



सत्यमेव जयते

# Finance Accounts (Volume-I) 2019-20



लोकहितार्थ सत्यनिष्ठा  
Dedicated to Truth in Public Interest



## GOVERNMENT OF ARUNACHAL PRADESH



# **FINANCE ACCOUNTS**

**2019-20**

**Volume-I**

**GOVERNMENT OF  
ARUNACHAL PRADESH**



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

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

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

The treasuries, offices, and/or departments functioning under the control of the Government of Arunachal Pradesh are primarily responsible for preparation and correctness of the initial and subsidiary accounts, as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of Accounts is discharged through the Accounts Wing of the Principal Accountant General. The audit of these accounts is independently conducted through the Audit Wing of the Principal Accountant General, in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts, based on the results of such Audit.



The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the Audit to obtain reasonable assurance that the accounts are free from material misstatement. An Audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the Financial Statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of Arunachal Pradesh for the year ending 31 March 2020.

Points of interest arising from study of these Accounts, as well as test Audit conducted during the year or earlier years, are contained in my Financial, Compliance and Performance Audit Reports on the Government of Arunachal Pradesh being presented separately for the year ended 31 March 2020.

Date: 19<sup>th</sup> May, 2021  
Place: New Delhi



(GIRISH CHANDRA MURMU)  
Comptroller & Auditor General of India



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

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

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

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

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

**Part II: Contingency Fund:** This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional Major Head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Arunachal Pradesh for 2019-20 is ₹ 0.05 crore.

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

Miscellaneous’, ‘Remittances’, and ‘Cash Balance’. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

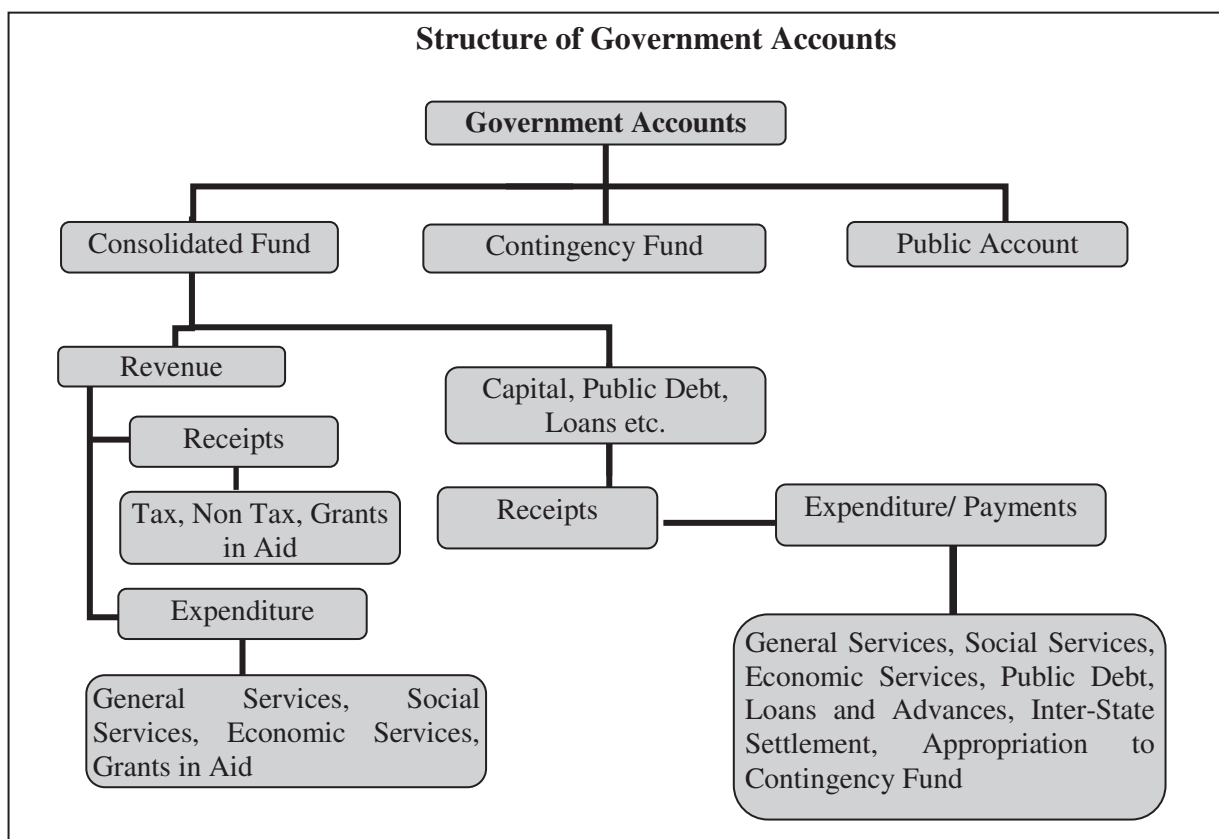
3. Government Accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of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

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto March 2020).

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

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

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



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

The Finance Accounts are presented in two volumes.

**Volume-I** contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and Annexure to the Notes to Accounts. Details of the **13** statements in **Volume-I** are given below:

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

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

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

#### **Part I of Volume II**

- 14. Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary statement 3 in Volume I of the Finance Accounts.
- 15. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary statement 4 in Volume I, depicts the Revenue Expenditure of the State Government under State Fund Expenditure (Charged and Voted) and Central Assistance including Centrally Sponsored Schemes and Central Plan Schemes.
- 16. Detailed Statement of Capital Expenditure by Minor Heads and Sub-Heads:** This statement, which corresponds to the summary statement 5 in Part-I of this volume, depicts the Capital Expenditure (during the year and cumulatively) of the State Government under State Fund Expenditure (Charged and Voted) and Central Assistance including Centrally Sponsored Schemes and Central Plan Schemes. In addition to representing details of Capital Expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Subhead levels also.



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

## **Part II of Volume II**

**Part II contains thirteen Appendices** on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan schemes, etc. These details are presented in the accounts at Sub head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance accounts. A detailed list of appendices appears at the 'Index' in Volume I or II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

### **C. Ready Reckoner**

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

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

**D. Periodical adjustments and Book adjustments:**

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

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

Examples of periodical adjustments and book adjustments are given below:

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

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

**E. Rounding:**

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

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## 1. STATEMENT OF FINANCIAL POSITION

		(₹ in crore)		
[1] Assets	Reference (Sr. no.)	As at 31st March 2020	As at 31st March 2019	
	Notes to Accounts	Statement		
<b>Cash</b>		Annx. to St.No.2	<b>30,13.82</b>	<b>26,07.49</b>
(i) Cash in Treasuries and Local Remittances	...	Annx. to St.No.2	...	3,92.00
(ii) Departmental balances	...	21	(-)4.93	4.87
(iii) Permanent Imprest	...	21	0.01	0.01
(iv) Cash Balance Investments	...	21	14,16.05	14,98.94
(v) Deposits with Reserve Bank of India	Para 2 (vii)	Annx. A	2,56.96	(-)3,16.60
(vi) Investments from Earmarked Funds [2]	...	22	13,45.73	10,28.27
<b>Capital Expenditure</b>	...	...	<b>3,27,99.15</b>	<b>2,91,06.11</b>
(i) Investments in shares of Companies Corporations, etc.	...	5,16 and 19	2,50.93	2,50.94
(ii) Other Capital Expenditure	...	5,16 and 19	3,25,48.22	2,88,55.17
<b>Contingency Fund (un-recouped)</b>	...	...	...	...
<b>Loans and Advances</b>	Para 3(iii)	7 and 18	<b>96.99</b>	<b>88.00</b>
<b>Advances with Departmental Officers</b>	...	21	<b>5,02.64</b>	<b>5,00.67</b>
<b>Suspense and Miscellaneous Balances [3]</b>	...	21	<b>12,60.72</b>	<b>5,25.23</b>
<b>Remittance Balances</b>	...	...	...	...
<b>Cumulative excess of expenditure over receipts [4]</b>	...	...	...	...
<b>Grand Total</b>	...	...	<b>3,76,73.32</b>	<b>3,28,27.50</b>

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

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

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

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

**1. STATEMENT OF FINANCIAL POSITION - conclud.**

Liabilities[1]	Reference (Sr. no.)		( ₹ in crore)	
	Notes to Accounts	Statement	As at 31st March 2020	As at 31st March 2019
<b>Borrowings (Public Debt)</b>	...	...	<b>64,51.25</b>	<b>50,14.14</b>
(i) Internal Debt	...	6 and 17	62,98.78	48,35.40
(ii) Loans and Advances from Central Government	...	6 and 17		
Non-Plan Loans	...	...	35.67	35.99
Loans for State Plan Schemes	...	...	72.87	97.01
Loans for Central Plan Schemes	...	...	(-4.91)	(-4.02)
Loans for Centrally Sponsored Plan Schemes	...	...	11.53	11.53
Other loans	...	...	37.31	38.23
<b>Contingency Fund (corpus)</b>	...	21	<b>0.05</b>	<b>0.05</b>
<b>Liabilities on Public Account</b>				
(i) Small Savings, Provident Fund, etc	...	21	25,03.51	22,28.38
(ii) Deposits	...	...	2,39.32	3,14.59
(iii) Reserve Funds	Para 3(v)	22	29,37.39	10,31.31
(iv) Remittance Balances	...	...	2,13.53	15,80.58
(v) Suspense and Miscellaneous Balance	...	...	...	...
Cumulative excess of receipts over Expenditure [5]	...	12	2,53,28.27	2,26,58.45
<b>Grand Total</b>			<b>3,76,73.32</b>	<b>3,28,27.50</b>

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

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2019-20	2018-19		2019-20	2018-19
<b>Part -I Consolidated Fund</b>					
<b>Section - A Revenue</b>					
<b>Revenue Receipts</b> (Ref. Statement 3 & 14)	<b>1,48,88.55</b>	<b>1,61,95.96</b>	<b>Revenue Expenditure</b> (Ref. Statement 4-A,4-B & 15)	<b>1,22,18.73</b>	<b>1,24,29.48</b>
<b>Tax Revenue (raised by the State)</b> (Ref. Statement 3 & 14)	12,28.73	10,68.04	Salaries [1] (Ref. Statement 4-B & Appendix-I)	49,17.24	43,72.49
<b>Non- Tax Revenue</b> (Ref. Statement 3 & 14)	<b>6,51.38</b>	<b>6,08.87</b>	Subsidies [1] (Ref. Appendix-II)	0.40	8.22
			Grants-in aid [2] (Ref. Statement 4-B, 10 & Appendix-III)	13,32.05	18,69.45
Interest receipts (Ref. Statement 3 & 14)	62.49	88.01	<b>General Services</b> (Ref. Statement 4 & 15)		
Others (Ref. Statement 3)	5,88.89	5,20.86	Interest Payment and Servicing of Debt (Ref. Statement 4-A,4-B & 15)	8,54.53	7,66.10
			Pension (Ref. Statement 4-A,4-B & 15)	8,82.31	8,94.37
<b>Share of Union Taxes/ Duties</b> (Ref. Statement 3 & 14)	<b>89,87.57</b>	<b>1,04,36.14</b>	Others	5,83.90	8,48.88
			<b>Total</b> (Ref. Statement 4-A & 15)	<b>23,20.74</b>	<b>25,09.35</b>
			<b>Social Services</b> (Ref. Statement 4-A & 15)	13,91.62	14,46.13
			<b>Economic Services</b> (Ref. Statement 4-A & 15)	22,51.31	22,20.10
<b>Grants from Central Government</b> (Ref. Statement 3 & 14)	<b>40,20.87</b>	<b>40,82.91</b>	<b>Compensation and Assignment to Local Bodies and PRIs</b> (Ref. Statement 4-A & 15)	5.37	3.74
<b>Revenue Deficit</b>	...	...	<b>Revenue Surplus</b>	<b>26,69.82</b>	<b>37,66.48</b>

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

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

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

(₹ in crore)

Receipts			Disbursements		
	2019-20	2018-19		2019-20	2018-19
<b>Part -I Consolidated Fund</b>					
<b>Section -B Capital</b>					
<b>Capital Receipts</b> (Ref. Statement 3 & 14)	...	...	<b>Capital Expenditure</b> (Ref. Statement 4-A, 4-B & 16)	<b>36,93.05</b>	<b>57,27.43</b>
			Grants-in aid [2] (Ref. Statement 16)	...	...
			<b>General Services</b> (Ref. Statement 4-A & 16)	6,57.91	10,62.03
			<b>Social Services</b> (Ref. Statement 4-A & 16)	7,24.97	12,27.31
			<b>Economic Services</b> (Ref. Statement 4-A & 16)	23,10.17	34,38.09
<b>Recoveries of Loans and Advances</b> (Ref. Statement 3, 7 & 18)	<b>7.03</b>	<b>5.08</b>	<b>Loans and Advances Disbursed</b> (Ref. Statement 4-A, 7 & 18)	<b>16.02</b>	<b>20.16</b>
			<b>General Services</b> (Ref. Statement 4-A, 7 & 18)	...	...
			<b>Social Services</b> (Ref. Statement 4-A, 7 & 18)	...	...
			<b>Economic Services</b> (Ref. Statement 4-A, 7 & 18)	13.28	15.02
			<b>Others (loans to Government Servant )</b> (Ref. Statement 7)	2.74	5.14
<b>Public Debt receipts</b> (Ref. Statement 3, 6 & 17)	<b>17,90.71</b>	<b>12,04.97</b>	<b>Repayment of Public Debt</b> (Ref. Statement 4-A, 6 & 17)	<b>3,53.60</b>	<b>2,79.76</b>
Internal Debt (Market Loans, NSSF etc.) (Ref. Statement 3, 6 & 17)	17,90.71	12,04.97	<b>Internal Debt (Market loans, NSSF etc.)</b> (Ref. Statement 4-A, 6 & 17)	3,27.32	2,53.40
Loan from GOI (Ref. Statement 3,6 & 17)	...	...	Loan from GOI (Ref. Statement 4-A, 6 & 17)	26.28	26.36
<b>Inter-State Settlement Account (Net)</b>	...	...	<b>Inter-State Settlement Account (Net)</b>	...	...
Total Receipts Consolidated Fund (Ref. Statement 3)	<b>1,66,86.29</b>	<b>1,74,06.01</b>	Total Expenditure Consolidated Fund (Ref. Statement 4)	<b>1,62,81.40</b>	<b>1,84,56.83</b>
Deficit in Consolidated Fund	...	<b>10,50.82</b>	Surplus in Consolidated Fund	<b>4,04.88</b>	...



