



सत्यमेव जयते

Finance Accounts (Volume-I) 2017-18



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF ARUNACHAL PRADESH

FINANCE ACCOUNTS

2017-18

Volume-I

**GOVERNMENT OF
ARUNACHAL PRADESH**

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**Certificate of the Comptroller and Auditor General of India on Finance
Accounts**

This compilation containing the Finance Accounts of the Government of Arunachal Pradesh for the year ending 31 March 2018 presents the financial position along with accounts of the 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 the requirements of the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Arunachal Pradesh and the statements received from the Reserve Bank of India. Statements (No. 9 and 10), explanatory notes (No. 14 and 15) and appendices (III, IV, VIII and IX) in this compilation have been prepared directly from the information received from the Government of Arunachal Pradesh/ Corporations/ Companies/ Societies who 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. These

offices are independent organisations with distinct cadres, separate reporting lines and management structure.

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 2018.

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 2018.

Emphasis of Matter

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

1. Government collected ₹ 90.09 crore from employees as contribution towards National Pension Scheme (NPS) and contributed only ₹ 64.39 crore as Government's share towards the scheme. Thus, Government did not discharge its statutory liability as it failed to contribute ₹ 25.70 crore as Government's matching share under NPS. Further, against the total collected funds of ₹ 237.75 crore (including previous year's balance ₹ 83.27 crore), the Government transferred ₹ 141.88 crore only to designated

authority (NSDL) and did not transfer ₹ 95.87 crore to NSDL for further investment as per provisions of the scheme. Thus, there was a short transfer of ₹ 95.87 crore to the NSDL and current liability stands deferred to future year(s). Further, the State Government has created interest liability on the amount not transferred to NSDL, incorrectly used the funds that belongs to its employees and created benefit uncertainty in respect of the employees affected.

2. Ten Departments had drawn ₹ 5.71 crore from Government Accounts in the financial year 2017-18 against 183 Abstract Contingency (AC) bills but six departments did not submit 56 Detailed Countersigned Contingency (DCC) bills amounting to ₹ 2.59 crore before the close of the financial year and, therefore, there is no assurance that the amount of ₹ 2.59 crore has actually been incurred during the financial year for the purpose for which it was authorised by the legislature. In addition to this, four AC bills amounting to ₹ 0.75 crore drawn up to 2016-17 were also outstanding as on 31 March 2018. Thus, a total of 60 AC bills amounting to ₹ 3.34 crore were outstanding as of March 2018.

Date: 29th May, 2019
Place: New Delhi



(RAJIV MEHRISHI)
Comptroller & Auditor General of India

Guide to the Finance Accounts

A. Broad overview of the structure of Government accounts

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

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

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

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

Part II: Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Arunachal Pradesh for 2017-18 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.

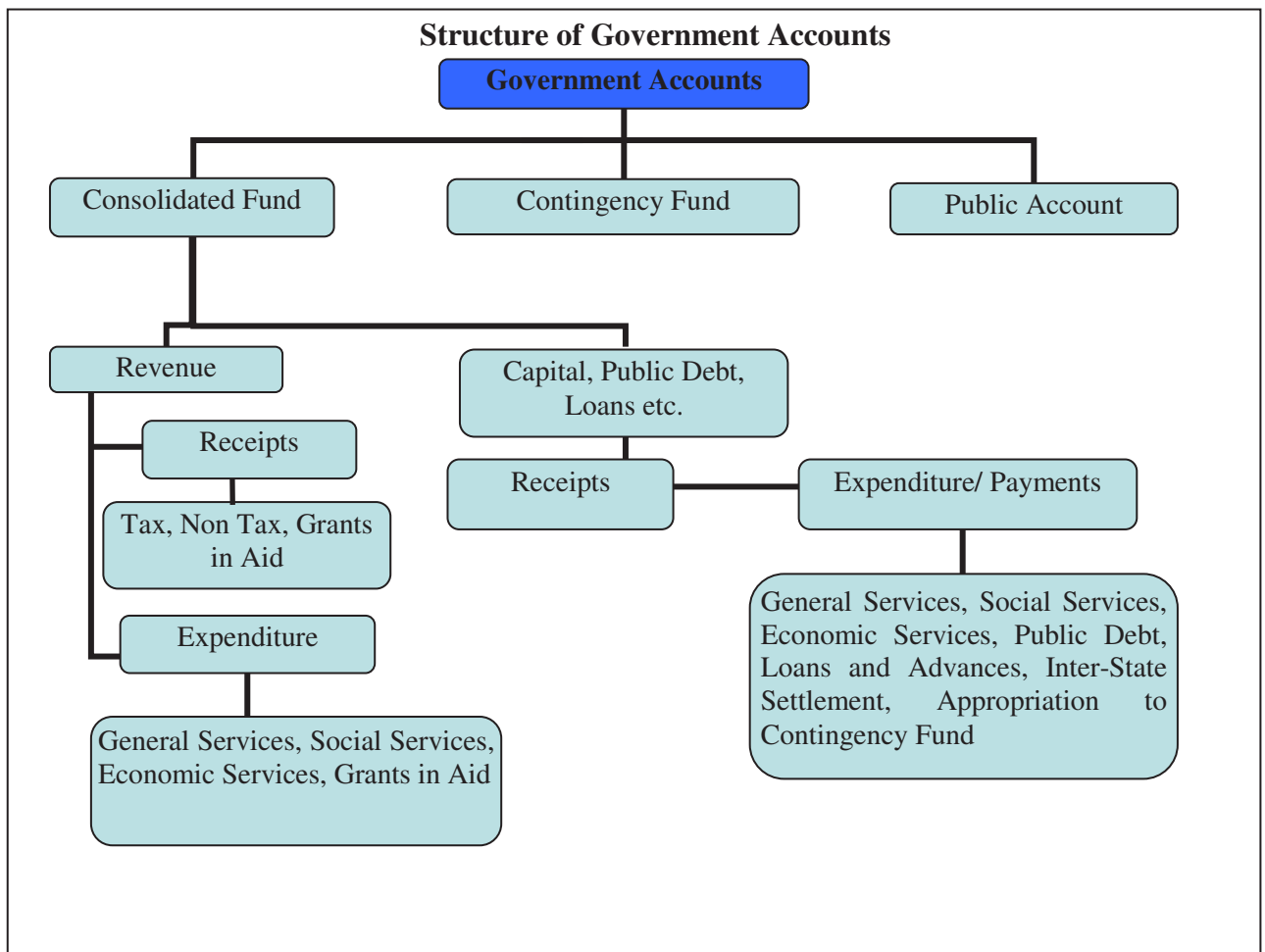
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of 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 2018).

| | |
|--------------|---------------------------------------|
| 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 Subheads:** 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.

1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)

| [1] Assets | Reference (Sr. no.) | | As at 31st March 2018 | As at 31st March, 2017 |
|---|------------------------|------------------|--------------------------|---------------------------|
| | Notes to Accounts | Statement | | |
| Cash | | Annx. to St.No.2 | 22,43.00 | 13,47.28 |
| (i) Cash in Treasuries and Local Remittances | ... | Annx. to St.No.2 | 3,92.00 | 3,17.17 |
| (ii) Departmental balances | ... | 21 | 7.97 | 6.45 |
| (iii) Permanent Imprest | ... | 21 | 0.01 | 0.01 |
| (iv) Cash Balance Investments | ... | 21 | 11,38.91 | 11,03.03 |
| (v) Deposits with Reserve Bank of India | Para 3 (v) | Annx. A | (-)7.44 | (-)5,99.28 |
| (vi) Investments from Earmarked Funds [2] | ... | 22 | 7,11.55 | 5,19.90 |
| Capital Expenditure | ... | ... | 2,33,78.68 | 2,01,90.58 |
| (i) Investments in shares of Companies Corporations, etc. | ... | 5,16 and 19 | 2,50.02 | 2,50.02 |
| (ii) Other Capital Expenditure | ... | 5,16 and 19 | 2,31,28.66 | 1,99,40.56 |
| Contingency Fund (un-recouped) | ... | ... | ... | ... |
| Loans and Advances | Para 3(iii) | 7 and 18 | 72.92 | 73.53 |
| Advances with departmental officers | ... | 21 | 5,03.23 | 4,99.66 |
| Suspense and Miscellaneous Balances [3] | ... | 21 | 3,48.64 | ... |
| Remittance Balances | ... | ... | ... | ... |
| Cumulative excess of expenditure over receipts [4] | ... | ... | ... | ... |
| Grand Total | ... | ... | 2,65,46.47 | 2,21,11.05 |

[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 - Concl'd.

(₹ in crore)

| Liabilities[1] | Reference (Sr. no.) | | As at 31st March 2018 | As at 31st March, 2017 |
|---|------------------------|-----------|--------------------------|---------------------------|
| | Notes to Accounts | Statement | | |
| Borrowings (Public Debt) | ... | ... | 40,88.94 | 27,53.91 |
| (i) Internal Debt | ... | 6 and17 | 38,83.83 | 25,22.36 |
| (ii) Loans and Advances from Central Government | ... | 6 and17 | | |
| Non-Plan Loans | ... | ... | 36.34 | 36.70 |
| Loans for State Plan Schemes | ... | ... | 1,21.14 | 1,45.27 |
| Loans for Central Plan Schemes | ... | ... | (-)3.12 | (-)2.23 |
| Loans for Centrally Sponsored Plan Schemes | ... | ... | 11.53 | 11.53 |
| Other loans | ... | ... | 39.22 | 40.28 |
| Contingency Fund (corpus) | ... | 21 | 0.05 | 0.05 |
| Liabilities on Public Account | | | | |
| (i) Small Savings, Provident Fund, etc | ... | 21 | 20,02.49 | 17,61.36 |
| (ii) Deposits | ... | ... | 3,93.10 | 5,23.72 |
| (iii) Reserve Funds | Para 3(v) | 22 | 7,23.99 | 5,86.12 |
| (iv) Remittance Balances | ... | ... | 4,45.93 | 4,11.83 |
| (v) Suspense and Miscellaneous Balance | ... | ... | ... | 56.22 |
| Cumulative excess of receipts over Expenditure [5] | ... | 12 | 1,88,91.97 | 1,60,17.84 |
| Grand Total | | | 2,65,46.47 | 2,21,11.05 |

[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 | | | |
|--|-------------------|-------------------|---|-------------------|-----------------|
| | 2017-18 | 2016-17 | | 2017-18 | 2016-17 |
| Part -I Consolidated Fund | | | | | |
| Section - A Revenue | | | | | |
| Revenue Receipts (Ref. Statement 3 & 14) | 1,37,74.60 | 1,17,79.57 | Revenue Expenditure (Ref. Statement 4-A,4-B & 15) | 1,09,00.47 | 93,94.54 |
| Tax revenue (raised by the State) (Ref. Statement 3 & 14) | 8,15.57 | 7,08.75 | Salaries [1] (Ref. Statement 4-B & Appendix-I) | 44,34.61 | 35,66.88 |
| Non- tax revenue (Ref. Statement 3 & 14) | 3,66.18 | 5,44.82 | Subsidies [1] (Ref. Appendix-II) | 0.82 | 4.99 |
| | | | Grants-in aid [2] (Ref. Statement 4-B, 10 & Appendix-III) | 15,16.88 | 12,79.07 |
| Interest receipts (Ref. Statement 3 & 14) | 46.98 | 56.39 | General Services (Ref. Statement 4 & 15) | | |
| Others (Ref. Statement 3) | 3,19.20 | 4,88.43 | Interest Payment and servicing of Debt (Ref. Statement 4-A,4-B & 15) | 6,67.36 | 5,49.23 |
| | | | Pension (Ref. Statement 4-A,4-B & 15) | 9,23.97 | 6,40.58 |
| Share of Union Taxes/ Duties (Ref. Statement 3 & 14) | 92,38.79 | 83,88.30 | Others | 5,05.14 | 2,91.63 |
| | | | Total (Ref. Statement 4-A & 15) | 20,96.47 | 14,81.44 |
| | | | Social Services (Ref. Statement 4-A & 15) | 12,19.84 | 9,62.73 |
| | | | Economic Services (Ref. Statement 4-A & 15) | 16,29.93 | 20,96.06 |
| Grants from Central Government (Ref. Statement 3 & 14) | 33,54.06 | 21,37.70 | Compensation and assignment to Local Bodies and PRIs (Ref. Statement 4-A & 15) | 1.92 | 3.37 |
| Revenue Deficit | ... | ... | Revenue Surplus | 28,74.13 | 23,85.03 |

