



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

Finance Accounts Volume-I 2023-24



Government of Uttar Pradesh

Finance Accounts

Volume-I

2023-24

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

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

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

Basis for Opinion

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

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of 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 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 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, 10(ii), 17(b), 17(c), 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 Accountant General (Accounts and Entitlements) are independent organisations with distinct cadres, separate reporting lines and management structure.

Date: 18 NOV 2024

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'.

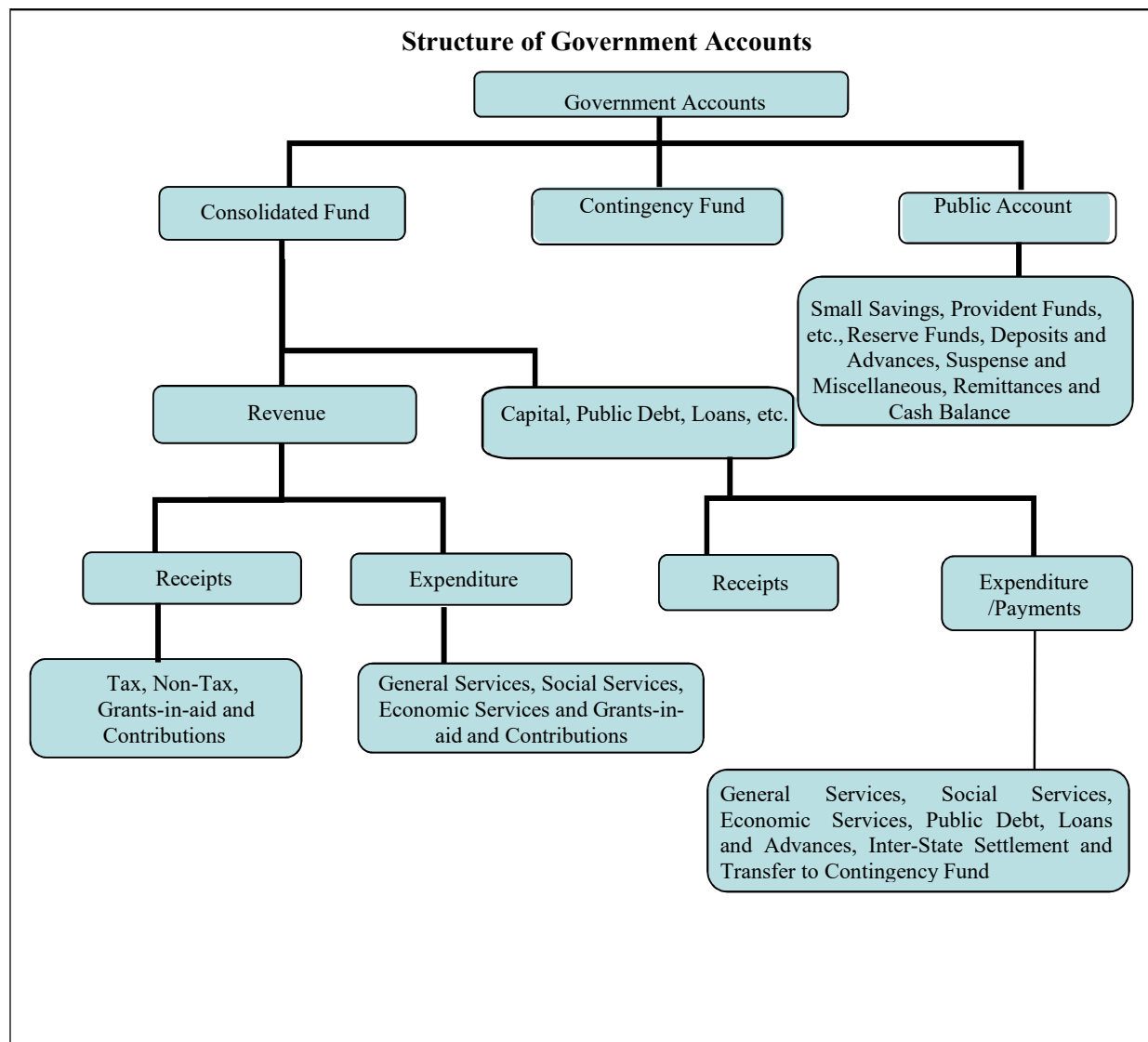
Part II: Contingency Fund: This Fund is in the nature of an imprest, which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. 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 2023-24 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 2024).

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

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.

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 2024	As at 31 st March 2023
	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	10.79	10.78
(iii) Permanent Cash Imprest		21 & Annex. to St-2	0.51	0.50
(iv) Cash Balance Investments		21 & Annex. to St-2	51,163.20	27,188.94
(v) Deposits with Reserve Bank of India (if credit balance include here with minus sign)	Para 5 (x)	Annex. to St-2	154.26	102.77
(vi) Investments from Earmarked Funds ²		22 & Annex. to St-2	7,045.20	5,545.20
Capital Expenditure				
(i) Investments in shares of Companies, Corporations, etc.		19(2)	1,84,667.16	1,64,000.90
(ii) Other Capital Expenditure		5 & 16	7,24,461.39	6,34,572.26
Contingency Fund (unrecouped)	Para 4	21	125.58	0.06
Loans and Advances		7&18	42,932.63	36,752.10
Advances with Departmental Officers		21	58.58	58.58
Suspense and Miscellaneous Balances ³		21	1,690.96	1,716.13
Remittance Balances		21	0.00	0.00
Cumulative excess of expenditure over receipts ⁴				
Total			10,12,310.26	8,69,948.22

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)- ₹511.08 crore, Major Head-8670-Cheques and Bills- ₹1,023.86 crore, Major Head 8674-Security Deposits made by Government- ₹150.60 crore, Major Head 8679- Accounts with Government of other countries- ₹ 5.42 crore.

⁴The cumulative excess of receipts over expenditure or expenditure over receipts does not represent the Fiscal/Revenue Deficit for the current year.

FINANCIAL POSITION

Liabilities ¹	Reference (Sr. no.)		As at 31 st March 2024	As at 31 st March 2023
	Notes to Finance Accounts	Statement		
(₹ in crore)				
Borrowings (Public Debt)				
(i) Internal Debt		6&17	6,14,778.94	5,33,476.54
(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	38,180.14	20,217.21
Contingency Fund (corpus)	Para 4	21	1,200.00	1,200.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc.		6,17&21	60,675.35	59,727.44
(ii) Reserve Funds	Para5(ii)	6,17&21	17,190.69	12,611.99
(iii) Deposits		6,17&21	29,900.16	27,636.11
(iv) Suspense and Miscellaneous Balances ³		21	0.00	0.00
(v) Remittance Balances		21	245.49	952.62
Cumulative excess of receipts over expenditure ⁴			2,35,992.55	1,99,979.37
Total			10,12,310.26	8,69,948.22

(*) 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	
	2023-24	2022-23		2023-24	2022-23
(₹ in crore)					
Part-I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts (Ref. Statement 3 &14)	4,65,801.15	4,17,241.50	Revenue Expenditure (Ref. Statement 4-A ,4-B &15)	4,29,787.87	3,79,978.06
Tax Revenue (raised by the State) (Ref. Statement 3 &14)	1,93,129.35	1,74,087.15	Salaries ¹ (Ref. Statement 4-B & Appendix-I)	64,804.07	60,060.53
Non-Tax Revenue (Ref. Statement 3 &14)	14,249.49	13,489.46	Subsidies (Ref. Appendix-II)	24,735.74	21,257.53
			Grants-in-Aid ² (Ref. Statement 4-B , 10 & Appendix-III)	1,40,301.53	1,21,361.99
Interest Receipts (Ref. Statement 3 &14)	1,228.53	1,259.39	General Services (Ref. Statement 4 &15)	1,18,663.55	1,11,675.66
Others (Ref. Statement 3)	13,020.96	12,230.07	Interest Payment and Service of Debt (Ref. Statement 4-A, 4-B & 15)	48,777.31	45,507.98
Total (Ref. Statement 3 & 14)	14,249.49	13,489.46	Pension (Ref. Statement 4-A, 4-B & 15)	62,457.12	58,696.77
Share of Union Taxes/Duties (Ref. Statement 3 &14)	2,02,619.69	1,69,745.30	Others (Ref. Statement 4-B)	7,429.12	7,470.91
			Total (Ref. Statement 4-A & 15)	1,18,663.55	1,11,675.66
			Social Services (Ref. Statement 4-A & 15)	34,254.68	32,188.96
			Economic Services (Ref. Statement 4-A & 15)	23,315.24	15,433.38
Grants from Central Government (Ref. Statement 3 &14)	55,802.62	59,919.59	Compensation and Assignment to Local Bodies and PRIs (Ref. Statement 4-A & 15)	23,713.06	18,000.01
Revenue Deficit	Revenue Surplus	36,013.28	37,263.44

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	
	2023-24	2022-23		2023-24	2022-23
(₹ in crore)					
Section-B : Capital					
Capital Receipts (Ref. Statement 3 & 14)	0.00	0.00	Capital Expenditure (Ref. Statement 4A, 4-B & 16)	1,10,555.39	93,028.39
			General Services (Ref. Statement 4-A & 16)	6,833.06	4,449.58
			Social Services (Ref. Statement 4 -A & 16)	39,447.29	35,049.02
			Economic Services (Ref. Statement 4 -A & 16)	64,275.04	53,529.79
Recoveries of Loans and Advances (Ref. Statement 3,7 & 18)	1,834.43	1,337.32	Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18)	8,014.96	10,208.63
			General Services (Ref. Statement 4 -A, 7 & 18)	1.36	14.00
			Social Services (Ref. Statement 4 -A, 7 & 18)	1,051.15	783.95
			Economic Services (Ref. Statement 4 -A, 7 & 18)	6,910.56	9,371.84
			Loans to Government Servant (Ref. Statement 7)	51.89	38.84
Public Debt Receipts (Ref. Statement 3,6 & 17)	1,20,653.96	66,846.93	Repayment of Public Debt (Ref. Statement 4 -A, 6 & 17)	21,388.63	22,690.46
Internal Debt (Market loans, NSSF etc.) (Ref. Statement 3,6 & 17)	1,00,900.00	58,023.87	Internal Debt (Market loans, NSSF etc.) (Ref. Statement 4 -A, 6 & 17)	19,597.60	20,970.22
Loans from GoI (Ref. Statement 3,6 & 17)	19,753.96	8,823.06	Loans from GoI (Ref. Statement 4 -A, 6 & 17)	1,791.03	1,720.24
Inter-State Settlement Account (Net)	0.00	0.00	Inter-State Settlement Account (Net)/Tr to Contingency Fund	0.00	0.00
Total Receipts Consolidated Fund (Ref. Statement 3)	5,88,289.54	4,85,425.75	Total Expenditure Consolidated Fund (Ref. Statement 4)	5,69,746.85	5,05,905.54
Deficit in Consolidated Fund	..	20,479.79	Surplus in Consolidated Fund	18,542.69	..
Part-II Contingency Fund					
Contingency Fund (Ref. Statement 21)	397.20	0.00	Contingency Fund (Ref. Statement 21)	522.71	0.06
Part-III Public Account ³					
Small Savings (Ref. Statement 21)	12,232.80	11,991.84	Small Savings (Ref. Statement 21)	11,284.90	11,578.93
Reserves & Sinking Funds (Ref. Statement 21)	11,911.58	8,674.41	Reserves & Sinking Funds (Ref. Statement 21)	8,832.88	7,482.62
Deposits (Ref. Statement 21)	40,255.50	29,234.22	Deposits (Ref. Statement 21)	37,991.45	25,635.48
Advances (Ref. Statement 21)	122.53	84.85	Advances (Ref. Statement 21)	122.53	84.85
Suspense and Misc. (Ref. Statement 21)	12,18,298.48	12,97,284.09	Suspense and Misc ⁴ (Ref. Statement 21)	12,42,247.70	12,82,613.05
Remittances (Ref. Statement 21)	23,516.66	16,923.07	Remittances (Ref. Statement 21)	24,223.79	15,866.45
Total Receipts Public Account (Ref. Statement 21)	13,06,337.55	13,64,192.48	Total Disbursements Public Account (Ref. Statement 21)	13,24,703.25	13,43,261.38
Deficit in Public Account	18,365.70	..	Surplus in Public Account	..	20,931.10
Opening Cash Balance	102.77	(-348.47)	Closing Cash Balance	154.26	102.77
Increase in Cash Balance	51.49	451.24	Decrease in Cash Balance

³ For details please refer to statement 21.⁴ 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major head 8673) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement 21.

Annexure A.

