



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

Finance Accounts 2023-24

Volume I



Government of Arunachal Pradesh

FINANCE ACCOUNTS

2023-24

Volume-I

**GOVERNMENT OF
ARUNACHAL PRADESH**

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Report of the Comptroller and Auditor General of India

Audit of the Finance Accounts of the Government of Arunachal Pradesh

Opinion

The Finance Accounts of the Government of Arunachal Pradesh for the year ended 31 March 2024 present the financial position along with accounts of the receipts and disbursements of the Government for the year involving transactions from and/ or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises two Volumes; Volume-I contains the consolidated position of the state of finances and explanatory 'Notes to Finance Accounts' including a summary of Significant Accounting Policies and Volume-II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, which represent the budget comparison, are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly the financial position and the receipts and disbursements of the Government of Arunachal Pradesh for the year 2023-24.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Arunachal Pradesh being presented separately for the year ended 31 March 2024.

Basis for Opinion

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

Responsibilities for Preparation of the Initial and Subsidiary Accounts

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

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

Responsibilities for Compilation of Annual Accounts

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

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

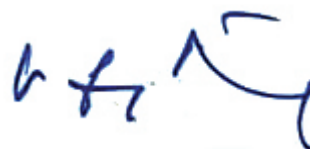
Statements (9 and 10 of Volume I and 20 of Volume II), explanatory notes under Statements (14, 15 and 16), Annexures to Statement 17b (i), 17b (ii), 17c (i), 17c (ii) and Appendices (IV, VI, VII, VIII, IX, XI and XII) in this compilation have been prepared directly from the information received from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

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is conducted through the Audit Wing of the Office of the Principal Accountant General, Arunachal Pradesh in accordance with the requirements of

Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

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



(K. SANJAY MURTHY)

Date: 28 January 2025

Place: New Delhi

Comptroller and Auditor General of India

GUIDE TO THE FINANCE ACCOUNTS

A. Broad Overview of the Structure of Government Accounts

The Finance Accounts of the State of Arunachal Pradesh present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital Accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts. The Finance Accounts are accompanied by Appropriation Accounts, which present comparison of expenditure against the Grants/ Appropriations.

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

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

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

Part II: Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Balance of the Contingency Fund of the Government of Arunachal Pradesh at the end of March 2024 was ₹0.05 crore.

GUIDE TO THE FINANCE ACCOUNTS - Contd.

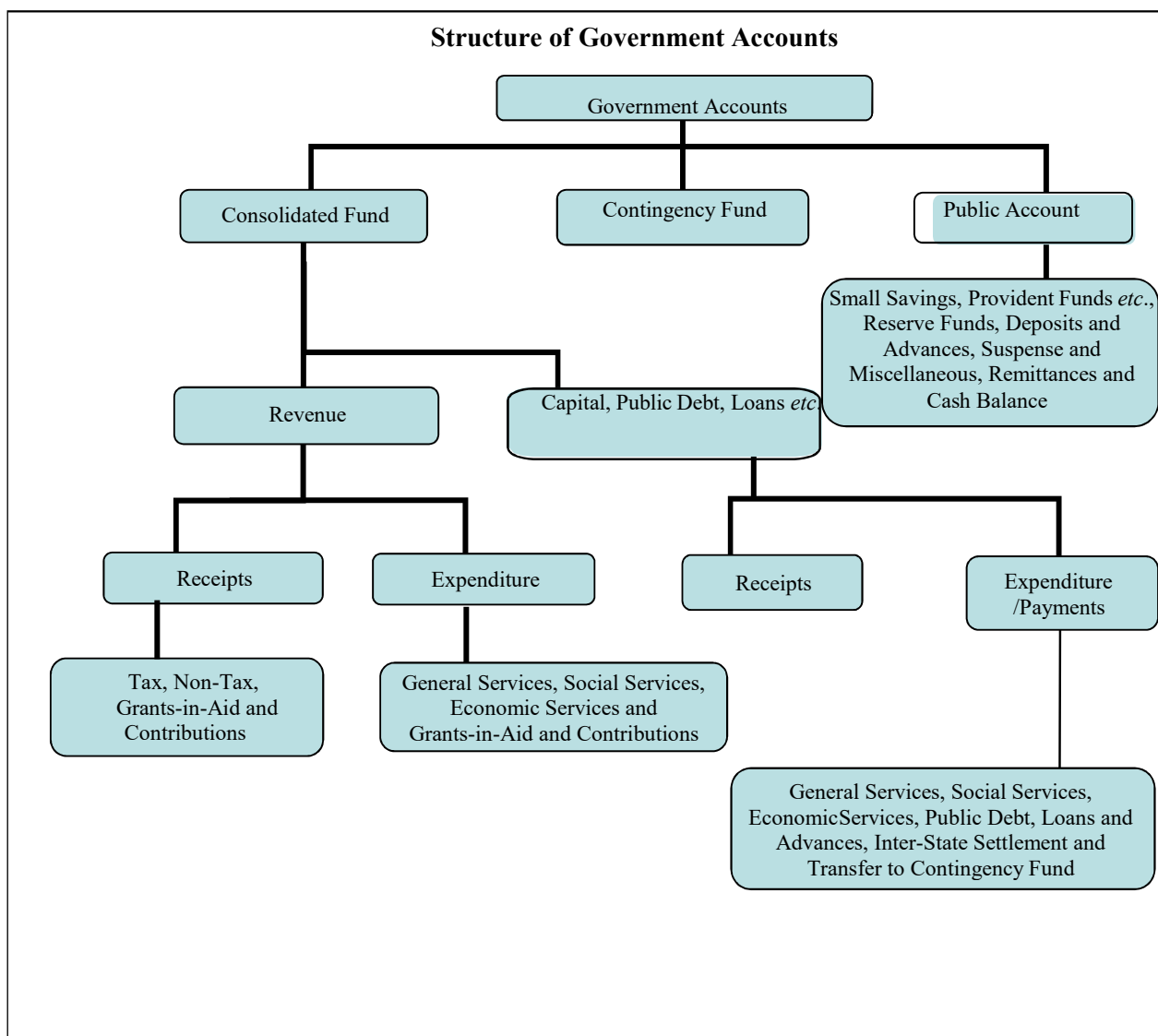
Part III: Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable such as Small Savings and Provident Funds, Deposits (bearing interest and not bearing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

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

3. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected up to 31 March 2024).

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

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



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

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

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

GUIDE TO THE FINANCE ACCOUNTS - Contd.

2. **Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, *viz.*, the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
3. **Statement of Receipts (Consolidated Fund):** This statement comprises Revenue and Capital Receipts, Borrowings and Repayments of the Loans given by the State Government. This statement corresponds to Detailed Statements 14, 17 and 18 in Volume II of the Finance Accounts.
4. **Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to Detailed Statements 15, 16, 17 and 18 in Volume II.
5. **Statement of Progressive Capital Expenditure:** This statement corresponds to the Detailed Statement 16 in Volume II.
6. **Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise Market Loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds, *etc.*', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt and corresponds to the Detailed Statement 17 in Volume II.
7. **Statement of Loans and Advances given by the Government:** This statement depicts all Loans and Advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the Detailed Statement 18 in Volume II.
8. **Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Co-operative institutions and Local Bodies. This statement corresponds to Detailed Statement 19 in Volume II.
9. **Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to the Detailed Statement 20 in Volume II.
10. **Statement of Grants-in-Aid given by the Government:** This statement depicts all Grants-in-Aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.

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

Notes to Finance Accounts and Significant Accounting Policies

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

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

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

Part I of Volume II

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

GUIDE TO THE FINANCE ACCOUNTS - Contd.

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

Part II of Volume II

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

C. Ready Reckoner:

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

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

GUIDE TO THE FINANCE ACCOUNTS - Concl'd.

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

D. Opening balance and previous year amount (2022-23)

Opening balances depicted in this account are kept as same as the closing balances already depicted in the previous year (2022-23) Finance Accounts. And figures pertaining to the previous year 2022-23 are also kept as same as depicted in the Finance Accounts 2022-23.

1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)				
Assets [1]	Reference (Sl. No.)		As at 31 March 2024	As at 31 March 2023
	Notes to Accounts	Statement		
Cash		Annx. to St.No.2	6,908.83	4,346.15
(i) Cash in Treasuries and Local Remittances	...	Annx. to St.No.2	...	...
(ii) Departmental balances	...	21	(-)17.88	(-)18.39
(iii) Permanent Imprest	...	21	0.01	0.01
(iv) Cash Balance Investments	...	21	4,530.13	3,045.88
(v) Deposits with Reserve Bank of India	Para 4 (vi)	Annx. A	(-)104.07	(-)945.59
(vi) Investments from Earmarked Funds [2]	...	22	2,500.64	2,264.24
Capital Expenditure	60,982.01	52,518.20
(i) Investments in shares of Companies, Corporations, <i>etc.</i>	...	5,8,16 and 19	251.18	251.13
(ii) Other Capital Expenditure	...	5 and 16	60,730.83	52,267.07
Contingency Fund (unrecouped)
Loans and Advances	...	7 and 18	86.79	90.07
Advances with Departmental Officers	...	21	506.54	502.38
Suspense and Miscellaneous Balances [3]	...	21	1,255.74	1,280.03
Remittance Balances	...	21	367.35	293.96
Cumulative excess of expenditure over receipts [4]	...	12	...	...
Grand Total	70,107.26	59,030.79

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

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

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

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

1. STATEMENT OF FINANCIAL POSITION - Concl'd.

(₹ in crore)				
Liabilities [1]	Reference (Sl. no.)		As at 31 March 2024	As at 31 March 2023
	Notes to Accounts	Statement		
Borrowings (Public Debt)	13,973.87	10,764.27
(i) Internal Debt	...	6 and 17	9,392.43	8,520.84
(ii) Loans and Advances from Central Government	...	6 and 17	...	...
Non-Plan Loans	34.55	34.80
Loans for State Plan Schemes	(-)22.73	1.40
Loans for Central Plan Schemes	(-)8.18	(-)7.59
Loans for Centrally Sponsored Plan Schemes	11.53	11.53
Other Loans for States/ Union Territory with Legislature Schemes	4,531.68	2,168.26
Loans for Special Schemes	34.59	35.03
Contingency Fund (corpus)	...	21	0.05	0.05
Liabilities on Public Account	8,136.94	7,146.71
(i) Small Savings, Provident Fund <i>etc.</i>	...	21	3,273.34	3,117.55
(ii) Deposits	...	21	75.03	161.58
(iii) Reserve Funds	Para 4 (ii)	22	4,788.57	3,867.58
(iv) Remittance Balances	...	21	...	...
(v) Suspense and Miscellaneous Balance	...	21	...	...
Cumulative excess of receipts over Expenditure [5]	...	12	47,996.39	41,119.76
Grand Total	70,107.25	59,030.79

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

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

Note: Difference of 0.01 crore between Total of Assets and Liabilities is due to rounding off.

2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2023 - 24	2022 - 23		2023 - 24	2022 - 23
Part -I Consolidated Fund					
Section - A Revenue					
Revenue Receipts (Ref. Statement 3 & 14)	27,441.00	23,788.14	Revenue Expenditure (Ref. Statement 4-A, 4-B & 15)	20,564.35	17,417.67
Tax Revenue (raised by the State) (Ref. Statement 3 & 14)	2,797.61	2,237.35	Salaries [1] (Ref. Statement 4-B & Appendix-I)	4,111.65	6,233.10
Non- tax revenue (Ref. Statement 3 & 14)	900.92	1,017.87	Subsidies [1] (Ref. Appendix-II)	...	...
	...	...	Grants-in-Aid [2] (Ref. Statement 4-B, 10 & Appendix-III)	3,173.59	3,070.27
Interest receipts (Ref. Statement 3 & 14)	172.98	93.13	General Services (Ref. Statement 15)	4,477.95	3,293.28
Others (Ref. Statement 3)	727.94	924.74	Interest Payment and Servicing of Debt (Ref. Statement 4-A & 15)	929.11	905.72
	...	...	Pension (Ref. Statement 15)	1,975.29 [*]	1,665.21
Share of Union Taxes/ Duties (Ref. Statement 3 & 14)	19,845.22	16,689.17	Others	1,573.55	722.35
	...	...	Social Services (Ref. Statement 4-A & 15)	3,119.56	1,381.45
			Economic Services (Ref. Statement 4-A & 15)	5,591.25	3,414.05
Grants from Central Government (Ref. Statement 3 & 14)	3,897.25	3,843.75	Compensation and Assignment to Local Bodies and PRIs [#] (Ref. Statement 15)	90.35	25.52
Revenue Deficit	...	...	Revenue Surplus	6,876.65	6,370.47

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

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

[*] Which includes expenditure against Object Head 04- Pensionary Charges: ₹1,974.92 crore and 49- Other: ₹0.37 crore under Major Head 2071.

