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**FINANCE ACCOUNTS**

**2021 - 2022**

**VOLUME - I**

**GOVERNMENT OF GOA**

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**FINANCE ACCOUNTS OF THE GOVERNMENT OF GOA**  
**FOR THE YEAR 2021 - 2022**

**CERTIFICATE**

This compilation containing the Finance Accounts of the Government of Goa for the year 2021-2022 presents the accounts of receipts and disbursements for the purpose of the State of Goa 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 as worked out from the balances recorded in the accounts. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, presented separately, supplement this compilation.

Subject to the observations in this compilation, it is certified that, to the best of my knowledge and belief, these Accounts are correct statements of the receipts and disbursements of the Goa Government for the year 2021-2022.

Panaji (Goa),  
The



**(DILIP K. HUMRASKAR)**  
Director of Accounts,  
Government of Goa.

Panaji (Goa),  
The



**(DR. V. CANDAVELOU)**  
Principal Secretary (Finance),  
Government of Goa.



**Report of the Comptroller and Auditor General of India  
Audit of the Finance Accounts of the Government of Goa**

**Opinion**

The Finance Accounts of the Government of Goa for the year ended 31 March 2022, present the financial position along with accounts of the receipts and disbursements of the Government for the year involving transactions from and /or to the Consolidated Fund, the Contingency Fund and 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 explanatory ‘Notes to Finance Accounts’ present fairly the financial position and the receipts and disbursements of the Government of Goa for the year 2021-22.

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

**Basis of 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 Government of Goa is responsible for obtaining authorisation of budget from the Legislative Assembly of Goa. The Government of Goa and those responsible for execution of budget such as Pay and Accounts Offices, treasuries, offices and departments of the Government of Goa 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 Director of Accounts and Finance Secretary, both of the Government of Goa for compilation and preparation of the Finance Accounts.

### **Responsibilities for Compilation of Annual Accounts**

The Director of Accounts and Finance Secretary, both of the Government of Goa are responsible for compilation and preparation of Annual Accounts of the Government.

### **Responsibilities for the Audit of the Annual Accounts**

The audit of the Annual Accounts is conducted through the Office of the Principal Accountant General (Audit) Goa, 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.

### **Emphasis of Matter**

I want to draw attention to:

1. 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.

During 2021-22, the State Government booked an expenditure of ₹ 4,708.07 crore under Minor Head 800 – Other Expenditure under 61 Major Heads of accounts, constituting 28 *per cent* of the total revenue and capital expenditure ( ₹ 16,907.81 crore). Routine booking of expenditure under the Minor Head, especially booking of over one-fourth of the expenditure during 2021-22, rendered the accounts opaque.

[Reference: Paragraph 3 (iv) of NTA]

2. As on 31 March 2022, Detailed Countersigned Contingent (DCC) Bills in respect of a total of 430 Abstract Contingent (AC) Bills amounting to ₹ 93.19 crore were not received. Therefore, there was no assurance that the expenditure of ₹ 93.19 crore had actually been incurred for the purpose for which it was sanctioned/authorised by the Legislature. Out of 430 outstanding AC Bills, 187 DCC Bills amounting to ₹ 37.38 crore pertaining to the year 2021-22 were not submitted, leading to possible overstatement of expenditure in the year 2021-22. Non-submission of DCC Bills for advances drawn increases the possibility of wastage/misuse of public funds.

[Reference: Paragraph 3 (vi) of NTA]

3. Twenty six Government Departments did not submit 973 Utilisation Certificates (UCs) involving ₹ 475.00 crore which were due to be submitted during the year 2021-22. There was, therefore, no assurance that the expenditure of ₹ 475.00 crore had actually been incurred for the purposes for which it was authorised. In addition to this, 9,561 UCs for an amount of ₹ 1,496.11 crore due for submission up to the year 2020-21 were also outstanding as on 31 March 2022. Thus, a total of 10,534 UCs for an amount of ₹ 1,971.11 crore were due for submission as of 31 March 2022. Such huge pendency in submission of UCs was fraught with the risk of misuse of public funds.

[Reference: Paragraph 3 (vii) of NTA]



4. A sum of ₹ 98.64 crore was held under 117 Personal Deposit Accounts/Personal Ledger Accounts by 21 Departments as on 31 March 2022. These balances have not been reconciled by the Administrators of the Accounts with the Directorate of Accounts.

Non-reconciliation and non-transfer of unspent balances lying in PD Accounts to Consolidated Fund of the State entails the risk of misuse of public funds.

[Reference: Paragraph 3 (v) of NTA]

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



**Date:**

**Place: New Delhi**

**(GIRISH CHANDRA MURMU)**  
**Comptroller and Auditor General of India**



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## GUIDE TO THE FINANCE ACCOUNTS

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### A. Broad Overview of the Structure of Government Accounts

1. The Finance Accounts of the State of Goa 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.
2. The Accounts of the Government are kept in the following three parts:

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

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

**Part II: Contingency Fund:** This Fund is in the nature of an imprest, which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Goa for 2021-22 is ₹ 100.00 crore.

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**GUIDE TO THE FINANCE ACCOUNTS - contd.**


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**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.

3. Government accounts in Goa State are presented under a five tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed heads (two digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes/activities, Sub-Heads represent schemes and Detailed Heads represent purpose/object of expenditure.
4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2022).

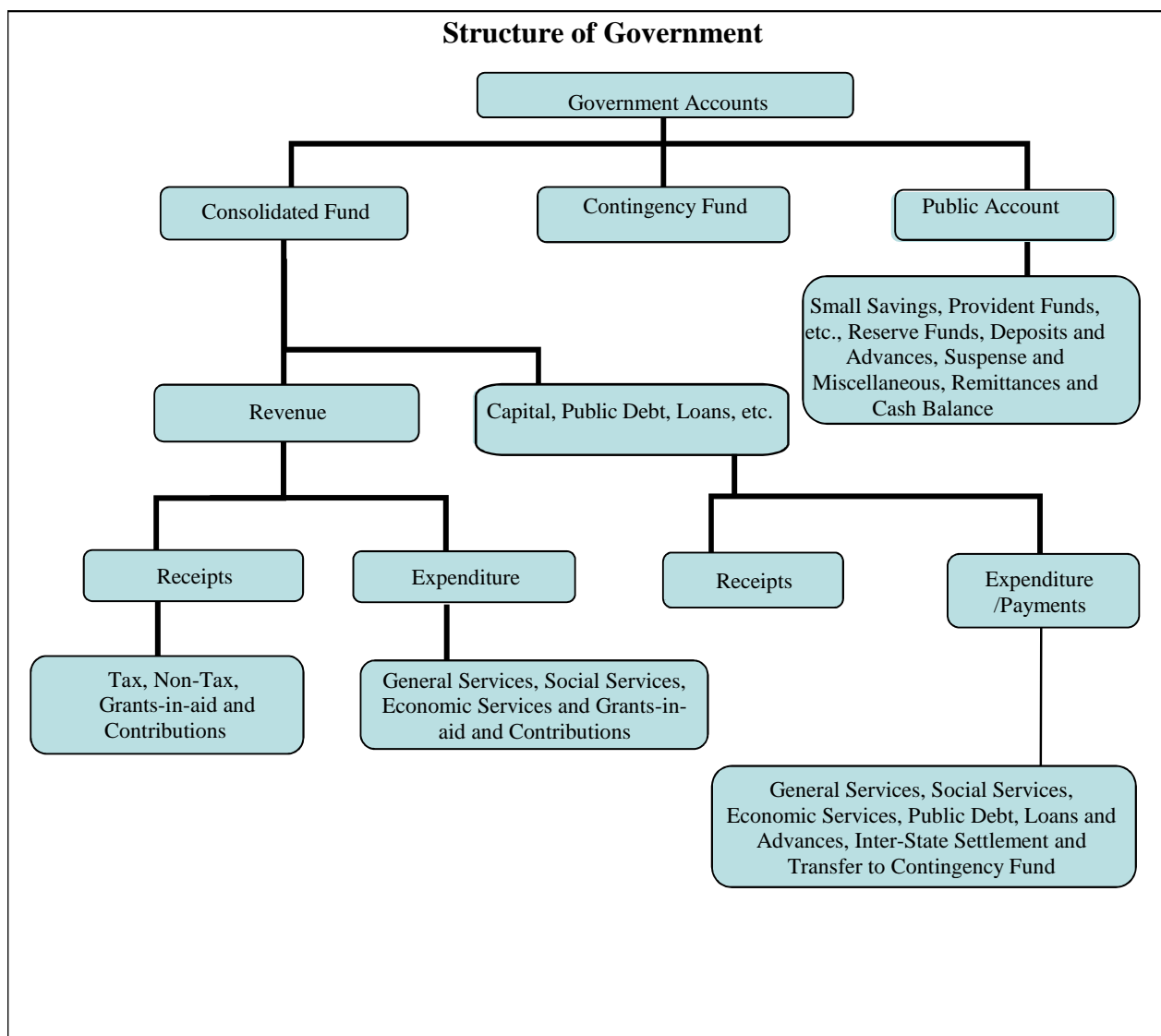
<b>0005 to 1606</b>	<b><i>Revenue Receipts</i></b>
<b>2011 to 3606</b>	<b><i>Revenue Expenditure</i></b>
<b>4000</b>	<b><i>Capital Receipts</i></b>
<b>4046 to 7810</b>	<b><i>Capital Expenditure (including Public Debt, Loans and Advances)</i></b>
<b>7999</b>	<b><i>Appropriation to the Contingency Fund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

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**GUIDE TO THE FINANCE ACCOUNTS - contd.**


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5. 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.

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**GUIDE TO THE FINANCE ACCOUNTS - contd.**

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- 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 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 in Volume II provides details of the recipient institutions.

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**GUIDE TO THE FINANCE ACCOUNTS - contd.**

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- 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.

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**GUIDE TO THE FINANCE ACCOUNTS - contd.**

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- 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.



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**GUIDE TO THE FINANCE ACCOUNTS - conclud.**


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

## STATEMENT NO. 1 : STATEMENT OF FINANCIAL POSITION

<i>Assets</i> <sup>1</sup>	<i>Reference</i>		<i>As on 31st March 2022</i>	<i>As on 31st March 2021</i>
	<i>(Sr. no.)</i>			
	<i>Notes to Accounts</i>	<i>Statement Number</i>		
<i>( ₹ in crore )</i>				
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
<b>Cash</b>				
(i) Cash in Treasuries	...	21	...	...
(ii) Departmental Balances	...	21	1.56	1.48
(iii) Permanent Imprest	...	21	0.34	0.33
(iv) Cash Balance Investments	...	21	721.16	960.89
(v) Deposits with Reserve Bank of India	5(viii)	21	-6.51	-5.08
(vi) Investments from Earmarked Funds <sup>2</sup>	...	22	1,105.47	968.21
<b>Capital Expenditure</b>				
(i) Investments in shares of Companies, Corporations, etc.	...	19	657.56	650.10
(ii) Other Capital Expenditure	...	16	25,733.22	23,059.75
<b>Contingency Fund (un-recouped)</b>	4	21	...	-0.08
<b>Loans and Advances</b>	3(xiii)	7,18	105.91	104.21
<b>Advances with departmental officers</b>	...	21	0.53	0.53
<b>Suspense and Miscellaneous Balances<sup>3</sup></b>	5(iii)	21	1,193.33	1,059.35
<b>Remittance Balances</b>	5(iii)	12,21	302.51	221.72
<b>On account of rounding</b>			0.02	...
<b>Cumulative excess of expenditure over receipts</b>	...	...	508.45	567.84
<b>Total</b>			<b>30,323.55</b>	<b>27,589.25</b>

1. The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) and 4(i) 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 Balance' 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 surplus/deficit for the current year.

STATEMENT NO. 1 : STATEMENT OF FINANCIAL POSITION - *concl'd.*

<i>Liabilities</i>	<i>Reference</i>		<i>As on 31st March 2022</i>	<i>As on 31st March 2021</i>
	<i>(Sr. no.)</i>			
	<i>Notes to Accounts</i>	<i>Statement Number</i>		
<i>( ₹ in crore )</i>				
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
<b>Borrowings (Public Debt)</b>				
(i) Internal Debt		6,17	20,321.17	18,697.19
(ii) Loans and Advances from Central Government				
Non-Plan Loans		6,17	83.58	83.66
Loans for State Plan Schemes		6,17	667.65	762.72
Loans for Central Plan Schemes		6,17	0.03	0.03
Loans for Centrally Sponsored Plan Schemes		6,17	8.28	8.28
Other Loans for States/UTs with Legislature Schemes		6,17	2,190.84	1,178.06
<b>Contingency Fund (corpus)</b>	4	21	100.00	99.92
<b>Liabilities on Public Account</b>				
(i) Small Savings, Provident Funds, etc.		6,17,21	2,510.43	2,533.93
(ii) Deposits		21	2,182.78	2,110.42
(iii) Reserve Funds	5(ii)	12,21,22	2,258.79	2,115.04
(iv) Remittance Balances		...	...	...
(v) Suspense and Miscellaneous Balances		...	...	...
<b>Cumulative excess of receipts over expenditure<sup>4</sup></b>		...	...	...
<b>Total</b>			<b>3,03,23.55</b>	<b>2,75,89.25</b>

