



सत्यमेव जयते

Finance Accounts

Volume - I

2022-2023



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest



Government of Uttar Pradesh

Finance Accounts

Volume-I

2022-23

Government of Uttar Pradesh

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Report of the Comptroller and Auditor General of India

Audit of the Finance Accounts of the Government of Uttar Pradesh

Opinion

The Finance Accounts of the Government of Uttar Pradesh for the year ended 31 March 2023 present the financial position along with accounts of the receipts and disbursements of the Government for the year involving transactions from and / or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises two Volumes; Volume- I contains the consolidated position of the state of finances and explanatory 'Notes to Finance Accounts' including a summary of Significant Accounting Policies and Volume - II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, which represent the budget comparison, are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly the financial position and the receipts and disbursements of the Government of Uttar Pradesh for the year 2022-23.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Uttar Pradesh being presented separately for the year ended 31 March 2023.

Basis for Opinion

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

Responsibilities for Preparation of the Initial and Subsidiary Accounts

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

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

Responsibilities for Compilation of Annual Accounts

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

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

Statements (No. 8, 9, 17(b)(i), 17(c)(i), 19(1) and 20) and Appendices (viii, ix, xi and xii) in this compilation have been prepared directly from the information received from the Government of Uttar Pradesh and the Union Government who are responsible for such information.

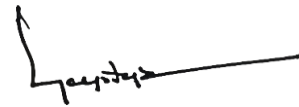
Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is conducted through the Office of the Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

The Office of the Accountant General (Audit) and the Office of the Principal Accountant General (Accounts and Entitlements) are independent organisations with distinct cadres, separate reporting lines and management structure.

Date: 19 अक्टूबर 2023
OCT

Place: New Delhi



(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

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. The Finance Accounts are accompanied by Appropriation Accounts, which present comparison of expenditure against the Grants / Appropriations.
2. The Accounts of the Government are kept in the following three parts:

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

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

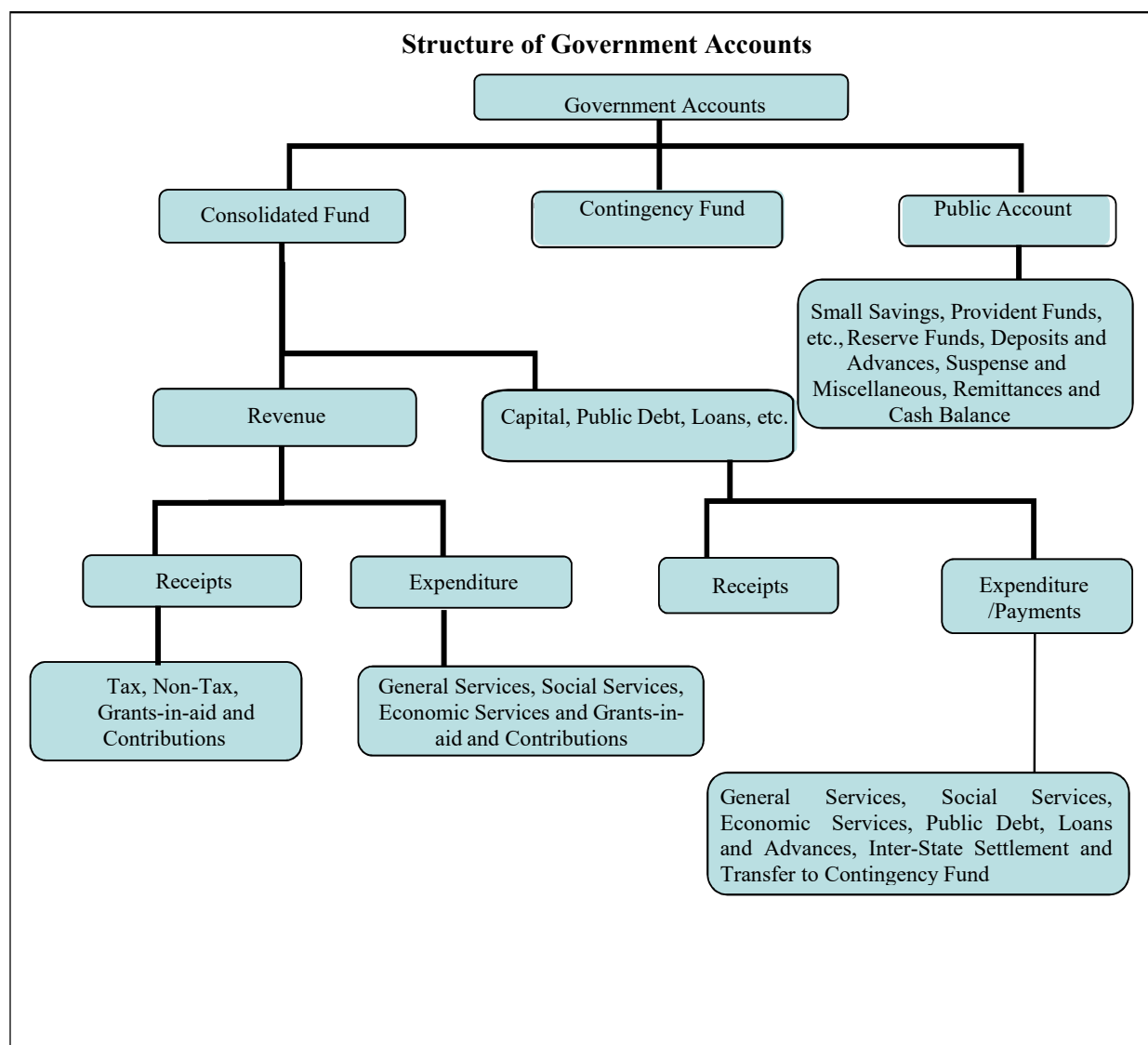
Part II: Contingency Fund: This Fund is in the nature of an imprest, which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Uttar Pradesh for 2022-23 is ₹ 1,200.00 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 repayable such as Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, *viz.*, 'Small Savings, Provident Funds, *etc.*', 'Reserve Funds', 'Deposit and Advances', 'Suspense and Miscellaneous', 'Remittances', and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

3. Government accounts are presented under a six tier classification, *viz.*, Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Heads (two digits) and Object Heads (two 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 31 March 2023).

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

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



B. What the Finance Accounts contain

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

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

GUIDE TO THE FINANCE ACCOUNTS - contd.

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

12. Statement of Sources and Application of Funds for Expenditure other than on Revenue

Account: This statement is based on the principle that Revenue Expenditure is expected to be defrayed from Revenue Receipts, while Capital Expenditure of the year is met from Revenue Surplus, net credit balances in the Public Account, Cash Balance at the beginning of the year, and Borrowings.

13. Summary of Balances under Consolidated Fund, Contingency Fund and Public

Account: This statement assists in establishing the accuracy of the accounts. This statement corresponds to the Detailed Statements 14, 15, 16, 17, 18 and 21 in Volume II.

Notes to Finance Accounts and Significant Accounting Policies

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

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

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

Part I of Volume II

14. Detailed Statement of Revenue and Capital Receipts by Minor Heads: This statement corresponds to the Summary Statement 3 in Volume I of the Finance Accounts. In addition to representing details of Revenue Receipts at Minor Head level, this statement depicts details at Sub Head level in respect of Grants-in-aid from Central Government.

15. Detailed Statement of Revenue Expenditure by Minor Heads: This statement, which corresponds to the Summary Statement 4 in Volume I, depicts the Revenue Expenditure of the State Government. Charged and Voted expenditure are exhibited distinctly.

16. Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads: This statement, which corresponds to the Summary Statement 5 in Volume I, depicts the Capital Expenditure (during the year and cumulatively) of the State Government. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of Capital Expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub Head level also.

17. Detailed Statement of Borrowings and Other Liabilities: This statement, which corresponds to the Summary Statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, *i.e.*, amounts payable in respect of each category of loans in different years; (c) interest rate profile of outstanding loans and annexure depicting Market Loans.

18. Detailed Statement of Loans and Advances given by the Government: This statement corresponds to the Summary Statement 7 of Volume I.

- 19. Detailed Statement of Investments of the Government:** This statement depicts details of investments entity wise and Major and Minor Head wise details of Investments during the year, where there is a difference between Statement 16 and 19. This statement corresponds to Statement 8 in Volume I.
- 20. Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of Government Guarantees. This statement corresponds to Statement 9 in Volume I.
- 21. Detailed Statement of Contingency Fund and Public Account Transactions:** This statement depicts at Minor Head level the details of un-recouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.
- 22. Detailed Statement of Investments of Earmarked Balances:** This statement depicts details of Investment from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

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

C. Ready Reckoner:

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

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

1. STATEMENT OF

Assets ¹	Reference (Sr. no.)		As at 31 st March 2023	As at 31 st March 2022
	Notes to Finance 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	10.78	10.69
(iii) Permanent Cash Imprest		21 & Annex. to St-2	0.50	0.50
(iv) Cash Balance Investments		21 & Annex. to St-2	27,188.94	41,825.24
(v) Deposits with Reserve Bank of India (if credit balance include here with minus sign)	Para 5 (vii)	Annex. to St-2	102.77	(-)348.47
(vi) Investments from Earmarked Funds ²		22 & Annex. to St-2	5,545.20	3,045.20
Capital Expenditure				
(i) Investments in shares of Companies, Corporations, etc.		19(2)	1,64,000.90	1,51,520.99
(ii) Other Capital Expenditure		5 & 16	6,34,572.26	5,54,023.78
Contingency Fund (unrecouped)	Para 4	21	0.06	600.00
Loans and Advances				
Advances with Departmental Officers		21	58.58	58.58
Suspense and Miscellaneous Balances³		21	1,716.13	1,750.95
Remittance Balances		21	0.00	103.99
Cumulative excess of expenditure over receipts⁴				
Total			8,69,948.22	7,80,472.24

¹The figures of assets and liabilities are cumulative figures.

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 (Major Head-8658)- ₹579.35 crore, Major Head-8670-Cheques and Bills- ₹1,091.41 crore, Major Head 8674-Security Deposits made by Government- ₹39.85 crore, Major Head 8679- Accounts with Government of other countries- ₹ 5.42 crore and 8680-Miscellaneous Government Accounts- ₹ 0.10 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

Liabilities ¹	Reference (Sr. no.)		As at 31 st March 2023	As at 31 st March 2022
	Notes to Finance Accounts	Statement		
(₹ in crore)				
Borrowings (Public Debt)				
(i) Internal Debt		6&17	5,33,476.54	4,96,422.89
(ii) Loans and Advances from Central Government				
Loans for Centrally Sponsored Schemes (6004-08)		17	14,146.94(*)	14,146.94
Loans for State Schemes (6004-06,07& 09)		17	20,217.21	13,114.39
Contingency Fund (corpus)	Para 4	21	1200.00	1200.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc.		6,17&21	59,727.44	59,314.53
(ii) Reserve Funds	Para5(ii)	6,17&21	12,611.99	8,920.20
(iii) Deposits		6,17&21	27,636.11	24,037.36
(iv) Suspense and Miscellaneous Balances ³		21	0.00	0.00
(v) Remittance Balances		21	952.62	0.00
Cumulative excess of receipts over expenditure⁴			1,99,979.37	1,63,315.93
Total			8,69,948.22	7,80,472.24

(*) It includes back-to-back loan provided during 2020-21 (₹ 6,007 crore) and 2021-22 (₹ 8,139.94 crore) in lieu of shortfall in GST compensation with no repayment liability to the State. The debt servicing of this loan would be done from the collection of cess in the GST Compensation Fund.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Description	Receipts		Description	Disbursements	
	2022-23	2021-22		2022-23	2021-22
(₹ in crore)					
Part-I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts (Ref. Statement 3 & 14)	4,17,241.50	3,71,011.44	Revenue Expenditure (Ref. Statement 4-A ,4-B & 15)	3,79,978.06	3,37,581.38
Tax Revenue (raised by the State) (Ref. Statement 3 & 14)	1,74,087.15	1,47,367.74	Salaries ¹ (Ref. Statement 4-B & Appendix-I)	60,060.53	54,726.54
Non-Tax Revenue (Ref. Statement 3 & 14)	13,489.46	11,435.97	Subsidies (Ref. Appendix-II)	21,257.53	20,144.62
			Grants-in-Aid ² (Ref. Statement 4-B , 10 & Appendix-III)	1,21,361.99	1,00,845.44
Interest Receipts (Ref. Statement 3 & 14)	1,259.39	1,249.77	General Services (Ref. Statement 4 & 15)	1,11,675.66	1,03,753.37
Others (Ref. Statement 3)	12,230.07	10,186.20	Interest Payment and Service of Debt (Ref. Statement 4-A, 4-B & 15)	45,507.98	44,875.56
Total (Ref. Statement 3 & 14)	13,489.46	11,435.97	Pension (Ref. Statement 4-A, 4-B & 15)	58,696.77	50,475.09
Share of Union Taxes/Duties (Ref. Statement 3 & 14)	1,69,745.30	1,60,358.05	Others (Ref. Statement 4-B)	7,470.91	8,402.72
			Total (Ref. Statement 4-A & 15)	1,11,675.66	1,03,753.37
			Social Services (Ref. Statement 4-A & 15)	32,188.96	27,750.61
			Economic Services (Ref. Statement 4-A & 15)	15,433.38	13,860.81
Grants from Central Government (Ref. Statement 3 & 14)	59,919.59	51,849.68	Compensation and Assignment to Local Bodies and PRIs (Ref. Statement 4-A & 15)	18,000.01	16,499.99
Revenue Deficit	Revenue Surplus	37,263.44	33,430.06