**2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - conclud.**
**(₹ in crore)**

Receipts		Disbursements			
	2019-20	2018-19		2019-20	2018-19
<b>Part -II Contingency Fund</b>					
<b>Contingency Fund</b> <i>(Ref. Statement 21)</i>	...	...	<b>Contingency Fund</b> <i>(Ref. Statement 21)</i>	...	...
<b>Part III Public Account [3]</b>					
<b>Small Savings</b> <i>(Ref. Statement 21)</i>	5,62.99	4,93.11	<b>Small Savings</b> <i>(Ref. Statement 21)</i>	2,87.87	2,67.21
<b>Reserves and Sinking Funds</b> <i>(Ref. Statement 21)</i>	19,06.18	3,16.71	<b>Reserves and Sinking Funds</b> <i>(Ref. Statement 21)</i>	3,17.57	3,26.11
<b>Deposits</b> <i>(Ref. Statement 21)</i>	3,35.95	5,13.83	<b>Deposits</b> <i>(Ref. Statement 21)</i>	4,11.22	5,92.33
<b>Advances</b> <i>(Ref. Statement 21)</i>	17.33	70.76	<b>Advances</b> <i>(Ref. Statement 21)</i>	19.29	68.19
<b>Suspense and Misc[4]</b> <i>(Ref. Statement 21)</i>	5,21,36.81	5,11,21.10	<b>Suspense and Misc[4]</b> <i>(Ref. Statement 21)</i>	5,27,79.59	5,16,54.66
<b>Remittances</b> <i>(Ref. Statement 21)</i>	33,13.06	60,82.17	<b>Remittances</b> <i>(Ref. Statement 21)</i>	46,80.11	49,47.52
<b>Total Receipts Public Account</b>	<b>5,82,72.32</b>	<b>5,85,97.68</b>	<b>Total Disbursements Public Account</b>	<b>5,84,95.65</b>	<b>5,78,56.02</b>
<b>Deficit in Public Account</b>	<b>2,23.33</b>	...	<b>Surplus in Public Account</b>	...	<b>7,41.66</b>
<b>Opening Cash Balance</b>	<b>75.40</b>	<b>3,84.56</b>	<b>Closing Cash Balance</b>	<b>2,56.96</b>	<b>75.40</b>
<b>Increase in Cash Balance</b>	<b>1,81.56</b>	...	<b>Decrease in Cash Balance</b>	...	<b>3,09.16</b>

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

[4] 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major Head 8673 ) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement No.21 in Volume-II

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

	On 31 <sup>st</sup> March 2020	On 1 <sup>st</sup> April 2019
( ₹ in crore )		
<b>(a) General Cash Balance</b>		
1. Cash in Treasuries	...	...
2. Deposits with Reserve Bank	2,56.96	(-)3,16.60
3. Remittance in Transit (Local)	...	3,92.00
<b>Total</b>	<b>2,56.96</b>	<b>75.40</b>
4. Investment held in the "Cash Balance Investment Accounts"	14,16.05	34,42.42[*]
<b>Total (a)</b>	<b>16,73.01</b>	<b>35,17.82[*]</b>
<b>(b) Other Cash Balances and Investments</b>		
1. Cash with Departmental Officers viz, Forest and Public Works Officers	(-)4.93	4.87
2. Permanent Advance for Contingent Expenditure with Departmental Officers	0.01	0.01
3. Investment of Earmarked Funds	13,45.73	10,28.27
<b>Total (b)</b>	<b>13,40.81</b>	<b>10,33.15</b>
<b>Total (a) and (b)</b>	<b>30,13.82</b>	<b>45,50.97[*]</b>

**EXPLANATORY NOTES**

The opening and closing balance include ₹ (-)57.02 crore representing cash balance of the Union Territory Government merged in the general cash balance of the Central Government. Final decision regarding treatment of the amount is awaited from the Government of India (October, 2020).

(a) There was a net difference of ₹ 25.41 crore (Debit) between the figures reflected in the accounts ₹ 256.96 crore (Debit) and that intimated by the Reserve Bank of India ₹ 231.55 crore (Credit).

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

	( ₹ in crore )	
1. Adjustment in respect of overdraft/shortfall	...	...
2. Misclassification by Bank /Treasury	Dr	₹ 25.41
3. Non-receipt of details of adjustment made by R.B.I.	...	...
<b>Total</b>	<b>Dr</b>	<b>₹ 25.41</b>

[\*] rectification of error during the year 2009-10 as shown in St. 21

**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 2019-20 advised to RBI till 25th April, 2020

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

Period	Special Drawing Limit
( ₹ in crore)	
As on March 31, 2018	38.42
As on March 31, 2019	131.41
As on March 31, 2020	580.94

**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 per cent Ordinary Ways and Means Advance	Repo Rate + 2
5	Overdraft exceeding 100 per cent Ordinary Ways and Means Advance	Repo Rate + 5

**Table 3: Repo Rate during the year 2019-20 are as follows(different rates during the year):**

Period	Repo Rate
1st April, 2019 to 1st August, 2019	6.00%
2nd August, 2019 to 31st March, 2020	4.98%

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

The extent to which the Government maintained the minimum balances with the Bank during 2019-20 and take ways and means Advances as indicated below:-

(i) Number of days on which the minimum balance was maintained without taking any advance	358 days
(ii) Number of days on which the minimum balance was maintained by taking special ways and means advances	7 days
(iii) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	...
(iv) Number of days on which overdrafts were taken	...
<b>Total</b>	<b>365 days</b>

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

Description	Opening Balance on 1st April, 2019	Purchase during 2019-2020	Sales during 2019-2020	Closing Balance on 31st March, 2020	Interest realised during the year
	( ₹ in crore )				
6003-110 Ways and Means Advances from RBI	...	38.88	38.88	...	...

All the investments from out of the cash balances are in government of India securities. Interest realised during the year on such investment was ₹ 59.22 crore.

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

	Opening Balance on 1st April 2019	Purchase during 2019-20	Sales during 2019-20	Closing Balance 31st March 2020	Interest realised during the year
	( ₹ in crore )				
<b>Short Term Investments</b>					
Government of India Treasury Bills	34,42.43[*]	5,27,98.91	5,48,25.29	14,16.05	59.22
<b>Long Term Investments</b>					
Government of India Stock /Securities	...	...	...	...	...
<b>Total</b>	<b>34,42.43[*]</b>	<b>5,27,98.91</b>	<b>5,48,25.29</b>	<b>14,16.05</b>	<b>59.22</b>

[\*] rectification of error during the year 2009-10

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

		( ₹ in crore)	
	Description	2019-20	2018-19
<b>A.</b>	<b>Tax Revenue</b>		
<b>A.1</b>	<b>Own Tax Revenue</b>	<b>12,28.73</b>	<b>10,68.04</b>
	Goods and Services Tax	8,01.55	6,01.00
	Land Revenue	15.97	14.58
	Stamps and Registration fees	8.15	9.16
	State Excise	1,44.97	1,36.73
	Sales Tax	2,19.82	2,68.74
	Taxes on Goods and Passengers	0.15	5.40
	Taxes on Vehicles	38.12	32.43
	Others	...	...
<b>A. 2</b>	<b>Share of net proceeds of Taxes</b>	<b>89,87.57</b>	<b>1,04,36.14</b>
	Goods and Services Tax	25,50.31	27,80.62
	Corporation Tax	30,64.45	36,28.32
	Taxes on Income other than Corporation Tax	24,01.21	26,72.11
	Other Taxes on Income and Expenditure	...	18.90
	Taxes on Wealth	0.13	1.34
	Customs	5,69.70	7,39.56
	Union Excise	3,96.08	4,91.48
	Service Tax	...	98.42
	Other Taxes and Duties on Commodities and Services	5.69	5.39
	Others	...	...
	<b>Total A</b>	<b>1,02,16.30</b>	<b>1,15,04.18</b>
<b>B.</b>	<b>Non-Tax Revenue</b>		
	Interest receipts	62.49	88.01
	Dividends and Profits	...	...
	Miscellaneous General services	12.78	12.49
	Non-ferrous Mining and Metallurgical Industries	72.04	56.30
	Forestry and Wild Life	6.52	14.72
	Public Works	7.74	11.02
	Other Administrative Services	1,29.79	25.48
	Crop Husbandry	1.71	2.47
	Police	4.27	3.62
	Animal Husbandry	1.80	2.00

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

		( ₹ in crore)	
Description		2019-20	2018-19
Others		3,52.24	3,92.76
<b>Total B.</b>		<b>6,51.38</b>	<b>6,08.87</b>

**II. GRANTS FROM GOVERNMENT OF INDIA**

		( ₹ in crore)	
Description		2019-20	2018-19
<b>C. Grants</b>			
<b>Grants-in-aid from Central Government</b>			
<b>Non Plan Grants</b>		...	...
	Grants under the proviso to Article 275 (1) of the Constitution	...	...
	Grants towards contribution to State Disaster Response Fund	...	...
	Grants under National Calamity Contingency Fund	...	...
	Other Grants	...	...
<b>Grants for State /Union Territory Plan Schemes</b>		...	...
	Block Grants (of which EAP)	...	...
	Grants under the proviso to Article 275 (1) of the Constitution	...	...
	Grants for Central Road Fund	...	...
	Other Grants	...	...
	Grants for Central Plan Schemes	...	...
	Grants for Centrally Sponsored Plan Schemes	...	...
	Grants for Special Plan Schemes	...	...
	Centrally Sponsored Plan Schemes	31,93.17	30,56.16
	Finance Commission Grants	3,80.98	1,24.57
	Other Transfer/Grants to States/Union Territories with Legislatures	4,46.72	9,02.18
	<b>Total C</b>	<b>40,20.87</b>	<b>40,82.91</b>
	<b>Total Revenue Receipts (A+B+C)</b>	<b>1,48,88.55</b>	<b>1,61,95.96</b>

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

( ₹ in crore)

	Description		2019-20	2018-19
<b>D.</b>	<b>Capital</b>			
	Disinvestment proceeds		...	...
	Others		...	...
	<b>Total D</b>		...	...
<b>E.</b>	<b>Public Debt Receipts</b>			
	Internal Debt			
		Market Loans	13,67.13	7,89.01
		WMA [1] from RBI	38.88	...
		Bonds	...	...
		Loans from Financial Institutions	2,08.32	2,67.83
		Special Securities issued to National Small Savings Fund	1,76.38	1,39.08
		Other Loans	...	9.05
	<b>Loans and Advances from Central Government</b>			
		Non Plan Loans	...	...
		Loans for State Plan Schemes	...	...
		Loans for Central Plan Schemes	...	...
		Loans for Centrally Sponsored Plan Schemes	...	...
		Other	...	...
	<b>Total E.</b>		<b>17,90.71</b>	<b>12,04.97</b>
F.	<b>Loans and Advances by State Government [2]</b>		7.03	5.08
G.	<b>Inter State Settlements</b>		...	...
	<b>Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)</b>		<b>1,66,86.29</b>	<b>1,74,06.01</b>

[1] WMA: Ways and Means Advances

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

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

<b>A. EXPENDITURE BY FUNCTION</b>		<b>(₹ in crore)</b>			
<b>Description</b>		<b>Revenue</b>	<b>Capital</b>	<b>Loans and Advances</b>	<b>Total</b>
<b>A.</b>	<b>General Services</b>				
<b>A.1</b>	<b>Organs of State</b>	<b>2,45.37</b>	...	...	<b>2,45.37</b>
	Parliament/State/Union Territory Legislatures	1,01.67	...	...	1,01.67
	President, Vice President/Governor, Administrator of Union Territories	7.25	...	...	7.25
	Council of Ministers	19.30	...	...	19.30
	Administration of Justice	28.47	...	...	28.47
	Elections	88.68	...	...	88.68
<b>A.2</b>	<b>Fiscal Services</b>	<b>95.93</b>		...	<b>95.93</b>
	Land Revenue	67.71	...	...	67.71
	Stamps and Registration	3.10	...	...	3.10
	State Excise	23.32	...	...	23.32
	Other Fiscal Services	1.80		...	1.80
<b>A.3</b>	<b>Interest Payment and servicing of Debt</b>	<b>8,54.53</b>	...	...	<b>8,54.53</b>
	Appropriation for Reduction or Avoidance of Debt	2,40.00	...	...	2,40.00
	Interest Payments	6,14.53	...	...	6,14.53
<b>A.4</b>	<b>Administrative Services</b>	<b>17,50.84</b>	<b>6,57.91</b>	...	<b>24,08.75</b>
	Public Service Commission	12.00	...	...	12.00
	Secretariat-General Services	1,36.42	...	...	1,36.42
	District Administration	3,15.71	...	...	3,15.71
	Treasury and Accounts Administration	32.22	...	...	32.22
	Police	8,90.82	54.46	...	9,45.28
	Jails	12.41	...	...	12.41
	Stationery and Printing	10.48	2.85	...	13.33
	Public Works	3,00.63	1,64.09	...	4,64.72
	Other Administrative Services	40.15	4,36.51	...	4,76.66
<b>A.5</b>	<b>Pensions and Miscellaneous General Services</b>	<b>8,84.38</b>	...	...	<b>8,84.38</b>
	Pensions and other Retirement Benefits	8,82.31	...	...	8,82.31
	Miscellaneous General Services	2.07	...	...	2.07
	<b>Total A. General Services</b>	<b>38,31.05</b>	<b>6,57.91</b>	...	<b>44,88.96</b>