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

2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.

(₹ in crore)

Receipts			Disbursements		
	2023 - 24	2022 - 23		2023 - 24	2022 - 23
Part -I Consolidated Fund					
Section -B Capital					
Capital Receipts (Ref. Statement 3 & 14)	...	...	Capital Expenditure (Ref. Statement 4-A, 4-B & 16)	8,463.83	8,107.36
			Grants-in-Aid [2] (Ref. Statement 16)	...	...
			General Services (Ref. Statement 4-A & 16)	1,785.21	1,645.18
			Social Services (Ref. Statement 4-A & 16)	1,973.29	1,418.54
			Economics Services (Ref. Statement 4-A & 16)	4,705.33	5,043.64
Recoveries of Loans and Advances (Ref. Statement 3, 7 & 18)	5.96	4.86	Loans and Advances Disbursed (Ref. Statement 4-A, 7 & 18)	2.67	3.37
			General Services (Ref. Statement 4-A, 7 & 18 )	...	...
			Social Services (Ref. Statement 4-A, 7 & 18 )	...	...
			Economic Services (Ref. Statement 4-A, 7 & 18)	1.10	1.00
			Others (loans to Government Servant) (Ref. Statement 4-A, 7 & 18)	1.57	2.37
Public Debt receipts (Ref. Statement 3, 6 & 17)	3,775.00	2,479.56	Repayment of Public Debt (Ref. Statement 4-A, 6 & 17)	565.40	551.11
Internal Debt (Market Loans, NSSF etc.) (Ref. Statement 3, 6 & 17)	1,411.58	915.45	Internal Debt (Market loans, NSSF etc.) (Ref. Statement 4-A, 6 & 17)	539.99	525.14
Loan from GOI (Ref. Statement 3, 6 & 17)	2,363.42	1,564.11	Loan from GOI (Ref. Statement 4-A, 6 & 17)	25.41	25.97
Inter-State Settlement Account (Net)	...	...	Inter-State Settlement Account (Net)	...	...
Total Receipts Consolidated Fund (Ref. Statement 3)	31,221.96	26,272.56	Total Expenditure Consolidated Fund (Ref. Statement 4)	29,596.25	26,079.51
Deficit in Consolidated Fund	...	...	Surplus in Consolidated Fund	1,625.71	193.05

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

(₹ in crore)

Receipts			Disbursements		
	2023 - 24	2022 - 23		2023 - 24	2022 - 23
Part -II Contingency Fund					
Contingency Fund (Ref. Statement 21)	...	...	Contingency Fund (Ref. Statement 21)	...	...
Part -III Public Account [3]					
Small Savings, Provident Funds etc . (Ref. Statement 21)	642.01	639.91	Small Savings, Provident Funds etc . (Ref. Statement 21)	486.22	485.23
Reserves and Sinking Funds (Ref. Statement 21)	1,227.09	244.98	Reserves and Sinking Funds (Ref. Statement 21)	542.50	423.88
Deposits[3] (Ref. Statement 21)	950.21	684.35	Deposits (Ref. Statement 21)	1,036.77	678.60
Advances (Ref. Statement 21)	235.35	236.60	Advances (Ref. Statement 21)	239.51	236.47
Suspense and Misc[4] (Ref. Statement 21)	1,13,540.24	1,33,638.55	Suspense and Misc[5] (Ref. Statement 21)	1,15,000.71	1,32,281.46
Remittances (Ref. Statement 21)	9,464.82	6,990.67	Remittances (Ref. Statement 21)	9,538.21	7,404.54
Total Receipts Public Account	1,26,059.72	1,42,435.06	Total Disbursements Public Account	1,26,843.92	1,41,510.18
Deficit in Public Account	784.20	...	Surplus in Public Account	...	924.88
Opening Cash Balance	(-)945.59	(-)2,063.52	Closing Cash Balance	(-)104.07	(-)945.59
Increase in Cash Balance	841.52	1,117.93	Decrease in Cash Balance	...	...

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

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

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

ANNEXURE A		
CASH BALANCES AND INVESTMENTS OF CASH BALANCES		
	On 31 March 2024	On 1 April 2023
(₹ in crore)		
(a) General Cash Balance		
1. Cash in Treasuries	...	...
2. Deposits with Reserve Bank	(-)104.07	(-)945.59
3. Remittance in Transit (Local)		...
Total	(-)104.07	(-)945.59
4. Investment held in the "Cash Balance Investment Accounts"	4,530.13	3,045.88
Total (a)	4,426.06	2,100.29
(b) Other Cash Balances and Investments		
1. Cash with Departmental Officers viz , Forest and Public Works Officers	(-)17.88	(-)18.39
2. Permanent Advance for Contingent Expenditure with Departmental Officers	0.01	0.01
3. Investment of Earmarked Funds	2,500.64	2,264.24
Total (b)	2,482.77	2,245.86
Total (a) and (b)	6,908.83	4,346.15

EXPLANATORY NOTES

The opening and closing balance include ₹ (-)57.02 crore representing cash balance of the Union Territory Government merged in the general cash balance of the Central Government. Final decision regarding treatment of the amount is awaited from the Government of India (September 2024).

(a) There was a net difference of ₹ 9.46 crore (Credit) between the figures reflected in the accounts ₹ 104.07 crore (Credit) and that intimated by the Reserve Bank of India ₹ 94.61 crore (Debit).

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

	(₹ in crore)	
1.Adjustment in respect of overdraft/ shortfall	...	...
2.Misclassification by Bank/ Treasury	Cr	₹ 9.46
3.Non-receipt of details of adjustment made by R.B.I.	...	...
Total	Cr	₹ 9.46

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 2023-24 advised to RBI till 25 April 2024.

Table 1 : Limits of Special Ways and Means Advance

Period	Special Drawing Limit
(₹ in crore)	
As on 31 March 2022	255.11
As on 31 March 2023	214.96
As on 31 March 2024	255.08

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

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

Table 3: Repo Rate during the year 2023-24 are as follows (different rates during the year):

Period	Repo Rate
1 April 2023 to 7 June 2023	6.50%
8 June 2023 to 9 August 2023	6.50%
10 August to 5 October 2023	6.50%
6 October 2023 to 7 December 2023	6.50%
8 December 2023 to 7 February 2024	6.50%
8 February 2024 to 31 March 2024	6.50%

ANNEXURE A

CASH BALANCES AND INVESTMENTS OF CASH BALANCES - conclud.

The extent to which the Government maintained the minimum balances with the Bank during 2023-24 and take ways and means Advances as indicated below:-

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

Table 4 : Detailed Statement on Ways and Means Advances

Description	Opening Balance on 1 April 2023	Purchase during 2023-24	Sales during 2023-24	Closing Balance on 31 March 2024	Interest paid during the year
	(₹ in crore)				
6003-110 Ways and Means Advances from RBI	...	...	...	...	...

All the investments from out of the cash balanaces are in government of India securities. Interest realised during the year on such investment was ₹ 169.41 crore.

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

	Opening Balance on 1 April 2023	Purchase during 2023-24	Sales during 2023-24	Closing Balance on 31 March 2024	Interest realised during the year
(₹ in crore)					
Short Term Investments					
Government of India Treasury Bills	3,045.88	115,010.75	113,526.49	4,530.13	169.41
Long Term Investments					
Government of India Stock/ Securities	...	...	...	...	...
Total	3,045.88	115,010.75	113,526.49	4,530.13	169.41

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

(₹ in crore)			
	Description	2023 - 24	2022 - 23
A.	Tax Revenue		
A.1	Own Tax Revenue	2,797.61	2,237.35
	State Goods and Services Tax (SGST)	1,923.39	1,607.05
	Land Revenue	46.26	47.67
	Stamps and Registration Fees	23.46	17.82
	State Excise	211.31	280.87
	Taxes on Sales, Trades etc.	515.84	221.82
	Taxes on Vehicles	77.35	62.11
	Taxes on Goods and Passengers	...	0.01
	Others	...	...
A.2	Share of net proceeds of Taxes	19,845.22	16,689.17
	Central Goods and Services Tax (CGST)	6,022.77	4,714.67
	Corporation Tax	5,956.67	5,598.20
	Taxes on Income Other than Corporation Tax	6,879.14	5,461.06
	Other Taxes On Income and Expenditure	...	...
	Taxes on Wealth	...	...
	Customs	695.45	655.93
	Union Excise Duties	263.17	205.76
	Service Tax	3.71	26.09
	Other Taxes and Duties on commodities and Services	24.31	27.46
	Others	...	...
	Total A.	22,642.83	18,926.52
B.	Non- Tax Revenue		
	Interest Receipts	172.98	93.13
	Dividends and Profits	...	...
	Police	7.42	8.77
	Public Works	37.71	64.48
	Other Administrative Services	81.03	25.42
	Miscellaneous General Services	9.25	9.32
	Crop Husbandry	3.71	2.72
	Animal Husbandry	3.42	2.32
	Forestry and Wild Life	8.58	9.28
	Non-ferrous Mining and Metallurgical industries	137.31	131.45
	Others	439.51	670.98
	Total B.	900.92	1,017.87

Note: Total A is ₹22,642.84 crore as per actual figure, difference is due to rounding off.

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND) - Contd.
II. GRANTS FROM GOVERNMENT OF INDIA

(₹ in crore)				
	Description		2023 - 24	2022 - 23
C.	Grants-in-Aid and Contributions			
	Grants-in-Aid from Central Government			
	Non-plan Grants		...	...
		Grants under the proviso to Article 275(1) of the Constitution	...	...
		Other Grants	...	...
		Grants towards Contribution to State Disaster Response Fund	...	...
		Grants under National Calamity Contingency Fund	...	...
	Grants for State/ Union Territory Plan Schemes		...	...
		Block Grants	...	...
		Other Grants	...	...
		Grants under Proviso to Article 275 (1) of the Constitution	...	...
		Central Road Fund (CRF)	...	...
	Grants for Central Plan Schemes		...	...
	Grants for Centrally Sponsored Plan Schemes		...	...
	Grants for Special Plan Schemes		...	...
	Centrally Sponsored Schemes		3,370.58	2,848.20
	Finance Commission Grants		220.80	210.40
	Other Transfer/ Grants to States/ Union Territories with Legislatures		305.87	785.15
	Total C.		3,897.25	3,843.75
	Total Revenue Receipts (A+B+C)		27,441.00	23,788.14

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND) - Concl'd.				
III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS				
(₹ in crore)				
D	Capital			
	Disinvestment proceeds		...	...
	Others		...	...
	Total D		...	...
E.	Public Debt			
	Internal Debt of the State		1,411.58	915.45
		Market Loans	899.33	559.00
		Ways and Means Advances From the Reserve Bank of India	...	...
		Bonds	...	...
		Loans from Financial Institutions	500.00	348.70
		Other Loans	12.25	7.75
		Special Securities Issued to National Small Savings Fund of the Central	...	...
	Loans and Advances From the Central Government		2,363.42	1,564.11
		Non-Plan Loans	...	...
		Loans for Centrally Sponsored Plan Schemes	...	...
		Loans for Central Plan Schemes	...	...
		Loans for State/ Union Territory Plan Schemes	...	...
		Other Loans for States/ Union Territory with Legislature Schemes	2,363.42	1,564.11
		Others	...	...
	Total E.		3775.00	2,479.56
F.	Loans and Advances [1]		5.96	4.86
G.	Inter-State Settlement		...	...
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)		31,221.96	26,272.56

