



सत्यमेव जयते

Finance Accounts

Volume-I
2019-2020



लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest



Government of Uttar Pradesh

Finance Accounts

Volume I

2019-2020

Government of Uttar Pradesh

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

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

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Uttar Pradesh and the statements received from the Reserve Bank of India. Statements (No. 8, 9, 17(b)(i), 17(c)(i), 19(Section 1) and 20), explanatory notes to Statements (No. 14, 15 and 16) and appendices (viii, ix, xi and xii) in this compilation have been prepared directly from the information received from the Government of Uttar Pradesh/Corporations/Companies/Societies who are responsible to ensure the correctness of such information.

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

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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory Notes to Accounts give a true and fair view of the financial position, and the receipts and disbursements of the Government of Uttar Pradesh for the year 2019-2020.

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

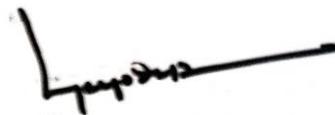
Emphasis of Matter

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

During 2019-20, the State Government has closed the existing Sinking Fund and constituted 'Consolidated Sinking Fund of Government of Uttar Pradesh' with effect from financial year 2020-21 for redeeming its outstanding liabilities. The outstanding balance under the existing Sinking Fund at end-March 2020 was to be transferred to the Consolidated Sinking Fund. However, the State Government transferred the balance of the existing Sinking Fund amounting to ₹ 71,180.23 crore as non-tax revenue of the State Government.

The revenue surplus of ₹ 67,560.14 crore and fiscal surplus of ₹ 11,082.69 crore during 2019-20 should, therefore, be read in conjunction with the transfer of ₹ 71,180.23 crore from Sinking Fund as revenue receipt of the State without actual cash receipt.

The audit observation on the above issue has been detailed in the State Finances Audit Report for the year ended 31 March 2020.



(GIRISH CHANDRA MURMU)
Comptroller & Auditor General of India

Date: 04 अगस्त 2021

Place: New Delhi

Guide to the Finance Accounts

A. Broad overview of the structure of Government accounts

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

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

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

The Consolidated Fund comprises 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 '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 Uttar Pradesh for 2018-19 was ₹ 600 crore.

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

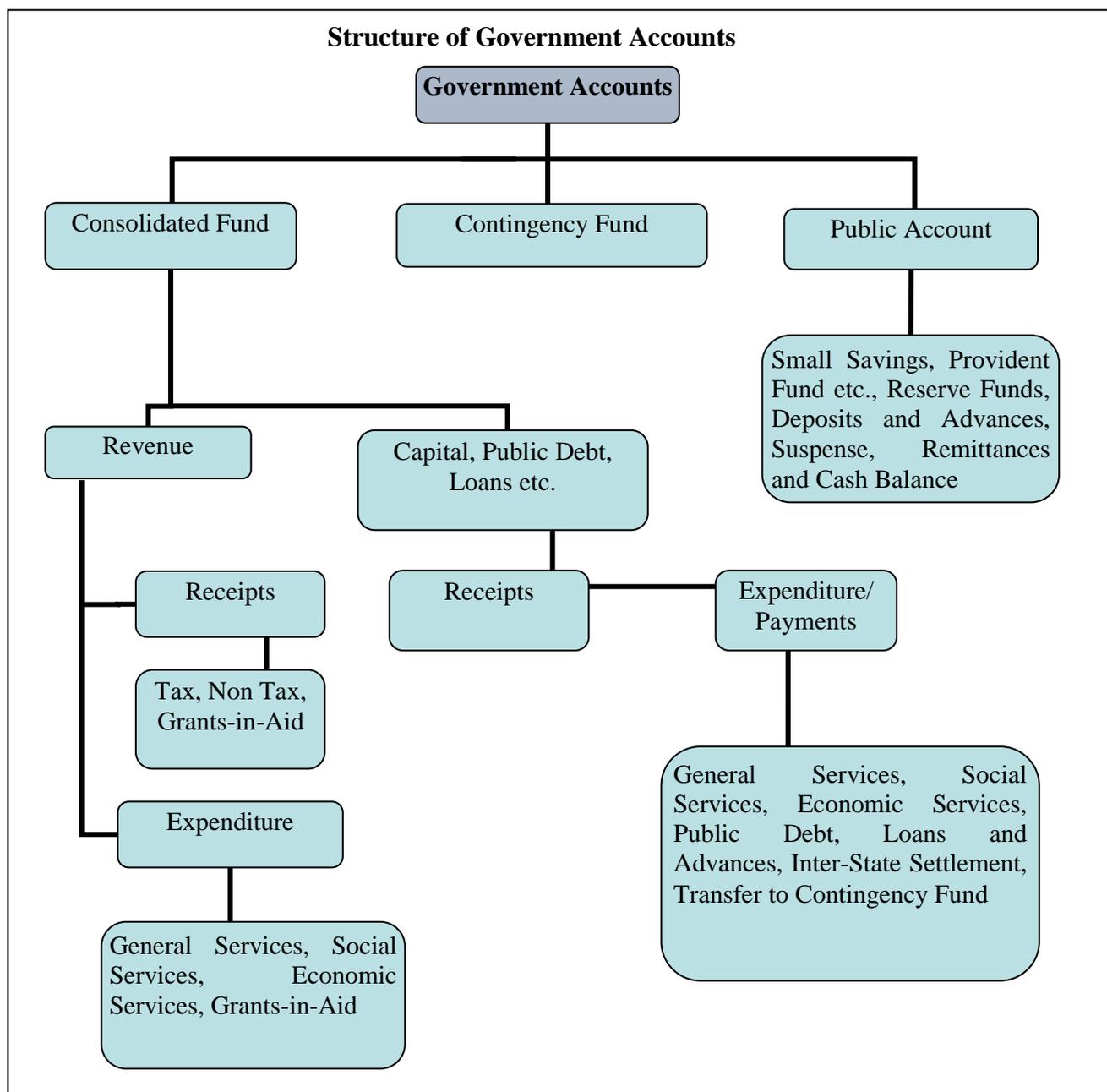
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two or three digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions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

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

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

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

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



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

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

- 1. Statement on Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
- 2. Statement on 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 on Receipts (Consolidated Fund):** This statement comprises revenue and capital receipts and borrowings and repayment 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 on 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 statement 15, 16, 17 and 18 in Volume II.
- 5. Statement on Progressive Capital Expenditure:** This statement corresponds to the detailed statement 16 in Volume II.
- 6. Statement on 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 on 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 on Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative institutions and Local Bodies. This statement corresponds to the detailed statement 19 in Volume II.
- 9. Statement on Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to the detailed statement 20 in Part II.
- 10. Statement on Grants-in-Aid given by the Government:** This statement depicts all Grants-in-Aid given by the State Government to various categories of grantees like Statutory Corporations,

Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.

- 11. Statement on Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
- 12. Statement on Sources and Application of Funds for Expenditure other than on Revenue Account:** This statement is based on the principle that revenue expenditure is expected to be defrayed from revenue receipts, while capital expenditure of the year is met from revenue surplus, net credit balances in the public account, cash balance at the beginning of the year, and borrowings.
- 13. Summary of balances under Consolidated Fund, Contingency Fund and Public Account:** This Statement assists in proving the accuracy of the accounts. The Statement corresponds to the detailed statement 14, 15, 16, 17, 18 and 21 in Volume II.

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

Part I of Volume II

- 14. Detailed Statement on Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary statement 3 in Volume I of the Finance Accounts.
- 15. Detailed Statement on Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary statement 4 in Volume I, depicts the revenue expenditure of the State Government under State Fund Expenditure and Central Assistance (including Centrally Sponsored Schemes and Central Schemes). Charged and Voted expenditure are exhibited distinctly.
- 16. Detailed Statement on Capital Expenditure by Minor Heads and Subheads:** 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 under State Fund Expenditure and Central Assistance (including Centrally Sponsored Schemes and Central Schemes). 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 Subhead levels also.
- 17. Detailed Statement on 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; and (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
- 18. Detailed Statement on Loans and Advances given by the Government:** This statement corresponds to the summary statement 7 in Volume I.
- 19. Detailed Statement on Investments:** This statement depicts details of discrepancies, if any, between statements 16 and 19 of investments Major and Minor Head wise and entity wise. This statement corresponds to statement 8 in Volume I.
- 20. Detailed Statement on Guarantees given by the government:** This statement depicts entity wise details of government guarantees. This statement corresponds to statement 9 in Volume I.
- 21. Detailed Statement on Contingency Fund and Other Public Account Transactions:** This statement depicts at Minor Head level the details of unrecouped 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 on Investment of Earmarked Balances: This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

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

C. Ready Reckoner

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

Parameter	Summary Statements (Volume I)	Detailed Statements (Volume II)	Appendices
Revenue Receipts (including Grants received), 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), V (Scheme Expenditure)

D. Periodical adjustments and Book adjustments:

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

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

Examples of periodical adjustments and book adjustments are given below:

- (1) Creation of funds/adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., State Disaster Response Fund, Central Road Fund, Reserve Funds, Sinking Fund, etc.;
- (2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund;
- (3) Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme where interest is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-State Provident Fund and Major Head 8011- Insurance and Pension Fund;
- (4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commission. These adjustments (where Central loans are written off by crediting Major Head 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

E. Rounding off:

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

1. STATEMENT ON

Assets ¹	Reference (Sr. no.)		As at 31 st March 2020	As at 31 st March 2019
	Notes to Accounts	Statement		
(₹ in crore)				
Cash				
(i) Cash in Treasuries and Local Remittances		Annex. to St-2	0.00	0.00
(ii) Departmental Balances		21 & Annex. to St-2	10.91	10.96
(iii) Permanent Cash Imprest		21 & Annex. to St-2	0.50	0.49
(iv) Cash Balance Investments		21 & Annex. to St-2	21,150.71	26,684.36
(v) Deposits with Reserve Bank of India (if credit balance include here with minus sign)		Annex. to St-2	236.04	171.10
(vi) Investments from Earmarked Funds ²		22 & Annex. to St-2	45.20	45.20
Capital Expenditure				
(i) Investments in shares of Companies, Corporations, etc.	Para3(iv)	19(2)	1,27,629.65	1,18,531.56
(ii) Other Capital Expenditure		5 & 16	4,54,235.47	4,03,335.53
Contingency Fund (unrecouped)		21	0.00	629.73
Loans and Advances	Para3(iii)	7&18	27,188.98	30,709.56
Advances with Departmental Officers		21	58.43	75.34
Suspense and Miscellaneous Balances³		21	4,909.54	3,081.44
Remittance Balances		21	0.00	113.09
Cumulative excess of expenditure over receipts⁴				
Total			6,35,465.43	5,83,388.36

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

²Investments out of earmarked funds in share of companies etc. are excluded under capital expenditure and included under 'Investment from Earmarked Funds'.

³In this statement the line item; Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account', which is included separately above, though the latter forms part of this sector elsewhere in these accounts. It includes balances of Suspense Accounts- ₹3,487.57 crore, Major Head-8670-Cheques and Bills- ₹1,286.99 crore, Major Head 8674-Security Deposits made by Government- ₹129.56 crore and Major Head 8679- Accounts with Government of other countries- ₹ 5.42 crore.

⁴The cumulative excess of receipts over expenditure or expenditure over receipts does not represent the fiscal/revenue deficit for the current year.

FINANCIAL POSITION				
Liabilities¹	Reference (Sr. no.)		As at 31st March 2020	As at 31st March 2019
	Notes to Accounts	Statement		
(₹ in crore)				
Borrowings (Public Debt)				
(i) Internal Debt		6&17	4,05,048.84	3,53,189.92
(ii) Loans and Advances from Central Government				..
Loans for Centrally Sponsored Schemes (6004-08-201)		17	0.03	0.09
Loans for State Plan Schemes (6004-01-800,02&09)		17	11,528.72	11979.50 (a)
Contingency Fund (corpus)		21	600.00	600.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc.		6,17&21	57,727.01	54,413.34
(ii) Reserve Funds	Para3(v)	6,17&21	4,526.25	72,824.77
(iii) Deposits		6,17&21	23,581.17	25,687.88
(iv) Suspense and Miscellaneous Balances ³		21	0.00	0.00
(v) Remittance Balances		21	200.41	0.00
Cumulative excess of receipts over expenditure⁴			1,32,253.00	64,692.86
Total			6,35,465.43	5,83,388.36

(a)- Includes figures under 6004-01-800,02,04-800,06,07 & 09 of 2018-19)

2. STATEMENT ON RECEIPTS AND DISBURSEMENTS

Description	Receipts		Description	Disbursements	
	2019-20	2018-19		2019-20	2018-19
(₹ in crore)					
Part-I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts <i>(Ref. Statement 3 & 14)</i>	3,66,393.18	3,29,977.51	Revenue Expenditure <i>(Ref. Statement 4-A ,4-B &15)</i>	2,98,833.04	3,01,727.96
Tax revenue (raised by the State) <i>(Ref. Statement 3 & 14)</i>	1,22,825.83	1,20,121.86	Salaries ¹ <i>(Ref. Statement 4-B & Appendix-I)</i>	53,507.90	50,382.35
Non-tax revenue <i>(Ref. Statement 3 & 14)</i>	81,705.08	30,100.71	Subsidies <i>(Ref. Appendix-II)</i>	14,092.18	14,052.52
			Grants-in-Aid ² <i>(Ref. Statement 4-B , 10 & Appendix-III)</i>	93,334.46	91,764.11
Interest receipts <i>(Ref. Statement 3 & 14)</i>	1,469.44	1,712.44	General Services <i>(Ref. Statement 4 & 15)</i>	90,803.96	1,05,974.25
Others <i>(Ref. Statement 3)</i>	80,235.64	28,388.27	Interest Payment and service of debt <i>(Ref. Statement 4-A, 4-B & 15)</i>	34,813.02	58,446.04
Total <i>(Ref. Statement 3 & 14)</i>	81,705.08	30,100.71	Pension <i>(Ref. Statement 4-A, 4-B & 15)</i>	49,603.45	44,023.94
Share of Union Taxes/Duties <i>(Ref. Statement 3 & 14)</i>	1,17,818.30	1,36,766.46	Others <i>(Ref. Statement 4-B)</i>	6,387.49	3,504.27
			Total <i>(Ref. Statement 4-A & 15)</i>	90,803.96	1,05,974.25
			Social services <i>(Ref. Statement 4-A & 15)</i>	21,596.03	19,058.75
			Economic services <i>(Ref. Statement 4-A & 15)</i>	10,998.51	8,395.59
Grants from Central Government <i>(Ref. Statement 3 & 14)</i>	44,043.97	42,988.48	Compensation and assignment to Local Bodies and PRIs <i>(Ref. Statement 4-A & 15)</i>	14,500.00	12,100.39
Revenue Deficit	..	..	Revenue Surplus	67,560.14	28,249.55

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

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

2. STATEMENT ON RECEIPTS AND DISBURSEMENTS

Description	Receipts		Description	Disbursements	
	2019-20	2018-19		2019-20	2018-19
(₹ in crore)					
Section-B : Capital					
Capital Receipts (Ref. Statement 3 & 14)	0.00	0.00	Capital Expenditure (Ref. Statement 4A, 4-B & 16)	59,998.03	62,463.41
			General Services (Ref. Statement 4-A & 16)	2,495.30	3,419.43
			Social Services (Ref. Statement 4 -A & 16)	10,514.70	10,589.12
			Economic Services (Ref. Statement 4 -A & 16)	46,988.03	48,454.86
Recoveries of Loans and Advances (Ref. Statement 3,7 & 18)	5,640.58	5,313.39	Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18)	2,120.00	6,302.64
			General Services (Ref. Statement 4 -A, 7 & 18)	307.12	77.93
			Social Services (Ref. Statement 4 -A, 7 & 18)	222.43	460.94
			Economic Services (Ref. Statement 4 -A, 7 & 18)	1,530.36	5,668.25
			Others (Ref. Statement 7)	60.09	95.52
Public debt receipts (Ref. Statement 3,6 & 17)	73,808.69	51,595.26	Repayment of Public debt (Ref. Statement 4 -A, 6 & 17)	22,400.61	20,716.61
Internal Debt (Market loans, NSSF etc.) (Ref. Statement 3,6 & 17)	72,554.04	50,790.95	Internal Debt (Market loans, NSSF etc.) (Ref. Statement 4 -A, 6 & 17)	20,695.12	19,080.08
Loans from GOI (Ref. Statement 3,6 & 17)	1,254.65	804.31	Loans from GOI (Ref. Statement 4 -A, 6 & 17)	1,705.49	1,636.53
Inter-State Settlement Account (Net)	0.00	0.00	Inter-State Settlement Account (Net)	0.00	0.00
Total Receipts Consolidated Fund (Ref. Statement 3)	4,45,842.45	3,86,886.16	Total Expenditure Consolidated Fund (Ref. Statement 4)	3,83,351.68	3,91,210.62
Deficit in Consolidated Fund	..	4,324.46	Surplus in Consolidated Fund	62,490.77	..
Part-II Contingency Fund					
Contingency Fund (Ref. Statement 21)	661.72	229.65	Contingency Fund (Ref. Statement 21)	32.00	396.29
Part-III Public Account³					
Small savings (Ref. Statement 21)	13,861.31	13,467.37	Small savings (Ref. Statement 21)	10,547.64	9,821.79
Reserves & Sinking Funds (Ref. Statement 21)	6,198.77	30,097.10	Reserves & Sinking Funds (Ref. Statement 21)	74,497.29	16,552.40
Deposits (Ref. Statement 21)	18,826.97	18,344.06	Deposits (Ref. Statement 21)	20,933.67	16,159.68
Advances (Ref. Statement 21)	498.37	285.99	Advances (Ref. Statement 21)	481.46	274.03
Suspense and Misc. (Ref. Statement 21)	7,93,688.08	8,03,922.20	Suspense and Misc. ⁴ (Ref. Statement 21)	7,89,982.49	8,19,224.50
Remittances (Ref. Statement 21)	37,016.33	43,512.65	Remittances (Ref. Statement 21)	36,702.83	43,199.98
Total Receipts Public Account (Ref. Statement 21)	8,70,089.83	9,09,629.37	Total Disbursements Public Account (Ref. Statement 21)	9,33,145.38	9,05,232.38
Deficit in Public Account	63,055.55	..	Surplus in Public Account	..	4,396.99
Opening Cash Balance	171.10	265.21	Closing Cash Balance	236.04	171.10
Increase in cash balance	64.94	-94.11	Decrease in cash balance	..	..

³ For details please refer to statement 21.

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 21.

Annexure A.

CASH BALANCES AND INVESTMENT OF CASH BALANCES		
Description	On 31st March, 2020	On 31st March, 2019
(₹ in crore)		
(A) General Cash Balances-		
(1) Cash in Treasuries	0.00	0.00
(2) Deposit with Reserve Bank ¹	236.04	171.10
(3) Remittance in Transit	0.00	0.00
Total	236.04	171.10
(4) Investment held in the Cash Balance Investment Account	21,150.71	26,684.36
Total - A	21,386.75	26,855.46
(B) Other Cash Balance and Investments-		
(1) Cash with Departmental Officers	10.91	10.96
(2) Permanent Cash Imprest	0.50	0.49
(3) Investment of Earmarked Funds	45.20	45.20
Total - B	56.61	56.65
Total - A and B	21,443.36	26,912.11

Explanatory Notes

(a) Daily Cash Balance: Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 4.71 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary and special ways and means advances/overdrafts from time to time.