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

<b>A. EXPENDITURE BY FUNCTION</b>		<b>(₹ in crore)</b>			
<b>Description</b>		<b>Revenue</b>	<b>Capital</b>	<b>Loans and Advances</b>	<b>Total</b>
<b>B.</b>	<b>Social Services</b>				
<b>B.1</b>	<b>Education, Sports, Art and Culture</b>	<b>18,46.89</b>	<b>1,07.52</b>	<b>...</b>	<b>19,54.41</b>
	General Education	17,08.14	52.79	...	17,60.93
	Technical Education	18.79	6.57	...	25.36
	Sports and Youth Services	59.43	15.17	...	74.60
	Art and Culture	60.53	32.99	...	93.52
<b>B.2</b>	<b>Health and Family Welfare</b>	<b>9,44.32</b>	<b>59.08</b>	<b>...</b>	<b>10,03.40</b>
	Medical and Public Health	9,26.15	59.08	...	9,85.23
	Family Welfare	18.17	...	...	18.17
<b>B.3</b>	<b>Water Supply, Sanitation, Housing and Urban Development</b>	<b>9,01.57</b>	<b>3,94.50</b>	<b>...</b>	<b>12,96.07</b>
	Water Supply and Sanitation	7,52.31	2,53.08	...	10,05.39
	Housing	52.48	12.49	...	64.97
	Urban Development	96.78	1,28.93	...	2,25.71
<b>B.4</b>	<b>Information and Broadcasting</b>	<b>32.38</b>	<b>4.29</b>	<b>...</b>	<b>36.67</b>
	Information and Publicity	32.38	4.29	...	36.67
<b>B.5</b>	<b>Labour and Labour Welfare</b>	<b>39.57</b>	<b>...</b>	<b>...</b>	<b>39.57</b>
	Labour and Employment	39.57	...	...	39.57
<b>B.6</b>	<b>Social Welfare and Nutrition</b>	<b>4,69.90</b>	<b>1,58.43</b>	<b>...</b>	<b>6,28.33</b>
	Social Security and Welfare	3,52.69	1,58.43	...	5,11.12
	Nutrition	45.71	...	...	45.71
	Relief on account of Natural Calamities	71.50	...	...	71.50
<b>B.7</b>	<b>Others</b>	<b>21.59</b>	<b>1.15</b>	<b>...</b>	<b>22.74</b>
	Other Social Services	0.05	1.15	...	1.20
	Secretariat-Social Services	21.54	...	...	21.54
	<b>Total B. Social Services</b>	<b>42,56.22</b>	<b>7,24.97</b>	<b>...</b>	<b>49,81.19</b>
<b>C.</b>	<b>Economic Services</b>				
<b>C.1</b>	<b>Agriculture and Allied Activities</b>	<b>11,46.84</b>	<b>21.28</b>	<b>13.28</b>	<b>11,81.40</b>
	Crop Husbandry	2,98.33	1.93	...	3,00.26
	Soil and Water Conservation	72.70	...	...	72.70
	Animal Husbandry	1,79.76	1.16	...	1,80.92
	Dairy Development	2.31	...	...	2.31
	Fisheries	26.54	11.90	...	38.44

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

<b>A. EXPENDITURE BY FUNCTION</b>		<b>(₹ in crore)</b>			
<b>Description</b>		<b>Revenue</b>	<b>Capital</b>	<b>Loans and Advances</b>	<b>Total</b>
<b>C.</b>	<b>Economic Services - contd.</b>				
<b>C.1</b>	<b>Agriculture and Allied Activities - conclud.</b>				
	Forestry and Wild Life	2,11.02	...	...	2,11.02
	Food, Storage and Warehousing	2,46.24	...	...	2,46.24
	Agricultural Research and Education	92.16	1.17	...	93.33
	Co-operation	15.68	0.32	13.28	29.28
	Other Agricultural Programmes	2.10	4.80	...	6.90
<b>C.2</b>	<b>Rural Development</b>	<b>4,40.73</b>	<b>7.74</b>	<b>...</b>	<b>4,48.47</b>
	Special Programmes for Rural Development	43.59	...	...	43.59
	Rural Employment	1,84.02	...	...	1,84.02
	Land Reforms	1.44	...	...	1.44
	Other Rural Development Programmes	2,11.68	7.74	...	2,19.42
<b>C.3</b>	<b>Special Areas Programmes</b>	<b>4.30</b>	<b>1,10.28</b>	<b>...</b>	<b>1,14.58</b>
	Hill Areas	0.08	...	...	0.08
	North Eastern Areas	3.28	62.02	...	65.30
	Other Special Area Programmes	0.94	48.26	...	49.20
<b>C.4</b>	<b>Irrigation and Flood Control</b>	<b>2,11.93</b>	<b>1,33.72</b>	<b>...</b>	<b>3,45.65</b>
	Minor Irrigation	1,89.28	8.05	...	1,97.33
	Command Area Development	19.65	...	...	19.65
	Flood Control and Drainage	3.00	1,25.67	...	1,28.67
<b>C.5</b>	<b>Energy</b>	<b>9,17.74</b>	<b>1,73.36</b>	<b>...</b>	<b>10,91.10</b>
	Power	8,93.96	1,73.36	...	10,67.32
	New and Renewable Energy	23.78	...	...	23.78
<b>C.6</b>	<b>Industry and Minerals</b>	<b>1,02.58</b>	<b>11.84</b>	<b>...</b>	<b>1,14.42</b>
	Village and Small Industries	84.23	11.72	...	95.95
	Non-ferrous Mining and Metallurgical Industries	14.37	0.12	...	14.49
	Other Industries	3.98	...	...	3.98

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

<b>A. EXPENDITURE BY FUNCTION</b>		<b>(₹ in crore)</b>			
<b>Description</b>		<b>Revenue</b>	<b>Capital</b>	<b>Loans and Advances</b>	<b>Total</b>
<b>C.</b>	<b>Economic Services-concltd.</b>				
<b>C.7</b>	<b>Transport</b>	<b>10,07.41</b>	<b>18,48.16</b>	<b>...</b>	<b>28,55.57</b>
	Civil Aviation	6.43	8.02	...	14.45
	Roads and Bridges	8,90.39	18,33.43	...	27,23.82
	Road Transport	1,10.30	6.71	...	1,17.01
	Inward Water Transport	0.29	...	...	0.29
<b>C.8</b>	<b>Communications</b>	<b>33.00</b>	<b>...</b>	<b>...</b>	<b>33.00</b>
	Other Communication Services	33.00	...	...	33.00
<b>C.9</b>	<b>Science Technology and Environment</b>	<b>85.44</b>	<b>...</b>	<b>...</b>	<b>85.44</b>
	Other Scientific Research	82.66	...	...	82.66
	Ecology and Environment	2.78	...	...	2.78
<b>C.1</b>	<b>General Economic Services</b>	<b>1,81.49</b>	<b>3.79</b>	<b>...</b>	<b>1,85.28</b>
	Secretariat-Economic Services	46.27	...	...	46.27
	Tourism	42.21	1.32	...	43.53
	Census Survey and Statistics	24.16	...	...	24.16
	Civil Supplies	58.64	...	...	58.64
	Other General Economic Services	10.21	2.47	...	12.68
	<b>Total C. Economic Services</b>	<b>41,31.46</b>	<b>23,10.17</b>	<b>13.28</b>	<b>64,54.91</b>
<b>E.</b>	<b>Public Debt</b>				
	Internal Debt of the State Government	...	...	3,27.32	3,27.32
	Loans and Advances from the Central Government	...	...	26.28	26.28
	<b>Total E. Public Debt</b>	<b>...</b>	<b>...</b>	<b>3,53.60</b>	<b>3,53.60</b>
<b>F.</b>	<b>Loans and Advances</b>				
	Loans to Government Servants	...	...	2.74	2.74
	<b>Total F. Loans and Advances</b>	<b>...</b>	<b>...</b>	<b>2.74</b>	<b>2.74</b>
	<b>Total Consolidated Fund of India Expenditure</b>	<b>1,22,18.73</b>	<b>36,93.05</b>	<b>3,69.62</b>	<b>1,62,81.40</b>

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

<b>B.EXPENDITURE BY NATURE</b>									
( ₹ in crore)									
Head of	2019-2020			2018-2019			2017-2018		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Salary	49,17.24	...	49,17.24	43,72.49	...	43,72.49	44,34.61	...	44,34.61
Wages	5,08.11	...	5,08.11	4,04.53	...	4,04.53	3,42.07	...	3,42.07
Pension/ Gratuity	8,82.31	...	8,82.31	8,94.37	...	8,94.37	9,23.97	...	9,23.97
Medical Treatment	9.15	...	9.15	6.91	...	6.91	7.49	...	7.49
Office Expenses	2,03.30	...	2,03.30	3,58.68	...	3,58.68	2,31.90	...	2,31.90
Materials and Supplies	1,00.85	...	1,00.85	49.89	...	49.89	45.81	...	45.81
Minor Works	13,04.18	...	13,04.18	16,00.57	...	16,00.57	11,41.88	...	11,41.88
Grants in aid(Salary)	5,98.51	...	5,98.51	5,74.93	...	5,74.93	5,33.40	...	5,33.40
Grants in aid(NS)	6,21.06	...	6,21.06	9,93.94	...	9,93.94	8,65.14	...	8,65.14
GIA (Creation of Assets)	1,12.47	...	1,12.47	3,00.58	...	3,00.58	1,18.33	50.00	1,68.33
Scholarshi p and Stipends	1,32.04	...	1,32.04	1,26.50	...	1,26.50	1,50.60	...	1,50.60
Interest	6,14.53	...	6,14.53	5,26.10	...	5,26.10	4,67.36	...	4,67.36
Other Charges	15,85.21	2.41	15,87.62	17,76.64	...	17,76.64	12,34.89	67.33	13,02.22
Motor Vehicles	13.45	26.40	39.85	31.59	9.42	41.01	37.90	2.01	39.91
Major Works	...	36,60.21	36,60.21	...	56,93.54	56,93.54	...	30,56.76	30,56.76
Investment	2,40.00	...	2,40.00	2,40.00	...	2,40.00	2,00.00	...	2,00.00
Others	3,76.32	3,73.65	7,49.97	1,78.76	3,24.72	5,03.48	1,65.12	4,49.79	6,14.91
Deduct Entries	...	...	...[*]	...	(-0.33)	(-0.33)	...	(-0.48)	(-0.48)
<b>Total</b>	<b>1,22,18.73</b>	<b>40,62.67</b>	<b>1,62,81.40</b>	<b>1,24,29.48</b>	<b>60,27.35</b>	<b>1,84,56.83</b>	<b>1,09,00.47</b>	<b>36,25.41</b>	<b>1,45,25.88</b>

[\*] Actual amount ₹ (-)36,000

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

Major Description Head	1 Expenditure during 2018-19	2 Progressive Expenditure upto 2018-19	3 Expenditure during 2019-20	4 Progressive Expenditure upto 2019-20	5 Increase(+) / Decrease(-) in Percentage
( ₹ in crore )					
<b>A. Capital Accounts of General Services</b>					
4047 Capital Outlay on other Fiscal Services	0.40	31.39	...	31.39	...
4055 Capital Outlay on Police	39.90	1,75.08	54.46	2,29.54	36
4058 Capital Outlay on Stationery and Printing	0.24	16.33	2.85	19.18	1088
4059 Capital Outlay on Public Works	3,63.08	17,66.81	1,64.08	19,30.89	(-)55
4070 Capital Outlay on other Administrative Services	6,58.41	11,66.79	4,36.51	16,03.30	(-)34
4075 Capital Outlay on Miscellaneous General Services	...	0.10	...	0.10	...
Total A. Capital Accounts of General Services	10,62.03	31,56.50	6,57.90	38,14.40	(-)38
<b>B. Capital Account of Social Services</b>					
<b>(a) Capital Account of Education, Sports, Art and Culture</b>					
4202 Capital Outlay on Education, Sports, Art and Culture	2,05.05	15,80.53	1,07.52	16,88.05	(-)48
Total (a) Capital Account of Education, Sports, Art and Culture	2,05.05	15,80.53	1,07.52	16,88.05	(-)48
<b>(b) Capital Account of Health and Family Welfare</b>					
4210 Capital Outlay on Medical and Public Health	56.76	4,52.26	59.08	5,11.34	4
4211 Capital Outlay on Family Welfare	...	0.27	...	0.27	...
Total (b) Capital Account of Health and Family Welfare	56.76	4,52.53	59.08	5,11.61	4

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

Major Description Head	1	2	3	4	5
	Expenditure during 2018-19	Progressive Expenditure upto 2018-19	Expenditure during 2019-20	Progressive Expenditure upto 2019-20	Increase(+) / Decrease(-) in Percentage
( ₹ in crore )					
<b>B. Capital Account of Social Services-concltd.</b>					
<b>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</b>					
4215 Capital Outlay on Water Supply and Sanitation	4,16.43	13,83.21	2,53.08	16,36.29	(-)39
4216 Capital Outlay on Housing	26.86	4,53.45	12.49	4,65.94	(-)53
4217 Capital Outlay on Urban Development	3,67.17	20,38.79	1,28.93	21,67.72	(-)65
Total (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	8,10.46	38,75.45	3,94.50	42,69.95	(-)51
<b>(d) Capital Account of Information and Broadcasting</b>					
4220 Capital Outlay on Information and Publicity	7.31	18.26	4.29	22.55	(-)41
Total (d) Capital Account of Information and Broadcasting	7.31	18.26	4.29	22.55	(-)41
<b>(g) Capital Account of Social Welfare and Nutrition</b>					
4235 Capital Outlay on Social Security and Welfare	1,47.62	7,74.50	1,58.43	9,32.93	7
Total (g) Capital Account of Social Welfare and Nutrition	1,47.62	7,74.50	1,58.43	9,32.93	7
<b>(h) Capital Account on Other Social Services</b>					
4250 Capital Outlay on Other Social Services	0.11	21.24	1.15	22.39	945
Total (h) Capital Account on Other Social Services	0.11	21.24	1.15	22.39	945
Total B.Capital Account of Social Services	12,27.31	67,22.51	7,24.97	74,47.48	(-)41

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

Major Description Head	1	2	3	4	5
	Expenditure during 2018-19	Progressive Expenditure upto 2018-19	Expenditure during 2019-20	Progressive Expenditure upto 2019-20	Increase(+) / Decrease(-) in Percentage
	( ₹ in crore )				
<b>C. Capital Account of Economic Services</b>					
<b>(a) Capital Account of Agriculture and Allied Activities</b>					
4401 Capital Outlay on Crop Husbandry	...	75.66	1.93	77.59	...
4402 Capital Outlay on Soil and Water Conservation	...	34.02	...	34.02	...
4403 Capital Outlay on Animal Husbandry	0.93	50.95	1.16	52.11	25
4404 Capital Outlay on Dairy Development	0.43	1.33	...	1.33	...
4405 Capital Outlay on Fisheries	2.77	25.97	11.90	37.87	330
4406 Capital Outlay on Forestry and Wild Life	1.70	21.92	...	21.92	...
4408 Capital Outlay on Food Storage and Warehousing	12.17	35.95	...	35.95	...
4415 Capital Outlay on Agricultural Research and Education	1.75	9.65	1.17	10.82	(-)33
4416 Investments in Agricultural Financial Institutions	...	8.82	...	8.82	...
4425 Capital Outlay on Co-operation	4.62	2,35.04	0.32	2,35.36	(-)93
4435 Capital Outlay on other Agriculture Programmes	7.47	10.32	4.80	15.12	(-)36
Total (a) Capital Account of Agriculture and Allied Activities	31.84	5,09.63	21.28	5,30.91	(-)33
<b>(b) Capital Account of Rural Development</b>					
4515 Capital Outlay on other Rural Development Programmes	34.58	3,59.06	7.74	3,66.80	(-)78
Total (b) Capital Account of Rural Development	34.58	3,59.06	7.74	3,66.80	(-)78