\* \* \* \* \*

## STATEMENT NO. 2- STATEMENT OF RECEIPTS AND DISBURSEMENTS

RECEIPTS			DISBURSEMENTS		
	2021-22	2020-21		2021-22	2020-21
(₹ in crore)					
(1)	(2)	(3)	(4)	(5)	(6)
<b>PART-I CONSOLIDATED FUND</b>					
<b>SECTION-A: REVENUE</b>					
<b>Revenue Receipts</b> (Ref. Statement 3 & 14)	<b>14,286.27</b>	<b>10,440.29</b>	<b>Revenue Expenditure</b> (Ref. Statement 4-A, 4-B & 15)	<b>14,226.88</b>	<b>12,092.66</b>
<b>Tax Revenue (raised by the State)</b> (Ref. Statement 3 & 14)	<b>5,805.23</b>	<b>4,150.68</b>	Salaries <sup>1</sup> (Ref. Statement 4-B & Appendix-I)	3,225.44	2,901.50
<b>Non-tax revenue</b> (Ref. Statement 3 & 14)			Subsidies <sup>1</sup> (Ref. Statement 4-B & Appendix-II)	275.15	266.41
Interest receipts (Ref. Statement 3 & 14)	21.52	82.58	Grants-in-aid <sup>2(a)</sup> (Ref. Statement 4-B, 10 & Appendix-III)	2,129.97	1,980.52
Others (Ref. Statement 3 & 14)	3,765.73	2,820.22	<b>General Services</b> (Ref. Statement 4 & 15)		
<b>Total</b> (Ref. Statement 3 & 14)	<b>3,787.25</b>	<b>2,902.80</b>	Interest Payments and servicing of debt (Ref. Statement 4-A, 4-B & 15)	1,832.53	1,590.37
			Pension (Ref. Statement 4-A, 4-B & 15)	1,641.82	1,412.23
<b>Share of Union Taxes/Duties</b> (Ref. Statement 3 & 14)	<b>3,356.98</b>	<b>2,296.53</b>	Others (Ref. Statement 4-B)	296.10	219.68
			<b>Total-General Services</b> (Ref. Statement 4-A & 15)	<b>3,770.45</b>	<b>3,222.28</b>
			<b>Social Services</b> (Ref. Statement 4-A & 15)	<b>2,551.93</b>	<b>1,635.05</b>
			<b>Economic Services</b> (Ref. Statement 4-A & 15)	<b>2,273.94</b>	<b>2,086.90</b>
<b>Grants from Central Government</b> (Ref. Statement 3 & 14)	<b>1,336.81</b>	<b>1,090.28</b>	<b>Compensation and assignment to Local Bodies and PRIs</b> (Ref. Statement 4-A & 15)	...	...
<b>Revenue Deficit</b>		<b>1,652.37</b>	<b>Revenue Surplus</b>	<b>59.39</b>	...
<b>SECTION-B: CAPITAL</b>					
<b>Capital Receipts</b> (Ref. Statement 3 & 14)	...	...	<b>Capital Expenditure</b> (Ref. Statement 4-A, 4-B & 16)	<b>2,680.93</b>	<b>1,996.67</b>
			Salaries <sup>1</sup>	30.85	20.92
			General Services (Ref. Statement 4-A & 16)	392.86	436.23
			Social Services (Ref. Statement 4-A & 16)	924.36	600.15
<b>Total</b>	...	...	Economic Services (Ref. Statement 4-A & 16)	1,332.86	939.37
<b>Recoveries of Loans and Advances</b> (Ref. Statement 3, 7 & 18)	<b>2.16</b>	<b>3.01</b>	<b>Loans and Advances disbursed</b> (Ref. Statement 4-A, 7 & 18)	<b>3.87</b>	<b>1.61</b>
General Services (Ref. Statement 3, 7 & 18)	...	...	General Services (Ref. Statement 4-A, 7 & 18)	...	...
Social Services (Ref. Statement 3, 7 & 18)	0.14	0.26	Social Services (Ref. Statement 4-A, 7 & 18)	...	...
Economic Services (Ref. Statement 3, 7 & 18)	-0.53	0.27	Economic Services (Ref. Statement 4-A, 7 & 18)	3.00	0.33
Others (Ref. Statement 7)	2.55	2.48	Others (Ref. Statement 7)	0.87	1.28

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 'General', 'Social' and 'Economic' services does not include expenditure on salaries, subsidies and grants-in-aid (explained in footnote 2 below).

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 Panchayat Raj Institutions.'

(a) Grants-in-aid given as compensation and assignment to Local Bodies and PRI's is NIL.

## STATEMENT NO. 2- STATEMENT OF RECEIPTS AND DISBURSEMENTS - conclud.

RECEIPTS			DISBURSEMENTS		
	2021-22	2020-21		2021-22	2020-21
(₹ in crore)					
(1)	(2)	(3)	(4)	(5)	(6)
<b>Public debt receipts</b> (Ref. Statement 3, 6 & 17)	5,159.82	7,654.88	<b>Repayment of Public Debt</b> (Ref. Statement 4-A, 6 & 17)	2,618.21	3,819.05
Internal Debt (Market loans, NSSF etc.) (Ref. Statement 3, 6 & 17)	4,146.95	6,672.14	Internal Debt (Market loans, NSSF etc.) (Ref. Statement 4-A, 6 & 17)	2,522.97	3,720.65
Loans from GOI (Ref. Statement 3, 6 & 17)	1,012.87	982.74	Loans from GOI (Ref. Statement 4-A, 6 & 17)	95.24	98.40
<b>Inter-State Settlement Account (Net)</b>	...	...	<b>Inter-State Settlement Account (Net)</b>	...	...
<b>Transfer to Contingency Fund</b>	...	...	<b>Transfer to Contingency Fund</b>	...	...
<b>Total, Receipts -Consolidated Fund</b> (Ref. Statement 3)	19,448.25	18,098.18	<b>Total, Expenditure - Consolidated Fund</b> (Ref. Statement 4)	19,529.89	17,909.99
<b>Deficit in Consolidated Fund</b>	81.64	...	<b>Surplus in Consolidated Fund</b>	...	188.19
<b>PART-II CONTINGENCY FUND</b>					
<b>Contingency Fund</b> (Ref. Statement 21)	...	...	<b>Contingency Fund</b> (Ref. Statement 21)	...	-0.08
<b>PART-III PUBLIC ACCOUNT<sup>3</sup></b>					
<b>Small Savings</b> (Ref. Statement 21)	415.79	429.67	<b>Small Savings</b> (Ref. Statement 21)	439.29	391.39
<b>Reserves &amp; Sinking Funds</b> (Ref. Statement 21)	321.91	119.85	<b>Reserves &amp; Sinking Funds</b> (Ref. Statement 21)	315.42	78.44
<b>Deposits</b> (Ref. Statement 21)	748.07	758.39	<b>Deposits</b> (Ref. Statement 21)	675.72	707.16
<b>Advances</b> (Ref. Statement 21)	8.82	7.47	<b>Advances</b> (Ref. Statement 21)	8.82	7.47
<b>Suspense and Miscellaneous<sup>4</sup></b> (Ref. Statement 21)	19,421.79	13,105.55	<b>Suspense and Miscellaneous<sup>4</sup></b> (Ref. Statement 21)	19,316.13	13,603.54
<b>Remittances</b> (Ref. Statement 21)	3,486.89	3,074.67	<b>Remittances</b> (Ref. Statement 21)	3,567.68	2,965.22
<b>Total Receipts - Public Account</b> (Ref. Statement 21)	24,403.27	17,495.60	<b>Total Disbursements - Public Account</b> (Ref. Statement 21)	24,323.06	17,753.22
<b>Deficit in Public Account</b>	...	257.62	<b>Surplus in Public Account</b>	80.21	...
<b>Opening Cash Balance</b>	-5.08	64.26	<b>Closing Cash Balance</b>	-6.51	-5.08
<b>Increase in Cash Balance</b>	...	...	<b>Decrease in Cash Balance</b>	1.43	59.18

3. For details please refer to Statement No.21 in Volume II-Part-I.

4. Suspense and Miscellaneous includes "Other Accounts" such as Cash Balance Investment Account (Major Head - 8673) etc. The figures may appear huge on account of these Other Accounts. Details may please be seen in Statement No.21 in Volume II Part-I.

\* \* \* \* \*

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

		(₹ in crore)	
		As on 31 <sup>st</sup> March 2022	As on 31 <sup>st</sup> March 2021
<b>Overall cash position of the Government</b>			
<b>(a) General Cash Balance-</b>			
Cash in Treasuries	...	...	...
Deposits with Reserve Bank of India	...	-6.51	-5.08
	<b>Total</b> ...	<b>-6.51</b>	<b>-5.08</b>
Investments held in Cash Balance			
Investment Account	...	721.16	960.89
	<b>Total 'a'</b> ...	<b>714.65</b>	<b>955.81</b>
<b>(b) Other Cash Balance and Investments</b>			
Cash with Departmental Officers	...	1.56	1.48
Permanent Advance for Contingent expenditure with Departmental Officers	...	0.34	0.33
Investments out of Earmarked Funds	...	1,105.47	968.21
	<b>Total 'b'</b> ...	<b>1,107.37</b>	<b>970.02</b>
	<b>Total 'a' and 'b'</b> ...	<b>1,822.02</b>	<b>1,925.83</b>

**Explanatory Notes**

- a) Cash and Cash Equivalents:** Cash and cash equivalents consist of cash in Treasuries and deposit with Reserve Bank of India and other Banks and Remittances in Transit, as stated below. The balance under the head 'Deposits with Reserve Bank of India' depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with Treasuries, Departments and Investments out of the Cash Balances/Reserve Funds etc are added to the balance in 'Deposits with RBI'.

		As on 31 <sup>st</sup> March 2022	As on 31 <sup>st</sup> March 2021
<b>Overall cash position of the Government</b>			
(i) Cash in Treasuries	...	...	...
(ii) Deposits with Reserve Bank of India <sup>1</sup>	...	-6.51 (A)	-5.08
(iii) Investment held in Cash Balance Investment Accounts	...	721.16 (a)	960.89
(iv) Departmental Cash Balances	...	1.56	1.48
(v) Permanent Imprest	...	0.34	0.33
(vi) Investments out of Earmarked Funds	...	1,105.47	968.21
	<b>Total</b>	<b>1,822.02</b>	<b>1,925.83</b>

- 1 The balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter-Government monetary settlements pertaining to transactions of the financial year 2021-22 advised to the RBI till 10<sup>th</sup> April, 2022. The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31<sup>st</sup> March but worked out by 10<sup>th</sup> April and not simply the daily balance on 31<sup>st</sup> March.
- (A) There was net difference of ₹ 1.65 crore (Debit) between the figure reflected in accounts ₹ 6.51 crore (Credit) and that intimated by Reserve Bank of India ₹ 4.86 crore (Debit) under the "Deposits with the Reserve Bank" included in the cash balance. The difference represents "Treasury/Bank difference of ₹ 1.65 crore (Debit). The difference is under reconciliation.

- (a) Please see details at explanatory note (d) on page 6

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

**(b) Daily Cash Balance:** Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 0.19 crore with the Bank on all days. The balance in excess of ₹ 0.19 crore is invested by the Reserve Bank in 14 days Intermediate Treasury Bills for a minimum amount of ₹ 0.01 crore and in multiple of ₹ 0.01 crore. Whenever the balance falls below the stipulated minimum of ₹ 0.19 crore, Treasury Bills are rediscounted and the balance restored. In the event of the balance remaining below the agreed minimum after rediscounting all the Treasury Bills, the Reserve Bank grants Ways and Means Advances on the following scale:-

**The limit for Ways and Means Advance:-**

- |                    |  |
|--------------------|--|
| (a) Normal (Clean) | (1) ₹ 203.00 crore from 1 <sup>st</sup> April, 2021 to 31 <sup>st</sup> March, 2022  |
| (b) Special        | (1) ₹ 121.97 crore from 1 <sup>st</sup> April, 2021 to 31 <sup>st</sup> March, 2022. |

**(c) Limits for the Ways and Means Advances:** The limit for ordinary ways and means advances to the State Government was ₹ 203.00 crore with effect from 1<sup>st</sup> April, 2021 to 31<sup>st</sup> March, 2022. During the year 2021-2022, State Government of Goa has obtained an amount of ₹ 1,646.95 crore on account of Ways and Means Advances and repaid ₹ 1,646.95 crore (with opening balance Nil) leaving Nil as closing balance under the head. During the year, the total interest of ₹ 0.78 crore was paid. No outstanding interest balance remained unpaid at the end of the financial year 2021-22.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2021-22 is given below.

- |  |       |          |
|--|-------|----------|
| (i) Number of days on which the minimum balance was maintained without taking any advances                       | ----- | 282 days |
| (ii) Number of days on which the minimum balance was maintained by taking normal/special Ways and Means Advances | ----- | 83 days  |
| (iii) Number of days on which overdraft were taken   | ----- | Nil      |

**(d)** If even after the maximum advances have been given there is shortfall in the minimum cash balance, the shortfall is left uncovered. Overdrafts are given by the Bank if the State has minus balance after availing of maximum advances. During the year 2021-2022, there were no occasions on which the balance with the Reserve Bank of India fell short of the stipulated minimum resulting in overdraft amounting to Nil .

<b>(e) Investment made from General Cash Balance :-</b>	<b>(Amount)</b>
<b>Investments</b>	<b>(₹ in crore)</b>
(i) Government of India Treasury Bills	604.04
(ii) Other Investments	117.12
<b>Total</b>	<b>721.16</b>

**(f)** The amounts invested out of earmarked funds are shown in Statement No. 22.

\* \* \* \* \*

**STATEMENT NO. 3- STATEMENT OF RECEIPTS (CONSOLIDATED FUND)**  
**I- TAX AND NON-TAX REVENUE**

<i>Description</i>		Actuals	
		2021-22	2020-21
		(₹ in crore)	
	<b>REVENUE RECEIPTS</b>		
<b>A.</b>	<b>Tax Revenue</b>		
<b>A.1</b>	<b>Own Tax Revenue</b>		
0006	State Goods and Services Tax (SGST)	2,757.66	1,984.92
0029	Land Revenue	65.84	34.18
0030	Stamps and Registration fees	644.53	350.41
0039	State Excise	650.04	514.86
0040	Taxes on Sales, Trade etc.	1,383.26	989.81
0041	Taxes on Vehicles	261.10	219.42
0042	Taxes on Goods and Passengers	22.31	41.29
0045	Others Taxes and Duties on Commodities and Services	20.50	15.79
	<b>Total A.1 Own Tax Revenue</b>	<b>5,805.24</b>	<b>4,150.68</b>
<b>A.2</b>	<b>Share of net proceeds of Taxes</b>		
0005	Central Goods and Services Tax (CGST)	976.03	681.56
0008	Integrated Goods and Services Tax (IGST)	...	...
0020	Corporation Tax	1,009.21	693.63
0021	Taxes on Income other than Corporation Tax	1,000.80	711.19
0028	Other Taxes on Income and Expenditure	0.01	...
0032	Taxes on Wealth	0.16	...
0037	Customs	224.91	121.39
0038	Union Excise Duties	110.27	77.10
0044	Service Tax	32.26	9.97
0045	Others Taxes and Duties on Commodities and Services	3.33	1.69
	<b>Total A.2 Share of net proceeds of Taxes</b>	<b>3,356.98</b>	<b>2,296.53</b>
	<b>Total -A. Tax Revenue</b>	<b>9,162.22</b>	<b>6,447.21</b>



## STATEMENT NO. 3- STATEMENT OF RECEIPTS (CONSOLIDATED FUND)-Contd.

## I- TAX AND NON-TAX REVENUE-Contd.

Description		Actuals	
		2021-22	2020-21
		(` in crore)	
<b>B.</b>	<b>Non-Tax Revenue</b>		
0049	Interest receipts	21.52	82.58
0050	Dividend and Profits	1.61	1.29
0051	Public Service Commission	0.42	0.58
0055	Police	11.58	5.11
0056	Jails	0.02	0.01
0058	Stationery and Printing	3.43	3.01
0059	Public Works	3.84	2.90
0070	Other Administrative Services	309.40	190.71
0071	Contribution and Recoveries towards Pension and Other Retirement Benefits	1.97	2.45
0075	Miscellaneous General Services	11.47	17.99
0202	Education, Sports, Art and Culture	25.34	21.68
0210	Medical and Public Health	31.83	23.82
0211	Family Welfare	...	...
0215	Water Supply and Sanitation	176.56	135.67
0216	Housing	1.24	1.14
0217	Urban Development	55.73	31.27
0220	Information and Publicity	0.01	0.01
0225	Welfare of SCs STs and O.B.C.s	0.06	0.03
0230	Labour and Employment	6.98	5.42
0235	Social Security and Welfare	1.30	0.16
0401	Crop Husbandry	1.55	1.78
0403	Animal Husbandry	3.93	2.63
0404	Dairy Development	1.20	1.15
0405	Fisheries	6.31	4.90
0406	Forestry and Wild Life	4.83	3.93
0425	Co-operation	0.81	1.10
0435	Other Agricultural Programme	0.18	0.02
0515	Other Rural Development Programmes	0.04	0.04

