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

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ***Receipts*** | | | | | ***Disbursements*** | | | |
|  | | ***2023-2024*** | | ***2022-2023*** |  | ***2023-2024*** | ***2022-2023*** | |
|  | | ***(₹ in crore)*** | | |  | ***(₹ in crore)*** | | |
| **(1)** | | **(2)** | | **(3)** | **(4)** | **(5)** | **(6)** | |
| Part-I Consolidated Fund | | | | | | | | |
| **Section-A: Revenue** | | | | | | | | |
| **Revenue Receipts**  *(Ref Statement 3&14)* | | | **2,33,342.93** | **2,29,079.74** | **Revenue Expenditure**  *(Ref Statement 4-A, 4-B &15)* | **2,42,614.45** | | **2,15,583.99** |
| ***Tax Revenue  (Raised by the State)***  *(Ref Statement 3&14)* | | | **1,63,505.04** | **1,43,701.93** | Salaries**(1)**  *(Ref Statement 4-B,15 & Appendix I)* | 20,407.56 | | 17,816.51 |
| ***Non-Tax Revenue***  *(Ref Statement 3&14)* | | | **13,117.41** | **13,914.13** | Subsidies**(2)**  *(Ref Statement 15 & Appendix-II)* | 32,390.37 | | 22,753.66 |
| Interest receipts  *(Ref Statement 3&14)* | | | 1,492.70 | 1,376.86 | Grants-in-Aid**(3)**  *(Ref Statement 4-B, 10, 15 & Appendix III)* | 59,555.88 | | 57,045.90 |
| Others **(4)**  *(Ref Statement 3 and 14)* | | | 11,624.71 | 12,537.27 | ***General Service*** | **62,835.10** | | **60,693.45** |
| ***States Share of Union Taxes / Duties***  *(Ref Statement 3&14)* | | | **41,192.63** | **34,596.18** | Interest Payment and service of debt**(5) ($)** | 30,826.32 | | 28,427.16 |
|  | | |  |  | Pension and other retirement benefits**(&)** | 24,859.40 | | 24,019.54 |
|  | | |  |  | Others | 7,149.38 | | 8,246.75 |
|  | | |  |  | ***Social Services*** | **42,037.82** | | **32,805.34** |
|  | | |  |  | ***Economic Services*** | **19,158.62** | | **18,807.27** |
| ***Grant-in-Aid and contributions from Central Government***  *(Ref Statement 3&14)* | | | **15,527.85** | **36,867.50** | ***Compensation and assignment to Local Bodies and PRIs***  *(Ref Statement 4-A)* | **6,229.10** | | **5,661.86** |
| ***On account of rounding(\*)*** | | | **(-) 0.06** | **0.01** | ***On account of rounding(\*)*** | **(-) 0.01** | | **(-) 0.03** |
| **Revenue Deficit** | | | **9,271.57(#)** | **…** | **Revenue Surplus** | **…** | | **13,495.79** |
| Section-B: Capital | | | | | | | | |
| **Capital Receipts**  *(Ref Statement 3&14)* | | **35.99** | | **2.21** | **Capital Expenditure**  *(Ref Statement 4-A,4-B,5 & 16)* | **52,120.07** | **57,348.17** | |
| Miscellaneous Capital Receipts | | 35.99 | | 2.21 | Salaries**(6)** | … | … | |
| General Services  *(Ref Statement 4-A, 5 & 16))* | 2,971.64 | 1,651.39 | |
| Social Services  *(Ref Statement 4-A,5 & 16)* | 12,026.26 | 12,476.94 | |
| Economic Services(5)  *(Ref Statement 4-A,5 & 16)* | 37,122.17 | 43,219.84 | |
| **Recoveries of Loans and Advances**  *(Ref Statement 7&18)* | | **306.11** | | **478.30** | **Loans and Advances disbursed**  *(Ref Statement 4-A ,7 & 18)* | **4,472.85** | **3,250.38** | |
| General Services  *(Ref Statement 7&18)* | | … | | … | General Services  *(Ref Statement 4-A, 7 & 18)* | … | … | |
| Social Services  *(Ref Statement 7 &18)* | | … | | 120.17 | Social Services  *(Ref Statement 4-A, 7 & 18)* | 3,077.81 | 1,845.79 | |