[1] 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	233.18	...	...	233.18
	Parliament/ State/ Union Territory Legislatures.	76.57	...	...	76.57
	President, Vice-President/Governor, Administrator of Union Territories	8.83	...	...	8.83
	Council of Ministers	23.03	...	...	23.03
	Administration of Justice	45.97	...	...	45.97
	Elections	78.78	...	...	78.78
A.2	Fiscal Services	66.49	...	...	66.49
	Land Revenue	23.61	...	...	23.61
	Stamps and Registration	1.37	...	...	1.37
	State Excise	39.36	...	...	39.36
	Other Fiscal Services	2.15	...	...	2.15
A.3	Interest payment and servicing of Debt	929.11	...	...	929.11
	Appropriation for Reduction or Avoidance of Debt	71.08	...	...	71.08
	Interest Payments	858.03	...	...	858.03
A.4	Administrative Services	2,583.12	1,771.36	...	4,354.48
	Public Service Commission	12.22	...	...	12.22
	Secretariat-General Services	206.73	...	...	206.73
	District Administration	414.22	...	...	414.22
	Treasury and Accounts Administration	43.57	...	...	43.57
	Police	1,215.69	192.38	...	1,408.07
	Jails	25.14	...	...	25.14
	Stationery and Printing	14.15	0.85	...	15.00
	Public Works	576.18	882.95	...	1,459.13
	Other Administrative Services	75.22	695.18	...	770.40
A.5	Pensions and Miscellaneous General Services	1,976.50	13.86	...	1,990.36
	Pensions and Other Retirement Benefits	1,975.29	...	...	1,975.29
	Miscellaneous General Services	1.21	13.86	...	15.07
	Total A General Services	5,788.40	1,785.22	...	7,573.62
	B. Social Services				
B.1	Education, Sports, Art and Culture	2,609.97	587.05	...	3,197.02
	General Education	2,375.18	423.14	...	2,962.23
	Technical Education	25.24	7.10	...	25.24
	Sports and Youth Services	120.37	65.08	...	120.37
	Art and Culture	89.18	91.73	...	89.18

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 - Concl.				
B.2	Health and Family Welfare	1,591.32	91.56	...	1,682.88
	Medical and Public Health	1,557.03	91.56	...	1,648.59
	Family Welfare	34.29	...	...	34.29
B.3	Water Supply, Sanitation, Housing and Urban Development	1,255.72	1,111.12	...	2,366.84
	Water Supply and Sanitation	916.09	384.20	...	1,300.29
	Housing	98.05	94.75	...	192.80
	Urban Development	241.58	632.17	...	873.75
B.4	Information and Broadcasting	53.03	1.66	...	54.69
	Information and Publicity	53.03	1.66	...	54.69
B.5	Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes	...	14.77	...	14.77
	Welfare of Sceduled Castes,Sceduled Tribes and Other Backward Classes	...	14.77	...	14.77
B.6	Labour and Labour Welfare	48.95	...	...	48.95
	Labour, Employment and Skill Development	48.95	...	...	48.95
B.7	Social Welfare and Nutrition	1,004.66	160.08	...	1,164.74
	Social Security and Welfare	469.45	160.08	...	629.53
	Nutrition	40.00	...	...	40.00
	Relief on Account of Natural Calamities	495.21	...	...	495.21
B.8	Others	39.30	7.04	...	46.34
	Other Social Services	...	7.04	...	7.04
	Secretariat-Social Services	39.30	...	...	39.30
	Total B. Social Services	6,602.95	1,973.28	...	8,576.23
C	Economic Services				
C.1	Agriculture and Allied Activities	1,557.41	127.74	1.10	1,686.25
	Crop Husbandry	783.29	1.21	...	784.50
	Soil and Water Conservation	96.37	15.50	...	111.87
	Animal Husbandry	164.17	3.83	...	168
	Dairy Development	36.57	...	...	36.57
	Fisheries	68.03	27.84	...	95.87
	Forestry and Wild Life	318.47	44.91	...	363.38

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

A. EXPENDITURE BY FUNCTION					(₹ in crore)
	Description	Revenue	Capital	Loans and Advances	Total
C	Economic Services - Contd.				
	Agriculture and Allied Activities - Concl.				
C.1	Food, Storage and Warehousing	59.21	0.35	...	59.56
	Agricultural Research and Education	6.86	6.73	...	13.59
	Agricultural Financial Institutions	...	0.05	...	0.05
	Co-operation	20.81	0.05	1.10	21.96
	Other Agricultural Programmes	3.63	27.27	...	30.90
C.2	Rural Development	1,398.04	65.87	...	1,463.91
	Special Programmes for Rural Development	278.69	...	...	278.69
	Rural Employment	548.24	...	...	548.24
	Land Reforms	0.80	...	...	0.80
	Other Rural Development Programmes	570.31	65.87	...	636.18
C.3	Special Areas Programmes	200.93	77.64	...	278.57
	Hill Areas	0.11	...	...	0.11
	North Eastern Areas	183.13	1.22	...	184.35
	Other Special Area Programmes	17.69	76.42	...	94.11
C.4	Irrigation and Flood Control	399.26	581.18	...	980.44
	Minor Irrigation	257.42	260.16	...	517.58
	Flood Control and Drainage	141.84	321.02	...	462.86
C.5	Energy	1,678.20	664.49	...	2,342.69
	Power	1,634.37	664.49	...	2,298.86
	New and Renewable Energy	43.83	...	...	43.83
C.6	Industry and Minerals	145.67	139.10	...	284.77
	Village and Small Industries	112.32	132.99	...	245.31
	Industries	0.20	...	...	0.20
	Non-ferrous Mining and Metallurgical Industries	27.01	3.96	...	30.97
	Other Industries	6.14	2.15	...	8.29
C.7	Transport	2,312.39	3,010.55	...	5,322.94
	Civil Aviation	6.64	45.10	...	51.74
	Roads and Bridges	2,141.47	2,952.08	...	5,093.55
	Road Transport	164.11	13.37	...	177.48
	Inward Water Transport	0.17	...	...	0.17
C.8	Communications	48.25	...	...	48.25
	Other Communication Services	48.25	...	...	48.25

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.9	Science, Technology and Environment	86.37	...	...	86.37
	Other Scientific Research	81.35	...	...	81.35
	Ecology and Environment	5.02	...	...	5.02
C.10	General Economic Services	346.48	38.77	...	385.25
	Secretariat-Economic Services	168.60	...	...	168.60
	Tourism	43.37	28.44	...	71.81
	Census, Surveys and Statistics	28.46	...	...	28.46
	Civil Supplies	92.96	...	...	92.96
	Other General Economic Services	13.09	10.33	...	23.42
	Total C. Economic Services	8,173.00	4,705.34	1.10	12,879.44
	E. Public Debt				
	Internal Debt of the State Government	...	...	539.99	539.99
	Loans and Advances From the Central Government	...	...	25.41	25.41
	Total E. Public Debt	...	...	565.40	565.40
	F. Loans and Advances				
	Loans to Government Servants,etc	...	...	1.57	1.57
	Total F. Loans and Advances	...	...	1.57	1.57
	Total Consolidated Fund of India Expenditure	20,564.35	8,463.84	568.07	29,596.26

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

Sl.No.	Classification	Amount in Statement	Amount as per actual figure
1	Total A2: Revenue	66.49	66.48
2	Total A. General services: Revenue	5,788.40	5,788.39
3	Total A. General services: Capital	1,785.22	1,785.21
4	Total B3: Capital	1,111.12	1,111.13
5	Total B. Social Services: Revenue	6,602.95	6,602.96
6	Total B. Social Services: Capital	1,973.28	1,973.29
7	Total C7: Revenue	2,312.39	2,312.40
8	Total C1: Capital	127.74	127.73
9	Total C4: Capital	581.18	581.19
10	Total C7: Capital	3,010.55	3,010.54
11	Total C. Economic Services: Capital	4,705.34	4,705.33
12	Grand total: Capital	8,463.84	8,463.83

4. STATEMENT OF EXPENDITURE

B. EXPENDITURE BY NATURE (₹ in crore)									
Head of Expenditure	2023-24			2022-23			2021-22		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Salary	4,111.65	...	4,111.65						
Allowances	2,464.58		2,464.58	6,233.10	...	6,233.10	5,568.44	...	5,568.44
Leave Travel Concession	34.14		34.14						
Wages	652.41	...	652.41	557.02	...	557.02	531.43	...	531.43
Pension/Gratuity	1,974.92	...	1,974.92	1,664.98	...	1,664.98	1,362.29	...	1,362.29
Medical Treatment	10.23	...	10.23	11.82	...	11.82	7.37	...	7.37
Office Expenses	297.89	...	297.89						
Fuels and Lubricants	111.00		111.00	326.29	...	326.29	342.62	0.50	343.12
Materials and Supplies	75.81	...	75.81	99.39	...	99.39	126.75	...	126.75
Minor Works	346.45	...	346.45						
Repair and Maintenance	2,614.94		2,614.94	1,391.36	...	1,391.36	1,657.87	...	1,657.87
Grants-in-Aid (Salary)	733.77	...	733.77	785.93	...	785.93	670.97	...	670.97
Grants-in-Aid (Non-Salary)	1,898.81	...	1,898.81	1,736.89	...	1,736.89	1,515.81	...	1,515.81
Grants-in-Aid (Creation of Assets)	541.01	...	541.01	547.44	...	547.44	375.64	...	375.64
Scholarship and Stipends	167.74	...	167.74	231.42	...	231.42	223.16	...	223.16
Interest	858.03	...	858.03	834.64	...	834.64	777.62	...	777.62
Other Charges	3,106.59	...	3,106.59	2,566.09	...	2,566.09	2,431.73	2.25	2,433.98
Motor Vehicles		51.16	51.16	25.59	12.42	38.01	28.49	118.04	146.53
Major Works	...	...	...	...	8,083.93	8,083.93	...	6,354.60	6,354.60
Other Capital Expenditure [1]		429.48	429.48						
Building and Structure [1]		2,833.06	2,833.06						
Infrastructural Assets [1]		5,303.33	5,303.33						
Other Fix Assets [1]		154.33	154.33						

4. STATEMENT OF EXPENDITURE

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

Head of Expenditure	2023-24			2022-23			2021-22		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Repayment of Borrowings		565.40	565.40						
Inter Account Transfer	554.68		554.68	594.98	565.49	1,160.47	468.74	370.28	839.02
Others	142.27	106.68	248.95						
Deduct Entries [2]	(-)132.57	(-)411.53	(-)544.10	(-)189.27	...	(-)189.27	(-)242.29	(-)0.07	(-)242.36
Total	20,564.35	9,031.91	29,596.26	17,417.67	8,661.84	26,079.51	15,846.64	6,845.60	22,692.24

[*] which includes expendirure under 2048-101 Sinking Funds: ₹70.00 crore, 2048-200 Other Appropriations: ₹1.08 crore, 2245-05-101 Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund: ₹245.60 crore and 3054-80-797 Transfers to/ from Reserve Fund/ Deposit Account: ₹238.00 crore.

[1] These object heads are new object heads.

[2] Object head 70: Deduct Entries includes expenditure under MH 2245-05-901: ₹122.80 crore, 2406-04-904: ₹9.77 crore, 5054-04-902: ₹238.00 crore, 4406-01-904: ₹173.54 crore and 4408-01-101: ₹0.0024 crore.