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

Major Description Head	1	2	3	4	5
	Expenditure during 2018-19	Progressive Expenditure upto 2018-19	Expenditure during 2019-20	Progressive Expenditure upto 2019-20	Increase(+) / Decrease(-) in Percentage
<b>C. Capital Account of Economic Services-contd.</b>					
<b>(c) Capital Account of Special Areas Programme</b>					
4552 Capital Outlay on North Eastern Areas	97.03	12,41.58	62.02	13,03.60	(-)36
4575 Capital Outlay on other Special Areas Programmes	31.94	4,09.01	48.26	4,57.27	51
Total (c) Capital Account of Special Areas Programme	1,28.97	16,50.59	1,10.28	17,60.87	(-)14
<b>(d) Capital Account of Irrigation and Flood Control</b>					
4701 Capital Outlay on Major and Medium Irrigation	...	1.83	...	1.83	...
4702 Capital Outlay on Minor Irrigation	23.34	91.60	8.05	99.65	(-)66
4711 Capital Outlay on Flood Control Projects	1,41.39	7,95.76	1,25.68	9,21.44	(-)11
Total (d) Capital Account of Irrigation and Flood Control	1,64.73	8,89.19	1,33.73	10,22.92	(-)19
<b>(e) Capital Account of Energy</b>					
4801 Capital Outlay on Power Projects	3,40.36	40,57.49	1,73.36	42,30.85	(-)49
4810 Capital Outlay on Non-Conventional Sources of Energy	...	7.64	...	7.64	...
Total (e) Capital Account of Energy	3,40.36	40,65.13	1,73.36	42,38.49	(-)49

( ₹ in crore )



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

Major Description Head	1	2	3	4	5
	Expenditure during 2018-19	Progressive Expenditure upto 2018-19	Expenditure during 2019-20	Progressive Expenditure upto 2019-20	Increase(+) / Decrease(-) in Percentage
( ₹ in crore )					
<b>C. Capital Account of Economic Services-contd.</b>					
<b>(f) Capital Account of Industry and Minerals</b>					
4851 Capital Outlay on Village and Small Industries	1.63	58.15	11.72	69.87	619
4852 Capital Outlay on Iron and Steel Industries	...	7.10	...	7.10	...
4853 Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	0.91	33.72	0.12	33.84	(-)87
4875 Capital Outlay on Other Industries	0.95	4.45	...	4.45	...
4885 Other Capital Outlay on Industries and Minerals	...	3.29	...	3.29	...
Total (f) Capital Account of Industry and Minerals	3.49	1,06.71	11.84	1,18.55	239
<b>(g) Capital Account of Transport</b>					
5053 Capital Outlay on Civil Aviation	18.18	1,18.61	8.01	1,26.62	(-)56
5054 Capital Outlay on Roads and Bridges	26,03.04	1,07,77.05	18,33.43	1,26,10.48	(-)30
5055 Capital Outlay on Road Transport	8.13	1,61.28	6.72	1,68.00	(-)17
5056 Capital Outlay on Inland and Water Transport	0.35	0.35	...	0.35	...
Total (g) Capital Account of Transport	26,29.70	1,10,57.29	18,48.16	1,29,05.45	(-)30
<b>(i) Capital Account of Science Technology and Environment</b>					
5425 Capital Outlay on Other Scientific and Enviromental Research	...	13.60	...	13.60	...
Total (i) Capital Account of Science Technology and Environment	...	13.60	...	13.60	...

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

Major Description Head	1	2	3	4	5
	Expenditure during 2018-19	Progressive Expenditure upto 2018-19	Expenditure during 2019-20	Progressive Expenditure upto 2019-20	Increase(+) / Decrease(-) in Percentage
	( ₹ in crore )				
<b>C. Capital Account of Economic Services-conclud.</b>					
<b>(j) Capital Account of General Economic Services</b>					
5452 Capital Outlay on Tourism	1,00.98	5,15.38	1.32	5,16.70	(- )99
5475 Capital outlay on Other General Economic Services	3.44	60.52	2.47	62.99	(- )28
Total (j) Capital Account of General Economic Services	1,04.42	5,75.90	3.79	5,79.69	(- )96
Total C. Capital Account of Economic Services	34,38.09	1,92,27.10	23,10.18	2,15,37.28	(- )33
Total Expenditure Heads ( Capital Account )	57,27.43	2,91,06.11	36,93.05	3,27,99.16	(- )36

**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 2019-20. The total investments of Government in different concerns at the end of 2019-20 was ₹ 2,50.93 crore. The State Government had not formulated any dividend policy to make it mandatory for SPSUs to pay minimum return on the paid-up share capital contributed by the state Government. Further details are given in Statement No.19.

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

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

( ₹ in crore )							
Nature of Borrowings	Balance as on 1st April 2019	Receipt during the year	Repayments during the year	Balance as on 31st March 2020	Net Increase (+) / Decrease (-)		As a percentage of total liabilities
					Amount	Per cent	
A Public Debt							
<b>6003 Internal Debt of the State Government</b>							
Market Loans	30,07.94	13,67.13	79.05	42,96.02	12,88.08	43	35
WMA[2] from the RBI	...	38.88	38.88	...	...	...	...
Loans from Financial Institutions	7,36.04	2,08.31	1,06.64	8,37.71	1,01.67	14	7
Special Securities issued to National Small Savings Fund	10,73.92	1,76.38	99.02	11,51.28	77.36	7	10
Other Loans	17.49	...	3.73	13.76	(-)3.73	(-)21	...
<b>6004- Loans and Advances from the Central Government</b>							
Non Plan	35.99	...	0.33	35.66	(-)0.33	(-)1	...
Loans for State/Union Territory Plan Schemes	97.01	...	24.13	72.88	(-)24.13	(-)25	1
Loans for Central Plan Schemes	(-)4.01	...	0.90	(-)4.91	(-)0.90	22	...
Loans for Centrally Sponsored Plan Schemes	11.53	...	...	11.53	...	...	...
Loans for Special Schemes	38.23	...	0.92	37.31	(-)0.92	(-)2	...
Ways and Means Advances	...	...	...	...	...	...	...
<b>Total Public Debt</b>	<b>50,14.14</b>	<b>17,90.70</b>	<b>3,53.60</b>	<b>64,51.24</b>	<b>14,37.10</b>	<b>29</b>	<b>53</b>

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

[2] WMA: Ways and Means Advances

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

Nature of Borrowings	Balance as on 1st April 2019	Receipt during the year	Repayments during the year	Balance as on 31st March 2020	Net Increase (+) / Decrease (-)		As a percentage of total liabilities
					Amount	Per cent	
<b>B. Other liabilities</b>							
Public Accounts							
Small savings, Provident Funds etc	22,28.38	5,62.99	2,87.86	25,03.51	2,75.13	12	21
Reserve funds bearing interest	2.92	15,88.72	0.10	15,91.54	15,88.62	54405	13
Reserve funds not bearing interest	10,28.39	3,17.46	...	13,45.85	3,17.46	31	11
Deposits bearing interest	52.75	3.12	17.07	38.80	(-)13.95	(-)26	...
Deposits not bearing interest	2,61.84	3,32.83	3,94.15	2,00.52	(-)61.32	(-)23	2
<b>Total other liabilities</b>	<b>35,74.28</b>	<b>28,05.12</b>	<b>6,99.18</b>	<b>56,80.22</b>	<b>21,05.94</b>	<b>59</b>	<b>47</b>
<b>Total Public Debt and other liabilities</b>	<b>85,88.42</b>	<b>45,95.82</b>	<b>10,52.78</b>	<b>1,21,31.46</b>	<b>35,43.04</b>	<b>41</b>	<b>100</b>

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

**Explanatory Notes**

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

**2 Market loans bearing interest :-** These comprises long term loans ( which have a currency of more than 12 months) raised in open market. In 2019-20 four loans of ₹ 2,11.27 crore, ₹ 2,61.00 crore, ₹ 87.00 crore and ₹ 8,07.86 crore were raised from the market which bear interest at 8.23 percent, 7.31 percent, 6.99 percent and 7.02 percent per annum redeemable at par in 2029, 2029, 2030 and 2030 respectively.

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


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**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 2019-2020 the Government has appropriated an amount of ₹ 2,40.00 crore from revenue and credited to the Fund for investment in the Government of India Securities. The Balance in the Fund at the commencement and at the end of the year 2019-20 are given below:

Description	Balance on 1st April 2019	Addition during the year	Interest on investment	Withdrawals during the year	Balance as on 31st March 2020
(₹ in crore )					
Sinking Fund	10,27.25	2,40.00	76.90	...	13,44.15
<b>Total</b>	<b>10,27.25</b>	<b>2,40.00</b>	<b>76.90</b>	<b>...</b>	<b>13,44.15</b>

**3 Loans from Small Savings Fund :-** Loans out of the collection in the 'Small Savings Schemes' and 'Public Provident Fund' in the Post offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund viz. 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. The loans received during 2019-2020 amounted to ₹ 5,62.99 crore and ₹ 2,87.86 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 25,03.51 crore which was 20.64 per cent of the total Public Debt and Other Liabilities of the State Government as on 31 March 2020 .

**4 Loans and Advances from Government of India :-** During 2019-2020 the State Government has not received any loans from Government of India and ₹ 26.28 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 2020 was ₹ 15,46.37 crore as shown below (further details are given in Statement No. 21 and 22).

Nature of Obligation	Balance on 1 <sup>st</sup> April 2019	Receipt during the year	Repayment during the year	Balance on 31 <sup>st</sup> March 2020	Net Increase(+) or Decrease(-) during the year
( ₹ in crore )					
Non- Interest bearing obligations such as Deposit of Local Funds, Civil Deposits, Other Earmarked Funds, etc.	12,90.23	6,50.29	3,94.15	15,46.37	2,56.14
<b>Total</b>	12,90.23	6,50.29	3,94.15	15,46.37	2,56.14

### Service of debt

Interest on debt and other obligations - The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2018-19 and 2019-20 were as shown below:-

	2019-20	2018-19	Net increase(+) or decrease(-) during the year
( ₹ in crore )			
<b>i) Gross Debt and Other obligation outstanding at the end of the year</b>	1,21,31.46	85,88.42	35,43.04
(a) Public Debt	64,51.24	50,14.14	14,37.10
(b) Other Obligations	56,80.22	35,74.28	21,05.94
<b>ii) Interest paid by Government</b>			
(a) Public Debt and Small savings, Provident Funds, etc	6,06.88	5,26.10	80.78
(b) Other obligations	7.65	...	7.65
<b>Total (ii)</b>	<b>6,14.53</b>	<b>5,26.10</b>	<b>88.43</b>

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


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Explanatory Notes -conclud.

	(₹ in crore)		
	2019-20	2018-19	Net increase(+) or decrease(-) during the year
<b>iii) Deduct</b>			
(a) Interest received on loans and advances given by Government	3.27	1.15	2.12
(b) Interest realised on investment of cash balance	59.22	78.01	(-)18.79
<b>Total (iii)</b>	<b>62.49</b>	<b>79.16</b>	<b>(-)16.67</b>
<b>iv) Net interest charges</b>	<b>5,52.04</b>	<b>4,46.94</b>	<b>1,05.10</b>
v) Percentage of gross interest to total revenue receipts [ item ( ii) ]	4.13	3.25	0.88
vi) Percentage of net interest to total revenue receipts [item (iv)]	3.71	2.76	0.95

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

During 2019-20 an amount of ₹ 2,40.00 crore was transferred to Sinking Fund from Revenue for Investment in the Government of India Securities.

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

Sectors/Loanee Groups[1]	Balance on April 1st 2019	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance on March 31st 2020	Percent increase / decrease during the year
( ₹ in crore )						
<b>01 Social Services</b>						
Loans for Urban Development	1.00	...	...	...	1.00	...
Loans for Education, Sports, Art and Culture	0.01	...	...	...	0.01	...
<b>Total 01 Social Services</b>	<b>1.01</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>1.01</b>	<b>...</b>
<b>02 Economic Services</b>						
Loans for Soil and Water Conservation	0.01	...	...	...	0.01	...
Loans for Crop Husbandry	0.10	...	...	...	0.10	...
Loans for Co-operation	55.98	13.28	3.91	...	65.35	17
Loans for Power Projects	10.00	...	...	...	10.00	...
Loans for Village and Small Industries	1.89	...	...	...	1.89	...
Loans for Non-ferrous Mining and Metallurgical	0.15	...	...	...	0.15	...
Loans for other Industries and Minerals	6.10	...	...	...	6.10	...
<b>Total 02 Economic Services</b>	<b>74.23</b>	<b>13.28</b>	<b>3.91</b>	<b>...</b>	<b>83.60</b>	<b>13</b>



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

Sectors/Loanee Groups[1]	Balance on April 1st 2019	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance on March 31st 2020	Percent increase / decrease during the year
( ₹ in crore )						
<b>03 Loans to Government Servant</b>						
Loans to Government Servants etc	12.76	2.74	3.12	...	12.38	(-)3
<b>Total 03 Loans to Government Servant</b>	<b>12.76</b>	<b>2.74</b>	<b>3.12</b>	<b>...</b>	<b>12.38</b>	<b>(-)3</b>
<b>Total</b>	<b>88.00</b>	<b>16.02</b>	<b>7.03</b>	<b>...</b>	<b>96.99</b>	<b>10</b>

**Recoveries in Arrears**

The complete information about arrears in recovery of Loans and Advances, Detailed accounts of which are maintained by the Departmental offices of the State Government is awaited (October 2020).