| Economic Services  *(Ref Statement 7&18)* | | 295.66 | | 353.41 | Economic Services  *(Ref Statement 4-A, 7 & 18)* | 1,380.34 | 1,400.52 | |
| Others  *(Ref Statement 7 &18)* | | 10.45 | | 4.72 | Others  *(Ref Statement 4-A, 7 & 18)* | 14.70 | 4.07 | |
| **Transfer to Contingency Fund** | | **…** | | **…** |  | **…** | **…** | |
| (1) | Salary Subsidy and Grants-in-Aid figures summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors ‘General’ ‘Social’ ‘Economic Services’ and ‘Grants-in-Aid and Contributions’ does not include expenditure on salaries subsidies and Grants-in-Aid (explained in footnote 2). Salaries include expenditure booked under Object Heads, Pay-Officers, Pay-Staff, Interim Relief, Dearness Allowances, Other Allowance and Medical Allowance only. | | | | | | | |
| (2) | Refer to Footnote of Appendix No.2 at Page No.387. | | | | | | | |
| (3) | Grants-in-Aid are given to Statutory Corporations, Companies, Autonomous Bodies, Local Bodies *etc.* by the Government which is included as a line item above. These grants are distinct from Compensation and Assignment of Taxes Duties to the Local Bodies which is depicted as a separate line item ‘Compensation and Assignment to Local Bodies and Panchayat Raj Institutions’- Please refer footnote (A) of Statement No.4 at Page No.23. | | | | | | | |
| (&) | Includes ₹254.29 crore drawn on bill type – Grants-in-Aid. | | | | | | | |
| ($) | Includes Expenditure under Object Head ‘241 – Commitment Charges’ (₹9.54 crore). | | | | | | | |

**STATEMENT NO.2 - STATEMENT OF RECEIPTS AND DISBURSEMENTS – concld.**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ***Receipts*** | | | | | ***Disbursements*** | | | | | |
|  | | ***2023-2024*** | | ***2022-2023*** |  | ***2023-2024*** | ***2022-2023*** | | | |
|  | | ***(₹ in crore)*** | | |  | ***(₹ in crore)*** | | | | |
| **(1)** | | **(2)** | | **(3)** | **(4)** | **(5)** | **(6)** | | | |
| ***On account of rounding(\*)*** | | |  |  |  | **(-) 0.02** | |  | | |
| **Fiscal Deficit** | | | **65,522.37(#)** | **46,622.25** | **Fiscal Surplus** | **…** | | **…** | | |
| **Public Debt Receipts**  *(Ref Statement 3, 6 &17)* | | | **90,279.93** | **44,548.73** | **Repayment of Public Debt**  *(Ref Statement 4-A, 6 & 17)* | **22,452.64** | | **15,942.49** | | |
| Internal Debt (Market Loans *etc.*) | | | 84,334.12 | 39,282.63 | Internal Debt (Market Loans *etc.*) **(7)** | 20,773.45 | | 14,430.55 | | |
| Loans from GOI  *(Ref Statement 3, 6 &17)* | | | 5,945.81 | 5,266.10 | Loans from GOI  *(Ref Statement 4-A, 6 &17)* | 1,679.19 | | 1,511.94 | | |
| **Net of Inter-State-Settlement** | | | **…** | **…** | **Net of Inter-State-Settlement** | **…** | | **…** | | |
| **Total Receipts Consolidated Fund**  *(Ref Statement 3)* | | | **3,23,964.96(\*)** | **2,74,108.98** | **Total Expenditure Consolidated Fund**  *(Ref Statement 4)* | **3,21,660.01(\*)** | | **2,92,125.03** | | |
| ***On account of rounding(\*)*** | | | **(-) 0.07** | **0.01** | ***On account of rounding (\*)*** | **(-) 0.03** | | **(-) 0.02** | | |
| **Deficit in Consolidated Fund** | | | **…** | **18,016.02** | **Surplus in Consolidated Fund** | **2,304.91(#)** | | **…** | | |