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 OF RECEIPTS AND DISBURSEMENTS

Description	Receipts		Description	Disbursements	
	2022-23	2021-22		2022-23	2021-22
(₹ in crore)					
Section-B : Capital					
Capital Receipts (Ref. Statement 3 & 14)	0.00	0.00	Capital Expenditure (Ref. Statement 4A, 4-B & 16)	93,028.39	71,442.55
			General Services (Ref. Statement 4-A & 16)	4,449.58	2,357.24
			Social Services (Ref. Statement 4 -A & 16)	35,049.02	18,568.80
			Economic Services (Ref. Statement 4 -A & 16)	53,529.79	50,516.51
Recoveries of Loans and Advances (Ref. Statement 3,7 & 18)	1,337.32	939.43	Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18)	10,208.63	1,613.36
			General Services (Ref. Statement 4 -A, 7 & 18)	14.00	1.38
			Social Services (Ref. Statement 4 -A, 7 & 18)	783.95	672.04
			Economic Services (Ref. Statement 4 -A, 7 & 18)	9,371.84	904.36
			Loans to Government Servant (Ref. Statement 7)	38.84	35.58
Public Debt Receipts (Ref. Statement 3,6 & 17)	66,846.93	75,751.19	Repayment of Public Debt (Ref. Statement 4 -A, 6 & 17)	22,690.46	28,725.94
Internal Debt (Market loans, NSSF etc.) (Ref. Statement 3,6 & 17)	58,023.87	65,002.84	Internal Debt (Market loans, NSSF etc.) (Ref. Statement 4 -A, 6 & 17)	20,970.22	27,132.18
Loans from GoI (Ref. Statement 3,6 & 17)	8,823.06	10,748.35	Loans from GoI (Ref. Statement 4 -A, 6 & 17)	1,720.24	1,593.76
Inter-State Settlement Account (Net)	0.00	0.00	Inter-State Settlement Account (Net)/Tr to Contingency Fund	0.00	600.00
Total Receipts Consolidated Fund	4,85,425.75	4,47,702.06	Total Expenditure Consolidated Fund (Ref. Statement 4)	5,05,905.54	4,39,963.23
Deficit in Consolidated Fund	20,479.79	..	Surplus in Consolidated Fund	..	7,738.83
Part-II Contingency Fund					
Contingency Fund (Ref. Statement 21)	0.00	700.00	Contingency Fund (Ref. Statement 21)	0.06(*)	0.00
Part-III Public Account³					
Small Savings (Ref. Statement 21)	11,991.84	11,931.92	Small Savings (Ref. Statement 21)	11,578.93	11,406.80
Reserves & Sinking Funds (Ref. Statement 21)	8,674.41	8,949.66	Reserves & Sinking Funds (Ref. Statement 21)	7,482.62	7,056.65
Deposits (Ref. Statement 21)	29,234.22	25,219.49	Deposits (Ref. Statement 21)	25,635.48	26,678.21
Advances (Ref. Statement 21)	84.85	63.61	Advances (Ref. Statement 21)	84.85	63.62
Suspense and Misc. (Ref. Statement 21)	12,97,284.09	10,24,376.17	Suspense and Misc. ⁴ (Ref. Statement 21)	12,82,613.05	10,34,281.03
Remittances (Ref. Statement 21)	16,923.07	36,931.34	Remittances (Ref. Statement 21)	15,866.45	36,910.28
Total Receipts Public Account (Ref. Statement 21)	13,64,192.48	11,07,472.19	Total Disbursements Public Account (Ref. Statement 21)	13,43,261.38	11,16,396.59
Deficit in Public Account	..	8,924.40	Surplus in Public Account	20,931.10	..
Opening Cash Balance	(-348.47)	137.10	Closing Cash Balance	102.77	(-348.47)
Increase in Cash Balance	451.24	..	Decrease in Cash Balance	..	485.57

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.

(*) The advance of ₹ 0.06 crore was drawn from the Contingency Fund during the year 2014-15.

Annexure A.

CASH BALANCES AND INVESTMENT OF CASH BALANCES		
Description	On 31st March, 2023	On 31st March, 2022
(₹ in crore)		
(A) General Cash Balances-		
(1) Cash in Treasuries	0.00	0.00
(2) Deposit with Reserve Bank ¹	102.77	(-)348.47
(3) Remittance in Transit	0.00	0.00
Total	102.77	(-)348.47
(4) Investment held in the Cash Balance Investment Account	27,188.94	41,825.24
Total - A	27,291.71	41,476.77
(B) Other Cash Balance and Investments-		
(1) Cash with Departmental Officers	10.78	10.69
(2) Permanent Cash Imprest	0.50	0.50
(3) Investment of Earmarked Funds	5,545.20	3,045.20
Total - B	5,556.48	3,056.39
Total - A and B	32,848.19	44,533.16

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 2022-23 advised to the RBI till 15 April 2023. There was a difference of ₹143.96 crore (Dr.) between the figures of 'Deposits with Reserve Bank' reflected in the accounts [₹102.77 crore (Dr.)] and that communicated by the Reserve Bank of India [₹41.19 crore (Dr.)]. The difference is under reconciliation.

The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31st March 2023 but worked out by 15 April and not simply the daily balance on 31st March 2023.

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 by RBI in February 2016). The Reserve Bank of India has also agreed to give special ways and means advances at the pledge of government Securities. The limit of special ways and means advances revised by the Bank from time to time. During the year 2022-23, State Government of Uttar Pradesh has taken no ways and means advances from the RBI. The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2022-23 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	the range of 4 to 6.50 <i>per cent</i>
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. The Repo Rate during 2022-23 was between the range of 4 to 6.50 *per cent*.

(d) Under Cash Balance Investment Account of the State Government (Major Head 8673), there was an opening balance of ₹41,825.24 crore as on April 01, 2022. During 2022-23, Treasury Bills amounting to ₹8,42,096.42 crore were purchased and these investment amounting to ₹8,56,668.38 crore were sold, leaving of a balance of ₹27,188.94 crore in the account at the end of the year. The amounts of ₹391.31 crore and ₹11.29 crore were received as interest on investment under Treasury Bills and Long Term Government of India's Securities respectively. ₹64.34 crore was received as redemption under Long Term Government of India's Securities.

(e) The investment made out of Earmarked Funds (under Reserve Fund Heads) up to 31-03-2023 are given below-

Sl.No.	Particulars	Amount (₹ in crore)
1-	Securities of Government of India	5,545.20
2-	Government of India Treasury Bills and Long Term Government of India Securities	0.00
	Total	5,545.20

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

Description		Actuals	
		2022-23	2021-22
(₹ in crore)			
I.	REVENUE RECEIPTS		
A.	Tax Revenue		
A.1	Own Tax Revenue		
	State Goods and Services Tax (SGST)	64,140.91	54,594.12
	Land Revenue	284.94	192.79
	Stamps and Registration fees	24,843.70	20,048.25
	State Excise	41,252.71	36,319.63
	Tax on Sales, Trade etc.	31,979.17	27,058.17
	Taxes on Vehicles	9,059.49	7,775.82
	Taxes on Hotel Receipt	0.87	1.90
	Taxes and Duties on Electricity	2,519.44	1,365.78
	Other Taxes and Duties on Commodities and Services	5.92	11.28
	Total-A.1- Own Tax Revenue	1,74,087.15	1,47,367.74
A.2	Share of net proceeds of Taxes		
	Central Goods and Services Tax (CGST)	48,136.41	45,918.82
	Corporation Tax	56,506.76	45,807.18
	Taxes on Income other than Corporation Tax	55,757.88	47,481.49
	Taxes on Wealth	0.00	11.45
	Customs	6,696.58	11,922.46
	Union Excise Duties	2,101.00	6,692.67
	Service Tax	266.30	2,360.37
	Other Taxes and Duties on Commodities and Services	280.37	163.27
	Other Taxes on Income and Expenditure	0.00	0.34
	Total-A.2-Share of net proceeds of Taxes	1,69,745.30	1,60,358.05
	Total-A-Tax Revenue	3,43,832.45	3,07,725.79
B.	Non-Tax Revenue-		
	Non-Ferrous Mining and Metallurgical Industries	3,351.58	2,655.48
	Interest Receipts	1,259.39	1,249.77
	Medium Irrigation	1,146.40	1,032.77
	Power	964.52	1,768.50
	Roads and Bridges	855.12	640.27
	Labour and Employment	820.59	95.29
	Education, Sports, Art and Culture	671.89	452.40
	Police	596.30	590.72
	Contributions and Recoveries towards Pension and Other Retirement benefits	505.91	510.71
	Miscellaneous General Services	486.44	294.95
	Other Administrative Services	429.53	376.61
	Forestry and Wild Life	322.28	316.33
	Medical and Public Health	302.34	390.60
	Non-Conventional Sources of Energy	293.35	6.35
	Urban Development	175.80	3.51
	Other Rural Development Programmes	149.02	90.04
	Public Works	145.58	63.60

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

Description		Actuals	
		2022-23	2021-22
(₹ in crore)			
I.	REVENUE RECEIPTS-		
B.	Non-Tax Revenue-		
	Dividends and Profits	141.32	212.58
	Crop Husbandry	120.66	83.48
	Minor Irrigation	112.53	71.76
	Other General Economic Services-	98.97	74.76
	Public Service Commission	80.52	49.89
	Social Security and Welfare	79.10	91.33
	Other Agricultural Programmes	67.57	2.53
	Co-operation	59.01	53.29
	Housing	51.28	41.74
	Stationery and Printing	46.13	67.64
	Family Welfare	34.54	3.50
	Animal Husbandry	22.22	25.53
	Other Industries	20.93	0.77
	Major Irrigation	20.80	15.09
	Fisheries	12.00	16.62
	Other Social Services	10.27	27.88
	Jails	9.91	5.03
	Tourism	8.78	8.87
	Village and Small Industries	6.51	3.93
	Water Supply and Sanitation	4.68	0.00
	Road Transport	2.48	0.27
	Civil Supplies	2.40	2.33
	Other Fiscal Services	0.27	0.07
	Agricultural Research and Education	0.15	2.20
	Civil Aviation	0.14	33.61
	Dairy Development	0.12	0.90
	Industries	0.08	2.09
	Information and Publicity	0.05	0.38
	Total-B-NON-TAX REVENUE	13,489.46	11,435.97
II.	GRANTS FROM GOVERNMENT OF INDIA-		
C.	Grants-		
	Grants-in-Aid from Central Government-		
	Centrally Sponsored Schemes		
	Central Assistance/Schemes	35,793.58	31,166.77
	Externally Aided Projects-Grants for Centrally Sponsored Schemes	0.00	72.76
	Refunds	(-)219.00	(-)12.37
	Finance Commission Grants		
	Grants-in-Aid for State Disaster Response Fund	1,401.60	1,546.40
	Grants for Rural Local Bodies	7,466.00	7,208.00
	Grants for Urban Local Bodies	3,477.82	1,761.25
	Other Receipts	38.32	1,790.77

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

Description		Actuals	
		2022-23	2021-22
(₹ in crore)			
II.	GRANTS FROM GOVERNMENT OF INDIA-		
C.	Grants-		
	Other Transfer / Grants to State / Union Territories with Legislatures		
	Grants under proviso to Article 275(1) of the Constitution	11.36	8.33
	Grants towards contribution to National Disaster Response Fund (NDRF)	0.18	0.85
	Grants from Central Road and Infrastructure Fund	658.75	0.00
	Compensation for loss of revenue arising out of implementation of GST	11,290.98	8,299.42
	Special Assistance	0.00	7.50
	Total-C-Grants	59,919.59	51,849.68
	Total Revenue Receipts (A+B+C)	4,17,241.50	3,71,011.44
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	55,612.00	62,500.00
	Loan from the National Bank For Agricultural and Rural Development	2,355.06	2,389.94
	Loans from National Co-operative Development Corporation	39.65	55.26
	Loan from other Institutions	17.16	57.64
	Loans and Advances from Central Government-		
	Loans for Centrally Sponsored Schemes	0.00	8,139.94
	Loans for State Schemes	8,823.06	2,608.41
	Total-E-Public Debt Receipts	66,846.93	75,751.19
F.	Loans and Advances by State Government (Recoveries)¹	1,337.32	939.43
	Total Receipts in Consolidated Fund (A+B+C+D+E+F)	4,85,425.75	4,47,702.06