5 . STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE					
Major Head	1	2	3	4	5
Description	Expenditure during 2022-23	Progressive expenditure upto 2022-23	Expenditure during 2023-24	Progressive expenditure upto 2023-24	Percentage Increase(+)/ Decrease(-)
(₹ in crore)					
A. Capital Account Of General Services					
4047 Capital Outlay on Other Fiscal Services	...	31.39	...	31.39	...
4055 Capital Outlay on Police	154.44	652.71	192.38	845.08	25
4058 Capital Outlay on Stationery and Printing	0.43	20.22	0.85	21.07	98
4059 Capital Outlay on Public Works	532.92	3,133.70	882.95	4,016.66	66
4070 Capital Outlay on Other Administrative Services	957.39	3,983.84	695.18	4,679.02	(-27
4075 Capital Outlay on Miscellaneous General Services	...	0.10	13.86	13.96	...
Total A. Capital Account Of General Services	1,645.18	7,821.96	1,785.22	9,607.18	9
B. Capital Account Of Social Services					
(a) Capital Account of Education, Sports, Art and Culture					
4202 Capital Outlay on Education, Sports, Art and Culture	285.80	2,320.05	587.05	2,907.10	105
Total (a) Capital Account of Education, Sports, Art and Culture	285.80	2,320.05	587.05	2,907.10	105
(b) Capital Account of Health and Family Welfare					
4210 Capital Outlay on Medical and Public Health	97.46	644.24	91.56	735.79	(-6
4211 Capital Outlay on Family Welfare	...	0.27	...	0.27	...
Total (b) Capital Account of Health and Family Welfare	97.46	644.51	91.56	736.06	(-6

5 . STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE -contd.						
Major Head	Description	1	2	3	4	5
		Expenditure during 2022-23	Progressive expenditure upto 2022-23	Expenditure during 2023-24	Progressive expenditure upto 2023-24	Percentage Increase(+)/ Decrease(-)
(₹ in crore)						
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development						
4215	Capital Outlay on Water Supply and Sanitation	430.36	2,621.65	384.20	3,005.85	(-)11
4216	Capital Outlay on Housing	53.62	565.25	94.75	660.01	77
4217	Capital Outlay on Urban Development	379.12	3,011.75	632.17	3,643.93	67
Total	(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	863.10	6,198.65	1,111.12	7,309.79	29
(d) Capital Account of Information and Broadcasting						
4220	Capital Outlay on Information and Publicity	4.25	36.30	1.66	37.96	(-)61
Total	(d) Capital Account of Information and Broadcasting	4.25	36.30	1.66	37.96	(-)61
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes						
4225	Capital Outlay on Welfare of scheduled Castes, Scheduled Tribes and other Backward Classes	10.88	11.26	14.77	26.03	36
Total	(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	10.88	11.26	14.77	26.03	36
(g) Capital Account of Social Welfare and Nutrition						
4235	Capital Outlay on Social Security and Welfare	152.82	1,620.30	160.08	1,780.38	5
Total	(g) Capital Account of Social Welfare and Nutrition	152.82	1,620.30	160.08	1,780.38	5

5 . STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE -contd.					
Major Head	Description	2			5
		1	2	3	
		Expenditure during 2022-23	Progressive expenditure upto 2022-23	Expenditure during 2023-24	Progressive expenditure upto 2023-24
					Percentage Increase(+)/ Decrease(-)
(₹ in crore)					
(h) Capital Account of Others Social Services					
4250	Capital Outlay on other Social Services	4.23	32.67	7.04	39.71
Total	(h) Capital Account of Others Social Services	4.23	32.67	7.04	39.71
Total	B. Capital Account Of Social Services	1,418.54	10,863.74	1,973.28	12,837.03
C. Capital Account Of Economic Services					
(a) Capital Account of Agriculture and Allied Activities					
4401	Capital Outlay on Crop Husbandry	0.20	82.51	1.21	83.72
4402	Capital Outlay on Soil and Water Conservation	...	34.02	15.50	49.52
4403	Capital Outlay on Animal Husbandry	2.10	64.28	3.83	68.11
4404	Capital Outlay on Dairy Development	...	1.33	...	1.33
4405	Capital Outlay on Fisheries	32.15	88.45	27.84	116.30
4406	Capital Outlay on Forestry and Wild Life	27.64	52.89	44.91	97.79
4408	Capital Outlay on Food, Storage and Warehousing	...	35.88	0.35	36.22
4415	Capital Outlay on Agricultural Research and Education	...	10.88	6.73	17.61
4416	Investments in Agricultural Financial Institution	...	9.02	0.05	9.07
4425	Capital Outlay on Co-operation	...	241.66	0.05	241.71
4435	Capital Outlay on Other Agricultural Programmes	3.76	41.06	27.27	68.33
Total	(a) Capital Account of Agriculture and Allied Activities	65.85	661.98	127.74	789.71
					94

5 . STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE -contd.						
	1	2	3	4	5	
Major Head	Description	Expenditure during 2022-23	Progressive expenditure upto 2022-23	Expenditure during 2023-24	Progressive expenditure upto 2023-24	Percentage Increase(+)/ Decrease(-)
(₹ in crore)						
C. Capital Account Of Economic Services - Contd.						
(b) Capital Account of Rural Development						
4515	Capital Outlay on Other Rural Development Programmes	79.16	517.55	65.87	583.41	(-17)
Total	(b) Capital Account of Rural Development	79.16	517.55	65.87	583.41	(-17)
(c) Capital Account of Special Areas Programmes						
4552	Capital Outlay on North Eastern Areas	26.80	1,509.87	1.22	1,511.09	(-95)
4575	Capital Outlay on other Special Areas Programmes	44.17	579.27	76.42	655.69	73
Total	(c) Capital Account of Special Areas Programmes	70.97	2,089.14	77.64	2,166.78	9
(d) Capital Account of Irrigation and Flood Control						
4701	Capital Outlay on Major and Medium Irrigation	...	1.83	...	1.82	...
4702	Capital Outlay on Minor Irrigation	22.39	140.86	260.16	401.03	1,062
4711	Capital Outlay on Flood Control Projects	312.23	1,533.94	321.02	1,854.96	3
Total	(d) Capital Account of Irrigation and Flood Control	334.62	1,676.63	581.18	2,257.81	74
(e) Capital Account of Energy						
4801	Capital Outlay on Power Projects	543.94	5,378.17	664.49	6,042.65	22
4810	Capital Outlay on New and Renewable Energy	...	7.64	...	7.65	...
Total	(e) Capital Account of Energy	543.94	5,385.81	664.49	6,050.30	22

5 . STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE -contd.						
Major Head	Description	1	2	3	4	5
		Expenditure during 2022-23	Progressive expenditure upto 2022-23	Expenditure during 2023-24	Progressive expenditure upto 2023-24	Percentage Increase(+)/ Decrease(-)
(₹ in crore)						
C. Capital Account Of Economic Services - Contd.						
(f) Capital Account of Industry and Minerals						
4851	Capital Outlay on Village and Small Industries	26.35	132.63	132.99	265.63	405
4852	Capital Outlay on Iron & Steel Industries	...	7.10	...	7.10	...
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	2.75	37.97	3.96	41.93	44
4875	Capital Outlay on other Industries	...	4.46	2.15	6.60	...
4885	Capital Outlay on Industries and Minerals	...	3.29	...	3.29	...
Total	(f) Capital Account of Industry and Minerals	29.10	185.45	139.10	324.55	378
(g) Capital Account of Transport						
5053	Capital Outlay on Civil Aviation	38.58	272.44	45.10	317.53	17
5054	Capital Outlay on Roads and Bridges	3,765.13	22,090.30	2,952.08	25,042.38	(-22)
5055	Capital Outlay on Road Transport	13.09	203.64	13.37	217.01	2
5056	Capital Outlay on Inland and Water Transport	0.22	0.95	...	0.95	...
Total	(g) Capital Account of Transport	3,817.02	22,567.33	3,010.55	25,577.87	(-21)
(i) Capital Account of Science, Technology and Environment						
5425	Capital Outlay on Other Scientific and Environmental Research	85.77	99.37	...	99.37	...
Total	(i) Capital Account of Science, Technology and Environment	85.77	99.37	...	99.37	...

5 . STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE -concl'd.					
Major Head	Description	1	2	3	5
		Expenditure during 2022-23	Progressive expenditure upto 2022-23	Expenditure during 2023-24	Progressive expenditure upto 2023-24
					Percentage Increase(+)/ Decrease(-)
(₹ in crore)					
C. Capital Account Of Economic Services - Concl'd.					
(j) Capital Account of General Economic Services					
5452	Capital Outlay on Tourism	12.87	575.90	28.44	604.35
5475	Capital Outlay on other General Economic Services	4.34	73.33	10.33	83.66
Total	(j) Capital Account of General Economic Services	17.21	649.23	38.77	688.01
Total	C. Capital Account Of Economic Services	5,043.64	33,832.49	4,705.34	38,537.81
Total	Expenditure Heads (Capital Account)	8,107.36	52,518.19	8,463.84	60,982.02

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 2023-24. The total investments of Government in different concerns at the end of 2023-24 was ₹251.18 crore. The State Government had not formulated any dividend policy to make it mandatory for SPSUs to pay minimum return on the paid-up share capital contributed by the state Government. Further details are given in Statement No.19.

Differences due to rounding off in Statement 5.**(₹ in crore)**

Sl.No.	Classification	Amount in Statement	Amount as per actual figure
1	Total A. Capital Account of General services (Expenditure during 2023-24)	1,785.22	1,785.21
2	Total B(c). Capital Account of Water Supply, Sanitation, Housing and Urban Development (Expenditure during 2023-24)	1,111.12	1,111.12
3	Total B. Capital account of social Services (Expenditure during 2023-24)	1,973.28	1,973.29
4	Total C (a) Capital Account of Agriculture and Allied Activities (Expenditure during 2023-24)	127.74	127.73
5	Total C (d) Capital Account of Irrigation and Flood Control (Expenditure during 2023-24)	581.18	581.19
6	Total C (e) Capital Account of Irrigation and Flood Control (Expenditure during 2023-24)	6,050.30	6,050.29
7	Total C (g) Capital Account of Transport (Expenditure during 2023-24)	3,010.55	3,010.54
8	Total C. Capital Account of Economic Services (Expenditure during 2023-24)	4,705.34	4,705.33
9	Total. Expenditure Heads (Capital Account) (Expenditure during 2023-24)	8,463.84	8,463.83
10	Total B(c). Capital Account of Water Supply, Sanitation, Housing and Urban Development (Progressive Expenditure up to 2023-24)	7,309.79	7,309.78
11	Total B. Capital account of social Services (Progressive Expenditure up to 2023-24)	1,287.03	1,287.02
12	Total C(f) Capital Account of Industry and Minerals (Progressive Expenditure up to 2023-24)	324.55	324.56
13	Total Expenditure Head (Capital Account): Progressive Expenditure up to 2023-24	60,982.02	60,982.01
14	Expenditure during 2022-23 and Progressive Expenditure up to 2022-23 are depicted as same as Finance Accounts of 2022-23.		

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities [1]							(₹ in crore)	
Nature of Borrowings	Balance as on 1 April 2023	Receipt during the year	Repayments during the year	Balance as on 31 March 2024	Net Increase (+)/ Decrease (-)		As a percentage of total liabilities	
					Amount	Per cent		
A. Public Debt								
6003 Internal Debt of the State Government								
Market Loans	5,983.17	899.33[*]	230.00	6,652.50	669.33	11	34	
Loans from Financial Institutions	1,307.59	500.00	134.81	1,672.78	365.19	28	9	
Special Securities issued to National Small Savings Fund	1,215.95	...	174.31	1,041.65	(-)174.30	(-)14	5	
Other Loans	14.12	12.25	0.87	25.50	11.38	81	...	
6004 Loans and Advances from the Central Government								
Non Plan	34.80	...	0.25	34.55	(-)0.25	(-)1	...	
Loans for State/ Union Territory Plan Schemes	1.40	...	24.13	(-)22.73	(-)24.13	(-)1724	...	
Loans for Central Plan Schemes	(-)7.59	...	0.59	(-)8.18	(-)0.59	8	...	
Loans for Centrally Sponsored Plan Schemes	11.53	...	...	11.53	...	...	...
Loans for Special Schemes	35.03	...	0.43	34.59	(-)0.44	(-)1	...	
Other Loans for States/ Union Territory with Legislature Schemes	2,168.27	2,363.42	...	4,531.68	2,363.41	109	23	
Total Public Debt	10,764.27	3,775.00	565.39	13,973.87	3,209.60	30	71	

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

[*] Actual receipt under 6003-101 was ₹902.00 crore and difference amount of ₹2.67 crore is due to rectification of previous years error relating to discounted amount. Total Public Debt payment during the year is ₹565.40 crore as per actual figure. Difference is due to rounding off.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.							
(₹ in crore)							
Nature of Borrowings	Balance as on 1 April 2023	Receipt during the year	Repayments during the year	Balance as on 31 March 2024	Net Increase (+)/ Decrease (-)		As a percentage of total liabilities
					Amount	Per cent	
B. Other liabilities							
Public Accounts							
Small savings, Provident Funds <i>etc.</i>	3,117.55	642.01	486.22	3,273.34	155.79	5	17
Reserve funds bearing interest	1,603.21	990.70	306.11	2,287.80	684.59	43	12
Reserve funds not bearing interest	0.13	236.39	236.39	0.13	...	...	...
Deposits bearing interest	38.60	7.88	3.45	43.02	4.42	11	...
Deposits not bearing interest	122.99	942.33	1,033.32	32.01	(-)90.98	(-)74	...
Total other liabilities	4,882.48	2,819.31	2,065.49	5,636.30	753.82	15	29
Total Public Debt and other liabilities	15,646.75	6,594.31	2,630.88	19,610.17	3,963.42	25	100

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

Explanatory Notes

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

2 Market loans bearing interest :- These comprises long term loans (which have a currency of more than 12 months) raised in open market. In 2023-24, three loans of ₹500.00 crore, ₹170.00 crore and ₹232.00 crore was raised from the market which bear interest at 7.68 *per cent*, 7.63 *per cent* and 7.41 *per cent* per annum redeemable at par in 2033, 2033 and 2034.