**STATEMENT NO. 3- STATEMENT OF RECEIPTS (CONSOLIDATED FUND)-Contd.**  
**I- TAX AND NON-TAX REVENUE-Concl.**

<i>Description</i>		<b>Actuals</b>	
		<b>2021-22</b>	<b>2020-21</b>
		<b>(₹ in crore)</b>	
<b>B.</b>	<b>Non-Tax Revenue - Concl.</b>		
0700	Major Irrigation	297.40	0.05
0701	Medium Irrigation	316.76	60.97
0702	Minor Irrigation	77.05	39.16
0801	Power	2,191.12	2,051.05
0851	Village and Small Industries	0.05	...*
0852	Industries	3.21	...*
0853	Non- Ferrous Mining and Metallurgical Industries	129.20	168.10
1051	Ports and Lighthouses	7.38	8.09
1053	Civil Aviation	0.88	4.49
1054	Roads and Bridges	68.88	21.90
1056	Inland Water Transport	3.01	1.99
1452	Tourism	6.42	1.83
1456	Civil Supplies	0.01	1.38
1475	Other General Economic Services	2.75	2.41
	<b>Total-B. Non Tax Revenue</b>	<b>3,787.28</b>	<b>2,902.80</b>
<b>II-GRANTS-IN-AID AND CONTRIBUTIONS FROM GOVERNMENT OF INDIA</b>			
<b>C.</b>	<b>Grants</b>		
<b>1601</b>	<b>Grants-in-aid from Central Government</b>		
<b>01</b>	<b>Non Plan Grants</b>		
104	Grants under the proviso to Article 275 (1) of the Constitution	...	...
109	Grants towards contribution to State Disaster Response Fund	9.60	...
110	Grants under National Calamity Contingency Fund	...	...
800	Other Grants	108.35	74.32

\* Less than ₹ 1.00 lakh.

**STATEMENT NO. 3- STATEMENT OF RECEIPTS (CONSOLIDATED FUND)-Contd.**  
**II-GRANTS-IN-AID AND CONTRIBUTIONS FROM GOVERNMENT OF INDIA-Concl'd.**

<i>Description</i>		<b>Actuals</b>	
		<b>2021-22</b>	<b>2020-21</b>
		<b>(₹ in crore)</b>	
<b>C.</b>	<b>Grants -Concl'd.</b>		
<b>02</b>	<b>Grants for State/Union Territory Plan Schemes</b>		
101	Block Grants	...	...
800	Other Grants	149.70	...
<b>03</b>	<b>Grants for Central Plan Schemes</b>	35.98	<b>39.75</b>
<b>04</b>	<b>Grants for Centrally Sponsored Plan Schemes</b>	118.88	<b>164.74</b>
<b>05</b>	<b>Grants for Special Plan Schemes</b>	...	...
<b>06</b>	<b>Centrally Sponsored Scheme</b>	0.13	...
<b>07</b>	<b>Finance Commission Grants</b>	3.02	...
<b>08</b>	<b>Other Transfer/Grants to States/Union Territories with Legislatures</b>	911.16	<b>811.47</b>
	<b>Total, C</b>	<b>1,336.82</b>	<b>1,090.28</b>
	<b>Total, Revenue Receipts (A+B+C)</b>	<b>14,286.32</b>	<b>10,440.29</b>
<b>III - CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS</b>			
<b>D.</b>	<b>Capital Receipts</b>		
	Disinvestment proceeds	...	...
	Others	...	...
	<b>Total - D. Capital Receipts</b>		
<b>E.</b>	<b>Public Debt Receipts</b>		
<b>6003</b>	<b>Internal Debt</b>		
101	Market Loans	2,000.00	3,354.00
110	Ways and Means Advances from the RBI	1,646.95	3,067.90
105	Loans from NABARD	500.00	250.00
108	Loans from N.C.D.C.	...	0.24
109	Loans from Financial Institutions	...	...
111	Special Securities issued to National Small Savings Fund of the Central Government	...	...
800	Other Loans	...	...

**STATEMENT NO. 3- STATEMENT OF RECEIPTS (CONSOLIDATED FUND) - Concl'd.****III - CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS-Concl'd.**

<i>Description</i>		<b>Actuals</b>	
		<b>2021-22</b>	<b>2020-21</b>
		<b>(₹ in crore)</b>	
<b>6004</b>	<b>Loans and Advances from Central Government</b>		
01	Non Plan Loans	...	...
02	Loans for State Plan Schemes	...	...
03	Loans for Central Plan Schemes	...	...
04	Loans for Centrally Sponsored Plan Schemes	...	...
09	Other Loans for States/UTs with Legislature Schemes	1,012.87	982.74
	<b>Total - E. Public Debt Receipt</b>	<b>5,159.82</b>	<b>7,654.88</b>
<b>F.</b>	<b>Loans and Advances by State Government (Recoveries) <sup>1</sup></b>	<b>2.17</b>	<b>3.01</b>
<b>G.</b>	<b>Inter-State Settlement Account (Net)</b>	...	...
<b>H.</b>	<b>Transfer to the Contingency Funds</b>	...	...
	<b>Total Receipts in Consolidated Fund (A+B+C+D+E+F+G+H)</b>	<b>19,448.31</b>	<b>18,098.18</b>

<b>Statement 3: Consolidated Fund Receipt for Year 2021-22</b>		
1	Grand Total as sum of rounded off totals of Sectors (₹ crore)	19,448.31
2	Grand Total as per the absolute figures (₹) from compilation	1,94,48,25,26,082.29
3	Grand total as rounded off from absolute figures (₹ crore)	19,448.25
4	<b>Difference between (1) and (3)</b>	<b>0.06</b>

<sup>1</sup>Details are in Statement No. 7 in Volume -I and Statement No. 18 in Volume - II.

\* \* \* \* \*

**STATEMENT NO. 4- STATEMENT OF EXPENDITURE: (CONSOLIDATED FUND)**

<i>Description</i>	<i>Revenue Capital L&amp;A Total</i>			
	<i>( ₹ in crore)</i>			
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
<b>A. EXPENDITURE BY FUNCTION -</b>				
<b>A - General Services -</b>				
<b>A.1 - Organs of State -</b>				
Parliament/State/Union Territory				
Legislatures	...	31.78	...	...
President, Vice President/Governor, Administrator of Union Territories	...	9.49	...	...
Council of Ministers	...	2.00	...	...
Administration of Justice	...	85.80	...	...
Election	...	57.28	...	...
<b>TOTAL A.1</b>	...	<b>186.35</b>	...	...
<b>A.2 - Fiscal Services -</b>				
Collection of Taxes on Income and Expenditure	...	...	...	...
Land Revenue	...	16.71	...	...
Stamps and Registration	...	16.35	...	...
Collection of Estate Duty, Taxes on Wealth and Gift Tax	...	...	...	...
Collection of other Taxes on property and Capital Transactions	...	...	...	...
Customs	...	...	...	...
Union Excise Duties	...	...	...	...
State Excise	...	20.94	...	...
Taxes on Sales, Trade etc.	...	27.95	...	...
Taxes on Vehicles	...	5.10	...	...
Other Taxes and Duties on Commodities and Services	...	2.17	...	...
Other Fiscal Services	...	...	...	...
Appropriation for Reduction or Avoidance of Debt	...	50.00	...	...
Interest Payments	...	1,782.53	...	...
<b>TOTAL A.2</b>	...	<b>1,921.75</b>	...	...

## STATEMENT NO. 4 -STATEMENT OF EXPENDITURE: (CONSOLIDATED FUND)-contd.

<i>Description</i>		<i>Revenue</i>	<i>Capital</i>	<i>L&amp;A</i>	<i>Total</i>
		<i>( ₹ in crore)</i>			
<b>(1)</b>		<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
<b>A. EXPENDITURE BY FUNCTION - contd.</b>					
<b>A - General Services - conclud.</b>					
<b>A.3 - Administrative Services -</b>					
Public Service Commission	...	5.18	...	...	5.18
Secretariat-General Services	...	66.17	...	...	66.17
District Administration	...	67.50	...	...	67.50
Treasury and Accounts Administration	...	27.18	...	...	27.18
Police	...	580.48	5.40	...	585.88
Jails	...	17.01	...	...	17.01
Supplies and Disposals	...	...	...	...	...
Stationery and Printing	...	12.03	...	...	12.03
Public Works	...	127.64	130.67	...	258.31
External Affairs	...	...	...	...	...
Other Administrative Services	...	100.24	8.08	...	108.32
<b>TOTAL A.3</b>		<b>1,003.43</b>	<b>144.15</b>	<b>...</b>	<b>1,147.58</b>
<b>A.4 - Pension &amp; Misc. General Services -</b>					
Pensions and Other Retirement Benefits	...	1,848.43	...	...	1,848.43
Miscellaneous General Services	...	3.92	250.00	...	253.92
<b>TOTAL A.4</b>		<b>1,852.35</b>	<b>250.00</b>	<b>...</b>	<b>2,102.35</b>
<b>TOTAL A- General Services</b>		<b>4,963.88</b>	<b>394.15</b>	<b>...</b>	<b>5,358.03</b>
<b>B - Social Services -</b>					
<b>B.1 - Education, Sports, Art and Culture -</b>					
General Education	...	1,817.64	41.08	...	1,858.72
Technical Education	...	132.06	4.88	...	136.94
Sports and Youth Services	...	72.35	34.80	...	107.15
Art and Culture	...	115.46	52.14	...	167.60
<b>TOTAL B.1</b>		<b>2,137.51</b>	<b>132.90</b>	<b>...</b>	<b>2,270.41</b>
<b>B.2 - Health &amp; Family Welfare -</b>					
Medical and Public Health	...	1,293.43	188.81	...	1,482.24
Family Welfare	...	15.19	...	...	15.19
<b>TOTAL B.2</b>		<b>1,308.62</b>	<b>188.81</b>	<b>...</b>	<b>1,497.43</b>

STATEMENT NO. 4 -STATEMENT OF EXPENDITURE: (CONSOLIDATED FUND)- *contd.*

<i>Description</i>	<i>Revenue</i>	<i>Capital</i>	<i>L&amp;A</i>	<i>Total</i>	
(1)	(2)	(3)	(4)	(5)	
	<i>( ₹ in crore)</i>				
<b>A. EXPENDITURE BY FUNCTION - <i>contd.</i></b>					
<b>B - Social Services - <i>concl.</i></b>					
<b>B.3 - Water Supply, Sanitation, Housing and Urban Development -</b>					
Water Supply and Sanitation	...	1,021.50	368.77	...	1,390.27
Housing	...	13.28	...	...	13.28
Urban Development	...	95.34	206.99	...	302.33
<b>TOTAL B.3</b>	...	<b>1,130.12</b>	<b>575.76</b>	...	<b>1,705.88</b>
<b>B.4 - Information and Broadcasting -</b>					
Information and Publicity	...	69.43	...	...	69.43
<b>TOTAL B.4</b>	...	<b>69.43</b>	...	...	<b>69.43</b>
<b>B.5 - Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes</b>					
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	...	48.36	29.35	...	77.71
<b>TOTAL B.5</b>	...	<b>48.36</b>	<b>29.35</b>	...	<b>77.71</b>
<b>B.6 - Labour and Labour Welfare</b>					
Labour and Employment	...	66.02	...	...	66.02
<b>TOTAL B.6</b>	...	<b>66.02</b>	...	...	<b>66.02</b>
<b>B.7 - Social Welfare and Nutrition</b>					
Social Security and Welfare	...	736.24	0.78	...	737.02
Nutrition	...	25.24	...	...	25.24
Relief on account of Natural Calamities	...	34.29	...	...	34.29
<b>TOTAL B.7</b>	...	<b>795.77</b>	<b>0.78</b>	...	<b>796.55</b>
<b>B.8 - Others</b>					
Other Social Services	...	...	...	...	...
Secretariat- Social Services	...	2.76	...	...	2.76
<b>TOTAL B.8</b>	...	<b>2.76</b>	...	...	<b>2.76</b>
<b>TOTAL B. Social Services</b>	...	<b>5,558.59</b>	<b>927.60</b>	...	<b>6,486.19</b>
<b>C - Economic Services</b>					
<b>C.1 - Agriculture and Allied Activities</b>					
Crop Husbandry	...	137.93	1.05	...	138.98
Soil and Water Conservation	...	2.64	6.27	...	8.91
Animal Husbandry	...	49.87	1.28	...	51.15
Dairy Development	...	58.25	...	...	58.25
Fisheries	...	36.76	10.24	...	47.00
Forestry and Wild Life	...	89.25	1.28	...	90.53
Food Storage and Warehousing	...	38.39	-23.26	...	15.13
Agricultural Research and Education	...	2.82	...	...	2.82
Co-operation	...	15.06	-0.09	...	14.97
Other Agricultural Programmes	...	1.24	...	...	1.24
<b>TOTAL C.1</b>	...	<b>432.21</b>	<b>-3.23</b>	...	<b>428.98</b>

**STATEMENT NO. 4 -STATEMENT OF EXPENDITURE: (CONSOLIDATED FUND)- contd.**

<i>Description</i>		<i>Revenue</i>	<i>Capital</i>	<i>L&amp;A</i>	<i>Total</i>
		<i>( ₹ in crore)</i>			
<b>(1)</b>		<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
<b>A. EXPENDITURE BY FUNCTION - contd.</b>					
<b>C - Economic Services - contd.</b>					
<b>C.2 - Rural Development</b>					
Rural Employment	...	25.21	...	...	25.21
Other Rural Development Programmes	...	279.21	51.06	...	330.27
<b>TOTAL C.2</b>		<b>304.42</b>	<b>51.06</b>	<b>...</b>	<b>355.48</b>
<b>C.3 - Special Areas Programmes</b>					
Hill Areas	...	13.72	2.77	...	16.49
<b>TOTAL C.3</b>		<b>13.72</b>	<b>2.77</b>	<b>...</b>	<b>16.49</b>
<b>C.4 - Irrigation and Flood Control</b>					
Major Irrigation	...	...	...	...	...
Medium Irrigation	...	50.43	61.58	...	112.01
Minor Irrigation	...	42.72	69.90	...	112.62
Command Area Development	...	13.38	5.74	...	19.12
Flood Control and Drainage	...	24.40	52.93	...	77.33
<b>TOTAL C.4</b>		<b>130.93</b>	<b>190.15</b>	<b>...</b>	<b>321.08</b>
<b>C.5 - Energy</b>					
Power	...	2,226.98	263.80	...	2,490.78
Non-Conventional Sources of Energy	...	9.96	0.74	...	10.70
<b>TOTAL C.5</b>		<b>2,236.94</b>	<b>264.54</b>	<b>...</b>	<b>2,501.48</b>
<b>C.6 - Industry and Minerals</b>					
Village and Small Industries	...	29.05	14.37	3.00	46.42
Industries	...	84.76	...	...	84.76
Non-Ferrous Mining and Metallurgical Industries	...	5.91	...	...	5.91
Other Outlays on Industries & Minerals	...	9.91	...	...	9.91
<b>TOTAL C.6</b>		<b>129.63</b>	<b>14.37</b>	<b>3.00</b>	<b>147.00</b>