[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 | | |
| | 2017-18 | 2016-17 | | 2017-18 | 2016-17 |
| Part -I Consolidated Fund | | | | | |
| Section -B Capital | | | | | |
| Capital Receipts <i>(Ref. Statement 3 & 14)</i> | ... | ... | Capital Expenditure <i>(Ref. Statement 4-A, 4-B & 16)</i> | 31,88.10 | 15,44.01 |
| | | | Grants-in aid [2] <i>(Ref. Statement 16)</i> | 50.00 | 0.76 |
| | | | General Services <i>(Ref. Statement 4-A & 16)</i> | 5,44.92 | 1,12.33 |
| | | | Social Services <i>(Ref. Statement 4-A & 16)</i> | 8,54.80 | 5,79.91 |
| | | | Economic Services <i>(Ref. Statement 4-A & 16)</i> | 17,38.38 | 8,51.01 |
| Recoveries of Loans and Advances <i>(Ref. Statement 3, 7 & 18)</i> | 5.68 | 3.79 | Loans and Advances Disbursed <i>(Ref. Statement 4-A, 7 & 18)</i> | 5.07 | 10.33 |
| | | | General Services <i>(Ref. Statement 4-A, 7 & 18)</i> | ... | ... |
| | | | Social Services <i>(Ref. Statement 4-A, 7 & 18)</i> | ... | ... |
| | | | Economic Services <i>(Ref. Statement 4-A, 7 & 18)</i> | 1.75 | 7.90 |
| | | | Others (loans to Government Servant) <i>(Ref. Statement 7)</i> | 3.32 | 2.43 |
| Public Debt receipts <i>(Ref. Statement 3, 6 & 17)</i> | 17,67.27 | 10,15.27 | Repayment of Public Debt <i>(Ref. Statement 4-A, 6 & 17)</i> | 4,32.24 | 5,86.77 |
| Internal Debt (Market Loans, NSSF etc.) <i>(Ref. Statement 3, 6 & 17)</i> | 17,67.27 | 10,15.27 | Internal Debt (Market loans, NSSF etc.) <i>(Ref. Statement 4-A, 6 & 17)</i> | 4,05.81 | 5,60.31 |
| Loan from GOI <i>(Ref. Statement 3,6 & 17)</i> | ... | ... | Loan from GOI <i>(Ref. Statement 4-A, 6 & 17)</i> | 26.43 | 26.46 |
| Inter-State Settlement Account (Net) | ... | ... | Inter-State Settlement Account (Net) | ... | ... |
| Total Receipts Consolidated Fund <i>(Ref. Statement 3)</i> | 1,55,47.55 | 1,27,98.63 | Total Expenditure Consolidated Fund <i>(Ref. Statement 4)</i> | 1,45,25.88 | 1,15,35.65 |
| Deficit in Consolidated Fund | ... | ... | Surplus in Consolidated Fund | 10,21.67 | 12,62.98 |

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

(₹ in crore)

| Receipts | | | Disbursements | | |
|--|-------------------|--------------------|--|-------------------|-------------------|
| | 2017-18 | 2016-17 | | 2017-18 | 2016-17 |
| Part -II Contingency Fund | | | | | |
| Contingency Fund (Ref. Statement 21) | ... | ... | Contingency Fund (Ref. Statement 21) | ... | ... |
| Part III Public Account [3] | | | | | |
| Small savings (Ref. Statement 21) | 4,71.15 | 3,88.41 | Small savings (Ref. Statement 21) | 2,30.02 | 2,31.18 |
| Reserves and Sinking Funds (Ref. Statement 21) | 1,66.81 | 1,80.15 | Reserves and Sinking Funds (Ref. Statement 21) | 2,20.59 | 1,58.61 |
| Deposits (Ref. Statement 21) | 5,11.95 | 6,39.03 | Deposits (Ref. Statement 21) | 6,42.57 | 16,66.38 |
| Advances (Ref. Statement 21) | 37.29 | 93.10 | Advances (Ref. Statement 21) | 40.86 | 3,71.41 |
| Suspense and Misc[4] (Ref. Statement 21) | 3,21,72.14 | 3,48,11.96 | Suspense and Misc[4] (Ref. Statement 21) | 3,26,14.39 | 3,37,38.81 |
| Remittances (Ref. Statement 21) | 47,39.13 | 49,23.80 | Remittances (Ref. Statement 21) | 47,05.04 | 52,86.98 |
| Total Receipts Public Account | 3,80,98.47 | 4,10,36.45 | Total Disbursements Public Account | 3,84,53.47 | 4,14,53.37 |
| Deficit in Public Account | 3,55.00 | 4,16.92 | Surplus in Public Account | ... | ... |
| Opening Cash Balance | (-)2,82.11 | (-)11,28.17 | Closing Cash Balance | 3,84.56 | (-)2,82.11 |
| Increase in Cash Balance | 6,66.67 | 8,46.06 | Decrease in Cash Balance | ... | ... |

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

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

ANNEXURE A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

| | On 31 st March 2018 | On 1 st April 2017 |
|--|-----------------------------------|----------------------------------|
| (₹ in crore) | | |
| (a) General Cash Balance | | |
| 1. Cash in Treasuries | ... | ... |
| 2. Deposits with Reserve Bank | (-)7.44 | (-)5,99.28 |
| 3. Remittance in Transit (Local) | 3,92.00 | 3,17.17 |
| Total | 3,84.56 | (-)2,82.11 |
| 4. Investment held in the "Cash Balance Investment Accounts" | 11,38.91 | 11,03.03 |
| Total (a) | 15,23.47 | 8,20.92 |
| (b) Other Cash Balances and Investments | | |
| 1. Cash with Departmental Officers viz, Forest and Public Works Officers | 7.97 | 6.46 |
| 2. Permanent Advance for Contingent Expenditure with Departmental Officers | 0.01 | ... |
| 3. Investment of earmarked Funds | 7,11.55 | 5,19.90 |
| Total (b) | 7,19.53 | 5,26.35 |
| Total (a) and (b) | 22,43.00 | 13,47.28 |

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,2018).

(a) There was a net difference of ₹ 14.67 crore (Debit) between the figures reflected in the accounts ₹ 7.44 crore (Credit) and that intimated by the Reserve Bank of India ₹ 22.11 crore (Debit).

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

| | (₹ in crore) | |
|---|----------------|----------------|
| 1.Adjustment in respect of overdraft/shortfall | ... | ... |
| 2.Misclassification by Bank /Treasury | Dr | ₹ 14.67 |
| 3.Non-receipt of details of adjustment made by R.B.I. | ... | ... |
| Total | Dr | ₹ 14.67 |

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 2017-18 advised to RBI till 25th April, 2018

Table 1 : Limits of Special Ways and Means Advance

| Period | Special Drawing Limit |
|----------------------|-----------------------|
| (₹ in crore) | |
| As on March 31, 2016 | 1,95.00 |
| As on March 31, 2017 | 1,73.88 |
| As on March 31, 2018 | 38.42 |

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 - 1 |
| 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 |

Table 3: Repo Rate during the year 2017-18 are as follows(different rates during the year):

| Period | Repo Rate |
|--------------------------------------|-----------|
| 1st April, 2017 to 1st August, 2017 | 6.25% |
| 2nd August, 2017 to 31st March, 2018 | 6.00% |

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

The extent to which the Government maintained the minimum balances with the Bank during 2017-18 and take ways and means Advances as indicated below:-

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

Table 4 : Detailed Statement on Ways and Means Advances

| Description | Opening Balance on 1st April, 2017 | Purchase during 2017-2018 | Sales during 2017-2018 | Closing Balance on 31st March, 2018 | Interest realised during the year |
|---|------------------------------------|---------------------------|------------------------|-------------------------------------|-----------------------------------|
| (₹ in crore) | | | | | |
| 6003-110 Ways and Means Advances from RBI | (-)4,00.18 | 5,16.94[*] | 61.12[*] | 55.64 | ... |

All the investments from out of the cash balances are in government of India securities. Interest realised during the year on such investment was ₹ 45.28 crore.

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

| | Opening Balance on 1st April 2017 | Purchase during 2017-18 | Sales during 2017-18 | Closing Balance 31st March 2018 | Interest realised during the year |
|---------------------------------------|-----------------------------------|-------------------------|----------------------|---------------------------------|-----------------------------------|
| (₹ in crore) | | | | | |
| Short Term Investments | | | | | |
| Government of India Treasury Bills | 11,03.03 | 3,26,89.31 | 3,26,53.43 | 11,38.91 | 45.28 |
| Long Term Investments | | | | | |
| Government of India Stock /Securities | ... | ... | ... | ... | ... |
| Total | 11,03.03 | 3,26,89.31 | 3,26,53.43 | 11,38.91 | 45.28 |

[*] Rectification of misclassification during 2013-14.

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

| | | (₹ in crore) | |
|-------------|--|-------------------|-----------------|
| | Description | 2017-18 | 2016-17 |
| A. | Tax revenue | | |
| A.1 | Own Tax Revenue | 8,15.57 | 7,08.75 |
| | Goods and Services Tax | 2,23.73 | ... |
| | Land Revenue | 13.32 | 6.44 |
| | Stamps and Registration fees | 10.42 | 5.08 |
| | State Excise | 1,22.61 | 1,09.05 |
| | Sales Tax | 2,85.13 | 2,82.54 |
| | Taxes on goods and passengers | 1,28.96 | 2,81.17 |
| | Taxes on Vehicles | 31.40 | 24.47 |
| | Others | ... | ... |
| A. 2 | Share of net proceeds of Taxes | 92,38.79 | 83,88.30 |
| | Goods and Services Tax | 10,59.48 | ... |
| | Corporation Tax | 28,25.84 | 26,77.52 |
| | Taxes on Income other than Corporation Tax | 23,86.20 | 18,60.88 |
| | Other Taxes on Income and Expenditure | ... | ... |
| | Taxes on Wealth | (-)0.08 | 6.13 |
| | Customs | 9,31.30 | 11,51.76 |
| | Union Excise | 9,73.50 | 13,15.22 |
| | Service Tax | 10,62.55 | 13,76.76 |
| | Other Taxes and Duties on Commodities and Services | ... | 0.03 |
| | Others | ... | ... |
| | Total A | 1,00,54.36 | 90,97.05 |
| B. | Non-Tax Revenue | | |
| | Interest receipts | 46.98 | 56.39 |
| | Dividends and Profits | ... | ... |
| | Miscellaneous General services | 12.75 | 21.67 |
| | Non-ferrous Mining and Metallurgical Industries | 48.81 | 61.01 |
| | Forestry and Wild Life | 13.44 | 13.86 |
| | Public Works | 4.95 | 8.95 |
| | Other Administrative Services | 15.63 | 11.24 |
| | Crop Husbandry | 2.20 | 1.24 |
| | Police | 5.12 | 64.36 |
| | Animal Husbandry | 1.71 | 1.62 |

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

| | | (₹ in crore) | |
|-----------------|--|----------------|----------------|
| Description | | 2017-18 | 2016-17 |
| Others | | 2,14.59 | 3,04.48 |
| Total B. | | 3,66.18 | 5,44.82 |

II . GRANTS FROM GOVERNMENT OF INDIA

| | | (₹ in crore) | |
|---|---|-------------------|-------------------|
| Description | | 2017-18 | 2016-17 |
| C. Grants | | | |
| Grants-in-aid from Central Government | | | |
| Non Plan Grants | | 16.08 | 2,28.69 |
| | Grants under the proviso to Article 275 (1) of the | 16.08 | 1,05.78 |
| | Grants towards contribution to State Disaster Response Fund | ... | 49.50 |
| | Grants under National Calamity Contingency Fund | ... | ... |
| | Other Grants | ... | 73.41 |
| Grants for State /Union Territory Plan Schemes | | 84.54 | 16,33.22 |
| | Block Grants (of which EAP) | ... | 1,13.26 |
| | Grants under the proviso to Article 275 (1) of the | ... | 3.65 |
| | Grants for Central Road Fund | ... | 56.69 |
| | Other Grants | 84.54 | 14,59.62 |
| | Grants for Central Plan Schemes | 13.68 | 17.73 |
| | Grants for Centrally Sponsored Plan Schemes | 8.80 | 1,87.99 |
| | Grants for Special Plan Schemes | ... | 70.07 |
| | Centrally Sponsored Plan Schemes | 24,04.33 | ... |
| | Finance Commission Grants | 1,24.09 | ... |
| | Other Transfer/Grants to States/Union Territories with Legislatures | 7,02.54 | ... |
| Total C | | 33,54.06 | 21,37.70 |
| Total Revenue Receipts (A+B+C) | | 1,37,74.60 | 1,17,79.57 |

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

| III CAPITAL , PUBLIC DEBT AND OTHER RECEIPTS | | | (₹ in crore) | |
|---|--|--|----------------------|-------------------|
| | Description | | 2017-18 | 2016-17 |
| D. | Capital | | | |
| | Disinvestment proceeds | | ... | ... |
| | Others | | ... | ... |
| | Total D | | ... | ... |
| E. | Public Debt receipts | | | |
| | Internal Debt | | | |
| | | Market Loans | 8,87.80 | 4,53.00 |
| | | WMA [1] from RBI | 5,16.94 | 2,53.94 |
| | | Bonds | ... | ... |
| | | Loans from Financial Institutions | 1,98.69 | 1,66.63 |
| | | Special Securities issued to National Small Savings Fund | 1,63.59 | 1,41.70 |
| | | Other Loans | 0.25 | ... |
| | Loans and Advances from Central Government | | | |
| | | Non Plan Loans | ... | ... |
| | | Loans for State Plan Schemes | ... | ... |
| | | Loans for Central Plan Schemes | ... | ... |
| | | Loans for Centrally Sponsored Plan Schemes | ... | ... |
| | | Other | ... | ... |
| | Total E. | | 17,67.27 | 10,15.27 |
| F. | Loans and Advances by State Government [2] | | 5.68 | 3.79 |
| G. | Inter State Settlements | | ... | ... |
| | Total Receipts in Consolidated Fund (A+B+C+D+E+F+G) | | 1,55,47.55 | 1,27,98.63 |