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

### 8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Section -1 Comparative summary of Government Investment in the share capital and debentures of different concerns for 2018-19 and 2019-20

(₹ in crore )

Name of Concern	2019-20			2018-19		
	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 etc	156	2,41.93	...	156	2,41.93	...
<b>Total</b>	<b>161</b>	<b>2,50.93</b>	<b>...</b>	<b>161</b>	<b>2,50.93</b>	<b>...</b>

## 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 2020 in various sectors are shown below:

A. Sector wise disclosure for Guarantees:

( ₹ in crore )

Sector	Maximum amount guaranteed* (Principal only)	Outstanding at the beginning of the year 2019-20		Additions during the year	Deletions (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year 2019-20		Guarantee Commission or fee		Other material details
		Principal	Interest			Discharged	Not Discharged	Principal	Interest	Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Government Companies	2.00	0.97	0.07	...	...	...	...	0.97	0.10	...	...	...
<b>Total</b>	<b>2.00</b>	<b>0.97</b>	<b>0.07</b>	...	...	...	...	<b>0.97</b>	<b>0.10</b>	...	...	...

B. Class-wise details for Guarantees

### 1. Government Companies

i) APIDFC	2.00	0.97	0.07	...	...	...	...	0.97	0.10	...	...	...
<b>Grand Total</b>	<b>2.00</b>	<b>0.97</b>	<b>0.07</b>	...	...	...	...	<b>0.97</b>	<b>0.10</b>	...	...	...

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

**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)		
		2			3		
1		State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)	Total
		( ₹ in crore )					
<b>1.</b>	<b>Panchayati Raj Institutions</b>	<b>0.01</b>		<b>0.01</b>			
(i)	Zilla Parishads	...	...	...	...	...	...
(ii)	Panchayat Samities	...	...	...	...	...	...
(iii)	Gram Panchayats	...	...	...	...	...	...
<b>2.</b>	<b>Urban Local Bodies</b>	<b>7.97</b>	...	<b>7.97</b>			
(i)	Municipal Corporations	...	...	...	...	...	...
(ii)	Municipalities/ Municipal	7.97	...	7.97	...	...	...
(iii)	Others:	...	...	...	...	...	...
<b>3.</b>	<b>Public Sector Undertakings</b>						
(i)	Government Companies:	...	...	...	...	...	...
(ii)	Statutory Corporations:	...	...	...	...	...	...
<b>4.</b>	<b>Autonomous Bodies</b>	<b>19.07</b>		<b>19.07</b>			
(i)	Universities	...	...	...	...	...	...
(ii)	Development Authorities	19.07	...	19.07	...	...	...
(iii)	Cooperative Institutions:	...	...	...	...	...	...
(iv)	Others:	...	...	...	...	...	...
<b>5.</b>	<b>Non-Government Organisations</b>						
<b>6.</b>	<b>Grants for which classification of Institution is not available</b>	1,99.39	11,05.61	13,05.00	12.01	1,00.46	1,12.47
	<b>Total</b>	<b>2,26.44</b>	<b>11,05.61</b>	<b>13,32.05</b>	<b>12.01</b>	<b>1,00.46</b>	<b>1,12.47</b>

**10. STATEMENT OF GRANTS IN AID GIVEN BY THE GOVERNMENT - conclud.**
**(ii) Grants-in-aid given in kind**

Grantee Institutions		Total value	
		( ₹ in crore )	
		2019-20	2018-19
<b>1.</b>	<b>Panchayati Raj Institutions</b>	<b>1,19.18</b>	132.97
(i)	Zilla Parishads	...	...
(ii)	Panchayat Samities	...	...
(iii)	Gram Panchayats	1,19.18	...
<b>2.</b>	<b>Urban Local Bodies</b>		
(i)	Municipal Corporations	...	...
(ii)	Municipalities/ Municipal Councils	...	17.32
(iii)	Others	...	...
<b>3.</b>	<b>Public Sector Undertakings</b>		
(i)	Government companies	...	...
(ii)	Statutory Corporations	...	...
<b>4.</b>	<b>Autonomous Bodies</b>		
(i)	Universities	...	...
(ii)	Development Authorities	...	...
(iii)	Cooperative Institutions	...	...
(iv)	Others	...	...
<b>5.</b>	<b>Non-Government Organisations</b>	...	...
	<b>Total</b>	<b>1,19.18</b>	<b>150.29</b>

### 11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2019-20			2018-19		
	Charged	Voted	Total	Charged	Voted	Total
(₹ in crore )						
Expenditure Heads (Revenue account)	8,80.95	1,13,37.78	1,22,18.73	7,91.21	1,16,38.26	1,24,29.47
Expenditure Heads (Capital account)	...	36,93.05	36,93.05	...	57,27.43	57,27.43
Disbursement under						
Public Debt	3,53.60	...	3,53.60	2,79.76	...	2,79.76
Loan and Advances (A)	...	16.02	16.02	...	20.17	20.17
Transfer to Contingency Fund (A)	...	...	...	...	...	...
<b>Total</b>	<b>12,34.55</b>	<b>1,50,46.85</b>	<b>1,62,81.40</b>	<b>10,70.97</b>	<b>1,73,85.86</b>	<b>1,84,56.83</b>
<b>(A) The Figures have been arrived at as follows :-</b>						
<b>E. Public Debt [*]</b>						
Internal Debt of the State Government	3,27.32	...	3,27.32	2,53.40	...	2,53.40
Loans and Advances from the Central Government	26.28	...	26.28	26.36	...	26.36
<b>F. Loans and Advances [*]</b>						
Agriculture and Allied Activities	...	13.28	13.28	...	15.03	15.03
Industries and Minerals	...	...	...	...	...	...
Loans for Social Services	...	...	...	...	...	...
Loans to Government Servants	...	2.74	2.74	...	5.14	5.14
<b>Total</b>	<b>3,53.60</b>	<b>16.02</b>	<b>3,69.62</b>	<b>2,79.76</b>	<b>20.17</b>	<b>2,99.93</b>

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

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

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(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2019-20 and 2018-19 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2019-20	7.58	92.42
2018-19	5.80	94.20

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

	<b>On 1st April 2019</b>	<b>During the year 2019-20</b>	<b>On 31st March 2020</b>
	<b>( ₹ in crore )</b>		
<b>Capital and Other Expenditure</b>			
<b>Capital Expenditure (Sub Sector wise)</b>			
<b>General Services</b>			
Other Fiscal Services	31.39	...	31.39
Police	1,75.08	54.46	2,29.54
Miscellaneous General Services	0.10	...	0.10
Public Works	17,66.81	1,64.09	19,30.90
Other Administrative Services	11,66.79	4,36.51	16,03.30
Stationery and Printing	16.33	2.85	19.18
<b>Social Services</b>			
Education, Sports, Art and Culture	15,80.53	1,07.52	16,88.05
Health and Family Welfare	4,52.53	59.08	5,11.61
Water Supply, Sanitation, Housing and Urban Development	38,75.45	3,94.49	42,69.94
Information and Broadcasting	18.26	4.29	22.55
Social Welfare and Nutrition	7,74.50	1,58.43	9,32.93
Others Social Services	21.24	1.15	22.39
<b>Economic Services</b>			
Agriculture and Allied Activities	5,09.63	21.29	5,30.92
Rural Development	3,59.06	7.74	3,66.80
Special Areas Programmes	16,50.59	1,10.28	17,60.87
Irrigation and Flood Control	8,89.19	1,33.72	10,22.91
Energy	40,65.13	1,73.36	42,38.49
Industry and Minerals	1,06.71	11.84	1,18.55
Transport	1,10,57.29	18,48.16	1,29,05.45
Science Technology and Environment	13.60	...	13.60
General Economic Services	5,75.90	3.79	5,79.69
<b>Total Capital Expenditure</b>	<b>2,91,06.11</b>	<b>36,93.05</b>	<b>3,27,99.16</b>



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

	On 1st April 2019	During the year 2019-20	On 31st March 2020
	( ₹ in crore )		
<b>F. Loans and Advances</b>			
Loans for Education,Sports,Art and Culture	0.01	...	0.01
Loans for Urban Development	1.01	...	1.01
Loans for Crop Husbandry	0.10	...	0.10
Loans for Soil and Water Conservation	0.01	...	0.01
Loans for Co-operation	55.98	9.36	65.34
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	12.76	(-)0.38	12.38
Total F. Loans and Advances	88.01	8.98	96.99
<b>Total Capital and Other Expenditure</b>	<b>2,91,94.12</b>	<b>37,02.03</b>	<b>3,28,96.15</b>
<b>Deduct</b>			
Contribution from Contingency Fund	...	...	...
Contribution from Miscellaneous Capital Receipt	...	...	...
Contribution from Development Fund	...	...	...
<b>Net Capital and Other Expenditure</b>	<b>2,91,94.12</b>	<b>37,02.03</b>	<b>3,28,96.15(X)</b>

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

	On 1st April 2019	During the year 2019-20	On 31st March 2020
( ₹ in crore )			
<b>PRINCIPAL SOURCES OF FUNDS</b>			
Revenue Surplus		26,69.82	
Add- Adjustment on Account of retirement /Disinvestment	...	...	...
E. Public Debt			
Internal Debt of the State Government	48,35.39	14,63.39	62,98.78
Loans and Advances from the Central Government	1,78.75	(-)26.28	1,52.47
I. Small Savings, Provident Funds, Etc.	22,28.38	2,75.12	25,03.50
<b>Total Debt</b>	<b>72,42.52</b>	<b>17,12.23</b>	<b>89,54.75</b>
<b>Other Obligations</b>			
Contingency Fund	0.05	...	0.05
J.Reserve Fund	10,31.31	19,06.08	29,37.39
K.Deposit and Advances	(-)1,86.08	(-)77.24	(-)2,63.32
L.Suspense and Miscellaneous	14,13.37[*]	(-)26,69.16	(-)12,55.79
M.Remittances	15,80.58	(-)13,67.05	2,13.53
<b>Total Other Obligations</b>	<b>38,39.23</b>	<b>(-)22,07.37</b>	<b>16,31.86</b>
<b>Total Debt and Other Obligations</b>	<b>1,10,81.75[*]</b>	<b>(-)4,95.14</b>	<b>1,05,86.61</b>
Deduct Cash Balance	75.40	1,81.56	2,56.96
Deduct Investment	44,70.68[*]	(-)17,08.91	27,61.77
Add -Amount closed to Government Account	...		
<b>Net Provision of funds</b>	<b>65,35.67</b>	<b>37,02.03</b>	<b>75,67.88(Y)</b>

[\*] rectification of error during the year 2009-10.

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


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**ACCOUNT - conclud.**


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Note :- The net provision of Funds (Y) shown in the Statement differs from the Net Capital and other expenditure (X) upto the end of the year by ₹ 2,53,28.27 crore. This is explained below:-

1. Accumulated Revenue Surplus Accounts.	2,53,16.97 crore
2. Vide items of difference explained at page 114-115 and 118[*] of Finance Accounts for the year 1993-94	11.30 crore
<b>Total</b>	<b>2,53,28.27 crore</b>

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

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

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

<b>A. The following is a summary of balances as on 31<sup>st</sup> March 2020</b>			
<b>Debit Balance</b>	<b>Sector of the General Account</b>	<b>Name of the Account</b>	<b>Credit Balance</b>
<b>( ₹ in crore )</b>			<b>( ₹ in crore )</b>
	<b>A to D and Part of L</b>	<b>CONSOLIDATED FUND</b>	
74,70.88		Government Account	...
... E.....		Public Debt	64,51.25
96.99 F.....		Loans and Advances	...
		<b>CONTINGENCY FUND</b>	
...		Contingency Fund	0.05
		<b>PUBLIC ACCOUNT</b>	
... I.....		Small Savings, Provident Funds. etc.	25,03.51
	<b>J.....</b>	<b>RESERVE FUNDS</b>	
		(i) Reserve funds bearing Interest	
...		Gross Balance	15,91.54
...		Investment	...
		(ii) Reserve funds not bearing Interest	
...		Gross Balance	13,45.85
13,45.73		Investment	...
	<b>K.....</b>	<b>DEPOSIT AND ADVANCES</b>	
...		(i) Deposits bearing Interest	38.80
...		(ii) Deposits not bearing Interest	2,00.52
5,02.63		(iii) Advances	...
	<b>L.....</b>	<b>SUSPENSE AND MISCELLANEOUS</b>	
14,16.05		Investments	...
12,55.79		Other Items(Net)	...
... M.....		<b>REMITTANCES</b>	2,13.51
2,56.96 N.....		<b>CASH BALANCE (Closing)</b>	...
<b>1,23,45.03</b>		<b>Total</b>	<b>1,23,45.03</b>

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


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**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:-

<b>Debit</b>	<b>Details</b>	<b>Credit</b>
<b>( ₹ in crore )</b>		<b>( ₹ in crore )</b>
64,47.66	A- Amount at the Debit of the Government Account on 1st April,2019	
	... B-Receipt Heads (Revenue Account)	1,48,88.55
	... C-Receipt Heads (Capital Account)	...
1,22,18.73	D-Expenditure Heads (Revenue Account)	...
36,93.04	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 31st March 2020	74,70.88
<b>2,23,59.43</b>	<b>Total</b>	<b>2,23,59.43</b>

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

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(i) In a number of cases there are unreconciled differences in the closing balance as reported in the statement of 'Receipts, Disbursements and Contingency fund and Public Account' (Statement No.18) and that shown in separate Registers or other record maintained in the Account office/ Departmental offices for the purpose. Steps are being taken to settle the discrepancies

(ii) The balances are communicated to the officers concerned every year for verification and acceptance thereof. In a large number of cases such acceptances have not been received.

## NOTES TO ACCOUNTS

### 1. Summary of significant Accounting Policies

#### (i) Entity and Accounting Period

These accounts present the transactions of the Government of Arunachal Pradesh for the period 1 April 2019 to 31 March 2020 and have been compiled based on the initial accounts rendered by 27 District Treasuries/Sub Treasuries, 206 Public Works and 48 Forest Divisions and Advices of the Reserve Bank of India. Despite delay in rendition of monthly accounts ranging from 01 day to 144 days by accounts rendering units, no accounts have been excluded at the end of the year.

#### (ii) Basis of Accounting

The accounts represent the actual cash receipts and disbursements during the accounting period with the exception of some book adjustments (**Annexure – A**). Physical Assets and Financial Assets such as investments are shown at historical cost, i.e., the value in the year of acquisition/purchase. Physical assets are not depreciated or amortized. Losses in physical assets at the end of their life have not been expensed or recognized.

#### (iii) Currency in which Accounts are kept

The accounts of the Government of Arunachal Pradesh are maintained in Indian Rupees.