In order to arrive at the daily cash balance for the purpose of grant of Ways and Means Advances/Overdraft, the RBI evaluates the holdings of 14 day treasury bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 day Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 day treasury bills maturing on that day, RBI rediscounts the holdings of the 14 day Treasury Bills and makes good the shortfall. If there is no holding of 14 day Treasury Bills on that day, the State Government applies for Ways and Means Advances/Special Ways and Means Advances/ Over Draft.

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 financial year 2019-20 advised to the RBI till 15 April 2020. There was a difference of ₹ 81.43 crore between the figures of 'Deposits with Reserve Bank' reflected in the accounts [₹236.04 crore (Dr.)] and that communicated by the Reserve Bank of India [₹154.61 crore (Cr.)]. The difference is under reconciliation.

The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31st March 2020 but worked out by 15 April and not simply the daily balance on 31st March 2020.

Note: Balances of under Deposit and Advances heads (as on 8-11-2000) are yet to be apportioned between the states of Uttarakhand and Uttar Pradesh. These have been exhibited as bold figures wherever appeared in the Finance Accounts.

(b) The limit for ordinary ways and means advances to the State Government was ₹ 3,550.00 crore (revised in February 2016). The Bank has also agreed to give special ways and means advances against the pledge of Government Securities. The limit of special ways and means advances revised by the Bank from time to time. During the year 2019-20, State Government of Uttar Pradesh has taken no ways and means advances from the Reserve Bank of India. The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2019-20 is given below:-

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

(c) If even after the maximum advances have been given, there is shortfall in the maximum cash balance which is left uncovered. Overdrafts are given by the Bank if the State has minus balance after availing of maximum advances.

Interest is payable on advances, shortfalls and overdrafts as follows-

Category	Rate of Interest
Ways and Means Advances (Average)	6.08 per cent
Shortfalls	same as on SDF/WMA/OD
Overdrafts	Prevailing Repo Rate +2% or 5% depending on overdraft is upto 100 % or beyond 100%.

The interest rate on WMA is the prevailing Repo Rate.

(d) Under Cash Balance Investment Account of the State Government, there was an opening balance of ₹ 26,684.36 crore as on April 01, 2019. During 2019-20, Treasury Bills amounting to ₹ 4,93,843.00 crore were purchased and these instruments amounting to ₹4,99,376.65 crore were sold, leaving of a balance of ₹ 21,150.71 crore in the account at the end of the year. The amounts of ₹582.23 crore and ₹13.92 crore were received as interest on investment under Treasury Bills and Long Term Government of India's Securities respectively.

(e) The investment made out of General Cash Balance and Earmarked Funds up to 31-3-2020 are given below-

Sl.No.	Particulars	Amount (₹ in crore)
1-	Securities of Government of India	45.20
2-	Government of India Treasury Bills and Long Term Government of India Securities	0.00
	Total	45.20

3. STATEMENT ON RECEIPTS**(CONSOLIDATED FUND)**

Description		Actuals	
		2019-20	2018-19
(₹ in crore)			
I.	REVENUE RECEIPTS		
A.	Tax Revenue		
A.1	Own Tax Revenue		
	State Goods and Services Tax (SGST)	47,232.41	46,108.03
	Land Revenue	503.62	631.24
	Stamps and Registration fees	16,069.80	15,733.03
	State Excise	27,324.76	23,926.66
	Tax on Sales, Trade etc.	20,517.13	23,797.84
	Taxes on Vehicles	7,714.87	6,929.34
	Taxes on Goods and Passengers	0.01	0.68
	Taxes on Hotel Receipt	1.22	1.21
	Taxes and Duties on Electricity	3,452.50	2,978.22
	Other Taxes and Duties on Commodities and Services	9.51	15.61
	Total-A.1- Own Tax Revenue	1,22,825.83	1,20,121.86
A.2	Share of net proceeds of Taxes		
	Central Goods and Services Tax (CGST)	33,433.58	33,756.64
	Integrated Goods and Services Tax (IGST)	0.00	2,693.90
	Corporation Tax	40,171.19	47,562.73
	Taxes on Income other than Corporation Tax	31,476.84	35,027.93
	Other Taxes on Income and Expenditure	0.00	247.71
	Taxes on Wealth	1.76	17.44
	Customs	7,468.05	9,694.68
	Union Excise Duties	5,192.26	6,442.69
	Service Tax	0.00	1,252.12
	Other Taxes and Duties on Commodities and Services	74.62	70.62
	Total-A.2-Share of net proceeds of Taxes	1,17,818.30	1,36,766.46
	Total-A-Tax Revenue	2,40,644.13	2,56,888.32
B.	Non-Tax Revenue-		
	Miscellaneous General Services	72,043.54	13,677.57
	Non-Ferrous Mining and Metallurgical Industries	2,180.93	3,165.44
	Interest Receipts	1,469.44	1,712.44
	Power	1,044.14	5,735.40
	Medium Irrigation	872.42	777.98
	Roads and Bridges	706.81	932.13
	Other Administrative Services	493.71	684.61
	Education, Sports, Art and Culture	480.21	380.91
	Police	427.61	467.80
	Contributions and Recoveries towards Pension and Other Retirement benefits	384.15	352.47
	Forestry and Wild Life	312.08	413.13
	Medical and Public Health	294.03	261.50
	Crop Husbandry	142.26	611.30
	Minor Irrigation	111.16	95.78
	Other Rural Development Programmes	102.79	45.83
	Other General Economic Services-	89.20	84.77
	Labour and Employment	67.53	75.28
	Stationery and Printing	49.94	47.76

3. STATEMENT ON RECEIPTS

(CONSOLIDATED FUND)

Description		Actuals	
		2019-20	2018-19
(₹ in crore)			
I.	REVENUE RECEIPTS		
B.	Non-Tax Revenue-		
	Public Works	46.02	51.12
	Other Social Services	41.71	22.90
	Major Irrigation	40.00	34.14
	Housing	39.78	59.99
	Dividends and Profits	39.04	175.48
	Public Service Commission	34.55	82.15
	Social Security and Welfare	34.13	35.90
	Animal Husbandry	30.84	31.30
	Civil Aviation	22.50	0.18
	Civil Supplies	21.25	2.21
	Urban Development	20.37	34.38
	Fisheries	11.27	7.55
	Other Industries	10.84	0.37
	Dairy Development	8.89	0.68
	Village and Small Industries	8.10	7.31
	Co-operation	5.94	7.85
	Jails	4.38	2.36
	Industries	4.03	6.98
	Other Agricultural Programmes	2.91	3.71
	Land Reforms	2.71	2.16
	Other Special Areas Programmes	1.49	0.00
	Tourism	0.91	1.46
	Agricultural Research and Education	0.62	0.00
	Family Welfare	0.26	0.54
	Road Transport	0.20	6.79
	Information and Publicity	0.16	0.12
	Non-Conventional Sources of Energy-	0.13	0.97
	Water Supply and Sanitation	0.06	0.00
	Other Fiscal Services	0.04	0.01
	Total-B-Non-tax Revenue	81,705.08	30,100.71
II.	GRANTS FROM GOVERNMENT OF INDIA-		
C.	Grants-		
	Grants-in-Aid from Central Government-		
	Centrally Sponsored Schemes		
	Central Assistance/Schemes	25,755.41	30,760.09
	Externally Aided Projects-Grants for Centrally Sponsored Schemes	78.64	581.76
	Refunds	(-)10.36	(-)91.92
	Finance Commission Grants		
	Grants in aid for State Disaster Response Fund	849.30	351.45
	Grants for Rural Local Bodies	9,659.47	7,148.74
	Grants for Urban Local Bodies	2,455.99	1,817.62

3. STATEMENT ON RECEIPTS**(CONSOLIDATED FUND)**

Description	Actuals	
	2019-20	2018-19
(₹ in crore)		
I. REVENUE RECEIPTS-concl.		
II. GRANTS FROM GOVERNMENT OF INDIA-		
C. Grants-		
Other Transfer / Grants to State / Union Territories with Legislatures		
Grants from Central Road Fund	0.00	655.91
Special Assistance	48.39	1,297.08
Compensation for loss of revenue arising out of implementation of GST	5,179.52	308.00
Grants under proviso to Article 275(1) of the Constitution	27.61	2.52
Grants towards contribution to National Disaster Response Fund (NDRF)	0.00	157.23
Total-C-Grants	44,043.97	42,988.48
Total Revenue Receipts (A+B+C)	3,66,393.18	3,29,977.51
III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
D. Capital Receipts		
Disinvestment Proceeds	0.00	0.00
Others	0.00	0.00
Total-D-Capital Receipts	0.00	0.00
E. Public Debt Receipts-		
Internal Debt of the State Government-		
Market Loans	69,703.00	46,000.00
Loan from the National Bank For Agricultural and Rural Development	2,731.85	4,632.73
Loans from National Co-operative Development Corporation	67.69	11.66
Loan from other Institutions	51.50	146.56
Loans and Advances from Central Government-		
Loans for Centrally Sponsored Schemes	1,254.65	804.31
Total-E-Public Debt Receipts	73,808.69	51,595.26
F. Loans and Advances by State Government (Recoveries)¹	5,640.58	5,313.39
Total Receipts in Consolidated Fund (A+B+C+D+E+F)	4,45,842.45	3,86,886.16

¹Details are in Statement 7 in Volume I and 18 in Volume II.

4. STATEMENT ON EXPENDITURE**(CONSOLIDATED FUND)****A-EXPENDITURE BY FUNCTION**

Description		Revenue	Capital	Loans and Advances	Total
(₹ in crore)					
A	General Services				
A.1	Organs of State				
	Parliament / State/ Union Territory Legislatures	228.87	0.00	0.00	228.87
	President, Vice-President/ Governor/ Admn. of Union Territories	15.52	0.00	0.00	15.52
	Council of Minister	334.31	0.00	0.00	334.31
	Administration of Justice	2,372.84	0.00	0.00	2,372.84
	Elections	458.46	0.00	0.00	458.46
A.2	Fiscal Services				
	Land Revenue	3,079.18	0.00	0.00	3,079.18
	Stamps and Registration	296.13	0.00	0.00	296.13
	State Excise	242.70	0.00	0.00	242.70
	Taxes on Sales, Trade etc.	792.48	0.00	0.00	792.48
	Taxes on Vehicles	0.73	0.00	0.00	0.73
	Other Taxes and Duties on Commodities and Services	47.59	0.00	0.00	47.59
	Other Fiscal Services	27.09	1.14	0.00	28.23
A.3	Interest Payment and Servicing of Debt				
	Appropriation for reduction or avoidance of Debt	0.00	0.00	0.00	0.00
	Interest Payments	34,813.02	0.00	0.00	34,813.02
A.4	Administrative Services				
	Public Service Commission	133.37	0.00	0.00	133.37
	Secretariat - General Services	593.67	0.00	0.00	593.67
	District Administration	927.12	0.00	0.00	927.12
	Treasury and Accounts Administration	334.20	0.00	0.00	334.20
	Police	19,328.62	960.50	0.00	20,289.12
	Jails	714.40	0.00	0.00	714.40
	Stationery and Printing	170.79	10.32	0.00	181.11
	Public Works	963.66	871.48	0.00	1,835.14
	Other Administrative Services	2,266.14	651.86	0.00	2,918.00
A.5	Pensions and Miscellaneous				
	General Services				
	Pensions and Other Retirement benefits	49,603.45	0.00	0.00	49,603.45
	Miscellaneous General Services	(-69.49) (*)	0.00	307.12	237.63
	Total-General Services	1,17,674.85	2,495.30	307.12	1,20,477.27
B	Social Services				
B.1	Education, Sports, Art and Culture				
	General Education	53,717.20	1,046.57	0.00	54,763.77
	Technical Education	408.26	198.63	0.00	606.89
	Sports and Youth Services	210.48	61.30	0.00	271.78
	Art and Culture	77.39	58.16	0.00	135.55
B.2	Health and Family Welfare				
	Medical and Public Health	11,207.50	2,123.20	0.00	13,330.70
	Family Welfare	6,364.87	261.70	0.00	6,626.57

(*) Due to transfer of unutilised funds lying in non-operated PD Accounts for more than three years.

4. STATEMENT ON EXPENDITURE**(CONSOLIDATED FUND)****A-EXPENDITURE BY FUNCTION**

Description		Revenue	Capital	Loans and Advances	Total
(₹ in crore)					
B	Social Services-concltd.				
B.3	Water Supply, Sanitation, Housing and Urban Development				
	Water Supply and Sanitation	734.88	2,383.89	143.26	3,262.03
	Housing	681.79	2,111.56	0.00	2,793.35
	Urban Development	8,988.38	847.87	16.95	9,853.20
B.4	Information and Publicity				
	Information and Publicity	534.00	0.00	0.00	534.00
B.5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes and Minorities	5,301.22	163.83	4.00	5,469.05
B.6	Labour and Labour Welfare				
	Labour and Employment	1,060.61	0.00	0.00	1,060.61
B.7	Social Welfare and Nutrition				
	Social Security and Welfare	13,152.08	667.60	58.22	13,877.90
	Relief on account of Natural Calamities	1,316.79	0.00	0.00	1,316.79
B.8	Others				
	Other Social Services	22.54	590.39	0.00	612.93
	Secretariat - Social Services	70.77	0.00	0.00	70.77
	Total-Social Services	1,03,848.76	10,514.70	222.43	1,14,585.89
C	Economic Services				
C.1	Agriculture and Allied Activities				
	Crop Husbandry	4,506.79	177.45	0.00	4,684.24
	Soil and Water Conservation	502.11	5.09	0.00	507.20
	Animal Husbandry	1,495.24	195.27	0.00	1,690.51
	Dairy Development	106.28	0.20	25.00	131.48
	Fisheries	120.92	0.00	0.00	120.92
	Forestry and Wild Life	665.31	714.67	0.00	1,379.98
	Plantations	4.69	0.00	0.00	4.69
	Food Storage and Warehousing	290.97	3,890.04	0.00	4,181.01
	Agricultural Research and Education	264.96	39.60	0.00	304.56
	Co-operation	602.72	126.27	297.00	1,025.99
	Other Agricultural Programmes	22.09	0.00	0.00	22.09
C.2	Rural Development				
	Special Programmes for Rural Development	1,098.08	3,706.35	0.00	4,804.43
	Other Rural Development Programmes	18,351.75	0.00	0.00	18,351.75
C.3	Special Areas Programmes				
	Other Special Area Programmes	70.32	750.40	0.00	820.72
C.4	Irrigation and Flood Control				
	Major Irrigation	640.16	4,447.89	0.00	5,088.05
	Medium Irrigation	4,288.90	285.55	0.00	4,574.45
	Minor Irrigation	3,445.67	447.80	0.00	3,893.47
	Command Area Development	104.16	0.00	0.00	104.16
	Flood Control and Drainage	259.29	751.90	0.00	1,011.19

4. STATEMENT ON EXPENDITURE**(CONSOLIDATED FUND)****A-EXPENDITURE BY FUNCTION**

Description		Revenue	Capital	Loans and Advances	Total
(₹ in crore)					
C	Economic Services-concl.				
C.5	Energy				
	Power	17,290.13	8,248.83	0.00	25,538.96
	New and Renewable Energy	311.56	0.00	0.00	311.56
C.6	Industry and Minerals				
	Village and Small Industries	680.95	16.44	0.00	697.39
	Industries	1,391.58	0.00	0.00	1,391.58
	Non-ferrous Mining and Metallurgical Industries	38.62	5.02	0.00	43.64
	Telecommunication & Electronic Industries	0.00	9.31	0.00	9.31
	Consumer Industries	0.00	0.00	1,025.45	1,025.45
	Other Outlay on Industries and Minerals	572.04	0.00	182.91	754.95
C.7	Transport				
	Civil Aviation	23.22	1,328.79	0.00	1,352.01
	Roads and Bridges	4,986.23	21,376.18	0.00	26,362.41
	Road Transport	227.66	38.26	0.00	265.92
C.8	Science, Technology and Environment				
	Other Scientific Research	47.28	0.00	0.00	47.28
	Ecology and Environment	7.97	0.00	0.00	7.97
C.9	General Economic Services				
	Secretariat -Economic Services	114.26	0.00	0.00	114.26
	Tourism	56.06	426.31	0.00	482.37
	Foreign Trade and Export Promotion	0.07	0.00	0.00	0.07
	Census Survey and Statistics	102.44	0.00	0.00	102.44
	Civil Supplies	44.08	0.00	0.00	44.08
	Other General Economic Services	74.87	0.41	0.00	75.28
	Total-Economic Services	62,809.43	46,988.03	1,530.36	1,11,327.82
D	Grants-in-Aid & Contributions				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	14,500.00	0.00	0.00	14,500.00
E	Public Debt				
	Internal Debt of the State Government	0.00	20,695.12	0.00	20,695.12
	Loans and Advances from the Central Government	0.00	1,705.49	0.00	1,705.49
F	Loans to Government Servants etc.				
	Loans to Government Servants etc.-	0.00	0.00	60.09	60.09
	Total-Grants-in-Aid & Contributions, Public Debt and Loans to Government Servants etc.	14,500.00	22,400.61	60.09	36,960.70
	Total-Consolidated Fund Expenditure	2,98,833.04	82,398.64	2,120.00	3,83,351.68

4. STATEMENT ON

B-EXPENDITURE BY NATURE

Object of Expenditure		2019-20		
		Revenue	Capital	Total
(₹ in crore)				
33	Pension/ Gratuity/ Other Retirement Benefits	49,239.53	0.00	49,239.53
31	Subsidiary Grant-General (Salary)	45,322.82	0.00	45,322.82
20	Subsidiary Grant/- General (Non-Salary)	41,189.87	0.00	41,189.87
01	Pay	40,125.46	0.00	40,125.46
32	Interest/ Dividend	35,469.79	0.00	35,469.79
28	Assignments	14,499.98	0.00	14,499.98
27	Subsidy	14,092.18	0.00	14,092.18
42	Other Expense	8,148.34	3,672.52	11,820.86
35	Grant for Creation of Capital Assets	6,821.79	0.00	6,821.79
03	Dearness Allowance	6,481.66	0.00	6,481.66
21	Scholarship and Stipend	5,059.80	0.00	5,059.80
09	Electricity Dues	4,206.44	0.00	4,206.44
29	Maintenance	3,766.70	0.00	3,766.70
53	Arrear of Revised Salary (State Aid)	2,986.16	0.00	2,986.16
48	Inter Account Transfer	2,863.63	1,500.00	4,363.63
52	Arrear of Revised Salary (State)	2,718.39	0.00	2,718.39
43	Material and Supply	2,508.76	3,888.00	6,396.76
07	Honorarium	1,833.60	0.00	1,833.60
55	House Rent Allowance	1,505.68	0.00	1,505.68
16	Payment for Commercial and Special Services	1,413.59	3.81	1,417.40
02	Wages	1,357.70	0.00	1,357.70
06	Other Allowances	907.58	0.00	907.58
39	Medicine and Chemicals	871.47	0.00	871.47
04	Travelling Expense	808.98	0.00	808.98
49	Medical Expenses	715.05	0.00	715.05
58	Payment for Outsourcing Services	648.19	0.00	648.19
15	Maintenance of Vehicles and Purchase of Petrol etc.	575.42	0.10	575.52
19	Advertisement, Sales and Publicity Expenses	426.96	0.00	426.96
08	Office Expenses	410.65	0.00	410.65
41	Food Expenses	298.51	0.00	298.51
57	Non Practicing Allowance	251.59	0.00	251.59
56	City Compensatory Allowance	183.75	0.00	183.75
46	Purchase of Computer Hardware/ Software	151.85	23.66	175.51
17	Rent, Rate and Taxes	122.94	0.00	122.94
26	Machines and Equipments/Tools and Plants	115.68	847.99	963.67
18	Publication	106.05	0.00	106.05
44	Travelling and other related Expenses for Training	104.69	0.00	104.69
47	Maintenance of Computer/ Purchase of related Stationery	87.05	0.10	87.15
11	Stationery and Printing of Forms	84.50	0.00	84.50
12	Office Furniture and Equipments	80.48	7.10	87.58
10	Water Tax / Water Surcharge	68.72	0.00	68.72
40	Essential Infrastructure for Hospitals	66.57	0.00	66.57
13	Telephone Expenses	62.64	0.00	62.64