[1] WMA: Ways and Means Advances

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

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

| A. EXPENDITURE BY FUNCTION | | (₹ in crore) | | | |
|-----------------------------------|--|-----------------|----------------|--------------------|-----------------|
| Description | | Revenue | Capital | Loans and Advances | Total |
| A. | General Services | | | | |
| A.1 | Organs of State | 1,40.78 | ... | ... | 1,40.78 |
| | Parliament/State/Union Territory Legislatures | 54.68 | ... | ... | 54.68 |
| | President, Vice President/Governor, Administrator of Union Territories | 7.99 | ... | ... | 7.99 |
| | Council of Ministers | 28.75 | ... | ... | 28.75 |
| | Administration of Justice | 17.96 | ... | ... | 17.96 |
| | Elections | 31.40 | ... | ... | 31.40 |
| A.2 | Fiscal Services | 50.88 | ... | ... | 50.88 |
| | Land Revenue | 18.48 | ... | ... | 18.48 |
| | Stamps and Registration | 0.65 | ... | ... | 0.65 |
| | State Excise | 30.26 | ... | ... | 30.26 |
| | Other Fiscal Services | 1.49 | ... | ... | 1.49 |
| A.3 | Interest Payment and servicing of Debt | 6,67.36 | ... | ... | 6,67.36 |
| | Appropriation for Reduction or Avoidance of Debt | 2,00.00 | ... | ... | 2,00.00 |
| | Interest Payments | 4,67.36 | ... | ... | 4,67.36 |
| A.4 | Administrative Services | 17,00.25 | 5,44.92 | ... | 22,45.17 |
| | Public Service Commission | 6.99 | ... | ... | 6.99 |
| | Secretariat-General Services | 1,60.74 | ... | ... | 1,60.74 |
| | District Administration | 2,96.98 | ... | ... | 2,96.98 |
| | Treasury and Accounts Administration | 27.85 | ... | ... | 27.85 |
| | Police | 8,78.05 | ... | ... | 8,78.05 |
| | Jails | 13.55 | ... | ... | 13.55 |
| | Stationery and Printing | 10.29 | 0.14 | ... | 10.43 |
| | Public Works | 2,64.92 | 1,47.68 | ... | 4,12.60 |
| | Other Administrative Services | 40.88 | 3,97.10 | ... | 4,37.98 |
| A.5 | Pensions and Miscellaneous General Services | 9,25.49 | ... | ... | 9,25.49 |
| | Pensions and other Retirement Benefits | 9,23.97 | ... | ... | 9,23.97 |
| | Miscellaneous General Services | 1.52 | ... | ... | 1.52 |
| | Total A. General Services | 34,84.76 | 5,44.92 | ... | 40,29.68 |

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

| A. EXPENDITURE BY FUNCTION | | (₹ in crore) | | | |
|-----------------------------------|--|---------------------|----------------|---------------------------|-----------------|
| Description | | Revenue | Capital | Loans and Advances | Total |
| B. | Social Services | | | | |
| B.1 | Education, Sports, Art and Culture | 17,17.66 | 86.62 | ... | 18,04.28 |
| | General Education | 15,83.87 | 52.43 | ... | 1636.30 |
| | Technical Education | 14.92 | 2.83 | ... | 17.75 |
| | Sports and Youth Services | 78.62 | 4.26 | ... | 82.88 |
| | Art and Culture | 40.25 | 27.10 | ... | 67.35 |
| B.2 | Health and Family Welfare | 8,93.52 | 41.71 | ... | 9,35.23 |
| | Medical and Public Health | 8,74.88 | 41.71 | ... | 9,16.59 |
| | Family Welfare | 18.64 | ... | ... | 18.64 |
| B.3 | Water Supply, Sanitation, Housing and Urban Development | 8,19.02 | 5,68.21 | ... | 13,87.23 |
| | Water Supply and Sanitation | 6,70.34 | 3,02.52 | ... | 9,72.86 |
| | Housing | 53.21 | 27.31 | ... | 80.52 |
| | Urban Development | 95.47 | 2,38.38 | ... | 3,33.84 |
| B.4 | Information and Broadcasting | 25.51 | 0.69 | ... | 26.20 |
| | Information and Publicity | 25.51 | 0.69 | ... | 26.20 |
| B.5 | Labour and Labour Welfare | 33.51 | ... | ... | 33.51 |
| | Labour and Employment | 33.51 | ... | ... | 33.51 |
| B.6 | Social Welfare and Nutrition | 4,39.46 | 1,56.72 | ... | 5,96.18 |
| | Social Security and Welfare | 2,78.96 | 1,56.72 | ... | 4,35.68 |
| | Nutrition | 45.53 | ... | ... | 45.53 |
| | Relief on account of Natural Calamities | 1,14.97 | ... | ... | 1,14.97 |
| B.7 | Others | 22.15 | 0.85 | ... | 23.00 |
| | Other Social Services | 0.04 | 0.85 | ... | 0.89 |
| | Secretariat-Social Services | 22.11 | ... | ... | 22.11 |
| | Total B. Social Services | 39,50.83 | 8,54.80 | ... | 48,05.63 |
| C. | Economic Services | | | | |
| C.1 | Agriculture and Allied Activities | 7,69.19 | 13.58 | 1.75 | 7,84.52 |
| | Crop Husbandry | 2,52.12 | ... | ... | 2,52.12 |
| | Soil and Water Conservation | 74.47 | ... | ... | 74.47 |
| | Animal Husbandry | 1,15.99 | 0.25 | ... | 1,16.24 |
| | Dairy Development | 2.52 | ... | ... | 2.52 |
| | Fisheries | 26.00 | 0.28 | ... | 26.28 |

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

| A. EXPENDITURE BY FUNCTION | | (₹ in crore) | | | |
|-----------------------------------|---|---------------------|----------------|---------------------------|----------------|
| Description | | Revenue | Capital | Loans and Advances | Total |
| C. | Economic Services | | | | |
| C.1 | Agriculture and Allied Activities | | | | |
| | Forestry and Wild Life | 2,15.32 | ... | ... | 2,15.32 |
| | Food, Storage and Warehousing | 34.42 | 5.33 | ... | 39.75 |
| | Agricultural Research and Education | 30.79 | 1.76 | ... | 32.55 |
| | Co-operation | 14.30 | 4.21 | 1.75 | 20.26 |
| | Other Agricultural Programmes | 3.26 | 1.75 | ... | 5.01 |
| C.2 | Rural Development | 5,75.62 | 53.10 | ... | 6,28.72 |
| | Special Programmes for Rural Development | 50.84 | ... | ... | 50.84 |
| | Rural Employment | 2,71.96 | ... | ... | 2,71.96 |
| | Land Reforms | 5.55 | ... | ... | 5.55 |
| | Other Rural Development Programmes | 2,47.27 | 53.10 | ... | 3,00.37 |
| C.3 | Special Areas Programmes | 17.71 | 1,68.57 | ... | 1,86.28 |
| | Hill Areas | 0.07 | ... | ... | 0.07 |
| | North Eastern Areas | 16.43 | 1,21.52 | ... | 1,37.95 |
| | Other Special Area Programmes | 1.21 | 47.05 | ... | 48.26 |
| C.4 | Irrigation and Flood Control | 2,74.86 | 69.57 | ... | 3,44.43 |
| | Major Irrigation | ... | ... | ... | ... |
| | Minor Irrigation | 2,52.26 | 3.57 | ... | 2,55.83 |
| | Command Area Development | 4.00 | ... | ... | 4.00 |
| | Flood Control and Drainage | 18.60 | 66.00 | ... | 84.60 |
| C.5 | Energy | 7,04.22 | 2,50.92 | ... | 9,55.14 |
| | Power | 6,85.71 | 2,50.92 | ... | 9,36.63 |
| | New and Renewable Energy | 18.51 | ... | ... | 18.51 |
| C.6 | Industry and Minerals | 90.78 | 10.28 | ... | 1,01.06 |
| | Village and Small Industries | 65.00 | 8.13 | ... | 73.13 |
| | Industries | 7.16 | ... | ... | 7.16 |
| | Non-ferrous Mining and Metallurgical Industries | 15.38 | 1.83 | ... | 17.21 |
| | Other Industries | 3.24 | 0.32 | ... | 3.56 |

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

| A. EXPENDITURE BY FUNCTION | | (₹ in crore) | | | |
|-----------------------------------|---|-------------------|-----------------|--------------------------|-------------------|
| Description | | Revenue | Capital | Loans and Advances | Total |
| C. | Economic Services-concltd. | | | | |
| C.7 | Transport | 8,04.11 | 11,74.04 | ... | 19,78.15 |
| | Civil Aviation | 4.84 | 3.60 | ... | 8.44 |
| | Roads and Bridges | 6,87.04 | 11,58.05 | ... | 18,45.09 |
| | Road Transport | 1,11.50 | 12.39 | ... | 1,23.89 |
| | Inward Water Transport | 0.73 | ... | ... | 0.73 |
| C.8 | Communications | 30.42 | ... | ... | 30.42 |
| | Other Communication Services | 30.42 | ... | ... | 30.42 |
| C.9 | Science Technology and Environment | 45.82 | 13.14 | ... | 58.96 |
| | Other Scientific Research | 42.95 | 13.14 | ... | 56.09 |
| | Ecology and Environment | 2.87 | ... | ... | 2.87 |
| C.1 | General Economic Services | 1,52.15 | 35.18 | ... | 1,87.33 |
| | Secretariat-Economic Services | 28.09 | ... | ... | 28.09 |
| | Tourism | 35.85 | 31.12 | ... | 66.97 |
| | Census Survey and Statistics | 25.89 | ... | ... | 25.89 |
| | Civil Supplies | 52.56 | ... | ... | 52.56 |
| | Other General Economic Services | 9.76 | 4.06 | ... | 13.82 |
| | Total C. Economic Services | 34,64.88 | 17,88.38 | 1.75 | 52,55.01 |
| E. | Public Debt | | | | |
| | Internal Debt of the State Government | ... | ... | 4,05.81 | 4,05.81 |
| | Loans and Advances from the Central Government | ... | ... | 26.43 | 26.43 |
| | Total E. Public Debt | ... | ... | 4,32.24 | 4,32.24 |
| F. | Loans and Advances | | | | |
| | Loans to Government Servants | ... | ... | 3.32 | 3.32 |
| | Total F. Loans and Advances | ... | ... | 3.32 | 3.32 |
| | Total Consolidated Fund of India Expenditure | 1,09,00.47 | 31,88.10 | 4,37.31 | 1,45,25.88 |

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

B.EXPENDITURE BY NATURE**(₹ in crore)**

| Head of | 2017-2018 | | | 2016-2017 | | | 2015-2016 | | |
|---------------------------------|-------------------|-----------------|-------------------|-----------------|-----------------|-------------------|-----------------|-----------------|-------------------|
| | Revenue | Capital | Total | Revenue | Capital | Total | Revenue | Capital | Total |
| Salary | 44,34.61 | ... | 44,34.61 | 35,66.88 | ... | 35,66.88 | 30,98.20 | ... | 30,98.20 |
| Wages | 3,42.07 | ... | 3,42.07 | 2,85.38 | ... | 2,85.38 | 2,40.77 | ... | 2,40.77 |
| Pension/ Gratuity | 9,23.97 | ... | 9,23.97 | 6,40.58 | ... | 6,40.58 | 5,55.25 | ... | 5,55.25 |
| Medical Treatment | 7.49 | ... | 7.49 | 1.92 | ... | 1.92 | 31.00 | ... | 31.00 |
| Office Expenses | 2,31.90 | ... | 2,31.90 | 3,52.08 | ... | 3,52.08 | 1,69.30 | 0.50 | 1,69.80 |
| Materials and Supplies | 45.81 | ... | 45.81 | 28.78 | 0.05 | 28.83 | 32.42 | 1.33 | 33.75 |
| Minor Works | 11,41.88 | ... | 11,41.88 | 9,56.91 | 1.70 | 9,58.61 | 12,05.59 | 0.03 | 12,05.62 |
| Grants in aid(Salary) | 5,33.40 | ... | 5,33.40 | 5,13.62 | 0.76 | 5,14.38 | 4,75.50 | ... | 4,75.50 |
| Grants in aid(NS) | 8,65.14 | ... | 8,65.14 | 5,97.65 | ... | 5,97.65 | 4,26.25 | ... | 4,26.25 |
| GIA (Creation of Assets) | 1,18.33 | 50.00 | 1,68.33 | 1,67.80 | ... | 1,67.80 | 63.03 | ... | 63.03 |
| Scholarshi p and Stipends | 1,50.60 | ... | 1,50.60 | 1,00.49 | ... | 1,00.49 | 79.04 | ... | 79.04 |
| Interest | 4,67.36 | ... | 4,67.36 | 3,99.23 | ... | 3,99.23 | 4,15.64 | ... | 4,15.64 |
| Other Charges | 12,34.89 | 67.33 | 13,02.22 | 14,81.67 | 51.63 | 15,33.30 | 12,19.47 | 63.94 | 12,83.41 |
| Motor Vehicles | 37.90 | 2.01 | 39.91 | 22.77 | 9.65 | 32.42 | 28.13 | 13.93 | 42.06 |
| Major Works | ... | 30,56.76 | 30,56.76 | ... | 14,62.90 | 14,62.90 | 0.91 | 18,99.16 | 19,00.07 |
| Investment | 2,00.00 | ... | 2,00.00 | 1,50.00 | 0.91 | 1,50.91 | 2,00.00 | 0.98 | 2,00.98 |
| Others | 1,65.12 | 4,49.79 | 6,14.91 | 1,28.78 | 6,14.18 | 7,42.96 | 1,22.24 | 13,13.55 | 14,35.79 |
| Deduct Entries | ... | (-0.48) | (-0.48) | ... | (-0.67) | (-0.67) | ... | (-0.75) | (-0.75) |
| Total | 1,09,00.47 | 36,25.41 | 1,45,25.88 | 93,94.54 | 21,41.11 | 1,15,35.65 | 83,62.74 | 32,92.67 | 1,16,55.41 |

| 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE | | | | | |
|--|---|---|---|---|---|
| Major Description Head | 1 | 2 | 3 | 4 | 5 |
| | Expenditure during 2016-17 | Progressive Expenditure upto 2016-17 | Expenditure during 2017-18 | Progressive Expenditure upto 2017-18 | Increase(+)/ Decrease(-) in Percentage |
| (₹ in crore) | | | | | |
| A. Capital Accounts of General Services | | | | | |
| 4047 Capital Outlay on other Fiscal Services | 0.35 | 30.99 | ... | 30.99 | ... |
| 4055 Capital Outlay on Police | 0.76 | 1,35.18 | ... | 1,35.18 | ... |
| 4058 Capital Outlay on Stationery and Printing | 0.09 | 15.95 | 0.14 | 16.09 | 56 |
| 4059 Capital Outlay on Public Works | 93.04 | 12,56.06 | 1,47.67 | 14,03.73 | 59 |
| 4070 Capital Outlay on other Administrative Services | 18.85 | 1,11.28 | 3,97.10 | 5,08.38 | 2007 |
| 4075 Capital Outlay on Miscellaneous General Services | ... | 0.10 | ... | 0.10 | ... |
| Total A. Capital Accounts of General Services | 1,13.09 | 15,49.56 | 5,44.91 | 20,94.47 | 382 |
| B. Capital Account of Social Services | | | | | |
| (a) Capital Account of Education, Sports, Art and Culture | | | | | |
| 4202 Capital Outlay on Education, Sports, Art and Culture | 94.14 | 12,88.86 | 86.62 | 13,75.48 | (-)8 |
| Total (a) Capital Account of Education, Sports, Art and Culture | 94.14 | 12,88.86 | 86.62 | 13,75.48 | (-)8 |
| (b) Capital Account of Health and Family Welfare | | | | | |
| 4210 Capital Outlay on Medical and Public Health | 14.89 | 3,53.79[*] | 41.71 | 3,95.50 | 180 |
| 4211 Capital Outlay on Family Welfare | ... | 0.27 | ... | 0.27 | ... |
| Total (b) Capital Account of Health and Family Welfare | 14.89 | 3,54.06[*] | 41.71 | 3,95.77 | 180 |