CASH BALANCES AND INVESTMENT OF CASH BALANCES		
Description	On 31st March, 2024	On 31st March, 2023
(₹ in crore)		
(A) General Cash Balances-		
(1) Cash in Treasuries	0.00	0.00
(2) Deposit with Reserve Bank ¹	154.26	102.77
(3) Remittance in Transit	0.00	0.00
Total	154.26	102.77
(4) Investment held in the Cash Balance Investment Account	51,163.20	27,188.94
Total - A	51,317.46	27,291.71
(B) Other Cash Balance and Investments-		
(1) Cash with Departmental Officers	10.79	10.78
(2) Permanent Cash Imprest	0.51	0.50
(3) Investment of Earmarked Funds	7,045.20	5,545.20
Total - B	7,056.50	5,556.48
Total - A and B	58,373.96	32,848.19

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 2023-24 advised to the RBI till 15 April 2024. There was a difference of ₹95.20 crore (Dr.) between the figures of 'Deposits with Reserve Bank' reflected in the accounts [₹154.26 crore (Dr.)] and that communicated by the Reserve Bank of India [₹59.06 crore (Cr.)]. The difference is under reconciliation.

The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31st March 2024 but worked out by 15 April and not simply the daily balance on 31st March 2024.

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 ₹5,680.00 crore (revised by RBI on 01 April 2022). 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 2023-24, 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 2023-24 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	Repo rate/Repo rate +1 <i>per cent</i> depending on outstanding up to 3 months or beyond 3 months from the date of making the advance.
Shortfalls	same as on SDF/WMA/OD
Overdrafts	Prevailing Repo Rate +2% or 5% depending on overdraft is up to 100% of WMA limit or exceeds 100% of WMA limit.

The Prevailing Repo Rate during 2023-24 was 6.50 *per cent*.

(d) Under Cash Balance Investment Account of the State Government (Major Head 8673), there was an opening balance of ₹27,188.94 crore as on April 01, 2023. During 2023-24, Treasury Bills amounting to ₹7,45,026.39 crore were purchased and these investment amounting to ₹7,21,025.81 crore were sold, leaving of a balance of ₹51,163.21 crore in the account at the end of the year. The amounts of ₹312.46 crore and ₹7.73 crore were received as interest on investment under Treasury Bills and Long Term Government of India's Securities respectively. ₹26.31 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 31-03-2024 are given below-

Sl.No.	Particulars	Amount (₹ in crore)
1-	Securities of Government of India	7,045.20
2-	Government of India Treasury Bills and Long Term Government of India Securities	0.00
	Total	7,045.20

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

Description		Actuals	
		2023-24	2022-23
(₹ in crore)			
I.	REVENUE RECEIPTS		
A.	Tax Revenue		
A.1	Own Tax Revenue		
	State Goods and Services Tax (SGST)	75,146.62	64,140.91
	Hotel Receipts Tax	0.01	0.87
	Land Revenue	404.74	284.94
	Stamps and Registration Fees	26,961.20	24,843.70
	State Excise	45,570.75	41,252.71
	Taxes on Sales, Trade etc.	31,125.82	31,979.17
	Taxes on Vehicles	11,205.17	9,059.49
	Taxes on Goods and Passengers	0.03	0.00
	Taxes and Duties on Electricity	2,711.84	2,519.44
	Others taxes and Duties on Commodities and Services	3.17	5.92
	Total-A.1- Own Tax Revenue	1,93,129.35	1,74,087.15
A.2	Share of net proceeds of Taxes		
	Central Goods and Services Tax (CGST)	61,492.64	48,136.41
	Corporation Tax	60,817.40	56,506.76
	Taxes on Income other than Corporation Tax	70,236.03	55,757.88
	Customs	7,100.55	6,696.58
	Union Excise Duties	2,687.05	2,101.00
	Service Tax	37.76	266.30
	Other Taxes and Duties on Commodities and Services	248.26	280.37
	Total-A.2-Share of net proceeds of Taxes	2,02,619.69	1,69,745.30
	Total-A-Tax Revenue	3,95,749.04^a	3,43,832.45
B.	Non-Tax Revenue-		
	Non-Ferrous Mining and Metallurgical Industries	3,987.14	3,351.58
	Power	1,881.70	964.52
	Education, Sports, Art and Culture	1,438.17	671.89
	Interest Receipts	1,228.53	1,259.39
	Medium Irrigation	1,179.96	1,146.40
	Other Administrative Services	1,067.98	429.53
	Police	582.07	596.30
	Roads and Bridges	578.19	855.12
	Contributions and Recoveries towards Pension and Other Retirement Benefits	426.38	505.91
	Forestry and Wild Life	356.67	322.28
	Medical and Public Health	323.88	302.34
	Crop Husbandry	245.31	120.66
	Water Supply and Sanitation	217.64	4.68
	Social Security and Welfare	184.56	79.10
	Urban Development	177.22	175.80
	Village and Small Industries	161.67	6.51

3. STATEMENT OF RECEIPTS

(CONSOLIDATED FUND)

Description		Actuals	
		2023-24	2022-23
(₹ in crore)			
B.	Non-Tax Revenue-		
	Other Rural Development Programmes	136.92	149.02
	Minor Irrigation	135.02	112.53
	Public Works	120.76	145.58
	Other General Economic Services-	96.85	98.97
	Cooperation	85.74	59.01
	Labour and Employment	64.05	820.59
	Public Service Commission	62.47	80.52
	Dividends and Profits	49.66	141.32
	Housing	45.40	51.28
	Stationery and Printing	41.52	46.13
	Animal Husbandry	33.39	22.22
	Industries	28.18	0.08
	Major Irrigation	25.04	20.80
	Family Welfare	18.01	34.54
	Other Social Services	16.98	10.27
	Civil Aviation	12.69	0.14
	Fisheries	10.47	12.00
	Tourism	8.16	8.78
	Jails	8.01	9.91
	Other Industries	3.66	20.93
	Non-Conventional Sources of Energy	2.21	293.35
	Civil Supplies	1.93	2.40
	Other Special Areas Programmes	1.55	0.00
	Other Agricultural Programmes	1.20	67.57
	Dairy Development	0.99	0.12
	Road Transport	0.83	2.48
	Other Fiscal Services	0.80	0.27
	Agricultural Research and Education	0.32	0.15
	Information and Publicity	0.11	0.05
	Land Reforms	0.01	0.00
	Miscellaneous General Services	-800.51	486.44
	Total-B-NON-TAX REVENUE	14,249.49^b	13,489.46
II.	GRANTS FROM GOVERNMENT OF INDIA-		
C.	Grants-		
	Grants-in-Aid from Central Government-		
	Grants for Central Plan Schemes-		
	Other Grants	0.00	0.00
	Centrally Sponsored Schemes		
	Central Assistance/Share	39,582.28	35,793.58
	Refunds	-772.33	-219.00
	Externally Aided Projects-Grants for Centrally Sponsored Schemes	17.83	0.00

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

Description		Actuals	
		2023-24	2022-23
(₹ in crore)			
II.	GRANTS FROM GOVERNMENT OF INDIA-		
C.	Grants-		
	Finance Commission Grants		
	Grants in aid for State Disaster Response Fund	2,294.20	1,401.60
	Other Receipts	0.00	38.32
	Grants for Rural Local Bodies	5,600.55	7,466.00
	Grants for Urban Local Bodies	4,996.23	3,477.82
	Other Transfer / Grants to State / Union Territories with Legislatures		
	Grants from Central Road and Infrastructure Fund (CRIF)	0.00	658.75
	Compensation for loss of revenue arising out of implementation of GST	4,070.32	11,290.98
	Grants under proviso to Article 275(1) of the Constitution	13.54	11.36
	Grants towards Contribution to National Disaster Response Fund (NDRF)	0.00	0.18
	Total-C-Grants	55,802.62^c	59,919.59
	Total Revenue Receipts (A+B+C)	4,65,801.15	4,17,241.50
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	97,650.00	55,612.00
	Loans from National Bank for Agriculture and Rural Development	3,250.00	2,355.06
	Loans from National Co-operative Development corporation	0.00	39.65
	Loans from other Institutions	0.00	17.16
	Loans and Advances from Central Government		
	Loans for Centrally Sponsored Schemes	0.00	0.00
	Loans for State Schemes	19,753.96	8,823.06
	Total-E-Public Debt Receipts	1,20,653.96	66,846.93
F.	Loans and Advances by State Government (Recoveries)¹	1,834.43^d	1,337.32
	Total Receipts in Consolidated Fund (A+B+C+D+E+F)	5,88,289.54	4,85,425.75

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

(a) The difference between Summary Statement No. 03 and Detailed Statement No. 14 by ₹ 0.01 crore is due to rounding.

(b) The difference between Summary Statement No. 03 and Detailed Statement No. 14 by ₹ (-)0.04 crore is due to rounding.

(c) The difference between Summary Statement No. 03 and Detailed Statement No. 14 by ₹ 0.01 crore is due to rounding.

(d) The difference between Summary Statement No. 03 and Detailed Statement No. 18 by ₹ (-)0.01 crore is due to rounding.

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

Description		Revenue	Capital	Loan and Advances	Total
(₹ in crore)					
A	General Services				
A.1	Organs of State				
	Parliament / State/ Union Territory Legislatures	283.30	0.00	0.00	283.30
	President, Vice-President/ Governor, Administrator of Union Territories	20.60	0.00	0.00	20.60
	Council of Ministers	1,054.50	0.00	0.00	1,054.50
	Administration of Justice	4,029.89	0.00	0.00	4,029.89
	Elections	516.62	0.00	0.00	516.62
A.2	Fiscal Services				
	Land Revenue	2,937.93	0.00	0.00	2,937.93
	Stamps and Registration	435.29	0.00	0.00	435.29
	State Excise	315.51	0.00	0.00	315.51
	Taxes on Sales, Trade etc.	900.48	0.00	0.00	900.48
	Taxes on Vehicles	1.91	0.00	0.00	1.91
	Collection Charges under State Goods and Services Tax	2.40	0.00	0.00	2.40
	Other Taxes and Duties on Commodities and Services	49.88	0.00	0.00	49.88
	Other Fiscal Services	22.68	0.25	0.00	22.93
A.3	Interest Payment and Servicing of Debt				
	Appropriation for reduction or avoidance of debt	1,500.00	0.00	0.00	1,500.00
	Interest Payments	47,277.31	0.00	0.00	47,277.31
A.4	Administrative Services				
	Public Service Commission	239.26	0.00	0.00	239.26
	Secretariat - General Services	693.23	0.00	0.00	693.23
	District Administration	1,261.90	0.00	0.00	1,261.90
	Treasury and Accounts Administration	337.86	0.00	0.00	337.86
	Police	25,314.81	3,445.51	0.00	28,760.32
	Jails	1,027.92	0.00	0.00	1,027.92
	Stationery and Printing	192.04	23.67	0.00	215.71
	Public Works	343.59	770.69	0.00	1,114.28
	Other Administrative Services	4,114.42	2,533.35	0.00	6,647.77
A.5	Pensions and Miscellaneous General Services				
	Pensions and other Retirement Benefits	62,457.12	0.00	0.00	62,457.12
	Miscellaneous General Services	-511.33*	59.59	1.36	-450.38
	Total-General Services	1,54,819.12	6,833.06	1.36	1,61,653.54
B	Social Services				
B.1	Education, Sports, Art and Culture				
	General Education	67,856.18	3,367.93	0.00	71,224.11
	Technical Education	721.20	217.64	0.00	938.84
	Sports and Youth Services	391.48	325.90	0.00	717.38
	Art and Culture	203.02	116.42	0.00	319.44
B.2	Health and Family Welfare				
	Medical and Public Health	15,747.22	3,351.18	0.00	19,098.40
	Family Welfare	8,793.33	1,019.33	0.00	9,812.66
B.3	Water Supply, Sanitation, Housing and Urban Development				
	Water Supply and Sanitation	1,202.53	18,815.81	223.09	20,241.43
	Housing	525.12	5,737.80	0.00	6,262.92
	Urban Development	23,330.88	4,463.97	827.27	28,622.12

(*) After closure of inoperative PD/PLA accounts balance transferred and booked as reduction of expenditure.