#### (iv) Form of Accounts

The accounts of the Union and States are kept in such form as the President may, on the advice of the Comptroller and Auditor General of India, prescribe under Article 150 of the Constitution of India. 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 under which the transactions are to be classified.

#### (v) Classification between Revenue and Capital

Revenue expenditure is recurring in nature and is intended to be met from revenue receipts. Capital expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character or of reducing permanent liabilities. As per the

## NOTES TO ACCOUNTS-Contd.

Indian Government Accounting Standards (IGAS) 2, expenditure of Grants-in-aid is to be classified as Revenue expenditure, regardless of end utilization. There is no misclassification between revenue and capital in 2019-20 accounts.

### 2. Quality of Accounts

#### (i) Goods and Services Tax (GST)

During the year 2019-20, the State's GST collection was ₹ 801.55 crore as compared to ₹ 601.00 crore in 2018-19, registering an increase of ₹ 200.55 crore (33.37 *per cent*). This included Advance Apportionment of IGST amounting to (-) ₹ 23.01 crore. In addition, the State received ₹ 2,550.31 crore and ₹ 0.00 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax and Integrated Goods and Services Tax respectively as per the recommendation of the Fourteenth Finance Commission. The total receipts under GST were ₹ 3,351.86 crore. The State did not receive, compensation on account of loss of revenue arising out of implementation of GST during 2019-20 as the state was able to achieve the target of SGST collection in last two years.

#### (ii) Booking under Minor Head "800 – Other Receipts and Other Expenditure"

Minor Head 800 – 'Other Expenditure'/ 'Other Receipts' is intended to be operated only when the appropriate Minor Head under the Major Head has not been provided in the accounts. Routine operation of Minor Head 800 is to be discouraged, since it renders the accounts opaque.

During 2019-20, the State Government booked ₹ 6,036.88 crore relating to 89 Major Heads under the Minor Head 800 – 'Other Expenditure', constituting 37.94 *per cent* of the total Revenue and Capital expenditure (₹ 1,59,11.78 crore). Similarly, the State Government booked ₹ 620.62 crore relating to 24 Major Heads, constituting 4.17 *per cent* of the total Revenue Receipts (₹ 14,888.55 crore) under Minor Head – 800 'Other Receipts'. Instances of substantial proportion of the receipts and expenditure, classified under Minor Head 800, are listed in **Annexure –B (i)** and **Annexure B (ii)**.

#### (iii) Outstanding Utilization Certificates (UCs)

Under Rule No. 238 of the General Financial Rules read with Rule No.16.9 of Manual of Standing Orders (A&E) Vol-I, Utilization Certificates (UCs) in respect of grants provided for specific purposes should be obtained by departmental officers from grantees, and after verification, these should be forwarded to Accountant General (A&E) within 12 months of



**NOTES TO ACCOUNTS-Contd.**

closure of the financial year unless specified otherwise. UCs outstanding beyond the specified period indicates absence of assurance on utilization of the grants for intended purposes. Further, to the extent of non-receipts of UCs, the expenditure shown in accounts cannot be treated as final and it cannot be confirmed that the amount has been expended for the purpose it was sanctioned.

Details of outstanding UCs as on 31 March 2020 are given below:

<i>(₹ in crore)</i>		
<b>Year</b>	<b>Number of Utilization Certificates awaited</b>	<b>Amount</b>
2015-16	6	4.27
2016-17	2	18.87
2017-18	8	70.66
2018-19	117	793.48
<b>Total</b>	<b>133</b>	<b>887.28</b>

Note: UCs for 2019-20 are due for submission in 2020-21.

Major defaulting departments which have not submitted UCs are Health & Family Welfare (₹ 458.26 crore), Rural Development (₹ 312.99 crore) and Education (₹ 39.21 crore). Delayed submission and non-submission of UCs impedes the assurance that the funds have been utilized for the intended purposes.

Ageing analysis of outstanding UCs of Departments having highest pendency are given in **Annexure -C**.

**(iv) Transfer of Funds to Personal Deposit (PD) Accounts**

The State Government is authorized to open Personal Deposit (PD) Accounts to deposit funds required for specific purposes by transfer of funds from the Consolidated Fund. Transfer of funds to PD Accounts are booked as expenditure from the Consolidated Fund under concerned service Major Heads without any actual cash flow. PD Accounts are normally required to be closed on the last working day of the year and unspent balances transferred back to the Consolidated Fund.

Government of Arunachal Pradesh follows the Central Treasury Rules. In terms of para 624 of the Central Treasury Rules, if a Personal Deposit account is not operated upon for a considerable period and there is reason to believe that the need for the Deposit account has

**NOTES TO ACCOUNTS-Contd.**

ceased, the same should be closed in consultation with the officer in whose favour the deposit account had been opened. During 2019-20, 3 PD Accounts having an amount of ₹ 0.22 crore in favour of Animal Husbandry & Veterinary Department and Agriculture Department of Government of Arunachal Pradesh were opened. At the end of the year all the PD accounts were closed.

The status of PD Accounts for the period 01 April 2019 to 31 March 2020 are given below:

(₹ in crore)

Opening Balance		Addition During 2019-20		Closed During 2019-20		Closing Balance	
Number	Amount	Number	Amount	Number	Amount	Number	Amount
02	0.32	03	0.22	05	0.54	Nil	Nil

**(v) Reconciliation of Receipts and Expenditure between CCOs and Accountant General (A&E)**

All Controlling Officers (COs) are required to reconcile the Receipts and Expenditure recorded in their books every month with figures accounted for by the Accountant General to exercise effective control of expenditure, to keep it within the budget and ensure accuracy of their accounts. During 2019-20, receipts amounting to ₹ 14,888.55 crore (100 per cent of total receipt) and expenditure amounting to ₹ 14,698.92 crore (90.28 per cent of total expenditure of ₹ 16,281.40 crore) was reconciled by the CCOs.

**(vi) Cash Balance**

There was a net difference of ₹ 25.41 crore (Debit) at the end of the accounting year 2019-20 between the Cash Balances as per the books of the Accountant General and figures reported by the Reserve Bank of India. The net RBD at the end of the year reported by RBI is ₹ 231.55 crore (Credit) and Accountant General's figure is ₹ 256.96 crore (Debit). This difference is mainly due to incorrect reporting by the accredited banks to the Reserve Bank of India, Nagpur, which is responsible for maintaining the Cash Balance of the State Government and the same is under reconciliation. Year wise breakup of the net difference of ₹ 25.41 crore at the end of the year 2019-20 along with the adjustments made by RBI during the year is given below:

## NOTES TO ACCOUNTS-Contd.

(₹ in crore)

Year	Net figure as on 01.04.2019		Adjustment/reconciled by RBI during 2019-20			Net Figure as on 31.03.2020	
	Debit	Credit	Debit	Credit	Net	Debit	Credit
Upto 2014-15	13.75	-	Nil	Nil	Nil	13.75	-
2015-2016	-	1.13	Nil	Nil	Nil	-	1.13
2016-2017	0.85	-	Nil	Nil	Nil	0.85	-
2017-2018	1.74	-	Nil	Nil	Nil	1.74	-
2018-2019	-	1.98	(-) 2.68	(-) 5.07	(-) 2.39 Cr.	0.41	-
<b>Total</b>	<b>16.34</b>	<b>3.11</b>	<b>(-) 2.68</b>	<b>(-) 5.07</b>	<b>(-) 2.39 Cr.</b>	<b>16.75</b>	<b>1.13</b>
<b>Net difference</b>	<b>13.23</b>	<b>-</b>				<b>15.62</b>	<b>-</b>
Unresolved discrepancy of the year 2019-2020						9.79	-
<b>Net difference at the end of the year 2019-20</b>						<b>25.41</b>	<b>-</b>

For reconciling the discrepancies, the Accountant General has been taking up the matter with the Reserve Bank of India on a regular basis.

### 3. Other Items

#### (i) Liabilities on Retirement Benefits

Expenditure on pension and other retirement benefits during 2019-20 to State Government employees recruited on or before 31 December 2007 was ₹ 828.25 crore (6.78 per cent of the total revenue expenditure of ₹ 12,218.73 crore). State Government employees recruited on or after 1 January 2008 are covered under the National Pension System (NPS), which is a defined contributory pension scheme. In terms of the Scheme, employees contribute 10 per cent of Basic Pay and Dearness Allowance, which is matched by the State Government.

As per prescribed procedure, both the contributions are to be initially credited to the Public Account and Major Head- 8342 Other Deposit- 117 Defined Contribution Pension Scheme for Government employees. Thereafter, the entire amount is to be transferred to the National Securities Depository Limited (NSDL)/Trustee Bank through the designated fund manager in the same year itself.

As per the procedure followed by the Government of Arunachal Pradesh, the employees' and employer's contribution towards National Pension System (NPS) are temporarily parking under

### NOTES TO ACCOUNTS-Contd.

Current Account in the SBI Naharlagun and Saving Account opened in SBI Itanagar (outside the Government Account) instead of direct transfer to Public Account before transferring to NSDL, thereby keeping the funds outside the purview of Legislative oversight, and in violation of the provision of the scheme.

During the year, Government of Arunachal Pradesh has credited both employee's share and employers' share of ₹ 141.08 crore (Employee's share: ₹ 87.05 & Employers' share: ₹ 54.04 crore) temporarily to its bank accounts (₹ 23.53 crore in the Current Account and ₹ 117.55 crore in the Saving Account) which results in shortfall of ₹ 33.01 crore matching share by the State Government. This short contribution has resulted in overstatement of Revenue Surplus to the extent. The State Government has transferred ₹ 124.23 crore to the NSDL (₹ 0.05 crore from Current Account & ₹ 124.18 crore from Saving Account) during the year.

Further, as on 1 April 2019, there was a balance of ₹ 40.03 crore under Major Head- 8342 Other Deposit- 117 Defined Contribution Pension Scheme. During the year, no amount was credited to the Major Head. And an amount of ₹ 16.41 crore was withdrawn and transferred to the Saving Account (employees' contribution of ₹ 8.205 crore and employer's contribution of ₹ 8.205 crore) for onward transmission to NSDL/Trustee Bank. As on 31 March 2020, a cumulative balance of ₹ 23.62 crore under the Major Head remained to be transferred to NSDL/Trustee Bank.

Thus, as on 31 March 2020, total amount of ₹ 136.08 crore (₹ 23.62 crore under major Head 8342, ₹ 6.32 crore under Current Account and ₹ 106.14 crore under Saving Account in SBI) remained to be transferred to the NSDL/Trustee Bank.

The State Government has informed that the balance in the current account, saving account and under MH- 8342 Other Deposit- 117 Defined Contribution Pension Scheme is due to non-generation of Permanent Retirement Account Number (PRAN) of the subscribers on time.

The State Government is liable to pay interest on un-transferred amounts which represent outstanding liabilities under the scheme.

#### (ii) Guarantees

Guarantees are contingent liabilities on the Consolidated Fund of the State in case of default by the borrower on whose loans guarantee were extended. At the end of the year 2019-20, as per information given by the State Government, guarantees of ₹ 1.07 crore (₹ 0.97 crore Principal

## NOTES TO ACCOUNTS-Contd.

and ₹ 0.10 crore Interest) were outstanding. No guarantee was given by the Government during 2019-20. The position of guarantees reported in Statement No. 9 and 20 and have been prepared based on **IGAS 1**.

### (iii) Loans and advances

Details on Loans and Advances made by the State Government as reported in Statement 7 and 18 of the Finance Accounts have been prepared, as per Indian Government Accounting Standards (**IGAS**) **3**. The information is incomplete, since details of overdue principal and interest, in respect of Loans and Advances where detailed accounts are maintained by the State Government are awaited.

During the year 2019-20, the State Government disbursed ₹ 16.02 crore as Loans and Advances. State Government received ₹ 7.03 crore towards repayment of Loans and Advances (₹ 3.12 crore towards repayment of Loans and Advances by Government Servants and ₹ 3.91 crore as repayment of other outstanding loans and advances) which is 7.99 *per cent* of total outstanding loan and advances of the last year (₹ 88.01 crore as on 31 March 2019).

### (iv) Investments

Government has its holdings in 05 Government Companies and 156 Co-operative Bank, Societies etc. During 2019-20, Government of Arunachal Pradesh made no additional investment. Total amount invested upto 31 March 2020 was ₹ 250.93 crore, out of this ₹ 190.53 crore was related to one entity i.e. Arunachal Pradesh State Co-operative Apex Bank Ltd. Naharlagun. Details are given in Statement No. 8 and 19.

### (v) Reserve Funds and Deposits

#### (A) Interest bearing Reserve Funds

There were two Interest bearing Reserve Funds. The total accumulated balance at the end of 31 March, 2020 in these 2 interest bearing Reserve Funds was ₹ 1,591.54 crore.

#### (a) State Disaster Response Fund

As per guidelines on Constitution and Administration of State Disaster Response Fund (SDRF) (September 2010), the SDRF Fund would be constituted in the Public Account under Reserve Fund bearing interest, under MH 8121 in the accounts of the State government. The State government shall take the amount as receipts in its budget and account under MH 1601-01-109.

### NOTES TO ACCOUNTS-Contd.

In order to enable transfer of the total amount of the contribution to the fund, including the State share, the State government would make suitable budget provision on the expenditure side of the budget under MH 2245-05-101 (Relief on account of natural calamities). Immediately upon receipt of GoI share, the State would transfer the amount, alongwith its share to the Public Account head (MH 8121-122). The actual expenditure on relief works will be booked only under respective minor head under MH 2245 and the expenditure to be charged to the SDRF will be shown as a negative entry under 2245-05-901. Direct expenditure should not be made from the Public Account. The balance in the Fund would be invested as per provisions stipulated in the guidelines in Central Government dated securities, auctioned treasury bills and interest bearing deposits and certificates of deposit with scheduled commercial banks.

During 2019-20, the State Government received GoI funds of ₹ 56.70 crore under SDRF which was booked under MH 1601. Contrary to the fund account guidelines, the State Government parked ₹ 64.50 crore (which included Central & State Share of 2018-19 and first instalment of 2019-20 of both Central and State Govt. share) to the Savings bank account (SBI) of the Department of Disaster Management by debiting the expenditure from MH 2245. There was no transfer to Public Account under MH 8121-122, in violation of Fund Accounting guidelines.

It is also observed that the credit balance in the fund of ₹ 2.92 crore as on 31 March 2019, was not invested, in violation of the fund guidelines.