[*] Difference is due to rectification of last years' error.

| 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd. | | | | | |
|---|---|---|---|---|---|
| Major Description Head | 1 | 2 | 3 | 4 | 5 |
| | Expenditure during 2016-17 | Progressive Expenditure upto 2016-17 | Expenditure during 2017-18 | Progressive Expenditure upto 2017-18 | Increase(+)/ Decrease(-) in Percentage |
| (₹ in crore) | | | | | |
| B. Capital Account of Social Services-concl. | | | | | |
| (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development | | | | | |
| 4215 Capital Outlay on Water Supply and Sanitation | 1,31.17 | 6,64.26 | 3,02.52 | 9,66.78 | 131 |
| 4216 Capital Outlay on Housing | 3.64 | 3,99.28 | 27.31 | 4,26.59 | 650 |
| 4217 Capital Outlay on Urban Development | 2,86.93 | 14,33.24 | 2,38.38 | 16,71.62 | (-)17 |
| Total (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development | 4,21.74 | 24,96.78 | 5,68.21 | 30,64.99 | 35 |
| (d) Capital Account of Information and Broadcasting | | | | | |
| 4220 Capital Outlay on Information and Publicity | 0.62 | 10.25 | 0.70 | 10.95 | 13 |
| Total (d) Capital Account of Information and Broadcasting | 0.62 | 10.25 | 0.70 | 10.95 | 13 |
| (g) Capital Account of Social Welfare and Nutrition | | | | | |
| 4235 Capital Outlay on Social Security and Welfare | 48.32 | 4,70.16 | 1,56.72 | 6,26.88 | 224 |
| Total (g) Capital Account of Social Welfare and Nutrition | 48.32 | 4,70.16 | 1,56.72 | 6,26.88 | 224 |
| (h) Capital Account on Other Social Services | | | | | |
| 4250 Capital Outlay on Other Social Services | 0.20 | 20.28 | 0.85 | 21.13 | 325 |
| Total (h) Capital Account on Other Social Services | 0.20 | 20.28 | 0.85 | 21.13 | 325 |
| Total B.Capital Account of Social Services | 5,79.91 | 46,40.39 | 8,54.81 | 54,95.20 | 47 |

| 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd. | | | | | |
|---|---|---|---|---|---|
| Major Description Head | 1 | 2 | 3 | 4 | 5 |
| | Expenditure during 2016-17 | Progressive Expenditure upto 2016-17 | Expenditure during 2017-18 | Progressive Expenditure upto 2017-18 | Increase(+)/ Decrease(-) in Percentage |
| (₹ in crore) | | | | | |
| C. Capital Account of Economic Services | | | | | |
| (a) Capital Account of Agriculture and Allied Activities | | | | | |
| 4401 Capital Outlay on Crop Husbandry | ... | 75.66 | ... | 75.66 | ... |
| 4402 Capital Outlay on Soil and Water Conservation | ... | 34.02 | ... | 34.02 | ... |
| 4403 Capital Outlay on Animal Husbandry | 0.50 | 49.77 | 0.25 | 50.02 | (-)50 |
| 4404 Capital Outlay on Dairy Development | ... | 0.90 | ... | 0.90 | ... |
| 4405 Capital Outlay on Fisheries | 0.20 | 22.92 | 0.28 | 23.20 | 40 |
| 4406 Capital Outlay on Forestry and Wild Life | 0.42 | 20.22 | ... | 20.22 | ... |
| 4408 Capital Outlay on Food Storage and Warehousing | 3.60 | 18.45 | 5.33 | 23.78 | 48 |
| 4415 Capital Outlay on Agricultural Research and Education | ... | 6.14 | 1.76 | 7.90 | ... |
| 4416 Investments in Agricultural Financial Institutions | 0.91 | 8.82 | ... | 8.82 | ... |
| 4425 Capital Outlay on Co-operation | 1.73 | 2,26.21 | 4.21 | 2,30.42 | 143 |
| 4435 Capital Outlay on other Agriculture Programmes | ... | 1.09 | 1.75 | 2.85 | ... |
| Total (a) Capital Account of Agriculture and Allied Activities | 7.36 | 4,64.21 | 13.58 | 4,77.79 | 85 |
| (b) Capital Account of Rural Development | | | | | |
| 4515 Capital Outlay on other Rural Development Programmes | 35.66 | 2,71.39 | 53.09 | 3,24.48 | 49 |
| Total (b) Capital Account of Rural Development | 35.66 | 2,71.39 | 53.09 | 3,24.48 | 49 |

| 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd. | | | | | |
|--|---|---|---|---|---|
| Major Description Head | 1 | 2 | 3 | 4 | 5 |
| | Expenditure during 2016-17 | Progressive Expenditure upto 2016-17 | Expenditure during 2017-18 | Progressive Expenditure upto 2017-18 | Increase(+)/ Decrease(-) in Percentage |
| (₹ in crore) | | | | | |
| C. Capital Account of Economic Services-contd. | | | | | |
| (c) Capital Account of Special Areas Programme | | | | | |
| 4552 Capital Outlay on North Eastern Areas | 58.67 | 10,23.03 | 1,21.52 | 11,44.55 | 107 |
| 4575 Capital Outlay on other Special Areas Programmes | 44.81 | 3,30.02 | 47.05 | 3,77.07 | 5 |
| Total (c) Capital Account of Special Areas Programme | 1,03.48 | 13,53.05 | 1,68.57 | 15,21.62 | 63 |
| (d) Capital Account of Irrigation and Flood Control | | | | | |
| 4701 Capital Outlay on Major and Medium Irrigation | ... | 1.83 | ... | 1.83 | ... |
| 4702 Capital Outlay on Minor Irrigation | 6.31 | 64.69 | 3.57 | 68.26 | (-)43 |
| 4711 Capital Outlay on Flood Control Projects | 76.06 | 5,88.37 | 66.00 | 6,54.37 | (-)13 |
| Total (d) Capital Account of Irrigation and Flood Control | 82.37 | 6,54.89 | 69.57 | 7,24.46 | (-)16 |
| (e) Capital Account of Energy | | | | | |
| 4801 Capital Outlay on Power Projects | 1,76.67 | 34,66.21 | 2,50.92 | 37,17.13 | 42 |
| 4810 Capital Outlay on Non-Conventional Sources of Energy | ... | 7.64 | ... | 7.64 | ... |
| Total (e) Capital Account of Energy | 1,76.67 | 34,73.85[*] | 2,50.92 | 37,24.77 | 42 |

[*] Difference is due to rectification of last years' error.

| 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd. | | | | | |
|--|---|---|---|---|---|
| Major Description Head | 1 | 2 | 3 | 4 | 5 |
| | Expenditure during 2016-17 | Progressive Expenditure upto 2016-17 | Expenditure during 2017-18 | Progressive Expenditure upto 2017-18 | Increase(+)/ Decrease(-) in Percentage |
| (₹ in crore) | | | | | |
| C. Capital Account of Economic Services-contd. | | | | | |
| (f) Capital Account of Industry and Minerals | | | | | |
| 4851 Capital Outlay on Village and Small Industries | 3.04 | 48.40 | 8.12 | 56.52 | 167 |
| 4852 Capital Outlay on Iron and Steel Industries | 1.61 | 7.10 | ... | 7.10 | ... |
| 4853 Capital Outlay on Non-Ferrous Mining and Metallurgical Industries | 1.92 | 30.98 | 1.83 | 32.81 | (-) 5 |
| 4875 Capital Outlay on Other Industries | 0.22 | 3.17 | 0.33 | 3.50 | 50 |
| 4885 Other Capital Outlay on Industries and Minerals | ... | 3.29 | ... | 3.29 | ... |
| Total (f) Capital Account of Industry and Minerals | 6.79 | 92.94 | 10.28 | 1,03.22 | 51 |
| (g) Capital Account of Transport | | | | | |
| 5053 Capital Outlay on Civil Aviation | 3.28 | 96.83 | 3.60 | 1,00.43 | 10 |
| 5054 Capital Outlay on Roads and Bridges | 3,66.20 | 70,15.96 | 11,58.05 | 81,74.01 | 216 |
| 5055 Capital Outlay on Road Transport | 12.74 | 1,40.76 | 12.39 | 1,53.15 | (-) 3 |
| Total (g) Capital Account of Transport | 3,82.22 | 72,53.55 | 11,74.04 | 84,27.59 | 207 |
| (i) Capital Account of Science Technology and Environment | | | | | |
| 5425 Capital Outlay on Other Scientific and Environmental Research | 0.06 | 0.46 | 13.14 | 13.60 | 21800 |
| Total (i) Capital Account of Science Technology and Environment | 0.06 | 0.46 | 13.14 | 13.60 | 21800 |

| 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Concl'd. | | | | | |
|---|---|---|---|---|---|
| Major Description Head | 1 | 2 | 3 | 4 | 5 |
| | Expenditure during 2016-17 | Progressive Expenditure upto 2016-17 | Expenditure during 2017-18 | Progressive Expenditure upto 2017-18 | Increase(+)/ Decrease(-) in Percentage |
| (₹ in crore) | | | | | |
| C. Capital Account of Economic Services-concl'd. | | | | | |
| (j) Capital Account of General Economic Services | | | | | |
| 5452 Capital Outlay on Tourism | 53.21 | 3,83.27 | 31.13 | 4,14.40 | (-)42 |
| 5475 Capital outlay on Other General Economic Services | 3.19 | 53.02 | 4.06 | 57.08 | 27 |
| Total (j) Capital Account of General Economic Services | 56.40 | 4,36.29 | 35.19 | 4,71.48 | (-)38 |
| Total C. Capital Account o Economic Services | 8,51.01 | 1,40,00.63 | 17,88.38 | 1,57,89.01 | 110 |
| Total Expenditure Heads (Capital Account) | 15,44.01 | 2,01,90.58 | 31,88.10 | 2,33,78.68 | 106 |

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-oparetive Banks and Societies etc during 2017-18. The total investments of Government in different concerns at the end of 2017-18 was ₹ 2,50.02 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 2017 | Receipt during the year | Repayments during the year | Balance as on 31st March 2018 | Net Increase (+) / Decrease (-) | | As a percentage of total liabilities |
|---|------------------------------|-------------------------|----------------------------|-------------------------------|---------------------------------|-----------|--------------------------------------|
| | | | | | Amount | Per cent | |
| A Public Debt | | | | | | | |
| 6003 Internal Debt of the State Government | | | | | | | |
| Market Loans | 15,41.88 | 8,87.79 | 1,84.69 | 22,44.98 | 7,03.10 | 47 | 31 |
| WMA[2] from the RBI | (-)4,00.18 | 5,16.94[*] | 61.12[*] | 55.64 | 4,55.82 | (-)114 | 1 |
| Loans from Financial Institutions | 4,30.44 | 1,98.69 | 82.73 | 5,46.40 | 1,15.96 | 27 | 8 |
| Special Securities issued to National Small Savings Fund | 9,30.04 | 1,63.59 | 70.17 | 10,23.47 | 93.43 | 10 | 14 |
| Other Loans | 20.18 | 0.25 | 7.10 | 13.33 | (-)6.85 | (-)34 | ... |
| 6004- Loans and Advances from the Central Government | | | | | | | |
| Non Plan | 36.70 | ... | 0.36 | 36.34 | (-)0.36 | (-)1 | ... |
| Loans for State/Union Territory Plan Schemes | 1,45.27 | ... | 24.13 | 1,21.14 | (-)24.13 | (-)17 | 2 |
| Loans for Central Plan Schemes | (-)2.23 | ... | 0.89 | (-)3.12 | (-)0.89 | 40 | ... |
| Loans for Centrally Sponsored Plan Schemes | 11.53 | ... | ... | 11.53 | ... | ... | ... |
| Loans for Special Schemes | 40.27 | ... | 1.05 | 39.22 | (-)1.05 | (-)3 | 1 |
| Ways and Means Advances | ... | ... | ... | ... | ... | ... | ... |
| Total Public Debt | 27,53.90 | 17,67.27 | 4,32.24 | 40,88.93 | 13,35.03 | 48 | 57 |