4.STATEMENT OF EXPENDITURE

(CONSOLIDATED FUND)

A-EXPENDITURE BY FUNCTION

Description		Revenue	Capital	Loan and Advances	Total
(₹ in crore)					
B.4	Information and Broadcasting				
	Information and Publicity	1,429.90	0.00	0.00	1,429.90
B.5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	4,071.32	255.73	0.00	4,327.05
B.6	Labour and Labour Welfare				
	Labour, Employment and Skill Development	1,683.52	0.00	0.00	1,683.52
B.7	Social Welfare and Nutrition				
	Social Security and Welfare	21,833.20	605.43	0.79	22,439.42
	Relief on account of Natural Calamities	3,103.98	0.00	0.00	3,103.98
B.8	Others				
	Other Social Services	14.14	1,170.15	0.00	1,184.29
	Secretariat - Social Services	79.32	0.00	0.00	79.32
	Total-Social Services	1,50,986.34	39,447.29	1,051.15	1,91,484.78
C	Economic Services				
C.1	Agriculture and Allied Activities				
	Crop Husbandry	5,741.45	248.29	0.00	5,989.74
	Soil and Water Conservation	604.96	8.86	0.00	613.82
	Animal Husbandry	2,504.97	242.12	0.00	2,747.09
	Dairy Development	182.33	0.00	110.00	292.33
	Fisheries	173.56	5.50	0.00	179.06
	Forestry and Wild Life	734.72	905.26	0.00	1,639.98
	Plantations	4.88	0.00	0.00	4.88
	Food Storage and Warehousing	361.81	3,732.22	0.00	4,094.03
	Agricultural Research and Education	307.65	85.26	0.00	392.91
	Co-operation	791.32	158.54	0.00	949.86
	Other Agricultural Programmes	28.81	0.09	0.00	28.90
C.2	Rural Development				
	Special Programmes for Rural Development	3,023.59	0.00	0.00	3,023.59
	Other Rural Development Programmes	18,998.77	6,249.33	0.00	25,248.10
C.3	Special Areas Programmes				
	Other Special Area Programmes	0.00	1,055.54	0.00	1,055.54
C.4	Irrigation and Flood Control				
	Major Irrigation	885.38	1,366.84	0.00	2,252.22
	Medium Irrigation	5,311.46	296.51	0.00	5,607.97
	Minor Irrigation	3,248.63	1,165.09	0.00	4,413.72
	Command Area Development	87.10	0.00	0.00	87.10
	Flood Control and Drainage	369.21	1,692.06	0.00	2,061.27
C.5	Energy				
	Power	32,925.34	15,974.99	0.00	48,900.33
	New and Renewable Energy	638.00	11.63	0.00	649.63
C.6	Industry and Minerals				
	Village and Small Industries	2,513.83	92.00	0.00	2,605.83
	Industries	8,520.00	0.00	0.00	8,520.00
	Non-ferrous Mining and Metallurgical Industries	41.44	0.00	0.00	41.44
	Telecommunication & Electricity Industries	0.00	2.00	0.00	2.00
	Consumer Industries	0.00	0.00	1,504.06	1,504.06
	Other Industries	0.00	1,334.13	5,057.60	6,391.73
	Other Outlays on Industries and Minerals	176.69	0.00	238.90	415.59

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

Description		Revenue	Capital	Loan and Advances	Total
(₹ in crore)					
C.7	Transport				
	Civil Aviation	30.74	1,650.27	0.00	1,681.01
	Roads and Bridges	10,228.54	25,994.74	0.00	36,223.28
	Road Transport	212.67	571.20	0.00	783.87
C.8	Science Technology and Environment				
	Other Scientific Research	55.19	24.86	0.00	80.05
	Ecology and Environment	13.73	0.00	0.00	13.73
C.9	General Economic Services				
	Secretariat- Economic Services	132.54	0.00	0.00	132.54
	Tourism	203.52	1,407.08	0.00	1,610.60
	Census Survey and Statistics	148.30	0.00	0.00	148.30
	Civil Supplies	994.79	0.00	0.00	994.79
	Other General Economic Services	73.47	0.63	0.00	74.10
	Total-Economic Services	1,00,269.39	64,275.04	6,910.56	1,71,454.99
D	Grants-in-aid and contributions				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	23,713.06	0.00	0.00	23,713.06
E	Public Debt				
	Internal Debt of the State Government	0.00	0.00	19,597.60	19,597.60
	Loans and Advances from the Central Government	0.00	0.00	1,791.03	1,791.03
F	Loans to Government Servants etc.				
	Loans to Government Servants etc.	0.00	0.00	51.89	51.89
H	Transfer to Contingency Fund				
	Appropriation to the Contingency Fund	0.00	0.00	0.00	0.00
Total-Grants-in-Aid & Contribution, Public Debt and Loans to Government Servants etc.		23,713.06	0.00	21,440.52	45,153.58
Total-Consolidated Fund Expenditure		4,29,787.91*	1,10,555.39	29,403.59	5,69,746.89

(*) The difference between Summary Statement No. 04 and Detailed Statement No. 15 by ₹ 0.04 crore is due to rounding.

4-STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B-EXPENDITURE BY NATURE

Object of Expenditure		2023-24			2022-23			2021-22		
		Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
		(₹ in crore)								
24	Major Construction Works	0.00	68,453.95	68,453.95	0.00	57,435.29	57,435.29	0.00	41,366.17	41,366.17
20	Subsidiary Grant- General (Non-Salary)	62,868.25	0.00	62,868.25	51,998.17	0.00	51,998.17	37,268.51	0.00	37,268.51
31	Subsidiary Grant-General(Salary)	61,980.68	0.00	61,980.68	58,408.44	0.00	58,408.44	51,547.02	0.00	51,547.02
33	Pension/ Gratuity/ Other Retirement Benefits	61,692.22	0.00	61,692.22	58,087.73	0.00	58,087.73	49,961.61	0.00	49,961.61
30	Investment / Loans	0.00	50,069.86	50,069.86	0.00	45,379.01	45,379.01	0.00	42,365.09	42,365.09
32	Interest/ Dividend	48,016.28	0.00	48,016.28	43,705.49	0.00	43,705.49	43,556.55	0.00	43,556.55
01	Pay	42,186.04	0.00	42,186.04	41,633.80	0.00	41,633.80	41,078.44	0.00	41,078.44
42	Other Expense	24,993.42	9,117.34	34,110.76	24,245.76	12,666.39	36,912.15	17,383.93	4,145.33	21,529.26
27	Subsidy	24,735.74	0.00	24,735.74	21,257.53	9.08	21,266.61	20,144.62	0.00	20,144.62
28	Assignments	23,713.06	0.00	23,713.06	18,000.00	0.00	18,000.00	16,499.99	0.00	16,499.99
03	Dearness Allowance	18,733.33	0.00	18,733.33	15,396.06	0.00	15,396.06	10,783.54	0.00	10,783.54
35	Grant for Creation of Capital Assets	15,438.94	0.00	15,438.94	10,955.37	0.00	10,955.37	12,028.65	0.00	12,028.65
29	Maintenance	9,542.53	100.17	9,642.70	5,563.65	0.30	5,563.95	4,774.20	0.00	4,774.20
48	Inter Account Transfer	6,038.70	2,500.00	8,538.70	4,034.10	2,050.00	6,084.10	5,005.73	2,400.00	7,405.73
43	Material and Supply	2,655.38	4,390.74	7,046.12	3,377.59	3,197.04	6,574.63	3,078.45	7,351.41	10,429.86
21	Scholarship and Stipend	4,410.82	0.00	4,410.82	3,504.46	0.00	3,504.46	3,280.62	0.00	3,280.62
09	Electricity Dues	3,349.60	0.00	3,349.60	2,499.99	0.00	2,499.99	4,201.12	0.00	4,201.12
02	Wages	2,954.84	0.00	2,954.84	2,719.23	0.00	2,719.23	2,500.27	0.00	2,500.27
60	Purchase of Land	0.00	2,950.69	2,950.69	0.00	3,339.69	3,339.69	0.00	3,455.90	3,455.90
26	Machines and Equipments / Tools and Plants	38.55	1,915.28	1,953.83	45.48	1,714.28	1,759.76	32.94	842.20	875.14
39	Medicine and Chemicals	1,689.09	0.00	1,689.09	841.11	0.00	841.11	1,283.24	0.00	1,283.24
06	Other Allowances	1,667.97	0.00	1,667.97	1,147.48	0.00	1,147.48	998.04	0.00	998.04
61	Amount of Centrally Sponsored Scheme transferred in S.N.A	1,655.95	0.00	1,655.95	1,555.03	0.00	1,555.03	0.00	0.00	0.00
55	House Rent Allowance	1,590.41	0.00	1,590.41	1,575.30	0.00	1,575.30	1,551.90	0.00	1,551.90
49	Medical Expenses	1,364.72	0.00	1,364.72	1,270.13	0.00	1,270.13	992.63	0.00	992.63
19	Advertisement, Sales and Publicity Expenses	1,204.58	0.00	1,204.58	1,202.10	0.00	1,202.10	985.84	0.00	985.84
58	Payment for Outsourcing Services	1,177.13	1.59	1,178.72	890.35	1.18	891.53	784.57	0.00	784.57
07	Honorarium	938.58	0.00	938.58	1,228.82	0.00	1,228.82	1,965.18	0.00	1,965.18
04	Travelling Expense	917.95	0.00	917.95	873.77	0.00	873.77	946.72	0.00	946.72
15	Maintenacne of Vehicles and Purchase of Petrol etc	884.68	0.12	884.80	831.38	0.18	831.56	836.91	0.00	836.91
16	Payment for Commercial and Special Services	851.41	21.18	872.59	779.83	6.16	785.99	1,557.55	10.04	1,567.59
08	Office Expenses	477.85	0.00	477.85	378.77	0.00	378.77	555.54	0.00	555.54
14	Purchase of Vehicle	0.00	405.96	405.96	0.01	183.09	183.10	29.63	188.02	217.65
41	Food Expenses	391.22	0.00	391.22	403.40	0.00	403.40	300.29	0.00	300.29
52	Arrear of Revised Salary (State)	358.45	0.00	358.45	3.38	0.00	3.38	5.54	0.00	5.54
46	Purchase of Computer Hardware/ Software	185.59	140.82	326.41	172.30	21.14	193.44	116.73	23.74	140.47
18	Publication	256.92	0.00	256.92	273.54	0.00	273.54	209.90	0.00	209.90
57	Non Practicing Allowance	251.34	0.00	251.34	260.76	0.00	260.76	266.05	0.00	266.05

4-STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B-EXPENDITURE BY NATURE

Object of Expenditure		2023-24			2022-23			2021-22		
		Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
(₹ in crore)										
12	Office Furniture and Equipments	174.15	16.88	191.03	140.28	7.69	147.97	115.19	8.38	123.57
25	Minor Construction Works	0.00	159.10	159.10	0.00	152.03	152.03	0.00	148.88	148.88
17	Rent, Rate and Taxes	149.68	0.00	149.68	163.38	0.00	163.38	168.92	0.00	168.92
44	Travelling and other related expenses for Training	124.00	0.00	124.00	115.99	0.00	115.99	105.21	0.00	105.21
10	Water Tax / Water Surcharge	123.85	0.00	123.85	83.67	0.00	83.67	74.71	0.00	74.71
47	Maintenance of Computer/ Purchase of related Stationary	117.06	1.23	118.29	116.31	0.82	117.13	89.59	1.20	90.79
11	Stationary and Printing of Forms	111.77	0.00	111.77	112.47	0.00	112.47	107.95	0.00	107.95
13	Telephone Expenses	98.50	0.00	98.50	74.05	0.00	74.05	70.30	0.00	70.30
23	Expenditure on Confidential Services	96.46	0.00	96.46	82.93	0.00	82.93	32.37	0.00	32.37
05	Transfer Travelling Expenses	93.41	0.00	93.41	65.62	0.00	65.62	56.98	0.00	56.98
40	Essential Infrastructure for Hospitals	90.97	0.00	90.97	88.54	0.00	88.54	87.19	0.00	87.19
59	Lumpsum Employer's Share/Interest on Employees and Employer's Share	59.76	0.00	59.76	19.75	0.00	19.75	62.92	0.00	62.92
51	Uniform Expenses	36.31	0.00	36.31	41.15	0.00	41.15	33.37	0.00	33.37
22	Hospitality Expenses/ Expenditure related Allowances	36.02	0.00	36.02	23.93	0.00	23.93	13.49	0.00	13.49
38	Interim Relief	16.50	0.00	16.50	43.72	0.00	43.72	42.91	0.00	42.91
53	Arrear of Revised Salary (State Aid)	13.64	0.00	13.64	0.02	0.00	0.02	1.26	0.00	1.26
45	Leave Travelling Expenses	7.07	0.00	7.07	6.89	0.00	6.89	5.94	0.00	5.94
50	Dearness Pay	0.02	0.00	0.02	0.00	0.00	0.00	0.00	0.00	0.00
56	City Compensatory Allowance	0.01	0.00	0.01	0.02	0.00	0.02	0.12	0.00	0.12
37	Suspense	-0.26	-134.38	-134.64	-1.06	-216.49	-217.55	1.94	75.49	77.43
62	Reimbursement of Salary paid in Centrally Sponsored Scheme	-226.50	0.00	-226.50	-317.09	0.00	-317.09	0.00	0.00	0.00
99	PLA Refund	-546.79	0.00	-546.79	-2.82	0.00	-2.82	-1.43	0.00	-1.43
	(**)	0.00	-151.53	-151.53	0.00	-19.40	-19.40	0.00	0.00	0.00
Total:		4,29,787.85^a	1,39,959.00^b	5,69,746.85	3,79,978.06	1,25,927.48	5,05,905.54	3,37,581.38	1,02,381.85	4,39,963.23

Note: 1. Total Salary ₹64,804.07 crore {(OH. 01(₹42,186.04), 03(₹18,733.33), 06(₹1,667.97), 38(₹16.50), 50(₹0.02), 52(₹358.45), 55(₹1,590.41), 56(₹0.01) and 57(₹251.34)} in Revenue Expenditure.

2. Total Subsidy ₹24,735.74 crore { (OH. 27 (₹24,735.74)) in Revenue Expenditure.

3. Total Grant-in-Aid ₹ 1,40,301.53 crore {(OH. 20 (₹62,868.25), 31(₹61,980.68), 35(₹15,438.94) and 53 (₹13.64) denote for GIA in Revenue Expenditure.