Total Public Debt and other liabilities repayment during the year is ₹2,630.89 crore as per actual figure. Difference is due to rounding off.

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 2023-24 the Government has appropriated an amount of ₹70.00 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 2023-24 are given below:

Description	Balance as on 1 April 2023	Addition during the year	Interest on investment	Withdrawals during the year	Balance as on 31 March 2024
(₹ in crore)					
Sinking Fund	2,260.09	70.00	164.99	...	2,495.08
Total	2,260.09	70.00	164.99	...	2,495.08

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 2023-24 amounted to ₹642.01 crore and ₹486.22 crore was disbursed during the year. The balance outstanding at the end of the year was ₹3,273.34 crore which was 17 per cent of the total Public Debt and Other Liabilities of the State Government as on 31 March 2024.

4 Loans and Advances from Government of India :- During 2023-24 the State Government has received an amount of ₹2,363.42 crore as loans from Government of India and ₹25.41 crore were paid towards repayment of loans. Details of the loans received by the State Government from the Government of India are given in Annexure to Statement No.17.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.

Explanatory Notes - Contd.

In addition the balances at the credit of earmarked and other funds as also certain deposits, to the extent to which they have not been invested but are merged with the general cash balance to the Government, also constitute the liability of Government. The amount of such liability at the end of March 2024 was ₹32.14 crore as shown below (further details are given in Statement No. 21 and 22).

Nature of Obligation	Balance on 1 April 2023	Receipt during the year	Repayment during the year	Balance on 31 March 2024	Net increase(+)/ decrease(-) during the year
(₹ in crore)					
Non- Interest bearing obligations such as Deposit of Local Funds, Civil Deposits, Other Earmarked Funds <i>etc.</i> . (Reserve funds not bearing interest + Deposits not bearing interest)	123.12	1,178.72	1,269.71	32.14	(-)90.98
Total	123.12	1,178.72	1,269.71	32.14	(-)90.98

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 2022-23 and 2023-24 were as shown below:-

	2023-24	2022-23	Net increase(+)/ decrease(-) during the year
(i) Gross Debt and Other obligation outstanding at the end of the year	19,610.17	15,646.75	3,963.42
(a) Public Debt	13,973.87	10,764.27	3,209.60
(b) Other Obligations	5,636.30	4,882.48	763.82
(ii) Interest paid by Government			
(a) Public Debt and Small savings, Provident Funds <i>etc.</i>	856.66	834.48	22.18
(b) Other obligations	1.37	...	1.37
Total (ii)	858.03	834.48	23.55

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Concl'd.			
Explanatory Notes - Concl'd.			
	2023-24	2022-23	(₹ in crore) Net increase(+)/ decrease(-) during the year
(iii) Deduct			
(a) Interest received on loans and advances given by Government	3.58	2.73	0.85
(b) Interest realised on investment of cash balance	169.41	90.39	79.02
	172.99	93.12	79.87
(iv) Net interest charges	685.04	741.36	(-)56.32
(v) Percentage of gross interest to total revenue receipts [item (ii)]	3.13	3.51	(-)0.38
(vi) Percentage of net interest to total revenue receipts [item (iv)]	2.50	3.12	(-)0.62

5. Appropriation for reduction or avoidance of Debt

During 2023-24 an amount of ₹70.00 crore was transferred to Sinking Fund from Revenue for Investment in the Government of India Securities.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT						
Sectors/ Loanee Groups[1]	Balance on 1 April 2023	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance on 31 March 2024	Percent increase/ decrease during the year
(₹ in crore)						
01 Social Services						
Loans for Education, Sports, Art and Culture	0.01	...	...	...	0.01	...
Loans for Urban Development	1.00	...	...	...	1.00	...
Total 01 Social Services	1.01	...	...	...	1.01	...
02 Economic Services						
Loans for Crop Husbandry	0.10	...	...	...	0.10	...
Loans for Soil and Water Conservation	0.01	...	...	...	0.01	...
Loans for Co-operation	58.96	1.10	2.66	...	57.40	(-3)
Loans for Power Projects	10.00	...	...	...	10.00	...
Loans for Village and Small Industries	1.89	...	...	...	1.89	...
Loans for Non-ferrous Mining and Metallurgical Industries	0.15	...	...	...	0.15	...
Other Loans to Industries and Minerals	6.10	...	...	...	6.10	...
Total 02 Economic Services	77.21	1.10	2.66	...	75.65	(-3)

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Concl'd.						
Sectors/ Loanee Groups[1]	Balance on 1 April 2023	Disbursements during the year	Repayments during the year	Loans and advances written off	Balance on 31 March 2024	Percent increase/ decrease during the year
(₹ in crore)						
03 Loans to Government Servant						
Loans to Government Servants <i>etc.</i>	11.85	1.57	3.31	...	10.12	(-)15
Total 03 Loans to Government Servant	11.85	1.57	3.31	...	10.12	(-)15
Total	90.07	2.67	5.97	...	86.78	(-)4

Recoveries in Arrears

The complete information about arrears in recovery of Loans and Advances, Detailed accounts of which are maintained by the Departmental offices of the State Government is awaited (September 2024).

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

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

Section: 1 Summary of Loans and Advances: Loanee groupwise							(₹ in crore)
Loanee Group	Balance on 01 April 2023	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on 31 March 2024 (2+3)-(4+5)	Net increase/decrease during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
Others	78.22	1.10	2.66	...	76.66	(-)1.56	...

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

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

Section: 2 Summary of Loans and Advances: Sector-wise							(₹ in crore)
Sector	Balance on 01 April 2023	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on 31 March 2024 (2+3)-(4+5)	Net increase/decrease during the year (2-6)	Interest payment in arrears
Loans for Social Services	1.01	...	...	...	1.01	...	...
Loans for Economic Services	77.21	1.10	2.66	...	75.65	(-)1.56	...
Total	78.22	1.10	2.66	...	76.66	(-)1.56	...

7. STATEMENT ON LOANS AND ADVANCES GIVEN BY THE GOVERNMENT					
Indian Government Accounting Standard 3 on Loans and Advances made by Governments					
Section:3 Summary of repayments in arrears from Loanee entities					
Loanee entity	Amount of arrears as on 01 April 2023		Earliest period to which arrears	Total loans outstanding against the entity on 31 March 2024	
	Principal	Interest			

The information about repayments in arrears from Loanee entities which are maintained by the Departmental offices of the State Government is awaited (September 2024).

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT						
Comparative summary of Government Investment in the share capital and debentures of different concerns for 2022-23 and 2023-24						
(₹ in crore)						
Name of Concern	2023-24			2022-23		
	Number of concerns	Investment at the end of the year	Dividend/ interest received during the year	Number of concerns	Investment at the end of the year	Dividend/ interest received during the year
Government Companies	5	9.00	...	5	9.00	...
Co-operative Bank, Societies <i>etc.</i>	156	242.18	...	156	242.13	...
Total	161	251.18	...	161	251.13	...

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 2024 in various sectors are shown below:

A. Sector wise disclosure for Guarantees:

Sector	Maximum amount guaranteed* (Principal only)	Outstanding at the beginning of the year 2023-24		Additions during the year		Deletions (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year 2023-24		Guarantee Commission or fee		Other material details
		Principal	Interest	Principal	Interest		Discharged	Not Discharged	Principal	Interest	Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Government Companies	2.00	0.97	0.22	...	0.04	...	...	...	0.97	0.26	...	...	...
2. Autonomous Bodies	20.00	7.75	4.54	12.25	7.02	1.53	...	...	19.62	10.41	...	...	...
Total	22.00	8.72	4.76	12.25	7.06	1.53	...	...	20.59	10.67	...	...	...

B. Class-wise details for Guarantees:

1. Government Companies

(i) APIDFC[*]	2.00	0.97	0.22	...	0.04	...	...	...	0.97	0.26	...	...	...
Grand Total	2.00	0.97	0.22	...	0.04	...	...	...	0.97	0.26	...	...	...

2. Autonomous Bodies

(i) AP State Council for Science & Technology	20.00	7.75	4.54	12.25	7.02	1.53	...	...	19.62	10.41	...	...	...
Grand Total	20.00	7.75	4.54	12.25	7.02	1.53	...	...	19.62	10.41	...	...	...

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

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

(i) Grants-in-Aid paid in cash

Name/ Category of the Grantee	2			3		
	Total funds released as Grants-in-Aid	Funds allocated for creation of Capital Assets out of total funds released shown in Column No.2				
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	11.04	...	11.04	...	...	...
(i) Municipal Corporations	...	...	...	...	...	...
(ii) Municipalities/ Municipal	11.04	...	11.04	...	...	...
(iii) Others	...	...	...	...	...	...
3. Public Sector Undertakings	0.20	...	0.20	...	...	...
(i) Government Companies	0.20	...	0.20	...	...	...
(ii) Statutory Corporations	...	...	...	...	...	...
4. Autonomous Bodies	51.84	...	51.84	...	...	...
(i) Universities	...	...	...	...	...	...
(ii) Development Authorities	24.63	...	24.63	...	...	...
(iii) Cooperative Institutions	...	...	...	...	...	...
(iv) Others	27.21	...	27.21	...	...	...
5. Non-Government Organisations	129.20	...	129.20	...	...	...
6. Grants for which classification of Institution is not available	790.46	2,190.85	2,981.31	229.72	311.29	541.01
Total	982.74	2,190.85	3,173.59	229.72	311.29	541.01

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)
	2023-24	2022-23	
1. Panchayati Raj Institutions			
(i) Zilla Parishads	
(ii) Panchayat Samities	
(iii) Gram Panchayats	
2. Urban Local Bodies			
(i) Municipal Corporations	
(ii) Municipalities/ Municipal Councils	
(iii) Others	
3. Public Sector Undertakings			
(i) Government companies	
(ii) Statutory Corporations	
4. Autonomous Bodies			
(i) Universities	
(ii) Development Authorities	
(iii) Cooperative Institutions	
(iv) Others	
5. Non-Government Organisations			
Total

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

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE						
Particulars	Actuals					
	2023 - 24			2022 - 23		
	Charged	Voted	Total	Charged	Voted	Total
(₹ in crore)						
Expenditure Heads (Revenue account)	963.02	19,601.33	20,564.35	944.54	16,473.13	17,417.67
Expenditure Heads (Capital account)	0.78	8,463.05	84,63.83	...	8,107.36	8,107.36
Disbursement under Public Debt	565.40	...	565.40	551.11	...	551.11
Loans and Advances (A)	...	2.67	2.67	...	3.37	3.37
Transfer to Contingency Fund (A)	...	...	...	...	...	...
Total	1,529.20	28,067.05	29,596.25	1,495.65	24,583.86	26,079.51
(A) The Figures have been arrived at as follows :-						
E. Public Debt [*]						
Internal Debt of the State Government	539.99	...	539.99	525.13	...	525.13
Loans and Advances From the Central Government	25.41	...	25.41	25.98	...	25.98
F. Loans and Advances [*]						
Agriculture And Allied Activities	...	1.10	1.10	...	1.00	1.00
Industry And Minerals	...	...	...	...	...	...
Loans For Social Services	...	...	...	...	...	...
Loans To Government Servants	...	1.57	1.57	...	2.37	2.37
Total	565.40	2.67	568.07	551.11	3.37	554.48

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE - Concd.			
(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2023 - 24 and 2022 - 23 was as under:-			
Year	Percentage of total expenditure		
	Charged	Voted	
2023-24	5.17	94.83	
2022-23	5.73	94.27	

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

ACCOUNT		
	On 1 April 2023	On 31 March 2024
	During the year 2023-24 (₹ in crore)	
Capital and Other Expenditure		
Capital Expenditure (Sub Sector wise)		
General Services		
Other Fiscal Services	31.39	31.39
Police	652.71	192.38
Miscellaneous General Services	0.10	13.86
Public Works	3,133.72	882.95
Other Administrative Services	3,983.84	695.18
Stationery and Printing	20.22	0.85
Social Services		
Education, Sports, Art and Culture	2,320.05	587.05
Health and Family Welfare	644.50	91.56
Water Supply, Sanitation, Housing and Urban Development	6,198.63	1,111.13
Information and Broadcasting	36.31	1.66
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	11.26	14.77
Social Welfare and Nutrition	1,620.30	160.08
Others Social Services	32.68	7.04
Economic Services		
Agriculture and Allied Activities	662.00	127.73
Rural Development	517.54	65.87
Special Areas Programmes	2,089.13	77.64
Irrigation and Flood Control	1,676.63	581.19
Energy	5,385.82	664.49
Industry and Minerals	185.44	139.10
Transport	22,567.33	3,010.54
Science Technology and Environment	99.37	...
General Economic Services	649.23	38.77
Total Capital Expenditure	52,518.20	8,463.84
		60,982.01

Note: Total Capital Expenditure during the year is ₹8,463.83 crore as per actual figure. Difference is due to rounding off.