#### **(b) State Compensatory Afforestation Fund**

Government of Arunachal Pradesh has adopted the Compensatory Afforestation Fund Rules, 2018 vide State Government notification No. FOR.09/CAMPA/2017/10,952-11,114 dated 24 September 2018. As per Fund Rules, the monies received by the State Governments from the User Agencies need to be credited in '8336 Civil deposits- 00- 103 State Compensatory Afforestation Deposits' under interest bearing section in Public Accounts of the State. Out of which 90 per cent shall be transferred to the Major Head '8121 General and Other Reserve Funds- 00- 129 State Compensatory Afforestation Fund (SCAF)' and 10 *per cent* credited into the National Fund on yearly basis as per sub-section (4) of Section 3 of the Act; provided that, the credit of 10 *per cent* share of funds should be ensured on monthly basis so that the same is transferred to the National Fund. The applicable rate of interest on balances available under State Compensatory Afforestation Deposits under '8336- Civil deposits- 00- 103 State Compensatory Afforestation Deposits' and '8121 General and Other Reserve Funds- 00- 129

**NOTES TO ACCOUNTS-Contd.**

State Compensatory Afforestation Fund (SCAF)' shall be as per the rate declared by the State Government on year to year basis.

After due appropriation of funds, the expenditure on schemes to be financed from State Compensatory Afforestation Fund (SCAF) shall be incurred from the head of account '2406 Forestry and Wildlife- 04 Afforestation and Ecology Development- 103 State Compensatory Afforestation (SCA)' and is to be reimbursed by deduct refund under the Minor Head '904 Recoveries' from Public Account Head '8121 General and Other Reserve Funds- 00- 129 State Compensatory Afforestation Fund (SCAF)'.

During the year 2019-20, ₹ 1,588.72 crore was transferred from National Compensatory Afforestation Deposits to State Compensatory Afforestation Fund. No amount was collected by the State Government under the Head of Account '8336 Civil deposits- 00- 103 State Compensatory Afforestation Deposits' from user agencies during the year. No budget provision was kept under '2406 Forestry and Wildlife- 04 Afforestation and Ecology Development- 103 State Compensatory Afforestation (SCA)' and hence, no expenditure was incurred during the year. As on 31 March 2020, an amount of ₹ 1,588.72 crore remained as balance under State Compensatory Fund (SCAF) and no interest was paid by the state Government.

**(B) Non-Interest bearing Reserve Funds**

There were 3 Non-interest bearing Reserve Funds earmarked for specific purposes, out of which one fund was inactive from 2008-09. The total accumulated balance at the end of 31 March, 2020 in these 3 non-interest bearing Reserve Funds was ₹ 1,345.85 crore (₹ 1,345.72 crore in two active funds and ₹ 0.13 crore in inactive fund), out of which ₹ 1,345.73 crore (99.99 *per cent*) was invested. Detailed information on Reserve Funds and investments from the earmarked funds is available in Statements 21 & 22 respectively.

**(a) Consolidated Sinking Fund (CSF)**

In terms of the recommendations of the Twelfth Finance Commission, the State Government constituted the 'Consolidated Sinking Fund' in 2007 for amortization of loans. According to Guidelines of the Reserve Bank of India, which is responsible for management of the Fund, States are required to contribute a minimum of 0.5 *per cent* of the outstanding liabilities (internal debt plus public account) as at the end of the previous year. During the year, the State Government contributed ₹ 240.00 crore against the requirement of ₹ 42.94 crore (0.5 *per cent* of



### NOTES TO ACCOUNTS-Contd.

the total outstanding liabilities of the Government of Arunachal Pradesh as on 31 March 2019, i.e. ₹ 8,588.42 crore). As on 31 March 2020, an amount of ₹ 1,344.16 crore was invested.

#### (b) Guarantee Redemption Fund (GRF)

The Government of Arunachal Pradesh constituted a Guarantee Redemption Fund (GRF) in 2017-18 with an amount of ₹ 0.50 crore under the concerned Head of account i.e. 'MH 8235-General and Other Reserve Funds- 117-Guarantees Redemption Fund' by debiting 'MH 2075-Miscellaneous General Services- 797-Transfer to Reserve Fund/Deposit Accounts' – for meeting obligations arising out of the Guarantees issued on behalf of state level bodies through an Act dated 16 February 2018 and is administered by the Reserve Bank of India. As per Act, the fund shall be set up by the Government with an initial contribution of minimum 1 *per cent* of outstanding guarantees at the end of the previous year and thereafter minimum of 0.5 *per cent* every year to achieve a minimum level of 3 *per cent* in next five years. No guarantee was invoked during the year 2019-20. During the year, the State Government contributed ₹ 0.50 crore to the fund. The fund had a corpus of ₹ 1.57 crore as on 31 March 2020 which was invested by the Reserve Bank of India in Government of India Securities.

#### (C) Central Road Fund

As per extant accounting procedure under Central Road Fund, the Central grants received are to be booked under MH 1601. On the expenditure side of the budget, an equivalent amount is provided under MH 3054 Roads & Bridges-797- Transfer to Reserve Fund/Deposit Accounts. This amount is credited to the Public Account (MH 8449, Other Deposits-103 Subventions from CRF). Expenditure on the prescribed road work is accounted for, either in revenue or capital section under MH 3054 or 5054, as the case may be, as deduct refund & by debit to MH 8449-103.

It was observed that the State government received GoI grant of ₹ 126.61 crore under CRF in 2019-20 and booked it under MH 1601-108 Grants from CRF. However, since no corresponding budget provision was made under 3054-797-Transfer to Reserve Fund/Deposit Account under Central Assistance, the amount was not transferred to Public Account under 8449-Other Deposits. This is in violation of the Fund accounting procedure. It is further observed that expenditure of ₹ 137.76 crore was shown under 5054 Capital Outlay on Roads & Bridges under Minor Head 800-Schemes under CRF, during 2019-20. There is no assurance of the correctness of booking of the entire CRF expenditure only for Capital Works and none



**NOTES TO ACCOUNTS-Contd.**

under revenue or maintenance head. This would also have an effect on the extent of Revenue Deficit/Surplus of the State, which is not quantifiable.

**(vi) Non-discharge of interest liability on Reserve Funds and Deposits bearing Interest**

Interest liabilities in respect of Reserve Funds Bearing Interest and Deposits Bearing Interest under sectors J and K respectively of the Public Account are annual liabilities that the State Government is required to discharge.

State Government had paid ₹ 191.38 crore on account of interest on Small Savings, Provident Fund etc., under Major Head '2049 Interest Payment-03 Interest on Small Savings, Provident Fund etc' during the year.

There was outstanding balance of ₹ 2.92 crore under J-(a) Reserve Funds bearing interest (SDRF) at the beginning of the year 2019-20 and ₹ 0.16 crore was required to be paid as interest (taking Ways and Means Advance average interest rate of 5.44 *per cent* for the year 2019-20).

Similarly, there was outstanding balance of ₹ 40.03 crore at the beginning of the year 2019-20 relating to defined pension contribution scheme (National Pension System) under K-(a) Deposits bearing Interest. ₹ 3.17 crore was required to be paid as interest (taking GPF interest rate 7.93 *per cent*) during the year 2019-20, but State Government had not paid any interest on Deposits (NPS).

There was also outstanding balance of ₹ 12.72 crore at the beginning of the year 2019-20 relating to Civil Deposits bearing interest (excluding MH 8342). ₹ 0.69 crore was required to be paid as interest (taking WMA interest rate 5.44 *per cent*) during the year 2019-20, but State Government had not paid any interest on Civil Deposits.

**(vii) Suspense and Remittance Balances**

The Finance Accounts reflect net balances under Suspense and Remittance Heads as detailed in Statement 21 of the Finance Accounts (Volume – II). Outstanding balances under these heads are worked out by aggregating outstanding debit and credit balances separately under various heads. Clearances of suspense and remittance items depends on the details furnished by State Treasuries, Works/Forest Divisions, PAOs etc. The position of gross figures under major suspense and remittance heads, for the last three years, is given in **Annexure -D**.

**NOTES TO ACCOUNTS-Contd.**

**(viii) Labour Cess collection under Arunachal Pradesh Building and Other Construction Workers Welfare Cess Act, 1996.**

Under Rule 3 of the Act, there shall be levied and collected a cess at such rate not exceeding two percent but not less than one percent of the cost of construction incurred by an employer as the Central Government may, by notification in the official Gazette, from time to time specify. The proceeds of the cess collected shall be paid by the local authority or the State Government collecting the cess to the Board after deducting the cost of collection of such cess not exceeding one percent of the amount collected. As per rule 5(3) of the Building and Other Construction Workers Welfare Cess Rule 1998, the amount collected shall be transferred to the Board within thirty days of its collection.

During the year an amount of ₹ 25.98 crore was collected as labour cess. However, no amount was transferred to the Arunachal Pradesh Building and Other Construction Workers Welfare Board (APB & OCWWB) resulting in overstatement of Revenue Surplus by ₹ 25.98 crore. An amount of ₹ 90.12 crore remained to be transferred to (APB & OCWWB) till the end of the year 2019-20.

**(ix) Expenditure on Ecology and Environment under M.H. - 3435**

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

The expenditure incurred by the State Government towards environment is depicting in the Finance Accounts up to the level of Minor Head under various functional head of accounts. Normally, the expenditure relating to environment protection is booked under the Major Head 3435 – Ecology and Environment. During the year, the Government of Arunachal Pradesh incurred ₹ 2.78 crore against the budget allocation of ₹ 2.98 crore under MH 3435 – Ecology and Environment. The trend of expenditure was 0.03, 0.02 and 0.02 *per cent* of the total Revenue Expenditure incurred during 2017-18, 2018-19 and 2019-20 respectively. The Budget allocation vis-à-vis expenditure under Major Head 3435 – Ecology and Environment of Arunachal Pradesh State for three years up to Object Head level is given in **Annexure – E**.

**NOTES TO ACCOUNTS-Contd.**

**(x) Direct Transfer of Central Scheme Fund to Implementing Agencies in the State (Funds routed outside State Budget)**

In spite of the Government of India's decision to release all assistance to CSSs/ ACA to the State Government and not directly to the implementing agencies, funds were transferred directly to implementing agencies. As per the PFMS portal of the Controller General of Accounts (CGA), GOI released ₹ 303.63 crore to the implementing agencies in Arunachal Pradesh during 2019-20 (details at **Appendix –VI**). Direct transfers of funds to implementing agencies have increased by 69.17 *per cent* in 2019-20 as compared to 2018-19 (₹ 179.48 crore).

**(xi) Compliance with Indian Government Accounting Standards formulated by GASAB**

The Indian Government Accounting Standards (IGASs) specify the disclosure requirements in financial statements of the Union and State Governments. Three IGASs have been notified by the Government of India. The Status of compliance in respect of these IGASs is as under:

**IGAS 1- Guarantees given by the Governments:** Requirements regarding disclosure in the Finance Accounts have been complied with Statements 9 and 20 of the Finance Accounts showing the details of Guarantees given by the State Government and the interest on the guaranteed amount.

**IGAS 2- Accounting and classification of Grants-in-aid:** Requirements regarding Accounting and Classification of Grants-in-aid given by the State Government have been met. Statement 10 is prepared as per the requirements of IGAS 2. However, detailed information in respect of Grants-in- aid given in kind has not been furnished by the State Government.

**IGAS 3- Loans and Advances made by the Government:** Required disclosures are made in Finance Accounts. Statement 7 and 18 are prepared as per the requirements of IGAS. However, disclosure regarding 'Write-off of irrecoverable loans and advances', 'Cases of loan having been sanctioned as Loan in perpetuity', 'entity wise details of interest credited on loan and Advances given by the state Government' and 'reasons for disbursements of fresh Loans and Advances during the current year' and details of overdue principal and interest where detailed accounts are maintained by the State could not be made as these information were not provided by the State Government.

**NOTES TO ACCOUNTS-Contd.**

**(xii) Disclosures under the Arunachal Pradesh Fiscal Responsibility and Budget Management (FRBM) Act, 2006/MTFP.**

Performance of the State Government against targets prescribed in the Arunachal Pradesh FRBM Act, 2006, (as amended in April 2018), and as reflected in the accounts during 2019-20 is given below:

Targets	Achievements during the year as per Accounts
Maintain Revenue Surplus.	The Government of Arunachal Pradesh had a Revenue Surplus of ₹ 2,669.82 crore in 2019-20 which was 9.87 per cent of GSDP.
Reduce Fiscal Deficit to 3.25 per cent of GSDP*	The State Government had ₹ 1,032.21 crore Fiscal Deficit during 2019-20 which was 3.82 per cent of GSDP.
Outstanding liabilities expressed as a percentage of GSDP* is expected to 25.31 per cent for 2019-20	Outstanding Debt for 2019-20 (₹ 12,131.46 crore) was 44.87 per cent of the GSDP*

\*GSDP (Gross State Domestic Product) estimates for 2019-20 was ₹ 27,036.64 crore as informed by Director of Economics and Statistics, Government of Arunachal Pradesh (September 2020).