EXPENDITURE (CONSOLIDATED FUND)

2018-19			2017-18		
Revenue	Capital	Total	Revenue	Capital	Total
₹ in crore)			₹ in crore)		
43,757.32	0.00	43,757.32	37,987.93	0.00	37,987.93
39,880.53	0.00	39,880.53	40,664.96	0.00	40,664.96
45,794.09	0.00	45,794.09	47,970.58	0.00	47,970.58
40,732.06	0.00	40,732.06	39,343.73	0.00	39,343.73
32,606.00	0.00	32,606.00	29,714.63	0.00	29,714.63
12,100.38	0.00	12,100.38	11,555.39	0.00	11,555.39
14,052.52	0.00	14,052.52	9,284.02	0.00	9,284.02
6,404.01	3,350.95	9,754.96	7,452.41	2,263.56	9,715.97
6,089.49	0.00	6,089.49	3,585.02	0.40	3,585.42
3,827.87	0.00	3,827.87	2,458.77	0.00	2,458.77
4,860.46	0.00	4,860.46	4,355.94	0.00	4,355.94
2,645.18	0.00	2,645.18	2,864.46	0.00	2,864.46
3,367.32	0.00	3,367.32	3,418.15	0.00	3,418.15
2,163.63	0.00	2,163.63	1.13	0.00	1.13
28,552.55	1,500.00	30,052.55	14,526.25	815.00	15,341.25
1,416.58	0.00	1,416.58	4.74	0.00	4.74
2,832.94	2,372.87	5,205.81	1,469.58	1,124.43	2,594.01
1,431.14	0.00	1,431.14	1,332.11	0.00	1,332.11
0.00	0.00	0.00	0.00	0.00	0.00
1,704.27	0.00	1,704.27	1,242.61	1.41	1,244.02
1,061.62	0.00	1,061.62	921.39	0.00	921.39
2,242.21	0.00	2,242.21	1,687.11	0.00	1,687.11
878.61	0.00	878.61	882.94	0.00	882.94
423.94	0.00	423.94	435.04	0.00	435.04
579.85	0.00	579.85	683.22	0.00	683.22
0.00	0.00	0.00	0.00	0.00	0.00
552.90	0.03	552.93	498.71	0.00	498.71
298.57	0.00	298.57	273.33	0.00	273.33
303.43	0.00	303.43	284.12	0.00	284.12
255.53	0.00	255.53	239.86	0.00	239.86
0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00
102.09	35.91	138.00	91.88	79.72	171.60
147.25	0.00	147.25	148.84	0.00	148.84
115.32	905.87	1,021.19	108.12	873.18	981.30
87.24	0.00	87.24	90.79	0.00	90.79
113.13	0.00	113.13	86.91	0.00	86.91
61.81	0.01	61.82	52.84	0.16	53.00
92.13	0.00	92.13	73.41	0.00	73.41
94.50	6.66	101.16	76.57	6.29	82.86
82.05	0.00	82.05	66.29	0.00	66.29
64.95	0.00	64.95	64.37	0.00	64.37
50.88	0.00	50.88	63.65	0.00	63.65

4. STATEMENT ON**B-EXPENDITURE BY NATURE**

Object of Expenditure		2019-20		
		Revenue	Capital	Total
(₹ in crore)				
51	Uniform Expenses	44.26	0.00	44.26
05	Transfer Travelling Expenses	40.42	0.00	40.42
38	Interim Relief	37.05	0.00	37.05
23	Expenditure on Confidential Services	28.76	0.00	28.76
22	Hospitality Expenses	14.24	0.00	14.24
14	Purchase of Vehicle	7.21	45.33	52.54
45	Leave Travelling Expenses	6.82	0.00	6.82
37	Suspense	3.45	151.90	155.35
59	Lumpsum Employer's Share	0.09	0.00	0.09
50	Dearness Pay	0.01	0.00	0.01
24	Major Construction Works	0.00	40,686.42	40,686.42
25	Minor Construction Works	0.00	73.00	73.00
30	Investment / Loans	0.00	33,618.71	33,618.71
99	PLA Refund	(-)110.46	0.00	(-)110.46
Total-		2,98,833.04	84,518.64	3,83,351.68

EXPENDITURE (CONSOLIDATED FUND)

2018-19			2017-18		
Revenue	Capital	Total	Revenue	Capital	Total
₹ in crore)			₹ in crore)		
41.71	0.00	41.71	43.55	0.00	43.55
32.50	0.00	32.50	33.67	0.00	33.67
88.87	0.00	88.87	0.00	0.00	0.00
41.00	0.00	41.00	17.17	0.00	17.17
10.25	0.00	10.25	11.10	0.00	11.10
61.03	118.54	179.57	49.57	135.18	184.75
8.10	0.00	8.10	6.98	0.00	6.98
5.10	125.60	130.70	(-)0.32	(-)8.08	(-)8.40
0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00
0.00	40,223.24	40,223.24	0.00	25,345.62	25,345.62
0.00	69.94	69.94	0.00	47.71	47.71
0.00	40,773.04	40,773.04	0.00	24,914.78	24,914.78
(-)386.95	0.00	(-)386.95	0.00	0.00	0.00
3,01,727.96	89,482.66	3,91,210.62	2,66,223.52	55,599.36	3,21,822.88

5. STATEMENT ON PROGRESSIVE CAPITAL EXPENDITURE

Major Heads	Description	Expenditure during 2018-19	Progressive Expenditure up to 2018-19	Expenditure during 2019-20	Progressive Expenditure up to 2019-20	Increase(+)/ Decrease(-) in percentage during 2019-20
1	2	3	4	5	6	7
(₹ in crore)						
A-Capital Account of General Services-						
	4047 Capital Outlay on Other Fiscal Services	4.98	44.36	1.14	45.50	(-)77.11
	4055 Capital Outlay on Police	640.58	7,250.39	960.50	8,210.89	49.94
	4058 Capital Outlay on Stationery and Printing	3.93	81.00	10.32	91.32	162.60
	4059 Capital Outlay on Public Works	876.45	9,905.82	871.48	10,777.30	(-)0.57
	4070 Capital Outlay on other Administrative Services	1,893.49	7,165.42	651.86	7,817.28	(-)65.57
	4075 Capital Outlay on Miscellaneous General Services	0.00	8,818.77	0.00	8,818.77	..
	TOTAL-(A)-Capital Account of General Services	3,419.43	33,265.76	2,495.30	35,761.06	(-)27.03
B-Capital Account of Social Services-						
<i>(a) Capital Account of Education, Sports, Art and Culture-</i>						
	4202 Capital Outlay on Education, Sports, Art and Culture	992.38	12,503.05	1,364.66	13,867.71	37.51
	TOTAL-(a)-Capital Account of Education, Sports, Art and Culture	992.38	12,503.05	1,364.66	13,867.71	37.51
<i>(b) Capital Account of Health and Family Welfare-</i>						
	4210 Capital Outlay on Medical and Public Health	2,054.41	22,196.64	2,123.20	24,319.84	3.35
	4211 Capital Outlay on Family Welfare	205.27	528.55	261.70	790.25	7.24
	TOTAL-(b)-Capital Account of Health and Family Welfare	2,259.68	22,725.19	2,384.90	25,110.09	5.54
<i>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development-</i>						
	4215 Capital Outlay on Water Supply and Sanitation	2,221.79	16,385.22	2,383.89	18,769.11	7.30
	4216 Capital Outlay on Housing	3,333.19	28,587.16	2,111.56	30,698.72	(-)36.65
	4217 Capital Outlay on Urban Development	583.79	14,524.32	847.87	15,372.19	45.24
	TOTAL-(c)-Capital Account of Water Supply, Sanitation, Housing and Urban Development	6,138.77	59,496.70	5,343.32	64,840.02	(-)12.96

5. STATEMENT ON PROGRESSIVE CAPITAL EXPENDITURE

Major Heads	Description	Expenditure during 2018-19	Progressive Expenditure up to 2018-19	Expenditure during 2019-20	Progressive Expenditure up to 2019-20	Increase(+)/ Decrease(-) in percentage during 2019-20
1	2	3	4	5	6	7
(₹ in crore)						
B- Capital Account of Social Services-concl'd.						
<i>(d) Capital Account of Information and Broadcasting-</i>						
4220	Capital Outlay on Information and Publicity	0.00	11.17	0.00	11.17	..
4221	Capital Outlay on Broadcasting	0.00	0.58	0.00	0.58	..
TOTAL-(d)-Capital Account of Information and Broadcasting		0.00	11.75	0.00	11.75	..
<i>(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-</i>						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	131.95	2,754.98	163.83	2,918.81	24.16
TOTAL-(e)-Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		131.95	2,754.98	163.83	2,918.81	24.16
<i>(g) Capital Account of Social Welfare and Nutrition-</i>						
4235	Capital Outlay on Social Security and Welfare	413.10	5,707.26	667.60	6,374.86	61.61
TOTAL-(g)-Capital Account of Social Welfare and Nutrition		413.10	5,707.26	667.60	6,374.86	61.61
<i>(h) Capital Account of Other Social Services-</i>						
4250	Capital Outlay on Other Social Services	653.24	2,667.66	590.39	3,258.05	(-)-9.62
TOTAL-(h)-Capital Account of Other Social Services		653.24	2,667.66	590.39	3,258.05	(-)-9.62
TOTAL-(B)-Capital Account of Social Services		10,589.12	1,05,866.59	10,514.70	1,16,381.29	(-)-0.70

C- Capital Account of Economic Services-

(a) Capital Account of Agriculture and Allied Activities-

4401	Capital Outlay on Crop Husbandry	157.23	1,762.76	177.45	1,940.21	12.86
4402	Capital Outlay on Soil and Water Conservation	2.68	22.39	5.09	27.48	89.93
4403	Capital Outlay on Animal Husbandry	136.05	899.00	195.27	1,094.27	43.53
4404	Capital Outlay on Dairy Development	0.00	100.77	0.20	100.97	..

5. STATEMENT ON PROGRESSIVE CAPITAL EXPENDITURE

Major Heads	Description	Expenditure during 2018-19	Progressive Expenditure up to 2018-19	Expenditure during 2019-20	Progressive Expenditure up to 2019-20	Increase(+)/ Decrease(-) in percentage during 2019-20
1	2	3	4	5	6	7
(₹ in crore)						
C- Capital Account of Economic Services-concl'd.						
<i>(a) Capital Account of Agriculture and Allied Activities-concl'd.</i>						
4405	Capital Outlay on Fisheries	0.38	5.99	0.00	5.99	..
4406	Capital Outlay on Forestry and Wild Life	216.97	3,542.79	714.67	4,257.46	229.39
4407	Capital Outlay on Plantations	0.00	41.72	0.00	41.72	0.00
4408	Capital Outlay on Food Storage and Warehousing	2,370.11	15,382.24	3,890.04	19,272.28	64.13
4415	Capital Outlay on Agricultural Research and Education	22.04	1,255.43	39.60	1,295.03	79.67
4416	Investments in Agricultural Financial Institutions	0.00	2.67	0.00	2.67	..
4425	Capital Outlay on Co-operation	42.81	1,631.59	126.27	1,757.86	194.95
4435	Capital Outlay on Other Agricultural Programme	0.00	(-0.04)	0.00	-0.04 (*)	..
TOTAL-(a)-Capital Account of Agriculture and Allied Activities		2,948.27	24,647.31	5,148.59	29,795.90	74.63
<i>(b) Capital Account of Rural Development-</i>						
4515	Capital Outlay on other Rural Development Programme	3,406.72	32,052.96	3,706.35	35,759.31	8.80
TOTAL-(b)-Capital Account of Rural Development		3,406.72	32,052.96	3,706.35	35,759.31	8.80
<i>(c) Capital Account of Special Area Programmes-</i>						
4551	Capital Outlay on Hill Areas	0.00	26.07	0.00	26.07	..
4575	Capital Outlay on Other Special Areas Programme	698.31	14,208.37	750.40	14,958.77	7.46
TOTAL-(c)-Capital Account of Special Areas Programme		698.31	14,234.44	750.40	14,984.84	7.46

(*) Due to receipts and recoveries under the head.

5. STATEMENT ON PROGRESSIVE CAPITAL EXPENDITURE

Major Heads	Description	Expenditure during 2018-19	Progressive Expenditure up to 2018-19	Expenditure during 2019-20	Progressive Expenditure up to 2019-20	Increase(+)/ Decrease(-) in percentage during 2019-20
1	2	3	4	5	6	7
(₹ in crore)						
C- Capital Account of Economic Services-contd.						
<i>(d) Capital Account of Irrigation and Flood Control-</i>						
	4700 Capital Outlay on Major Irrigation	3,789.42	35,809.46	4,447.89	40,257.35	17.38
	4701 Capital Outlay on Medium Irrigation	476.84	5,646.86	285.55	5,932.41	(-)40.12
	4702 Capital Outlay on Minor Irrigation	532.55	6,934.73	447.80	7,382.53	(-)15.91
	4705 Capital Outlay on command Area Development	0.00	11.94	0.00	11.94	..
	4711 Capital Outlay on Flood Control Projects	731.98	7,392.49	751.90	8,144.39	2.72
	TOTAL-(d)-Capital Account of Irrigation and Flood Control	5,530.79	55,795.48	5,933.14	61,728.62	7.27
<i>(e) Capital Account of Energy-</i>						
	4801 Capital Outlay on Power Projects	13,409.18	1,11,477.43	8,248.83	1,19,726.26	(-)38.48
	4810 Capital Outlay on New and Renewable Energy	2.69	330.51	0.00	330.51	(-)100.00
	TOTAL-(e)-Capital Account of Energy	13,411.87	1,11,807.94	8,248.83	1,20,056.77	(-)38.50
<i>(f) Capital Account of Industry and Minerals-</i>						
	4851 Capital Outlay on Village and Small Industries	5.71	385.47	16.44	401.91	187.92
	4853 Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	1.43	105.35	5.02	110.37	251.05
	4854 Capital Outlay on Cement and Non-Metallic Mineral Industries	0.00	54.80	0.00	54.80	..
	4855 Capital Outlay on Fertilizer Industries	0.00	5.71	0.00	5.71	..
	4858 Capital Outlay on Engineering Industries	0.00	18.96	0.00	18.96	..
	4859 Capital Outlay on Telecommunication and Electronic Industries	30.00	263.82	9.31	273.13	(-)68.97
	4860 Capital Outlay on Consumer Industries	0.00	1,433.56	0.00	1,433.56	..
	4885 Other Capital Outlay on Industries and Minerals	0.00	316.14	0.00	316.14	..
	TOTAL-(f)-Capital Account of Industry and Minerals	37.14	2,583.81	30.77	2,614.58	(-)17.15

5. STATEMENT ON PROGRESSIVE CAPITAL EXPENDITURE

Major Heads	Description	Expenditure during 2018-19	Progressive Expenditure up to 2018-19	Expenditure during 2019-20	Progressive Expenditure up to 2019-20	Increase(+)/ Decrease(-) in percentage during 2019-20
1	2	3	4	5	6	7
(₹ in crore)						
C- Capital Account of Economic Services-concl'd.						
<i>(g) Capital Account of Transport-</i>						
5053	Capital Outlay on Civil Aviation	2,133.59	4,263.91	1,328.79	5,592.70	(-)37.72
5054	Capital Outlay on Roads and Bridges	19,816.31	1,34,167.10	21,376.18	1,55,543.28	7.87
5055	Capital Outlay on Road Transport	50.00	834.97	38.26	873.23	(-)23.48
TOTAL-(g)-Capital Account of Transport		21,999.90	1,39,265.98	22,743.23	1,62,009.21	3.38
<i>(i) Capital Account of Science Technology and Environment-</i>						
5425	Capital Outlay on Other Scientific and Environmental research	0.00	18.12	0.00	18.12	..
TOTAL-(i)-Capital Account of Science Technology and Environment-		0.00	18.12	0.00	18.12	..
<i>(j) Capital Account of General Economic Services-</i>						
5452	Capital Outlay on Tourism	421.86	2,272.72	426.31	2,699.03	1.05
5455	Capital Outlay on Meteorology	0.00	1.35	0.00	1.35	..
5465	Investments in General Financial and Trading Institutions	0.00	68.24	0.00	68.24	..
5475	Capital Outlay on Other General Economic Services	0.00	(-)13.61	0.41	(-)13.20(*)	..
TOTAL-(j)-Capital Account of General Economic Services		421.86	2,328.70	426.72	2,755.42	1.15
TOTAL-(C)-Capital Account of Economic Services		48,454.86	3,82,734.74	46,988.03	4,29,722.77	(-)3.03
GRAND TOTAL		62,463.41	5,21,867.09	59,998.03	5,81,865.12	(-)3.95

(*) Due to receipts and recoveries under the head.

EXPLANATORY NOTES

1. As per accounts the total investment in share capital of different concerns at the end of 2019-20 was ₹ 1,27,629.65 crore. The dividend received therefrom was ₹ 39.04 crore at the end of 2019-20 that formed 0.03 per cent of total investment at the end of the year. Further details are given in Statement No.19(2) and 14 respectively.

2. Financial results of working of departmentally managed Government undertakings have not been received from the concerned undertakings.

6. STATEMENT ON BORROWINGS AND OTHER LIABILITIES

Statement of Public Debt and Other Liabilities¹

Nature of Borrowings	Balance as on 1 st April 2019	Receipts during the year	Repayments during the year	Balance as on 31 st March 2020	Net Increase(+) / Decrease (-)		As a percent of Total Liabilities
					Amount	Per Cent	
1	2	3	4	5	6	7	8
(₹ in crore)							
A-Public Debt-							
6003 Internal Debt of the State government	3,53,189.92	72,554.04	20,695.12	4,05,048.84	51,858.92	14.68	68.17
Market Loans	2,35,360.06	69,703.00	13,877.20	2,91,185.86	55,825.80	23.72	43.19
Loans from Financial Institutions	61,971.01	2,851.04	1,695.85	63,126.20	1,155.19	1.86	12.00
Special Securities issued to National Small Savings Fund	55,736.67	0.00	5,122.07	50,614.60	(-)5,122.07	(-)9.19	12.95
Other Loans	122.18	0.00	0.00	122.18	0.00	..	..
6004 Loans and Advances from the Central Government	11,979.59	1,254.65	1,705.49	11,528.75	(-)450.84	(-)3.76	2.00
Total-Public Debt	3,65,169.51	73,808.69	22,400.61	4,16,577.59	51,408.08	14.08	70.00
B-Other liabilities -							
Public Accounts -							
Small savings, Provident Funds etc.	54,413.34	13,861.31	10,547.64	57,727.01	3,313.67	6.09	10.85
Reserve funds bearing interest	0.00	1,819.63	62.32	1,757.31	1,757.31	..	14.00
Reserve funds not bearing interest	72,824.77	4,379.14	74,434.97	2,768.94	(-)70,055.83	(-)96.20	14.00
Deposits bearing interest	(-)1,130.98	6,039.38	5,156.23	-247.83	883.15	78.09	0.85
	5,302.45			5,302.45			
Deposits not bearing interest	18,050.01	12,787.58	15,777.44	15,060.15	(-)2,989.86	(-)16.56	4.17
	3,466.40			3,466.40			
Total other liabilities	1,44,157.14	38,887.04	1,05,978.60	77,065.58	(-)67,091.56	(-)46.54	30.00
	8,768.85			8,768.85			
Total Public Debt and other liabilities	5,09,326.65	1,12,695.73	1,28,379.21	4,93,643.17	(-)15,683.48	(-)3.08	100.00
	8,768.85			8,768.85			

Note- 1. The balance as on 8-11-2000, yet to be apportioned, is shown separately in Bold.