12. DETAILED STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE			
ACCOUNT - Contd.			
	On 1 April 2023	During the year 2023-24	On 31 March 2024
	(₹ in crore)		
F. Loans and Advances			
Loans for Education, Sports, Art and Culture	0.01	...	0.01
Loans for Urban Development	1.01	...	1.00
Loans for Crop Husbandry	0.10	...	0.10
Loans for Soil and Water Conservation	0.01	...	0.01
Loans for Co-operation	58.95	(-)1.56	57.40
Loans for Power Projects	10.00	...	10.00
Loans for other Industries and Minerals	6.10	...	6.10
Loans for Village and Small Industries	1.89	...	1.89
Loans for Non-ferrous Mining and Metallurgical	0.15	...	0.15
Loans to Government Servants, <i>etc.</i>	11.85	(-)1.73	10.12
Total F. Loans and Advances	90.07	(-)3.29	86.78
Total Capital and Other Expenditure	52,608.27	8,460.55	61,068.79
Deduct			
Contribution from Contingency Fund	...	...	...
Contribution from Miscellaneous Capital Receipt	...	...	...
Contribution from Development Fund	...	...	...
Net Capital and Other Expenditure	52,608.27	8,460.55	61,068.79(X)

12. DETAILED STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE			
ACCOUNT - Contd.			
	On 1 April 2023	During the year 2023-24	On 31 March 2024
	(₹ in crore)		
PRINCIPAL SOURCES OF FUNDS			
E. Public Debt			
Internal Debt of the State Government	8,520.84	871.59	9,392.43
Loans and Advances from the Central Government	2,243.43	2,338.01	4,581.44
I. Small Savings, Provident Funds, etc.	3,117.55	155.79	3,273.34
Total Debt	13,881.82	3,365.39	17,247.21
Other Obligations			
Contingency Fund	0.05	...	0.05
J. Reserve Fund	3,867.58	920.99	4,788.57
K. Deposit and Advances	(-)340.80	(-)90.72	(-)431.51
L. Suspense and Miscellaneous	(-)1,261.65	23.79	(-)1,237.87
M. Remittances	(-)293.96	(-)73.39	(-)367.35
Total Other Obligations	1,971.22	780.67	2,751.89
Total Debt and Other Obligations	15,853.04	4,146.06	19,999.10
Deduct Cash Balance			
Deduct Investment	(-)945.59	841.52	(-)104.07
Add -Amount closed to Government Account	5,310.12	1,720.65	7,030.77
Net Provision of funds	11,488.51	1,583.89	13,072.40(Y)
Add: Revenue Surplus/ Deduct: Revenue Deficit			
Add- Adjustment on Account of retirement/ Disinvestment		6,876.65	
Total		...	
		8,460.54	
Note: Total Debt during the year 2023-24 is ₹3,365.38 crore as per actual figure. Difference is due to rounding off.			
The difference of ₹0.01 crore between Net Provision of funds (₹8,460.54 crore) and Net Capital and Other expenditure (₹8,460.55 crore) is due to rounding off.			

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 ₹ 47,996.39 crore. This is explained below:-		
1. Accumulated Revenue Surplus Accounts.		47,985.09 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		47,996.39 crore

[*] Net provision of Funds shown in Statement No. 14 of Finance Accounts 1993-94 was different from the net capital and other expenditure upto 1993-94 by ₹988.10 crore as detailed below:

Accumulated Revenue Surplus 1993-94	₹976.80 Crore
Proforma transfer of capital expenditure and loans and advances upto August 1975 from books of Government of India to the Territory Account	₹12.98 Crore
Other adjustments/ transfers as detailed in Finance Accounts of 1993-94	₹(-)1.68 Crore
	₹988.10 Crore

Note: The actual accumulated Revenue Surplus is ₹47,985.11 crore. Difference is due to rounding off.

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT			
A. The following is a summary of balances as on 31 March 2024			
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	
12,985.62		Government Account	...
... E.....		Public Debt	13,973.87
86.79 F.....		Loans and Advances	...
		CONTINGENCY FUND	
...		Contingency Fund	0.05
... I.....		PUBLIC ACCOUNT	
J.....		Small Savings, Provident Funds etc.	3,273.34
		RESERVE FUNDS	
...		(i) Reserve funds bearing Interest	
...		Gross Balance	2,287.80
		Investment	...
...		(ii) Reserve funds not bearing Interest	
2,500.64		Gross Balance	2,500.76
K.....		Investment	...
...		DEPOSIT AND ADVANCES	
...		(i) Deposits bearing Interest	43.02
506.54		(ii) Deposits not bearing Interest	32.01
L.....		(iii) Advances	...
4,530.13		SUSPENSE AND MISCELLANEOUS	
1,237.87		Investments	...
367.35 M.....		Other Items (Net)	...
... N.....		REMITTANCES	...
22,214.94		CASH BALANCE (Closing)	104.07
		Total	22,214.92

Note: Difference of ₹0.02 Crore between Debit and Credit sides is due to rounding off.

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

EXPLANATORY NOTES

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

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

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

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

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

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

Debit	Details	Credit
(₹ in crore)		(₹ in crore)
11,398.44		
...	B-Receipt Heads (Revenue Account)	27,441.00
...	C-Receipt Heads (Capital Account)	...
20,564.35	D-Expenditure Heads (Revenue Account)	...
8,463.83	E-Expenditure Heads (Capital Account)	...
...	F-Suspense and Miscellaneous (Miscellaneous Government Accounts)	...
...	H-Inter State Settlements	...
...	I-Transfer to Contingency Fund	...
...	K-Amount at the debit of the Government account as on 31 March 2024	12,985.62
40,426.62	Total	40,426.62

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

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

Notes to Finance Accounts for the year 2023-2024**1. Summary of Significant Accounting Policies:****(i) Reporting Entity:**

These accounts present the transactions of the Government of Arunachal Pradesh. The accounts of receipts and disbursement of the Government of Arunachal Pradesh have been compiled based on the initial accounts rendered by 38 Treasuries, 54 Public Works Divisions, 37 Public Health Engineering Divisions, 35 Power Divisions, 20 Department of Hydro Power Divisions, 28 Urban Development and Housing Divisions, 31 Rural Works Divisions, 29 Water Resources Divisions, 48 Forest Divisions and Advices of the Reserve Bank of India. No accounts have been excluded at the end of the year.

(ii) Reporting Period:

The reporting period of these accounts is 1 April 2023 to 31 March 2024.

(iii) Reporting Currency:

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

(iv) Form of Accounts:

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

(v) Basis of Budget and Financial Reporting:

As per the provisions of Article 202 of the Constitution of India, a statement of estimated receipts and expenditure, the Annual Financial Statements (called Budget) for a financial year is presented to the legislature in form of grants/ appropriations before the commencement of the financial year. Budget is presented on gross basis without the recoveries and receipts which are otherwise permitted to be set off in reduction of expenditure. All grants/ appropriations relating to heads of budget and accounts, whose balances are not carried forward, lapse at the end of the financial year.

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

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

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

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

Book adjustments are also carried out at Office of the Accountant General (A&E). These, amongst others, include booking for creation of and contribution to funds in Public Account by debit to Consolidated Fund (*e.g.*, State Disaster Response Fund, Central Road Fund, Sinking Fund, *etc.*) crediting Reserve Funds/ Deposit heads of accounts in Public Account by debiting Consolidated Fund; annual adjustment of interest on General Provident Fund and State Government Group Insurance Scheme by debiting Major Head 2049- Interest Payments and crediting relevant Major Heads in Public Account; adjusting Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions, recoupment of Contingency Fund, *etc.*

Classification between Capital and Revenue Expenditure: Significant expenditure incurred with the object of acquiring tangible assets of a permanent nature (for use in the Government establishment and not for sale in the ordinary course of business) or enhancing the utility of existing assets, are broadly defined as Capital expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day to day running of the

establishment and administrative expenses are classified as Revenue expenditure. Capital and Revenue expenditure are shown separately in the Accounts.

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

Grants-in-aid: In compliance with IGAS 2- Accounting and Classification of Grants-in-Aid, Grants-in-Aid in cash is recognised as revenue expenditure at the time of disbursement even if it involves creation of assets by the grantee, except in cases specifically authorised by the President on the advice of the Comptroller and Auditor General of India. All grants received are recognised as revenue receipts. Details for meeting the requirements of accounting and classification of Grants-in-Aid given by the State Government are depicted in Statement 10 and Appendix III of the Finance Accounts. Detailed information in respect of Grants-in-Aid given in kind is disclosed as available from the State Government.

Loan and Advances: In compliance with IGAS 3- Loan and Advances made by Government, details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in Statements as on 31 March 2024 are as provided by the State Government.

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

Retirement benefits: Retirement benefits disbursed during the reporting period as per the *Pay-As-You-Go* basis have been reflected in the accounts, but the future pension liability of the Government towards employees under the Old Pension scheme, *i.e.*, the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts under Major Head- 2071- Pensions and Other Retirement Benefits.

(vi) Rounding off:

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

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

(vii) Cash Balance:

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

(viii) Disclosure of Contingent & Committed liabilities:

IGAS 1: ‘**Guarantees given by the Governments**’, Sector and class-wise, details of guarantees are disclosed in Statements 9 and 20 of the Finance Accounts as per the details made available by the State Government.

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

(ix) Pass-through transactions:

Pass-through transactions in the nature of receipts collected by the State but required to be transferred to other entity are disclosed in the Notes to Finance Accounts. These may include transfer of NPS contributions from the designated major head in Public Account to designated fund manager *etc.*

2. Compliance with the Accounting Framework:

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

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

in the state of Arunachal Pradesh, there is no scope for opening of monthly accounts in the Treasury after closure of monthly accounts and sending them to the Accountant General Office.

(ii) Operation of unauthorised heads:

During the year 2023-24, the State Government of Arunachal Pradesh has not provided budget provisions under unauthorised Major/ Sub-Major/ Minor Heads (heads not operated as per the LMMHs); and no expenditure was incurred under unauthorised heads. The matter has been brought to the notice of the State Government for rectification.

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

According to Article 150 of the Constitution of India, the accounts of the State are to be kept in the form as advised by the Comptroller and Auditor General of India. During the year 2023-24, the State Government of Arunachal Pradesh has not opened new Sub Heads in the budget, without seeking the advice or informing of the Accountant General Office. The State Government has not incurred expenditure on any new Sub Heads which is not authorised by Accountant General Office during 2023-24.

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

The budget documents of the State Government for the year 2023-24 did not depict budget provision and correct classification of expenditure in respect of the following heads of account.