**STATEMENT NO. 4 -STATEMENT OF EXPENDITURE: (CONSOLIDATED FUND)- contd.**

<i>Description</i>		<i>Revenue</i>	<i>Capital</i>	<i>L&amp;A</i>	<i>Total</i>
		<i>( ₹ in crore)</i>			
<b>(1)</b>		<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
<b>A. EXPENDITURE BY FUNCTION - contd.</b>					
<b>C - Economic Services - conclud.</b>					
<b>C.7 - Transport</b>					
Ports and Light Houses	...	9.35	0.01	...	9.36
Civil Aviation	...	2.69	71.09	...	73.78
Roads and Bridges	...	122.27	436.29	...	558.56
Road Transport	...	153.52	18.30	...	171.82
Inland Water Transport Services	...	42.39	17.05	...	59.44
Other Transport Services	...	...	...	...	...
<b>TOTAL C.7</b>		<b>330.22</b>	<b>542.74</b>	<b>...</b>	<b>872.96</b>
<b>C.8 - Communication</b>					
Postal Services	...	...	...	...	...
Telecommunication Services	...	...	...	...	...
Dividends to General Revenues	...	...	...	...	...
Appropriation From Telecommunications Surplus	...	...	...	...	...
Repayment of Loans taken from General revenues by Telecommunication	...	...	...	...	...
Overseas Communications Services	...	...	...	...	...
Satellite System	...	...	...	...	...
Other Communication Services	...	...	...	...	...
<b>TOTAL C.8</b>		<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
<b>C.9 - Science and Technology</b>					
Other Scientific Research	...	60.27	141.61	...	201.88
Ecology and Environment	...	-6.49 *	...	...	-6.49
<b>TOTAL C.9</b>		<b>53.78</b>	<b>141.61</b>	<b>...</b>	<b>195.39</b>
<b>C.10 - General Economic Services</b>					
Secretariat- Economic Services	...	9.04	...	...	9.04
Tourism	...	37.50	155.14	...	192.64
Census Surveys and Statistics	...	8.05	...	...	8.05
Civil Supplies	...	14.11	...	...	14.11
Other General Economic Services	...	3.87	...	...	3.87
<b>TOTAL C.10</b>		<b>72.57</b>	<b>155.14</b>	<b>...</b>	<b>227.71</b>
<b>TOTAL C. Economic Services</b>		<b>3,704.42</b>	<b>1,359.15</b>	<b>3.00</b>	<b>5,066.57</b>

\* Minus figure is due to returning of performance bank guarantee from State Bank of India which was in favour of Chairman, Central Pollution Control Board, New Delhi

**STATEMENT NO. 4 -STATEMENT OF EXPENDITURE: (CONSOLIDATED FUND)- contd.**

<i>Description</i>	<i>Revenue</i>	<i>Capital</i>	<i>L&amp;A</i>	<i>Total</i>	
	<i>( ₹ in crore)</i>				
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	
<b>A. EXPENDITURE BY FUNCTION - conclud.</b>					
<b>D - Loans, Grants-in-aid &amp; Contributions</b>					
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	...	...	...	...	
<b>TOTAL D Grants-in-aid and Contributions</b>	...	...	...	...	
<b>E - Public Debt</b>					
Internal Debt of the State Government	...	...	2,522.97	2,522.97	
Loans and Advances from the Central Government	...	...	95.24	95.24	
<b>TOTAL E- Public Debt</b>	...	...	<b>2,618.21</b>	<b>2,618.21</b>	
<b>F - Loans and Advances</b>					
Loans to Government Servants etc.	...	...	0.87	0.87	
Miscellaneous Loans	...	...	...	...	
<b>TOTAL F- Loans and Advances</b>	...	...	<b>0.87</b>	<b>0.87</b>	
<b>H - Transfer to Contingency Fund</b>					
Appropriation to the Contingency Fund	...	...	...	...	
<b>TOTAL H- Transfer to Contingency Fund</b>	...	...	...	...	
<b>Total of Loans, Grants-in-aid and Contribution</b>	...	...	...	...	
<b>Total, Expenditure in Consolidated Fund <sup>1</sup></b>					
<b>(A+B+C+D+E+F+H)</b>	...	<b>14,226.89</b>	<b>2,680.90</b>	<b>2,622.08</b>	<b>19,529.87</b>

<b>Statement 4: Consolidated Fund Expenditure for Year 2021-22</b>		
1	Grand Total as sum of rounded off totals of Sectors (₹ crore)	19,529.87
2	Grand Total as per the absolute figures (₹) from compilation	1,95,29,89,42,385.39
3	Grand total as rounded off from absolute figures (₹ crore)	19,529.89
4	<b>Difference between (1) and (3)</b>	<b>-0.02</b>

<sup>1</sup> Details are given in Statements No. 15, 16, 17 and 18 in Volume - II.

STATEMENT NO. 4 - STATEMENT OF EXPENDITURE (CONSOLIDATED FUND) - *concl'd.*

## B. EXPENDITURE BY NATURE

Object of Expenditure	2019-20			2020-21			2021-22		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
	(₹ in crore)								
Salary	2,873.41	20.49	2,893.90	2,901.49	20.92	2,922.41	3,225.44	30.85	3,256.29
Major works	...	999.94	999.94	...	1,036.48	1,036.48	...	1,647.78	1,647.78
Supplies and Materials	2,012.64	...	2,012.64	1,897.20	...	1,897.20	2,128.20	...	2,128.20
Grant-in-aid	1,803.91	...	1,803.91	1,980.52	...	1,980.52	2,129.97	...	2,129.97
Interest	1,465.09	...	1,465.09	1,590.37	...	1,590.37	1,782.53	...	1,782.53
Minor Works	580.64	...	580.64	697.41	...	697.41	1,335.67	...	1,335.67
Pensionary Charges	1,321.82	...	1,321.82	1,421.26	...	1,421.26	1,641.82	...	1,641.82
Other Charges	851.87	0.01	851.88	927.85	0.01	927.86	1,125.60	0.88	1,126.48
Other Capital Expenditure	...	588.13	588.13	...	876.19	876.19	...	899.08	899.08
Loans and Advances	...	13.42	13.42	...	1.61	1.61	...	3.87	3.87
Repayment of Borrowings	...	2,137.04	2,137.04	...	3,819.05	3,819.05	...	2,618.21	2,618.21
Office Expenses	179.90	...	179.90	166.03	...	166.03	246.82	...	246.82
Suspense	20.24	6.51	26.75	51.51	5.44	56.95	58.90	...	58.90
Subsidies	262.50	...	262.50	266.41	...	266.41	275.15	...	275.15
Contributions	80.13	30.19	110.32	88.13	44.93	133.06	144.72	55.69	200.41
Advertising and Publicity	51.41	...	51.41	22.53	...	22.53	17.24	...	17.24
Wages	41.46	...	41.46	36.74	...	36.74	37.36	...	37.36
Investments	...	10.04	10.04	...	11.00	11.00	...	7.55	7.55
Machinery and Equipment	0.01	22.85	22.86	...	28.36	28.36	...	52.07	52.07
Scholarship/Stipend	38.49	...	38.49	34.22	...	34.22	42.04	...	42.04
Professional Services	23.00	...	23.00	23.13	...	23.13	22.86	...	22.86
POL	13.99	...	13.99	13.93	...	13.93	18.04	...	18.04
Other Contractual Services	35.21	...	35.21	46.23	...	46.23	61.75	...	61.75
Motor Vehicles	...	5.99	5.99	...	1.96	1.96	...	10.39	10.39
Others (a)	35.55	...	35.55	33.04	-0.01	33.03	33.74	...	33.74
Deduct -Recoveries	-68.61	-23.90	-92.51	-105.34	-28.61	-133.95	-100.96	-23.36	-124.32
<b>Total</b>	<b>11,622.66</b>	<b>3,810.71</b>	<b>15,433.37</b>	<b>12,092.66</b>	<b>5,817.33</b>	<b>17,909.99</b>	<b>14,226.89</b>	<b>5,303.01</b>	<b>19,529.90</b>

(a) The detailed heads where expenditure is less than ₹ 10.00 crore clubbed together and shown under the head "Others"

## Statement 4: Consolidated Fund Expenditure for Year 2021-22

1. Grand Total as sum of rounded off totals of Sectors (₹ crore)	19,529.90
2. Grand Total as per the absolute figures (₹) from compilation	1,95,29,89,42,385.39
3. Grand total as rounded off from absolute figures (₹ crore)	19,529.89
<b>Difference between (1) and (3)</b>	<b>0.01</b>

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STATEMENT NO. 5 - STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - *contd.*

Major Head	Description	Expenditure during 2020-21	Progressive Expenditure up to 2020-21	Expenditure during 2021-22	Progressive Expenditure up to 2021-22	Percentage Increase(+)/ Decrease (-) during the year	
1	2	3	4	5	6	7	
		(₹ in crore)					
<b>B. Capital Account of Social Services - <i>concl.</i></b>							
<b>(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>							
12.	4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	18.22	114.13	29.35	143.48	61.09	
	<b>Total (e) ...</b>	<b>18.22</b>	<b>114.13</b>	<b>29.35</b>	<b>143.48</b>	<b>61.09</b>	
<b>(g) Capital Account of Social Welfare and Nutrition -</b>							
13.	4235 - Capital Outlay on Social Security and Welfare	0.14	25.02	0.78	25.80	457.14	
	<b>Total (g) ...</b>	<b>0.14</b>	<b>25.02</b>	<b>0.78</b>	<b>25.80</b>	<b>457.14</b>	
<b>(h) Capital Account of Other Social Services -</b>							
14.	4250 - Capital Outlay on Other Social Services	1.00	10.33	...	10.33	-100.00	
	<b>Total (h) ...</b>	<b>1.00</b>	<b>10.33</b>	<b>...</b>	<b>10.33</b>	<b>-100.00</b>	
	<b>TOTAL B-Capital Account of Social Services ...</b>	<b>602.79</b>	<b>6,085.56</b>	<b>927.61</b>	<b>7,013.17</b>	<b>53.89</b>	

## STATEMENT NO. 5 - STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Major Head	Description	Expenditure during 2020-21	Progressive Expenditure up to 2020-21	Expenditure during 2021-22	Progressive Expenditure up to 2021-22	Percentage Increase(+)/ Decrease (-) during the year
(₹ in crore)						
<b>C. Capital Account of Economic Services -</b>						
<b>(a) Capital Account of Agriculture and Allied Activities -</b>						
15.	4401 - Capital Outlay on Crop Husbandry	...	4.56	78.84	1.05	79.89
16.	4402 - Capital Outlay on Soil and Water Conservation	...	4.61	93.16	6.27	99.43
17.	4403 - Capital Outlay on Animal Husbandry	...	2.73	26.70	1.28	27.98
18.	4404 - Capital Outlay on Dairy Development	...	...	2.25	...	2.25
19.	4405 - Capital Outlay on Fisheries	...	2.71	72.16	10.24	82.40
20.	4406 - Capital Outlay on Forestry and Wild Life	...	0.60	65.91	1.28	67.19
21.	4407 - Capital Outlay on Plantations	...	...	12.80	...	12.80
22.	4408 - Capital Outlay on Food Storage and Warehousing	...	-21.56	27.33	-23.26	4.07
23.	4415 - Capital Outlay on Agricultural Research and Education	...	...	3.70	...	3.70
24.	4425 - Capital Outlay on Co-operation	...	-0.61	123.12	-0.09	123.03
	<b>Total (a)</b>	...	<b>-6.96</b>	<b>505.97</b>	<b>-3.23</b>	<b>502.74</b>
<b>(b) Capital Account of Rural Development -</b>						
25.	4515 - Capital Outlay on Other Rural Development Programmes	...	18.33	50.41	51.06	101.47
	<b>Total (b)</b>	...	<b>18.33</b>	<b>50.41</b>	<b>51.06</b>	<b>101.47</b>
<b>(c) Capital Account of Special Areas Programme -</b>						
26.	4551 - Capital Outlay on Hill Areas	...	1.76	46.97	2.77	49.74
	<b>Total (c)</b>	...	<b>1.76</b>	<b>46.97</b>	<b>2.77</b>	<b>49.74</b>

STATEMENT NO. 5 - STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - *contd.*

Major Head	Description	Expenditure during 2020-21	Progressive Expenditure up to 2020-21	Expenditure during 2021-22	Progressive Expenditure up to 2021-22	Percentage Increase(+)/ Decrease (-) during the year	
1	2	3	4	5	6	7	
		(₹ in crore)					
<b>C. Capital Account of Economic Services - <i>contd.</i></b>							
<b>(d) Capital Account of Irrigation and Flood Control -</b>							
27.	4701 - Capital Outlay on Medium Irrigation	...	1,573.41	61.58	1,634.99	0.77	
28.	4702 - Capital Outlay on Minor Irrigation	...	883.89	69.90	953.79	13.33	
29.	4705 - Capital Outlay on Command Area Development	...	90.37	5.74	96.11	-22.33	
30.	4711 - Capital Outlay on Flood Control Projects	...	715.02	52.93	767.95	32.36	
	<b>Total (d)</b>	...	<b>3,262.69</b>	<b>190.15</b>	<b>3,452.84</b>	<b>11.74</b>	
<b>(e) Capital Account of Energy -</b>							
31.	4801 - Capital Outlay on Power Projects	...	3,326.11	263.80	3,589.91	19.17	
32.	4810 - Capital Outlay on New and Renewable Energy	...	10.71	0.74	11.45	-68.24	
	<b>Total (e)</b>	...	<b>3,336.82</b>	<b>264.54</b>	<b>3,601.36</b>	<b>18.26</b>	
<b>(f) Capital Account of Industry and Minerals -</b>							
33.	4851 - Capital Outlay on Village and Small Industries	...	164.83	14.37	179.20	54.68	
34.	4853 - Capital Outlay on Non-ferrous mining and Metallurgical Industries	...	0.91	...	0.91	...	
35.	4885 - Other Capital Outlay on Industries and Minerals	...	112.38	...	112.38	...	
	<b>Total (f)</b>	...	<b>278.12</b>	<b>14.37</b>	<b>292.49</b>	<b>54.68</b>	