2. For details of amortization arrangements, service of debt etc. and explanatory notes to this statement may be seen at pages 24 to 25.

¹ Detailed Account is at pages 399 to 417.

Explanatory Notes to Statement-6

1. Amortisation arrangements- The Government has created Sinking Funds for amortisation of open market loans. Balance of open market loans was ₹ 2,91,185.86 crore on 31-3-2020 which are repayable in lump sum on expiry of fixed period.

The funds have been built up by contributions from revenue and also by interest accrued on the investment made out of the Funds.

The funds for repayment of open market loans and discharge of bonds have been set up in terms of the announcement made at the time of floating the loans and issuing the bonds and bonds are thus obligatory, regular contributions are made to them at the prescribed rates.

The sinking funds are of two types - depreciation and liquidation. The sinking funds (depreciation) is utilised for purchase of securities of loans and for its cancellation during their currency. The amount in the sinking funds (liquidation) is required only when the loan is to be repaid.

The balances in the sinking fund and open market loans at the commencement and close of the year 2019-20 are given below-

Particulars	Opening Balance on 1-4-2019	Additions		Withdrawals during 1-4-2019 to 31-3-2020	Closing Balance on 31-3-2020
		Contribution from Revenue	Interest on Investment		
(₹ in crore)					
Open Market Loans	2,35,360.06	69,703.00	0.00	13,877.20	2,91,185.86
Sinking Funds- Liquidation	71,180.23	0.00	0.00	71,180.23	0.00
Total	3,06,540.29	69,703.00	0.00	85,057.43	2,91,185.86

2. Loans from Small Saving Fund – Loans out of the collection in the ‘Small Savings Schemes’ and ‘Public Provident Fund’ in the Post offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund viz. ‘National Small Savings Fund’ was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. No loan was received during 2019-20, but repayment was ₹ 5,122.08 crore during the year. The balance outstanding at the end of the year was ₹50,614.59 crore which was 12.15 *per cent* of the total Public Debt of the State Government as on 31 March 2020.

3. Service of debt-

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

	2019-20	2018-19	Net Increase (+) Decrease(-) during the year
(₹ in crore)			
(i) Gross debt and other obligations outstanding at the end of the year-			
(a) Public Debt and Small Savings, Provident funds etc.	4,74,304.60	4,19,582.85	54,721.75
(b) Other Obligations	28,107.42	98,512.65	(-)70,405.23
Total (i)	5,02,412.02	5,18,095.50	(-)15,683.48

3. Service of debt-concl.**(ii) Interest paid by Government-**

- (a) Public Debt and Small Savings, Provident funds etc.
(b) Other Obligations

	2019-20	2018-19	Net Increase (+) Decrease(-) during the year
	(₹ in crore)		
	34,813.02	32,041.94	2,771.08
	0.00	0.15	(-)0.15
Total (ii)	34,813.02	32,042.09	2,770.93
(iii) Deduct:			
(a) Interest received on loans and advances given by Government	112.29	27.10	85.19
(b) Interest realised on Investment of cash balance	596.15	1,088.56	(-)492.41
Total (iii)	708.44	1,115.66	(-)407.22
(iv) Net interest charges	34,104.58	30,926.43	3,178.15
(v) Percentage of gross interest (item (ii)) to total revenue receipts	9.50	9.71	(-)0.21
(vi) Percentage of net interest (item (iv)) to total revenue receipts	9.31	9.37	(-)0.06

There was, in addition, certain other receipts and adjustments totaling ₹ 761.00 crore such as interest received from commercial departments, interest on arrears of revenue and interest on "Miscellaneous" account. If these are also deducted, the net burden of interest on the revenue would be ₹ 33,343.58 crore which works out to 9.10 per cent of the revenue.

The Government also received ₹ 39.04 crore during the year as dividend on investments in various undertakings.

4. Appropriation for reduction or avoidance of debt

No amount was appropriated from revenue during 1-4-2019 to 31-3-2020 for reduction or avoidance of debt (as shown under head 2048 in Statement no.15).

7. STATEMENT ON LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 1 Summary of Loans and Advances: Loanee group wise

Loanee Group	Balance on April 1, 2019	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on March 31, 2020	Net increase/ decrease during the year	Interest payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
Statutory Corporations	1,852.47	307.12	2.53	0.00	2,157.06	304.59	312.60
Universities/Academic Institutions	21.16	0.00	0.01	0.00	21.15	(-)0.01	0.00
Municipalities/Municipal Councils/Municipal Corporations	4,691.98	143.26	87.59	0.00	4,747.65	55.67	0.00
Urban Development Authorities	1,883.29	16.95	1.03	0.00	1,899.21	15.92	4.38
Housing Boards	90.65	0.00	0.00	0.00	90.65	0.00	0.00
Co-operative Societies/Corporations /Banks	1,396.79	479.91	490.74	0.00	1,385.96	(-)10.83	178.05
Others	20,576.89	1,112.67	4,960.11	0.00	16,729.45	(-)3,847.44	3,103.94
Loans to Government Servant	196.33	60.09	98.57	0.00	157.85	(-)38.48	20.74
Total-Loans and Advances	30,709.56	2120.00(*)	5,640.58	0.00	27,188.98	(-)3,520.58	3,619.71

(*) Differs by decimal with the figure in Statement-2,4 &18 due to rounding.

7. STATEMENT ON LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 1 Summary of Loans and Advances: Loanee group wise
Following are the Cases of Loan having been sanctioned as ' Loan in perpetuity':

Serial No.	Loanee-entity	Year of Sanction	Sanction order No.	Amount	Rate of interest
1	2	3	4	5	6

(₹ in crore)

No information received from the State Government.

7. STATEMENT ON LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 2 Summary of Loans and Advances:Sector-wise

Sector ¹	Balance on April 1, 2019	Disbursements during the year	Repayments during the year	write-off of Irrecoverable Loans and advances	Balance on March 31, 2020	Net increase/ decrease during the year	Interest payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
General Services							
Statutory Corporations	1,849.32	307.12	2.53	0.00	2,153.91	304.59	312.60
Total-General Services	1,849.32	307.12	2.53	0.00	2,153.91	304.59	312.60
Social Services							
Universities/Academic Institutions	21.16	0.00	0.01	0.00	21.15	(-)0.01	0.00
Municipalities/Municipal Councils/Municipal Corporations	4,691.98	143.26	87.59	0.00	4,747.65	55.67	0.00
Urban Development Authorities	1,883.29	16.95	1.03	0.00	1,899.21	15.92	4.38
Housing Boards	90.65	0.00	0.00	0.00	90.65	0.00	0.00
Others	72.04	62.22	0.08	0.00	134.18	62.14	0.00
Total-Social Services	6,759.12	222.43	88.71	0.00	6,892.84	133.72	4.38
Economic Services							
Statutory Corporations	3.15	0.00	0.00	0.00	3.15	0.00	0.00
Co-operative Societies/Corporations /Banks	1,396.79	479.91	490.74	0.00	1,385.96	(-)10.83	178.05
Others	20,504.85	1,050.45	4,960.03	0.00	16,595.27	(-)3,909.58	3,103.94
Total-Economic Services	21,904.79	1,530.36	5,450.77	0.00	17,984.38	(-)3,920.41	3,281.99
Government Servants, etc.							
Loans to Government Servants	196.33	60.09	98.57	0.00	157.85	(-)38.48	20.74
Total-Government Servants, etc.	196.33	60.09	98.57	0.00	157.85	(-)38.48	20.74
Total-Loans and Advances	30,709.56	2,120.00	5,640.58	0.00	27,188.98	(-)3,520.58	3,619.71

¹ Please refer Section 1 of Statement 18.

7. STATEMENT ON LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 3 Summary of repayments in arrears from loanee entities

Loanee-Entity	Amount of arrears as on March 31, 2020			Earliest period to which arrears relate	Total loans outstanding against the entity on March 31, 2020
	Principal	Interest	Total		
1	2	3	4	5	6
(₹ in crore)					
Statutory Corporations	209.27	312.60	521.87	2009-10	521.87
Municipalities/Municipal Councils /Municipal Corporations	3,741.39	0.00	3,741.39	2009-10	4,660.44
Urban Development Authorities	347.10	4.38	351.48	2009-10	1,181.16
Co-operative Societies /Corporations/Banks	655.09	178.05	833.14	2001-02	1,378.50
Others	3,121.90	3,103.93	6,225.83	2002-03	9,544.90
Total	8,074.75	3,598.96	11,673.71		17,286.87

Note:- Please refer Section 2 of Statement 18.

8. STATEMENT ON INVESTMENTS OF THE GOVERNMENT

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

Name of the concern	2019-20			2018-19		
	Number of concerns	Investment at the end of the year (*)	Dividend/ interest received during the year	Number of concerns	Investment at the end of the year (*)	Dividend/ interest received during the year
1	2	3	4	5	6	7
(₹ In crore)						
1. Statutory Corporations	3	888.29	0.00	3	888.48	0.00
2. Government Companies	82	1,32,061.17	37.67	82	1,21,619.71	175.03
3. Joint Stock Companies	21	0.10	0.00	21	0.10	0.00
4. Co-operative Societies and Federations	13,387	775.36	1.37(a)	13,387	775.36	0.45
5. Banks	90	1,523.92	0.00	90	1,523.92	0.00
Total-	13,583	1,35,248.84	39.04	13,583	1,24,807.57	175.48

(*) The investment figures have been compiled from the information received from Corporations/Companies/Societies, which are detailed in Statement-19 (Section 1).

(a) It includes dividends from all investments than Public Undertaking.

9. STATEMENT ON GUARANTEES GIVEN BY THE GOVERNMENT

A. Guarantees given by the State Government for repayment of loans etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other Institutions during the year and sums guaranteed outstanding on the 31st March 2020 in various sectors are shown below:-

Sector	Maximum amount guaranteed during the year	Outstanding at the beginning of the year	Additions during the year	Deletions (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year	Guarantee Commission or Fee		Other material details
					Discharged	Not Discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
(₹ in crore)										
Industry Department(6)*	67.29	29.38	0.00	0.00	0.00	0.00	29.38	0.00	0.00	..
Cane Development Department (2)*	2.50	2.50	0.00	0.00	0.00	0.00	2.50	0.00	0.00	..
Sugar Industries Development Department (2)*	6,355.58	1,784.88	3,591.66	3,781.10	0.00	0.00	1,595.44	0.00	0.00	..
Cooperative Department (1)*	6,900.00	2,991.32	833.11	616.88	0.00	0.00	3,207.55	0.00	0.00	..
Power Department (4)*	97,905.71	89,950.46	8,959.64	4,659.12	0.00	0.00	94,250.98	4.93	4.93	..
Food Processing Department (1)*	0.55	0.55	0.00	0.00	0.00	0.00	0.55	0.00	0.00	..
Backward Class Welfare Department (1)*	52.65	52.65	0.00	0.00	0.00	0.00	52.65	0.00	0.00	..
Khadi and Gramodyog Department (1)*	105.35	105.35	0.00	0.00	0.00	0.00	105.35	0.00	0.00	..
Public Works Department (3)*	6,100.00	5,315.00	0.00	470.89	0.00	0.00	4,844.11	0.00	0.00	..
Rural Development Department (1)*	4,500.00	3,515.12	0.00	916.78	0.00	0.00	2,598.34	0.00	0.00	..
Industrial Development Department (1)*	10,509.64	10,509.64	1,500.00	0.00	0.00	0.00	12,009.64 (@)	0.00	0.00	..
Grand Total	1,32,499.27	1,14,256.85(a)	14,884.41	10,444.77	0.00	0.00	1,18,696.49	4.93	4.93	..

(*) Figures in brackets indicate the number of institutions.

(@) It was more than the maximum amount guaranteed during the year. The State Government did not furnish the reasons thereof.

(a) There was a difference of ₹ 4,224.73 crore between outstanding guarantees at the beginning of 2019-20 and that at the end of 2018-19. The State Government has been requested to reconcile this difference. The reasons not intimated by the Government.

B. The Particulars of the guarantees are given below:-

Public or other body for which guarantee has been given and brief nature of guarantee (**)	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 2020	Other material details
(₹ in crore)			
1. Industry Department(6)*	67.29	29.38	..
Total-	67.29	29.38	..
2. Cane Development Department (2)*	2.50	2.50	..
Total-	2.50	2.50	..
3. Sugar Industries Development Department (2)*	6,355.58	1,595.44	..
Total-	6,355.58	1,595.44	..
4. Co-operative Department (1)*	6,900.00	3,207.55	..
Total-	6,900.00	3,207.55	..
5. Power Department (4)*	97,905.71	94,250.98	..
Total-	97,905.71	94,250.98	..
6. Food Processing Department (1)*	0.55	0.55	..
Total-	0.55	0.55	..
7. Backward Class Welfare Department (1)*	52.65	52.65	..
Total-	52.65	52.65	..
8. Khadi and Gramodyog Department (1)*	105.35	105.35	..
Total-	105.35	105.35	..
9. Public Works Department (3)*	6,100.00	4,844.11	..
Total-	6,100.00	4,844.11	..

Public or other body for which guarantee has been given and brief nature of guarantee (**)	Maximum amount guaranteed (Principal only)	Sums guaranteed outstanding on 31st March 2020	Other material details
(₹ in crore)			
10. Rural Development Department (1)*	4,500.00	2,598.34	..
Total-	4,500.00	2,598.34	..
11. Industrial Development Department (1)*	10,509.64	12,009.64 (@)	..
Total-	10,509.64	12,009.64 (@)	..
GRAND TOTAL	1,32,499.27	1,18,696.49	..

EXPLANATORY NOTE

(A) Guarantee Redemption Fund:

No Guarantee Redemption Fund has been created by State Government. The State Legislature has passed 'Uttar Pradesh Fiscal Responsibility and Budget Management Act 2004' on 26th February, 2004.

(B) Details of Guarantees invoked:

No Guarantee was invoked during the year 2019-20.

(*) Figures in bracket indicate the number of institutions.

(**) Brief nature of Guarantee not furnished by the State Government.

Note:- (1) There was a difference of ₹ 4,878.28 crore (₹1,18,696.49 crore - ₹ 1,13,818.21 crore) of guaranteed amount between the figures furnished by the State Government (as on 01-04-2020) and the balance (as on 31-03-2020) depicted in the State Budget (2021-22).

(2) The State Government did not provide the information relating to the designated authority for guarantees given by the Government.

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

(i) Grants-in-Aid paid in Cash

Grantee Institutions(*)	Total funds released as Grants-in-aid			Funds allocated for creation of Capital Assets out of total funds released shown in Column No.2		
	2019-20			2019-20		
	State Fund Expenditure	Central Assistance (including CSS / CS)	Total	State Fund Expenditure	Central Assistance (including CSS / CS)	Total
1	2	3	4	5	6	7
1. Panchayati Raj Institution	(₹ in crore)					
(i) Zila Parishads	125.80	2,732.44	2,858.24	0.00	0.00	0.00
(ii) Gram Panchayats	9,659.47	0.00	9,659.47	0.00	0.00	0.00
Total	9,785.27	2,732.44	12,517.71	0.00	0.00	0.00
2. Urban Local Bodies						
(i) Municipal Corporations	1,133.02	524.65	1,657.67	150.63	524.64	675.27
(ii) Municipalities / Municipal Councils	1,039.00	388.64	1,427.64	56.61	388.65	445.26
(iii) Others	1,658.45	4,316.21	5,974.66	1,129.87	4,170.29	5,300.16
Total	3,830.47	5,229.50	9,059.97	1,337.11	5,083.58	6,420.69
3. Public Sector Undertakings						
(i) Government Companies	8,889.67	35.50	8,925.17	0.00	0.00	0.00
(ii) Statutory Corporations	15.00	0.00	15.00	0.00	0.00	0.00
Total	8,904.67	35.50	8,940.17	0.00	0.00	0.00
4. Autonomous Bodies						
(i) Universities	1,297.12	0.00	1,297.12	25.82	0.00	25.82
(ii) Development Authorities	1,245.08	140.21	1,385.29	0.00	140.21	140.21
(iii) Cooperative Institutions	42.23	0.00	42.23	0.00	0.00	0.00
(iv) Others	34,669.14	0.00	34,669.14	6.28	0.00	6.28
Total	37,253.57	140.21	37,393.78	32.10	140.21	172.31
5 Non-Government Organisations	7,136.69	4.06	7,140.75	0.10	0.00	0.10
6 Miscellaneous	9,601.22	8,680.86	18,282.08	215.27	13.42	228.69
Grand Total	76,511.89	16,822.57	93,334.46	1,584.58	5,237.21	6,821.79

(*) Details of Grantee institutions not received from the State Government.

10-STATEMENT ON GRANTS-IN-AID GIVEN BY THE GOVERNMENT

(ii) Grants-in-Aid Paid in kind

Grantee Institutions	Total value	
	2019-20	2018-19
1	2	3

(₹ in crore)

1 Panchayati Raj Institutions

- (i) Zila Parishads
- (ii) Panchayat Samities
- (iii) Gram Panchayats

2 Urban Local Bodies

- (i) Municipal Corporations
- (ii) Municipalities / Municipal Councils
- (iii) Others

Nil

Nil

3 Public Sector Undertakings

- (i) Government Companies
- (ii) Statutory Corporations

4 Autonomous Bodies

- (i) Universities
- (ii) Development Authorities
- (iii) Cooperative Institutions
- (iv) Others

5 Non-Government Organisations

TOTAL

Nil

Nil

11. STATEMENT ON VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2019-20			2018-19		
	Charged	Voted	Total	Charged	Voted	Total
1	2	3	4	5	6	7
	(₹ in crore)					
Expenditure Heads (Revenue Account)	35,367.05	2,63,465.99	2,98,833.04	58,975.53	2,42,752.43	3,01,727.96
Expenditure Heads (Capital Account)	19.50	59,978.53	59,998.03	12.74	62,450.67	62,463.41
Disbursements under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (A)	22,400.61	2,120.00	24,520.61	20,716.61	6,302.64	27,019.25
Total	57,787.16	3,25,564.52	3,83,351.68	79,704.88	3,11,505.74	3,91,210.62

(A) The figures have been arrived as follows:-

E--Public Debt

Internal Debt of the State Government	20,695.12	0.00	20,695.12	19,080.08	0.00	19,080.08
Loans and Advances from the Central Government	1,705.49	0.00	1,705.49	1,636.53	0.00	1,636.53

F-Loans and Advances*

Loans for General Services	0.00	307.12	307.12	0.00	77.93	77.93
Loans for Social Services	0.00	222.43	222.43	0.00	460.94	460.94
Loans for Economic Services	0.00	1,530.36	1,530.36	0.00	5,668.25	5,668.25
Loans to Government Servants etc.	0.00	60.09	60.09	0.00	95.52	95.52
Loans for Miscellaneous Purposes	0.00	0.00	0.00	0.00	0.00	0.00
Total	22,400.61	2,120.00	24,520.61	20,716.61	6,302.64	27,019.25

G-Inter-State Settlement

Inter- State Settlement	0.00	0.00	0.00	0.00	0.00	0.00
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H-Transfer to Contingency Fund

Transfer to Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00
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(*) A more detailed account is given in Statement No. 18 at pages 418 to 460.