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

[2] WMA: Ways and Means Advances

[*] Rectification of misclassification during 2013-14.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.

| Nature of Borrowings | Balance as on 1st April 2017 | Receipt during the year | Repayments during the year | Balance as on 31st March 2018 | Net Increase (+) / Decrease (-) | | As a percentage of total liabilities |
|--|------------------------------|-------------------------|----------------------------|-------------------------------|---------------------------------|-----------|--------------------------------------|
| | | | | | Amount | Per cent | |
| B. Other liabilities | | | | | | | |
| Public Accounts | | | | | | | |
| Small savings, Provident Funds etc | 17,61.36 | 4,71.15 | 2,30.02 | 20,02.49 | 2,41.13 | 14 | 28 |
| Reserve funds bearing interest | 66.09 | (-)42.54 | 20.09 | 3.46 | (-)62.63 | (-)95 | ... |
| Reserve funds not bearing interest | 5,20.03 | 2,00.50 | ... | 7,20.53 | 2,00.50 | 39 | 10 |
| Deposits bearing interest | 67.76 | 4.02 | 13.55 | 58.23 | (-)9.53 | (-)14 | 1 |
| Deposits not bearing interest | 4,55.95 | 5,07.93 | 6,29.02 | 3,34.86 | (-)1,21.09 | (-)27 | 5 |
| Total other liabilities | 28,71.19 | 11,41.06 | 8,92.68 | 31,19.57 | 2,48.38 | 9 | 43 |
| Total Public Debt and other liabilities | 56,25.09 | 29,08.33 | 13,24.92 | 72,08.50 | 15,83.40 | 28 | 100 |

For details on amortization 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 2017-18 four loans of ₹1,50.00 crore, ₹2,50.00 crore, ₹2,37.52 crore and ₹2,50.28 crore were raised from the market which bear interest at 7.22 percent, 7.62 percent, 8.12 percent and 8.41 percent per annum redeemable at par in 2027, 2027, 2028 and 2028 respectively.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.

Explanatory Notes -contd.
Amortisation arrangements

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

(b) **Sinking Fund** : In 2017-2018 the Government has appropriated an amount of ₹2,00.00 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 2017-18 are given below:

| Description | Balance on 1st April 2017 | Addition during the year | Interest on investment | Withdrawals during the year | Balance as on 31st March 2018 |
|---------------|---------------------------------|--------------------------------|---------------------------|-----------------------------------|----------------------------------|
| (₹ in crore) | | | | | |
| Sinking Fund | 5,19.90 | 2,00.00 | 8.85 | ... | 7,28.75 |
| Total | 5,19.90 | 2,00.00 | 8.85 | ... | 7,28.75 |

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 2017-2018 amounted to ₹ 4,71.15 crore and ₹ 2,30.02 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 20,02.49 crore which was 27.78 per cent of the total Public Debt and Other Liabilities of the State Government as on 31 March 2018 .

4 Loans and Advances from Government of India :- During 2017-2018 the State Government has not received any loans from Government of India and ₹ 26.43 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 2018 was ₹ 10,55.39 crore as shown below (further details are given in Statement No. 21 and 22).

| Nature of Obligation | Balance on 1 st April 2017 | Receipt during the year | Repayment during the year | Balance on 31 st March 2018 | 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. | 9,75.98 | 7,08.43 | 6,29.02 | 10,55.39 | 79.41 |
| Total | 9,75.98 | 7,08.43 | 6,29.02 | 10,55.39 | 79.41 |

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 2016-17 and 2017-18 were as shown below:-

| | 2017-18 | 2016-17 | Net increase(+) or decrease(-) during the year |
|--|----------------|----------------|--|
| (₹ in crore) | | | |
| i) Gross Debt and Other obligation outstanding at the end of the year | 72,08.50 | 56,25.09 | 15,83.41 |
| (a) Public Debt | 40,88.93 | 27,53.90 | 13,35.03 |
| (b) Other Obligations | 31,19.57 | 28,71.19 | 248.38 |
| ii) Interest paid by Government | | | |
| (a) Public Debt and Small savings, Provident Funds, etc | 4,67.36 | 3,99.23 | 68.13 |
| (b) Other obligations | ... | ... | ... |
| Total (ii) | 4,67.36 | 3,99.23 | 68.13 |

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

Explanatory Notes -concl'd.

| | (₹ in crore) | | |
|---|----------------|----------------|--|
| | 2017-18 | 2016-17 | Net increase(+) or decrease(-) during the year |
| iii) Deduct | | | |
| (a) Interest received on loans and advances given by Government | 1.70 | 0.95 | 0.75 |
| (b) Interest realised on investment of cash balance | 45.28 | 55.43 | (-)10.15 |
| Total (iii) | 46.98 | 56.38 | (-)9.40 |
| iv) Net interest charges | 4,20.38 | 3,42.85 | 77.53 |
| v) Percentage of gross interest to total revenue receipts [item (ii)] | 3.39 | 3.39 | ... |
| vi) Percentage of net interest to total revenue receipts [item (iv)] | 3.05 | 2.91 | 0.14 |

5. Appropriation for reduction or avoidance of Debt

During 2017-18 an amount of ₹ 2,00.00 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 2017 | Disbursements during the year | Repayments during the year | Loans and advances written off | Balance on March 31st 2018 | Percent increase / decrease during the year |
|--|---------------------------|-------------------------------|----------------------------|--------------------------------|----------------------------|---|
| (₹ in crore) | | | | | | |
| 01 Social Services | | | | | | |
| Loans for Urban Development | 1.00[*] | ... | ... | ... | 1.00 | ... |
| Loans for Education, Sports, Art and Culture | 0.01 | ... | ... | ... | 0.01 | ... |
| Total 01 Social Services | 1.01[*] | ... | ... | ... | 1.01 | ... |
| 02 Economic Services | | | | | | |
| Loans for Soil and Water Conservation | 0.01 | ... | ... | ... | 0.01 | ... |
| Loans for Crop Husbandry | 0.10 | ... | ... | ... | 0.10 | ... |
| Loans for Co-operation | 43.96[*] | 1.75 | 2.64 | | 43.07 | (-)2 |
| Loans for Power Projects | 10.00 | ... | ... | ... | 10.00 | ... |
| Loans for Village and Small Industries | 1.89 | ... | ... | ... | 1.89 | ... |
| Loans for Non-ferrous Mining and Metallurgical | 0.15 | ... | ... | ... | 0.15 | ... |
| Loans for other Industries and Minerals | 6.10 | ... | ... | ... | 6.10 | ... |
| Total 02 Economic Services | 62.21[*] | 1.75 | 2.64 | ... | 61.32 | (-)1 |

[*] Difference is due to rectification of last years' error.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Concl'd.

| Sectors/Loanee Groups[1] | Balance on April 1st 2017 | Disbursements during the year | Repayments during the year | Loans and advances written off | Balance on March 31st 2018 | Percent increase / decrease during the year |
|---|---------------------------|-------------------------------|----------------------------|--------------------------------|----------------------------|---|
| (₹ in crore) | | | | | | |
| 03 Loans to Government Servant | | | | | | |
| Loans to Government Servants etc | 10.31 | 3.32 | 3.04 | ... | 10.59 | 3 |
| Total 03 Loans to Government Servant | 10.31 | 3.32 | 3.04 | ... | 10.59 | 3 |
| Total | 73.53 | 5.07 | 5.68 | ... | 72.92 | (-)1 |

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 2018).

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 2016-17 and 2017-18

(₹ in crore)

| Name of Concern | 2017-18 | | | 2016-17 | | |
|----------------------------------|--------------------|-----------------------------------|--|--------------------|-----------------------------------|--|
| | 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 | 151 | 2,41.02 | ... | 151 | 2,41.02 | ... |
| Total | 156 | 2,50.02 | ... | 156 | 2,50.02 | ... |

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 2018 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 2017-18 | | Additions during the year | Deletions (other than invoked) during the year | Invoked during the year | | Outstanding at the end of the year 2017-18 | | 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 | ... | ... | ... | ... | ... | 0.97 | 0.04 | ... | ... | ... |
| Total | 2.00 | 0.97 | ... | ... | ... | ... | ... | 0.97 | 0.04 | ... | ... | ... |

B. Class-wise details for Guarantees

1. Government Companies

| | | | | | | | | | | | | |
|--------------------|-------------|-------------|-----|-----|-----|-----|-----|-------------|-------------|-----|-----|-----|
| i) APIDFC | 2.00 | 0.97 | ... | ... | ... | ... | ... | 0.97 | 0.04 | ... | ... | ... |
| Grand Total | 2.00 | 0.97 | ... | ... | ... | ... | ... | 0.97 | 0.04 | ... | ... | ... |

*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) | | | | | |
| 1. | Panchayati Raj Institutions | | | | | | |
| (i) | Zilla Parishads | ... | ... | ... | ... | ... | ... |
| (ii) | Panchayat Samities | ... | ... | ... | ... | ... | ... |
| (iii) | Gram Panchayats | ... | ... | ... | ... | ... | ... |
| 2. | Urban Local Bodies | | | | | | |
| (i) | Municipal Corporations | ... | ... | ... | ... | ... | ... |
| (ii) | Municipalities/ Municipal | 1.92 | ... | 1.92 | | ... | ... |
| (iii) | Others: | 1,31.71 | ... | 1,31.71 | 50.00 | ... | 50.00 |
| 3. | Public Sector Undertakings | | | | | | |
| (i) | Government Companies: | 6.76 | ... | 6.76 | ... | ... | ... |
| (ii) | Statutory Corporations: | ... | ... | ... | ... | ... | ... |
| 4. | Autonomous Bodies | | | | | | |
| (i) | Universities | ... | ... | ... | ... | ... | ... |
| (ii) | Development Authorities | 18.51 | 10.78 | 29.29 | ... | ... | ... |
| (iii) | Cooperative Institutions: | ... | ... | ... | ... | ... | ... |
| (iv) | Others: | 7.50 | 5.00 | 12.50 | 5.00 | ... | 5.00 |
| 5. | Non-Government Organisations | 1.00 | ... | 1.00 | ... | ... | ... |
| 6. | Grants for which classification of Institution is not available | 4,17.98 | 9,65.72 | 13,83.70 | 22.69 | 90.64 | 1,13.33 |
| | Total | 5,85.38 | 9,81.50 | 15,66.88 | 77.69 | 90.64 | 1,68.33 |

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

| Grantee Institutions | | Total value | |
|----------------------|-------------------------------------|----------------|----------------|
| | | (₹ in crore) | |
| | | 2017-18 | 2016-17 |
| 1. | Panchayati Raj Institutions | 81.12[*] | 1,12.61[*] |
| (i) | Zilla Parishads | ... | ... |
| (ii) | Panchayat Samities | ... | ... |
| (iii) | Gram Panchayats | ... | ... |
| 2. | Urban Local Bodies | | |
| (i) | Municipal Corporations | ... | ... |
| (ii) | Municipalities/ Municipal Councils | 11.84 | 24.87 |
| (iii) | Others | ... | ... |
| 3. | Public Sector Undertakings | | |
| (i) | Government companies | ... | ... |
| (ii) | Statutory Corporations | ... | ... |
| 4. | Autonomous Bodies | | |
| (i) | Universities | ... | ... |
| (ii) | Development Authorities | ... | ... |
| (iii) | Cooperative Institutions | ... | ... |
| (iv) | Others | ... | ... |
| 5. | Non-Government Organisations | ... | ... |
| | Total | 92.96 | 1,37.48 |

[*] Detail information has not been furnished by State Government (October 2018)

| 11. STATEMENT OF VOTED AND CHARGED EXPENDITURE | | | | | | |
|---|-----------------|-------------------|-------------------|-----------------|-------------------|-------------------|
| Particulars | Actuals | | | | | |
| | 2017-18 | | | 2016-17 | | |
| | Charged | Voted | Total | Charged | Voted | Total |
| (₹ in crore) | | | | | | |
| Expenditure Heads (Revenue account) | 6,91.13 | 1,02,09.34 | 1,09,00.47 | 5,68.55 | 88,25.99 | 93,94.54 |
| Expenditure Heads (Capital account) | ... | 31,88.10 | 31,88.10 | ... | 15,44.01 | 15,44.01 |
| Disbursement under | | | | | | |
| Public Debt | 4,32.24 | ... | 4,32.24 | 5,86.77 | ... | 5,86.77 |
| Loan and Advances (A) | ... | 5.07 | 5.07 | ... | 10.33 | 10.33 |
| Transfer to Contingency Fund (A) | ... | ... | ... | ... | ... | ... |
| Total | 11,23.37 | 1,34,02.51 | 1,45,25.88 | 11,55.32 | 1,03,80.33 | 1,15,35.65 |
| (A) The Figures have been arrived at as follows :- | | | | | | |
| E. Public Debt [*] | | | | | | |
| Internal Debt of the State Government | 4,05.81 | ... | 4,05.81 | 5,60.31 | ... | 5,60.31 |
| Loans and Advances from the Central Government | 26.43 | ... | 26.43 | 26.46 | ... | 26.46 |
| F. Loans and Advances [*] | | | | | | |
| Agriculture and Allied Activities | ... | 1.75 | 1.75 | ... | 7.90 | 7.90 |
| Industries and Minerals | ... | ... | ... | ... | ... | ... |
| Loans for Social Services | ... | ... | ... | ... | ... | ... |
| Loans to Government Servants | ... | 3.32 | 3.32 | ... | 2.43 | 2.43 |
| Total | 4,32.24 | 5.07 | 4,37.31 | 5,86.77 | 10.33 | 5,97.10 |