## STATEMENT NO. 5 - STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Major Head	Description	Expenditure during 2020-21	Progressive Expenditure up to 2020-21	Expenditure during 2021-22	Progressive Expenditure up to 2021-22	Percentage Increase(+)/ Decrease (-) during the year
(₹ in crore)						
<b>C. Capital Account of Economic Services - conclud.</b>						
<b>(g) Capital Account of Transport -</b>						
36.	5051 - Capital Outlay on Ports and Light Houses	...	48.65	0.01	48.66	-99.90
37.	5053 - Capital Outlay on Civil Aviation	...	137.08	71.09	208.17	2009.50
38.	5054 - Capital Outlay on Roads and Bridges	...	4,431.84	436.29	4,868.13	67.62
39.	5055 - Capital Outlay on Road Transport	...	10.24	18.30	250.96	78.71
40.	5056 - Capital Outlay on Inland Water Transport	...	4.92	17.05	119.33	246.54
41.	5075 - Capital Outlay on Other Transport Services	...	49.89	...	49.89	...
	<b>Total (g) ...</b>	<b>288.81</b>	<b>5,002.40</b>	<b>542.74</b>	<b>5,545.14</b>	<b>87.92</b>
<b>(i) Capital Account of Science, Technology and Environment -</b>						
42.	5425 - Capital Outlay on other Scientific and Environmental Research	...	179.68	141.61	463.53	-21.19
	<b>Total (i) ...</b>	<b>179.68</b>	<b>321.92</b>	<b>141.61</b>	<b>463.53</b>	<b>-21.19</b>
<b>(j) Capital Account of General Economic Services -</b>						
43.	5452 - Capital Outlay on Tourism	...	811.95	155.14	967.09	114.05
44.	5475 - Capital Outlay on General Economic Services	...	0.51	...	0.51	...
	<b>Total (j) ...</b>	<b>72.48</b>	<b>812.46</b>	<b>155.14</b>	<b>967.60</b>	<b>114.05</b>
	<b>Total- (C) Capital Account of Economic Services ...</b>	<b>957.26</b>	<b>13,617.76</b>	<b>1,359.15</b>	<b>14,976.91</b>	<b>41.98</b>
	<b>Grand Total (A+B+C) ...</b>	<b>1,996.67</b>	<b>23,709.85</b>	<b>2,680.91</b>	<b>26,390.76</b>	<b>34.27</b>
<b>Statement 5: Consolidated Fund Capital Expenditure for Year 2021-22</b>						
		<b>Opening Bal</b>	<b>During the year</b>	<b>Closing Balance</b>		
1.	Grand Total as sum of rounded off totals of Sectors (₹ crore)	23,709.85	2,680.91	26,390.76		
2.	Grand Total as per the absolute figures (₹) from compilation	2,37,09,85,00,000.00	26,80,93,01,706.00	2,63,90,78,01,706.00		
3.	Grand total as rounded off from absolute figures (₹ crore)	23,709.85	2,680.93	26,390.78		
	<b>Difference between (1) and (3)</b>			<b>-0.02</b>		

## STATEMENT NO. 5 - STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

## Explanatory Notes

1. The financial results of Irrigations Works and Electricity Schemes .  
No Irrigation work has been declared as Commercial by the State Government.  
The following electricity schemes were in operation during 2021-2022.

(A) Power Development Schemes in Goa —

- (i) Restructured Accelerated Power Development & Reforms Programme (R-APDRP)  
(ii) Restructured Accelerated Power Development & Reforms Programme (R-APDRP) Part B  
(iii) Tribal Sub-Plan  
(iv) Normal Development Scheme  
(v) System Improvement Scheme  
(vi) Erection and augmentation of 33/11 KV Sub-Station line  
(vii) Construction of staff quarters and office buildings  
(viii) Strengthening of 220 KV Transmission Network.  
(ix) Underground cabling scheme.  
(x) Sub-transmission and distribution improvement scheme

	( ₹ in crore )
1. Direct Capital Outlay	Progressive 3,589.91
2. Direct Working Expenses	* 25,788.86
3. Revenue Receipts	** 27,461.83

\*\* (Out of this ₹ 2,191.12 crore were received during the year)

\* Figures are yet to be apportioned between the State of Goa and the Union Territory of Daman and Diu.

**STATEMENT NO. 5 - STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.**

2. The details of Government investments in the shares of Statutory Corporations, Government Companies, Other Joint Stock Companies and Co-operative Institutions are given in Statement No. 19.
  3. During the year 2021-2022 Government invested ₹ 7.55 crore in Government Companies. The difference of ₹ 0.09 crore between the amount of ₹ 657.65 crore (₹ 650.10 crore invested to the end of 2020-2021 plus ₹ 7.55 crore invested during the year 2021-22) and ₹ 657.56 crore is due to refund of ₹ 0.09 crore of Share Capital of previous years.
  4. The total investment of the Government in the Share Capital of different concerns at the end of 2019-2020, 2020-21 and 2021-2022, was ₹ 640.71 crore, ₹ 650.10 crore and ₹ 657.56 crore, respectively and the return in the form of dividend/interest was ₹ 1.42 crore, ₹ 1.29 crore and ₹ 1.61 crore respectively vide details given in Statement No.19.
-

STATEMENT NO. 5 - *concl'd.*Explanatory Notes- *concl'd.*

- 1 A summary of the Financial results of the working of the Departmentally managed Government Undertakings as disclosed by the latest available proforma accounts is given below:

Sr.No.	Name of the Undertaking/Scheme	Major Head under which expenses are accounted for	Year of Accounts	Capital Employed	Profit (+) / Loss (-)	Percentage of profit or loss to Capital employed	Year from which proforma accounts are due
01	Electricity Department, Panaji, Goa	2801 & 4801	2014-15	1,448.67	(-)203.18	(-)14.03	...
02	Electricity Department, Panaji, Goa	2801 & 4801	2015-16	1,471.57	(-)86.43	(-)5.87	...
03	Electricity Department, Panaji, Goa	2801 & 4801	2016-17	1,647.72	(-)101.82	(-)6.18	2017-18
04	River Navigation Department, Betim, Goa.	3056	2005-06	108.29	(-)10.53	(-)9.72	2006-07
05	Sewerage & Infrastructural Development Corporation of Goa Ltd.	4215	2021-22	18.98	(-)0.80	(-)4.22	2021-22

\* \* \* \* \*

## STATEMENT NO. 6 - STATEMENT OF BORROWINGS AND OTHER LIABILITIES

## (i) Statement of Public Debt and Other Liabilities #

Nature of Borrowings	Balance as on 1st April 2021	Receipts during the year	Repayments during the year	Balance as on 31st March 2022	Net Increase (+) or Decrease (-)		As Percent of total liabilities
					Amount	%	
1	2	3	4	5	6	7	8
( <b>₹ in crore</b> )							
<b>A - Public Debt</b>							
<b>6003 - Internal Debt of the State Government</b>							
Market Loans	...	2,000.00	550.00	17,514.00	1,450.00	9.03	60.15
Special Securities issued to National Small Savings Fund of Central Government	...	...	235.62	1,686.77	-235.62	-12.26	5.79
Other Loans	...	2,146.95	1,737.35	1,120.40	409.60	57.63	3.85
<b>6004 - Loans and Advances from the Central Government</b>							
(01) Non-Plan Loans	...	83.66	0.08	83.58	-0.08	-0.10	0.29
(02) Loans for State/Union Territory Plan	...	762.71	95.07	667.64	-95.07	-12.46	2.29
(03) Loans for Central Plan Schemes	...	0.03	...	0.03	...	...	0.00
(04) Loans for Centrally Sponsored Plan Schemes	...	8.28	...	8.28	...	...	0.03
(07) Pre 1984-85 Loans	...	...	...	...	...	...	...
(09) Other Loans for States/UTs with Legislature Schemes	...	1,178.07	1,012.87	2,190.85	1,012.78	85.97	7.52
<b>Total A-Public Debt</b>	...	<b>20,729.94</b>	<b>5,159.82</b>	<b>23,271.55</b>	<b>2,541.61</b>	<b>12.26</b>	<b>79.92</b>
<b>B - Other Liabilities</b>							
<b>Public Accounts</b>							
Small Savings, Provident Funds etc.	...	2,533.93	439.29	2,510.43	-23.50	-0.93	8.62
Reserve Funds bearing interest	...	233.62	56.78	221.48	-12.14	-5.20	0.76
Reserve Funds not bearing interest	...	913.21	277.27	931.84	18.63	2.04	3.20
Deposits bearing interest	...	1,197.99	556.23	1,208.87	10.88	0.91	4.15
Deposits not bearing interest	...	912.43	119.48	973.91	61.48	6.74	3.34
<b>Total B-Other Liabilities</b>	...	<b>5,791.18</b>	<b>1,485.77</b>	<b>5,846.53</b>	<b>55.35</b>	<b>0.96</b>	<b>20.08</b>
<b>Total Public Debt and Other Liabilities</b>	...	<b>26,521.12</b>	<b>6,645.59</b>	<b>29,118.08</b>	<b>2,596.96</b>	<b>9.79</b>	<b>100.00</b>

#Detailed Account is in Statement No.17 and Statement No.21

**STATEMENT NO. 6 - STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.**  
**Consolidated Fund Borrowings and Other Liabilities for Year 2021-22**

	Opening Bal	Receipt	Payment	Closing Balance
Grand Total as sum of rounded off totals of Sectors (₹)	26,521.12	6,645.59	4,048.63	29,118.08
Grand Total as per the absolute figures (₹) from	2,65,21,12,00,000.00	66,45,58,86,268.00	40,48,63,00,605.00	2,91,18,07,85,663.00
Grand total as rounded off from absolute figures (₹ crore)	26,521.12	6,645.59	4,048.63	29,118.08
<b>Difference between (1) and (3)</b>				<b>0.00</b>

1. No law under Article 293 of the Constitution has been enacted by the State Legislature laying down the limits within which the State Government may borrow upon the security of the Consolidated Fund of the State.
2. Consequent upon the reorganisation of the Union Territories of Goa Daman and Diu into State of Goa (30th May 1987) and Union Territory of Daman and Diu (without Legislature) the balance of ₹ 433.86 crore on account of loans taken by the erstwhile Union Territory of Goa Daman and Diu from the Central Government was incorporated in the books of the State in the absence of a separate Consolidated Fund for the Union Territory of Daman and Diu. A balance of ₹ 149.49 crore stands included in the outstanding debt shown in the above table on that account. In the absence of specific provision in the Goa Daman and Diu Reorganisation Act 1987, the liability of repayment of this outstanding debt vests in the Union Government and not the State Government. Reference to that effect has been made to the Government of India and decision is awaited.

**(ii) EXPLANATORY NOTES**

1. **Ways and Means Advances from the Reserve Bank of India:** — These represent borrowings of a purely temporary nature which are payable within 12 months. Ways and Means Advances to the extent of ₹ 1,646.95 crore were obtained from Reserve Bank of India during the year 2021-2022. The amount was repaid alongwith interest of ₹ 0.78 crore. So also during the year 2021-22, there were no occasions in which the balance with the Reserve Bank of India fell short of the stipulated minimum balance resulting in overdraft amounting to nil. No outstanding interest balance remained unpaid at the end of the financial year.
2. **Loans and Advances from the Central Government:** — (a) ₹ 1,012.87 crore were received as loans from the Government of India during the year. Repayments of the loans received from the Government of India were made according to the terms and conditions of the loans.
3. **Other Loans :**— The particulars of the outstanding loans are given in Statement No. 17.
4. **Small Savings, Provident Funds etc.:** — The major portion of the balance relates to Provident Funds of Government servants. The particulars of the outstanding amount are given in Statement No. 17.

**STATEMENT NO. 6 - STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.**

**(ii) EXPLANATORY NOTES - contd.**

**5. Loans from Small Savings Funds:** - Loans out of the collection in the Small Savings Scheme and Public Provident Fund in the Post Offices have been shared between the State Government and the Central Government in the ratio of 3:1. A separate fund viz. National Small Savings Funds was created in 1999 - 2000 for the purpose of release of loans out of Small Savings Collections. No loan was received during the year 2021-2022. However, ₹ 235.62 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 1,686.77 crore as on 31/03/2022.

**6. Market Loans:-**

This refers to loans raised in the open market and having a currency of more than twelve months. Fresh loan of ₹2,000.00 crore were raised by the Government during the year 2021-22. A loan of ₹100.00 crore (6.78% GGS 2031), ₹100.00 crore (6.89% GGS 2031), ₹100.00 crore (6.96% GGS 2031), ₹100.00 crore (6.99% GGS 2031), ₹100.00 crore (6.99% GGS 2031), ₹100.00 crore (6.99% GGS 2031), ₹100.00 crore (6.97% GGS 2031), ₹200.00 crore (6.88% GGS 2030), ₹100.00 crore (6.85% GGS 2031), ₹100.00 crore (6.83% GGS 2031), ₹100.00 crore (6.85% GGS 2031), ₹100.00 crore (7.00% GGS 2031), ₹100.00 crore (6.89% GGS 2031), ₹200.00 crore (6.98% GGS 2031), ₹100.00 crore (7.00% GGS 2031), ₹100.00 crore (7.23% GGS 2031), ₹100.00 crore (7.15% GGS 2031), ₹100.00 crore (7.34% GGS 2031) were raised by the Government during the year 2021-22. It was issued at price of 100 percent. These are redeemable at par on 16/06/2031, 23/06/2031, 30/06/2031, 07/07/2031, 14/07/2031, 11/08/2031, 25/08/2031, 08/09/2031, 15/09/2031, 29/09/2031, 06/10/2031, 02/11/2031, 15/12/2031, 22/12/2031, 29/12/2031, 19/01/2032, 02/03/2032 and 30/03/2032 respectively. The total loans were realised in cash. The particulars of outstanding market loans are given in Annexure to Statement No. 17.

**Sinking Fund:-** Government has constituted a Consolidated Sinking Fund for amortisation of loans raised in the open market. ₹ 88.83 crore were transferred to the Consolidated Sinking fund from revenue account during 2021-22.