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

Year	Percentage of Total Expenditure	
	Charged	Voted
2019-20	15.07	84.93
2018-19	20.37	79.63

12-STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE ACCOUNT

Heads	On 1st April 2019	During the year 2019-20	On 31st March 2020
1	2	3	4
	(₹ in crore)		
CAPITAL AND OTHER EXPENDITURE			
<i>Capital Expenditure (Sub-sector wise)</i>			
Public Works	9,851.97	871.48	10,723.45
Other General Services	23,410.04	1,623.82	25,033.86
Social Services	1,05,862.97	10,514.70	1,16,377.67
Agriculture and Allied Services	24,914.59	5,058.87 (a)	29,973.46
Rural Development	32,052.47	3,706.35	35,758.82
Special Areas Programme	16,563.68	750.40	17,314.08
Irrigation and Flood Control	55,804.20	5,933.14	61,737.34
Energy	1,11,807.93	8,248.83	1,20,056.76
Industry and Minerals	2,388.53	30.77	2,419.30
Transport	1,39,247.63	22,743.23	1,61,990.86
Science, Technology and Environment	18.12	0.00	18.12
General Economic Services	2,326.00	426.72	2,752.72
TOTAL-Capital Expenditure	5,24,248.13	59,908.31	5,84,156.44

(a) Decreased by ₹89.72 crore (Due to recoupment of expenditure met out of advance from the Contingency Fund during the year 2019-20).

12-STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE ACCOUNT

Heads	On 1st April 2019	During the year 2019-20	On 31st March 2020
1	2	3	4
(₹ in crore)			
CAPITAL AND OTHER EXPENDITURE-concl.			
<i>Loans and Advances</i>			
Loans and Advances for various Services			
General Services	2,149.32	4.59 (a)	2,153.91
Social Services	6,806.67	133.74	6,940.41
Agriculture and Allied Activities	2,033.65	70.82 (b)	2,104.47
Rural Development	1.83	0.00	1.83
Special Areas Programme	11.71	0.00	11.71
Irrigation and Flood Control	96.29	0.00	96.29
Energy	7,437.61	(-)4,953.26 (*)	2,484.35
Industry and Minerals	12,559.61	728.75	13,288.36
Transport	72.93	(-)6.72 (*)	66.21
General Economic Services	3.59	0.00	3.59
Loans to Government Servants	203.34	(-)38.49 (*)	164.85
TOTAL-Loans and Advances	31,376.55	(-)4,060.57	27,315.98
Total-Capital and Other Expenditure	5,55,624.68	55,847.74	6,11,472.42
Deduct			
Contribution from Contingency Fund	718.34	(-)629.72 (@)	88.62
Contribution from Miscellaneous Capital Receipts	0.00	0.00	0.00
Contribution from Development Funds, Reserve Funds etc.	0.00	0.00	0.00
Net- Capital and Other Expenditure	5,54,906.34	56,477.46	6,11,383.80

(a) Net decrease by ₹300.00 crore (Due to incurring of expenditure met out of advance from the Contingency Fund during the year 2018-19).

(b) Decreased by ₹240.00 crore (Due to recoupment of expenditure met out of advance from the Contingency Fund during the year 2017-18).

(*) It represents excess of repayment of loans over disbursement during the year.

(@) Due to recoupment of advance from Contingency Fund during the year.

12-STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE ACCOUNT

Heads	On 1st April 2019	During the year 2019-20	On 31st March 2020
1	2	3	4
	(₹ in crore)		
PRINCIPAL SOURCES OF FUNDS-			
Revenue Surplus (+)/ Deficit (-) for 2019-20	67,485.91	67,560.14	1,35,046.05
Add-Adjustment on Account of retirement/Disinvestment			
Debt			
Internal Debt of the State Government	3,53,189.93	51,858.93	4,05,048.86
Loans and Advances from the Central Government	11,979.59	(-)450.85 (*)	11,528.74
Small Savings, Provident Funds etc.	54,413.34	3,313.67	57,727.01
TOTAL-Debt	4,19,582.86	54,721.75	4,74,304.61
Other Obligations			
Contingency Fund	(-)29.73	629.73 (*)	600.00
Reserve Funds	72,824.78	(-)68,298.52 (*)	4,526.26
Deposits and Advances	25,612.54	(-)2,089.79 (*)	23,522.75
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	(-)3,092.91 (x)	(-)1,828.06 (*)	(-)4,920.97 (x)
Remittances	(-)113.10	313.50	200.40
TOTAL-Other Obligations	95,201.58	(-)71,273.14	23,928.44
TOTAL-Debt and Other Obligations	5,14,784.44	(-)16,551.39	4,98,233.05
Deduct-Cash Balance	171.10	64.94	236.04
Deduct-Investments	26,729.55	(-)5,533.65 (a)	21,195.90
Add-Amount closed to Government	0.00	0.00	0.00
Net amount allocated to Uttarakhand	(-)463.36 (y)	0.00	(-)463.36
Net Provision of Funds	5,54,906.34	56,477.46	6,11,383.80

(*) It represents excess of repayment of loans over disbursement during the year.

(x) It represents the balance in credit.

(y) Due to the net amount allocated to Uttarakhand in 2016-17.

(a) Due to decrease in cash balance investment during the year.

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, 2020:-

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
1	2	3	4
(₹ in crore)		Consolidated Fund	(₹ in crore)
4,46,819.07 (*)		A to D and Part of Sector L (MH 8680 only)	
	E	Public Debt	4,16,577.59
27,188.98	F	Loans and Advances	
		Contingency Fund-	
0.00		Contingency Fund	600.00
		Public Account	
	I	Small Savings, Provident Funds etc.	57,727.01
	J	Reserve Funds-	
		(a) Reserve Funds bearing interest- Balance	1,757.31
44.42		Investment	
		(b) Reserve Funds not bearing interest- Balance	2,768.94
0.78		Investment	
	K	Deposit and Advances-	
		(a) Deposit bearing Interest	5,054.62
		(b) Deposit not bearing Interest	18,526.55
58.43		(c) Advances	
4,920.95	L	Suspense and Miscellaneous-	
21,150.71		Investment	
		Other Items (Net)	
	M	Remittances	200.41
236.04	N	Cash Balance (closing)	
2,793.05 (a)		Net balance allocated to Uttarakhand(@)	
5,03,212.43		Total	5,03,212.43

Note- Figures shown in this Statement corresponds to Statements 17,18 and 21.

(*) Please see 'B' below to understand how this figure is arrived at.

(@) Net balance transferred to State Government of Uttarakhand in 2016-17.

EXPLANATORY NOTES

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

To this balances under Public Debt, Loans and Advances, Suspense and Miscellaneous (other than Miscellaneous Government Account), Remittances and Contingency Fund etc. are to be 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.

Balances shown in this Statement include closing balances of the Head "Deposit and Advances" as on 8-11-2000 of the erstwhile Composite State of Uttar Pradesh.

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

Debit	Details	Credit
(₹ in crore)		(₹ in crore)
4,54,381.18	A-Amount at the debit of Government Account on 1st April, 2019	
	B-Receipt Heads (Revenue Account)	3,66,393.18
	C-Receipt Heads (Capital Account)	
2,98,833.04	D-Expenditure Heads (Revenue Account)	
59,998.03	E-Expenditure Heads (Capital Account)	
	F- Suspense and Miscellaneous (Miscellaneous Government Accounts)	
	G- Amount at the debit of Government Account on 31st March, 2020	4,46,819.07
8,13,212.25	Total	8,13,212.25

(i) In a number of cases, there are unreconciled differences in the closing balance as reported in the statement of 'Contingency Fund and Public Account' (Statement no. 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 number of cases such acceptances have not been received. Such cases where acceptances are awaited in connection with reconciliation of balances and the amounts involved are considerable have been mentioned in Appendix-VII.

NOTES TO ACCOUNTS

1. Summary of Significant Accounting Policies:

(i) Entity and Accounting Period: The Finance Accounts 2019-20 present the transactions of the Government of Uttar Pradesh for the period 1 April 2019 to 31 March 2020. The accounts of receipts and expenditure of the Government of Uttar Pradesh have been compiled based on the initial accounts rendered by 82 Treasuries (including 03 accounts from Vidhan Sabha, Vidhan Parishad and Individual Running Ledger Accounts (IRLA) cheque section), 726 Public Works and Irrigation Divisions, 124 Forest Divisions and Advices of the Reserve Bank of India. There was delay from two to more than thirty days in submission of monthly accounts by Public Works and Forest Divisions. However, there was no exclusion of accounts at the end of the year.

(ii) Basis of Accounting: With the exception of some periodical adjustments and book adjustments (**Annexure-A**), the accounts represent the actual cash receipts and disbursements during the accounting year. Physical assets and financial assets such as investments etc. are shown at historical cost i.e. the value at the year of acquisition/purchase. Physical assets are not depreciated or amortised. Loss in Physical Assets at the end of their life has not been expensed or recognised.

Liabilities on retirement benefits disbursed during the accounting period have been reflected in the accounts, but the future pension liability of the Government, i.e. the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

(iii) Currency in which Accounts are kept: The accounts of Government of Uttar Pradesh are maintained 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, prescribe. The word “form” used in Article 150 of the Constitution 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.

(v) Classification between Revenue and Capital: Revenue Expenditure is recurring in nature and is intended to be met from Revenue Receipts. Further, as per Indian Government Accounting Standards (IGAS-2), expenditure on Grants-in-Aid is recorded as Revenue Expenditure in the books of the grantor and as Revenue Receipt in the books of recipient. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material of permanent character, or of reducing recurring liabilities.

However, during the year 2019-20, the State Government budgeted and booked expenditure under 'minor construction works (₹ 73.00 crore), 'maintenance of vehicles and purchase of petrol etc. (₹ 0.10 crore), 'maintenance of computer, purchase of related stationery' (₹ 0.10 crore) and 'Payment for commercial and special services' (₹ 3.81 crore) as Capital Expenditure, whereas, it should have been booked as Revenue Expenditure. On the other hand, Capital Expenditure of ₹ 7.21 crore for 'purchase of vehicles' was booked as Revenue Expenditure instead of Capital Expenditure **Annexure-B** and **C**.

2. Quality of Accounts:

(i) Goods and service Tax: During the year 2019-20, the State's GST collection was ₹ 47,232.41 crore as compared to ₹ 46,108.03 crore in 2018-19, registering an increase of ₹ 1,124.38 crore (2.44 *per cent*). This included Advance Apportionment of IGST amounting to ₹ (-) 339.93 crore towards settlement of IGST. In addition, the State received ₹ 33,433.58 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax as per the recommendations of the Fourteenth Finance Commission. The total receipts under GST were ₹ 80,665.99 crore. The State Government of Uttar Pradesh received compensation of ₹ 5,179.52 crore on account of loss of revenue arising out of implementation of GST during 2019-20.

(ii) Operation of omnibus minor head 800: The minor head 800-Other Receipts/Other Expenditure is intended 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 2019-20, ₹ 76,255.58 crore (this includes ₹ 71,180.23 crore booked under single Major Head i.e. 0075-Miscellaneous General Services- 800- Other Receipts, on account of closing of the existing Sinking Fund and transferring/crediting its balance to Revenue Receipts) under 54 Revenue Major Heads of accounts on the receipt side, constituting 20.81 *per cent* of the total Revenue Receipts ₹ 3,66,393.18 crore, was recorded under minor head 800-Other Receipts under concerned Major Heads.

Similarly, Revenue and Capital expenditure of ₹ 36,247.60 crore, under 82 Major Heads of accounts, constituting 10.10 *per cent* of total expenditure of ₹ 3,58,831.08 crore (Revenue and Capital), was recorded under minor head 800-Other Expenditure. Instances where a substantial proportion (50 *per cent* or more of the total Receipts/ Expenditure under the Major Head) of the receipts/expenditure were classified under minor head 800-Other Receipts/Expenditure are listed in **Annexure-D** and **E** respectively.

(iii) Outstanding Abstract Contingent (AC) Bills: As per para 62 of Uttar Pradesh Treasury Manual, Drawing and Disbursing Officers are authorised to draw sums of money through Abstract Contingent (AC) bills by debiting service heads. After utilisation of the money, Detailed Contingent (DC) bills are required to be presented subsequently to the Accountant General (A&E) along with supporting documents within 30 days. Delayed submission or prolonged non-submission of supporting DC bills renders the expenditure under AC bills opaque and the expenditure shown in

the Finance Accounts cannot be vouched as correct or final. Details of pending DC bills as on 31 March 2020 are given in the table below:

Years	Number of pending DC bills	Amount (₹ in crore)
Up to 2017-18	1,185	10.98
2018-19	30	0.16
2019-20	108	5.92
Total	1,323	17.06

(Source: Monthly Accounts of the State Government.)

Majority of the DC Bills were awaited from the following Departments:

(₹ in crore)

Sl. No.	Name of the Department	Number of pending DC bills	Amount	Percentage of total amount of all the pending DC bills as on 31 March 2020
01	Secretariat Administration Department	129	7.06	41.38
02	Election Department	79	4.57	26.79
03	Women & Child Welfare Department	81	1.30	7.62
04	Home Department (Home Guards)	11	1.03	6.04

(Source: Monthly Accounts of the State Government.)

(iv) Utilisation Certificates Awaited: The State Government Rule (Para 369-H of Financial Hand Book Volume-V Part I) prescribes that, where grants are sanctioned for specific purposes, the departmental officers concerned should obtain Utilisation Certificate (UCs) from the grantee, which after verification should be forwarded to the Accountant General (A&E). In respect of grants which are expected to be utilised during next 12 months from the date of sanction, the competent authority should furnish to the Accountant General the requisite certificate not later than 18 months from the date of sanction of the grant. The position of the outstanding Utilisation Certificates against non-recurring grants as on 31 March 2020 for the grants given upto 30 September 2018 is as under:

Year*	Number of UCs awaited (as on 31 st March)	Amount (₹ in crore)
Up to 2017-18	40,846	14,147.29
2018-19	530	1,550.65
2019-20	Nil	Nil
Total	41,376	15,697.94

(Source: Monthly Accounts of the State Government.)

(* The year mentioned above relates to "Release year" for which UCs were due, but UCs not received by March, 2020).

Majority of these UCs were awaited from the following Departments:

(₹ in crore)

Sl. No.	Name of the Department	Number of UCs awaited	Amount Outstanding	Percentage of total amount of all the awaited UCs as on 31 March 2020
01	Social Welfare Department (Special Component Plan for Scheduled Castes)	6,960	4,540.61	28.92
02	Urban Development Department	4,834	3,950.79	25.17
03	Education Department (Primary Education)	2,401	1,380.01	8.79
04	Agriculture and other Allied Departments (Panchayati Raj)	1,183	1,246.86	7.94
05	Education Department (Secondary Education)	1,975	1,239.38	7.90
06	Agriculture and other Allied Departments (Rural Development)	3,012	1,091.28	6.95

(Source: Monthly Accounts of the State Government.)

The purpose for which Grants-in-Aid were utilised can be confirmed only on receipt of UCs which would safeguard against diversion of funds for other purposes. Thus, expenditure shown in the accounts cannot be treated as final to the extent of non-receipt of UCs, nor can it be confirmed that the amount has been expended for the purpose sanctioned.

(v) Transfer to Personal Ledger Accounts (PLA)/Personal Deposit (PD) Accounts: As per Para 4 of Uttar Pradesh Personal Ledger Account Rules 1998, the State Government is authorised to open Personal Deposit (PD) accounts (i.e. PLA for the Government) for specific purposes in consultation with the Accountant General. Designated Administrators are authorised to operate these PD accounts by transfer of funds from the Consolidated Fund of the State. If there is no transaction in any PD accounts for three years, the treasury officer would make written request to the competent authority for closure of such accounts, and if no reply is received within three months, PD Account would be closed after transfer of the balance, if any, to the corresponding head of account on the advice of Accountant General. Besides PLAs may also be opened for the Universities and other similar educational institutions, Municipal Corporations, and Local Bodies under the different deposit head. Details of PLA/PD accounts as on 31 March 2020 are given below:

(₹ in crore)

Opening Balance (As on 01-04-2019)		Addition (Accounts opened) and receipts during the year		Closure of Accounts and disbursement from the Accounts during the year		Closing Balance (As on 31-03-2020)	
No. of Accounts	Amount involved	No. of Accounts	Amount	No. of Accounts	Amount	No. of Accounts	Amount
1,070	4,362.43	0	1,206.55	289	1,220.24	781	4,348.74

(Source: Information from the State Government. Separate details of PD Accounts and PLAs awaited).

There was a difference of ₹ 14.54 crore (for 35 accounts) between the closing balance as on 31 March 2019 and the opening balance as on 1 April 2019, which is under reconciliation with the State Government.

As per the information provided by the State Government, the position of the operative and inoperative PD/PLA Accounts at the end of the year was as below;

(₹ in crore)

PD/PLA Accounts					
Operative		Inoperative		Total	
Number	Amount	Number	Amount	Number	Amount
556	4,336.79	225	11.95	781	4,348.74

Out of the total amount of ₹ 4,348.74 crore, ₹ 3,064.93 crore under 430 Accounts and ₹ 11.95 crore under 225 inoperative accounts were lying unspent for more than one and three years respectively. The inoperative accounts were required to be closed by the State Government, however 289 accounts were closed by the Government and the unspent balance of ₹ 9.75 crore lying under these accounts were transferred back to the Consolidated Fund during the year 2019-20.

The State Government has operated 781 PD/PLA Accounts amounting to ₹ 4,378.74 crore under five different major heads including Major Head 8443-Civil Deposits-106-Personal Deposit (which is only an authorised head of account for operating the PD accounts). Out of the aforesaid amount majority of amount pertained to PD/PLA accounts opened under two Major Heads i.e. (i) 28 PD/PLA Accounts under Major Head - 8342-Other Deposits-120-Miscellaneous Deposits amounting to ₹ 2,455.52 crore (56.47 per cent), and (ii) 293 PD/PLA accounts under Major Head - 8448- Deposits of Local Funds -120- Other Funds amounting to ₹ 1,166.90 crore (26.83 per cent).

Further, 47 out of 77 treasuries, operating the PD/ PLA accounts of the State have reconciled the accounts with concerned DDOs during the year 2019-20. The status of reconciliation of the remaining 30 treasuries (**Annexure-F**) has not been made available by respective treasuries.