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

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

(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2017-18 and 2016-17 was as under:-

| Year | Percentage of total expenditure | |
|---------|---------------------------------|-------|
| | Charged | Voted |
| 2017-18 | 7.73 | 92.27 |
| 2016-17 | 10.02 | 89.98 |

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

| | On 1st April 2017 | During the year 2017-18 | On 31st March 2018 |
|---|-------------------|-------------------------|--------------------|
| | (₹ in crore) | | |
| Capital and Other Expenditure | | | |
| Capital Expenditure (Sub Sector wise) | | | |
| General Services | | | |
| Other Fiscal Services | 30.99 | ... | 30.99 |
| Police | 1,35.18 | ... | 1,35.18 |
| Miscellaneous General Services | 0.10 | ... | 0.10 |
| Public Works | 12,56.06 | 1,47.67 | 14,03.73 |
| Other Administrative Services | 1,11.28 | 3,97.10 | 5,08.38 |
| Stationery and Printing | 15.95 | 0.14 | 16.09 |
| Social Services | | | |
| Education, Sports, Art and Culture | 12,88.86 | 86.62 | 13,75.48 |
| Health and Family Welfare | 3,54.06[*] | 41.71 | 3,95.77 |
| Water Supply, Sanitation, Housing and Urban Development | 24,96.78 | 5,68.21 | 30,64.99 |
| Information and Broadcasting | 10.25 | 0.70 | 10.95 |
| Social Welfare and Nutrition | 4,70.16 | 1,56.72 | 6,26.88 |
| Others Social Services | 20.28 | 0.85 | 21.13 |
| Economic Services | | | |
| Agriculture and Allied Activities | 4,64.21 | 13.58 | 4,77.79 |
| Rural Development | 2,71.39 | 53.09 | 3,24.48 |
| Special Areas Programmes | 13,53.05 | 1,68.57 | 15,21.62 |
| Irrigation and Flood Control | 6,54.89 | 69.57 | 7,24.46 |
| Energy | 34,73.85[*] | 2,50.92 | 37,24.77 |
| Industry and Minerals | 92.94 | 10.28 | 1,03.22 |
| Transport | 72,53.55 | 11,74.04 | 84,27.59 |
| Science Technology and Environment | 0.46 | 13.14 | 13.60 |
| General Economic Services | 4,36.29 | 35.19 | 4,71.48 |
| Total Capital Expenditure | 2,01,90.58 | 31,88.10 | 2,33,78.68 |

[*] difference is due to rectification of previous years' error.

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

| | On 1st April 2017 | During the year 2017-18 | On 31st March 2018 |
|---|-------------------|-------------------------|----------------------|
| | (₹ in crore) | | |
| F. Loans and Advances | | | |
| Loans for Education,Sports,Art and Culture | 0.01 | ... | 0.01 |
| Loans for Urban Development | 1.01 | ... | 1.01 |
| Loans for Crop Husbandry | 0.10 | ... | 0.10 |
| Loans for Soil and Water Conservation | 0.01 | ... | 0.01 |
| Loans for Co-operation | 43.96 | (-)0.89 | 43.07 |
| Loans for Power Projects | 10.00 | ... | 10.00 |
| Loans for other Industries and Minerals | 6.10 | ... | 6.10 |
| Loans for Village and Small Industries | 1.89 | ... | 1.89 |
| Loans for Non-ferrous Mining and Metallurgical | 0.15 | ... | 0.15 |
| Loans to Government Servants,etc | 10.31 | 0.28 | 10.59 |
| Total F. Loans and Advances | 73.53 | (-)0.61 | 72.92 |
| Total Capital and Other Expenditure | 2,02,64.11 | 31,87.49 | 2,34,51.60 |
| Deduct | | | |
| Contribution from Contingency Fund | ... | ... | ... |
| Contribution from Miscellaneous Capital Receipt | ... | ... | ... |
| Contribution from Development Fund | ... | ... | ... |
| Net Capital and Other Expenditure | 2,02,64.11 | 31,87.49 | 2,34,51.60(X) |

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

| | On 1st April 2017 | During the year 2017-18 | On 31st March 2018 |
|---|-----------------------|-------------------------|--------------------|
| | (₹ in crore) | | |
| PRINCIPAL SOURCES OF FUNDS | | | |
| Revenue Surplus | | 28,74.13 | |
| Add- Adjustment on Account of retirement /Disinvestment | ... | ... | ... |
| E. Public Debt | | | |
| Internal Debt of the State Government | 25,22.36 | 13,61.46 | 38,83.82 |
| Loans and Advances from the Central Government | 2,31.54 | (-)26.43 | 2,05.11 |
| I. Small Savings, Provident Funds, Etc. | 17,61.36 | 2,41.13 | 20,02.49 |
| Total Debt | 45,15.26 | 15,76.16 | 60,91.42 |
| Other Obligations | | | |
| Contingency Fund | 0.05 | ... | 0.05 |
| J.Reserve Fund | 5,86.12 | 1,37.87 | 7,23.99 |
| K.Deposit and Advances | 24.04 | (-)1,34.19 | (-)1,10.15 |
| L.Suspense and Miscellaneous | 49.79[*] | (-)4,06.37 | (-)3,56.58 |
| M.Remittances | 4,11.84 | 34.09 | 4,45.93 |
| Total Other Obligations | 10,71.84[*] | (-)3,68.60 | 703.24 |
| Total Debt and Other Obligations | 55,87.10[*] | 12,07.56 | 67,94.66 |
| Deduct Cash Balance | (-)2,82.11 | 6,66.67 | 3,84.56 |
| Deduct Investment | 16,22.94[*] | 2,27.53 | 18,50.47 |
| Add -Amount closed to Government Account | ... | ... | |
| Net Provision of funds | 42,46.27 | 31,87.49 | 45,59.63(Y) |

[*] Difference is due to rectification of previous years' error.

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

Note :- The net provision of Funds (Y) shown in the Statement differs from the Net Capital and other expenditure (X) upto the end of the year by ₹ 1,88,91.97 crore. This is explained below:-

| | |
|---|-------------------------|
| 1. Accumulated Revenue Surplus Accounts. | 1,88,80.67 crore |
| 2. Vide items of difference explained at page 114-115 and 118[*] of Finance Accounts for the year 1993-94 | 11.30 crore |
| Total | 1,88,91.97 crore |

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

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

A. The following is a summary of balances as on 31st March 2018

| Debit Balance | Sector of the General Account | Name of the Account | Credit Balance |
|-----------------|----------------------------------|---|-----------------|
| (₹ in crore) | | | (₹ in crore) |
| | A to D and Part of L | CONSOLIDATED FUND | |
| 44,86.71 | | Government Account | ... |
| ... E..... | | Public Debt | 40,88.93 |
| 72.92 F..... | | Loans and Advances | ... |
| | | CONTINGENCY FUND | |
| ... | | Contingency Fund | 0.05 |
| | | PUBLIC ACCOUNT | |
| ... I..... | | Small Savings, Provident Funds. etc. | 20,02.49 |
| | | RESERVE FUNDS | |
| | | (i) Reserve funds bearing Interest | |
| ... | | Gross Balance | 3.46 |
| ... | | Investment | ... |
| | | (ii) Reserve funds not bearing Interest | |
| ... | | Gross Balance | 7,20.53 |
| 7,11.55 | | Investment | ... |
| | | DEPOSIT AND ADVANCES | |
| ... K..... | | (i) Deposits bearing Interest | 58.23 |
| ... | | (ii) Deposits not bearing Interest | 3,34.86 |
| 5,03.24 | | (iii) Advances | ... |
| | | SUSPENSE AND MISCELLANEOUS | |
| 11,38.91 | | Investments | ... |
| 3,56.58 | | Other Items(Net) | ... |
| | | REMITTANCES | 4,45.92 |
| 3,84.56 | | CASH BALANCE (Closing) | ... |
| 76,54.47 | | Total | 76,54.47 |

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

EXPLANATORY NOTES

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

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

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

The other headings in the summary take into account the balances under all accounts heads in Government books in regard to which Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions.

It must be understood that these balances can not be regarded as a complete record of the financial position of the Government as it does not take into account all the physical assets of the State, such as lands, buildings, communication, etc. nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

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

| Debit (₹ in crore) | Details | Credit (₹ in crore) |
|-------------------------|--|--------------------------|
| 41,72.74 | A- Amount at the Debit of the Government Account on 1st April,2017 | |
| | B-Receipt Heads (Revenue Account) | 1,37,74.60 |
| | C-Receipt Heads (Capital Account) | ... |
| 1,09,00.47 | D-Expenditure Heads (Revenue Account) | ... |
| 31,88.10 | 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 2018 | 44,86.71 |
| 1,82,61.31 | Total | 1,82,61.31 |

**13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND,
CONTINGENCY FUND AND PUBLIC ACCOUNT - Concl'd.**

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

NOTES TO 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 2017 to 31 March 2018 and have been compiled based on the initial accounts rendered by 25 District Treasuries/Sub Treasuries, 193 Public Works and 46 Forest Divisions and Advices of the Reserve Bank of India. Despite delay in rendition of monthly accounts ranging from 01 day to 120 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 Account-Contd.

Indian Government Accounting Standards (IGAS) 2, expenditure of Grants-in-aid is to be classified as Revenue expenditure, regardless of end utilization. However, the State Government made an expenditure of ₹ 50.00 crore towards Grants-in-aid under Capital section instead of Revenue.

2. Quality of Accounts

(i) Advance Apportionment and Devolution of Un-apportioned Integrated Goods and Service Tax (IGST)

As per sanction orders issued by the Ministry of Finance, Government of India, an amount of ₹ 11.00 crore was received on account of advance apportionment of IGST, and an amount of ₹ 931.56 crore was stated to have been devolved to the Arunachal Pradesh Government, on the basis of the recommendation of the Fourteen Finance Commission.

(ii) Booking under Minor Head “800 –Other Expenditure”

Minor Head 800 – ‘Other Expenditure’ 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 the year, the State Government has classified expenditure of ₹ 5,534.31 crore under the Minor Head 800 – ‘Other Expenditure’ pertaining to 90 Major Heads constituting 39.28 *per cent* of the total Revenue and Capital expenditure of ₹ 14,088.57 crore. Instances of substantial proportion of the expenditure, classified under Minor Head 800 – ‘Other Expenditure’ are given in **Annexure –B**.

(iii) Unadjusted Abstract Contingency (AC) Bills

Under the Rule No. 308 - 312 of the Central Treasury Rules, Drawing and Disbursing Officers are authorized to draw sums of money by preparing Abstract Contingency (AC) Bills by debiting service heads. They are required to present Detailed Countersigned Contingency (DCC) Bills containing vouchers in support of final expenditure to the Accountant General. As on 31 March 2018, DCC Bills for 60 AC Bills amounting to ₹ 3.34 crore were not received. Prolonged non-submission of DCC Bills renders the expenditure under AC Bills opaque.

Notes to Account-Contd.

Details of AC bills outstanding as on 31 March 2018 are given below:

(₹ in crore)

| Year | Number of pending DC bills | Amount |
|--------------|----------------------------|-------------|
| 2016-17 | 4 | 0.75 |
| 2017-18 | 56 | 2.59 |
| Total | 60 | 3.34 |

Note: There are no pending DC bills prior to 2016-17

Major defaulting departments which have not submitted DC bills are Education (₹ 1.57 crore), District Administration (₹ 0.75 crore), Tourism (₹ 0.55 crore), Secretariat Administration (₹ 0.25 crore), Health & Family Welfare (₹ 0.20 crore) and Home (₹ 0.02 crore).

Out of 183 AC bills amounting to ₹ 5.71 crore drawn during 2017-18, 65 AC bills amounting to ₹ 2.18 crore were drawn in March 2018. Out of these, 25 AC bills amounting to ₹ 1.58 crore (72.47 per cent) were drawn on last day of March 2018 by Department of Education (21 bills for ₹ 1.50 crore) and Home (Police) (4 bills for ₹ 0.08 crore). Expenditure against AC Bills in March indicates that the drawals were primarily to exhaust the Budget Provisions and reveals inadequate budgetary control.

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

(iv) Outstanding Utilization Certificates (UCs)

Under the Rule No. 238 of the General Financial Rules, 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 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 cannot be confirmed that the amount has been expended for the purpose it was sanctioned.

Notes to Account-Contd.

Details of outstanding UCs as on 31 March 2018 are given below:

| Year | Number of Utilization Certificate awaited | (₹ in crore) |
|--------------|---|---------------|
| | | Amount |
| 2013-14 | 1 | 0.04 |
| 2014-15 | 17 | 34.72 |
| 2015-16 | 40 | 45.11 |
| 2016-17 | 28 | 173.78 |
| Total | 86 | 253.65 |

Note: UCs for 2017-18 are due for submission in 2018-19.

Major defaulting departments which have not submitted UCs are Health & Family Welfare (₹ 141.42 crore), Home (₹ 69.03 crore), Sports & Youth Affairs (₹ 10.60 crore), Science & Technology (₹ 8.24 crore), Skill Development (₹ 7.09 crore), and Town Planning (₹ 4.49 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 outlining Departments having highest pendency are given in **Annexure -D**.

(v) 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 ceased, the same should be closed in consultation with the officer in whose favour the deposit account had been opened. During 2017-18, 10 (ten) No. of PD Accounts having an amount of ₹ 0.82 crore in favour of Animal Husbandry & Veterinary Department and Agriculture Department of Government of Arunachal Pradesh were renewed. At the end of the year there were two inoperative PD accounts having a balance of ₹ 0.32 crore.