| Part II Contingency Fund | | | | | | | | | | |
| **Contingency Fund(8)**  *(Ref Statement 21)* | | **…** | | **…** | **Contingency Fund(8)**  *(Ref Statement 21)* | **…** | **…** | | | |
| **Part III Public Account(9)** | | | | | | | | | | |
| Small savings Provident Fund *etc.*  *(Ref Statement 6,17 & 21)* | | 9,861.00 | | 9,192.22 | Small Savings Provident Fund *etc.*  *(Ref Statement 6,17 & 21)* | 6,306.70 | 5,788.92 | | | |
| Reserve Funds  *(Ref Statement 6,17 & 21)* | | 9,676.52 | | 10,069.18 | Reserve Funds  *(Ref Statement 6,17 & 21)* | 4,536.08 | 5,787.32 | | | |
| Deposits  *(Ref Statement 6,17 & 21)* | | 79,961.55 | | 1,01,650.21 | Deposits  *(Ref Statement 6,17 & 21)* | 72,488.01 | 75,458.17 | | | |
| Advances  *(Ref Statement 21)* | | … | | … | Advances  *(Ref Statement 21)* | … | … | | | |
| Suspense and Miscellaneous(10)  *(Ref Statement 21)* | | 10,53,884.57 | | 9,78,433.50 | Suspense and Miscellaneous**(10)**  *(Ref Statement 21)* | 10,70,502.34 | 9,93,183.63 | | | |
| Remittances  *(Ref Statement 21)* | | … | | (-) 0.05 | Remittances  *(Ref Statement 21)* | (-) 55.70 | (-) 158.81 | | | |
| **Total Receipts**  **Public Account**  *(Ref Statement 21)* | | **11,53,383.64** | | **10,99,345.06** | **Total Disbursements Public Account** *(Ref Statement 21)* | **11,53,777.43** | **10,80,059.23** | | | |
| ***On account of rounding(\*)*** | | **…** | | **…** | ***On account of rounding(\*)*** | **(-) 0.01** | **(-) 0.02** | | | |
| **Deficit in Public Account** | | **393.78(#)** | | **…** | **Surplus in Public Account** | **…** | **19,285.85** | | | |
| **Opening Cash Balance** | | **2,788.22** | | **1,518.40** | **Closing Cash Balance(11)** | **4,699.35** | **2,788.22** | | | |
| **Increase in Cash Balance** | | **1,911.13** | | **1,269.82** | **Decrease in Cash Balance** | **…** | **…** | | | |
| (4) | Includes Dividends and Profits of ₹302.87 crore (Major Head 0050) during the year 2023-24. The details of Non-Tax Revenue are given in Statement No.3. | | | | | | | | |
| (5) | Payment of interest on ‘Off-Budget borrowings’ – Please refer Footnote (A1) (ii) of Statement No.4B at Page No.23. | | | | | | | | |
| (6) | Salaries under Capital Expenditure is Nil. | | | | | | | | |
| (7) | Includes repayment of ₹1,627.92 crore towards National Small Savings Fund during 2023-24 | | | | | | | | |
| (8) | Expenditure debited to Contingency Fund during the current year and not recouped. | | | | | | | | Nil |
| Expenditure debited to Contingency Fund during the previous year and recouped during the current year: | | | | | | | | Nil |
| (9) | For details please refer to Statement No.21 in Part I Volume II. | | | | | | | | |
| (10) | Excludes Major Head 8675 RBD and includes ‘Other Accounts’ such as Cash Balance Investment Account (Major Head 8673). The figures may appear huge on account of these other accounts. Details are given in Statement No.21 in Volume II. | | | | | | | | |
| (11) | The closing cash balance comprises Deposits with the Reserve Bank ₹4,699.34 crore and Remittances in Transit – Local ₹0.01 crore. For details please see Annexure-A at Page No.6 | | | | | | | | |
| (\*) | On account of rounding figure is due to adopting of rounded figures in crores as appearing in other related statements of  Vol-I. | | | | | | | | |