<b>CONSOLIDATED SINKING FUND ACCOUNT *</b>				
<b>Description of Loan</b>	<b>Balance on 1st April, 2021</b>	<b>Add Amount Appropriated from the Revenues</b>	<b>Add Interest on Investments</b>	<b>Balance on 31st March, 2022</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Market Loans	622.68	40.00	48.83	711.51

\* For details see Annexure to Statement No. 22 at Page No. 316

**STATEMENT NO. 6 - STATEMENT OF BORROWINGS AND OTHER LIABILITIES - conclud.**  
**(ii) EXPLANATORY NOTES - conclud.**

	2021-22	2020-21	Net increase (+)/ decrease (-) during the year
	(` in crore)		
<b>7. Service of debt -</b>			
<b>Interest on debt and other obligations</b> – The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2020-21 and 2021-22 are as shown below:-			
<b>(i) Gross debt and other obligations outstanding at the end of the year</b>			
(a) Public Debt and Small Savings, Provident Funds etc.	25,781.98	23,263.87	2,518.11
(b) Other obligations	3,336.10	3,257.25	78.85
<b>Total (i)</b>	<b>29,118.08</b>	<b>26,521.12</b>	<b>2,596.96</b>
<b>(ii) Interest paid by Government</b>			
(a) On Public Debt and Small Savings, Funds etc.	1,718.90	1,522.37	196.53
(b) On other obligations	63.63	68.00	-4.37
<b>Total (ii)</b>	<b>1,782.53</b>	<b>1,590.37</b>	<b>192.16</b>
<b>(iii) Deduct</b>			
(a) Interest received on loans and advances given by Government	1.64	1.63	0.02
(b) Interest realised on investment of cash balances	17.86	63.25	-45.39
<b>Total (iii)</b>	<b>19.50</b>	<b>64.88</b>	<b>-45.37</b>
<b>(iv) Net interest charges Total (ii) - Total (iii)</b>	<b>1,763.03</b>	<b>1,525.49</b>	<b>237.53</b>
<b>(v) Percentage of gross interest (item (ii)) to total revenue receipts</b>	<b>12.48</b>	<b>15.23</b>	<b>-2.75</b>
<b>(vi) Percentage of net interest ( item (iv)) to total revenue receipts</b>	<b>12.34</b>	<b>14.61</b>	<b>-2.27</b>
There were in addition certain other receipts of ₹ 2.01 crore such as interest from Atal Asra Yojana, Warehousing and Marketing Cooperatives and Interest on "Miscellaneous" Account. If these are also deducted the net burden of interest on the revenue would be ₹ 1,761.01 crore which works out to 12.33 per cent of the Revenue. During the year the Government also received ₹ 1.61 crore as dividend on investments from various undertakings.			
<b>8. Appropriation for reduction or avoidance of debt</b> – During the year 2021-22 ₹ 40.00 crore was appropriated from Revenue (Major Head -2048- Appropriation for reduction or avoidance of debt ) to Sinking Fund established for amortisation of Market Loans.			

\* \* \* \* \*



## STATEMENT No.7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Sectors/Loanee Groups <sup>1</sup>	Balance on	Disburse-ments	Repayments	Loans and	Balance on	Increase(+)/
	April 1st, 2021	during the year	during the year	advances	March 31st, 2022	Decrease(-)
1	2	3	4	5	6	7
(₹ in crore)						
<b>General Services -</b>						
Miscellaneous General Services	2.15	...	...	...	2.15	...
<b>Total- General Services</b>	<b>2.15</b>	...	...	...	<b>2.15</b>	...
<b>Social services -</b>						
Universities/Academic Institutions	21.96	...	...	...	21.96	...
Medical & Public Health	0.20	...	...	...	0.20	...
Housing	50.49	...	...	...	50.49	...
Urban Development	1.00	...	...	...	1.00	...
Welfare of Scheduled Castes, Scheduled Tribes and	...	...	...	...	...	...
Other Backward Classes	-0.82	...	0.14	...	-0.96	-0.14
Social Security and Welfare	0.17	...	...	...	0.17	...
<b>Total- Social Services</b>	<b>73.00</b>	...	<b>0.14</b>	...	<b>72.86</b>	<b>-0.14</b>
<b>Economic services -</b>						
Agriculture and Allied Activities	13.48	...	-0.53	...	14.01	0.53
Rural Development	0.39	...	...	...	0.39	...
Industry and Minerals	4.40	3.00	...	...	7.40	3.00
General Economic Services (Tourism)	3.11	...	...	...	3.11	...
<b>Total- Economic Services</b>	<b>21.38</b>	<b>3.00</b>	<b>-0.53</b>	...	<b>24.91</b>	<b>3.53</b>
<b>Loans to Government Servants -</b>						
Government Servants	7.48	0.87	2.55	...	5.80	-1.68
<b>Total- Loans to Govt. Servant</b>	<b>7.48</b>	<b>0.87</b>	<b>2.55</b>	...	<b>5.80</b>	<b>-1.68</b>
<b>Loans for Miscellaneous purposes -</b>						
Loans for Miscellaneous purposes	0.20	...	...	...	0.20	...
<b>Total - Loans for Miscellaneous purposes</b>	<b>0.20</b>	...	...	...	<b>0.20</b>	...
<b>Total - Loans and Advances</b>	<b>104.21</b>	<b>3.87</b>	<b>2.16</b>	...	<b>105.92</b>	<b>1.71</b>

1. For details please refer to Statement No.18.

STATEMENT No.7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-*concl'd.***Consolidated Fund Loans and Advances given by the Government for Year 2021-22**

	Opening Bal	Receipt	Payment	Closing Balance
Grand Total as sum of rounded off totals of Sectors (₹ crore)	104.21	2.16	3.87	105.92
Grand Total as per the absolute figures (₹) from compilation	1,04,21,00,000.00	2,16,52,647.00	3,87,21,392.00	1,05,91,68,745.00
Grand total as rounded off from absolute figures (₹ crore)	104.21	2.17	3.87	105.92
<b>Difference between (1) and (3)</b>				<b>0.00</b>

**STATEMENT No.7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.**

(ii) Recoveries in Arrears:

(a) Detailed accounts of loans are maintained by the Director of Accounts:- Recoveries of the following amount was due as on 31<sup>st</sup> March, 2022.

Description of Loans	Amount Outstanding as on		
	Principal	Interest	Total
6216- Loans for Housing	50.49	...	50.49

(b) Detailed loan Account maintained by the Departments :-

The information regarding arrears as on 31<sup>st</sup> March, 2022 of overdue principal and interest on loans of which the detailed accounts are maintained by the Departmental Officers was called for. The information is awaited from Departments/Offices.

Description of Loans	Amount Outstanding		
	Principal	Interest	Total
6075- Loans for Miscellaneous General Services (Collectorate South)	*	*	*
6202- Loans for Education, Sports, Art and Culture (Dte. of Education & Higher Education)	*	*	*
6210- Loans for Medical & Public Health (Directorate of Health Services)	*	*	*
6216- Loans for Housing (Directorate of Panchayat)	*	*	*
6217- Loans for Urban Development (Town & Country Planning)	*	*	*
6225- Loans for Welfare of SC, ST & OBC (Directorate of Social Welfare)	*	*	*
6235- Loans for Social Security & Welfare (Directorate of Social Welfare)	*	*	*
6245- Loans for Relief on account of Natural Calamities (Collectorate)	*	*	*
6401- Loans for Crop Husbandry (Directorate of Agriculture)	*	*	*
6402- Loans for Soil and Water Conservation (Water Resource)	*	*	*
6403- Loans for Animal Husbandry (Directorate of Animal Husbandry)	*	*	*
6405- Loans for Fisheries (Directorate of Fisheries)	*	*	*
6425- Loans for Cooperation (Registrar of Co-operative Societies)	*	*	*
6515- Loans for Other Rural Development Programmes (Panchayat)	*	*	*
6701- Loans for Major and Medium Irrigation (Water Resource Department)	*	*	*

**STATEMENT No.7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - *concl.***

(b) Detailed loan Account maintained by the Departments :- *concl.*

Description of Loans	Amount Outstanding as on 31 <sup>st</sup> March, 2022		Total
	Principal	Interest (₹ in crore)	
6705- Loans for Command Area Development (Water Resource Department)	*	*	*
6851- Loans for Village and Small Industries (Directorate of Industries)	*	*	*
6885- Other Loans to Industries and Minerals (Directorate of Industries)	*	*	*
7452- Loans for Tourism (Department of Tourism)	*	*	*
<b>Total:</b>	*	*	*

\* Detailed Information awaited from the concerned Department.

\* \* \* \* \*

## STATEMENT No. - 8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

## SECTION-1: Comparative summary of Government Investment in the share capital of different concerns for 2020-21 and 2021-22.

Name of the concern	2021-22			2020-21		
	Number of concerns	Investment at the end of the year	Dividend/ interest received during the year	Number of concerns	Investment at the end of the year	Dividend/ interest received during the year
1.	2.	3.	4.	5.	6.	7.
(₹ in crore)						
1. Statutory Corporations	...	2	18.02	0.86	2	18.02
2. Government Companies	...	19	516.48	0.73	19	508.93
3. Other Joint Stock Companies and Partnerships	...	78	0.03	...	78	0.03
4. Co-operative Banks and Societies	...	182	123.03	0.02	182	123.12
<b>Total ...</b>	<b>281</b>	<b>657.56</b>	<b>1.61</b>	<b>281</b>	<b>650.10</b>	<b>1.29</b>

Note 1: The difference of ₹ 0.09 crore between the amount of ₹ 657.65 crore (₹ 650.10 crore invested to the end of 2020-2021 plus ₹ 7.55 crore invested during the year 2021-2022) and ₹ 657.56 crore is due to refund of ₹ 0.09 crore of share capital of previous years.

\* \* \* \* \*



## STATEMENT No.9 - STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

## A. Sector-wise details of Guarantees-

Sr. No.	Sector (No. of Guarantees within brackets)	Maximum Amount Guaranteed during the year	Outstanding at the beginning of the year	Addition during the year	Deletion (other than invoked) during the year	Invoked during the year		Outstanding at the end of year	Guarantee commission or fee		Other Material/Details
						Dis-charged	Not Dis-charged		Received	Receivable	
	1	2	3	4	5	6	7	8	9	10	11
1	Urban Development and Housing (3)#	308.00	245.83	...	41.16	...	...	204.67	...*	...*	...
2	Other Infrastructure (13)#	796.86	685.29	303.84	557.75	...	...	431.38	...*	...*	...
3	Any Other (7)#	88.56	36.06	0.01	9.72	...	...	26.35	...*	...*	...
<b>Total</b>		<b>1,193.42</b>	<b>967.18</b>	<b>303.85</b>	<b>608.63</b>	...	...	<b>662.40</b>	<b>...*</b>	<b>...*</b>	<b>...</b>

# Figures in brackets indicate the number of Institutions.

\* It is exempted from the payment of Guarantees Fees.

\* \* \* \* \*





## STATEMENT NO. 10 - STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

## (i) Grants-in-aid paid in cash

Name / Category of the Grantee	Total funds released as Grants-in-aid		Funds allocated for creation of Capital Assets out of total funds released shown in Column (No 2)		
	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)
<b>1</b>	<b>2</b>		<b>3</b>		
<b>1 Panchayati Raj Institutions</b>					
(i) Zilla Parishads	...	...	...	...	...
(ii) Panchayat Samities	...	...	...	...	...
(iii) Gram Panchayats	140.55	...	140.55	...	...
<b>2 Urban Local Bodies</b>					
(i) Municipal Corporations	8.91	...	8.91	...	...
(ii) Municipalities/ Municipal Councils	32.52	...	32.52	...	...
(iii) Others	2.17	...	2.17	...	...
Sports	...	...	...	...	...
Art and Culture	...	...	...	...	...
Town and Country Planning	...	...	...	...	...
<b>3 Public Sector Undertakings</b>					
(i) Government Companies	27.26	...	27.26	...	...
(ii) Statutory Corporations	4.55	...	4.55	...	...
<b>4 Autonomous Bodies</b>					
(i) Universities	83.80	...	83.80	...	...
(ii) Development Authorities	60.11	...	60.11	...	...
(iii) Cooperative Institutions	24.05	...	24.05	...	...
(iv) Others	1,204.20	...	1,204.20	...	...
<b>5 Non-Government Organisations</b>	301.71	...	301.71	...	...
<b>6 Others</b>	255.37	...	255.37	...	...
<b>Total</b>	<b>2,145.20</b>	...	<b>2,145.20 *</b>	...	...

\* It excludes ₹ 15.23 crore pertaining to refund of Grants-in-aid of the previous years.

STATEMENT NO. 10 - STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT - *concl'd.*

## (ii) Grants-in-aid given in kind

Name / Category of the Grantee	Total funds released as Grants-in-aid		Funds allocated for creation of Capital Assets out of total funds released shown in Column (No 2)		
	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)
<b>1</b>	<b>2</b>		<b>3</b>		
<b>1 Panchayati Raj Institutions</b>					
(i) Zilla Parishads	...	...	...	...	...
(ii) Panchayat Samities	...	...	...	...	...
(iii) Gram Panchayats	...	...	...	...	...
<b>2 Urban Local Bodies</b>					
(i) Municipal Corporations	...	...	...	...	...
(ii) Municipalities/ Municipal Councils	...	...	...	...	...
(iii) Others	...	...	...	...	...
<b>3 Public Sector Undertakings</b>					
(i) Government Companies	...	...	...	...	...
(ii) Statutory Corporations	...	...	...	...	...
<b>4 Autonomous Bodies</b>					
(i) Universities	...	...	...	...	...
(ii) Development Authorities	...	...	...	...	...
(iii) Cooperative Institutions	...	...	...	...	...
(iv) Others	...	...	...	...	...
<b>5 Non-Government Organisations</b>	...	...	...	...	...
<b>6 Others</b>	...	...	...	...	...
<b>Total</b>	...	...	...	...	...

\* \* \* \* \*

## STATEMENT No. 11 - STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2021-22			2020-21		
	Charged	Voted	Total	Charged	Voted	Total
<b>I</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
(₹ in crore)						
Expenditure Heads (Revenue Account)	1,848.21	12,378.68	14,226.89	1,604.51	10,488.15	12,092.66
Expenditure Heads (Capital Account)	0.57	2,680.36	2,680.93	0.06	1,996.61	1,996.67
Disbursements under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	2,618.21	3.87 *	2,622.08	3,819.05	1.61	3,820.66
<b>Total ...</b>	<b>4,466.99</b>	<b>15,062.91</b>	<b>19,529.90</b>	<b>5,423.62</b>	<b>12,486.37</b>	<b>17,909.99</b>
(a) The figures have been arrived at as follows:-						
<b>E. Public Debt</b>						
Internal Debt of the State Government	2,522.97	...	2,522.97	3,720.65	...	3,720.65
Loans and Advances from the Central Government	95.24	...	95.24	98.40	...	98.40
<b>F. Loans and Advances*</b>						
Loans for General Services	...	...	...	...	...	...
Loans for Social Services	...	...	...	...	...	...
Loans for Economic Services	...	3.00	3.00	...	0.33	0.33
Loans to Government Servants, etc.	...	0.87	0.87	...	1.28	1.28
Loans for Misc. Purpose	...	...	...	...	...	...
<b>G. Inter-State Settlement</b>						
Inter-State Settlement	...	...	...	...	...	...
<b>H. Transfer to Contingency Fund</b>						
Transfer to Contingency Fund	...	...	...	...	...	...
<b>Total ...</b>	<b>2,618.21</b>	<b>3.87</b>	<b>2,622.08</b>	<b>3,819.05</b>	<b>1.61</b>	<b>3,820.66</b>

(\* ) A more detailed account is given in Statement No.18 at Page 232.