(a) Budget provision of ₹183.13 crore under Grant No. 33 (North Eastern Council), pertaining to Major Head '2552- North Eastern Area' was not depicted in the detailed estimates. The expenditure of ₹183.13 crore under Major Head '2552- North Eastern Area' was without budget provision.

The expenditure of ₹183.13 crore was incurred during the Financial year 2023-24 by the Fisheries Department of Arunachal Pradesh through the District Fisheries Development Officer, Kra Daadi District, Palin; under Palin Treasury, for which no budget provision was available.

(b) Budget provision of ₹23.98 crore under Grant No. 60 (Textile and Handicraft) was made for the scheme 'Creation of Assets under Budget Announcement/ State Development Scheme (BA/ SDS) under Major Head '2851- Village and Small Industries' instead of Major Head '4851- Capital Outlay on Village and Small Industries'.

Similarly, Budget provision of ₹5.50 crore under Grant No. 51 (Library) was made for the scheme 'Creation of Assets under Budget Announcement/ State Development Scheme (BA/ SDS)' under Major Head '2205- Art and Culture', instead of Major Head '4202- Capital Outlay on Education, Sports, Art and Culture'. Even at that time of obtaining supplementary budget under the major head 4202, the misclassification of budgeting was not corrected by seeking legislative authorisation that the budget provision under the revenue major head 2205 would be utilised for capital expenditure under the major head 4202.

The Accountant General (A&E) had taken up the matter with the State Government for necessary corrections in the budget documents of 2024-25.

3. Consolidated Fund:

(i) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2023-24, the State GST collection was ₹1,923.39 crore compared to ₹1,607.05 crore in 2022-23, registering an increase of ₹316.34 crore (19.68 *per cent*). Advance Apportionment of IGST was nil. The State received ₹6,022.77 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹7,946.16 crore.

(ii) Misclassification between Revenue and Capital Expenditure:

Budget provision of ₹23.98 crore under Grant No. 60 (Textile and Handicraft) was obtained under Major Head '2851-Village and Small Industries', but out of the provision ₹21.93 crore was utilised to meet capital expenditure as disclosed in Appropriation Accounts of the Grant under the Major Head '4851- Capital Outlay on Village and Small Industries'.

Similarly, budget provision of ₹5.50 crore under Grant No.51 (Library) was obtained under Major Head '2205- Art and Culture', but the provision was utilised to meet capital expenditure as disclosed in Appropriation Accounts of the Grant under the Major Head '4202- Capital Outlay on Education, Sports, Art and Culture', without seeking revised legislative authorisation while obtaining supplementary budget in this Major Head.

The above misclassifications have resulted in understatement of Revenue expenditure and overstatement of capital expenditure by ₹27.43 crore.

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

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

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

During the year 2023-24, revenue receipts amounting to ₹24,861.11 crore (90.60 *per cent* of total revenue receipts ₹27,441.00 crore) and revenue expenditure amounting to ₹19,920.68 crore (96.87 *per cent* of total revenue expenditure ₹20,564.35 crore) and capital expenditure amounting to ₹8,398.52 crore (99.23 *per cent* of total capital expenditure ₹8,463.83 crore) were reconciled by the State Government. Loans and Advances given by the State Government amounting to ₹2.67 crore (100.00 *per cent* of total loans and advances given by the State Government ₹2.67 crore) was reconciled.

In comparison, during the last year 2022-23, revenue receipts amounting to ₹23,285.45 crore (97.89 *per cent* of total revenue receipts ₹23,788.13 crore) and revenue expenditure amounting to ₹17,016.32 crore (97.70 *per cent* of total revenue expenditure ₹17,417.67 crore) and capital expenditure amounting to ₹8,072.17 crore (99.57 *per cent* of total capital expenditure ₹8,107.36 crore) were reconciled by the State Government. During last year, Loans and Advances given by the State Government amounting to ₹3.37 crore (100.00 *per cent* of total loans and advances given by the State Government ₹3.37 crore) was reconciled.

(iv) Bookings under Minor Head 800-Other Expenditure and 800-Other Receipts:

The Minor Head 800- Other Expenditure/ 800- Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged since it renders the accounts opaque.

During the year 2023-24, ₹ 1,405.62 crore under 27 Major Heads of accounts, constituting 4.84 *per cent* of the Total Revenue and Capital expenditure (₹29,028.18 crore) was classified under the Minor Head 800- Other Expenditure in the accounts. During the previous year 2022-23, ₹1,564.58 crore under 36 Major Heads of accounts, constituting 6.13 *per cent* of the Total Revenue Expenditure (₹25,525.03 crore) was classified under the Minor Head 800- Other Expenditure in the accounts.

Similarly, ₹534.81 crore under 16 Major Heads of Account, constituting 1.95 *per cent* of the total Revenue Receipts (₹27,441.00 crore) was classified under 800- Other Receipts in the accounts.

During the previous year 2022-23, ₹599.05 crore under 17 Major Heads of Account, constituting 2.52 *per cent* of the total Revenue Receipts (₹23,788.14 crore) was classified under 800- Other Receipts in the accounts.

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

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

During the year 2023-24, no amount was transferred to the PD Accounts from Consolidated Fund of the State.

(vi) Unadjusted Abstract Contingent (AC) Bills:

Financial rules (Rule 290 of Central Treasury Rules) envisage that no moneys should be drawn from government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorised to draw sums of money through Abstract Contingent (AC) bills. In terms of the Rule 312 of Central Treasury Rules, the detailed bills duly signed by the controlling officer shall be sent to the Accountant General direct within a month from the date of receipt of such bills in his office.

A total of 60 number of AC bills worth ₹3.25 crore drawn up to 29 February 2024 (including 39 AC Bills worth ₹0.93 crore outstanding as on 31 March 2023).

Out of which, DCC Bills for 98 AC bills worth ₹5.63 crore received (including 38 AC Bills worth ₹2.38 crore drawn during March 2024). During 2023-24, all AC Bills drawn and outstanding up to March 2024 were adjusted as of 31 March 2024.

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

In terms of Rule 238 of General Financial Rules, 2017 and Rule 16.9 of Manual of Standing Orders (A&E) Vol-I, Utilisation Certificates (UCs) in respect of conditional Grants-in-Aid and/ or as required by the sanction received by the grantee should be furnished by the grantee to the authority that sanctioned it within 12 months from the date of receipt of grant or before applying for a further grant on the same object, whichever is earlier. To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have reached the beneficiaries.

During the year 2023-24, ₹3,735.15 crore pertaining to 743 outstanding UCs (349 UCs of ₹1,533.99 crore outstanding as on 31 March 2023 and 394 UCs of ₹2,201.16 crore outstanding pertaining to the current financial year) were due for clearance. Out of these, ₹949.79 crore pertaining to 182 outstanding UCs were cleared during the current year. The position of outstanding UCs as on 31 March 2024 is given below:

Year[*]	Number of UCs Outstanding	Amount (₹ in crore)
Up to 2022-23	207	798.71
2023-24	354	1,986.65
Total	561	2,785.36[#]
Year (Drawn year)	Number of UCs submitted before due date of submission	
2023-2024	Nil	Nil

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

[*] In case, UCs are submitted before due date of submission, in such case, the outstanding UCs in the NTFA should include those UCs which are submitted before due date of submission.

[#] This includes ₹1,410.62 crore pertaining to Centrally Sponsored Schemes and Central Sector Schemes. UCs of this amount may have been submitted by the State Government to the concerned Ministries but not intimated to the Principal Accountant General.

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

(viii) Interest Adjustment:

Government is liable to pay/ adjust interest in respect of balances under category J- Reserve Funds (a. Reserve Funds bearing interest) and K- Deposit and Advances (a. Deposits bearing interest), and for this purpose, specific Sub-Major Heads are provided in the List of Major and Minor Heads of Account.

Details of these Funds/ Deposits and interest paid by the Government during the year 2023-24 are given below:

(₹ in crore)

Funds/ Deposits	Opening Balance on 1 April, 2023	Basis for calculation of interest	Interest due	Interest paid	Interest short paid
Defined Contribution Pension Scheme for Government Employees	9.84	Interest calculated as per the rate of interest payable to General Provident Fund (7.1 per cent).	0.60	Nil	0.60
State Compensatory Afforestation Deposit	1,600.60	Interest calculated as per the circulars issued by the Ministry of Environment, Forest & Climate Change, which is 3.35% for 2023-24.	56.61	Nil	56.61

Funds/ Deposits	Opening Balance on 1 April, 2023	Basis for calculation of interest	Interest due	Interest paid	Interest short paid
State Disaster Response Fund (SDRF)	2.61	Interest as per the rate notified by the SDRF guidelines. At present, this is taken 2% above the average WMAs which is 8.5 <i>per cent</i> .	1.09	Nil	1.09
Civil Deposits bearing interest (excluding MH- 8342)	28.75	Interest calculated at the rate of 2.35 per cent per annum (Fixed Repo rate - 1) 3.35-1=2.35 per annum	0.75	Nil	0.75
Total			59.05	Nil	59.05

Non-payment/ short payment of the interest amounting to ₹59.05 crore has led to understatement of Revenue Expenditure by ₹59.05 crore.

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

(ix) Guarantees given by the Government:

Government Guarantees Policy, 2010, prescribed a limit of 0.5 *per cent* of GSDP for guarantees to be given in any financial year. During the year, amount guaranteed by the State Government is ₹19.31 crore (Principal: ₹12.25 crore and Interest: ₹7.06 crore) which is 0.04 *per cent* of GSDP (₹43,991.61 crore) and it's within the limits prescribed.

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

(x) Expenditure on Ecology and Environment:

The expenditure incurred by the State Government towards ecology and environment is depicted in the Finance Accounts to the level of Minor Head under various functional head of accounts. During the year 2023-24, the Government of Arunachal Pradesh incurred ₹653.80 crore against the budget allocation of ₹691.71 crore under Major Heads 2402- Soil and Water Conservation, 2406- Forestry and Wild Life, 3435- Ecology and Environment, 4202- Capital Outlay on Soil and Water Conservation and 4406- Capital Outlay on Forestry and Wild Life. During the previous year 2022-23, the Government of Arunachal Pradesh incurred ₹453.91 crore against the budget allocation of ₹670.60 crore under Major Heads

2402- Soil and Water Conservation, 2406- Forestry and Wild Life, 3435- Ecology and Environment, 4202- Capital Outlay on Soil and water Conservation and 4406- Capital Outlay on Forestry and Wild Life.

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

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

During the year 2023-24, the Government of Arunachal Pradesh incurred ₹372.91 crore (₹101.77 crore in previous year) on relief measures relating to unforeseen/ extraordinary events under Major Heads 2245- Relief on Account of Natural Calamities and 4235- Capital Outlay on Social Security and Welfare. Out of ₹372.91 crore, Revenue Expenditure was ₹372.41 crore and Capital Expenditure was ₹0.50 crore.

The Government received ₹220.80 crore from the Central Government for this purpose, being Grants-in-Aid/ central assistance, etc., which have been accounted for under Major Head 1601- Grants-in-Aid from Central Government.

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

(xii) Writing off of Central Loans:

Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of Arunachal Pradesh had no excess repayment which Ministry of Finance has to adjust at the end of March 2024.

This has reference to Statement 17 of the Finance Accounts.

(xiii) Loans given by the State Government:

In respect of old loans amounting to ₹39.26 crore involving nine Departments as on 31 March, 2024, recoveries of principal have not been effected during the past several years, which includes loans pending since the year 1993-94.

Terms and Conditions of repayment of loans have not been settled for loans amounting to ₹39.26 crore to Statutory Bodies/ Other entities (details are in additional disclosure to

Statement 18 of Finance Accounts Vol-II). Consequently, the receivables of the State Government on this account could not be estimated.

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

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

(xiv) Committed Liabilities:

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

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

During the year, the total on-budget expenditure booked under Centrally Sponsored Schemes is ₹4,758.14 crore (Revenue Expenditure ₹3,410.31 crore and Capital Expenditure ₹1,347.83 crore), which includes expenditure out of Central Assistance (₹3,818.73 crore), State share (₹627.29 crore) for Centrally Sponsored Schemes and Top up from State Budget (₹312.12 crore).

