation Fund (SDMF) is to be constituted under section 48 (1) of the Disaster Management Act, 2005. This Fund is exclusively for the purpose of mitigation project in respect of disaster covered under State Disaster Response Fund (SDRF)/ National Disaster Response Fund (NDRF) guidelines and the State specific local disaster notified by the State Government from time to time. The State Government created the SDMF vide Notification No.SPMU-11016/3/2024 (E-189507) dated 19 March 2025 under Major Head 8121-130- State Disaster Mitigation Fund.

The Central and the State Governments are required to contribute to the fund in the proportion of 90:10. During the year 2024-25, the State Government received ₹52.60 crore as Central Government's share. The State Government's share during the year is ₹5.84 crore. The State Government transferred ₹58.44 crore (Central share ₹52.60 crore, State share ₹5.84 crore) to the Fund under Major Head 8121-130 SDMF.

In addition, the State received ₹1.83 crore from the central Government towards NDMF, which was not transferred to the Fund under Major Head 8121-130 SDMF, which has resulted in overstatement of Revenue Receipt.

No amount was set off in the Major Head 2245 as expenditure met from the funds and no amount was invested from the Fund. The closing balance as on 31 March 2024 was ₹58.44 crore in the fund.

(c) 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 (SCAF) under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation.

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

During the year 2024-25, the State Government received no amount from the user agencies and no transfer was made to the National Fund. However, the State Government received ₹647.81 crore (₹509.97 crore in previous year) directly from the National Compensatory Afforestation Deposit as 90 *per cent* of total deposits received from the user agencies between 1 April 2020 to 31 March 2022, which was in contravention of procedure prescribed in the Act. Further, an amount of ₹1.97 crore was also received in the Fund as deposits by the State Government being unspent amount from the State CAMPA Accounts maintained in Banks.

The Government incurred an expenditure of ₹122.52 crore from the Fund. No amount was invested during the year.

The balance in the State Compensatory Afforestation Fund as on 31 March, 2025 was ₹2,689.66 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 vide notification dated 31 January 2007. According to the guidelines of the Fund, States shall contribute a minimum of 0.50 *per cent* of their outstanding liabilities at the end of the previous year to the Consolidated Sinking Fund. In the year 2024-25, Government contributed ₹100 crore as against minimum of ₹98.05 crore. The total accumulation of the Fund was ₹2,786.39 crore as on 31 March 2025 (₹2,495.08 crore as on 31 March 2024), which was entirely invested.

(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 one *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 three *per cent* in next five years. The Fund shall be gradually increased to a desirable level of five *per cent*. During the year, Government contributed ₹1.08 crore as against ₹0.15 crore. The total accumulation of the Fund was ₹7.03 crore as on 31 March 2025 (₹5.55 crore as on 31 March 2024), which was entirely invested.

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

(iii) Central Road and Infrastructure Fund (CRIF):

The erstwhile Central Road Fund (CRF) has been renamed as the Central Road and Infrastructure Fund (CRIF) vide GoI's Gazette notification dated 31 March 2018. The CRIF will be used for development and maintenance of National Highways, Railway projects, improvement of safety in Railways, State and Rural roads and other infrastructure, *etc.*

In terms of the extant accounting procedure, the grants received by the State from the Centre are to be initially booked as Revenue Receipts under Major Head 1601. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head 8449- 103- Subventions from Central Road and Infrastructure Fund through functional Major Head(s).

During the year 2024-25, the State Government received grants of ₹269.13 crore towards CRIF. The State Government transferred ₹269.13 crore to the Fund in the Public Account.

(iv) Suspense and Remittance Balances:

During the year 2024-25, expenditure for amount of ₹22.88 crore (Revenue: ₹22.88 crore) and receipts for ₹0.01 crore have been placed under suspense (Major Head 8658- Minor Head 110 Reserve Bank Suspense-Central Accounts Office) by the Office of the Principal Accountant General, for want of documents like vouchers/ challans/ sanction letters *etc.*

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 (Major Heads 8658, 8782 and 8793), was ₹1,705.58 crore (Debit) under Suspense and Remittance Heads as on 31 March 2025 (₹1,613.15 crore debit as on 31 March 2024).

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.

(v) Cheques, Bills and Digital Payments:

Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 1 April 2024 was ₹0.04 crore (Credit). During 2024-25, no cheques were issued and encashed, leaving a closing balance of ₹0.04 crore (Credit) as on 31 March 2025. 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 2025.

(vi) Building and other Construction Workers Welfare Cess:

The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess for providing benefits to the workers.