4. Pension/ Gratuity/ Other Retirement Benefits under Statement 4(A) of amount ₹62,457.12 crore pertains to MH 2071, while amount of ₹61,692.22 crore pertains to OH 33 of all Revenue Expenditure (MH 2011-3604) as shown in Statement 4(B).

5. Interest Payment under Statement 4 (A) of amount ₹47,277.31 crore pertains to MH 2049, while amount of ₹48,016.28 crore pertains to OH 32 of all Revenue Expenditure (MH 2011-3604) as shown in Statement 4(B).

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

(a) Figure differ from Statement No. 4A (₹ 4,29,787.91) is due to rounding off figures in crore.

(b) Figure differ from Statement No. 4A (₹ 1,39,958.98) is due to rounding off figures in crore.

5. Statement on Progressive Capital Expenditure

Major Heads	Description	Expenditure during 2022-23	Progressive Expenditure up to 2022-23	Expenditure during 2023-24	Progressive Expenditure up to 2023-24	Increase(+)/Decrease(-) in percentage during 2023-24
1	2	3	4	5	6	7
(₹ in crore)						
A-Capital Account of General Services-						
	4047 Capital Outlay on Other Fiscal Services	1.12	48.97	0.25	49.22	-77.68
	4055 Capital Outlay on Police	3,138.21	13,852.24	3,445.51	17,297.75	9.79
	4058 Capital Outlay on Stationery and Printing	5.68	126.84	23.67	150.51	316.73
	4059 Capital Outlay on Public Works	635.21	12,369.48	770.69	13,140.18	21.33
	4070 Capital Outlay on other Administrative Services	645.97	8,851.28	2,533.35	11,384.63	292.18
	4075 Capital Outlay on Miscellaneous General Services	23.40	8,842.17	59.59	8,901.76	154.66
	TOTAL-(A)-Capital Account of General Services	4,449.59	44,090.98	6,833.06	50,924.05	53.57
B-Capital Account of Social Services-						
	(a) Capital Account of Education, Sports, Art and Culture-					
	4202 Capital Outlay on Education, Sports, Art and Culture	3,195.58	20,054.58	4,027.89	24,082.47	26.05
	TOTAL-(a)-Capital Account of Education, Sports, Art and Culture	3,195.58	20,054.58	4,027.89	24,082.47	26.05
	(b) Capital Account of Health and Family Welfare-					
	4210 Capital Outlay on Medical and Public Health	3,789.20	33,065.48	3,351.18	36,416.67	-11.56
	4211 Capital Outlay on Family Welfare	1,170.89	2,403.99	1,019.33	3,423.31	-12.94
	TOTAL-(b)-Capital Account of Health and Family Welfare	4,960.09	35,469.47	4,370.51	39,839.98	-11.89
	(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development-					
	4215 Capital Outlay on Water Supply and Sanitation	12,227.32	37,434.71	18,815.81	56,250.52	53.88
	4216 Capital Outlay on Housing	8,984.05	51,319.16	5,737.80	57,056.96	-36.13
	4217 Capital Outlay on Urban Development	3,204.53	21,036.84	4,463.97	25,500.81	39.30
	TOTAL-(c)-Capital Account of Water Supply, Sanitation, Housing and Urban Development	24,415.90	1,09,790.71	29,017.58	1,38,808.29	18.85

5. Statement on Progressive Capital Expenditure

Major Heads	Description	Expenditure during 2022-23	Progressive Expenditure up to 2022-23	Expenditure during 2023-24	Progressive Expenditure up to 2023-24	Increase(+)/Decrease(-) in percentage during 2023-24
1	2	3	4	5	6	7
(₹ in crore)						
<i>(d) Capital Account of Information and Broadcasting-</i>						
4220	Capital Outlay on Information and Publicity	0.00	11.17	0.00	11.17	0.00
4221	Capital Outlay on Broadcasting	0.00	0.58	0.00	0.58	0.00
TOTAL-(d)-Capital Account of Information and Broadcasting		0.00	11.75	0.00	11.75	0.00
<i>(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-</i>						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	693.52	4,101.27	255.73	4,357.00	-63.13
TOTAL-(e)-Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		693.52	4,101.27	255.73	4,357.00	-63.13
<i>(g) Capital Account of Social Welfare and Nutrition-</i>						
4235	Capital Outlay on Social Security and Welfare	943.04	7,972.31	605.43	8,577.74	-35.80
TOTAL-(g)-Capital Account of Social Welfare and Nutrition		943.04	7,972.31	605.43	8,577.74	-35.80
<i>(h) Capital Account of Other Social Services-</i>						
4250	Capital Outlay on Other Social Services	840.88	4,985.31	1,170.15	6,155.45	39.16
TOTAL-(h)-Capital Account of Other Social Services		840.88	4,985.31	1,170.15	6,155.45	39.16
TOTAL-(B)-Capital Account of Social Services		35,049.01	1,82,385.40	39,447.29	2,21,832.68	12.55

C-Capital Account of Economic Services-

(a) Capital Account of Agriculture and Allied Activities-

4401	Capital Outlay on Crop Husbandry	117.65	2,429.60	248.29	2,677.89	111.04
4402	Capital Outlay on Soil and Water Conservation	0.00	27.61	8.86	36.47	0.00
4403	Capital Outlay on Animal Husbandry	120.79	1,369.56	242.12	1,611.68	100.45
4404	Capital Outlay on Dairy Development	0.00	100.97	0.00	100.97	0.00
4405	Capital Outlay on Fisheries	7.50	13.31	5.50	18.80	-26.67

5. Statement on Progressive Capital Expenditure

Major Heads	Description	Expenditure during 2022-23	Progressive Expenditure up to 2022-23	Expenditure during 2023-24	Progressive Expenditure up to 2023-24	Increase(+)/ Decrease(-) in percentage during 2023-24
1	2	3	4	5	6	7
(₹ in crore)						
4406	Capital Outlay on Forestry and Wild Life	918.71	6,159.44	905.26	7,064.70	-1.46
4407	Capital Outlay on Plantations	0.00	41.72	0.00	41.72	0.00
4408	Capital Outlay on Food Storage and Warehousing	3,233.01	27,447.06	3,732.22	31,179.29	15.44
4415	Capital Outlay on Agricultural Research and Education	58.73	1,375.90	85.26	1,461.16	45.17
4416	Investments in Agricultural Financial Institutions	0.00	2.67	0.00	2.67	0.00
4425	Capital Outlay on Co-operation	38.70	1,868.22	158.54	2,026.76	309.66
4435	Capital Outlay on Other Agricultural Programmes	0.00	-0.04	0.09	0.05	0.00
TOTAL-(a)-Capital Account of Agriculture and Allied Activities		4,495.09	40,836.02	5,386.14	46,222.16	19.82
(b) Capital Account of Rural Development-						
4515	Capital Outlay on Other Rural Development Programmes	7,211.41	51,886.09	6,249.33	58,135.42	-13.34
TOTAL-(b)-Capital Account of Rural Development		7,211.41	51,886.09	6,249.33	58,135.42	-13.34
(c) Capital Account of Special Areas Programme-						
4551	Capital Outlay on Hill Areas	0.00	26.08	0.00	26.08	0.00
4575	Capital Outlay on Other Special Areas Programmes	828.17	17,046.21	1,055.54	18,101.75	27.45
TOTAL-(c)-Capital Account of Special Areas Programme		828.17	17,072.29	1,055.54	18,127.83	27.45
(d) Capital Account of Irrigation and Flood Control-						
4700	Capital Outlay on Major Irrigation	1,290.43	46,755.84	1,366.84	48,122.68	5.92
4701	Capital Outlay on Medium Irrigation	281.33	6,669.41	296.51	6,965.92	5.40
4702	Capital Outlay on Minor Irrigation	436.94	8,319.24	1,165.09	9,484.33	166.65
4705	Capital Outlay on Command Area Development	0.00	11.94	0.00	11.94	0.00
4711	Capital Outlay on Flood Control Projects	1,429.00	11,783.46	1,692.06	13,475.52	18.41
TOTAL-(d)-Capital Account of Irrigation and Flood Control		3,437.70	73,539.89	4,520.50	78,060.39	31.50

5. Statement on Progressive Capital Expenditure

Major Heads	Description	Expenditure during 2022-23	Progressive Expenditure up to 2022-23	Expenditure during 2023-24	Progressive Expenditure up to 2023-24	Increase(+)/ Decrease(-) in percentage during 2023-24
1	2	3	4	5	6	7
(₹ in crore)						
<i>(e) Capital Account of Energy-</i>						
4801	Capital Outlay on Power Projects	10,220.50	1,51,391.26	15,974.99	1,67,366.25	56.30
4810	Capital Outlay on New and Renewable Energy	19.08	351.62	11.63	363.26	-39.05
	TOTAL-(e)-Capital Account of Energy	10,239.58	1,51,742.88	15,986.62	1,67,729.51	56.13
<i>(f) Capital Account of Industry and Minerals-</i>						
4851	Capital Outlay on Village and Small Industries	78.25	521.19	92.00	613.19	17.57
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	3.87	119.66	0.00	119.66	-100.00
4854	Capital Outlay on Cement and Non-Metallic Mineral Industries	0.00	54.80	0.00	54.80	0.00
4855	Capital Outlay on Fertilizer Industries	0.00	5.71	0.00	5.71	0.00
4858	Capital Outlay on Engineering Industries	0.00	18.96	0.00	18.96	0.00
4859	Capital Outlay on Telecommunication and Electronic Industries	389.47	674.66	2.00	676.66	-99.49
4860	Capital Outlay on Consumer Industries	0.00	1,433.56	0.00	1,433.56	0.00
4875	Capital Outlay on Other Industries	921.91	921.91	1,334.13	2,256.04	44.71
4885	Other Capital Outlay on Industries and Minerals	0.00	316.13	0.00	316.13	0.00
	TOTAL-(f)-Capital Account of Industry and Minerals	1,393.50	4,066.58	1,428.13	5,494.71	2.49
<i>(g) Capital Account of Transport-</i>						
5053	Capital Outlay on Civil Aviation	2,013.77	8,239.73	1,650.27	9,890.00	-18.05
5054	Capital Outlay on Roads and Bridges	22,424.78	2,18,737.76	25,994.74	2,44,732.50	15.92
5055	Capital Outlay on Road Transport	320.42	1,220.49	571.20	1,791.69	78.27
	TOTAL-(g)-Capital Account of Transport	24,758.97	2,28,197.98	28,216.21	2,56,414.19	13.96

5. Statement on Progressive Capital Expenditure

Major Heads	Description	Expenditure during 2022-23	Progressive Expenditure up to 2022-23	Expenditure during 2023-24	Progressive Expenditure up to 2023-24	Increase(+)/ Decrease(-) in percentage during 2023-24
1	2	3	4	5	6	7
(₹ in crore)						
<i>(i) Capital Account of Science Technology and Environment-</i>						
5425	Capital Outlay on Other Scientific and Environmental Research	11.40	29.52	24.86	54.38	118.07
	<i>TOTAL-(i)-Capital Account of Science Technology and Environment</i>	11.40	29.52	24.86	54.38	118.07
<i>(j) Capital Account of General Economic Services-</i>						
5452	Capital Outlay on Tourism	853.21	4,368.38	1,407.08	5,775.46	64.92
5455	Capital Outlay on Meteorology	0.00	1.35	0.00	1.35	0.00
5465	Investments in General Financial and Trading Institutions	0.00	68.24	0.00	68.24	0.00
5475	Capital Outlay on Other General Economic Services	300.76	287.56	0.63	288.19	-99.79
	<i>TOTAL-(j)-Capital Account of General Economic Services</i>	1,153.97	4,725.53	1,407.71	6,133.24	21.99
	TOTAL-(C)-Capital Account of Economic Services	53,529.79	5,72,096.78	64,275.04	6,36,371.83	20.07
	GRAND TOTAL	93,028.39	7,98,573.16	1,10,555.39	9,09,128.56	18.84

EXPLANATORY NOTES

1. As per accounts the total investment in share capital of different concerns at the end of 2023-24 was ₹1,84,667.16 crore. The dividend received therefrom was ₹49.66 crore during 2023-24 that formed 0.03 *per cent* of total investment at the end of the year. Further details are given in Statement No.19(2) and 14 respectively.
2. Financial results of working of departmentally managed Government undertakings have not been received from the concerned undertakings.
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 Liabilities¹

Nature of Borrowings	Balance as on 1 st April 2023	Receipts during the year	Repayments during the year	Balance as on 31 st March 2024	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	5,33,476.54	1,00,900.00	19,597.60	6,14,778.94	81,302.40	15.24	80.06
Market Loans	4,47,467.50	97,650.00	8,000.00	5,37,117.50	89,650.00	20.03	69.95
Loans from Financial Institutions	50,638.48	3,250.00	6,475.53	47,412.95	-3,225.53	-6.37	6.17
Special Securities issued to National Small Savings Fund	35,248.38	0.00	5,122.07	30,126.31	-5,122.07	-14.53	3.92
Other Loans	122.18	0.00	0.00	122.18	0.00	0.00	0.02
6004 Loans and Advances from the Central Government	34,364.16	19,753.96	1,791.03	52,327.09 (*)	17,962.93	52.27	6.81
Total-Public Debt	5,67,840.70	1,20,653.96	21,388.63	6,67,106.03	99,265.33	17.48	86.88
B-Other Liabilities -							
Public Accounts -							
Small Savings, Provident Funds etc.	59,727.45	12,232.81	11,284.89	60,675.37	947.92	1.59	7.90
Reserve Funds bearing Interest	4,927.44	4,910.42	1,864.97	7,972.89	3,045.45	61.81	1.04
Reserve Funds not bearing Interest	2,184.56	7,001.16	6,967.91	2,217.81	33.25	1.52	0.29
Deposits bearing Interest	-2,306.38	13,802.76	13,711.02	-2,214.64	91.74	3.06	0.40
	5,302.45			5,302.45			
Deposits not bearing Interest	21,173.64	26,452.73	24,280.43	23,345.94	2,172.30	8.82	3.49
	3,466.40			3,466.40			
Total Other Liabilities	85,706.71	64,399.88	58,109.22	91,997.37	6,290.66	6.66	13.12
	8,768.85			8,768.85			
Total Public Debt and Other Liabilities	6,53,547.41	1,85,053.84	79,497.85	7,59,103.40 (a)	1,05,555.99	15.94	100.00
	8,768.85			8,768.85 (b)			

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 22 to 23.