| (#) | Calculation in next page. | | | | | | | | |

**STATEMENT NO.2 – STATEMENT OF RECEIPTS AND DISBURSEMENTS**

|  |  |  |
| --- | --- | --- |
| **(#)** | **Calculation** | |
|  | (a) | **Revenue Deficit** = Revenue Expenditure – Revenue Receipts +/- On account of Rounding |
|  |  | ₹2,42,614.45 – ₹2,33,342.93 + ₹0.05 = **₹9,271.57 crore** |
|  | (b) | **Fiscal Deficit** = Revenue Expenditure – Revenue Receipts + Capital Expenditure – Capital Receipts + F-loans- Disbursements – F-loans - Receipts + H-Transfer to Contingency Fund +/- On account of Rounding |
|  |  | ₹2,42,614.45 – ₹2,33,342.93 + ₹52,120.07– ₹35.99+ ₹4,472.85 – ₹306.11 + ₹0.03 = **₹65,522.37 crore** |
|  | (c) | **Surplus in Consolidated Fund** = Total Receipts Consolidated Fund – Total Expenditure Consolidated Fund +/- On account of Rounding |
|  |  | ₹3,23,964.96 – ₹3,21,660.01 - ₹0.04 = **₹2,304.91 crore** |
|  | (d) | **Deficit in Public Account** =Total Disbursements - Public Account – Total Receipts - Public Account +/- On account of Rounding |
|  |  | ₹11,53,777.43 – ₹11,53,383.64 - ₹0.01 = **₹393.78 crore** |

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

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | *Particulars* | | ***As on 31 March 2024*** | | ***As on 31 March 2023*** | |
|  | | ***(₹ in crore)*** | | | |
|  | **(1)** | | **(2)** | | **(3)** | |
| **(a)** | **General Cash Balance:** | |  |  |  |  |
|  | 1. | Cash in Treasuries | … |  | … |  |
|  | 2. | Deposits with the Reserve Bank **(1)** | 4,699.34 | **(4)** | 2,788.21 |  |
|  | 3. | Remittances in Transit – Local | 0.01 |  | 0.01 |  |
|  | Total (1 to 3) | | **4,699.35** |  | **2,788.22** |  |
|  | 4. | Investments held in the Cash Balance Investment Account **(2)** | 67,143.36 |  | 47,919.99 |  |
|  | **Total (a)** | | **71,842.71** |  | **50,708.21** |  |
| **(b)** | **Other Cash Balances and Investments:** | |  |  |  |  |
|  | 1. | Cash with Departmental Officers | 2.09 |  | 2.09 |  |
|  | 2. | Permanent Advances for Contingent expenditure with Departmental Officers | 4.11 |  | 3.90 |  |
|  | 3. | Investments of Earmarked Funds **(3)** | 35,415.56 |  | 33,228.43 | **(5)** |
|  | **Total (b)** | | **35,421.76** |  | **33,234.42** |  |
|  | **Total (a) and (b)** | | **1,07,264.47** |  | **83,942.63** |  |
| (1) | The balance under the head ‘Deposits with the Reserve Bank’ is arrived at after taking into account the Inter Government Monetary settlements pertaining to transactions of the financial year 2022-23 advised to the Reserve Bank upto 15 April 2024. | | | | | |
| (2) | For details please refer explanatory Note. | | | | | |
| (3) | Fund-wise break-up of the investment out of the earmarked balances is given in Statement No.22 in Volume II. | | | | | |
| (4) | There was a difference of ₹4,636.81 crore (Dr.) between the figures reflected in the accounts {₹4,699.34 crore (Dr.)} and that intimated by the Reserve Bank of India {₹62.53 crore (Cr.)} as on March (S) 2024. The difference is under reconciliation. | | | | | |
| (5) | The Investment of ₹314.00 crore has been included for Investments of Earmarked Funds for the year 2022-23. | | | | | |