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

4. STATEMENT OF 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	259.00	0.00	0.00	259.00
	President, Vice-President/ Governor/ Admn. of Union Territories	19.03	0.00	0.00	19.03
	Council of Minister	608.77	0.00	0.00	608.77
	Administration of Justice	2,945.42	0.00	0.00	2,945.42
	Elections	370.80	0.00	0.00	370.80
A.2	Fiscal Services				
	Land Revenue	2,896.06	0.00	0.00	2,896.06
	Stamps and Registration	326.55	0.00	0.00	326.55
	State Excise	292.52	0.00	0.00	292.52
	Taxes on Sales, Trade etc.	877.39	0.00	0.00	877.39
	Taxes on Vehicles	0.77	0.00	0.00	0.77
	Collection Charges under State Goods and Services Tax	25.26	0.00	0.00	25.26
	Other Taxes and Duties on Commodities and Services	45.63	0.00	0.00	45.63
	Other Fiscal Services	23.97	1.12	0.00	25.09
A.3	Interest Payment and Servicing of Debt				
	Appropriation for reduction or avoidance of Debt	2,500.00	0.00	0.00	2,500.00
	Interest Payments	43,007.98	0.00	0.00	43,007.98
A.4	Administrative Services				
	Public Service Commission	202.17	0.00	0.00	202.17
	Secretariat - General Services	650.48	0.00	0.00	650.48
	District Administration	1,033.17	0.00	0.00	1,033.17
	Treasury and Accounts Administration	331.51	0.00	0.00	331.51
	Police	23,633.17	3,138.21	0.00	26,771.38
	Jails	1,024.80	0.00	0.00	1,024.80
	Stationery and Printing	172.64	5.67	0.00	178.31
	Public Works	1,010.62	635.21	0.00	1,645.83
	Other Administrative Services	3,699.46	645.97	0.00	4,345.43
A.5	Pensions and Miscellaneous				
	General Services				
	Pensions and Other Retirement benefits	58,696.77	0.00	0.00	58,696.77
	Miscellaneous General Services	33.87	23.40	14.00	71.27
	Total-General Services	1,44,687.81	4,449.58	14.00	1,49,151.39
B	Social Services				
B.1	Education, Sports, Art and Culture				
	General Education	65,895.53	2,747.23	0.00	68,642.76
	Technical Education	503.88	177.66	0.00	681.54
	Sports and Youth Services	310.35	190.06	0.00	500.41
	Art and Culture	102.63	80.63	0.00	183.26
B.2	Health and Family Welfare				
	Medical and Public Health	13,358.82	3,789.20	0.00	17,148.02
	Family Welfare	12,852.18	1,170.90	0.00	14,023.08

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

Description		Revenue	Capital	Loans and Advances	Total
(₹ in crore)					
B	Social Services-concl'd.				
B.3	Water Supply, Sanitation, Housing and Urban Development				
	Water Supply and Sanitation	961.96	12,227.32	118.16	13,307.44
	Housing	531.30	8,984.05	0.00	9,515.35
	Urban Development	14,572.68	3,204.53	665.00	18,442.21
B.4	Information and Publicity				
	Information and Publicity	1,509.83	0.00	0.00	1,509.83
B.5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	3,220.51	693.52	0.00	3,914.03
B.6	Labour and Labour Welfare				
	Labour and Employment	1,317.50	0.00	0.00	1,317.50
B.7	Social Welfare and Nutrition				
	Social Security and Welfare	21,777.52	943.04	0.79	22,721.35
	Relief on account of Natural Calamities	1,920.57	0.00	0.00	1,920.57
B.8	Others				
	Other Social Services	18.28	840.88	0.00	859.16
	Secretariat - Social Services	74.13	0.00	0.00	74.13
	Total-Social Services	1,38,927.67	35,049.02	783.95	1,74,760.64
C	Economic Services				
C.1	Agriculture and Allied Activities				
	Crop Husbandry	5,079.16	117.65	0.00	5,196.81
	Soil and Water Conservation	593.89	0.00	0.00	593.89
	Animal Husbandry	1,755.45	120.79	0.00	1,876.24
	Dairy Development	127.92	0.00	104.82	232.74
	Fisheries	217.39	7.50	0.00	224.89
	Forestry and Wild Life	716.51	918.71	0.00	1,635.22
	Plantations	5.75	0.00	0.00	5.75
	Food Storage and Warehousing	331.57	3,233.01	0.00	3,564.58
	Agricultural Research and Education	282.59	58.73	0.00	341.32
	Co-operation	707.74	38.70	1.00	747.44
	Other Agricultural Programmes	26.46	0.00	0.00	26.46
C.2	Rural Development				
	Special Programmes for Rural Development	2,044.64	0.00	0.00	2,044.64
	Other Rural Development Programmes	15,615.42	7,211.41	0.00	22,826.83
C.3	Special Areas Programmes				
	Other Special Area Programmes	27.51	828.17	0.00	855.68
C.4	Irrigation and Flood Control				
	Major Irrigation	836.96	1,290.43	0.00	2,127.39
	Medium Irrigation	4,906.53	281.33	0.00	5,187.86
	Minor Irrigation	2,563.68	436.94	0.00	3,000.62
	Command Area Development	209.13	0.00	0.00	209.13
	Flood Control and Drainage	355.62	1,429.00	0.00	1,784.62

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

Description		Revenue	Capital	Loans and Advances	Total
(₹ in crore)					
C	Economic Services-concl.				
C.5	Energy				
	Power	27,884.81	10,220.50	0.00	38,105.31
	New and Renewable Energy	299.60	19.08	0.00	318.68
C.6	Industry and Minerals				
	Village and Small Industries	1,179.38	78.25	0.00	1,257.63
	Industries	3,839.86	0.00	0.00	3,839.86
	Non-ferrous Mining and Metallurgical Industries	43.42	3.87	0.00	47.29
	Telecommunication & Electronic Industries	0.00	389.47	0.00	389.47
	Consumer Industries	0.00	0.00	1,130.45	1,130.45
	Other Industries	0.00	921.91	8,000.00	8,921.91
	Other Outlay on Industries and Minerals	58.02	0.00	135.57	193.59
C.7	Transport				
	Civil Aviation	34.23	2,013.77	0.00	2,048.00
	Roads and Bridges	5,513.56	22,424.78	0.00	27,938.34
	Road Transport	329.50	320.42	0.00	649.92
C.8	Science, Technology and Environment				
	Other Scientific Research	44.12	11.40	0.00	55.52
	Ecology and Environment	9.38	0.00	0.00	9.38
C.9	General Economic Services				
	Secretariat -Economic Services	120.26	0.00	0.00	120.26
	Tourism	120.74	853.21	0.00	973.95
	Foreign Trade and Export Promotion	0.00	0.00	0.00	0.00
	Census Survey and Statistics	118.83	0.00	0.00	118.83
	Civil Supplies	2,294.06	0.00	0.00	2,294.06
	Other General Economic Services	68.88	300.76	0.00	369.64
	Total-Economic Services	78,362.57	53,529.79	9,371.84	1,41,264.20
D	Grants-in-Aid & Contributions				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	18,000.01	0.00	0.00	18,000.01
E	Public Debt				
	Internal Debt of the State Government	0.00	0.00	20,970.22	20,970.22
	Loans and Advances from the Central Government	0.00	0.00	1,720.24	1,720.24
F	Loans to Government Servants etc.				
	Loans to Government Servants etc.	0.00	0.00	38.84	38.84
H	Transfer to Contingency Fund				
	Appropriation to the Contingency Fund	0.00	0.00	0.00	0.00
	Total-Grants-in-Aid & Contributions, Public Debt and Loans to Government Servants etc.	18,000.01	0.00	22,729.30	40,729.31
	Total-Consolidated Fund Expenditure	3,79,978.06	93,028.39	32,899.09	5,05,905.54

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

Object of Expenditure		2022-23		
		Revenue	Capital	Total
		(₹ in crore)		
31	Subsidiary Grant-General (Salary)	58,408.44	0.00	58,408.44
33	Pension/ Gratuity/ Other Retirement Benefits	58,087.73	0.00	58,087.73
24	Major Construction Works	0.00	57,435.29	57,435.29
20	Subsidiary Grant/- General (Non-Salary)	51,998.17	0.00	51,998.17
30	Investment / Loans	0.00	45,379.01	45,379.01
32	Interest/ Dividend	43,705.49	0.00	43,705.49
01	Pay	41,633.80	0.00	41,633.80
42	Other Expense	24,245.76	12,666.39	36,912.15
27	Subsidy	21,257.53	9.08	21,266.61
28	Assignments	18,000.00	0.00	18,000.00
03	Dearness Allowance	15,396.06	0.00	15,396.06
35	Grant for Creation of Capital Assets	10,955.37	0.00	10,955.37
43	Material and Supply	3,377.59	3,197.04	6,574.63
48	Inter Account Transfer	4,034.10	2,050.00	6,084.10
29	Maintenance	5,563.65	0.30	5,563.95
21	Scholarship and Stipend	3,504.46	0.00	3,504.46
60	Purchase of Land	0.00	3,339.69	3,339.69
02	Wages	2,719.23	0.00	2,719.23
09	Electricity Dues	2,499.99	0.00	2,499.99
26	Machines and Equipments/Tools and Plants	45.48	1,714.28	1,759.76
55	House Rent Allowance	1,575.30	0.00	1,575.30
61	Amount of Centrally Sponsored Scheme transferred in S.N.A.	1,555.03	0.00	1,555.03
49	Medical Expenses	1,270.13	0.00	1,270.13
07	Honorarium	1,228.82	0.00	1,228.82
19	Advertisement, Sales and Publicity Expenses	1,202.10	0.00	1,202.10
06	Other Allowances	1,147.48	0.00	1,147.48
58	Payment for Outsourcing Services	890.35	1.18	891.53
04	Travelling Expense	873.77	0.00	873.77
39	Medicine and Chemicals	841.11	0.00	841.11
15	Maintenance of Vehicles and Purchase of Petrol etc.	831.38	0.18	831.56
16	Payment for Commercial and Special Services	779.83	6.16	785.99
41	Food Expenses	403.40	0.00	403.40
08	Office Expenses	378.77	0.00	378.77
18	Publication	273.54	0.00	273.54
57	Non Practicing Allowance	260.76	0.00	260.76
46	Purchase of Computer Hardware/ Software	172.30	21.14	193.44
14	Purchase of Vehicle	0.01	183.09	183.10
17	Rent, Rate and Taxes	163.38	0.00	163.38
25	Minor Construction Works	0.00	152.03	152.03
12	Office Furniture and Equipments	140.28	7.69	147.97
47	Maintenance of Computer/ Purchase of related Stationery	116.31	0.82	117.13
44	Travelling and other related Expenses for Training	115.99	0.00	115.99
11	Stationery and Printing of Forms	112.47	0.00	112.47
40	Essential Infrastructure for Hospitals	88.54	0.00	88.54
10	Water Tax / Water Surcharge	83.67	0.00	83.67
23	Expenditure on Confidential Services	82.93	0.00	82.93
13	Telephone Expenses	74.05	0.00	74.05

EXPENDITURE (CONSOLIDATED FUND)

