

## INTRODUCTORY NOTE

The document is organised into two parts: Part A-Receipts and Part B-Asset and Liability statements.

Part A contains abstract of all types of receipts alongwith their break-ups and explanatory notes. There are statements on Tax, Non Tax Revenue and Capital (Debt and Non Debt) Receipts. Considering huge quantum of resources devolved to States as their share in Union taxes, the state-wise estimates of devolution for BE (2021-2022), RE (2020-2021) and Actuals (2019-2020) are given in Annex 4, 4A and 4B respectively. These statements greatly help States in planning their finances and also in cash management.

Part B contain statements of different types of assets and liabilities with a view to present an overall financial position of Government. The statements on Annuity Projects, Arrears of Non Tax Revenue, Tax revenue raised but not realised, Assets and Guarantees, as mandated under FRBM Rules, 2004 are also included. The statements are prepared on the basis of inputs given by Ministries/Departments.

The various dimensions of Debt profile of Government of India are indicated by statements on assets and liabilities in Part B. These statements give a comprehensive perspective to the quantum and structure of Debt liability of the Government.

Actuals for 2019-2020 are provisional.