(vi) Reconciliation of Receipts and Expenditure between CCOs and Accountant General (A&E): As per para 124 of Chapter-V of UP Budget Manual, Chief Controlling Officers (CCOs)/ Controlling Officers (COs) are required to reconcile the receipts and expenditure of the Government with the figures compiled by the Accountant General (A&E). During 2019-20, 166 out of 179 CCOs reconciled their expenditure figures of ₹ 2,59,720.89 crore i.e. 99.01 *per cent* of the total expenditure (₹2,62,324.82 crore due for reconciliation). On the receipt side, 43 out of 48 CCOs reconciled their receipts figures of ₹ 1,37,928.05 crore i.e. 98.74 *per cent* of the total receipts (₹1,39,690.34 crore due for reconciliation). Non-reconciliation of accounts has an impact on the assurance on the completeness and correctness of the receipts and expenditure depicted in the accounts.

The receipts under cyber treasuries have been reconciled with the concerned department and booked under the relevant heads in the state accounts in 2019-20 except the unreconciled figure of ₹ 6,095.88 crore booked under the head 0006-00-500- Receipts awaiting transfer to other Minor Heads (RAT).

(vii) Cash Balance (Deposits with Reserve Bank of India): The net difference of ₹ 81.43 crore (Debit) between the Cash Balance of the State Government as worked out by the Accountant General (A&E) and as reported by the Reserve Bank of India (as on 31.03.2020) is mainly due to difference in figures intimated by the agency banks, which is under reconciliation with the banks. The year wise differential Cash Balance of the Government with the RBI for the last five years and prior to that as on 31.03.2020 is as shown below;

Year	Difference (in crore)	Year	Difference (₹ in crore)
2019-20	2.91(Dr)	2015-16	1.06 (Dr)
2018-19	3.70 (Cr)	Prior to 2015-16	14.34 (Dr)
2017-18	16.23 (Dr)	Under reconciliation	50.38 (Dr)
2016-17	0.21 (Dr)		

Further, the agency banks are required to pay penal interest on delayed remittances into government account/double/erroneous payments. As such, a penal interest of ₹ 4.69 crore was claimed from the agency banks/RBI on discrepant items amounting to ₹714.31 crore in the government account for the period April 2017 to October 2019, however it was not accepted by the bank. The matter was referred to the State Government (August 2020). The State Government stated that no amount as penal interest was credited in the state accounts (2019-20), however necessary action is being taken for its recovery from the concerned agency banks.

(viii) Transfer of fund to the Development Authorities and Housing Development Councils:

As per Section 39 of the Uttar Pradesh Planning and Development Act, 1973, duty imposed under the Indian Stamp Act, 1899 on any deed of transfer of immovable property shall be increased by 2% on the amount or value of the consideration, in the case of an immovable property situated within a development area. The Government levies 2% additional stamp duty for development of certain areas of Uttar Pradesh under the said Act. The amount may be accounted for under the “Major Head 0030-Stamps and Registration Fees”. However, no distinct sub head has been opened by the State Government in this regard to identify the revenues received on account of the additional stamp duty.

During the year 2019-20, the State Government made no provision under the major head 3475-800-03 for transfer of funds to the Development Authorities and Uttar Pradesh Housing Boards against 2% additional stamp duty, and no amount was transferred to these authorities/boards for the intended purposes under the said Act.

(ix) Accounting of Building and Other Construction Workers Welfare Cess: The Building and Other Construction Workers’ Welfare Cess Act, 1996 provides for the levy and collection of a cess on the cost of construction incurred by employers with a view to augmenting the resources of the Building and Other Construction Workers’ Welfare Boards with aim to facilitate improvement in working of the workers and to provide financial aid to them.

The cess is required to be levied and collected at such rate not exceeding two *per cent*, but not less than one *per cent* of the cost of construction. The proceeds of the cess collected is to be paid by the State Government or the local authority collecting the cess to the Uttar Pradesh Building and Other Construction Workers Welfare Board after deducting the cost of collection of such cess not exceeding one *per cent* of the amount collected.

Cess receipts of ₹ 252.12 crore have been booked under Major Head 0230-800-11 during the period 2011-12 to 2019-20. As against this, the State Government has disbursed an amount of ₹ 241.17 crore up to 2019-20 and the remaining amount of ₹10.95 crore is lying as balance in Government accounts without being transferred to the Board as of March 2020. The appropriate procedure for regulation of receipts and disbursement of the cess is still required to be framed and implemented by the State Government.

(x) Lump sum provisions in the Budget: As per Para 31 of Budget Manual of the State Government, lump sum provisions should not, as a rule, be made in the estimates. However, lump sum provisions of ₹ 6,767.78 crore under various heads have been provided in the State Budget 2019-20 without indicating scheme details, and expenditure amounting to ₹ 6,572.33 crore (97.11 *per cent* of the provisions) has been incurred there against. It includes lump sum expenditure of ₹ 6,338.54 crore on major works and ₹ 21.57 crore on wages, ₹ 19.41 crore on

subsidiary grant - general (salary and non - salary), ₹ 178.34 crore on Interest/dividend and ₹14.47 crore on others.

(xi) State Compensatory Afforestation Fund: In compliance with the instructions issued by the Ministry of Environment and Forests, Government of India's vide their letter No. 5-1/2009-FC dated 28 April, 2009 and guidelines of 02 July 2009, the State Governments are required to establish the State Compensatory Afforestation Fund Management and Planning Authority which will administer the amount received and utilise the monies collected for undertaking compensatory afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected therewith or incidental thereto. The Authority will set up the State Compensatory Afforestation Fund for this purpose.

Accounting Arrangements:

The monies received by the State Governments from the User Agencies need to be credited in 'State Compensatory Afforestation Deposits' under interest bearing section in Public Account of the State at Minor head level below the Major Head 8336-Civil Deposits. Out of this, 90 *per cent* shall be transferred to the Major Head 8121 – General and Other Reserve Funds in Public Account of State and balance 10 *per cent* shall be credited into the National Fund on yearly basis as per Section 3 (4) of the Compensatory Afforestation Fund Act 2016, 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.

The applicable rate of interest on balances available under 'State Compensatory Afforestation Deposits' under '8336-Civil Deposits' and 'State Compensatory Afforestation Fund' under 8121- General and other Reserve Funds will be as per the rate declared by the Central Government on year to year basis.

Status of the State Compensatory Afforestation Fund:

During the year 2019-20, the State Government received ₹1,819.63 crore for credit to the State Compensatory Afforestation Fund. The expenditure incurred out of the Fund during the year was ₹ 62.32 crore. As on 31 March 2020, balance in the Fund was ₹1,757.31 crore.

3. Other Items:

(i) Liabilities on Retirement Benefits: During the year 2019-20, the expenditure on "Pension and other Retirement Benefits-Civil" was ₹ 49,603.45 crore (including ₹3,478.57 crore for government contributions for Defined Contribution Pension Scheme) which was 16.60 *per cent* of the total Revenue Expenditure (₹ 2,98,833.04 crore).

Defined Contribution Pension Scheme:

State Government employees recruited on or after 01 April 2005 are covered under the Defined Contribution Pension Scheme. The Scheme is also applicable to the new entrants of government aided educational institutions and autonomous bodies financed by the State government as well. As per guidelines of the Scheme, the government employees contribute 10 *per cent* of basic pay and dearness allowance, which was equally matched by the State Government. The State Government has increased its share from 10 *per cent* to 14 *per cent* w.e.f. 01 April 2019.

As per the procedure prescribed by the Government of Uttar Pradesh, both the contributions are to be initially credited to the Public Account under the MH 8342-Other Deposit-117 Defined Contribution Pension Scheme for Government employees and MH 8342-Other Deposits -120- Miscellaneous Deposits for government aided educational institutions and autonomous bodies. The entire amount (Government's contribution and employees' contribution) so contributed to DCPS is required to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank. Further, the Major Head 8342 comes under the category of 'deposits bearing interest' implying thereby, that the Government is required to pay interest on un-transferred balance. The Government of Uttar Pradesh, did not follow the procedure as prescribed in DCPS guidelines in totality.

During the year 2019-20, the State Government booked expenditure of ₹3,478.57 crore (₹2,299.04 crore as government contribution for Govt. employees, ₹1,179.42 crore as government contribution for employees of aided educational institution and ₹ 0.11 crore as government contribution for employees of Autonomous Bodies) under the head 2071-01-117- Government Contribution for the Defined Contribution Pension Scheme.

Government contribution amounting to ₹1,232.29 crore (₹3478.57 - ₹2220.36 - ₹25.92 crore) of which ₹ 78.68 crore for government employees, ₹1,153.50 crore for aided educational institution employees and ₹ 0.11 crore for employees of Autonomous Bodies was not transferred by the Government to the Major Head 8342-117/120 during 2019-20 even though the expenditure was booked under MH-2071-01-117- Government Contribution for the Defined Contribution Pension Scheme. During the Exit Conference held on 27-11-2020, the State Government acknowledged the facts of non-transfer of above amount. In 2018-19, there was less transfer of ₹530.59 crore (including ₹6.23 crore for government employees and ₹524.36 crore for aided educational institution employees). The government has not informed the position in this regard.

During the year 2019-20, the Government was required to transfer ₹7,104.45 crore (Government's contribution ₹3,478.57 crore, employees' contribution ₹3,624.21 crore and ₹1.67 crore interest paid) to NSDL, however, the Government transferred only ₹5,080.69 crore

(including transfers of ₹ 12.80 crore made by the Government in respect of employees of Autonomous Bodies) to NSDL.

(ii) Guarantees: The position of guarantees given by the State Government on the loans availed by various institutions during the year is given in Statement 9 and 20, and is based on information received from the State Government. The State Government had given guarantees to 23 entities viz. Statutory Corporation, Government Companies, and other institutions for repayment of loan raised by them in 2019-20. There was an outstanding guarantee of ₹1,18,696.49 crore at the end of 2019-20. The State Government executed the net guarantees of ₹4,439.64 crore during 2019-20 (i.e. about 0.25 per cent of GSDP). As intimated by the State Government ₹4.93 crore was receivable from Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited as guarantee fees during 2019-20 and same was received.

The Twelfth Finance Commission had recommended establishment of Guarantee Redemption Fund for redemption of guarantee. The State Government has not created Guarantee Redemption Fund. The State Government has also stated that no limit has been determined for giving guarantee in the financial year.

(iii) Loans and Advances: Except in respect of loans and advances given to government servants where the Accountant General (A&E) maintains detailed accounts, information on all other loans and advances have been collected from State Government departments who are responsible for maintaining such accounts and depicted in Statements 7 and 18 of the Finance Accounts. The Government is required to reconcile the loan figures depicted in these statements with those available in the books of loanee institutions that have received the loans. However, acceptances of the loan amount of ₹1,998.72 crore out of the total outstanding loan of ₹27,188.98 crore (as on 31.03.2020) were awaited from the recipient loanees. (Appendix-VII in Volume –II of the Finance Accounts). Besides, the State Government has also not reconciled the outstanding balances of loans against PSUs in the state accounts with those in the books of respective PSUs. There was a tentative difference of ₹ 3,876.53 crore in 45 PSUs by the end of March 2020.

(iv) Investment: The State Government invests in equity and shares of Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Institutions. As on 31 March 2020, Government investment in 13,583 entities was ₹1,27,629.65 crore. However, the amount as per the books of accounts of the investee organisations was ₹1,35,248.84 crore and the difference of ₹7,619.19 crore was not reconciled by the Government. Investment figures as shown in Finance Accounts require reconciliation with the figures shown in the records of investee organisations. The Government of Uttar Pradesh invested ₹ 9,098.09 crore during 2019-20.

As per the Finance Accounts (2019-20) of the State Government, 16 investee entities are no longer in operation or are closed. Against these entities, ₹107.02 crore was outstanding for recovery as on 31 March 2020 by the State Government.

During the year 2019-20, dividend of ₹ 39.04 crore (0.03 *per cent* of invested amount of ₹1,27,629.65 crore) was received from the investee institutions. Out of which, ₹32.77 crore (83.94 *per cent* of the total dividend) was received from Tehri Hydro Development Corporation Limited, ₹ 3.00 crore from UP Bridge Corporation Ltd. Lucknow, ₹1.22 crore from U.P. State Industrial Corporation Ltd, Kanpur and ₹1.37 crore from the co-operative enterprises of the State Government and others.

(v) Reserve Funds: Detailed information on Reserve Funds is available in Statements 21 and 22 respectively. During the year, the State Government made a net transfer of ₹ (-) 68,298.52 crore to various Reserve Funds. All these transactions were in the nature of book adjustments and did not represent actual cash transfers. There were 35 Reserve Funds (14 operative and 21 inoperative funds) earmarked for specific purposes in the beginning of 2019-20. Out of inoperative funds, 18 funds were closed by the State Government on recommendation by the Accountant General for their closure, and one Reserve Fund was opened during the year. Thus, 18 funds exist with a total balance of ₹ 4,526.25 crore as on 31 March 2020. Of which, 15 funds were operative having balance of ₹4,505.58 crore, and 03 inoperative funds with balance of ₹20.67 crore. The balance under inoperative Reserve Funds imply that these are lying as idle funds.

Out of the existing Reserve Funds, there were 17 non-interest bearing funds having balance of ₹2,768.94 crore, and one interest bearing fund (i.e. a fund where the State Government is required to pay interest on deposit of the fund on such rate as may be fixed therefor by the Government) namely “State Compensatory Afforestation Fund” under Major Head 8121-129. It had a balance of ₹1,757.31 crore as on 31 March 2020. The State Government was required to pay interest on month wise deposits of the Fund at the rate of three *per cent per annum*, however the State Government did not pay interest of ₹31.69 crore as per the extant provisions. It has overstated the Revenue/Fiscal Surplus of the State Government by ₹ 31.69 crore during the year. Details of some significant reserve funds is as under:-

(a) Consolidated Sinking Fund: The Twelfth Finance Commission recommended creation of Consolidated Sinking Fund for amortisation of outstanding liabilities by the State Governments. The guidelines of the Reserve Bank of India (RBI), which is responsible for administering the Fund, stipulate a minimum annual contribution of 0.5 *per cent* of outstanding liabilities at the end of the previous financial year. Outstanding liabilities are defined as comprising of Internal Debt and Public Account liabilities of the State Government.

During 2019-20, the State Government has closed the existing Sinking Fund and constituted the Consolidated Sinking Fund of Government of Uttar Pradesh (with effect from 01.04.2020), which is to be utilised as an Amortisation Fund for redemption of the outstanding liabilities of the Government. However, it was not closed as per the extant provisions contained in the List of Major and Minor Heads of Account of Union and States.

While closing the existing Sinking Fund, the balance therein amounting to ₹ 71,180.23 crore has been transferred and credited to Revenue Receipts (under the Major Head 0075-Miscellaneous General Services- 800-Other Receipts). It includes transfer of the amount from Sinking Fund to Revenue Receipts equivalent to repayment of Market Loans of ₹ 13,877.20 crore during 2019-20. It overstated revenue receipts during the year due to violation of accounting procedure mentioned under Note (1) below Major Head 8222 in the aforesaid List. Besides, transfer of the remaining balance from Sinking Fund (₹ 57,303.03 crore) was an extraordinary item of receipt during 2019-20 without actual cash receipt. Further, the credited amount of the existing Sinking Fund into non-tax revenue could not be utilised for amortisation of borrowings for which it was created. This lack of financial prudence needs to be addressed to ensure availability of adequate fund in Consolidated Sinking Fund for repayment of borrowings.

(b) State Disaster Response Fund: In April 2010, Government of India replaced the existing Calamity Relief Fund (under Major Head 8235-General and Other Reserve Funds-111- Calamity Relief Fund) with the State Disaster Response Fund (SDRF) which is to be operated under '(a) Reserve Fund bearing Interest' against Major Head-8121-General and Other Reserve Funds-122-State Disaster Response Fund. The State Government, however, continues to operate the SDRF under Major Head 8235-111-SDRF, which is a non-interest bearing Fund.

During the year 2019-20, an amount of ₹820.00 crore has been contributed to the Fund, of which ₹615.00 crore as Central Government share and ₹205.00 crore as State share in the ratio of 75:25. Besides, the Government of India sanctioned/released (August, 2019) a grant of ₹234.30 crore towards central share of SDRF for 2018-19. Accordingly, the State Govt. also contributed ₹ 312.40 crore to the Fund ₹ 78.10 crore as State Govt. share and ₹ 234.30 crore as Central Government share.

Apart from above, during the year 2019-20, the State Govt. also transferred an amount of ₹ 157.23 crore from the Major Head 2245-05-101 to the SDRF under Major Head 8235-111-SDRF against the grant released by Central Govt. in 2018-19 on account of NDRF.

In terms of Para 4 of the guidelines of SDRF, the State Government is required to pay interest to SDRF at the rate applicable to overdraft under overdraft regulation guidelines of RBI on a half yearly basis. At the beginning of 2019-20 and as on 01.10.2019, the SDRF had a balance of ₹956.94 crore and ₹1,838.98 crore respectively. So, an amount of total interest of ₹116.55 crore (computed on half yearly basis at the average rate of interest on overdraft as applicable in 2019-20) on the SDRF balance was required to be paid by the State Government during 2019-20.

However, the State Government has not credited to SDRF any interest on un-invested balance of the Fund as per the terms of the guidelines. Non-investment of unspent amount due to the fact that the Fund continues to be non-interest bearing, has impacted the corpus.

Thus, Revenue and Fiscal Surplus of the State Government was thereby overstated by ₹ 116.55 crore.

The State Government assured to make provisions in the ensuing budget in respect of accounting of SDRF and investment of the fund as required.

(vi) Central Road Fund (CRF):

The State Government has not received any Grant towards Central Road Fund during the year, 2019-20.

(vii) Contingency Fund:

In terms of the provisions of Articles 267(2) of the Constitution of India, the Contingency Fund of the State has been constituted under the U.P. Contingency Fund Act, 1950 for the purposes of meeting unforeseen expenditure pending authorisation of such expenditure by the Legislature of the State by Law under Article 205 or Article 206. The Contingency Fund of the Government of U.P. has a corpus of ₹600 crore. Total amount of advance of ₹661.73 crore taken from the State Contingency Fund was recouped by end of the year (2019-20).

(viii) Adjustment of Interest: The State Government is liable to pay/adjust interest in respect of balances under categories 'I- Small Savings Provident Funds etc, J- Reserve Funds (a) Reserve Funds bearing Interest' and 'K- Deposits and Advances (a) Deposits bearing Interest'. The position of adjustment in this respect in 2019-20 was as below-

(a) The Government paid interest of ₹3,964.02 crore (under Major Head '2049 Interest Payment-03-104- Interest on State Provident Funds) during the year 2019-20. In respect of Class IV employees of the State, there was a balance of ₹16,441.75 crore under the GPF Class IV Head in the state accounts as on 31 March 2020, however the information of interest thereon was not made available by the State Government. It was worked out to be ₹1,230.45 crore based on credits and debits as intimated by the treasuries.

(b) On the monthly deposits of the State Compensatory Afforestation Fund during 2019-20, an interest bearing Reserve Fund, interest of ₹31.69 crore on deposits of the fund was to be paid by the Government at the rate of three *per cent per annum*, however the Government did not pay it. Details are mentioned at para 3(v) above.

(c) As against the outstanding balance of ₹ 956.94 crore under SDRF at the beginning of 2019-20 and ₹ 1,838.98 crore as on 01.10.2019 under SDRF, ₹116.55 crore was yet to be paid by the Government as interest during the year 2019-20 (computed on half yearly basis by taking interest rate on overdraft as applicable in 2019-20). Details are mentioned at para 3(v) (b) above. As such, the State Government had not paid a sum of interest of ₹116.55 crore on account of the aforesaid liabilities during the year 2019-20.