2021-22			2020-21		
Revenue	Capital	Total	Revenue	Capital	Total
₹ in crore)			₹ in crore)		
51,547.02	0.00	51,547.02	44,844.40	0.00	44,844.40
49,961.61	0.00	49,961.61	47,370.44	0.00	47,370.44
0.00	41,366.17	41,366.17	0.00	32,271.28	32,271.28
37,268.51	0.00	37,268.51	42,799.84	0.00	42,799.84
0.00	42,365.09	42,365.09	0.00	39,795.65	39,795.65
43,556.55	0.00	43,556.55	38,110.74	0.00	38,110.74
41,078.44	0.00	41,078.44	40,467.81	0.00	40,467.81
17,383.93	4,145.33	21,529.26	10,550.50	5,577.13	16,127.63
20,144.62	0.00	20,144.62	11,676.77	0.00	11,676.77
16,499.99	0.00	16,499.99	14,208.37	0.00	14,208.37
10,783.54	0.00	10,783.54	7,090.41	0.00	7,090.41
12,028.65	0.00	12,028.65	11,208.64	0.00	11,208.64
3,078.45	7,351.41	10,429.86	1,301.51	(-)2,566.05	(-)1,264.54
5,005.73	2,400.00	7,405.73	2,914.00	1,500.00	4,414.00
4,774.20	0.00	4,774.20	3,857.81	0.00	3,857.81
3,280.62	0.00	3,280.62	3,825.20	0.00	3,825.20
0.00	3,455.90	3,455.90	0.00	2,354.18	2,354.18
2,500.27	0.00	2,500.27	2,362.94	0.00	2,362.94
4,201.12	0.00	4,201.12	4,061.21	0.00	4,061.21
32.94	842.20	875.14	33.44	1,006.42	1,039.86
1,551.90	0.00	1,551.90	1,522.33	0.00	1,522.33
0.00	0.00	0.00	0.00	0.00	0.00
992.63	0.00	992.63	685.75	0.00	685.75
1,965.18	0.00	1,965.18	1,690.69	0.00	1,690.69
985.84	0.00	985.84	336.18	0.00	336.18
998.04	0.00	998.04	897.01	0.00	897.01
784.57	0.00	784.57	659.60	0.00	659.60
946.72	0.00	946.72	602.80	0.00	602.80
1,283.24	0.00	1,283.24	1,150.09	0.00	1,150.09
836.91	0.00	836.91	562.35	0.12	562.47
1,557.55	10.04	1,567.59	1,296.77	11.44	1,308.21
300.29	0.00	300.29	239.82	0.00	239.82
555.54	0.00	555.54	205.21	0.00	205.21
209.90	0.00	209.90	98.12	0.00	98.12
266.05	0.00	266.05	272.51	0.00	272.51
116.73	23.74	140.47	106.46	14.96	121.42
29.63	188.02	217.65	1.19	82.09	83.28
168.92	0.00	168.92	144.55	0.00	144.55
0.00	148.88	148.88	0.00	74.39	74.39
115.19	8.38	123.57	97.20	6.74	103.94
89.59	1.20	90.79	80.36	0.62	80.98
105.21	0.00	105.21	96.52	0.00	96.52
107.95	0.00	107.95	132.56	0.00	132.56
87.19	0.00	87.19	78.24	0.00	78.24
74.71	0.00	74.71	85.83	0.00	85.83
32.37	0.00	32.37	21.83	0.00	21.83
70.30	0.00	70.30	74.49	0.00	74.49

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

Object of Expenditure		2022-23		
		Revenue	Capital	Total
		(₹ in crore)		
05	Transfer Travelling Expenses	65.62	0.00	65.62
38	Interim Relief	43.72	0.00	43.72
51	Uniform Expenses	41.15	0.00	41.15
22	Hospitality Expenses/Expenditure related allowances	23.93	0.00	23.93
59	Lumpsum Employer's Share/Interest on Employees and Employer's share	19.75	0.00	19.75
45	Leave Travelling Expenses	6.89	0.00	6.89
52	Arrear of Revised Salary (State)	3.38	0.00	3.38
53	Arrear of Revised Salary (State Aid)	0.02	0.00	0.02
56	City Compensatory Allowance	0.02	0.00	0.02
50	Dearness Pay	0.00	0.00	0.00
99	PLA Refund	(-)2.82	0.00	(-)2.82
37	Suspense	(-)1.06	(-)216.49	(-)217.55
62	Reimbursement of Salary paid in Centrally Sponsored Scheme	(-)317.09	0.00	(-)317.09
	(**)	0.00	(-)19.40	(-)19.40
Total-		3,79,978.06	1,25,927.48	5,05,905.54

(**) Receipt amount accounted through challan in which no Object Head mentioned.

EXPENDITURE (CONSOLIDATED FUND)

2021-22			2020-21		
Revenue	Capital	Total	Revenue	Capital	Total
(₹ in crore)			(₹ in crore)		
56.98	0.00	56.98	40.41	0.00	40.41
42.91	0.00	42.91	42.83	0.00	42.83
33.37	0.00	33.37	23.89	0.00	23.89
13.49	0.00	13.49	8.95	0.00	8.95
62.92	0.00	62.92	530.50	0.00	530.50
5.94	0.00	5.94	7.81	0.00	7.81
5.54	0.00	5.54	22.22	0.00	22.22
1.26	0.00	1.26	35.50	0.00	35.50
0.12	0.00	0.12	17.69	0.00	17.69
0.00	0.00	0.00	0.00	0.00	0.00
(-)1.43	0.00	(-)1.43	(-)12.11	0.00	(-)12.11
1.94	75.49	77.43	3.28	38.23	41.51
0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00
3,37,581.38	1,02,381.85	4,39,963.23	2,98,543.46	80,167.20	3,78,710.66

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Heads	Description	Expenditure during 2021-22	Progressive Expenditure up to 2021-22	Expenditure during 2022-23	Progressive Expenditure up to 2022-23	Increase(+)/ Decrease(-) in percentage during 2022-23
1	2	3	4	5	6	7
(₹ in crore)						
A-Capital Account of General Services-						
	4047 Capital Outlay on Other Fiscal Services	0.15	47.85	1.12	48.97	646.67
	4055 Capital Outlay on Police	1,599.85	10,714.03	3,138.21	13,852.24	96.16
	4058 Capital Outlay on Stationery and Printing	5.87	121.16	5.67	126.83	(-)3.41
	4059 Capital Outlay on Public Works	579.32	11,734.27	635.21	12,369.48	9.65
	4070 Capital Outlay on other Administrative Services	172.05	8,205.32	645.97	8,851.29	275.45
	4075 Capital Outlay on Miscellaneous General Services	0.00	8,818.77	23.40	8,842.17	..
	TOTAL-(A)-Capital Account of General Services	2,357.24	39,641.40	4,449.58	44,090.98	88.76
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	1,632.25	16,859.01	3,195.58	20,054.59	95.78
	TOTAL-(a)-Capital Account of Education, Sports, Art and Culture	1,632.25	16,859.01	3,195.58	20,054.59	95.78
<i>(b) Capital Account of Health and Family Welfare-</i>						
	4210 Capital Outlay on Medical and Public Health	3,143.92	29,276.28	3,789.20	33,065.48	20.52
	4211 Capital Outlay on Family Welfare	188.80	1,233.08	1,170.90	2,403.98	520.18
	TOTAL-(b)-Capital Account of Health and Family Welfare	3,332.72	30,509.36	4,960.10	35,469.46	48.83
<i>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development-</i>						
	4215 Capital Outlay on Water Supply and Sanitation	3,965.72	25,207.38	12,227.32	37,434.70	208.33
	4216 Capital Outlay on Housing	7,276.62	42,335.12	8,984.05	51,319.17	23.46
	4217 Capital Outlay on Urban Development	1,179.08	17,832.30	3,204.53	21,036.83	171.78
	TOTAL-(c)-Capital Account of Water Supply, Sanitation, Housing and Urban Development	12,421.42	85,374.80	24,415.90	1,09,790.70	96.56

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Heads	Description	Expenditure during 2021-22	Progressive Expenditure up to 2021-22	Expenditure during 2022-23	Progressive Expenditure up to 2022-23	Increase(+)/ Decrease(-) in percentage during 2022-23
1	2	3	4	5	6	7

(₹ in crore)

B- Capital Account of Social Services-concd.

(d) Capital Account of Information and Broadcasting-

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	..

(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-

4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	194.89	3,407.75	693.52	4,101.27	255.85
TOTAL-(e)-Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		194.89	3,407.75	693.52	4,101.27	255.85

(g) Capital Account of Social Welfare and Nutrition-

4235	Capital Outlay on Social Security and Welfare	353.50	7,029.28	943.04	7,972.32	166.77
TOTAL-(g)-Capital Account of Social Welfare and Nutrition		353.50	7,029.28	943.04	7,972.32	166.77

(h) Capital Account of Other Social Services-

4250	Capital Outlay on Other Social Services	634.02	4,144.43	840.88	4,985.31	32.63
TOTAL-(h)-Capital Account of Other Social Services		634.02	4,144.43	840.88	4,985.31	32.63
TOTAL-(B)-Capital Account of Social Services		18,568.80	1,47,336.38	35,049.02	1,82,385.40	88.75

C- Capital Account of Economic Services-

(a) Capital Account of Agriculture and Allied Activities-

4401	Capital Outlay on Crop Husbandry	104.04	2,311.96	117.65	2,429.61	13.08
4402	Capital Outlay on Soil and Water Conservation	0.13	27.61	0.00	27.61	(-)100.00
4403	Capital Outlay on Animal Husbandry	440.73	1,248.77	120.79	1,369.56	(-)72.59
4404	Capital Outlay on Dairy Development	0.00	100.97	0.00	100.97	..

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Heads	Description	Expenditure during 2021-22	Progressive Expenditure up to 2021-22	Expenditure during 2022-23	Progressive Expenditure up to 2022-23	Increase(+)/ Decrease(-) in percentage during 2022-23
1	2	3	4	5	6	7
(₹ in crore)						
C- Capital Account of Economic Services-concltd.						
<i>(a) Capital Account of Agriculture and Allied Activities-concltd.</i>						
	4405 Capital Outlay on Fisheries	(-)0.19 (*)	5.80	7.50	13.30	..
	4406 Capital Outlay on Forestry and Wild Life	559.39	5,240.72	918.71	6,159.43	64.23
	4407 Capital Outlay on Plantations	0.00	41.72	0.00	41.72	..
	4408 Capital Outlay on Food Storage and Warehousing	7,481.74	24,214.07	3,233.01	27,447.08	(-)56.79
	4415 Capital Outlay on Agricultural Research and Education	13.01	1,317.17	58.73	1,375.90	351.42
	4416 Capital Outlay on Investments in Agricultural Financial Institutions	0.00	2.67	0.00	2.67	..
	4425 Capital Outlay on Co-operation	29.69	1,829.51	38.70	1,868.21	30.35
	4435 Capital Outlay on Other Agricultural Programme	0.00	(-)0.04	0.00	(-)0.04	..
	TOTAL-(a)-Capital Account of Agriculture and Allied Activities	8,628.54	36,340.93	4,495.09	40,836.02	(-)47.90
<i>(b) Capital Account of Rural Development-</i>						
	4515 Capital Outlay on other Rural Development Programme	3,751.67	44,674.69	7,211.41	51,886.10	92.22
	TOTAL-(b)-Capital Account of Rural Development	3,751.67	44,674.69	7,211.41	51,886.10	92.22
<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	637.05	16,218.04	828.17	17,046.21	30.00
	TOTAL-(c)-Capital Account of Special Areas Programme	637.05	16,244.11	828.17	17,072.28	30.00

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

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Heads	Description	Expenditure during 2021-22	Progressive Expenditure up to 2021-22	Expenditure during 2022-23	Progressive Expenditure up to 2022-23	Increase(+)/ Decrease(-) in percentage during 2022-23
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	2,066.36	45,465.41	1,290.43	46,755.84	(-)37.55
4701	Capital Outlay on Medium Irrigation	265.21	6,388.09	281.33	6,669.42	6.08
4702	Capital Outlay on Minor Irrigation	240.95	7,882.30	436.94	8,319.24	81.34
4705	Capital Outlay on command Area Development	0.00	11.94	0.00	11.94	..
4711	Capital Outlay on Flood Control Projects	763.88	10,354.44	1,429.00	11,783.44	87.07
TOTAL-(d)-Capital Account of Irrigation and Flood Control		3,336.40	70,102.18	3,437.70	73,539.88	3.04
<i>(e) Capital Account of Energy-</i>						
4801	Capital Outlay on Power Projects	10,874.50	1,41,170.77	10,220.50	1,51,391.27	(-)6.01
4810	Capital Outlay on New and Renewable Energy	10.00	332.55	19.08	351.63	90.80
TOTAL-(e)-Capital Account of Energy		10,884.50	1,41,503.32	10,239.58	1,51,742.90	(-)5.93
<i>(f) Capital Account of Industry and Minerals-</i>						
4851	Capital Outlay on Village and Small Industries	20.36	442.95	78.25	521.20	284.33
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	1.90	115.77	3.87	119.64	103.68
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	3.85	285.18	389.47	674.65	10,016.10
4860	Capital Outlay on Consumer Industries	0.00	1,433.56	0.00	1,433.56	..
4875	Capital Outlay on Other Industries	0.00	0.00	921.91	921.91	..
4885	Other Capital Outlay on Industries and Minerals	0.00	316.14	0.00	316.14	..
TOTAL-(f)-Capital Account of Industry and Minerals		26.11	2,673.07	1,393.50	4,066.57	5,237.04