Notes to Account-Contd.

The status of PD Accounts for the period 01 April 2017 to 31 March 2018 are given below:

(₹ in crore)

| Opening Balance | | Addition During 2017-18 | | Closed During 2017-18 | | Closing Balance | |
|-----------------|--------|-------------------------|--------|-----------------------|--------|-----------------|--------|
| Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| 15 | 1.60 | Nil | Nil | 13 | 1.28 | 02* | 0.32 |

[*] These PD accounts were inoperative.

(vi) Reconciliation of Receipts and Expenditure

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 2017-18, receipts amounting to ₹ 15,547.55 crore (100 per cent of total receipts) and expenditure amounting to ₹ 14,524.83 crore (99.99 per cent of total expenditure ₹ 14,525.88) was reconciled by the COs.

(vii) Cash Balance

There was a net difference of ₹ 14.67 crore (Debit) at the end of the accounting year 2017-18 between the Cash Balances as per the books of the Accountant General and figures reported by the Reserve Bank of India. 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.

(viii) Adverse Balances

Accounts closing to balance should show either Credit or Debit balances depending upon their nature: if they are otherwise (debit or credit balances as the case may be), such balances are considered "Adverse." Adverse balances under Loan Heads occur when recoveries are in excess of the amount of loan advanced. Similarly, debit balances appearing under Deposit Heads indicate that disbursements are more than the amount deposited. Though adverse balances do not have any implications on the fiscal indicators, they indicate an inaccurate and inconsistent status, and distort the concerned Summarised and Detailed Statements in the Finance Accounts. At the end of

Notes to Account-Contd.

31 March 2018 there was an adverse balance of ₹ 0.06 Crore (Debit) under Major Head 8443-Civil Deposits-105- Criminal Court Deposits.

3. Other Items**(i) Liabilities on Retirement Benefits**

During 2017-18 expenditure on pension and other retirement benefits to State Government employees recruited on or before 31 December 2007 was ₹ 923.97 crore (8.48 *per cent* of the total revenue expenditure of ₹ 10,900.47 crore). State Government employees recruited on or after 1 January 2008 are covered under the New Pension Scheme (NPS), which is a defined contributory pension scheme. In terms of the Scheme, employees contribute 10 *per cent* of Basic Pay and Dearness Allowance on monthly basis and equal share 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 (The Major Head 8342 comes under the category of 'deposits bearing interest' implying thereby, that the Government is required to pay interest on balances that are retained in the Public Account without transfer to NSDL/Trustee Bank). This procedure makes it possible to verify whether the entire deductions under the employees' contributions have been matched by the employer and transferred into the Public Account and whether the entire amount (employees' and employer's contributions) has been transferred to NSDL/Trustee Bank. It also makes it possible to verify whether the Government has paid and transferred to NSDL/Trustee Bank, the interest on the balances that are retained in the Public Account at the end of the year. The Government of Arunachal Pradesh however, did not fully follow the above procedure.

As on 1 April 2017, the fund had a balance of ₹ 59.97 crore under MH- 8342- Other Deposit - 117 Defined Contribution Pension Scheme. During the year, an amount of ₹ 7.46 lakh was credited to the Major Head (employees' contribution ₹ 3.73 lakh and employer's contribution of ₹ 3.73 lakh). During the year an amount of ₹ 12.76 crore therefrom was transferred to NSDL/Trustee Bank. As on 31 March 2018, a cumulative balance of ₹ 47.29 crore under the Major Head remained to be transferred to NSDL/Trustee Bank.

Notes to Account-Contd.

Further, Government of Arunachal Pradesh has informed that the state has been temporarily parking the employee's and employer's contribution towards National Pension System (NPS) under the Current Account in the SBI branch, Naharlagun (outside the Government Account) and transferring to NSDL from the account. During 2017-18, an amount of ₹ 129.13 crore which includes ₹ 64.35 crore of employee's share and ₹ 64.35 crore as employer's matching share was transferred directly to the NSDL from the current account. As on 31 March 2018, there was a balance of ₹ 48.58 crore lying in the current account which includes only employee's contribution. Thus, as on 31 March 2018 total amount of ₹ 95.87 crore (₹ 47.29 crore under the Major Head 8342 and ₹ 48.58 crore under current account in the SBI) which includes both employee's and employer's contribution towards NPS remained to be transferred to the NSDL/Trustee Bank.

The State Government has informed that the balance in the current 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 balance lying under MH- 8342- Other Deposit -117 Defined Contribution Pension Scheme is w.e.f. the salary month of November 2008 and the balance lying in current account is w.e.f. salary month of January 2015. The State Government has informed that the onwards transfer of NPS fund to the Trust, Mumbai from Current Account is under process.

The State Government is liable to pay interest on unmatched contribution and 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 2017-18, as per information given by the State Government, guarantees of ₹ 1.01 crore (₹ 0.97 crore Principal and ₹ 0.04 crore Interest) were outstanding. No guarantee was given by the Government during 2017-18. 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

Notes to Account-Contd.

of Loans and Advances where detailed accounts are maintained by the State Government are awaited.

During the year 2017-18, the State Government disbursed ₹ 5.07 crore as Loans and Advances. State Government received ₹ 3.04 crore towards repayment of Loans and Advances by Government Servants and ₹ 2.64 crore as repayment of other outstanding loans and advances (₹ 62.21 crore as on 31 March 2017) which was 7.72 *per cent* of total outstanding loan and advances.

(iv) Investments:

Government has its holdings in 05 Government Companies and 151 Co-operative Bank, Societies etc. During 2017-18, Government of Arunachal Pradesh neither made any investment nor received any dividend/interest. However, total amount invested upto 31 March 2018 was ₹ 250.02 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

There were 4 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, 2018 in these 4 funds were ₹ 723.99 crore (₹ 723.86 crore in three active funds and ₹ 0.13 crore in inactive fund), out of which ₹ 711.55 crore (98.28 *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 ₹ 200.00 crore against the requirement of ₹ 28.13 crore (0.5 *per cent* of the total outstanding liabilities of the Government of Arunachal Pradesh as on 31 March 2017, i.e. ₹ 5,625.09 crore). As on 31 March 2018, an amount of ₹ 711.05 crore was invested.

Notes to Account-Contd.**(b) State Disaster Response Fund**

Government of India replaced the existing Calamity Relief Fund in 2010-11 with the State Disaster Response Fund (SDRF). In terms of the guidelines of the Fund, the Centre and Special Category States like Arunachal Pradesh are required to contribute to the Fund in the proportion of 90:10. As per the guidelines, these contributions are to be transferred to the Public Account under Major Head '8121-General and Other Reserve Funds' by operating the Expenditure Major Head '2245-Relief on account of Natural Calamities'. Expenditure incurred during the year on disaster response is adjusted by debiting the Public Account with contra deduct debit to the Expenditure Major Head '2245-Relief on account of Natural Calamities'. The balances outstanding in the Fund, at the end of the year are to be invested. The Government of India provides additional assistance from the National Disaster Response Fund (NDRF) when the balances available under SDRF are insufficient to meet the expenditure on account of natural calamities. The entire funds provided under the NDRF are incurred directly against the expenditure on natural calamities. During 2017-18, the State Government received an additional assistance of ₹ 32.44 crore under NDRF

During 2017-18, the Central Government released an amount of ₹ 51.30 crore towards SDRF. Contrary to the guidelines, the State Government transferred the total contribution towards SDRF of ₹ 57.00 crore (Central share of ₹ 51.30 crore and State Government share ₹ 5.70 crore) to a Saving Bank Account opened for this purpose in the SBI. Consequently, it has not been possible to assess either the extent to which the transferred amounts have actually been spent on natural calamities or the amount of unspent balance remaining in the Saving Bank Account. As on 31 March 2018, an amount of ₹ 3.46 crore of the previous year's balances remained in the Fund uninvested.

In terms of guidelines, issued by the Ministry of Home Affairs, Government of India on 28 September 2010 and 30 July 2015, Fund balances are required to be invested as per the recommendations of the State Executive Committee (SEC) constituted for the management of the Fund. State Government has not made any investment, though ₹ 66.09 crore were in credit balance on 31 March 2017.

(c) Central Road Fund

Government of India released ₹ 132.74 crore from Central Road Fund to State Government in 2017-18. As per the accounting procedure prescribed, Central grant received towards Central

Notes to Account-Contd.

Road Fund (CRF) is to be booked as Revenue Receipts under Major Head 1601-Grants-in-Aid, and an equivalent amount transferred to the Public Account under Major Head 8449-Other Deposit- 103- Subvention from Central Road Fund, by debiting the Revenue Expenditure Major Head 3054 – Roads and Bridges in the same year of receipt. This is in keeping with the principle that Grants in Aid are to be recorded in the Revenue section irrespective of purpose (Capital or Revenue), and also ensures that the Revenue Surplus of the State Government is not unduly inflated because of the grant. Further, expenditure on prescribed road works is first to be accounted for under the relevant Revenue or Capital Expenditure section (under Major Head 3054 or 5054 as the case may be), and is to be reimbursed out of the Fund as a deduct expenditure to the concerned Revenue or Capital Expenditure section (3054 or 5054 as the case may be).

However, due to non-availability of budget provision under Major Head 3054 Roads and Bridges- 80 General-797 transfer to Deposit Accounts, no amount was transferred to the Public Account. Since the amount has not been routed through Public Account, there is no assurance of utilization of the grant of ₹ 132.74 crore.

(d) **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 4 January 2016 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 2017-18. The fund had a corpus of ₹ 0.50 crore as on 31 March 2018 which was invested by the Reserve Bank of India in Government of India Securities.

(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.

Notes to Account-Contd.

State Govt. had paid ₹ 176.57 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, under J-(a) Reserve Funds bearing interest of ₹ 66.09 crore (SDRF) at the beginning of the year 2017-18 and ₹ 4.02 crore was required to be paid as interest (taking Ways and Means Advance average interest rate of 6.08 *per cent* for the year 2017-18).

Similarly, there was outstanding balance ₹ 59.97 crore at the beginning of the year 2017-18 relating to defined pension contribution scheme (New Pension Scheme) under K-(a) Deposits bearing Interest. ₹ 4.67 crore was required to be paid as interest (taking GPF interest rate 7.78 *per cent*) for the year 2017-18, but state Govt. had not paid any interest on Deposits (NPS).

There was also outstanding balance ₹ 7.79 crore at the beginning of the year 2017-18 relating to Civil deposits. ₹ 0.47 crore was required to be paid as interest (taking WMA interest rate 6.08 *per cent*) for the year 2017-18, but state Govt. 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 -E**.

(viii) Rush of Expenditure

In terms of Rule 56(3) of the General Financial Rules, 2005 (adopted by the State Government), rush of expenditure particularly in the closing month of the financial year shall be regarded as breach of financial regularity and should be avoided. State Government Department, however, withdrew ₹ 4,817.56 crore in March 2018 and ₹ 2,654.25 crore on the last working day of March 2018 (34.19 *per cent* and 18.84 *per cent* respectively of the total expenditure). Treasury-wise details of significant transactions are given in **Annexure -F**.

Notes to Account-Contd.

(ix) Collection of Labour Cess under Arunachal Pradesh Building and Other Construction Workers Welfare Cess Act, 1996.

Under the 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 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.

An amount of ₹ 21.29 crore was collected as labour cess during 2017-18. However, no amount was transferred to the Arunachal Pradesh Building and Other Construction Workers Welfare Board (APB&OCWWB).

(x) Status of write-off of loans given by the Central Government to the Government of Arunachal Pradesh.

Ministry of Finance, Government of India, in a series of orders, dated 29 February 2012, wrote off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance) outstanding as on 31 March 2010 towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess payments of principle and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. However, due to mismatch in write off figures reflected in the Finance Accounts with those furnished by the Ministry, no amount has been written off. The matter was taken up (July 2013 and June 2018) with the Ministry and State Government for reconciliation. The reply is awaited (October 2018).

(xi) 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 ₹ 33.06 crore directly to the Implementing Agencies in Arunachal Pradesh during

Notes to Account-Contd.

2017-18 (details at **Appendix –VI**). Thus, direct transfers of funds to Implementing agencies have decreased by 87 *per cent* in 2017-18 as compared to 2016-17.

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

Performance of the State Government against targets prescribed in the Arunachal Pradesh FRBM Act, 2006, (as amended in December 2011), and as reflected in the accounts during 2017-18 is given below:

| Targets | Achievements during the year as per Accounts |
|--|--|
| Maintain Revenue Surplus. | The Government of Arunachal Pradesh had a revenue surplus of ₹ 2,874.13 crore in 2017-18 |
| Reduce fiscal deficit to 3 <i>per cent</i> of GSDP* | The State Government had ₹ 313.36 crore Fiscal Deficit during 2017-18. Which was 1.28 <i>per cent</i> of GSDP. |
| Outstanding Debt expressed as a percentage of GSDP* should not be more than 50.1 <i>per cent</i> for 2017-18 | Outstanding Debt for 2017-18 (₹ 7,208.50 crore) was 29.49 <i>per cent</i> of the GSDP* |

*GSDP (Gross State Domestic Product) estimates for 2017-18 was ₹ 24,442.19 crore as informed by Director of Economics and Statistics, Government of Arunachal Pradesh (May 2018).