(ix) Suspense and Remittance Balances:

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads is worked out by aggregating the outstanding debit and credit balances separately. The position of balances under major Suspense and Remittance heads for the last three years is given in **Annexure G**.

(x) Direct transfer of Central Scheme Funds to implementing agencies in the State (Funds routed outside State Budget): All assistance for Centrally Sponsored Schemes (CSS) need to be transferred directly to the State Government as per Government of India's decision and not to the implementing agencies. As per PFMS portal of CGA, various Ministries/Departments of the Central Government released no amount directly to the various Departments of the State Government of Uttar Pradesh during 2019-20. *Details are at Appendix-VI in Volume-II.*

(xi) Depiction of un-apportioned amounts: The balances under Deposits and Advances heads are yet to be apportioned between the States of Uttarakhand and Uttar Pradesh under the provisions of the Uttar Pradesh Reorganisation Act-2000. Details of un-apportioned figures of ₹ 8,757.37 crore (Cr.) under the Deposits and Advances heads are given in Appendix-XIII, Volume-II of the Finance Accounts. The State Government was requested (May 2020 and August 2020) to resolve the issue relating to apportionment of balances under the Deposit and Advances heads between Uttar Pradesh and Uttarakhand. The State Government assured for its finalisation.

(xii) Public Private Partnership: The Pradeshiya Industrial & Investment Corporation of U.P. Ltd (PICUP), a government financial institution, has informed the details of 63 Public-Private Partnership (PPP) projects involving ₹ 96,170.86 crore for the year 2019-20 to the Accountant General (A&E), where developers have been selected. Details are at **Annexure-H**.

(xiii) Expenditure on Ecology and Environment:

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

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts upto the level of Minor Head under various functional head of accounts. Normally the expenditure relating to environment protection is booked under the Major Head 3435-Ecology and Environment. During the year, the Government of Uttar Pradesh incurred ₹ 7.97 crore against the budget allocation of ₹15.38 crore under MH 3435-Ecology and Environment. The trend of expenditure was nominal about 0.003 *per cent* against the total Revenue Expenditure incurred during the foregoing three years i.e.2017-18, 2018-2019 and 2019-20. The budget allocation vis-à-vis expenditure under Major Head 3435 – Ecology and

Environment of Uttar Pradesh State for three years upto the Object Head level is given in **Annexure-I**.

(xiv) Compliance with Indian Government Accounting Standards formulated by GASAB:

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

IGAS 1- Guarantees given by the Governments: This Accounting Standard describes the disclosure norms for Guarantees and its standards/formats. The standards prescribed in the IGAS 1 have been complied with to the extent the information has been furnished by the State Government. Details of Guarantees given by the State Government have been shown in the Statements 9 and 20 of the Finance Accounts.

IGAS 2- Accounting and Classification of Grants-in-aid: Requirements regarding Accounting and Classification of Grants-in-aid received or given by the State Government have been met. Statement 10 is prepared as per the requirements of IGAS 2.

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

(xv) Disclosures as per Fiscal Responsibility and Budget Management Act/Rules/MTFP:

The Medium Term Fiscal Policy Statement and the Fiscal Policy Strategy Statement laid before the Legislature along with Budget documents for the year 2019-20 contained the disclosures required under the FRBM Act. The targets mentioned in the Act, and achievements in 2019-20 as depicted in the accounts are given below:

Targets and Achievements with reference to the Provisions of Fiscal Responsibility and Budget Management Act.

Area	Target	Achievement
Revenue Deficit	Zero	Revenue Surplus of ₹ 67,560.14 crore (i.e. 3.76 per cent of GSDP).
Fiscal Deficit	Not more than 3 per cent of GSDP	Fiscal Surplus of ₹11,082.69 crore (i.e. about 0.62 per cent of GSDP).
Debt Stock	30.00 per cent of GSDP	₹5,02,412.02 crore (i.e. 28.00 per cent of GSDP).

(Source:- Monthly Accounts of the State Government and the Figure of GSDP for the year 2019-20 ₹17,94,508.00 crore at current prices) derived from the website Ministry of Statistics and Programme Implementation, New Delhi).

(xvi) Impact on Revenue Surplus and Fiscal Surplus: Impact on Revenue Surplus and Fiscal Surplus of the State brought out in preceding paragraphs is tabulated below:

(₹ in crore)

Para no.	Item	Impact on Revenue Surplus		Impact on Fiscal Surplus	
		Over-statement of Revenue Surplus	Under-statement of Revenue Surplus	Over-statement of Fiscal Surplus	Under-statement of Fiscal Surplus
1(v)	Expenditure on minor construction works, maintenance of vehicle and purchase of petrol etc. and maintenance of computer and purchase of its related stationery booked under Capital Section instead of Revenue.	77.01	..	..	..
1(v)	Expenditure on purchase of vehicles booked under Revenue Section instead of Capital.	..	7.21	..	..
3(v)	Non-payment of interest on interest bearing Reserve Fund balance (State Compensatory Afforestation Fund)	31.69	..	31.69	..
3(v) (a)	Amount transferred as Revenue Receipts to Consolidated Fund from Sinking Fund.	13,877.20(*)	..	13,877.20	..
3(v) (b)	Non-payment of interest on Reserve Fund Balances (State Disaster Response Fund)	116.55	..	116.55	..
Total		14,102.45	7.21	14,025.44	..
Net Impact		14,095.24 (Overstatement of Revenue Surplus)		14,025.44 Overstatement of Fiscal Surplus)	

(*) Besides, transfer of an amount of ₹ 57,303.03 crore from Sinking Fund to Revenue Receipts was an extraordinary item of receipt during 2019-20 without actual cash receipt.

ANNEXURE-A

Statement of Periodical/Other Adjustments
(Refer to Note 1 (ii) of Notes to Accounts)

Sl. no.	Book Adjustments	Head of Accounts		Amount	Remarks
		From	To		
Periodical Adjustments: (₹ in crore)					
1.	Creation of State Roads and Bridges Fund	3054-80-797- Roads and Bridges 5054-80-797- Capital Outlay on Roads and	8225-02-101-State Roads and Bridges Fund	1,500.00 1,500.00	Created for incurring expenditure incurred on state roads and bridges.
2.	Expenditure from State Roads and Bridges Fund	8225-02-101-State Roads and Bridges Fund	3054-04-337- Roads and Bridges 5054-04-337- Capital Outlay on Roads and Bridges	1,257.36 1,213.49	To meet out the expenditure incurred on state roads and bridges.
3.	Creation of State Disaster Response Fund	2245-05-101- Relief on account of Natural Calamities	8235-00-111- State Disaster Response Fund	1,289.63	Contribution to State Disaster Response Fund to meet out expenditure on account of natural calamities.
4.	Expenditure from State Disaster Response Fund	8235-00-111- State Disaster Response Fund	2245-05-901-Relief on account of Natural Calamities	726.60	To meet out the expenditure incurred on account of natural calamities.
5.	Creation of Road Safety Fund	2055-00-797-Transfer to Uttar Pradesh Road Safety Fund	8235-00-200-03-Uttar Pradesh Road Safety Fund	24.00	Created for meeting the expenditure incurred from Road Safety Fund.
6.	Expenditure from Uttar Pradesh Road Safety fund	8235-00-200-Uttar Pradesh Roads Safety Fund	2055-00-800-Police 3055-00-800-Roads Transport 4055-00-207-Capital Outlay on Police 5055-00-800- Capital Outlay on Roads Transport	8.92 11.49 8.33 28.55	To meet out the expenditure incurred on road safety.
7.	Adjustment of Annual Interest on State Provident Funds	2049-03-104-Interest on State Provident Funds	8009-01-101- General Provident Fund 8009-01-104-All India Services Provident Fund	1,716.02 17.43	Adjustment on account of annual interest on GPF of State Govt. employees. Adjustment on account of annual interest on AIS Provident Fund.
8.	Adjustment of Annual Interest on State Insurance and Pension Funds	2049-03-108-Interest on Insurance and Pension Funds	8011-00-107-State Government Employees Group Insurance Scheme	223.06	Adjustment on account of annual interest on Insurance and Pension Fund of State Govt. employees Group Insurance Scheme.
9.	Annual adjustment of Interest on Capital Outlay on Irrigation Works	2700-80-800-Major Irrigation 2701-80-800-Medium Irrigation 2702-01-800-Minor Irrigation 2702-02-800-Minor Irrigation	0049- 04-103-Interest from Departmental Commercial Undertakings	310.30 60.45 33.33 252.69	Periodical Adjustments Ditto Ditto Ditto
10.	Capitalisation of Establishment Charges on Prorata Basis	2059-80-800 Public Works-Prorata Distribution of Establishment Charges	2059- Public Works 2216-Housing 3054- Roads and Bridges 4059- Capital Outlay on Public Works 4216- Capital Outlay on Housing 5054- Capital Outlay on Roads and Bridges	4.11 5.38 426.69 3.56 1.46 1,152.42	Periodical Adjustment Ditto Ditto Ditto Ditto Ditto

ANNEXURE-A

Statement of Periodical/Other Adjustments
(Refer to Note 1 (ii) of Notes to Accounts)

Sl. no.	Book Adjustments	Head of Accounts		Amount	Remarks
		From	To		
Periodical Adjustments:		(₹ in crore)			
11.	Adjustments of Deposits lapsed to Govt. Account	8443- Civil Deposits-101- Revenue Deposits	0075-00-101- Unclaimed Deposits	14.80	Unclaimed deposits lying in Deposit Accounts for more than three years (Other than PD Accounts)
		8443- Civil Deposits-103- Security Deposits	Ditto	35.94	Ditto
		8443- Civil Deposits-104- Civil Courts Deposits	Ditto	373.52	Ditto
		8443- Civil Deposits-105- Criminal Courts Deposits	Ditto	0.37	Ditto
		8443- Civil Deposits-121- Deposits in Connection with Elections	Ditto	5.58	Ditto

ANNEXURE-B

Statement showing expenditure booked under Capital instead of Revenue
(Refer to Note 1 (v) of Notes to Accounts)

Sl. No.	Head	Minor Construction Works	Maintenance of Vehicles and Purchase of Petrol etc.	Maintenance of Computer, Purchase of related Stationery	Payment for Commercial and Special Services
(₹ in crore)					
1.	4055- Capital Outlay on Police	9.77	0.00	0.00	0.00
2.	4058-Capital Outlay on Stationery and Printing	0.05	0.00	0.00	0.00
3.	4059- Capital Outlay on Public Works	4.75	0.00	0.00	0.00
4.	4070-Capital Outlay on Other Administrative Services	0.10	0.00	0.00	0.00
5.	4202- Capital Outlay on Education, Sports, Art and Culture	9.32	0.00	0.10	0.00
6.	4210- Capital Outlay on Medical and Public Health	14.43	0.00	0.00	0.00
7.	4216-Capital Outlay on Housing	2.96	0.00	0.00	0.00
8.	4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.05	0.00	0.00	0.00
9.	4235- Capital Outlay on Social Security and Welfare	9.00	0.00	0.00	0.00
10.	4250- Capital Outlay on other Social Services	0.19	0.00	0.00	0.00
11.	4406- Capital Outlay on Forestry and Wild Life	5.07	0.10	0.00	0.00
12.	4702- Capital Outlay on Minor Irrigation	17.17	0.00	0.00	0.00
13.	4851- Capital Outlay on Village and Small Industries	0.09	0.00	0.00	0.00
14.	4853- Capital Outlay on Non-ferrous Mining and Metallurgical Industries	0.05	0.00	0.00	0.00
15.	5054- Capital Outlay on Roads and Bridges	0.00	0.00	0.00	3.81
Total		73.00	0.10	0.10	3.81

ANNEXURE-C

Statement showing expenditure booked under Revenue instead of Capital
(Refer to Note 1 (v) of Notes to Accounts)

Sl. No.	Head	Purchase of Vehicle
		(₹ in crore)
1.	2013- Council of Ministers	4.81
2.	2014- Administration of Justice	2.00
3.	2059- Public Works	0.39
4.	2406- Forestry and Wild Life	0.01
	Total	7.21

ANNEXURE-D**Statement of Major Head-wise Receipts booked under Minor Head "800- Other Receipts"**

(Refer to Note 2 (ii) of Notes to Accounts)

Major Head	Major Head Description	Total Receipt	Receipt under Minor Head "800- Other Receipt"	Percentage
(₹ in crore)				
0801	Power	1,044.14	1,044.14	100.00
1456	Civil Supplies	21.25	21.25	100.00
0217	Urban Development	20.37	20.37	100.00
0875	Other Industries	10.84	10.84	100.00
0506	Land Reforms	2.71	2.71	100.00
0575	Other Special Area Programme	1.49	1.49	100.00
0023	Hotel Receipts Tax	1.21	1.21	100.00
0415	Agricultural Research and Education	0.62	0.62	100.00
0810	Non Conventional Sources of Energy	0.13	0.13	100.00
0215	Water Supply and Sanitation	0.07	0.07	100.00
0047	Other Fiscal Services	0.04	0.04	100.00
0235	Social Security and Welfare	34.13	34.03	99.71
1053	Civil Aviation	22.50	22.38	99.47
0075	Miscellaneous General Services	72,043.54	71,454.20	99.18
0211	Family Welfare	0.26	0.25	96.15
0700	Major Irrigation	40.00	38.19	95.48
1054	Roads and Bridges	706.81	674.18	95.38
1055	Road Transport	0.20	0.19	95.00
0056	Jails	4.38	4.06	92.69
0059	Public Works	46.02	42.34	92.00
0029	Land Revenue	503.62	459.34	91.21
0425	Co-operation	5.94	5.26	88.55
0852	Industries	4.03	3.44	85.36
0406	Forestry and Wild Life	312.08	262.68	84.17
0851	Village and Small Industries	8.10	6.58	81.23
0515	Other Rural Development Programmes	102.79	76.55	74.47
0230	Labour and Employment	67.53	46.04	68.18
0403	Animal Husbandry	30.84	19.17	62.16
0401	Crop Husbandry	142.26	87.98	61.84
0435	Other Agricultural Programme	2.91	1.78	61.17
0070	Other Administrative Services	493.71	273.13	55.32

ANNEXURE-E

**Statement of Major Head-wise Expenditure booked under Minor Head "800- Other Expenditure"
(Refer to Note 2 (ii) of Notes to Accounts)**

Major Head	Major Head Description	Total Expenditure	Expenditure under Minor Head "800-Other Expenditure"	Percentage
(₹ in crore)				
5053	Capital Outlay on Civil Aviation	1,328.79	1,328.79	100.00
2040	Taxes on Sales, Trade etc.	792.48	792.48	100.00
4070	Capital Outlay on other Administrative Services	651.85	651.85	100.00
2885	Other Outlay on Industries and Minerals	572.04	572.04	100.00
2705	Command Area Development	104.16	104.16	100.00
2575	Other Special Area Programmes	70.32	70.32	100.00
4859	Capital Outlay on Telecommunication and Electronic Industries	9.32	9.32	100.00
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	5.02	5.02	100.00
2407	Plantations	4.69	4.69	100.00
4047	Capital Outlay on other Fiscal Services	1.14	1.14	100.00
2041	Taxes on Vehicles	0.73	0.73	100.00
4404	Capital Outlay on Dairy Development	0.20	0.20	100.00
2852	Industries	1,391.58	1,257.81	90.39
2216	Housing	681.79	577.74	84.74
3053	Civil Aviation	23.22	19.01	81.87
4575	Capital Outlay on other Special Areas Programmes	750.40	590.09	78.64
4235	Capital Outlay on Social Security and Welfare	667.60	518.91	77.73
4216	Capital Outlay on Housing	2,111.55	1,612.61	76.37
4403	Capital Outlay on Animal Husbandry	195.27	134.66	68.96
4401	Capital Outlay on Crop Husbandry	177.45	122.29	68.92
2801	Power	17,290.13	11,388.41	65.87
3452	Tourism	56.06	35.72	63.72
2700	Major Irrigation	640.16	402.26	62.84
2501	Special Programmes for Rural Development	1,098.08	656.07	59.75
2245	Relief on account of Natural Calamities	1,316.79	731.57	55.56
2211	Family Welfare	6,364.87	3,305.72	51.94

ANNEXURE-F

**List of Treasuries which were not reported to reconcile the balances of PD Accounts with their Administrators
(Refer to Note 2 (v) of Notes to Accounts)**

Sl. No.	Name of Treasury
1.	Prayagraj (Collectorate)
2.	Prayagraj-2
3.	Bagpat
4.	Bahraich
5.	Balrampur
6.	Etah
7.	Faizabad
8.	Farrukhabad
9.	Ghazipur
10.	Gonda
11.	Hardoi
12.	Hathras
13.	Jhansi
14.	Kannauj
15.	Kanpur Dehat
16.	Kaushambi
17.	Lakhimpur Kheri
18.	Lucknow
19.	Mathura
20.	Meerut
21.	Mirzapur
22.	Pilibhit
23.	Raebareli
24.	Rampur
25.	Sant Kabir Nagar
26.	Shahjahanpur
27.	Shamli
28.	Sitapur
29.	Sultanpur
30.	Varanasi

ANNEXURE-G

Position of Balances under Suspense and Remittance Heads for the last three years (Refer to Note 3(ix) of Notes to Accounts)						
A- Suspense Heads	2019-20(*)		2018-19		2017-18	
	Debit	Credit	Debit	Credit	Debit	Credit
(₹ in crore)						
8658-Suspense Accounts-						
101- Pay and Accounts Office-Suspense	427.72	181.76	238.98	5.51	0.00	10.84
Net	Dr. 245.96		Dr. 233.47		Cr. 10.84	
102-Suspense Accounts (Civil)	17,250.45	15,426.11	424.01	(-)31.62	19.70	0.00
Net	Dr. 1,824.34		Dr. 455.63		Dr. 19.70	
109- Reserve Bank Suspense-Headquarters	0.00	0.00(a)	0.00	0.00	0.00	0.01
Net	0.00(a)		0.00		Cr. 0.01	
110- Reserve Bank Suspense-Central Accounts Office	(-)88.84	(-)83.08	11.69	11.89	66.74	11.77
Net	Cr. 5.76		Cr. 0.20		Dr. 54.97	
B- Remittance Heads						
8782- Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer-						
102- Public Works Remittances	1,41,969.51	1,44,127.12	(-)0.41	2.47	(-)37.40	1,446.77
Net	Cr. 2,157.61		Cr. 2.88		Cr. 1484.17	
103- Forest Remittances	3,100.31	3,293.99	125.65	390.18	112.39	317.55
Net	Cr. 193.68		Cr. 264.53		Cr. 205.16	
8793- Inter State Suspense Account	60.46	(-)0.09	2.09	0.16	35.67	0.03
Net	Dr. 60.55		Dr. 1.93		Dr. 35.64	

(*) It exhibits position of the balances under the heads at the end of the year as per the State Finance Accounts (Statement 21).