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Heads	Description	Expenditure during 2021-22	Progressive Expenditure up to 2021-22	Expenditure during 2022-23	Progressive Expenditure up to 2022-23	Increase(+)/ Decrease(-) in percentage during 2022-23
1	2	3	4	5	6	7
(₹ in crore)						
C- Capital Account of Economic Services-concltd.						
<i>(g) Capital Account of Transport-</i>						
	5053 Capital Outlay on Civil Aviation	105.02	6,225.98	2,013.77	8,239.75	1,817.51
	5054 Capital Outlay on Roads and Bridges	22,749.06	1,96,312.97	22,424.78	2,18,737.75	(-)1.43
	5055 Capital Outlay on Road Transport	9.05	900.08	320.42	1,220.50	3,440.55
	TOTAL-(g)-Capital Account of Transport	22,863.13	2,03,439.03	24,758.97	2,28,198.00	8.29
<i>(i) Capital Account of Science Technology and Environment-</i>						
	5425 Capital Outlay on Other Scientific and Environmental research	0.00	18.12	11.40	29.52	..
	TOTAL-(i)-Capital Account of Science Technology and Environment-	0.00	18.12	11.40	29.52	..
<i>(j) Capital Account of General Economic Services-</i>						
	5452 Capital Outlay on Tourism	389.11	3,515.15	853.21	4,368.36	119.27
	5455 Capital Outlay on Meteorology	0.00	1.35	0.00	1.35	..
	5465 Capital Outlay on 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	(-)13.20	300.76	287.56	..
	TOTAL-(j)-Capital Account of General Economic Services	389.11	3,571.54	1,153.97	4,725.51	196.57
	TOTAL-(C)-Capital Account of Economic Services	50,516.51	5,18,566.99	53,529.79	5,72,096.78	5.96
	GRAND TOTAL	71,442.55	7,05,544.77	93,028.39	7,98,573.16	30.21

EXPLANATORY NOTES

1. As per accounts the total investment in share capital of different concerns at the end of 2022-23 was ₹1,64,000.90 crore. The dividend received therefrom was ₹ 141.32 crore during 2022-23 that formed 0.09 *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.
3. Progressive expenditure as shown in column-6 differs in decimal from the figure as depicted in the detailed Statement-16 due to rounding over the years.
4. Minus figure denotes excess of receipts and recoveries over the expenditure under the head.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Statement of Public Debt and Other Liabilities ¹							
Nature of Borrowings	Balance as on 1 st April 2022	Receipts during the year	Repayments during the year	Balance as on 31 st March 2023	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	4,96,422.89	58,023.87	20,970.22	5,33,476.54	37,053.65	7.46	80.55
Market Loans	4,01,355.54	55,612.00	9,500.04	4,47,467.50	46,111.96	11.49	67.56
Loans from Financial Institutions	54,574.71	2,411.87	6,348.11	50,638.47	(-)3,936.24	(-)7.21	7.65
Special Securities issued to National Small Savings Fund	40,370.46	0.00	5,122.07	35,248.39	(-)5,122.07	(-)12.69	5.32
Other Loans	122.18	0.00	0.00	122.18	0.00	..	0.02
6004 Loans and Advances from the Central Government	27,261.33	8,823.06	1,720.24	34,364.15 (*)	7,102.82	26.05	5.19
Total-Public Debt	5,23,684.22	66,846.93	22,690.46	5,67,840.69	44,156.47	8.43	85.74
B-Other Liabilities -							
Public Accounts -							
Small Savings, Provident Funds etc.	59,314.53	11,991.84	11,578.93	59,727.44	412.91	0.70	9.02
Reserve Funds bearing Interest	4,198.45	1,909.93	1,180.95	4,927.43	728.98	17.36	0.74
Reserve Funds not bearing Interest	1,721.75	6,764.48	6,301.67	2,184.56	462.81	26.88	0.33
Deposits bearing Interest	(-)358.17	10,975.26	12,923.47	(-)2,306.38	(-)1,948.21	(-)39.40	0.45
	5,302.45			5,302.45			
Deposits not bearing Interest	15,626.70	18,258.96	12,712.01	21,173.65	5,546.95	29.05	3.72
	3,466.40			3,466.40			
Total Other Liabilities	80,503.26	49,900.47	44,697.03	85,706.70	5,203.44	5.83	14.26
	8,768.85			8,768.85			
Total Public Debt and Other Liabilities	6,04,187.48	1,16,747.40	67,387.49	6,53,547.39	49,359.91	8.05	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 386 to 407.

(*) It includes back-to-back loan provided during 2020-21 (₹ 6,007.00 crore) and 2021-22 (₹ 8,139.94 crore) in lieu of shortfall in GST compensation with no repayment liability to the State. The debt servicing of this loan would be done from the collection of cess in the GST Compensation Fund.

Explanatory Notes to Statement-6

1. Amortization Arrangement- The State Government has constituted a 'Consolidated Sinking Fund' (CSF), which is to be utilized as an Amortization Fund for redemption of the outstanding liabilities of the Government commencing from the financial year 2020-21. The CSF substituted the extant Sinking Funds adopted by the Government. The State Government may contribute to the CSF at least 0.5 *per cent* of the outstanding liabilities as at the end of the previous year beginning with the financial year 2020-21. The interest accrued and accumulated in the Fund is to be utilized towards redemption of the outstanding liabilities of the Government. Outstanding liabilities is defined to comprise of internal debt and public account liabilities of the Government. The accretions to the Fund (i.e. periodic contributions and the income accruing to the Fund from investment thereof) shall be invested in Government of India Securities, Special Securities of GoI and State Development Loans. No withdrawal would be allowed from the Fund until 2024-25.

There was an outstanding liabilities of the Government of ₹ 6,62,316.24 crore (including a balance of ₹ 4,47,467.50 crore under open market loans) as on 31.03.2023. The balance in the Consolidated Sinking Fund and outstanding liabilities of the State at the commencement and close of the year 2022-23 are given below:-

Particulars	Opening Balance on 1-4-2022	Additions		Withdrawals during 1-4-2022 to 31-3-2023	Closing Balance on 31-3-2023
		Contribution from Revenue	Interest on Investment		
(₹ in crore)					
Total outstanding liabilities of Government	6,12,956.33	1,16,747.40	0.00	67,387.49	6,62,316.24
Includes- contribution to the Consolidated Sinking Fund	3,000.00	2,500.00(*)	0.00	0.00	5,500.00

(*) The contribution to Consolidated Sinking Fund (₹2,500.00 crore) has been invested in government securities. Interest on investment did not appear in the state accounts during the year.

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 2022-23, but repayment was ₹5,122.07 crore during the year. The balance outstanding at the end of the year was ₹35,248.39 crore which was 6.21 *per cent* of the total Public Debt of the State Government as on 31 March 2023.

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 2021-22 and 2022-23 were as shown below:-

	2022-23	2021-22	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.	6,27,568.13	5,82,998.75	44,569.38
(b) Other Obligations	34,748.11	29,957.58	4,790.53
Total (i)	6,62,316.24	6,12,956.33	49,359.91

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

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

	2022-23	2021-22	Net Increase (+) Decrease(-) during the year
	(₹ in crore)		
	42,975.78	42,875.47	100.31
	32.20	0.09	32.11
Total (ii)	43,007.98	42,875.56	132.42
(iii) Deduct:			
(a) Interest received on loans and advances given by Government	42.33	66.78	(-)24.45
(b) Interest realised on Investment of cash balance	402.60	346.99	55.61
Total (iii)	444.93	413.77	31.16
(iv) Net interest charges	42,563.05	42,461.79	101.26
(v) Percentage of gross interest (item (ii)) to total revenue receipts	10.31	11.56	(-)1.25
(vi) Percentage of net interest (item (iv)) to total revenue receipts	10.20	11.45	(-)1.25

There was, in addition, certain other receipts and adjustments totalling ₹ 814.46 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 ₹ 41,748.59 crore which works out to 10.01 *per cent* of the revenue.

The Government also received ₹ 141.32 crore during the year as dividend on investments in various undertakings.

4. Appropriation for reduction or avoidance of debt

The amount appropriated from revenue during 1-4-2022 to 31-3-2023 for reduction or avoidance of debt was ₹ 2,500.00 crore (as shown under head 2048 in Statement no.15).

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

Loanee Group	Balance on April 1, 2022	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on March 31, 2023	Net increase/ decrease during the year	Interest payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
Statutory Corporations	2,228.37 (*)	14.00	0.40	0.00	2,241.97	13.60	418.07
Universities/Academic Institutions	21.16	0.00	0.01	0.00	21.15	(-)0.01	0.00
Municipalities/Municipal Councils/Municipal Corporations	4,702.19	118.16	84.54	0.00	4,735.81	33.62	0.00
Urban Development Authorities	2,763.60	665.00	3.13	0.00	3,425.47	661.87	2.98
Housing Boards	90.65	0.00	0.00	0.00	90.65	0.00	0.00
Co-operative Societies/Corporations /Banks	1,435.17	1,267.02	1,185.91	0.00	1,516.28	81.11	893.78
Others	16,585.86 (*)	8,105.61	0.11	0.00	24,691.36	8,105.50	2,782.92
Loans to Government Servant	53.79	38.84	63.22	0.00	29.41	(-)24.38	0.00
Total-Loans and Advances	27,880.79	10,208.63	1,337.32	0.00	36,752.10	8,871.31	4,097.75

(*) Due to correction of amount for ₹ 107.30 crore pertaining to repayment of Others erroneously booked against Statutory Corporation.

7. STATEMENT OF 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 OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT
Section: 2 Summary of Loans and Advances: Sector-wise

Sector ' 1	Balance on April 1, 2022 2	Disbursements during the year 3	Repayments during the year 4	write-off of Irrecoverable Loans and advances 5	Balance on March 31, 2023 6	Net increase/decrease during the year 7	Interest payment in arrears 8
(₹ in crore)							
General Services							
Statutory Corporations	2,225.22	14.00	0.40	0.00	2,238.82	13.60	418.07
Total-General Services	2,225.22	14.00	0.40	0.00	2,238.82	13.60	418.07
Social Services							
Universities/Academic Institutions	21.16	0.00	0.01	0.00	21.15	(-)0.01	0.00
Municipalities/Municipal Councils/Municipal Corporations	4,702.19	118.16	84.54	0.00	4,735.81	33.62	0.00
Urban Development Authorities	2,763.60	665.00	3.13	0.00	3,425.47	661.87	2.98
Housing Boards	90.65	0.00	0.00	0.00	90.65	0.00	0.00
Others	139.18	0.79	0.11	0.00	139.86	0.68	0.00
Total-Social Services	7,716.78	783.95	87.79	0.00	8,412.94	696.16	2.98
Economic Services							
Statutory Corporations	3.15	0.00	0.00	0.00	3.15	0.00	0.00
Co-operative Societies/Corporations /Banks	1,435.17	1,267.02	1,185.91	0.00	1,516.28	81.11	893.78
Others	16,446.68	8,104.82	0.00	0.00	24,551.50	8,104.82	2,782.92
Total-Economic Services	17,885.00	9,371.84	1,185.91	0.00	26,070.93	8,185.93	3,676.70
Government Servants, etc.							
Loans to Government Servants	53.79	38.84	63.22	0.00	29.41	(-)24.38	0.00
Total-Government Servants, etc.	53.79	38.84	63.22	0.00	29.41	(-)24.38	0.00
Total-Loans and Advances	27,880.79	10,208.63	1,337.32	0.00	36,752.10	8,871.31	4,097.75

Note: Sector-wise closing balances (in column-6) differs from the figure of the detailed statement-18 by decimals due to rounding.

7. STATEMENT OF 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, 2023			Earliest period to which arrears relate	Total loans outstanding against the entity on March 31, 2023
	Principal	Interest	Total		
1	2	3	4	5	6
(₹ in crore)					
Statutory Corporations	216.21	418.07	634.28	2009-10	697.97
Municipalities/Municipal Councils /Municipal Corporations	3,927.20	0.00	3,927.20	2009-10	4,742.24
Urban Development Authorities	871.21	2.98	874.19	2010-11	2,897.22
Co-operative Societies /Corporations/Banks	1,004.34	893.78	1,898.12	2001-02	5,929.53
Others	7,750.36	2,782.92	10,533.28	2002-03	9,693.84
Total	13,769.32	4,097.75	17,867.07		23,960.80

Note:- Please refer Section 2 of Statement 18.