¹ Detailed Account is at pages 369 to 391.

(*) 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.

(a) The difference between Summary Statement No. 06 and Detailed Statement No. 17 by ₹ 0.03 crore is due to rounding.

(b) The difference between Summary Statement No. 06 and Detailed Statement No. 17 by ₹ 0.01 crore is due to rounding.

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 ₹ 7,67,872.25 crore (including a balance of ₹ 5,37,117.50 crore under open market loans) as on 31.03.2024. The balance in the Consolidated Sinking Fund and outstanding liabilities of the State at the commencement and close of the year 2023-24 are given below:-

Particulars	Opening Balance on 1-4-2023	Additions		Withdrawals during 1-4-2023 to 31-3-2024	Closing Balance on 31-3-2024
		Contribution from Revenue	Interest on Investment		
(₹ in crore)					
Total outstanding liabilities of Government	6,62,316.26	1,85,053.84	0.00	79,497.85	7,67,872.25
Includes- contribution to the Consolidated Sinking Fund	5,500.00	1,500.00(*)	0.00	0.00	7,000.00

(*) The contribution to Consolidated Sinking Fund (₹1,500.00 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 2023-24, but repayment was ₹5,122.07 crore during the year. The balance outstanding at the end of the year was ₹30,126.31 crore which was 4.52 *per cent* of the total Public Debt of the State Government as on 31 March 2024.

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

	2023-24	2022-23	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.	7,27,781.40	6,27,568.15	1,00,213.25
(b) Other Obligations	40,090.85	34,748.11	5,342.74
Total (i)	7,67,872.25	6,62,316.26	1,05,555.99

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

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

	2023-24	2022-23	Net Increase (+) Decrease(-) during the year
	(₹ in crore)		
	46,422.09	42,975.78	3,446.31
	855.22	32.20	823.02
Total (ii)	47,277.31	43,007.98	4,269.33
(iii) Deduct:			
(a) Interest received on loans and advances given by Government	17.24	42.33	-25.09
(b) Interest realised on Investment of cash balance	320.19	402.60	-82.41
Total (iii)	337.43	444.93	-107.50
(iv) Net interest charges	46,939.88	42,563.05	4376.83
(v) Percentage of gross interest (item (ii)) to total revenue receipts	10.15	10.31	-0.16
(vi) Percentage of net interest (item (iv)) to total revenue receipts	10.08	10.20	-0.12

There was, in addition, certain other receipts and adjustments totalling ₹891.10 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 ₹ 46,048.78 crore which works out to 9.89 *per cent* of the revenue.

The Government also received ₹ 49.66 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 1-4-2023 to 31-3-2024 for reduction or avoidance of debt was ₹ 1,500.00 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, 2023	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on March 31, 2024	Net increase/ decrease during the year	Interest payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
Statutory Corporations	2,241.97	1.36	436.10	0.00	1,807.23	-434.74	0.00
Universities/Academic Institutions	21.15	0.00	0.00	0.00	21.15	0.00	0.00
Municipalities/Municipal Councils/Municipal Corporations	4,735.81	223.09	84.84	0.00	4,874.06	138.25	0.00
Urban Development Authorities	3,425.47	827.27	0.00	0.00	4,252.74	827.27	0.00
Housing Boards	90.65	0.00	0.00	0.00	90.65	0.00	0.00
Co-operative Societies/Corporations /Banks	1,516.28	1,494.50	613.47	0.00	2,397.31	881.03	0.00
Others	24,691.36	5,416.85	645.77	0.00	29,462.44	4,771.08	0.00
Loans to Government Servent	29.41	51.89	54.25	0.00	27.05	-2.36	0.00
Total-Loans and Advances	36,752.10	8,014.96^a	1,834.43^b	0.00	42,932.63	6,180.53	0.00

(a) The difference between Summary Statement No. 07 and Detailed Statement No. 18 by ₹ (-)0.01 crore is due to rounding.

(b) The difference between Summary Statement No. 07 and Detailed Statement No. 18 by ₹ (-)0.01 crore is due to rounding.

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 '	Balance on April 1, 2023	Disbursements during the year	Repayments during the year	write-off of Irrecoverable Loans and advances	Balance on March 31, 2024	Net increase/ decrease during the year	Interest payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
General Services							
Statutory Corporations	2,238.82	1.36	436.10	0.00	1,804.08	-434.74	0.00
Total-General Services	2,238.82	1.36	436.10	0.00	1,804.08	-434.74	0.00
Social Services							
Universities/Academic Institutions	21.15	0.00	0.00	0.00	21.15	0.00	0.00
Municipalities/Municipal Councils/Municipal Corporations	4,735.81	223.09	84.84	0.00	4,874.06	138.25	0.00
Urban Development Authorities	3,425.47	827.27	0.00	0.00	4,252.74	827.27	0.00
Housing Boards	90.65	0.00	0.00	0.00	90.65	0.00	0.00
Others	139.86	0.79	0.26	0.00	140.39	0.53	0.00
Total-Social Services	8,412.94	1,051.15	85.10	0.00	9,378.99	966.05	0.00
Economic Services							
Statutory Corporations	3.15	0.00	0.00	0.00	3.15	0.00	0.00
Co-operative Societies/Corporations /Banks	1,516.28	1,494.50	613.47	0.00	2,397.31	881.03	0.00
Others	24,551.50	5,416.06	645.51	0.00	29,322.05	4,770.55	0.00
Total-Economic Services	26,070.93	6,910.56	1,258.98	0.00	31,722.51	5,651.58	0.00
Government Servants, etc.							
Loans to Government Servants	29.41	51.89	54.25	0.00	27.05	-2.36	0.00
Total-Government Servants, etc.	29.41	51.89	54.25	0.00	27.05	-2.36	0.00
Total-Loans and Advances	36,752.10	8,014.96^a	1,834.43^b	0.00	42,932.63	6,180.53	0.00

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

(a) The difference between Summary Statement No. 07 and Detailed Statement No. 18 by ₹ (-)0.01 crore is due to rounding.

(b) The difference between Summary Statement No. 07 and Detailed Statement No. 18 by ₹ (-)0.01 crore is 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, 2024			Earliest period to which arrears relate	Total loans outstanding against the entity on March 31, 2024
	Principal	Interest	Total		
1	2	3	4	5	6
(₹ in crore)					
Statutory Corporations	259.92	515.79	775.71	2009-10	685.53
Municipalities/Municipal Councils /Municipal Corporations	4,401.33	0.00	4,401.33	2009-10	4,965.33
Urban Development Authorities	1,192.11	0.00	1,192.11	2010-11	3,437.10
Co-operative Societies /Corporations/Banks	778.11	410.61	1,188.72	2003-04	1,004.43
Others	9,906.75	4,930.44	14,837.19	2002-03	15,258.33
Total	16,538.22	5,856.84	22,395.06		25,350.72

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 2022-23 and 2023-24

Name of the concern	2023-24			2022-23		
	Number of concerns	Investment at the end of the year (*)	Dividend/ interest received during the year	Number of concerns	Investment at the end of the year (*)	Dividend/ interest received during the year
1	2	3	4	5	6	7
(₹ In crore)						
1. Statutory Corporations	3	886.08	0.00	3	886.08	0.00
2. Government Companies	82	1,69,713.88	44.30	82	1,64,782.46	141.02
3. Joint Stock Companies and Partnership	21	0.10	0.64	21	0.10	0.29
4. Co-operative Societies and Federations	13,387	801.23	4.72	13,387	794.23	0.01
5. Banks	90	458.68	0.00	90	300.68	0.00
Total-	13,583	1,71,859.97	49.66	13,583	1,66,763.55	141.32

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

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 2024 in various sectors are shown below:-

Sector	Maximum Amount Guaranteed as on 31st March 2024	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)										
Power Department (3)*	1,36,893.64	1,30,647.55	701.66	3,000.00	0.00	0.00	1,28,349.21	0.00	0.00	..
Co-operative Department (4)*	12,346.86	2,296.36	9,300.00	8,446.99	0.00	0.00	3,149.37	0.00	4.43	..
Sugar Industry Department (2)*	4,738.27	2,317.70	3,492.32	4,001.68	0.00	0.00	1,808.34	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	..
Cane Development Department (2) (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	..
Industry Department(5)*	23.50	23.50	0.00	0.00	0.00	0.00	23.50	0.00	0.00	..
Rural Development Department (1)*	1,821.19	1,821.19	0.00	202.35	0.00	0.00	1,618.84	0.00	0.00	..
Food and Supply Department (1)*	0.56	0.56	0.00	0.00	0.00	0.00	0.56	0.00	0.00	..
Total	1,84,274.02	1,65,556.86 (a)	13,493.98	15,651.02	0.00	0.00	1,63,399.82	0.00	4.43	..

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

(a) There was a difference of ₹ 5,223.66 crore between outstanding guarantees at the beginning of 2023-24 and at the end of 2022-23. The State Government has been requested to reconcile this difference. The reasons were not intimated by the State Government.

(b) The outstanding balance at the end of 2022-23 in "Cane Development Department" mentioned ₹2.50 crore but the information received from the State Government in r/o this sector for the year 2023-24 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 as on as on 31st March 2024	Sums guaranteed outstanding on 31st March 2024	Other material details
(₹ in crore)			
1. Power Department (3)*	1,36,893.64	1,28,349.21	
Total-	1,36,893.64	1,28,349.21	..
2. Co-operative Department (4)*	12,346.86	3,149.37	..
Total-	12,346.86	3,149.37	..
3. Sugar Industries Department (2)*	4,738.27	1,808.34	..
Total-	4,738.27	1,808.34	..
4. Infrastructure and Industrial Development Department (1)*	28,450.00	28,450.00	..
Total-	28,450.00	28,450.00	..
5. Cane Development Department (2)*	0.00	0.00	..
Total-	0.00	0.00	..
6. Industry Department(5)*	23.50	23.50	..
Total-	23.50	23.50	..
7. Rural Development Department (1)*	1,821.19	1,618.84	..
Total-	1,821.19	1,618.84	..
8. Food and Supply Department (1)*	0.56	0.56	..
Total-	0.56	0.56	..
GRAND TOTAL	1,84,274.02	1,63,399.82	

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 2023-24.