During the year 2024-25, the Government collected ₹18.87 crore (2023-24: ₹23.41 crore) as Labour Cess under Major Head- '0230- 101 Receipts under Labour laws' and transferred ₹43.49 crore (2023-24: ₹108.38 crore) directly from receipt head to the Building and Other Construction Workers Welfare Board. There was excess transfer of ₹24.62 crore during the year 2024-25, which resulted into understatement of Revenue Receipt to that extent. The cumulative un-transferred amount from the Major Head- '0230- 101 Receipts under Labour laws', pertaining to previous years, was ₹19.14 crore as on 31 March 2025 (₹43.76 crore as on 31 March 2024).

(vii) Other Cess levied by the State:

During the year 2024-25, no cess (other than Labour Cess) was collected by the Government of Arunachal Pradesh.

(viii) Remittance to National Mineral Exploration Trust (NMET):

National Mineral Exploration Trust (NMET) was established in August 2015 under section 9C (1) (inserted vide amendment in 2015) of the Mines and Mineral (Development and regulation) – MMDR Act, 1957, Section 9C (4) of the Act states that the holder of a mining lease or a mineral concession shall pay to the Trust, a sum equivalent to two *per cent* of the royalty paid in terms of the Second Schedule, in such manner as may be prescribed by the Central Government.

Rule 7(6) of the NMET Rules, 2015 states, that the responsibility of collection and depositing the amount so collected in the Trust Fund and maintaining necessary accounts to be shared with the Central Government shall be that of the State Government. Further, Rule 7 (7) states,

that the State Government shall provide information regarding amount paid pursuant to sub-section (4) of section 9C of the Act and royalty payments to the India Bureau of Mines on a monthly basis.

As per the accounting procedure, the State Government on receipt of the royalty, classifies the entire receipt under Major Head 0853-102 – Mineral concessions, fees and royalties. Thereafter, required amount is transferred in the Public Account of the State under Major Head 8449-123 – NMET. The accretions are thereafter periodically transferred to the NMET under Public Account of India. The NMET Fund is non-lapsable and non-interest-bearing fund created under the Public Account of India.

During the year 2024-25, the State Government did not collect any royalty on account of major mineral concessions, fees and royalties.

(ix) Adverse Balance:

Adverse balance is a situation, when a head of account closing to balances at the end of the financial year reflects minus balance, debit/ (-) credit balance representing liability heads or heads where it should normally have credit balance, and credit/ (-) debit balance representing Assets heads or heads where it should normally have debit balance. The adverse balance in a head of account arises either due to misclassification, more disbursement than the availability of funds, more disbursement than the contribution received, non-carrying forward of balances from one accounting unit to another, administrative reorganisation leading to creation of States/ more accounting units, etc. In 2024-25, new Adverse Balance of ₹40.77 crore appeared in one head. This has been caused by inadequate internal controls in the Works Departments with respect to Civil Deposit transactions (both receipts and expenditure).

Adverse balance as on 31 March 2025 appears in six heads as detailed below:

Major Heads	Major Head Description	Minus balance (₹ in crore)
6004-02-101	Loans and Advances from Central Government- <i>Loans for State/ Union Territory Plan Schemes</i> - Block Loans	(-)38.47
6004-03-800	Loans and Advances from Central Government- <i>Loans for State Plan Scheme</i> - Other Loans	(-)8.41
6004-04-800	Loans and Advances from Central Government- <i>Loans for Centrally Sponsored Plan Scheme</i> - Other Loans- Repayment of Loans	(-)6.39
6004-04-800	Loans and Advances from Central Government- <i>Loans for State/ Union Territory Plan Schemes</i> - Other Loans- Repayment of NLCPR Loans	(-)0.89

8443-00-108	Civil Deposits- Public Works Deposits	40.77 (Debit)
8671-101	Departmental Balances-Civil	12.56 (Credit)

(x) Cash Balance:

The Cash balance as on 31 March 2025 as per the record of Accountant General was ₹16.55 crore (Credit) and that reported by the RBI was ₹15.56 crore (Debit). There was a net difference of ₹0.99 crore (Credit), mainly due to pending reconciliation between the Treasury/ RBI/ Agency Bank and AG Office. The difference is under reconciliation. The position for the last year, *i.e.*, as on 31 March 2024 was ₹9.46 crore (Credit).

6. Impact on Receipt, Expenditure and Cash Balance:

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:

(₹ in crore)

Para No.	Item	Revenue Receipt		Revenue Expenditure	
		Over-statement	Under-statement	Over-statement	Under-statement
3(viii)	Interest Adjustment				92.76
5(ii)(A) (b)	Non-transfer of NDMF receipt to SDMF	1.83			
5(vi)	Excess transfer of Building and Other Construction Workers Welfare Cess		24.62		
Total		1.83	24.62		92.76
Total (Net) Impact		Understatement ₹22.79 crore		Understatement ₹92.76 crore	

© COMPTROLLER AND
AUDITOR GENERAL OF INDIA

2025

www.cag.gov.in

<https://cag.gov.in/ae/arunachalpradesh/en>