(a) ₹0.02 lakh

ANNEXURE-H

**Statement of Completed/Under completion Projects running under Public Private Partnership Mode
(Refer to Note 3 (xii) of Notes to Accounts)**

Sl. No.	Name of Department/Name of Project	Estimated Cost (₹ in crore)	Concession period (in year)	Date of selection of developer	Name of Developer
1.	Industrial Development Department- Yamuna Expressway Industrial Development Authority-Yamuna Expressway	13,782.00	36	07.02.2003	M/s J.P. Infratech Ltd.
Public Works Department-UPSHA					
2.	Bareilly-Almora-Bageshwar Marg (S.H.-37)	355.00	25	11.08.11 (contract date)	M/s P.N.C. Bareilly- Nainital Highways Pvt. Ltd. Agra
3.	Varanasi-Shaktinagar Marg (S.H.-5A)	1,211.96	20	08.12.11 (contract date)	M/s A.C.P. Tolways Pvt. Ltd. Lucknow
4.	Muzaffarnagar-Saharanpur via Devband Marg (SH-59)	752.88	23	29.05.15	M/s Devband Highways Pvt. Ltd. Lucknow
5.	Development and Management of U.P. Tourist 40 Rest House and units under Lease cum development and management Contract	..	30+30	..	..
6.	Tourism Department- Establishment of Ropeway of important places of Uttar Pradesh- Radharani Mandir, Barsana Mathura/Devangana, Chitrakoot/ Vindhyavasini Astabhujia to Kalikhoh Mirzapur	34.56	30	..	(1) Shri Radharani Ropeway Pvt. Ltd. (2)Chitrakoot Ropeways Pvt. Ltd. (3)Vindhyachal Ropeways pvt. Ltd.
7.	Transport Department- UPSRTC- Development and Management of bus stations in U.P. under Public Private Partnership- Alambagh bus Terminal, Lucknow	204.00	30+2	12.04.16 (contract date)	M/s Shalimar Corporation
8.	Transport Department- UPSRTC- Development and Management of 23 bus stations in U.P. under Public Private Partnership-	3,665.00	60	..	..
9.	Avas Bandhu -Avas and Urban Planning Deptt. Establishment of International Cricket Stadium and Cricket Academy in Lucknow	360.00	35	08.07.14 (contract date)	M/s Ecana Sports City Pvt. Ltd. (M/s NCC-GC Consortium)
10.	I.T. City, Lucknow	1,500.00	10	30.12.13	M/s Vama Sundry Investment Pvt. Ltd. (M/s HCL Group)
Energy Department U.P. Power Corporation-UPPCL					
11.	Thermal Project Bara, Prayagraj	11,500.00	25	..	M/s J.P. Associate Ltd.
12.	Thermal Project Karchhana, Prayagraj	10,605.31	25	..	M/s J.P. Associate Ltd.
13.	765/400 K.V. A.I.S. Sub-Centre 765 K.V Single with Mainpuri Circuit Bara-Mainpuri line complete construction and related scheme	5,159.00	4	05.07.11	M/s Isolax Karson for Package-I (M/s South East U.P. Power Transmission Co. Ltd.)
14.	765/400 K.V. A.I.S. Sub-Centre Hapur and 765 with Greater Noida K.V. Single Path Mainpuri-Hapur and Mainpuri-Greater Noida line complete construction and related scheme	4,706.49	5	31.05.11	M/s Cobra -M.E.I.L. Consortium (M/s Western U.P. Power Transmission Co. Ltd.)
15.	3*660 MW Ghatampur Electric Thermal for energy extraction from the project Transmission on T.B.C.B. base construction of mechanism.	2,570.60	3	12.06.18	M/s Ghatampur Transmission Ltd. (M/s Adani Transmission Ltd.)
16.	2*660 MW Obra C Electric Heating for Energy withdrwal from the Project Transmission System and 400 K.V. G.I.S. Sub-Centre, Badaun and of related Transmission lines construction.	843.21	2.5	01.01.19	M/s Obra C Badaun Transmission Ltd. (M/s Adani Transmission Ltd.)

ANNEXURE-H

**Statement of Completed/Under completion Projects running under Public Private Partnership Mode
(Refer to Note 3 (xii) of Notes to Accounts)**

Sl. No.	Name of Department/Name of Project	Estimated Cost (₹ in crore)	Concession period (in year)	Date of selection of developer	Name of Developer
Energy Department U.P. Power Corporation-UPPCL					
17.	2*660 MW Jawaharpur Thermal for Energy extraction from the project transmission system and 400 K.V. A.I.S. Sub-Station, Firojabad and related transmission lines construction.	608.12	2.5	01.01.19	M/s Jawaharpur Firojabad Transmission Ltd. (M/s Power Grid Corporation of India Ltd.)
18.	Input based Transmission Franchise, Agra City	360.00	20	01.04.10	M/s Torrent Power Ltd.
19.	Water Electricity Project Vishnuprayag	1,715.78	30	..	..
20.	Roza Thermal Project	3,112.51	25	..	..
21.	Roza Extension Thermal Project	3,098.60	25	..	..
22.	Anpara -C Thermal Project	4,845.00	25	..	..
23.	Bajaj Thermal Project	2,448.02	25	..	..
24.	Lalitpur Thermal Project	14,916.00	25	..	..
U.P. Hydro electric Corp. Ltd.					
25.	Nirgajani Minor Hydro-electric Project Muzaffarnagar	108.43	35	17.12.2015	M/s B&G Renewable Energy Pvt. Ltd. Chennai
26.	Chittauda Minor Hydro-electric Project Muzaffarnagar	59.80	35	17.12.2015	M/s B&G Renewable Energy Pvt. Ltd. Chennai
27.	Salawa Minor Hydro-electric Project Merrut	54.55	35	17.12.2015	M/s B&G Renewable Energy Pvt. Ltd. Chennai
28.	Medical and Health Department/S.P.M.U-N.R.H.M-100 Bed, Mother and Child Health Wing (in 25 District)	290.64	..	..	..
29.	Medical and Health Department/S.P.M.U-N.R.H.M-108 Service	1,000.00	..	..	..
30.	Medical and Health Department/S.P.M.U-N.R.H.M-102 Service	1,200.00	..	..	..
Urban Development Department/U.P Jal Nigam					
31.	Municipal Solid Waste Management Scheme, Kanpur	56.24	30	..	..
32.	Municipal Solid Waste Management Scheme, Lucknow	52.83	30	..	..
33.	Municipal Solid Waste Management Scheme, Agra	30.84	30	..	..
34.	Municipal Solid Waste Management Scheme, Prayagraj	30.41	30	..	..
35.	Municipal Solid Waste Management Scheme, Varanasi	48.68	30	..	..
36.	Municipal Solid Waste Management Scheme, Meerut	22.59	30	..	..
37.	Municipal Solid Waste Management Scheme, Mathura	9.91	30	..	..
38.	Municipal Solid Waste Management Scheme, Moradabad	13.16	30	..	..
39.	Municipal Solid Waste Management Scheme, Gorakhpur	15.63	30	..	..
40.	Municipal Solid Waste Management Scheme, Aligarh	16.07	30	..	..
41.	Municipal Solid Waste Management Scheme, Jhansi	12.16	30	..	..
42.	Municipal Solid Waste Management Scheme, Firozabad	7.14	30	..	..

ANNEXURE-H

**Statement of Completed/Under completion Projects running under Public Private Partnership Mode
(Refer to Note 3 (xii) of Notes to Accounts)**

Sl. No.	Name of Department/Name of Project	Estimated Cost (₹ in crore)	Concession period (in year)	Date of selection of developer	Name of Developer
Urban Development Department/U.P Jal Nigam					
43.	Municipal Solid Waste Management Scheme, Loni	11.81	30	..	..
44.	Municipal Solid Waste Management Scheme, Muzaffarnagar	6.58	30	..	..
45.	Municipal Solid Waste Management Scheme, Mirzapur	11.01	30	..	..
46.	Municipal Solid Waste Management Scheme, Jaunpur	12.20	30	..	..
47.	Municipal Solid Waste Management Scheme, Sambhal	6.55	30	..	..
48.	Municipal Solid Waste Management Scheme, Etawah	5.82	30	..	..
49.	Municipal Solid Waste Management, Raebareli	8.78	30	..	..
50.	Municipal Solid Waste Management Scheme, Badaun	5.78	30	..	..
51.	Municipal Solid Waste Management Scheme, Fatehpur	9.38	30	..	..
52.	Municipal Solid Waste Management Scheme, Ballia	6.82	30	..	..
53.	Municipal Solid Waste Management Scheme, Basti	5.86	30	..	..
54.	Municipal Solid Waste Management Scheme, Mainpuri	4.28	30	..	..
55.	Municipal Solid Waste Management Scheme, Kannauj	4.62	30	..	..
56.	Municipal Solid Waste Management Scheme, Barabanki	5.25	30	..	..
57.	Municipal Solid Waste Management Scheme, Palkhua	8.98	30	..	..
58.	Municipal Solid Waste Management Scheme, Bareilly	13.86	30	..	..
59.	Municipal Solid Waste Management Scheme, Najibabad	17.27	30	..	..
60.	Municipal Solid Waste Management Scheme, Ghaziabad	13.52	30	..	..
61.	Municipal Solid Waste Management Scheme, Bhadohi	17.35	30	..	..
62.	Municipal Solid Waste Management Scheme, Rampur	24.02	30	..	..
63.	Civil Aviation Department-Noida International Airport, Jewar	4,588.00	40	10.12.2019	Zurich Airport International, A.G.
	Total	96,170.86			

(Source: Information as provided by the Pradeshiya Industrial & Investment Corporation. Ltd., Uttar Pradesh, a government financial institution.)

ANNEXURE-I

Expenditure under MH-3435-Ecology and Environment compiled based on vouchers/information received from the State Government

(Refer to Note 3 (xiii) of Notes to Accounts)

Major Head	Sub Major Head	Minor Head	Sub Head	Detailed Head	Object Head with Description	Year 2019 - 20		Year 2018 - 19		Year 2017 - 18		
						Budget	Expenditure	Budget	Expenditure	Budget	Expenditure	
(₹ in crore)												
3435	03	003	03	00	42	Other Expense	0.15	0.15	0.15	0.15	0.15	0.14
3435	03	003	05	00	42	Other Expense	0.90	0.76	0.90	0.75	0.90	0.72
3435	03	003	04	00	20	Subsidiary Grant-General (Non-Salary)	0.10	0.05	0.10	0.00	0.10	0.04
3435	04	001	06	00	42	Other Expense	6.81	2.83	5.00	0.52	0.00	0.00
3435	04	001	04	00	06	Other Allowances	0.00	0.00	0.08	0.07	0.08	0.05
3435	04	001	04	00	05	Transfer Travelling Expenses	0.02	0.00	0.02	0.00	0.02	0.00
3435	04	001	04	00	07	Honorarium	0.00	0.00	0.00	0.00	0.00	0.00
3435	04	001	03	00	03	Dearness Allowance	0.29	0.24	0.19	0.13	0.11	0.10
3435	04	001	04	00	03	Dearness Allowance	0.13	0.13	0.08	0.06	0.05	0.05
3435	04	001	04	00	56	City Compensatory Allowance	0.01	0.01	0.00	0.00	0.00	0.00
3435	04	001	03	00	04	Travelling Expense	0.03	0.02	0.03	0.03	0.03	0.04
3435	04	001	03	00	17	Rent, Rate and Taxes	0.09	0.05	0.09	0.05	0.09	0.06
3435	04	001	03	00	15	Maintenance of Vehicles and Purchase of Petrol etc.	0.03	0.01	0.03	0.02	0.03	0.02
3435	04	001	03	00	09	Electricity Dues	0.12	0.07	0.12	0.06	0.12	0.05
3435	04	001	03	00	29	Maintenance	0.10	0.01	0.10	0.00	0.10	0.00
3435	04	001	03	00	16	Payment for Commercial and Special Services	0.04	0.05	0.06	0.00	0.06	0.00
3435	04	001	03	00	11	Stationery and Printing of Forms	0.01	0.01	0.01	0.01	0.01	0.00
3435	04	001	03	00	47	Maintenance of Computer/ Purchase of related Stationery	0.01	0.00	0.02	0.00	0.02	0.00
3435	04	001	03	00	08	Office Expenses	0.02	0.02	0.02	0.02	0.02	0.01
3435	04	001	03	00	49	Medical Expenses	0.02	0.04	0.02	0.03	0.02	0.04
3435	04	001	03	00	13	Telephone Expenses	0.01	0.01	0.01	0.01	0.01	0.01
3435	04	001	06	00	46	Purchase of Computer Hardware/ Software	0.08	0.06	0.00	0.00	0.00	0.00
3435	04	001	04	00	52	Arrear of Revised Salary (State)	0.06	0.06	0.07	0.00	0.07	0.00
3435	04	001	03	00	58	Disbursement for Outsourcing Services	0.02	0.01	0.00	0.00	0.00	0.00
3435	04	001	04	00	55	House Rent Allowance	0.09	0.08	0.00	0.00	0.00	0.00
3435	04	001	04	00	09	Electricity Dues	0.04	0.00	0.04	0.00	0.04	0.00
3435	04	001	03	00	22	Hospitality Expenses	0.00	0.00	0.00	0.00	0.00	0.00
3435	04	001	03	00	46	Purchase of Computer Hardware/ Software	0.01	0.01	0.01	0.00	0.01	0.00
3435	04	001	04	00	17	Rent, Rate and Taxes	0.10	0.02	0.10	0.01	0.10	0.01
3435	04	001	04	00	04	Travelling Expense	0.04	0.01	0.04	0.00	0.04	0.00
3435	04	001	04	00	51	Uniform Expenses	0.00	0.00	0.00	0.00	0.00	0.00
3435	04	001	04	00	01	Pay	0.85	0.85	0.83	0.83	0.80	0.83
3435	04	001	06	00	22	Hospitality Expenses	0.03	0.00	0.00	0.00	0.00	0.00
3435	04	001	04	00	49	Medical Expenses	0.01	0.01	0.01	0.01	0.01	0.02
3435	04	001	03	00	52	Arrear of Revised Salary (State)	0.13	0.13	0.13	0.00	0.13	0.00
3435	04	001	03	00	42	Other Expense	0.02	0.00	0.02	0.84	0.02	0.00
3435	04	001	03	00	01	Pay	1.96	1.45	1.90	1.74	1.85	1.80
3435	04	001	03	00	06	Other Allowances	0.00	0.00	0.13	0.12	0.13	0.09
3435	04	001	03	00	55	House Rent Allowance	0.20	0.10	0.00	0.00	0.00	0.00
3435	04	001	03	00	56	City Compensatory Allowance	0.06	0.02	0.00	0.00	0.00	0.00
3435	04	001	04	00	15	Maintenance of Vehicles and Purchase of Petrol etc.	0.02	0.01	0.02	0.01	0.02	0.01
3435	04	001	06	00	12	Office Furniture and Equipments	0.50	0.20	0.00	0.00	0.00	0.00
3435	04	001	03	00	02	Wages	0.12	0.15	0.12	0.15	0.12	0.12
3435	04	001	04	00	08	Office Expenses	0.02	0.01	0.02	0.00	0.02	0.00

ANNEXURE-I

**Expenditure under MH-3435-Ecology and Environment compiled based on vouchers/information received from the State Government
(Refer to Note 3 (xiii) of Notes to Accounts)**

Major Head	Sub Major Head	Minor Head	Sub Head	Detailed Head	Object Head with Description	Year 2019 - 20		Year 2018 - 19		Year 2017 - 18		
						Budget	Expenditure	Budget	Expenditure	Budget	Expenditure	
(₹ in crore)												
3435	04	001	03	00	10	Water Tax/Water Surcharge	0.07	0.05	0.07	0.05	0.07	0.05
3435	04	001	06	00	08	Office Expenses	0.04	0.00	0.00	0.00	0.00	0.00
3435	04	001	03	00	07	Honorarium	0.00	0.00	0.00	0.00	0.00	0.00
3435	04	001	03	00	51	Uniform Expenses	0.00	0.00	0.00	0.00	0.00	0.00
3435	04	001	04	00	47	Maintenance of Computer/ Purchase of related Stationery	0.01	0.00	0.01	0.00	0.01	0.00
3435	04	001	05	00	56	City Compensatory Allowance	0.00	0.00	0.00	0.00	0.00	0.00
3435	04	001	04	00	44	Travelling and other related Expenses for Training	0.01	0.00	0.01	0.00	0.01	0.00
3435	04	001	05	00	55	House Rent Allowance	0.01	0.00	0.00	0.00	0.00	0.00
3435	04	001	04	00	11	Stationery and Printing of Forms	0.01	0.00	0.01	0.00	0.01	0.00
3435	04	001	05	00	01	Pay	0.03	0.00	0.03	0.00	0.03	0.00
3435	04	001	05	00	12	Office Furniture and Equipments	0.00	0.00	0.00	0.00	0.00	0.00
3435	04	001	05	00	52	Arrear of Revised Salary (State)	0.00	0.00	0.00	0.00	0.00	0.00
3435	04	001	06	00	47	Maintenance of Computer/ Purchase of related Stationery	0.01	0.00	0.00	0.00	0.00	0.00
3435	04	001	04	00	46	Computer Hardware/ Software Work	0.01	0.00	0.01	0.00	0.01	0.00
3435	04	001	04	00	18	Publication	0.01	0.00	0.01	0.00	0.01	0.00
3435	04	001	04	00	42	Other Expense	0.01	0.00	0.01	0.00	0.01	0.00
3435	04	001	06	00	11	Stationery and Printing of Forms	0.03	0.00	0.00	0.00	0.00	0.00
3435	04	001	04	00	13	Telephone Expenses	0.01	0.00	0.01	0.00	0.01	0.00
3435	04	001	03	00	45	Leave Travelling Expenses	0.01	0.00	0.01	0.00	0.01	0.00
3435	04	001	04	00	45	Leave Travelling Expenses	0.01	0.00	0.01	0.00	0.01	0.00
3435	04	001	04	00	12	Office Furniture and Equipments	0.01	0.00	0.01	0.00	0.01	0.00
3435	04	001	05	00	26	Machines and Equipments/Tools and Plants	0.00	0.00	0.00	0.00	0.00	0.00
3435	04	001	05	00	02	Wages	0.04	0.00	0.04	0.00	0.04	0.00
3435	04	001	03	00	05	Transfer Travelling Expenses	0.01	0.00	0.01	0.00	0.01	0.00
3435	04	001	03	00	12	Office Furniture and Equipments	0.02	0.00	0.02	0.00	0.02	0.00
3435	04	001	03	00	44	Travelling and other related Expenses for Training	0.01	0.00	0.01	0.01	0.01	0.01
3435	04	001	03	00	18	Publication	0.01	0.00	0.01	0.01	0.01	0.01
3435	04	001	04	00	02	Wages	0.01	0.00	0.01	0.00	0.01	0.00
3435	04	001	05	00	08	Office Expenses	0.00	0.00	0.00	0.00	0.00	0.00
3435	04	001	05	00	04	Travelling Expense	0.00	0.00	0.00	0.00	0.00	0.00
3435	04	001	05	00	03	Dearness Allowance	0.00	0.00	0.00	0.00	0.00	0.00
3435	04	001	05	00	06	Other Allowances	0.00	0.00	0.00	0.00	0.00	0.00
3435	04	001	05	00	42	Other Expense	0.00	0.00	0.00	0.00	0.00	0.00
3435	04	103	01	01	20	Subsidiary Grant-General (Non-Salary)	0.50	0.00	0.50	0.00	0.50	0.00
3435	04	103	03	00	20	Subsidiary Grant-General (Non-Salary)	0.00	0.00	0.00	0.00	0.00	0.00
3435	04	800	04	00	42	Other Expenses	0.25	0.26	0.25	0.25	0.25	0.22
3435	04	800	05	00	42	Other Expenses	1.00	0.00	0.00	0.00	0.00	0.00
Total							15.38	7.97	11.47	5.96	6.28	4.53

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