(*) 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		
	2023-24			2023-24		
	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	1,132.05	1,741.65	2,873.70	0.00	0.00	0.00
(ii) Block Panchayats	1,132.05	0.00	1,132.05	0.00	0.00	0.00
(iii) Gram Panchayats	5,282.90	0.00	5,282.90	0.00	0.00	0.00
Total	7,547.00	1,741.65	9,288.65	0.00	0.00	0.00
2. Urban Local Bodies						
(i) Municipal Corporations	6,557.34	1,384.65	7,941.99	1,561.10	1,352.59	2,913.69
(ii) Municipalities / Municipal Councils	25.35	233.30	258.65	25.35	233.30	258.65
(iii) Others	2,656.29	4,512.61	7,168.90	2,490.30	4,478.63	6,968.93
Total	9,238.98	6,130.56	15,369.54	4,076.75	6,064.52	10,141.27
3. Public Sector Undertakings						
(i) Government Companies	13,272.59	0.00	13,272.59	0.00	0.00	0.00
(ii) Statutory Corporations	2,318.00	0.00	2,318.00	0.00	0.00	0.00
Total	15,590.59	0.00	15,590.59	0.00	0.00	0.00
4. Autonomous Bodies						
(i) Universities	1,582.41	0.00	1,582.41	0.00	0.00	0.00
(ii) Development Authorities	561.46	0.00	561.46	0.00	0.00	0.00
(iii) Cooperative Institutions	109.31	0.00	109.31	0.00	0.00	0.00
(iv) Others	49,544.41	245.70	49,790.11	3.11	0.00	3.11
Total	51,797.59	245.70	52,043.29	3.11	0.00	3.11
5 Non-Government Organisations	9,962.55	64.12	10,026.67	0.50	0.00	0.50
6 Miscellaneous	33,521.74	4,461.05	37,982.79	5,284.60	9.46	5,294.06
Grand Total	1,27,658.45	12,643.08	1,40,301.53	9,364.96	6,073.98	15,438.94

(*) 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	
	2023-24	2022-23
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 ON VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2023-24			2022-23		
	Charged	Voted	Total	Charged	Voted	Total
1	2	3	4	5	6	7
						(₹ in crore)
Expenditure Heads (Revenue Account)	49,588.58	3,80,199.29	4,29,787.87	46,227.13	3,33,750.93	3,79,978.06
Expenditure Heads (Capital Account)	19.72	1,10,535.67	1,10,555.39	25.56	93,002.83	93,028.39
Disbursements under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (A)	21,388.63	8,014.96	29,403.59	22,690.46	10,208.63	32,899.09
Total-	70,996.93	4,98,749.92	5,69,746.85	68,943.15	4,36,962.39	5,05,905.54

(A) The figure have been arrived as follows

E-Public Debt-

Internal Debt of the State Government	19,597.60	0.00	19,597.60	20,970.22	0.00	20,970.22
Loans and Advances from the Central Government	1,791.03	0.00	1,791.03	1,720.24	0.00	1,720.24

F-Loans and Advances*

Loans for General Services	0.00	1.36	1.36	0.00	14.00	14.00
Loans for Social Services	0.00	1,051.15	1,051.15	0.00	783.95	783.95
Loans for Economic Services	0.00	6,910.56	6,910.56	0.00	9,371.84	9,371.84
Loans to Government Servants etc.	0.00	51.89	51.89	0.00	38.84	38.84
Loans for Miscellaneous Puropes	0.00	0.00	0.00	0.00	0.00	0.00
Total-	21,388.63	8,014.96	29,403.59	22,690.46	10,208.63	32,899.09

G-Inter-State Settlement

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

Transfer to Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00
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(*) A more detailed account is given in Statement No. 18 at pages 392-to 428.

The percentage of charged expenditure and voted expenditure to total expenditure during 2022-23 and 2023-24 was as under:-

Year	Percentage of Total Expenditure	
	Charged	Voted
2023-24	12.46	87.54
2022-23	13.63	86.37

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

Heads	On 1st April 2023	During the year 2023-24	On 31st March 2024
1	2	3	4
(₹ in crore)			
CAPITAL AND OTHER EXPENDITURE			
Capital Expenditure-			
Public Works	12,315.63	770.69	13,086.32
Other General Services	31,771.60	6,062.37	37,833.97
Social Services	1,82,381.78	39,447.29	2,21,829.07
Agriculture and Allied Services	41,013.58	5,386.14	46,399.72
Rural Development	51,885.61	6,249.33	58,134.94
Special Areas Programme	19,401.52	1,055.54	20,457.06
Irrigation and Flood Control	73,548.59	4,520.50	78,069.09
Energy	1,51,742.89	15,986.62	1,67,729.51
Industry and Minerals	3,871.29	1,428.13	5,299.42
Transport	2,28,179.65	28,216.21	2,56,395.86
Science, Technology and Environment	29.52	24.86	54.38
General Economic Services	4,722.81	1,407.71	6,130.52
TOTAL-Capital Expenditure	8,00,864.47	1,10,555.39	9,11,419.86
Loans and Advances-			
General Services	2,238.82	-434.74	1,804.08
Social Services	8,460.51	966.06	9,426.57
Agriculture and Allied Activities	2,080.46	88.81	2,169.27
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	1,930.45	0.00	1,930.45

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

Heads	On 1st April 2023	During the year 2023-24	On 31st March 2024
1	2	3	4
(₹ in crore)			
CAPITAL AND OTHER EXPENDITURE-conclld.			
Loans and Advances-			
Industry and Minerals	21,965.62	5,567.71	27,533.33
Transport	53.40	-4.95	48.45
General Economic Services	3.59	0.00	3.59
Loans to Government Servants	36.43	-2.36 (*)	34.07
TOTAL-Loans and Advances	36,879.11	6,180.53	43,059.64
Transfer to Contingency Fund	600.00	0.00	600.00
Total-Capital and Other Expenditure	8,38,343.58	1,16,735.92	9,55,079.50
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	8,38,254.96	1,16,735.92	9,54,990.88
PRINCIPAL SOURCES OF FUNDS-			
Debt-			
Internal Debt of the State Government	5,33,476.56	81,302.40	6,14,778.96
Loans and Advances from the Central Government	34,364.14	17,962.93	52,327.07
Small Savings, Provident Funds etc.	59,727.44	947.92	60,675.36
TOTAL-Debt	6,27,568.14	1,00,213.25	7,27,781.39
Other Receipts-			
Contingency Fund	1,199.94	-125.52	1,074.42
Reserve Funds	7,112.00	3,078.70	10,190.70
Net Balances under Deposits	27,636.12	2,264.05	29,900.17
Civil Advances	-58.58	0.00	-58.58

(*) 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 2023	During the year 2023-24	On 31st March 2024
1	2	3	4
(₹ in crore)			
PRINCIPAL SOURCES OF FUNDS-			
Other Receipts-			
Suspense less Cash Balance Investment Account	-1,727.44	25.04	-1,702.40
Remittances	952.61	-707.13	245.48
TOTAL-Other Receipts	35,114.65	4,535.14	39,649.79
TOTAL-Debt and Other Receipts	6,62,682.79	1,04,748.39	7,67,431.18
Deduct-			
i) Cash Balance	102.77	51.49	154.26
ii) Investments	27,234.12	23,974.26	51,208.38
Total	6,35,345.90	80,722.64	7,16,068.54
Deduct: Revenue Deficit/ Add: Revenue Surplus	2,03,372.42	36,013.28	2,35,992.55 (a)
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 (*)
Net Provision of Funds	8,38,254.96	1,16,735.92	9,51,597.73
Progressive Net Capital and Other Expenditure		9,54,990.88	
Progressive Principal Sources of funds		9,51,597.73	
		-3,393.15	

(a) Exclusive of ₹2,793.05 crore allocated to the State of Uttarakhand i.e. pre-bifurcation of integrated States, ₹ 0.10 crore is due to 8680-102-Writes-off from Heads of Account closing to balance and ₹ 600.00 crore pertains to Appropriation to Contingency Fund.

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

Note:- The difference of ₹ (-) 3,393.15 crore between the net provision of funds exhibited in the Statement and the net capital and other expenditure to the end of the year is explained below:-

	(₹ in crore)
1. Net asset allocated to the State of Uttarakhand, on apportionment of balances as on 8 November 2000, during 2016-17 that was not adjusted in statement 12 of Finance Accounts	-2,793.05
2. Appropriation to Contingency Fund during the year 2021-22	-600.00
3. 8680-102-Writes-off from Heads of Account closing to balance during the year 2022-23	-0.10
Total -	-3,393.15

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, 2024:-

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
1	2	3	4
(₹ in crore)			(₹ in crore)
6,73,136.00 (*)	A to D and Part of Sector L (MH 8680 only)	Consolidated Fund Government Account	
	E	Public Debt	6,67,106.02
42,932.63	F	Loans and Advances	
		Contingency Fund-	
		Contingency Fund	1,074.42
		Public Account	
	I	Small Savings, Provident Funds etc.	60,675.35
	J	Reserve Funds-	
		(a) Reserve Funds bearing interest-	
		Balance	7,972.88
44.42		Investment	
		(b) Reserve Funds not bearing interest-	
		Balance	9,217.81
7,000.78		Investment	
	K	Deposit and Advances-	
		(a) Deposit bearing Interest	3,087.81
		(b) Deposit not bearing Interest	26,812.35
58.58		(c) Advances	
52,865.46	L	Suspense and Miscellaneous-	
		Investment	
		Other Items (Net)	
	M	Remittances	245.49
154.26	N	Cash Balance (closing)	
7,76,192.13		Total	7,76,192.13

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)
5,98,593.89	A-Amount at the debit of Government Account on 1st April, 2023	
	B-Receipt Heads (Revenue Account)	4,65,801.15
	C-Receipt Heads (Capital Account)	
4,29,787.87	D-Expenditure Heads (Revenue Account)	
1,10,555.39	E-Expenditure Heads (Capital Account)	
	F- Suspense and Miscellaneous (Miscellaneous Government Accounts)	
	G- Net balance transferred to Utrtrakhand in 2016-17.	
	H- Amount at the debit of Government Account on 31st March, 2024	6,73,136.00
11,38,937.15	Total	11,38,937.15

(i) In a number of cases, there are unreconciled differences in the closing balance as reported in the statement of 'Contingency Fund and Public Account' (Statement no. 21) and that shown in separate Registers or other record maintained in the Account office/ Departmental offices for the purpose. Steps are being taken to settle the discrepancies.

(ii) The balances are communicated to the officers concerned every year for verification and acceptance thereof. In a number of cases such acceptances have not been received. Such cases where acceptances are awaited in connection with reconciliation of balances and the amounts involved are considerable have been mentioned in Appendix-VII.

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

These accounts present the transactions of the Government of Uttar Pradesh. The accounts of receipts and disbursement 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, Government Secretariat and Individual Running Ledger Accounts (IRLA), 314 Public Works Divisions (239 Building and Roads, 75 Divisions of Rural Engineering Department), 124 Forest Divisions, 416 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 2023 to 31 March 2024.

(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 & Auditor General of India. Classification followed below Minor Heads is as agreed to by the Office of the Accountant General (Accounts and Entitlements) in each state.

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

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

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

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

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

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

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

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

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

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

(vi) Rounding off:

The statements present figures that are rounded off to ₹ in lakh and ₹ in crore as depicted at the top of the respective statements. Difference wherever occurring in relation to absolute figures as well as rounded figures across different Statement, is due to rounding-off of the figures.

(vii) Cash Balance:

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

(viii) Disclosure of Contingent & Committed liabilities:

IGAS 1: ‘**Guarantees given by the Governments**’, Sector (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 recognized in accounts. However, 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 may include transfer of 10 *per cent* of the collection of the year in the State CAMPA Fund to the National

Fund on annual basis, transfer of two per cent of the royalty to the National Mineral Exploration Trust, labour cess collected and kept in Government Account and transferred to the Building and Other Construction Workers' Welfare Board, SDRF, SDMF, transfer of Central share received by the State on Centrally Sponsored Schemes, Central Sector Schemes to Single Nodal Agency, transfer of NPS contributions from the designated major head in Public Account to designated fund manager etc.

2. Compliance with the Accounting Framework:

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

As per the existing practice, accounts once closed by the State and rendered to the Accountant General Office, should not be opened for any changes, as this would mis-represent the monthly account.

There is a provision for freezing of monthly accounts in the Integrated Financial Management System (IFMS) after closure of monthly accounts and sending them to the Accountant General Office.

(ii) Operation of unauthorized heads:

During the year 2023-24, the State Government of Uttar Pradesh provided budget provisions under 04 unauthorized Sub-Major and 01 unauthorized Minor Head (heads not operated as per the LMMHs); 05 under the Revenue Section, Nil under Capital section, and incurred expenditure of ₹3,662.32 crore under the Revenue Section in these heads. Sub Major Head 01 under Major Head 2501, Sub Major Head 01,02 and 60 under Major Head 2810 and Minor Head 200 under Major Head 2251 are not available in the List of Major and Minor Heads, though it appears in the Finance Accounts 2023-24. The matter has been brought to the notice of the State Government for rectification.

The correct nomenclature of Minor Head 111 is Sarva Shiksha Abhiyan which has been merged with the programme Samagra Shiksha Abhiyan (minor head 113) since 2018-19. However, the State Government has budgeted and booked expenditure under minor head 111 and termed it as Samagra Shiksha Abhiyan below Major Head 2202 in the year 2023-24.

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

According to Article 150 of the Constitution of India, the accounts of the State are to be kept in

the form as advised by the Comptroller and Auditor General of India. During the year 2023-24, the State Government of Uttar Pradesh opened no new Sub Heads in the budget, without seeking the advice or informing the Office of AG (A&E).

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

The State Government has incurred expenditure as per the classifications under the budget documents of the Government for the year 2023-24. However, the Government paid interest of ₹28.49 crore under the head 2071-01-117 on late deposit of employer's contributions to Defined Contribution Pension Scheme, whereas as per the LMMH of Union and States, interest payment is required to be booked under the major head 2049. It understates the interest expenditure under the Major Head 2049 and overstates the expenditure under Major Head 2071.