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

Year	Charged	Voted	Percentage of total expenditure
2020-21	30	70	
2021-22	23	77	

**STATEMENT No. 11 - STATEMENT OF VOTED AND CHARGED EXPENDITURE-*concl*d.**  
**Consolidated Fund Voted & Charged Expenditure for Year 2021-22**

Grand Total as sum of rounded off totals of Sectors (₹ crore)	19,529.90
Grand Total as per the absolute figures (₹) from compilation	1,95,29,89,42,385
Grand total as rounded off from absolute figures (₹ crore)	19,529.89
<b>Difference between (1) and (3)</b>	<b>0.01</b>

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\* \* \* \* \*

**STATEMENT No. 12 - STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE  
OTHER THAN ON REVENUE ACCOUNT**

Heads	On 1st April 2021	During the Year	On 31st March 2022
	1.	2021-22	3.
			4.
	(₹ in crore)		
<b>CAPITAL AND OTHER EXPENDITURE -</b>			
<i>Capital Expenditure</i>			
<b>A - General Services -</b>	...	4,006.53	394.15
<b>B - Social Services -</b>	...	1,626.43	132.91
Education, Sports, Art and Culture	...	841.56	188.81
Health and Family Welfare	...	3,468.10	575.76
Water Supply Sanitation, Housing and Urban Development	...	114.13	29.35
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	...	25.01	0.78
Social Welfare and Nutrition	...	10.33	...
Other Social Services	...	...	10.33
<b>C - Economic Services -</b>	...	505.95	-3.23
Agriculture and Allied Activities	...	50.41	51.06
Rural Development	...	46.97	2.77
Special Areas Programmes	...	3,262.69	190.15
Irrigation and Flood Control	...	3,336.82	264.54
Energy	...	278.12	14.37
Industry and Minerals	...	5,002.41	542.74
Transport	...	321.91	141.61
Science Technology and Environment	...	812.48	155.14
General Economic Services	...	...	...
<b>TOTAL Capital Expenditure</b>	...	<b>23,709.85</b>	<b>2,680.91</b>
			<b>26,390.76</b>

**STATEMENT No. 12 - STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE  
OTHER THAN ON REVENUE ACCOUNT - contd.**

Heads	On 1st April 2021	During the Year 2021-22	On 31st March 2022
1.	2.	3.	4.
	(₹ in crore)		
<b>CAPITAL AND OTHER EXPENDITURE - contd.</b>			
<i>Loans and Advances</i>			
<b>Loans and Advances for various Services -</b>			
Education, Sports, Art and Culture	21.96	...	21.96
Health and Family Welfare	0.20	...	0.20
Water Supply, Sanitation, Housing and Urban Development	51.49	...	51.49
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	-0.81	-0.14	-0.95 *
Social Welfare and Nutrition	0.17	...	0.17
Others	2.15	...	2.15
Agriculture and Allied Activities	13.48	0.53	14.01
Rural Development	0.38	...	0.38
Irrigation and Flood Control	...	...	...
Industry and Minerals	4.41	3.00	7.41
General Economic Services	3.11	...	3.11
Loans to Government Servants etc.	7.47	-1.68	5.79
Loans for Miscellaneous purposes	0.20	...	0.20
	<b>104.21</b>	<b>1.71</b>	<b>105.92</b>
<b>TOTAL - Loans and Advances</b>	<b>23,814.06</b>	<b>2,682.62</b>	<b>26,496.68</b>
<b>TOTAL - Capital and other Expenditure</b>			

\* Due to misclassification of repayment by the Department

## STATEMENT No. 12 - STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE

OTHER THAN ON REVENUE ACCOUNT - *contd.*

Heads	On 1st April 2021	During the Year	On 31st March 2022
	2021-22	2021-22	
1.	2.	3.	4.
(₹ in crore)			
<b>CAPITAL AND OTHER EXPENDITURE - <i>concl.</i></b>			
<i>Deduct -</i>			
Contribution from Miscellaneous Capital Receipts	...	...	...
Contributions from development funds reserve funds etc.	...	...	...
Add: On account of rounding	...	0.02	...
	<b>23,814.06</b>	<b>2,682.64</b>	<b>26,496.68</b>
			(x)
<b>PRINCIPAL SOURCES OF FUNDS -</b>			
<b>Revenue Surplus</b>		59.39	
Add- Adjustment on Account of retirement/ Disinvestment	...	...	...
<b>Debt -</b>			
Internal Debt of the State Government	18,697.19	1,623.98	20,321.17
Loans and Advances from the Central Government	2,032.75	917.63	2,950.38
Small Savings Provident Fund etc.	2,533.93	-23.50	2,510.43
	<b>23,263.87</b>	<b>2,518.11</b>	<b>25,781.98</b>
<b>Other Obligations -</b>			
Contingency Fund	100.00	...	100.00
Reserve Funds	2,115.05	143.75	2,258.80
Deposits and Advances	2,109.89	72.36	2,182.25
Suspense and Miscellaneous (Other than those shown separately Government Account and Cash Balance Investment Account)	-1,061.17	-134.08	-1,195.25
Remittances	-221.72	-80.79	-302.51
	<b>3,042.05</b>	<b>1.24</b>	<b>3,043.29</b>
<b>TOTAL - Debt and other Obligations</b>	<b>26,305.92</b>	<b>2,519.35</b>	<b>28,825.27</b>
<i>Deduct - Cash Balance</i>	-5.08	-1.43	-6.51
<i>Deduct - Investments</i>	1,929.10	-102.47	1,826.63
Add-Amount closed to Government Account during 2021-22	...	...	...
<b>Net Provision of funds</b>	<b>24,381.90</b>	<b>2,682.64</b>	<b>27,005.15</b>
			(a)(y)

(a) Differs from ₹ 27,064.54 crore (₹ 24,381.90 crore plus ₹ 2,682.64 crore) by ₹ 59.39 crore (Revenue Surplus).

(x) (y) See note on page No. 47

**STATEMENT No. 12 - STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE  
OTHER THAN ON REVENUE ACCOUNT - conclud.**

**Note:-**

The difference of ₹ -508.45 crore between the net provision of funds(y) exhibited in the Statement and the net Capital and other expenditure (x) to the end of 31<sup>st</sup> March 2022 is explained below:-

(i) Net effect of balances taken over on 30 <sup>th</sup> May 1987 under Capital	(₹ in crore )
(ii) Accumulated Net Revenue Surplus	-431.66
(iii) Appropriation to the Contingency Fund	-399.89
(iv) Net result of allocation of Capital Expenditure	-100.00
(v) Inter-State Settlement	424.26
(vi) Proforma correction	0.02
<b>Net</b>	<b>-1.18</b>
	<b><u>-508.45</u></b>

\* \* \* \* \*



**STATEMENT No. 13 - SUMMARY OF BALANCES UNDER CONSOLIDATED FUND,  
CONTINGENCY FUND AND PUBLIC ACCOUNT**

**A. The following is a summary of the balances as on 31st March 2022:-**

Debit balance	Sector of the General Account	Name of Account	Credit balance
(₹ in crore)			(₹ in crore)
26,899.23 (a)	A to E and G	<b>Consolidated Fund</b>	...
...	E	Government Account	...
105.91	F	Public Debt	23,271.55
...		Loans and Advances	...
...		<b>Contingency Fund</b>	100.00
...		Contingency Fund	...
...	I	<b>Public Account</b>	...
...	J	Small Savings, Provident Funds, etc	2,510.43
...		<b>Reserve Funds</b>	...
44.14		(i) Reserve Funds Bearing Interest	265.62
...		Gross Balance	...
...		Investments	...
...		(iii) Reserve Funds not Bearing Interest	1,993.17
1,061.33		Gross Balance	...
...		Investments	...
0.53	K	<b>Deposits and Advances</b>	...
1,195.23		(a) Deposits Bearing Interest	1,208.86
721.16		(b) Deposits not Bearing Interest	973.92
302.51		(c) Advances	...
-6.51 (b)	L	<b>Suspense and Miscellaneous</b>	...
0.02		Other Items	...
	M	Investments - Other Items	...
	N	<b>Remittances</b>	...
		<b>Cash Balance</b>	...
		<b>On account of rounding</b>	...
<b>30,323.55</b>		<b>TOTAL</b>	<b>30,323.55</b>

(a) Please see 'G' on page no. 50 to understand how this figure is arrived at.

(b) 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. See also Foot note (a) on page 5.

**STATEMENT No. 13 - SUMMARY OF BALANCES UNDER CONSOLIDATED FUND,  
CONTINGENCY FUND AND PUBLIC ACCOUNT - contd.**

**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.

**STATEMENT No. 13 - SUMMARY OF BALANCES UNDER CONSOLIDATED FUND,  
CONTINGENCY FUND AND PUBLIC ACCOUNT -concl.**

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

Dr. (₹ in crore)	Details	Cr. (₹ in crore)
24,277.69	A - Amount at the Debit of Government Account on 1st April, 2021	...
...	B - Receipt Heads (Revenue Account)	14,286.27
...	C - Receipt Heads (Capital Account)	...
14,226.88	D - Expenditure Heads (Revenue Account)	...
2,680.93	E - Expenditure Heads (Capital Account)	...
...	F - Suspense and Miscellaneous (Miscellaneous Government Accounts)	...
...	G - Amount at the debit of Government Account on 31st March, 2022	26,899.23
<b>41,185.50</b>	<b>TOTAL</b>	<b>41,185.50</b>

(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.2 & 21) and that shown in separate Registers or other record maintained in the Account Office/ Departmental Offices for the purpose. Steps are being taken to settle the discrepancies.

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

\* \* \* \* \*



**Notes to Finance Accounts for the year 2021-22**

**1. Summary of Significant Accounting Policies:**

**(i) Reporting Entity:**

These accounts present the transactions of the Government of Goa. The accounts of receipts and expenditure of the Government of Goa have been compiled based on the initial accounts rendered by 2 Treasuries, 26 Public Works Divisions (14 Building, Roads and National Highways, 8 Water Supply and Sanitation, 2 Mechanical & Electrical, 1 Stores, 1 Quality Control), 8 Forest Divisions, 13 Irrigation / Water Resources Divisions, 18 Electricity Divisions, Pay and Accounts Offices (North Goa and South Goa) and Advices of the Reserve Bank of India (RBI). No accounts have been excluded at the end of the year.

**(ii) Reporting Period:**

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

**(iii) Reporting Currency:**

The accounts of the Government of Goa 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.

**Notes to Finance Accounts for the year 2021-22- contd.**

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

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

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

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

Book adjustments are also carried out at Office of the Directorate of Accounts, Government of Goa. These, amongst others, include booking for creation of and contribution to funds in Public Account by debit to Consolidated Fund (*e.g.*, State Disaster Response Fund, Central Road Fund, Sinking Fund, *etc.*) crediting deposit heads of accounts in Public Account by debiting Consolidated Fund; annual adjustment of interest on General Provident Fund and State Government Group Insurance Scheme by debiting Major Head 2049-Interest Payments and crediting relevant Major Heads in Public Account; 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 organisation and not for sale in the ordinary course of business) or enhancing the utility of existing assets, are broadly defined as Capital expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day to day running of the organisation, including establishment and administrative expenses are classified as Revenue expenditure. Capital and Revenue expenditure are shown separately in the Accounts.

**Notes to Finance Accounts for the year 2021-22- contd.**

**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 amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

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

**Loans and advances:** In compliance with the IGAS 3: Loan and Advances made by Government, details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in Statements as on 31 March 2022, was as provided by the Loans and Advances section of Directorate of Accounts. These balances have not been reconciled with the Loanee Entities/Departments.

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

**(vi) Rounding off:**

These accounts present figures which are rounded off. Differences due to rounding off are given in the footnotes of the Statement concerned.

**(vii) Cash Balance:**

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

**Notes to Finance Accounts for the year 2021-22- contd.**

**(viii) Disclosure of Contingent & Committed liabilities:**

Contingent liabilities are not recognised. In compliance with the 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 Finance Department (Budget).

The Government does not follow commitment accounting and the commitments are neither recorded nor the liability against commitment recognised in accounts. The future commitments have also not been disclosed 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. This includes transfer of 10 *per cent* of the collection of the year in the State CAMPA Fund to the National Fund on annual basis. However, the information, though called for from Forest Department, was awaited.

**2. Compliance with the Accounting Framework:**

**(i) Operation of unauthorized heads:**

During 2021-22, the Government of Goa did not make any budget provision under unauthorized Sub Heads (under the Revenue Section/ Capital section).

**(ii) 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 2021-22 the State Government opened one new Sub Head (under Capital section) in the budget, without seeking the advice of the Accountant General as required. The State Government provided budget provisions under this head and incurred expenditure of ₹ 0.09 crore under the Capital section in these heads during 2021-22.



**Notes to Finance Accounts for the year 2021-22- contd.**

**3. Consolidated Fund:**

**(i) Goods and Services Tax:**

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2021-22, the State GST collection was ₹ 2,757.66 crore compared to ₹ 1,984.92 crore in 2020-21, registering an increase of ₹ 772.74 crore (38.93 per cent). This includes Advance Apportionment of IGST amounted to ₹ 214.97 crore. In addition, the State received ₹ 976.03 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹ 3,733.69 crore. The State received compensation of ₹ 911.16 crore as Revenue receipt on account of loss of revenue arising out of implementation of GST during 2021-22.

Further, the State also received ₹ 846.91 crore debt during 2021-22 (total debt of ₹ 1,686.91 crore as on 31 March 2022) as back-to-back loan from the Central Government in lieu of GST compensation which would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission as per the decision of Department of Expenditure, GoI.

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

**(ii) Misclassification between Revenue and Capital Expenditure:**

During the year 2021-22 there was no misclassification of expenditure between Capital and Revenue Sections.

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

**(iii) Reconciliation of Receipts and Expenditure between BCAs and Directorate of Accounts:**

All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Directorate of Accounts. During the year 2021-22, receipts amounting to ₹ 12,356.13 crore (63.53 per cent of total receipts) and expenditure amounting to ₹ 14,395.07 crore (73.71 per cent of total expenditure) were reconciled by the State Government.

In comparison, receipts amounting to ₹ 12,762.83 crore (70.52 per cent of total receipts) and expenditure amounting to ₹ 12,697.37 crore (70.90 per cent of total expenditure) were reconciled by the State Government during 2020-21 i.e., the previous year.