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the share capital and debentures of different concerns for 2021-22 and 2022-23

Name of the concern	2022-23			2021-22		
	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	886.08	0.00	3	888.29	0.00
2. Government Companies	82	1,64,782.46	141.02	82	1,38,861.37	211.04
3. Joint Stock Companies and Partnership	21	0.10	0.29	21	0.10	0.13(a)
4. Co-operative Societies and Federations	13,387	794.23	0.01	13,387	793.56	1.41
5. Banks	90	300.68	0.00	90	297.23	0.00
Total-	13,583	1,66,763.55	141.32	13,583	1,40,840.55	212.58

(*) 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 non government industrial and commercial organisations.

9. STATEMENT OF 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 2023 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)*	17.78	17.78	0.00	0.00	0.00	0.00	17.78	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 Industry Department (2)*	7,486.21	3,789.21	3,697.00	3,787.24	0.00	0.00	3,698.97	0.00	0.00	..
Co-operative Department (5)*	13,213.25	7,413.25	5,800.00	7,038.54	0.00	0.00	6,174.71	4.41	0.00	..
Power Department (4)*	1,42,050.98	1,30,008.29	12,042.69	11,403.43	0.00	0.00	1,30,647.55	0.00	0.00	..
Backward Class Welfare Department (1)*(b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	..
Khadi and Gramodyog (1)*(b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	..
Rural Development Department (1)*	2,023.55	2,023.55	0.00	235.09	0.00	0.00	1,788.46	0.00	0.00	..
Infrastructure and Industrial Development Department (1)*	28,450.00	28,450.00	0.00	0.00	0.00	0.00	28,450.00	0.00	0.00	..
Horticulture and Food Processing Department (1)*	0.55	0.55	0.00	0.00	0.00	0.00	0.55	0.00	0.00	..
Total	1,93,244.82	1,71,705.13(a)	21,539.69	22,464.30	0.00	0.00	1,70,780.52	4.41	0.00	..

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

(a) There was a difference of ₹ 2,513.30 crore between outstanding guarantees at the beginning of 2022-23 and that at the end of 2021-22. The State Government has been requested to reconcile this difference. The reasons not intimated by the Government.

(b) The outstanding balance at the end of 2021-22 in "Backward Class Welfare Department" and "Khadi and Gramodyog" mentioned ₹52.65 crore and ₹105.35 crore respectively but the information received from the State Government in r/o these sector for 2022-23 as nil.

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 during the year	Sums guaranteed outstanding on 31st March 2023	Other material details
(₹ in crore)			
1. Industry Department(6)*	17.78	17.78	..
Total-	17.78	17.78	..
2. Cane Development Department (2)*	2.50	2.50	..
Total-	2.50	2.50	..
3. Sugar Industries Department (2)*	7,486.21	3,698.97	..
Total-	7,486.21	3,698.97	..
4. Co-operative Department (5)*	13,213.25	6,174.71	..
Total-	13,213.25	6,174.71	..
5. Power Department (4)*	1,42,050.98	1,30,647.55	..
Total-	1,42,050.98	1,30,647.55	..
6. Backward Class Welfare Department (1)*	0.00	0.00	..
Total-	0.00	0.00	..
7. Khadi and Gramodyog (1)*	0.00	0.00	..
Total-	0.00	0.00	..
8. Rural Development Department (1)*	2,023.55	1,788.46	..
Total-	2,023.55	1,788.46	..
9. Infrastructure and Industrial Development Department (1)*	28,450.00	28,450.00	..
Total-	28,450.00	28,450.00	..

Public or other body for which guarantee has been given and brief nature of guarantee (**)	Maximum amount guaranteed during the year	Sums guaranteed outstanding on 31st March 2023	Other material details
(₹ in crore)			
10. Horticulture and Food Processing Department (1)*	0.55	0.55	..
Total-	0.55	0.55	..
GRAND TOTAL	1,93,244.82	1,70,780.52	

EXPLANATORY NOTE

(A) Guarantee Redemption Fund:

Guarantee Redemption Fund has been created by State Government on 29 January, 2021. It was effective from F.Y. 2021-22. Though, the State Government has not credited any amount in this fund till now. 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 2022-23.

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

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

Note: 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		
	2022-23			2022-23		
	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	7,466.00	643.70	8,109.70	0.00	0.00	0.00
(ii) Block Panchayats	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Gram Panchayats	0.00	0.00	0.00	0.00	0.00	0.00
Total	7,466.00	643.70	8,109.70	0.00	0.00	0.00
2. Urban Local Bodies						
(i) Municipal Corporations	4,708.07	2,041.59	6,749.66	1,230.25	2,029.85	3,260.10
(ii) Municipalities / Municipal Councils	13.24	283.44	296.68	13.24	283.44	296.68
(iii) Others	856.92	1,898.75	2,755.67	837.77	1,838.79	2,676.56
Total	5,578.23	4,223.78	9,802.01	2,081.26	4,152.08	6,233.34
3. Public Sector Undertakings						
(i) Government Companies	8,027.94	1.20	8,029.14	0.00	1.20	1.20
(ii) Statutory Corporations	2,025.06	0.00	2,025.06	0.00	0.00	0.00
Total	10,053.00	1.20	10,054.20	0.00	1.20	1.20
4. Autonomous Bodies						
(i) Universities	1,374.76	5.91	1,380.67	0.00	5.84	5.84
(ii) Development Authorities	573.21	0.00	573.21	0.00	0.00	0.00
(iii) Cooperative Institutions	60.10	0.00	60.10	0.00	0.00	0.00
(iv) Others	46,279.65	233.79	46,513.44	5.40	0.00	5.40
Total	48,287.72	239.70	48,527.42	5.40	5.84	11.24
5 Non-Government Organisations	9,287.52	53.39	9,340.91	0.50	0.00	0.50
6 Miscellaneous	30,007.28	5,520.47	35,527.75	4,697.70	11.39	4,709.09
Grand Total	1,10,679.75	10,682.24	1,21,361.99	6,784.86	4,170.51	10,955.37

(*) Details of Grantee institutions not received from the State Government. It has been derived from the state accounts and the position intimated to the State Government.

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

(ii) Grants-in-Aid Paid in kind

Grantee Institutions	Total value	
	2022-23	2021-22
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

(*)

(*)

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**

(*)

(*)

(*) No information received from the State Government.

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2022-23			2021-22		
	<i>Charged</i>	<i>Voted</i>	<i>Total</i>	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
1	2	3	4	5	6	7
	(₹ in crore)					
Expenditure Heads (Revenue Account)	46,227.13	3,33,750.93	3,79,978.06	45,529.60	2,92,051.78	3,37,581.38
Expenditure Heads (Capital Account)	25.56	93,002.83	93,028.39	8.59	71,433.96	71,442.55
Disbursements under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (A)	22,690.46	10,208.63	32,899.09	28,725.94	2,213.36	30,939.30
Total	68,943.15	4,36,962.39	5,05,905.54	74,264.13	3,65,699.10	4,39,963.23

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

E--Public Debt

Internal Debt of the State Government	20,970.22	0.00	20,970.22	27,132.18	0.00	27,132.18
Loans and Advances from the Central Government	1,720.24	0.00	1,720.24	1,593.76	0.00	1,593.76

F-Loans and Advances*

Loans for General Services	0.00	14.00	14.00	0.00	1.38	1.38
Loans for Social Services	0.00	783.95	783.95	0.00	672.04	672.04
Loans for Economic Services	0.00	9,371.84	9,371.84	0.00	904.36	904.36
Loans to Government Servants etc.	0.00	38.84	38.84	0.00	35.58	35.58
Loans for Miscellaneous Purposes	0.00	0.00	0.00	0.00	0.00	0.00
Total	22,690.46	10,208.63	32,899.09	28,725.94	1,613.36	30,339.30

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	600.00	600.00
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(*) A more detailed account is given in Statement No. 18 at pages 408 to 450.

The percentage of charged expenditure and voted expenditure to total expenditure during 2021-22 and 2022-23 was as under:-

Year	Percentage of Total Expenditure	
	Charged	Voted
2022-23	13.63	86.37
2021-22	16.88	83.12

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

Heads	On 1st April 2022	During the year 2022-23	On 31st March 2023
1	2	3	4
(₹ in crore)			
CAPITAL AND OTHER EXPENDITURE			
Capital Expenditure-			
Public Works	11,680.42	635.21	12,315.63
Other General Services	27,957.23	3,814.37	31,771.60
Social Services	1,47,332.76	35,049.02	1,82,381.78
Agriculture and Allied Services	36,518.49	4,495.09	41,013.58
Rural Development	44,674.20	7,211.41	51,885.61
Special Areas Programme	18,573.35	828.17	19,401.52
Irrigation and Flood Control	70,110.90	3,437.70	73,548.60
Energy	1,41,503.31	10,239.58	1,51,742.89
Industry and Minerals	2,477.79	1,393.50	3,871.29
Transport	2,03,420.68	24,758.97	2,28,179.65
Science, Technology and Environment	18.12	11.40	29.52
General Economic Services	3,568.84	1,153.97	4,722.81
TOTAL-Capital Expenditure	7,07,836.09	93,028.39	8,00,864.48

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

Heads	On 1st April 2022	During the year 2022-23	On 31st March 2023
1	2	3	4
(₹ in crore)			
CAPITAL AND OTHER EXPENDITURE-concltd.			
Loans and Advances-			
General Services	2,225.22	13.60	2,238.82
Social Services	7,764.34	696.16	8,460.50
Agriculture and Allied Activities	1,989.68	90.78	2,080.46
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	2,361.26	(-)430.81	1,930.45
Industry and Minerals	13,434.66	8,530.96	21,965.62
Transport	58.40	(-)5.00	53.40
General Economic Services	3.59	0.00	3.59
Loans to Government Servants	60.81	(-)24.38 (*)	36.43
TOTAL-Loans and Advances	28,007.79	8,871.31	36,879.10
Transfer to Contingency Fund	600.00	0.00	600.00
Total-Capital and Other Expenditure	7,36,443.88	1,01,899.70	8,38,343.58
Deduct-			
i) Contribution from Contingency Fund	88.62	0.00	88.62
ii) Contribution from Miscellaneous Capital Receipts	0.00	0.00	0.00
iii) Contribution from Development Funds, Reserve Funds etc.	0.00	0.00	0.00
Net- Capital and Other Expenditure	7,36,355.26	1,01,899.70	8,38,254.96

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

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

Heads	On 1st April 2022	During the year 2022-23	On 31st March 2023
1	2	3	4
(₹ in crore)			
PRINCIPAL SOURCES OF FUNDS-			
Debt-			
Internal Debt of the State Government	4,96,422.91	37,053.65	5,33,476.56
Loans and Advances from the Central Government	27,261.32	7,102.82	34,364.14
Small Savings, Provident Funds etc.	59,314.53	412.91	59,727.44
TOTAL-Debt	5,82,998.76	44,569.38	6,27,568.14
Other Receipts-			
Contingency Fund	1,200.00	(-)0.06	1,199.94
Reserve Funds	5,920.21	1,191.79	7,112.00
Net Balances under Deposits	24,037.38	3,598.74	27,636.12
Civil Advances	(-)58.58	0.00	(-)58.58
Suspense less Cash Balance Investment Account	(-)1,762.17	34.73	(-)1,727.44
Remittances	(-)104.00	1,056.61	952.61
TOTAL-Other Receipts	29,232.84	5,881.81	35,114.65
TOTAL-Debt and Other Receipts	6,12,231.60	50,451.19	6,62,682.79
Deduct-			
i) Cash Balance	(-)348.47	451.24	102.77
ii) Investments	41,870.43	(-)14,636.31	27,234.12
Total	5,70,709.64	64,636.26	6,35,345.90
Deduct: Revenue Deficit/Add: Revenue Surplus	1,66,108.98	37,263.44	2,03,372.42
Add-Amount closed to Government	0.00	0.00	0.00
Deduct- Inter State Suspense	0.00	0.00	0.00
Net amount allocated to Uttarakhand	(-)463.36	0.00	(-)463.36 (x)
Net Provision of Funds	7,36,355.26	1,01,899.70	8,38,254.96
Progressive Net Capital and Other Expenditure		8,38,254.96	
Progressive Principal Sources of funds		8,38,254.96	
Difference		0.00	

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

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, 2023:-

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
1	2	3	4
(₹ in crore)		Consolidated Fund	(₹ in crore)
5,98,593.89 (*)	A to D and Part of Sector L (MH 8680 only)	Government Account	
	E	Public Debt	5,67,840.69
36,752.10	F	Loans and Advances	
		Contingency Fund-	
		Contingency Fund	1,199.94
		Public Account	
	I	Small Savings, Provident Funds etc.	59,727.44
	J	Reserve Funds-	
		(a) Reserve Funds bearing interest-	
		Balance	4,927.43
44.42		Investment	
		(b) Reserve Funds not bearing interest-	
		Balance	7,684.56
5,500.78		Investment	
	K	Deposit and Advances-	
		(a) Deposit bearing Interest	2,996.07
		(b) Deposit not bearing Interest	24,640.04
58.58		(c) Advances	
28,916.25	L	Suspense and Miscellaneous-	
		Investment	
		Other Items (Net)	
	M	Remittances	952.62
102.77	N	Cash Balance (closing)	
6,69,968.79		Total	6,69,968.79

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.