3. Consolidated Fund:

(i) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2023-24, the State GST collection was ₹75,146.62 crore compared to ₹64,140.91 crore in 2022-23, registering an increase of ₹11,005.71 crore (17.16 *per cent*). This includes Advance Apportionment of IGST amounted to ₹ (-) 1,158.30 crore. In addition, the State received ₹61,492.64 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹1,36,639.26 crore. The State received non-debt compensation of ₹4,070.32 crore as Revenue receipt on account of loss of revenue arising out of implementation of GST during 2023-24.

During the year 2023-24, adjustment entries for ₹343.38 crore of State GST (SGST) relating to the previous year(s) 2020-21, 2021-22, and 2022-23 was carried out by the State Government due to difference between the RBI's figures and figures booked in the Finance Accounts. Hence, increase in SGST of ₹343.38 crore in 2023-24 is due to the adjustment.

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

(ii) Misclassification between Revenue and Capital Expenditure:

During the year 2023-24 Government of Uttar Pradesh incorrectly budgeted and/or booked expenditure of ₹283.39 crore under Capital Section instead of Revenue Section as has been

determined from the purpose of expenditure. The impact of misclassification on the Revenue/Capital-expenditure of the State is given under para 6. The Revenue expenditure is understated by ₹283.39 crore.

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

(iii) Misclassification in Revenue Receipts:

During the year 2023-24, the Government received an amount of ₹4.43 crore towards Guarantee commission. This amount should have been accounted for under MH 0075-108- (Guarantee Fees), but was incorrectly credited to MH 0070-60-800 (Other Receipts), which understated receipt under MH 0075 and overstated the receipt under MH 0070.

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

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

All Controlling Officers are required (Para no 96 and 124 of Chapter-XII of budget manual of Uttar Pradesh) to reconcile receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E), Uttar Pradesh. During the year 2023-24, revenue receipts amounting to ₹2,08,864.07 crore (99.60 *per cent* of total revenue receipts due for reconciliation) and revenue expenditure amounting to ₹3,60,992.09 crore (98.47 *per cent* of total revenue expenditure due for reconciliation) and capital expenditure amounting to ₹1,00,295.42 crore (93.45 *per cent* of total capital expenditure due for reconciliation) were reconciled by the State Government. Loans and Advances given by the State Government amounting to ₹7,739.19 crore (97.65 *per cent* of total loans and advances given by the State Government) were reconciled.

In comparison, during the last year 2022-23, revenue receipts amounting to ₹2,03,047.18 crore (99.27 *per cent* of total revenue receipts) and revenue expenditure amounting to ₹2,84,574.19 crore (98.42 *per cent* of total revenue expenditure) and capital expenditure amounting to ₹85,118.49 crore (94.16 *per cent* of total capital expenditure) were reconciled by the State Government. During the last year, Loans and Advances given by the State Government amounting to ₹73.90 crore (0.73 *per cent* of total loans and advances given by the State Government) were reconciled.

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

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

During the year 2023-24, ₹86,265.75 crore under 85 Major Heads of accounts, constituting 15.96 *per cent* of the total Revenue and Capital expenditure (₹5,40,343.26 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. During the previous 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.

Similarly, ₹8,467.49 crore under 57 Major Heads of Account, constituting 1.82 *per cent* of the total Revenue Receipts (₹4,65,801.15 crore) was classified under 800-Other Receipts in the accounts.

Wherever alternative minor heads were available, the State government was requested during budget scrutiny to adopt the appropriate minor heads, and the same has been rectified in the budget of 2024-25.

During the previous year, ₹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.

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

(vi) Transfer of funds to Personal Deposit (PD)/Personal Ledger (PL) Accounts:

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

During the year 2023-24, an amount of ₹ 2.34 crore was transferred to the PD Accounts from Consolidated Fund of the State. This includes ₹ 0.16 crore transferred in March 2024, of which, no amount was transferred on the last working day of March 2024.

As per the Uttar Pradesh Personal Ledger Account Rule 1998 and subject to the conditions for opening of a PD Account, funds transferred to PD Accounts from Consolidated Fund are required to be written back to the Consolidated Fund under the concerned heads of accounts from which

funds are transferred at the close of the financial or after the stipulated period of closure.

In terms of Uttar Pradesh Government order no. B-1-1197/Das-99 dated 30 March 1999, 06 Administrators of Personal Deposit Account (out of 12) had reconciled and verified their balances with the treasury figures (in the treasury) and 06 annual verification certificates were furnished by them to the Treasury Officer. The Accountant General Office received 06 of such certificates from the Treasury Officer. 06 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 2024 are given below:

(₹ in crore)

Opening Balance as on 01 April 2023		Addition during the year 2023-24		Withdrawal during the year 2023-24		Closing Balance as on 31 March 2024	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
12	09.58(Dr.)	Nil	2.34	Nil	0.21	12	7.45(Dr.)

No PD accounts was closed during the year.

In last three years, two PD accounts, having balance of ₹ 0.43 lakh, remained in-operative.

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

(vii) 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. In terms of the para 183 of the Uttar Pradesh Financial Hand Book 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.

Number of AC bills amounting to ₹ 3.11 crore drawn up to 29/02/2024 were due for DCC bills (as per the requirement of the Uttar Pradesh Financial Hand Book).

Out of 145 AC bills amounting to ₹ 2.78 crore drawn during the year 2023-24, AC bills amounting to ₹ 0.07 crore (2.52 per cent) were drawn in March 2024. DCC Bills in respect of a total of 524

AC bills amounting to ₹ 3.11 crore due for adjustment as on 31 March 2024 were not received. Details of unadjusted AC bills due for adjustments are given below:

Year	Number of unadjusted AC Bills	Amount (₹ in crore)
Up to 2022-23	510	2.95
2023-24	14	0.16
Total	524	3.11
Number of AC bills adjusted before due date of adjustment in 2023-24		
Year 2023-2024	111	0.97

(viii) Utilization 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 conditional Grants-in-Aid and 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 2023-24, ₹ 43,129.08 crore pertaining to 27,102 outstanding UCs for the period upto 30th September 2022 were cleared. The position of outstanding UCs as on 31 March 2024 is given below:

Year	Number of UCs Outstanding	Amount (₹ in crore)
Up to 2021-22	17,141	8,863.07
2022-23(upto September 2022)	822	3,009.87
Total	17,963*	11,872.95*
Number of UCs adjusted before due date of adjustment in F.Y. 2023-24		
Year 2023-24	4,364	36,860.09

*Includes 4211 outstanding UCs amounting to ₹5,294.49 crore pertaining to Centrally Sponsored Schemes.

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

(ix) Interest Adjustment:

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

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

(₹ in crore)

Funds/Deposits	Opening Balance on 1 April, 2023	Basis for calculation of interest	Interest due	Interest paid	Interest short paid
Defined Contribution Pension Scheme for Government Employees	481.05	Interest calculated as per the rate of interest notified by the Government, in the absence of interest payable to General Provident Fund (i.e. @7.10 %)	34.15	0.86	33.29
SDRF	3,158.36	This should be as per the rate notified by the State or SDRF guidelines. At present, this is taken 2% above the average WMAs. (i.e. @8.50 %)	307.10	292.92	14.18
SDMF	786.30	Same as for SDRF (i.e. @8.50 %)	124.79	92.31	32.48
State Compensatory Afforestation Fund	982.68	As per the circulars issued by the Ministry of Environment, Forest & Climate Change, which is 3.35% for 2023-24.	34.01	0.00	34.01
Total			500.05	386.09	113.96

Non-payment / short payment of the interest amounting to ₹ 113.96 crore has led to understatement of Revenue Expenditure by ₹ 113.96 crore.

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

(x) 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, amount guaranteed by the State Government is ₹ 13,493.99 crore. The outstanding guarantees of ₹ 1,65,556.86 crore as on 1 April 2023, works out to 35.54 *per cent* of the State Revenue Receipts of the year 2023-24 (₹ 4,65,801.15 crore). There is a difference of ₹ 5,223.66 crore between the outstanding guarantees at the beginning of 2023-24 and that at the end of 2022-23. This has been disclosed in Statement- 09.

During 2023-24, the State Government received ₹4.43 crore towards guarantee commission, which constituted 0.03 *per cent* of the amount of guarantee given during the year 2023-24 (₹13,493.99 crore). The guarantee commission was accounted under MH 0070-800 instead of 0075-108. The matter has been taken up with the State Government.

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

(xi) Expenditure on Ecology and Environment:

The expenditure incurred by the State Government towards ecology and environment is depicted in the Finance Accounts to the level of Minor Head under various functional head of accounts. During the year 2023-24, the Government of Uttar Pradesh incurred ₹ 119.24 crore against the budget allocation of ₹ 221.82 crore under Major Heads 2406, 3435, 4406. During the previous year 2022-23, the Government of Uttar Pradesh incurred ₹ 157.75 crore against the budget allocation of ₹ 241.42 crore under Major Heads 2406, 3435, 4406.

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

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

During the year 2023-24, the Government of Uttar Pradesh incurred ₹ 1,030.36 crore on relief measures relating to unforeseen/extraordinary events under Major Heads 2245 and 4250. Out of ₹ 1,030.36 crore, Revenue Expenditure was ₹ 1,029.89 crore and Capital Expenditure was ₹ 0.47 crore.

The Government received ₹ 2,294.20 crore from the Central Government for this purpose, being grants in aid/central assistance, *etc.*, which have been accounted for under Major Head 8121.

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

(xiii) Writing off of Central Loans:

Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of 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.

This has reference to Statements 17 of the Finance Accounts.

(xiv) Loans given by the State Government:

In respect of old loans amounting to ₹ 7,078.03 crore involving 07 Departments (18 Loanee entities) as on 31 March, 2024, recoveries of principal have not been effected during the past several years, which includes loans pending since the year 2002-03.

Terms and conditions of repayment of loans have not been settled for loans amounting to ₹ Nil crore to Statutory Bodies/Other entities (details are in additional disclosures to Statement 18 of the Finance Accounts). Consequently, the receivables of the State Government on this account could not be estimated.

The Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Accountant General) to the loan sanctioning departments for verification and acceptance. Only 20 out of the 32 loanees have confirmed their 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.

(xv) Committed Liabilities:

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

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

During the year 2023-24, the expenditure booked under Centrally Sponsored Schemes and Central Assistance, as on 31 March 2024, is ₹80,913.11 crore (Revenue Expenditure ₹42,917.66 crore and Capital Expenditure ₹37,995.45 crore). This includes expenditure of Central Share (₹50,514.49 crore) and State share (₹30,398.62 crore).

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

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

As per the PFMS portal of the CGA, ₹25,590.14 crore was directly received by the implementing agencies including beneficiaries (NGOs, Central Govt. organizations, Statutory organizations, Urban/Rural Bodies, Beneficiaries, etc.) in the State during 2023-24. The direct transfer of fund to the implementing agencies has increased by 45.59 *per cent* as compared to 2022-23 (from ₹17,577.19 crore in 2022-23 to ₹ 25,590.14 crore) in 2023-24. Details are in *Appendix-VI of the Finance Accounts*.

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

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

The State Government did not disclose the off-budget liabilities in their budget documents/annual financial statements. As per information available on the website of Ministry of Finance, the State

Government has no Off-Budget Borrowing during 2023-24. The confirmation of Off-Budget Borrowing figures is awaited from the State Government

(xix) 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 authorized to conduct Government business by the State Government.

As per MoF, GoI's letter dated 16 February, 2023, the State Government shall transfer the Central share as well as the commensurate State share to the SNA account within 30 days of receipt of Central share. Any delay beyond 30 days in transfer of Central share to the SNA account, interest on the number of days at the rate of 7% per annum has to be paid by the State Government with effect from 01-04-2023.

As per the State SNA 01 report of the PFMS, the State Government received ₹ 61,528.38 crore being Central share during the year in its Treasury account (including ₹16,950.03 crore for Jal Jeevan Mission/ National Rural Drinking Water Mission transferred to Escrow Account/SNA). As on 31 March 2024, the Government transferred Central share of ₹34,895.37 crore and State share of ₹ 41,267.26 crore to the SNAs. Mode of transfer (AC Bills, GIA Bills, Fully vouched Contingent Bills etc.) for amount of ₹76,162.63 crore has not been provided by the State Government.

As per the SNA report, ₹ 19,478.32 crore is lying unspent in the bank accounts of SNAs as on 31 March 2024.

The Expenditure figures as per Finance Accounts and SNA report are under reconciliation.

(xx) Funds transferred to DDO Bank Account:

The number of Bank Accounts opened by the DDOs of the Government of Uttar Pradesh (in the year 2023-24) and transferred to bank accounts maintained by the DDOs in the year 2023-24 were not provided by the State Government.