(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 | (₹ in crore) | | | |
|-------------------------|--|----------------------------------|-----------------|---------------------------------|-----------------|
| | | Impact on Revenue Surplus | | Impact on Fiscal Deficit | |
| | | Over-statement | Under-statement | Over-statement | Under-statement |
| Para 1 (v) | Grants-in-Aid classified as Capital Expenditure | 50.00 | | | |
| Para 3 (vi) | Non-payment of interest liability on Reserve Funds and Deposits bearing interest | 9.16 | | | 9.16 |
| Net Total Impact | | 59.16 (Over Statement) | | 9.16 (Under Statement) | |

Notes to Account-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 | 200.00 | Investment made by RBI on behalf of the State Government |
| 2. | Annual Adjustment of GPF Interest for 2017-18 | 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 | 170.00 | 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 105 -State Government Insurance Fund | 6.57 | 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 Account-Contd.

Annexure –B

[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 | 5.55 | 5.55 | 100 |
| 2552 | North Eastern Areas | 16.43 | 16.43 | 100 |
| 2711 | Flood Control and Drainage | 18.60 | 18.60 | 100 |
| 2810 | New and Renewable Energy | 18.51 | 18.51 | 100 |
| 2852 | Industries | 7.16 | 7.16 | 100 |
| 3275 | Other Communication Services | 30.42 | 30.42 | 100 |
| 4047 | Capital Outlay on Other Fiscal Services | 397.10 | 397.10 | 100 |
| 4210 | Capital Outlay on Medical and Public Health | 41.71 | 41.71 | 100 |
| 4215 | Capital Outlay on Water Supply and Sanitation | 302.52 | 302.52 | 100 |
| 4216 | Capital Outlay on Housing | 27.31 | 27.31 | 100 |
| 4235 | Capital Outlay on Social Security and Welfare | 156.72 | 156.72 | 100 |
| 4425 | Capital Outlay on Co-operation | 4.21 | 4.21 | 100 |
| 4515 | Capital Outlay on Other Rural Development Programmes | 53.10 | 53.10 | 100 |
| 4552 | Capital Outlay on North Eastern Areas | 121.52 | 121.52 | 100 |
| 4575 | Capital Outlay on other Special Areas | 47.06 | 47.06 | 100 |
| 4711 | Capital Outlay on Flood Control Projects | 66.00 | 66.00 | 100 |
| 4801 | Capital Outlay on Power Projects | 250.92 | 250.92 | 100 |
| 4851 | Capital Outlay on Village and Small Industries | 8.13 | 8.13 | 100 |
| 5055 | Capital Outlay on Road Transport | 12.39 | 12.39 | 100 |
| 5425 | Capital Outlay on Other Scientific and Environmental Research | 13.14 | 13.14 | 100 |

Notes to Account-Contd.

Annexure –C

[Ageing analysis of outstanding AC bills of outlining 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 |
|--|--------------|--------------------------|---------------------------|-----------------------|------------------------|---------------|----------------|
| Cultural Affairs | | | | | | | |
| | 2016-2017 | 1 | 0.10 | 1 | 0.10 | NIL | NIL |
| | 2017-2018 | NIL | NIL | NIL | NIL | NIL | NIL |
| | Total | 1 | 0.10 | 1 | 0.10 | NIL | NIL |
| District Administration | | | | | | | |
| | 2016-2017 | 1 | 0.75 | NIL | NIL | 1 | 0.75 |
| | 2017-2018 | 2 | 0.00[*] | 2 | 0.00[*] | NIL | NIL |
| | Total | 3 | 0.75 | 2 | 0.00[*] | 1 | 0.75 |
| Education | | | | | | | |
| | 2016-2017 | 1 | 0.20 | 1 | 0.20 | NIL | NIL |
| | 2017-2018 | 23 | 1.72 | 1 | 0.15 | 22 | 1.57 |
| | Total | 24 | 1.92 | 2 | 0.35 | 22 | 1.57 |
| Health and Family Welfare | | | | | | | |
| | 2016-2017 | NIL | NIL | NIL | NIL | NIL | NIL |
| | 2017-2018 | 1 | 0.20 | NIL | NIL | 1 | 0.20 |
| | Total | 1 | 0.20 | NIL | NIL | 1 | 0.20 |
| Information and Public Relation | | | | | | | |
| | 2016-2017 | 1 | 0.10 | 1 | 0.10 | NIL | NIL |
| | 2017-2018 | NIL | NIL | NIL | NIL | NIL | NIL |
| | Total | 1 | 0.10 | 1 | 0.10 | NIL | NIL |
| Personnel Administrative Reforms, Administration and Training | | | | | | | |
| | 2016-2017 | NIL | NIL | NIL | NIL | NIL | NIL |
| | 2017-2018 | 47 | 0.03 | 39 | 0.02 | 8 | 0.01 |
| | Total | 47 | 0.03 | 39 | 0.02 | 8 | 0.01 |
| Home (Police) | | | | | | | |
| | 2016-2017 | 10 | 0.20 | 10 | 0.20 | NIL | NIL |
| | 2017-2018 | 26 | 0.52 | 25 | 0.50 | 1 | 0.02 |
| | Total | 36 | 0.72 | 35 | 0.70 | 1 | 0.02 |
| Secretariat Administration | | | | | | | |
| | 2016-2017 | 46 | 1.74 | 43 | 1.73 | 3 | 0.00[#] |
| | 2017-2018 | 77 | 0.93 | 55 | 0.69 | 22 | 0.25 |
| | Total | 123 | 2.67 | 98 | 2.42 | 25 | 0.25 |
| Tourism | | | | | | | |
| | 2016-2017 | 1 | 0.30 | 1 | 0.30 | NIL | NIL |
| | 2017-2018 | 4 | 1.76 | 2 | 1.21 | 2 | 0.55 |
| | Total | 5 | 2.06 | 3 | 1.51 | 2 | 0.55 |

[*] [#] are ₹ 40,000/- & ₹ 17,500/- only, hence, it's coming as 0.00 when rounding off to crore.

Notes to Account-Contd.

Annexure – D

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

[Reference to Para No: 2 (iv)]

(₹ in crore)

| Department | Year | Total Accumulation (No.) | Total Accumulation Amount | Total Clearance (No.) | Total Clearance Amount | Balance (No.) | Balance Amount |
|--|--------------|--------------------------|---------------------------|-----------------------|------------------------|---------------|----------------|
| Health and Family Welfare | | | | | | | |
| | 2013-2014 | 1 | 10.00 | 1 | 10.00 | NIL | NIL |
| | 2014-2015 | 18 | 69.26 | 11 | 49.64 | 7 | 19.62 |
| | 2015-2016 | 30 | 84.61 | 24 | 64.49 | 6 | 20.12 |
| | 2016-2017 | 42 | 249.75 | 27 | 148.06 | 15 | 101.68 |
| | Total | 91 | 413.62 | 63 | 272.19 | 28 | 141.42 |
| Home (Police) | | | | | | | |
| | 2014-2015 | NIL | NIL | NIL | NIL | NIL | NIL |
| | 2015-2016 | NIL | NIL | NIL | NIL | NIL | NIL |
| | 2016-2017 | 8 | 69.85 | 2 | 0.82 | 6 | 69.03 |
| | Total | 8 | 69.85 | 2 | 0.82 | 6 | 69.03 |
| Sports and Youth Affairs | | | | | | | |
| | 2013-2014 | 1 | 5.00 | 1 | 5.00 | NIL | NIL |
| | 2014-2015 | 2 | 7.81 | NIL | NIL | 2 | 7.81 |
| | 2015-2016 | 3 | 2.50 | 1 | 0.81 | 2 | 1.69 |
| | 2016-2017 | 10 | 5.42 | 7 | 4.32 | 3 | 1.10 |
| | Total | 16 | 20.73 | 9 | 10.13 | 7 | 10.60 |
| Directorate of Science and Technology | | | | | | | |
| | 2013-2014 | 1 | 0.04 | NIL | NIL | 1 | 0.04 |
| | 2014-2015 | 8 | 3.60 | 4 | 0.40 | 4 | 3.20 |
| | 2015-2016 | 12 | 4.80 | NIL | NIL | 12 | 4.80 |
| | 2016-2017 | 25 | 9.08 | 24 | 8.88 | 1 | 0.20 |
| | Total | 46 | 17.52 | 28 | 9.28 | 18 | 8.24 |
| Skill Development | | | | | | | |
| | 2014-2015 | NIL | NIL | NIL | NIL | NIL | NIL |
| | 2015-2016 | 3 | 7.09 | NIL | NIL | 3 | 7.09 |
| | 2016-2017 | NIL | NIL | NIL | NIL | NIL | NIL |
| | Total | 3 | 7.09 | NIL | NIL | 3 | 7.09 |
| Town Planning | | | | | | | |
| | 2013-2014 | 8 | 6.50 | 8 | 6.50 | NIL | NIL |
| | 2014-2015 | 5 | 4.49 | 1 | 0.40 | 4 | 4.09 |
| | 2015-2016 | 4 | 17.01 | 3 | 16.61 | 1 | 0.40 |
| | 2016-2017 | 3 | 4.91 | 3 | 4.91 | NIL | NIL |
| | Total | 20 | 32.91 | 15 | 28.42 | 5 | 4.49 |
| Information and Public Relation | | | | | | | |
| | 2013-2014 | 2 | 0.24 | 2 | 0.24 | NIL | NIL |
| | 2014-2015 | 3 | 1.77 | 3 | 1.77 | NIL | NIL |
| | 2015-2016 | 22 | 10.56 | 20 | 9.47 | 2 | 1.09 |
| | 2016-2017 | 12 | 9.85 | 11 | 8.94 | 1 | 0.91 |
| | Total | 39 | 22.42 | 36 | 20.42 | 3 | 2.00 |

Notes to Account-Contd.

Annexure - E

[Suspense and Remittance Balances]
[Reference to para 3 (vii)]

Major Head 8658

(₹ in crore)

| Name of Minor Head | 2015-16 | | 2016-17 | | 2017-18 | |
|---|-----------------|-----------|------------------|----------|------------------|----------|
| | Dr | Cr | Dr | Cr | Dr | Cr |
| 101 – Pay and Accounts Office Suspense | 32.77 | 12.00 | 29.26 | 0.21 | 33.85 | 0.47 |
| Net | Dr 20.77 | | Dr 29.05 | | Dr 33.38 | |
| 102 – Suspense Accounts (Civil) | 42.01 | 23.13 | 48.94 | 25.14 | 39.65 | 23.10 |
| Net | Dr 18.88 | | Dr 23.80 | | Dr 16.55 | |
| 109 – Reserve Bank Suspense - Headquarters | (-) 31.32 | (-) 44.73 | (-)24.77 | (-)20.69 | (-)38.10 | (-)13.89 |
| Net | Dr 13.41 | | Cr 4.08 | | Cr 24.21 | |
| 110 – Reserve Bank Suspense – Central Accounts Office | 1,957.14 | 1,956.66 | 1,943.58 | 2,084.62 | 1,884.35 | 1,600.43 |
| Net | Dr 0.48 | | Cr 141.04 | | Dr 283.92 | |
| 112 – Tax Deducted at Source (TDS) Suspense | - | (-) 0.01 | - | 2.91 | - | (-)0.02 |
| Net | Dr 0.01 | | Cr 2.91 | | Dr 0.02 | |

Major Head 8782

| Name of Minor Head | Dr | Cr | Dr | Cr | Dr | Cr |
|---|-------------------|-----------|-------------------|------------------|-----------|-----------|
| 102 – Public Works Remittances | 29,831.03 | 30,368.14 | 34,863.87 | 34,979.94 | 39,382.07 | 39,481.71 |
| Net | Cr 5,37.11 | | Cr 1,16.07 | Cr 99.64 | | |
| 103 – Forest Remittances | 1,396.68 | 1,405.07 | 1,534.18 | 1,529.71 | 1,604.94 | 1,602.73 |
| Net | Cr 8.39 | | Dr 4.47 | Dr 2.21 | | |
| 105 – Reserve Bank of India Remittances | 3.20 | 233.49 | 3.20 | 304.23 | 3.20 | 352.51 |
| Net | Cr 230.29 | | Cr 301.03 | Cr 349.31 | | |

Notes to Account-Concl'd.

Annexure- F

[Treasury-wise details of Significant Transaction on 31.3.2018]

[Reference to Para No: 3 (viii)]

(₹ in crore)

| Sl. No | Treasury Name | Amount |
|--------------|----------------------------------|-----------------|
| 1 | Itanagar Treasury | 1,257.05 |
| 2 | Ziro Treasury | 104.24 |
| 3 | Along Treasury | 100.21 |
| 4 | Bomdila Treasury | 50.79 |
| 5 | Tezu Treasury | 57.63 |
| 6 | Seppa Treasury | 37.34 |
| 7 | Tawang Treasury | 28.57 |
| 8 | Pasighat Treasury | 94.97 |
| 9 | Khonsa Treasury | 58.40 |
| 10 | Daporijo Treasury | 50.70 |
| 11 | Changlang Treasury | 43.87 |
| 12 | Jairampur Sub-Treasury | 15.80 |
| 13 | Anini Sub-Treasury | 16.57 |
| 14 | Roing Treasury | 40.90 |
| 15 | Yingkiong Sub-Treasury | 33.38 |
| 16 | Naharlagun Treasury | 518.99 |
| 17 | Koloriang Treasury | 27.67 |
| 18 | Jang Sub-Treasury | 3.31 |
| 19 | Resident Commissioner, New Delhi | 2.35 |
| 20 | Basar Sub-Treasury | 21.43 |
| 21 | Namsai Treasury | 52.45 |
| 22 | Shillong AP Treasury | 0.94 |
| 23 | Longding Sub-Treasury | 30.81 |
| 24 | Mechuka Sub-Treasury | 4.79 |
| 25 | Resident Commissioner, Guwahati | 1.09 |
| TOTAL | | 2,654.25 |

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