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

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

As per the PFMS portal of the CGA, ₹1,243.52 crore was directly received by the implementing agencies (NGOs, Central Government organisations, Statutory organisations, Urban/ Rural Bodies *etc.*) in the State during 2023-24. The direct transfer of fund to the implementing agencies has decreased by 23.25 *per cent* as compared to 2022-23 (from ₹1,620.25 crore in 2022-23 to ₹1,243.52 crore in 2023-24). Details are in Appendix VI of the Finance Accounts.

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

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

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

In the year 2023-24, the State Government of Arunachal Pradesh provided nil amount as Assistance/ Grants on account of Off Budget borrowings.

No implicit subsidies to the power utility on account of non-recovery of cost was not provided in the year. The Government paid nil amount in discharge of guarantee invoked.

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

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

As per MoF, GoI's letter dated 16 February, 2023, the State Government shall transfer the Central share as well as the commensurate State share to the SNA account within 30 days of receipt of Central share. Any delay beyond 30 days in transfer of Central share to the SNA account, interest on the number of days at the rate of seven *per cent* per annum has to be paid by the State Government with effect from 01 April 2023.

As per the SNA 01 report from the PFMS, the State Government received ₹3,297.64 crore being Central share during the year in its Treasury account. As on 31 March 2024, the Government transferred Central share of ₹3,650.39 crore, State share of ₹577.10 crore and ₹343.06 crore as Top Up to the SNAs. Out of total transfer of ₹4,570.55 crore, ₹2,190.84 crore was transferred through GIA bills and ₹2,379.71 crore was transferred through Fully Vouched Contingent Bills. Detailed vouchers and supporting documents of actual expenditure were not received by Accountant General Office from the SNAs.

As per the SNA 01 report from the SNA, ₹1,606.93 crore are lying unspent in the bank

accounts of SNAs as on 31 March 2024. The difference of amount of the SNA Report and the figure of Finance Accounts is under reconciliation.

(xix) Funds transferred to DDO Bank Accounts:

During the year 2023-24, 16 Bank Accounts have been operated by the DDOs of the Government of Arunachal Pradesh.

As per Rule 290 of Central Treasury Rule, no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants. Treasuries of the Government of Arunachal Pradesh transferred funds of ₹648.44 crore to Bank Accounts maintained by 16 Drawing and Disbursing Officers (DDOs). As per information received from the State Government, as on 31 March 2024 an amount of ₹104.38 crore was still lying unspent in the Bank Accounts of these Drawing and Disbursing Officers (DDOs). Further, scrutiny of challans revealed that Bank Accounts have been opened for 13 DDOs for State CAMPA, but the details of amount transferred and unspent amount lying in the Bank Accounts of these 13 DDOs are awaited from the State Government.

4 Contingency Fund:

In exercise of the powers conferred by Section 2 of the Arunachal Pradesh Contingency Fund Act, 1990, the State Government made the Arunachal Pradesh Contingency Fund Rules for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of Arunachal Pradesh. The Contingency Fund of the State of Arunachal Pradesh has a corpus of ₹0.05 crore. During the year, there was no transaction from the Contingency Fund. As on 31 March 2024, Contingency Fund has balance of ₹0.05 crore.

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

5. Public Account:

(i) National Pension System (NPS):

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

During the year 2023-24, total contribution to the NPS was ₹440.10 crore (Employees' contribution: ₹169.37 crore, Government's contribution: ₹270.22 crore and Interest: ₹0.51 crore). The detailed information on government contribution is available in Statement No. 15 of the Finance Accounts under Major Head 2071. The contribution to the NPS is to be transferred to the Major Head 8342- other Deposits- 117- Defined Contribution Pension Scheme for Government Employees' and henceforth to be transferred to the NSDL/ Trustee Bank from this Major Head. This procedure has not been followed by the State Government. The entire contribution of ₹439.64 crore was credited to the Saving and Current Bank Accounts opened in the name of 'Director of Accounts and Treasuries', Government of Arunachal Pradesh.

During the year 2023-24, ₹464.51 crore (Employees' contribution: ₹204.10 crore, Government's contribution ₹259.95 crore and Interest: ₹0.46 crore) was transferred to the NSDL. As on 31 March 2024 total amount of ₹58.00 crore (Saving Account: ₹44.82 crore, Current Account: ₹6.79 crore and Public Account: ₹6.39 crore) remained to be transferred to NSDL. The cash balance of the Government was overstated by ₹6.39 crore.

(ii) (A) Reserve Funds bearing Interest:

(a) State Disaster Response Fund (SDRF): In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head- '8121 General and Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 90:10. During the year 2023-24, the State Government received ₹220.80 crore as Central Government's share. The State Government's share during the year is ₹24.80 crore. The State Government transferred ₹245.60 crore (Central share ₹220.80 crore, State share ₹24.80 crore) to the Fund under Major Head 8121-122 SDRF. The State had not received any fund from the Central Government towards NDRF.

An amount of ₹122.80 crore was set off in the Major Head 2245 as expenditure met from the funds and no amount was invested from the Fund. The closing balance as on 31 March 2024 was ₹125.41 crore in the fund.

(b) State Disaster Mitigation Fund:

The State Disaster Mitigation Fund (SDMF) is to be constituted under section 48 (1) of the Disaster Management Act, 2005. This Fund is exclusively for the purpose of mitigation project in respect of disaster covered under State Disaster Response Fund (SDRF)/ National Disaster Response Fund (NDRF) guidelines and the State specific local disaster notified by

the State Government from time to time. The State Government has not created the SDMF as on 31 March 2024 under Major Head 8121-130- State Disaster Mitigation Fund.

The Central and the State Governments are required to contribute to the fund in the proportion of 90:10. During the year 2023-24, the State Government received no amount as Central Government's share. The State Government's share during the year is nil. The State Government transferred nil amounts to the Fund under Major Head 8121-130 SDMF.

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

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

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

During the year 2023-24, the State Government received no amount from the user agencies and no transfer was made to the National Fund. However, the State Government received ₹509.97 crore (Nil amount in previous year) directly from the National Compensatory Afforestation Deposit as 90 *per cent* of total deposits received from the user agencies between 1 April 2020 to 31 March 2022, which was in contravention of procedure prescribed in the Act. Further, an amount of ₹235.13 crore was also received in the Fund as deposits by the State Government being unspent amount from the State CAMPA Accounts maintained in Banks.

The Government incurred an expenditure of ₹183.31 crore from the Fund and no amount was invested during the year.

The balance in the State Compensatory Afforestation Fund as on 31 March, 2024 was ₹2,162.40 crore.

(B) Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund: The Government of Arunachal Pradesh set up the Consolidated Sinking Fund for amortisation of loans in 2007. According to the guidelines of the Fund, States shall contribute a minimum of 0.50 *per cent* of their outstanding liabilities at the end of the previous year to the Consolidated Sinking Fund. In the year 2023-24, Government contributed ₹70.00 crore as against minimum of ₹78.23 crore. The total accumulation of the Fund was ₹2,495.08 crore as on 31 March 2024 (₹2,260.09 crore as on 31 March 2023), which was entirely invested.

(b) Guarantee Redemption Fund: The State Government constituted the Guarantee Redemption Fund to be administered by the RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2017-18, stipulates that the State Government shall initially contribute a minimum of one *per cent* and thereafter, at the rate of 0.50 *per cent* of outstanding guarantees at the end of the previous year to achieve a minimum level of three *per cent* in next five years. The Fund shall be gradually increased to a desirable level of five *per cent*. During the year, Government contributed ₹1.08 crore as against ₹0.07 crore. The total accumulation of the Fund was ₹5.55 crore as on 31 March 2024 (₹4.15 crore as on 31 March 2023), which was entirely invested.

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

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

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

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

During the year 2023-24, the State Government received grants of ₹238.00 crore towards CRIF. The State Government transferred ₹238.00 crore to the Fund in the Public Account.

(iv) Suspense and Remittance Balances:

During the year 2023-24, expenditure for amount of ₹29.60 crore (Revenue: ₹29.60 crore) and receipts for ₹0.002 crore (Actual amount: ₹21,712/-) receipts have been placed under suspense (Major Head 8658- Minor Head 110 Reserve Bank Suspense-Central Accounts Office) by the Office of the Principal Accountant General, for want of documents like vouchers/ challans/ sanction letters *etc.*

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads (Major Heads 8658, 8782 and 8793), was ₹1,613.15 crore (Debit) under Suspense and Remittance Heads as on 31 March 2024 (₹1,574.06 crore debit as on 31 March 2023).

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

(v) Cheques, Bills and Digital Payments:

Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 1 April 2023 was ₹0.04 crore (Credit). During 2023-24, no cheques were issued and encashed, leaving a closing balance of ₹0.04 crore (Credit) as on 31 March 2024. The closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow to the Government of Arunachal Pradesh till 31 March 2024.

(vi) Building and other Construction Workers Welfare Cess

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

During the year 2023-24, the Government collected ₹23.41 crore (2022-23: ₹20.35 crore) as Labour Cess under Major Head- '0230- 101 Receipts under Labour laws' and transferred ₹108.38 crore (2022-23: ₹19.30 crore) directly from receipt head to the Building and Other Construction Workers Welfare Board. There was excess transfer of ₹84.97 crore during the year 2023-24, which resulted into understatement of Revenue Receipt to that extent. The cumulative un-transferred amount from the Major Head- '0230- 101 Receipts under Labour laws', pertaining to previous years, was ₹43.76 crore as on 31 March 2024 (₹128.73 crore as on 31 March 2023).

(vii) Other Cess levied by the State:

During the year 2023-24, no cess (other than Labour Cess) was collected by the Government of Arunachal Pradesh.

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

During the year 2023-24, the State Government did not collect any royalty on account of mineral concessions, fees and royalties.

(ix) Adverse Balance:

Adverse balance is a situation, when a head of account closing to balances at the end of the financial year reflects minus balance, debit/ (-) credit balance representing liability heads or heads where it should normally have credit balance, and credit/ (-) debit balance representing Assets heads or heads where it should normally have debit balance. The adverse balance in a head of account arises either due to misclassification, more disbursement than the availability of funds, more disbursement than the contribution received, non-carrying forward of balances from one accounting unit to another, administrative reorganisation leading to creation of States/ more accounting units, *etc.* In 2023-24, new Adverse Balance of ₹22.73 crore occurred in one head. Adverse balance as on 31 March 2024 appears in five heads as detailed below: (₹ in crore)

Major Heads	Major Head Description	Minus balance (₹ in crore)
6004-02-101	Loans and Advances from Central Government- <i>Loans for State/ Union Territory Plan Schemes</i> - Block Loans	(-)22.73
6004-03-800	Loans and Advances from Central Government- <i>Loans for State Plan Scheme</i> - Other Loans	(-)8.18
6004-04-800	Loans and Advances from Central Government- <i>Loans for Centrally Sponsored Plan Scheme</i> - Other Loans- Repayment of Loans	(-)6.39
6004-04-800	Loans and Advances from Central Government- <i>Loans for State/ Union Territory Plan Schemes</i> - Other Loans- Repayment of NLCPR Loans	(-)0.89
8671-101	Departmental Balances-Civil	17.88 (Credit)

(x) Cash Balance:

The Cash balance as on 31 March 2024 as per the record of Accountant General was ₹104.07 crore (Credit) and that reported by the RBI was ₹94.61 crore (Debit). There was a net difference of ₹9.46 crore (Credit), mainly due to pending reconciliation between the Treasury/ RBI/ Agency Bank and AG Office. The difference is under reconciliation. The position for the last year, *i.e.*, as on 31 March 2023 was ₹217.29 crore (Credit).

6. Impact on Receipt, Expenditure and Cash Balance:

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

(₹ in crore)

Para No.	Item	Revenue Receipt		Revenue Expenditure		Capital Expenditure	
		Over-statement	Under-statement	Over-statement	Under-statement	Over-statement	Under-statement
3(ii)	Misclassification between Capital and Revenue Expenditure				27.43	27.43	
3(viii)	Interest Adjustment				59.05		
5(vi)	Building and Other Construction Workers Welfare Cess		84.97				
Total			84.97		86.48	27.43	
Total (Net) Impact		Understatement ₹84.97 crore		Understatement ₹86.48 crore		Overstatement ₹27.43 crore	

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