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)
5,42,828.84 (a)	A-Amount at the debit of Government Account on 1st April, 2022	
	B-Receipt Heads (Revenue Account)	4,17,241.50
	C-Receipt Heads (Capital Account)	
3,79,978.06	D-Expenditure Heads (Revenue Account)	
93,028.39	E-Expenditure Heads (Capital Account)	
0.10	F- Suspense and Miscellaneous (Miscellaneous Government Accounts)	
	G- Net balance transferred to Utrakhand in 2016-17.	
	H- Amount at the debit of Government Account on 31st March, 2023	5,98,593.89
10,15,835.39	Total	10,15,835.39

(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.

(a) It includes ₹ 600.00 crore appropriated to the Contingency Fund during the year 2021-22.

Notes to Finance Accounts for the year 2022-23

1. Summary of Significant Accounting Policies:

(i) Reporting Entity:

These accounts present the transactions of the Government of Uttar Pradesh. The accounts of receipts and expenditure of the Government of Uttar Pradesh have been compiled based on the initial accounts rendered by 81 Treasuries including 04 accounts from Vidhan Sabha, Vidhan Parishad, Governor Secretariat, Individual Running Ledger Accounts (IRLA), 313 Public Works Divisions (238 Building and Roads, 75 Divisions of Rural Engineering Department), 124 Forest Divisions, 418 Irrigation / Water Resources Divisions, 01 Pay and Accounts Office, U.P. Government, New Delhi and Advices of the Reserve Bank of India. No accounts have been excluded at the end of the year.

(ii) Reporting Period:

The reporting period of these accounts is 1 April 2022 to 31 March 2023.

(iii) Reporting Currency:

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

(iv) Form of Accounts:

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

(v) Basis of Budget and Financial Reporting:

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

Budget and Accounts: Both budget and accounts of the State follow the same accounting period, cash basis of accounting and uniform basis of classification. The accounts are classified as per the

List of Major and Minor Heads to the level of Minor Heads as notified by the Controller General of Accounts in consultation with the Comptroller and Auditor General of India. Classification followed below Minor Heads is as agreed to by the Office of the Accountant General (Accounts and Entitlements) in each state.

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

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

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

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

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

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

Grants-in-aid: In compliance with the Indian Government Accounting Standard (IGAS) 2:

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

Loans and advances: In compliance with the IGAS 3: Loan and Advances made by Government, details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in Statements as on 31 March 2023 is as provided by the state accounts.

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

(vi) Rounding off:

The Statements present figures which are rounded-off to ‘in lakh and in crore’ as depicted at the top of the respective Statements.

Minor difference of ₹0.01/0.02 lakh/crore, wherever occurring, between the Summary Statements and Detailed Statements in Volume-I and Volume-II respectively, is due to rounding off the figures.

(vii) Cash Balance:

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

(viii) Disclosure of Contingent & Committed liabilities:

Contingent liabilities are not recognised. In compliance with the IGAS 1: ‘Guarantees given by the Governments’, Sector (entity wise) details of guarantees are disclosed in Statements 9 and 20 of the Finance Accounts as per the details made available by the State Government.

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

(ix) Pass-through transactions:

Pass-through transactions in the nature of receipts collected by the State but required to be transferred to other entity are disclosed in the Notes to Finance Accounts. These include transfer of 10 *per cent* of the collection of the year in the State CAMPA Fund to the National Fund on annual basis.

2. Compliance with the Accounting Framework:**(i) Opening of New Sub Heads/Detailed Heads of Accounts without advice:**

According to Article 150 of the Constitution of India the accounts of the State are to be kept in the form as advised by the Comptroller and Auditor General of India. During 2022-23, the State Government of Uttar Pradesh opened 91 new Sub Heads/Detailed Heads (67 under the Revenue Section, 21 under Capital Section and 03 under Loan Section) in the budget, without seeking the advice of the Accountant General. The State Government provided budget provisions under these heads and incurred expenditure of ₹3,620.59 crore under the Revenue Section, ₹(-)3.23 crore under the Capital Section and ₹8,000.00 crore under the Loan Section in these heads during 2022-23.

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

As per the LMMH of Union and States, interest on Defined Contribution Pension Scheme is to be booked under the Major Head 2049-03-117. The State Government wrongly budgeted and also incurred expenditure of ₹12.39 crore under the head 2071-01-117 on late deposit of employer's/subscriber's contributions to Defined Contribution Pension Scheme.

3. Consolidated Fund:**(i) Goods and Services Tax:**

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2022-23, the State GST collection was ₹64,140.91 crore compared to ₹54,594.12 crore in 2021-22, registering an increase of ₹9,546.79 crore (17.49 *per cent*). This includes Advance Apportionment of IGST amounted to ₹1,879.53 crore. In addition, the State received ₹48,136.41 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹1,12,277.32 crore. The State received compensation of ₹11,290.98 crore as Revenue receipt on account of loss of Revenue arising out of implementation of GST during 2022-23.

During the year 2022-23, there was no difference between the RBI's figures and figures booked in the Finance Accounts for State GST.

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

(ii) Misclassification between Revenue and Capital Expenditure:

During the year 2022-23 Government of Uttar Pradesh incorrectly booked expenditure of ₹17.72 crore under Capital Section instead of Revenue Section (Maintenance, Services and Subsidy) as has been determined from the purpose of expenditure. This resulted in understatement of Revenue Expenditure.

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

(iii) Reconciliation of Receipts and Expenditure between CCOs and Accountant General (A&E):

All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E), Uttar Pradesh. During the year 2022-23, receipts amounting to ₹2,03,047.18 crore (99.27 *per cent* of total receipts) and expenditure amounting to ₹3,69,692.69 crore (97.41 *per cent* of total expenditure) were reconciled by the State Government.

In comparison, Receipts amounting to ₹1,74,397.97 crore (98.83 *per cent* of total receipts) and expenditure amounting to ₹2,87,881.29 crore (99.67 *per cent* of total expenditure) were reconciled by the State Government during 2021-22, *i.e.*, the previous year.

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

The Minor Head 800-Other Expenditure/800-Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged since it renders the accounts opaque. During the year 2022-23, ₹75,008.02 crore under 118 Major Heads of accounts, constituting 15.86 *per cent* of the total Revenue and Capital Expenditure (₹4,73,006.45 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. During the previous year 2021-22, ₹46,410.25 crore under 79 Major Heads of accounts, constituting 11.35 *per cent* of the total Revenue and Capital Expenditure (₹4,09,023.99 crore) was classified under the Minor Head 800-Other Expenditure in the accounts.

Similarly, ₹7,327.58 crore under 64 Major Heads of Account, constituting 1.76 *per cent* of the total Revenue Receipts (₹4,17,241.50 crore) was classified under 800-Other Receipts in the accounts. During the previous year, ₹7,489.28 crore under 52 Major Heads of Account, constituting 2.02 *per cent* of the total Revenue Receipts (₹3,71,011.44 crore) was classified under 800-Other Receipts in the accounts.

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

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

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

During 2022-23, an amount of ₹2.96 crore was transferred to PD Accounts. This includes ₹0.17 crore transferred in March 2023, of which no amount was transferred on the last working day of March 2023.

In terms of Uttar Pradesh Government order no. B-1-1197/Das-99 dated: 30 March 1999, 09 Administrator of Personal Deposit Account (out of 12) had reconciled and verified the balance with the treasury figures and 09 annual verification certificate was furnished to the Treasury officer for onward submission to Accountant General's office. 03 Administrators of Personal Deposit Accounts had not reconciled and verified their balances with the treasury figures.

Details of the PD accounts as on 31 March 2023 are given below:

(₹ in crore)

Opening Balance as on 01 April, 2022		Addition during the year 2022-23		Closed/Withdrawal during the year 2022-23		Closing Balance as on 31 March 2023	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
13	11.08(Dr)*	nil	2.96	01	1.46	12	09.58(Dr)*

*The State Government has intimated opening balance of ₹10.95 crore and the closing balance of ₹12.65 crore. The Difference is under reconciliation and has been disclosed under Statement 21.

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

(vi) Unadjusted Abstract Contingent (AC) Bills:

Financial rules (Rule 290 of Central Treasury Rules) envisage that no moneys should be drawn from government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills. As per Para 183 of the Uttar Pradesh F.H.B Vol V, DDOs are required to present Detailed Countersigned Contingent (DCC) bills containing vouchers in support of final expenditure within the month from the date of completion of the purpose for which the advance was drawn.

Out of 196 AC bills amounting to ₹5.99 crore drawn during the year 2022-23, ₹2.35 crore (39.23 per cent) were drawn in March 2023. DCC Bills in respect of a total of 842 AC bills amounting to ₹8.52 crore as on 31 March 2023 were not received. Details of unadjusted AC bills as on 31 March 2023 pending submission of the DCC bills are given below:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Up to 2021-22	788	5.09
2022-23	54	3.43
Total	842	8.52

At the end of 31 March 2022 (previous year), DCC Bills in respect of a total of 1089 AC bills amounting to ₹18.39 crore were not received.

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

In terms of Para 369-H of Uttar Pradesh Financial Handbook Volume V Part I, Utilization Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 18 months from the date of receipt of grant or before applying for a further grant on the same object, whichever is earlier. To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have reached the beneficiaries.

During the year 2022-23, ₹36,336.54 crore pertaining to 28,786 outstanding UCs for the period up to 30 September 2021 was cleared. The position of outstanding UCs as on 31 March 2023 is given below:

Year*	Number of UCs Outstanding (**)	Amount (₹ in crore)
Up to 2020-21	30,295	19,282.51
2021-22 (Up to 30 th September 2021)	611	698.72
Total	30,906	19,981.23

* The year mentioned above relates to "Due year" i.e., after 18 months of actual drawal.

** Outstanding UCs pertain to conditional Grants-in-Aid.

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

The number of outstanding UCs as on 31 March 2022 (previous year) was 40,823 amounting to ₹18,362.56 crore.

(viii) Interest Adjustment:

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

Details of these Funds/Deposits and interest paid by the Government during the year 2022-23 are given below:

(₹ in crore)

Funds/Deposits	Balance on 1 April, 2022	Basis for calculation of interest	Interest due	Interest paid	Interest short paid
Defined Contribution Pension Scheme for Government Employees	440.62	Interest calculated as per the rate of interest notified by the Government/ payable to General Provident Fund (i.e.7.10% p.a.)	31.28	0.53	30.75
State Compensatory Afforestation Fund	1,182.76	As per circular issued by the Ministry of Environment, Forest & Climate Change (3.35 % p.a.)	37.02	0.00	37.02
State Disaster Response Fund	3,015.59 (as on 01.04.2022 & 4,102.07 (as on 01.10.2022))	7.49 per cent (interest computed on half yearly basis at the average prevalent rate of overdraft)	266.56	0.00	266.56
Total			334.86	0.53	334.33

Non-payment/short payment of the interest amounting to ₹334.33 crore has resulted in understatement of Revenue Expenditure by ₹334.33 crore.

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

(ix) Guarantees given by the Government:

In terms of Rule 4(1) (b) of Uttar Pradesh Fiscal Responsibility and Budget Management Act 2004, the State Government shall be guided by the fiscal management principles that it would manage guarantees and other contingent liabilities prudently, with particular reference to the quality and level of such liabilities. The State Government of Uttar Pradesh has not fixed any limit for giving guarantee. During the year, cumulative amount guaranteed by the State Government is ₹1,70,780.52 crore. The outstanding guarantee of ₹1,71,705.13 crore as on 1 April 2022, works out to 41.15 per cent of the State Revenue Receipts of the year 2022-23 (₹4,17,241.50 crore). There is a difference of ₹2,513.30 crore between the outstanding guarantees at the beginning of 2022-23 and that at the end of 2021-22. This has been disclosed in Statement 20.

During 2022-23, the State Government did not receive any Guarantee commission, out of the receivable Guarantee commission of ₹4.41 crore.