**Notes to Finance Accounts for the year 2021-22- contd.**

**(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 2021-22, ₹ 4,708.07 crore under 61 Major Heads of accounts, constituting 28 *per cent* of the total Revenue and Capital expenditure (₹ 16,907.81 crore) was classified under the Minor Head 800 - Other Expenditure in the accounts. During the previous year 2020-21, ₹ 4,079.61 crore under 63 Major Heads of accounts, constituting 29 *per cent* of the total Revenue and Capital expenditure (₹ 14,089.33 crore) was classified under the Minor Head 800 - Other Expenditure in the accounts.

Similarly, ₹ 502.85 crore under 42 Major Heads of Account, constituting 4 *per cent* of the total Revenue Receipts (₹ 14,286.27 crore) was classified under 800 - Other Receipts in the accounts. During the previous year, ₹ 384.91 crore under 39 Major Heads of Account, constituting 4 *per cent* of the total Revenue Receipts (₹ 10,440.29 crore) was classified under 800 - Other Receipts in the accounts.

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

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

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

During 2021-22, an amount of ₹ 2.54 crore was transferred to these PD Accounts. In the month of March 2022, no amount was transferred from the consolidated fund of Goa to the respective PD Accounts.

Administrators of Personal Deposit Accounts had neither reconciled nor verified their balances with the treasury figures.

**Notes to Finance Accounts for the year 2021-22- contd.**

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

(₹ in crore)

Opening Balance as on April 2021		Addition during the year 2021-22		Closed/Withdrawal during the year 2021-22		Closing Balance as on 31 March 2022	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
117	118.99	1	28.51*	1	48.86	117	98.64

\* This includes ₹2.54 crore transferred from the State Consolidated Fund.

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

Details of PD accounts as on 31 March 2021 are given below:

Opening Balance as on April 2020		Addition during the year 2020-21		Closed/Withdrawal during the year 2020-21		Closing Balance as on 31 March 2021	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
117	122.60	Nil	52.93*	Nil	56.54	117	118.99

\* This includes ₹6.32 crore transferred from the State Consolidated Fund.

**(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 by debiting Service Heads. In terms of Circular No. 12-1-97/Fin.(Exp) dated 25-07-2012 issued by the Finance Department, Government of Goa, DDOs are required to present Detailed Countersigned Contingent (DCC) bills containing vouchers in support of final expenditure within three months from the date of completion of the purpose for which the advance was drawn and in no case, beyond the period of three months from the date of drawl of such advance, unless otherwise permitted by the Administrative Department with the concurrence of the Finance Department.

**Notes to Finance Accounts for the year 2021-22- contd.**

Out of 600 AC bills amounting to ₹ 699.25 crore drawn during the year 2021-22, 49 AC bills amounting to ₹ 9.47 crore (1.35 per cent) were drawn in March 2022. DCC Bills in respect of a total of 430 AC bills amounting to ₹ 93.19 crore as on March 2022 were not received. Details of unadjusted AC bills as on 31 March 2022 pending submission of DCC bills are given below:

<b>Year</b>	<b>No. of unadjusted AC Bills</b>	<b>Amount (₹ in crore)</b>
Upto 2020-21	243	55.81
2021-22	187	37.38
<b>Total</b>	<b>430</b>	<b>93.19</b>

Details of unadjusted AC bills as on 31 March 2021 pending submission of DCC bills are given below:

<b>Year</b>	<b>No. of unadjusted AC Bills</b>	<b>Amount (₹ in crore)</b>
Up to 2018-19	189	39.61
2019-20	102	38.44
2020-21	132	107.99
<b>Total</b>	<b>423</b>	<b>186.04</b>

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

In terms of Rule 238 of the Goa General Financial Rules 2017, Utilization Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months from the date of receipt of grant or before applying for a further grant on the same object, whichever is earlier. To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have reached the beneficiaries.

**Notes to Finance Accounts for the year 2021-22- contd.**

During the year 2021-22, ₹ 582.23 crore pertaining to outstanding UCs for the period upto 31/03/2021 were cleared. The position of outstanding UCs as on 31/03/2022 is given below:

<b>Year*</b>	<b>Number of UCs Outstanding</b>	<b>Amount (₹ in crore)</b>
Up to 2020-21 <sup>§</sup>	10,534	1,971.11
2021-22 <sup>#</sup>	2,174	1,106.71
<b>Total</b>	<b>12,708</b>	<b>3,077.82</b>

\* The year mentioned above relates to “Due year” *i.e.*, after 1 year of actual drawal.

<sup>§</sup> Includes 973 UCs amounting to ₹ 475.00 crore for the year 2020-21 due in 2021-22.

<sup>#</sup> Additions during the year 2021-22.

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

The position of outstanding UCs as on 31 March 2021 is given below:

<b>Year*</b>	<b>Number of UCs Outstanding</b>	<b>Amount (₹ in crore)</b>
Up to 2018-19	9,684	1,471.54
2019-20	1,151	287.14
2020-21	1,104	794.66
<b>Total</b>	<b>11,939</b>	<b>2,553.34</b>

\* The year mentioned above relates to “Due year” *i.e.* after 1 year of actual drawal.

**Notes to Finance Accounts for the year 2021-22- contd.**

**(viii) Guarantees given by the Government:**

In terms of the Goa State Government Guarantees Act, 1993, the total outstanding Government Guarantees as on the first day of April of any year shall not exceed ₹ 1,500.00 crore.

During the year, cumulative amount guaranteed by the State Government was ₹ 662.40 crore. The outstanding guarantees of ₹ 967.18 crore as on 1 April 2021, work out to 6.77 *per cent* of the State Revenue Receipts of the year 2021-22 (₹ 14,286.27 crore) and are within the limits prescribed.

The State Government has exempted the borrowing institutions from payment of Guarantee Fees.

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

**(ix) Expenditure on Ecology and Environment:**

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts up to the level of Minor Head under various functional head of accounts. During the year 2021-22, the Government of Goa incurred ₹ (-) 6.49 crore\* against the budget allocation of ₹ 29.48 crore under Major Head 3435- Ecology and Environment. During the previous year 2020-21, the Government of Goa incurred ₹ 3.71 crore against the budget allocation of ₹ 40.56 crore under Major Head 3435- Ecology and Environment.

*\*Minus figure is due to returning of Performance Bank Guarantee of ₹ 15.00 crore from State Bank of India which was in favor of Chairman, Central Pollution Control Board, New Delhi.*

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

**(x) Expenditure relating to unforeseen/extraordinary events:**

During the year 2021-22, the Government of Goa did not open any specific and dedicated heads of accounts for relief measures relating to unforeseen/extraordinary events (e.g., COVID-19 Pandemic) under Revenue/Capital Expenditure.

**Notes to Finance Accounts for the year 2021-22- contd.**

**(xi) 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 Governments 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 Goa had not made any excess repayment to end of 31 March 2022.

**(xii) Loans given by the State Government:**

The Directorate of Accounts requested the departments concerned to furnish the details of loan balances where recoveries of principle and interest have not been effected during the past several years. However, the data was not made available by them. Hence, information regarding detailed loan accounts maintained by the departments was not available with the Directorate of Accounts.

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

**(xiii) 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, but the same has not been done.

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

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

**Notes to Finance Accounts for the year 2021-22- contd.**

The total expenditure booked under Centrally Sponsored Schemes, as on 31 March 2022, was ₹ 437.39 crore (Revenue Expenditure ₹ 321.60 crore and Capital Expenditure ₹ 115.79 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

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

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

(a) As per the PFMS portal of the CGA, ₹ 1,951.61 crore was directly received by the implementing agencies in the State during 2021-22. The total amount transferred by the Central Government to the State during the year 2021-22 was ₹ 3,288.42 crore (including amount transferred through the RBI).

The following information could not be incorporated due to non receipt of complete information from the departments concerned.

- (b) The Central Assistance/Share transferred to the intermediaries (i.e. NGOs. Societies etc.) and directly to the beneficiaries.
- (c) The Central Assistance/Share relating to Direct Benefit Transfer (DBT).
- (d) Amount transferred by the State Government to the intermediaries and directly to the beneficiaries.

The direct transfer of funds to the implementing agencies has increased by 15 *per cent* as compared to 2020-21 (from ₹ 1,704.07 crore in 2020-21 to ₹ 1,951.61 crore in 2021-22).

Details are in *Appendix-VI of the Finance Accounts.*

**(xvi) Off-Budget Liabilities of State Government:**

The State Government did **not disclose** the off-budget liabilities in their budget documents/annual financial statements.



**Notes to Finance Accounts for the year 2021-22- contd.**

**4. Contingency Fund:**

In exercise of the powers conferred by Section 4 of the Goa Contingency Fund Act, 1988, the State Government made the Goa Contingency Fund Rules, 2002 for regulating all matters connected with or ancillary to the custody of, payment of moneys into, and the withdrawal of moneys from, the Contingency Fund of the State of Goa. The Contingency Fund of the State of Goa has a corpus of ₹ 100.00 crore. At the end of 31 March 2022, no amounts remained un-recouped under various heads.

As on 31 March 2022, Contingency Fund had a balance of ₹ 100.00 crore.

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

**5. Public Account:**

**(i) National Pension System (NPS):**

During the year 2021-22, total contribution to the NPS which is a Defined Contribution Pension Scheme was ₹ 405.51 crore (Employees' contribution ₹ 178.41 crore and Government's contribution ₹ 227.10 crore). The detailed information on Government contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred ₹ 411.19 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme (difference of ₹ 5.68 crore relates to interest and arrears of Seventh Pay Commission).

During the year 2021-22, against the total collected funds of ₹ 470.33 crore (₹ 405.51 crore plus previous years' balance of ₹ 64.82 crore), ₹ 338.77 crore was transferred to NSDL/Trustee Bank. The balance amount of ₹ 131.56 crore was yet to be transferred to NSDL. Un-transferred amount, with accrued interest of ₹ 5.57 crore totaling ₹ 137.13 crore, represent outstanding liabilities of the Government under the Scheme.

**(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 & 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 75:25. During the year 2021-22, the State Government received ₹ 9.60 crore as Central Government's share. The State Government's share during the year was ₹ 2.40 crore. The State Government transferred ₹ 13.90 crore (Central share ₹ 9.60 crore, State share ₹ 2.40 crore and interest earned on investment ₹ 1.90 crore) to the Fund under Major Head 8121-122 SDRF. The State

**Notes to Finance Accounts for the year 2021-22- contd.**

Government has not received any contribution from the Central Government towards NDRF.

The entire expenditure of ₹ 11.75 crore incurred on natural calamities was not set off against Major Head 2245 - Relief on account of Natural Calamities - 05 but through PLA account, opened for that purpose.

**(b) State Compensatory Afforestation Fund:** In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation. The moneys received by the State Governments from 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. However, this procedure was not followed by Government of Goa.

During the year 2021-22, the State Government has not received any amount from the user agencies. Hence, there was no credit under Major Head '8336-Civil Deposits' and under Major Head '8121 - General and Other Reserve Funds'. Also there was no receipt from National Compensatory Afforestation Deposit. The total balance in the State Compensatory Afforestation Fund as on 31 March 2022 was ₹ 203.64 crore. During the year, the State Government paid ₹ 30.74 crore interest on State Compensatory Afforestation Fund deposits.

**(B) Reserve Funds not bearing Interest:**

**(a) Consolidated Sinking Fund:** The Government of Goa set up the Consolidated Sinking Fund for amortization of loans in 1999-2000. According to the guidelines of the Fund, States may contribute a minimum of 0.5 per cent of their outstanding liabilities (internal debt + public account) as at the end of the previous year to the Consolidated Sinking Fund. In the year 2021-22, Government contributed ₹ 40.00 crore as against ₹ 132.61 crore it was required to contribute to the fund. The total accumulation of the Fund was ₹ 711.51 crore as on 31 March 2022 (₹ 622.68 crore as on 31 March 2021).

**Notes to Finance Accounts for the year 2021-22- contd.**

**(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 2015, stipulates that the State Government shall initially contribute a minimum of 1 *per cent* and thereafter at the rate of 0.5 *per cent* of outstanding guarantees at the end of the previous year to achieve a minimum level of 3 *per cent* in next five years. The Fund shall be gradually increased to a desirable level of 5 *per cent*. During the year, Government contributed ₹ 10.00 crore to the Fund. The total accumulation of the Fund was ₹ 349.82 crore as on 31 March 2022 (₹ 313.72 crore as on 31 March 2021).

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

**(iii) Suspense and Remittance Balances:**

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads, was ₹ 1,314.85 crore under 8658 - Suspense Account and 8782 - Remittance Heads as on 31 March 2022 (₹ 1,202.60 crore as on 31 March 2021).

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

**(iv) Cheques and Bills:**

Credit balance under MH 8670 - Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 01 April 2021 was ₹ 155.04 crore (Credit). During 2021-22, cheques worth ₹ 9,628.18 crore were issued, against which cheques worth ₹ 9,699.74 crore were encashed, leaving a closing balance of ₹ 83.48 crore (Credit) as on 31 March 2022. The closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow to the Government of Goa till 31 March 2022.

**Notes to Finance Accounts for the year 2021-22- contd.**

**(v) Other Cess/fee/surcharge:**

During the year 2021-22, the Government collected ₹ 62.77 crore (2020-21: ₹ 47.15 crore) being the collection of cess/fee/surcharge (other than Labour Cess). The entire amount of ₹ 62.77 crore (2020-21: ₹ 47.15 crore) was not transferred to the designated fund by the State Government.

**(vi) Adverse Balance:**

There are no minus balances appearing in the accounts due to misclassification during the year 2021-22.

**(vii) Cash Balance:**

The Cash balance as on 31 March 2022 as per the record of Directorate of Accounts was ₹ 6.51 crore (Credit) and that reported by the RBI was ₹ 4.86 crore (Debit). There was a net difference of ₹ 1.65 crore (Debit), mainly due to Treasury/Bank difference. The difference was under reconciliation.

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

The Cash Balance as on 31 March 2021 as per record of Directorate of Accounts was ₹ 5.08 crore (Credit) and that reported by the RBI was ₹ 4.57 crore (Debit). There was a net difference of ₹ 0.51 crore (Credit), mainly due to Treasury/Bank difference.

The Cash balance of the State Government of Goa as on 31 March 2022, also includes Central share received up to 10 March 2022 by the State for Centrally Sponsored Schemes (CSS). This amount is restricted for use by the State Government and was required to be transferred to State Nodal Agency of each CSS's Account within 21 days. However, the information was not available with Directorate of Accounts.

**Notes to Finance Accounts for the year 2021-22- conclud.**

**6. Impact on revenue expenditure:**

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

<b>Para Number</b>	<b>Item</b>	<b>Overstatement of revenue expenditure (₹ in crore)</b>	<b>Understatement of revenue expenditure (₹ in crore)</b>
5 (v)	Non-Transfer of Cess/fee/surcharge	...	62.77
<b>Total (Net) Impact</b>	<b>Overstatement/ Understatement</b>	...	62.77