**(xiii) Impact on Revenue Surplus and Fiscal Deficit**

Impact on Revenue Surplus and Fiscal Deficit of the State Government as per the details in the preceding paras is given below:

Paragraph No.	Item	Impact on Revenue Surplus		Impact on Fiscal Deficit	
		Over-statement	Under-statement	Over-statement	Under-statement
Para 3 (i)	Short contribution towards NPS	33.01			33.01
Para 3 (vi)	Non-payment of interest liability on Reserve Funds and Deposits bearing interest	4.02			4.02
Para 3(viii)	Non Transfer of Labour Cess to APF&OCWWB	25.98			25.98
<b>Net Total Impact</b>		<b>63.01 (Over Statement)</b>		<b>63.01 (Under Statement)</b>	

*(₹ in crore)*

## NOTES TO ACCOUNTS-Contd.

## Annexure – A

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

(₹ in crore)

Sl. No.	Book Adjustment	Head of Account		Amount	Remarks
		From	To		
1.	Appropriation for reduction of avoidance of Debt	2048-Appropriation for Reduction or Avoidance of Debt 101-Sinking Funds	8222-Sinking Funds 01-Appropriation for reduction or avoidance of debt 101-Sinking Funds	240.00	Investment made by RBI on behalf of the State Government
2.	Annual Adjustment of GPF Interest for 2019-20	2049-Interest Payment 03-Interest on Small Savings & Provident Funds etc. 104-Interest on State Provident Funds	8009-State Provident Funds 01-Civil 101-General Provident Funds	184.43	Annual Adjustment of Interest on GPF
3.	Annual Adjustment of Group Insurance Fund	2049-Interest Payment 03-Interest on Small Savings & Provident Funds etc. 108-Interest on Insurance and Pension Fund	8011-Insurance and Pension Funds 107-State Government Employees' Group Insurance Scheme	6.95	Annual Adjustment of Interest on Group Insurance Fund
4	Annual Adjustment of Guarantees Redemption Fund	2075-Miscellaneous General Services 797-Transfer to Reserve Funds/Deposit Accounts	8235-General and other Reserve Funds 117-Guarantees Redemption Fund	0.50	Annual Adjustment of Guarantees Redemption Fund

## NOTES TO ACCOUNTS-Contd.

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

(₹ in crore)

Major Head	Description	Total Expenditure under the Major Head	Total Expenditure under '800-Other Expenditure'	Percentage to Total Expenditure under the Major Head
2506	Land Reforms	1.44	1.44	100
2552	North Eastern Areas	3.28	3.28	100
2705	Command Area Development	19.65	19.65	100
2711	Flood Control and Drainage	3.00	3.00	100
3275	Other Communication Services	33.00	33.00	100
3435	Ecology and Environment	2.78	2.78	100
4055	Capital Outlay on Police	54.46	54.46	100
4058	Capital Outlay on Stationary and Printing	2.85	2.85	100
4070	Capital Outlay on Other Administrative Services	436.51	436.51	100
4215	Capital Outlay on Water Supply and Sanitation	253.07	253.07	100
4216	Capital Outlay on Housing	12.49	12.49	100
4220	Capital Outlay on Information and Publicity	4.29	4.29	100
4235	Capital Outlay on Social Security and Welfare	158.43	158.43	100
4401	Capital Outlay on Crop Husbandry	1.93	1.93	100
4435	Capital Outlay on Other Agricultural Programmes	4.80	4.80	100
4552	Capital Outlay on North Eastern Areas	62.02	62.02	100
4575	Capital Outlay on other Special Areas Programmes	48.26	48.26	100
4702	Capital Outlay on Minor Irrigation	8.05	8.05	100
4801	Capital Outlay on Power Projects	173.36	173.36	100
4851	Capital Outlay on Village and Small Industries	11.72	11.72	100
5053	Capital Outlay on Civil Aviation	8.02	8.02	100
5475	Capital Outlay on other General Economic Services	2.47	2.47	100

## NOTES TO ACCOUNTS-Contd.

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

(₹ in crore)

<b>Major Head</b>	<b>Description</b>	<b>Total Receipt under the Major Head</b>	<b>Total Receipt under '800-Other Receipt'</b>	<b>Percentage to Total Receipt under the Major Head</b>
<b>0039</b>	State Excise	144.97	144.97	100
<b>0049</b>	Interest Receipt	62.49	3.27	5
<b>0055</b>	Police	4.27	0.56	13
<b>0056</b>	Jails	0.20	0.20	100
<b>0059</b>	Public Works	7.74	7.38	95
<b>0070</b>	Other Administrative Services	129.79	127.23	98
<b>0075</b>	Miscellaneous General Services	12.78	0.26	2
<b>0210</b>	Medical and Public Health	21.23	15.45	73
<b>0211</b>	Family Welfare	0.01	0.01	100
<b>0215</b>	Water Supply and Sanitation	10.60	0.29	3
<b>0217</b>	Urban Development	3.96	0.04	1
<b>0230</b>	Labour and Employment	26.81	0.82	3
<b>0235</b>	Social Security and Welfare	0.13	0.13	100
<b>0401</b>	Crop Husbandry	1.71	0.90	53
<b>0408</b>	Food Storage and Warehousing	0.50	0.15	29
<b>0702</b>	Minor Irrigation	0.33	0.33	100
<b>0801</b>	Power	247.95	247.95	100
<b>0851</b>	Village and Small Industries	1.86	0.70	38
<b>0853</b>	Non-ferrous Mining and Metallurgical Industries	72.04	45.05	63
<b>1054</b>	Roads and Bridges	0.05	0.05	100
<b>1055</b>	Road Transport	18.51	18.51	100
<b>1275</b>	Other Communication Services	5.08	5.08	100
<b>1425</b>	Other Scientific Research	0.69	0.69	100
<b>1456</b>	Civil Supplies	0.60	0.60	100

## NOTES TO ACCOUNTS-Contd.

## Annexure – C

[Ageing analysis of outstanding UC bills of Departments having highest pendency]

[Reference to Para No: 2 (iii)]

(₹ in crore)

Department	Year	Total Accumulation (No.)	Total Accumulation Amount	Total Clearance (No.)	Total Clearance Amount	Balance (No.)	Balance Amount
<b>Health and Family Welfare</b>							
	2015-2016	1	0.50	NIL	NIL	1	0.50
	2016-2017	3	20.87	1	2.00	2	18.87
	2017-2018	5	114.81	1	45.04	4	69.77
	2018-2019	28	369.22	1	0.10	27	369.12
	<b>Total</b>	<b>37</b>	<b>505.40</b>	<b>3</b>	<b>47.14</b>	<b>34</b>	<b>458.26</b>
<b>Rural Development</b>							
	2018-2019	18	314.81	2	1.82	16	312.99
	<b>Total</b>	<b>18</b>	<b>314.81</b>	<b>2</b>	<b>1.82</b>	<b>16</b>	<b>312.99</b>
<b>Education</b>							
	2016-2017	2	0.85	2	0.85	NIL	NIL
	2017-2018	9	53.13	5	52.24	4	0.89
	2018-2019	26	145.68	13	107.36	13	38.32
	<b>Total</b>	<b>37</b>	<b>199.66</b>	<b>20</b>	<b>160.45</b>	<b>17</b>	<b>39.21</b>
<b>Information Technology</b>							
	2018-2019	29	36.28	NIL	NIL	29	36.28
	<b>Total</b>	<b>29</b>	<b>36.28</b>	<b>NIL</b>	<b>NIL</b>	<b>29</b>	<b>36.28</b>
<b>Tourism</b>							
	2018-2019	6	13.64	NIL	NIL	6	13.64
	<b>Total</b>	<b>6</b>	<b>13.64</b>	<b>NIL</b>	<b>NIL</b>	<b>6</b>	<b>13.64</b>
<b>Home (Police)</b>							
	2016-2017	6	69.03	6	69.03	NIL	NIL
	2017-2018	2	89.47	2	89.47	NIL	NIL
	2018-2019	6	10.85	NIL	NIL	6	10.85
	<b>Total</b>	<b>14</b>	<b>169.35</b>	<b>8</b>	<b>158.50</b>	<b>6</b>	<b>10.85</b>
<b>Relief and Rehabilitation</b>							
	2018-2019	6	168.80	5	163.80	1	5.00
	<b>Total</b>	<b>6</b>	<b>168.80</b>	<b>5</b>	<b>163.80</b>	<b>1</b>	<b>5.00</b>
<b>Panchayat</b>							
	2015-2016	12	9.71	9	6.39	3	3.32
	2017-2018	2	50.55	2	50.55	NIL	NIL
	2018-2019	5	148.56	5	148.56	NIL	NIL
	<b>Total</b>	<b>19</b>	<b>208.82</b>	<b>16</b>	<b>205.50</b>	<b>3</b>	<b>3.32</b>
<b>Sports and Youth Affairs</b>							
	2014-2015	1	2.25	1	2.25	NIL	NIL
	2015-2016	2	1.69	2	1.69	NIL	NIL
	2016-2017	3	1.10	3	1.10	NIL	NIL
	2017-2018	2	1.45	2	1.45	NIL	NIL
	2018-2019	11	4.58	4	2.11	7	2.47
	<b>Total</b>	<b>19</b>	<b>11.07</b>	<b>12</b>	<b>8.60</b>	<b>7</b>	<b>2.47</b>



## NOTES TO ACCOUNTS-Contd.

## Annexure - D

**[Suspense and Remittance Balances]**

[Reference to para 3 (vii)]

**Major Head 8658****(₹ in crore)**

Name of Minor Head	2017-18		2018-19		2019-20	
	Dr	Cr	Dr	Cr	Dr	Cr
101 – Pay and Accounts Office Suspense	33.85	0.47	52.60	0.05	68.48	0.05
<b>Net</b>	<b>Dr 33.38</b>		<b>Dr 52.55</b>		<b>Dr 68.43</b>	
102 – Suspense Accounts (Civil)	39.65	23.10	162.37	23.10	38.06	7.19
<b>Net</b>	<b>Dr 16.55</b>		<b>Dr 139.27</b>		<b>Dr 30.87</b>	
109 – Reserve Bank Suspense - Headquarters	(-)38.10	(-)13.89	(-)16.57	(-)5.43	(-)16.58	(-)5.19
<b>Net</b>	<b>Cr 24.21</b>		<b>Cr 11.14</b>		<b>Cr 11.39</b>	
110 – Reserve Bank Suspense – Central Accounts Office	1,884.35	1,600.43	1,833.37	1,520.70	1,920.18	779.44
<b>Net</b>	<b>Dr 283.92</b>		<b>Dr 312.67</b>		<b>Dr 1,140.74</b>	
112 – Tax Deducted at Source (TDS) Suspense	-	(-)0.02	-	7.04	-	6.86
<b>Net</b>	<b>Dr 0.02</b>		<b>Cr 7.04</b>		<b>Cr 6.86</b>	

**Major Head 8782**

	Dr	Cr	Dr	Cr	Dr	Cr
102 – Public Works Remittances	39,382.07	39,481.71	44,063.88	45,306.20	48,251.15	48,555.65
<b>Net</b>	<b>Cr 99.64</b>		<b>Cr 1,242.32</b>		<b>Cr 304.50</b>	
103 – Forest Remittances	1,604.94	1,602.73	1,728.87	1,738.30	1,773.73	1,772.79
<b>Net</b>	<b>Dr 2.21</b>		<b>Cr 9.43</b>		<b>Dr 0.94</b>	
105 – Reserve Bank of India Remittances	3.20	352.51	144.91	474.63	592.89	503.75
<b>Net</b>	<b>Cr 349.31</b>		<b>Cr 329.72</b>		<b>Dr 89.14</b>	

## NOTES TO ACCOUNTS-Contd.

**Annexure E**  
**Disclosure on Expenditure under MH-3435**  
**[Reference to Para 3 (ix)]**

<b>Expenditure under MH-3435- Ecology and Environment Complied based on vouchers/information received from the State Government (₹ in crore)</b>											
Major Head	Sub Major Head	Minor Head	Sub Head	Detail Head	Object Head	2017-18		2018-19		2019-20	
						Budget	Expenditure	Budget	Expenditure	Budget	Expenditure
3435	60- Others	800- Other Exp	01 - Sloping Water Shed Environmental Engineering Technology	0	01 Salaries	0.66	0.42	0.66	0.64	0.76	0.75
3435	60- Others	800- Other Exp	01 - Sloping Water Shed Environmental Engineering Technology	0	11 Domestic Travel Expenses	0.001	0.00	0.001	0.00	0.00 <sup>[1]</sup>	0.00
3435	60- Others	800- Other Exp	01 - Sloping Water Shed Environmental Engineering Technology	0	13 Office Expenses	0.002	0.00	0.004	0.00	0.01	0.01
3435	60- Others	800- Other Exp	01 - Sloping Water Shed Environmental Engineering Technology	0	29 Grants-in-aid (Non-Salary)	0.00	0.40	0.00	0.00	0.00	0.00
3435	60- Others	800- Other Exp	01 - Sloping Water Shed Environmental Engineering Technology	0	31 Grants-in-aid (Salary)	0.00	0.25	0.00	0.00	0.00	0.00
3435	60- Others	800- Other Exp	01 - Sloping Water Shed Environmental Engineering Technology	0	50 Other Charges	0.40	0.00	0.39	0.39	0.97	0.97
3435	60- Others	800- Other Exp	01 - Sloping Water Shed Environmental Engineering Technology	2 LTC	01 Salaries	0.005	0.00	0.01	0.00	0.02	0.00

<sup>[1]</sup> ₹ 30000.00/- only

## NOTES TO ACCOUNTS-Concl'd.

Expenditure under MH-3435- Ecology and Environment Complied based on vouchers/information received from the State Government (₹ in crore)											
Major Head	Sub Major Head	Minor Head	Sub Head	Detail Head	Object Head	2017-18		2018-19		2019-20	
						Budget	Expenditure	Budget	Expenditure	Budget	Expenditure
3435	60- Others	800- Other Exp	06 - National Mission of Bamboo Application	0	29 Grants-in-aid (Non-Salary)	0.12	0.12	0.00	0.00	0.00	0.00
3435	60- Others	800- Other Exp	06- National Mission of Bamboo Application	0	31 Grants-in-aid (Salary)	0.00	0.00	0.00	0.00	0.00	0.00
3435	60- Others	800- Other Exp	07 - Arunachal Pradesh State Medicinal Plant Board	0	29 Grants-in-aid (Non-Salary)	1.18	1.08	0.96	0.86	0.05	0.05
3435	60- Others	800- Other Exp	07 - Arunachal Pradesh State Medicinal Plant Board	0	31 Grants-in-aid (Salary)	0.07	0.07	0.35	0.35	0.39	0.39
3435	60- Others	800- Other Exp	08 - Arunachal Pradesh Biodiversity Board	0	29 Grants-in-aid (Non-Salary)	0.14	0.06	0.05	0.00	0.04	0.04
3435	60- Others	800- Other Exp	08 - Arunachal Pradesh Biodiversity Board	0	31 Grants-in-aid (Salary)	0.00	0.00	0.00	0.00	0.10	0.10
3435	60- Others	800- Other Exp	09 - Arunachal Pradesh Bamboo Research Development Agency	0	29 Grants-in-aid (Non-Salary)	0.30	0.07	0.30	0.20	0.03	0.03
3435	60- Others	800- Other Exp	09 - Arunachal Pradesh Bamboo Research Development Agency	0	31 Grants-in-aid (Salary)	0.00	0.00	0.41	0.41	0.16	0.16
3435	60- Others	800- Other Exp	10 - Schemes under SADA	0	29 Grants-in-aid (Non-Salary)	0.40	0.40	0.00	0.00	0.45	0.28
<b>Total</b>						<b>3.28</b>	<b>2.87</b>	<b>3.14</b>	<b>2.85</b>	<b>2.98</b>	<b>2.78</b>





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