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

(x) Expenditure on Ecology and Environment:

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts up to the level of Minor Head under various functional head of accounts. During the year 2022-23, the Government of Uttar Pradesh incurred an expenditure of ₹157.75 crore against the budget allocation of ₹241.42 crore under Major Heads 2406, 3435, 4406. During the previous year 2021-22, the Government of Uttar Pradesh spent ₹98.80 crore against the budget allocation of ₹164.63 crore under Major Heads 2406, 3435, 4406.

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

(xi) Writing off Central Loans:

On the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of Uttar Pradesh had made excess repayment of ₹90.45 crore (principal ₹40.91 crore, interest ₹49.54 crore) to end of 31 March 2014, of which, Ministry of Finance has so far adjusted ₹57.88 crore.

(xii) Loans given by the State Government:

In respect of old loans [detailed accounts of which are maintained by the Principal / Accountant General (A&E)] amounting to ₹6,943.55 crore involving seven Departments, recoveries of principal and interest have not been effected during the past several years and loans in respect of 19 such loanees are more than 10 years old.

There is no loan against PSU/Statutory Bodies, Authorities etc. granted by the Government in respect of which terms and conditions have not been settled (details in Additional Disclosures to Statement 18).

The Principal / Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Principal /Accountant General) to the loan sanctioning departments for verification and acceptance. Only 5 out of the 36 loanees have not confirmed the balances. Details of information awaited from Departmental Officers for Reconciliation of Balances have been provided in Appendix-VII of the Finance Accounts.

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

(xiii) Committed Liabilities:

In terms of the Twelfth Finance Commission recommendations, action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual-based system of accounting, some additional information in the form of statement is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government has to furnish information on Committed Liabilities, but they did not do so.

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

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

The total expenditure booked under Centrally Sponsored Schemes, as on 31 March 2023, is ₹45,508.81 crore (Revenue Expenditure ₹22,263.31 crore and Capital Expenditure ₹23,245.50 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

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

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

As per the PFMS portal of the CGA, ₹17,577.19 crore was directly received by the implementing agencies in the State during 2022-23, which included transfer to intermediaries/beneficiaries.

The direct transfer of fund to the implementing agencies has increased by 37.03 *per cent* as compared to 2021-22 (from ₹12,827.24 crore in 2021-22 to ₹17,577.19 crore in 2022-23). Details are in *Appendix-VI of the Finance Accounts*.

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

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

Off-Budget Borrowing is a liability of the Government in as much as the principal and the interest thereon invariably are serviced through the Government Budget, either as assistance or grant to State entity. As per information furnished by the State Government, in the year 2022-23, the State Government of Uttar Pradesh provided ₹3,488.00 crore as Assistance / Grants on account of Off Budget borrowings. In addition to the Off-Budget borrowing, implicit subsidies to the power utility of ₹8,007.72 crore was paid for taking over previous year's losses of DISCOMs on account of non-recovery of cost during the year. They affect fiscal balance.

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

Ministry of Finance, Government of India vide letter No. 1(13)PFMS/FCD/2020 dated 23-03-2021 had notified procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilization of the funds released through Single Nodal Agency (SNA) . For each CSS, SNA is set up with own Bank Account in scheduled Commercial Bank authorised to conduct Government business by the State Government. As per the procedure, the State Government is to transfer the Central share received in its accounts to the concerned SNA's account along with corresponding State share.

As per PFMS portal of the CGA, the State Government received ₹32,239.40 crore being Central share during the year 2022-23 in its Treasury Accounts. As on 31 March 2023, the Government transferred Central Share of ₹40,531.31 crore received in Treasury Accounts and State share of ₹38,533.68 crore to the SNAs. Detailed vouchers and supporting documents of actual expenditure were not received by AG office from the SNAs. As informed by the CGA/PFMS portal, ₹28,980.96 crore is lying unspent in the bank accounts of SNAs as on 31 March 2023.

4. Contingency Fund:

In exercise of the powers conferred by Section 6 of the Uttar Pradesh Contingency Fund Act, 1950, the State Government made the Uttar Pradesh Contingency Fund Rules, 1962 for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of Uttar Pradesh. The Contingency Fund of the State of Uttar Pradesh has a corpus of ₹1,200.00 crore. At the end of 2022-23, ₹0.06 crore remained unrecouped under Major Head 2403. The details are as below:

Sl.No.	Major Heads	Amount (₹ in crore)
1.	2403-Animal Husbandry	0.06

As on 31 March 2023, Contingency Fund has balance of ₹1,199.94 crore.

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

5. Public Account:**(i) National Pension System (NPS):**

During the year 2022-23, total contribution to the NPS which is a Defined Contribution Pension Scheme was ₹10,995.49 crore. This includes ₹4,733.04 crore as Employees' Contribution (Government Employees: ₹2,713.61 crore, Aided Educational Institution: ₹1,935.59 crore and Aided Autonomous Bodies: ₹83.84 crore) and ₹6,262.45 crore as Government Contribution (Government Employees: ₹3,772.71 crore, Aided Educational Institution: ₹2,484.31 crore and Aided Autonomous Bodies: ₹5.43 crore). The detailed information on government contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred ₹10,970.85 crore (Employees'

Contribution: ₹4,733.04 crore and Government's Contribution: ₹6,237.81 crore) to the Public Account under Major Head 8342-117 Defined Contribution Pension Scheme in respect of Government employees and 8342-120- Miscellaneous Deposit in respect of aided employees. The difference between Government contribution debited under Major Head 2071 and credited under 8342 is under reconciliation. The government deposited ₹10,458.90 crore (Employees' Contribution: ₹4,274.13 crore and Government's contribution: ₹6,184.77 crore) in Trustee Bank during the Year 2022-23.

(ii) (A) Reserve Funds bearing Interest:

(a) State Disaster Response Fund (SDRF): In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head- '8121 General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2022-23, the State Government received ₹812.00 crore as Central Government's share. The State Government's share during the year is ₹270.80 crore. The State Government transferred ₹1,082.80 crore (Central share ₹812.00 crore, State share ₹270.80 crore) to the Fund under Major Head 8121-122 SDRF. The State received ₹0.18 crore from the Central Government towards NDRF and the entire amount was transferred to the Fund as on 31 March 2023.

(b) State Disaster Mitigation Fund:

The State Disaster Mitigation Fund (SDMF) is to be constituted under section 48 (1) (c) of the Disaster Management Act, 2005. This Fund is exclusively for the purpose of mitigation project in respect of disaster covered under State Disaster Response Fund (SDRF) / National Disaster Response Fund (NDRF) guidelines and the State specific local disaster notified by the State Government from time to time. The State Government has created the SDMF vide Notification No.B-1-460/Das-2022 dated 18.06.2022 under Major Head 8121-130- State Disaster Mitigation Fund.

During the year 2022-23, the State Government received ₹589.60 crore from the Central Government. The State Government's share during the year is ₹196.70 crore. The State Government transferred the entire amount of ₹786.30 crore to the Fund.

(c) State Compensatory Afforestation Fund:

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

During 2022-23, the State did not receive any amount (Nil in previous year) from the user agencies and remitted no amount to the National Fund (Nil in previous year). The Government also did not receive any amount (₹36.46 crore in previous year) from National Compensatory Afforestation

Deposit. The total balance in the State Compensatory Afforestation Fund as on 31 March, 2023 was ₹982.68 crore, which included an interest amount of ₹31.66 crore received during the year.

As per the State Government, ₹83.59 crore is yet to be transferred (being interest amount of ₹26.39 crore for 2019-20 and of ₹57.20 crore for 2020-21 respectively) to the Fund under Major Head 8121-129- State Compensatory Afforestation Fund in Public Account as on 31 March 2023.

(B) Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund: The Government of Uttar Pradesh set up the Consolidated Sinking Fund for amortization of loans in March 2020. According to the guidelines of the Fund, States may contribute a minimum of 0.5 *per cent* of their outstanding liabilities (internal debt + public account) as at the end of the previous year to the Consolidated Sinking Fund. In the year 2022-23, Government contributed only ₹2,500.00 crore as against ₹2,928.48 crore, it was required to contribute to the Fund, which resulted in understatement of Revenue Expenditure of ₹428.48 crore. The total accumulation of the Fund was ₹5,500.00 crore as on 31 March 2023 (₹3,000.00 crore as on 31 March 2022).

(b) Guarantee Redemption Fund: The State Government constituted the Guarantee Redemption Fund to be administered by RBI. The latest amendment (December 2022) to the Fund notification issued by the State Government, effective from the year 2021-22, stipulates that the State Government shall initially contribute a minimum of one *per cent* and thereafter at the rate of 0.5 *per cent* of outstanding guarantees at the end of the previous year to achieve a minimum level of 3 *per cent* in next five years. The Fund shall be gradually increased to a desirable level of 5 *per cent*. During the year Government did not contribute any amount against ₹1,742.18 crore it was required to contribute to the Fund. This resulted in understatement of Revenue Expenditure of ₹1,742.18 crore. The total accumulation of the Fund was ₹ 0.00 crore as on 31 March 2023.

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

The erstwhile Central Road Fund (CRF) has been renamed as the Central Road and Infrastructure Fund (CRIF) vide GoI's Gazette notification dated 31-03-2018. The CRIF will be used for development and maintenance of National Highways, Railway projects, improvement of safety in Railways, State and Rural roads and other infrastructure.

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

During the year 2022-23, the State Government received grants of ₹658.75 crore towards CRIF. The State Government did not transfer any amount to the Fund in the Public Account as on 31 March 2023. This resulted in understatement of Revenue Expenditure of ₹658.75 crore.

(iii) Suspense and Remittance Balances:

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The

outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads, was ₹447.02 crore (Credit) under 8658, 8782 and 8793 Heads as on 31 March 2023 (₹215.13 crore (Debit) as on 31 March 2022).

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

(iv) Cheques and Bills:

Credit balance under MH 8670, Cheques and Bills indicates cheques issued but remaining unencashed. The overall opening balance as on 01 April 2022 was ₹1,513.47 crore (debit). There was an opening balance of ₹6,994.08 crore (credit) under the head 8670-104-Treasury Cheques and a closing balance of ₹7,417.83 crore (credit) as on 31 March 2023. Against cheques worth ₹4,41,002.23 crore issued, cheques worth ₹4,40,580.17 crore were encashed during the year. However, there was an overall closing balance of ₹1,091.41 crore (debit) as on 31 March 2023. The debit amounts were under the remaining minor heads and have continued since previous years.

(v) Building and other Construction Workers Welfare Cess:

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

During the year 2022-23, the Government collected ₹47.33 crore [(2021-22: ₹40.55 crore)] as Labour Cess under Major Head 0230 and transferred ₹40.10 crore [(2021-22: ₹9.77 crore)] to the Building and Other Construction Workers Welfare Board. Thus, the un-transferred amount from the Major head 0230 was ₹7.23 crore as on 31 March 2023, which resulted in understatement of Revenue Expenditure of ₹7.23 crore.

(vi) Adverse Balance:

Minus balances appearing in the accounts during the year are given below. The minus balances under these heads were due to misclassification and are under review/corrections.

(₹ in crore)

Major Heads	Major Head Description	Minus balance
6801-00-205-09-00-30	Loans for Power Project-Transmission and Distribution	356.18
7610-00-202-03-00-30	Advances for purchase of Motor Conveyances	17.47
7610-00-203-03-00-30	Advances for purchase of other Conveyances	25.37
7610-00-800	Other Advances	3.02

(vii) Cash Balance:

The Cash balance as on 31 March 2023 as per the record of Accountant General was ₹102.77 crore (Debit) and that reported by the RBI was ₹41.19 crore (Debit). There was a net difference of ₹143.96 crore (Debit), mainly due to difference in figures intimated by the Treasuries/Agency Banks. The difference is under reconciliation.

The Cash Balance as on 31 March 2022 as per record of Accountant General was ₹348.47 crore (Credit) and that reported by the RBI was ₹353.70 crore (Debit). There was a net difference of ₹5.23 crore (Debit), mainly due to difference in figures intimated by the Treasuries/Agency Banks.

6. Impact on Revenue Expenditure:

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

Para Number	Item	Overstatement of Revenue expenditure (₹ in crore)	Understatement of Revenue expenditure (₹ in crore)
3(ii)	Misclassification between Revenue and Capital Expenditure	..	17.72
3(viii)	Interest Adjustment	..	334.33
5(ii)(B) (a)	Consolidated Sinking Fund	..	428.48
5(ii)(B) (b)	Guarantee Redemption Fund	..	1,742.18
5(ii)(B) (c)	Central Road and Infrastructure Fund	..	658.75
5(v)	Building and other Construction Workers Welfare Cess	..	7.23
Total (Net) Impact	Overstatement/ Understatement	..	3,188.69

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