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 2023-24, ₹125.58 crore remained un-recouped under various heads. The details are as below:

Sl.No.	Major Heads	Amount (₹ in crore)
1.	2014- Administration of Justice	119.38
2.	2029- Land Revenue	6.20

As on 31st March 24, Contingency Fund has balance of ₹ 1,074.42 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 2023-24, total contribution to the NPS which is a Defined Contribution Pension Scheme was ₹13,794.33 crore. This includes ₹5,796.33 crore as Employees' Contribution (Government Employees: ₹3,143.33 crore, Aided Educational Institutions: ₹2,547.29 crore and Aided Autonomous Bodies: ₹105.71 crore) and ₹7,998.00 crore as Government Contribution (Government Employees: ₹4,569.44 crore, Aided Educational Institutions: ₹3,425.50 crore and Aided Autonomous Bodies: ₹ 3.06 crore). The detailed information on government contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred ₹ 13,802.76 crore (Employees' Contribution: ₹5,796.33 crore and Government's Contribution: ₹ 8,006.43 crore) to the Public Account under Major Head 8342-117 Defined Contribution Pension Scheme in respect of Government employees and Major Head 8342-120- Miscellaneous Deposit in respect of aided employees. The government deposited ₹13,711.01 crore (Employees' Contribution: ₹5,637.97 crore and Government's contribution: ₹8,073.04 crore) in Trustee Bank during the Year 2023-24.

Out of the total amount transferred/ deposited in the Public Account in the financial year, ₹748.85 crore remained in respect of Government Employees in the Public Account and was not transferred to Trustee Bank. The cash balance of the Government was overstated by this amount.

The difference between Government contribution debited under Major Head 2071 and credited under Major Head 8342 is under reconciliation.

(The information regarding contribution of employees on foreign service has not been provided by the State Government.)

(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 2023-24, the State Government received ₹ 1,664.80 crore as Central Government's share. The State Government's share during the year is ₹ 554.80 crore. The State Government transferred ₹ 2,219.60 crore (Central share ₹1,664.80 crore, State share ₹ 554.80 crore) to the Fund under Major Head 8121-122 SDRF. In addition, the State has not received any amount from the Central Government towards NDRF during the year 2023-24.

An amount of ₹1,046.01 crore was set off in the Major Head 2245 as expenditure met from the Fund and no amount was invested from the Fund. The closing balance as on 31 March 2024 was ₹ 4,552.88 crore. This does not include an adverse balance of ₹ 43.18 crore under the head of account 8235-111, as on 31 March 2024, which also pertains to SDRF.

(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.463/F-11-2022 dated 03-08-2022 under Major Head 8121-130- State Disaster Mitigation Fund.

The Central and the State Governments are required to contribute to the Fund in the proportion of 75:25. During the year 2023-24, the State Government received ₹ 629.40 crore as Central Government's share. The State Government's share during the year is ₹ 209.70 crore. The State Government transferred ₹ 839.10 crore (Central share ₹ 629.40 crore, State share ₹ 209.70 crore) to the Fund under Major Head 8121-130 SDMF.

An amount of ₹ Nil crore was set off in the Major Head 2245 as expenditure met from the Fund and amount of ₹ Nil crore was invested from the Fund. The closing balance as on 31 March 2024 was ₹ 2,136.72 crore in the fund.

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

During the year 2023-24, the State Government received ₹ Nil crore (₹ Nil crore *in previous year*) from the user agencies and remitted ₹ Nil crore to the National Fund. The State Government did not transfer any amount to the National Compensatory Fund.

The Government received ₹ 467.35 crore (₹ Nil crore *in previous year*) from National Compensatory Afforestation Deposit.

The Government incurred an expenditure of ₹ 166.84 crore from the Fund and information regarding investment has not been provided by the State Government.

The balance in the State Compensatory Afforestation Fund as on 31st March, 2024 was ₹ 1,283.19 crore.

(No information received from CAMPA office regarding Investment)

(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 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) at the end of the previous year to the Consolidated Sinking Fund. In the year 2023-24, Government contributed ₹ 1,500.00 crore as against ₹ 3,139.76 crore, it was required to contribute to the Fund. The total accumulation of the Fund was ₹ 7,000 crore as on 31 March 2024 (₹ 5,500 crore as on 31 March 2023).

(b) Guarantee Redemption Fund: The State Government constituted the Guarantee Redemption Fund to be administered by the RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2021-22, stipulates that the State

Government shall initially contribute a minimum of one *percent* and thereafter at the rate of 0.5 *percent* of outstanding guarantees at the end of the previous year to achieve a minimum level of 3 *percent* in next five years. The Fund shall be gradually increased to a desirable level of 5 *percent*. During the year, the State Government has not contributed any amount to this fund. The total accumulation of the Fund was ₹ Nil crore as on 31 March 2024 (₹ Nil crore as on 31 March 2023).

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

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

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

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

During the year 2023-24, the State Government received grants of ₹ Nil crore towards CRIF. The State Government did not transfer any amount to the Fund in the Public Account as on 31 March 2024.

(iv) Suspense and Remittance Balances:

During the year 2023-24, expenditure for amount of ₹ (-) 0.80 crore and receipts for ₹ (-) 0.05 crore have been placed under Suspense under Head of Account 8658-110 (Reserve Bank Suspense-Central Accounts Office) by the office of the Principal Accountant General/Accountant General (A&E), for want of documents like vouchers/challans/sanction letters, etc. The total expenditure/receipt of the Government is understated to that extent.

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 ₹ 191.84 crore (Debit) under 8658, 8782 and 8793 heads as on 31 March 2024 (₹ 447.02 crore (Credit) as on 31 March 2023).

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

(v) Cheques, Bills and Digital Payments:

Credit balance under MH 8670, Cheques and Bills indicates cheques issued but remain unencashed. The overall opening balance as on 01 April 2023 was ₹1,091.41 crore (debit). There was an opening balance of ₹7,417.83 crore (credit) under the head 8670-104-Treasury Cheques and a closing balance of ₹7,512.75 crore (credit) as on 31 March 2024. Against cheques worth ₹4,97,344.03 crore issued, cheques worth ₹4,97,249.11 crore were encashed during the year. However, there was an overall closing balance of ₹1,023.86 crore (debit) as on 31 March 2024. The debit amounts under the remaining minor heads have continued since previous years. In case of failure referred to as 'e-Kuber failed' transaction, the treatment of the transaction is accounted for as deduct credit under 8670. During the year, Nil amount was accounted for as suspense due to e-Kuber failed transactions.

(vi) Building and other Construction Workers Welfare Cess

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

During the year 2023-24, the Government collected ₹ 8.86 crore [(2022-23: ₹ 47.33 crore)] as Labour Cess under Major Head 0230 and transferred ₹ 40.23 crore [(2022-23: ₹ 40.10 crore)] to the Building and Other Construction Workers Welfare Board. Thus, the excess amount transferred from the Major head 0230 was ₹ 31.37 crore as on 31 March 2024 (₹ 7.23 crore as on 31 March 2023).

(vii) Other Cesses levied by the State:

During the year 2023-24, the Government collected ₹ 0.03 crore being the collection of cess (Milk cess ₹ 16,700/- and Land cess ₹ 2,48,685). The total collection of ₹ 0.03 crore was not transferred to the designated Fund by the State Government due to non creation of designated Fund. Non-transfer/short transfer of cess of ₹ 0.03 crore has resulted in understatement of Revenue expenditure to that extent.

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

National Mineral Exploration Trust (NMET) was established in August 2015 under section 9C (1) (inserted vide amendment in 2015) of the Mines and Mineral (Development and Regulation) –

MMDR Act, 1957. Section 9C (4) of the Act states that the holder of a mining lease or a mineral concession shall pay to the Trust, a sum equivalent to two per cent of the royalty paid in terms of the Second Schedule, in such manner as may be prescribed by the Central Government.

Rule 7(6) of the NMET Rules, 2015 states that the responsibility of collection and depositing the amount so collected in the Trust Fund and maintaining necessary accounts to be shared with the Central Government shall be that of the State Government. Further, Rule 7 (7) states, that the State Government shall provide information regarding amount paid pursuant to sub-section (4) of section 9C of the Act and royalty payments to the India Bureau of Mines on a monthly basis.

Rule 7(1) of the NMET (Amendment) Rules, 2018 states, that the holder of mining lease or prospecting license-cum-mining lease shall, while making payment of royalty to the State Government, pay to the Trust a sum equivalent to two percent of the royalty under sub-section (4) of section 9C of the Act by depositing the same in the Public Account of the State under the Head booked for this purpose. Further, Rule 7(2) states, that the State Government shall transfer the amount so collected in the Public Account of the State under sub-rule 1) to the Consolidated Fund of India.

As per the new accounting procedure notified by Ministry of Mines, Government of India vide F.No. 8/1/2015-NMET dated 05.04.2018, the holder of the mining lease or prospecting license-cum-mining lease shall, while making payment of royalty to the State Government, pay to the Trust a sum equivalent to two percent of the royalty as NMET contribution by depositing the same in the Public Account of the State under Major Head 8449 – 123 – NMET Deposits. The receipts collected by the State Government under Major Head 8449 – 123 – NMET Deposits will be transferred to Central Government on monthly basis by debiting the same HOA. The NMET Fund is non-lapsable and non-interest-bearing fund created under the Public Account of India.

During the year 2023-24, the State Government received an amount of ₹11.76 crore being 2 *per cent* of royalty as NMET contribution directly under Public Account 8449-00-123 from mining holders. The State Government transferred Nil crore to the National Mineral Exploration Trust.

Out of the amount under Major Head 8449, the Government short transferred ₹42.84 (closing balance as on 31/03/2024) crore to the NMET (to the Centre) which resulted in overstatement of Cash Balance of the State Government.

(ix) Adverse Balance:

Adverse balance is a situation, when a head of account closing to balances at the end of the financial year reflects minus balance, debit/(-) credit balance representing liability heads or heads where it

should normally have credit balance, and credit/(-) debit balance representing Assets heads or heads where it should normally have debit balance. The adverse balance in a head of account arises due to misclassification, more disbursement than the availability of funds, more disbursement than the contribution received, non-carrying forward of balances from one accounting unit to another, administrative reorganization leading to creation of States/more accounting units, etc. In 2023-24, Adverse Balance of ₹318.44 crore created under 08 Head of accounts. Adverse balance as on 31.03.2024 appears in 23 heads as detailed below:

SI No	Head of Account	Description	Amount (₹ in crore)
1	6003-00-103	Loans from Life Insurance Corporation of India	0.02
2	6215-02-192-04	Arrangement of Revolving fund for interest free loan for expansion and development of infrastructure facilities of Urban Bodies	0.26
3	6235-02-190-01	Refund of loan disbursed to U.P. Backward Finance & Development Corp Ltd	0.18
4	6425-00-108-03	Loans to U.P. Cooperative Bank	0.02
5	6860-01-190-04	Loans to Uttar Pradesh State Spinning Company Ltd.	123.78
6	6860-01-190-05	Loans to Uttar Pradesh State Yarn Company Ltd.	75.74
7	6860-04-190-02	Loan to sugar factories	1,108.52
8	6885-01-190-06	Industrial Investment Incentive Scheme,2003	49.19
9	6885-01-190-10	Loans to U.P. Financial Corporation	26.09
10	7055-00-190-10	Other receipts	9.95
11	7610-00-202	Advances for Purchase of Motor Conveyances	17.72
12	7610-00-203	Advance for Purchase of Other Conveyances	25.39
13	7610-00-800	Other Advances	3.02
14	8235-00-111	State Disaster Response Fund	43.18 (Dr)
15	8448-00-110	Education Funds	37.73 (Dr)*
16	8550-00-103	Other Departmental Advances	0.16 (Cr)*
17	8670-00-101	Pre-audit Cheques	4,132.60 (Dr)
18	8670-00-102	Pay and Accounts Offices Cheques	4,161.07 (Dr)
19	8670-00-103	Departmental Cheques	115.13 (Dr)
20	8670-00-105	I.R.L.A. Cheques	122.92 (Dr)
21	8670-00-106	Telecommunication Accounts Office Cheques	0.70 (Dr)
22	8670-00-110	Electronic Advices	4.19 (Dr)
23	8671-00-102	Posts	0.07 (Cr)

(*) This also includes un-apportioned amount between the states of Uttar Pradesh and Uttrakhand.

(x) Cash Balance:

The Cash balance as on 31 March 2024 as per the record of Accountant General (A&E) was ₹154.26 crore (Debit) and that reported by the RBI was ₹ 59.06 crore (Credit). There was a net difference of ₹ 95.20 crore (Debit), mainly due to pending reconciliation between the Treasury / RBI / Agency Bank and AG Office. The difference is under reconciliation. The position for the last year, *i.e.*, as on 31st March 2023 was ₹ 143.96 crore.

The difference was ₹ 95.20 crore as on 31st March 2024.

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

6. Impact on Receipt, Expenditure and Cash Balance:

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

(₹ in crore)									
Para No.	Item	O/S RE	U/S of RE	O/S CE	U/S of CE	O/S RR	U/S of RR	U/S CB	O/S of CB
3(ii)	Misclassification between Revenue and Capital Expenditure		283.39	283.39					
3 (ix)	Interest Adjustment		113.96						
5(i)	National Pension System (NPS)								748.85
5(vii)	Other Cesses levied by the State		0.03						
5(viii)	Remittance to National Mineral Exploration Trust (NMET)								42.84
Total (Net) Impact	Overstatement (O/S)/ Understatement (U/S)		397.38	283.39					791.69

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