



**भारतीय लेखापरीक्षा एवं लेखा विभाग**  
**कार्यालय प्रधान महालेखाकार (लेखा एवं हकदारी)- प्रथम**  
**उत्तर प्रदेश, प्रयागराज – 211001**  
**Indian Audit & Accounts Department**  
**Office of the Principal Accountant General (A & E) – I,**  
**Uttar Pradesh, Prayagraj - 211001**

Website- <https://cag.gov.in/ae/allahabad/en>

Email- [agaeuttarpradesh1@cag.gov.in](mailto:agaeuttarpradesh1@cag.gov.in)

**No. -ITCG/ VLC Change Management /2023-24/19387**

**Date: 13.06.2023**

### **NOTICE INVITING TENDER**

Office of the Principal Accountant General (A&E), Uttar Pradesh invites sealed bids for change management of VLC application. Tender/bid document containing conditions of prequalification, detailed scope of work, etc., can be downloaded from <https://cag.gov.in/ae/allahabad/en> or CPP portal and submitted personally or through post/courier along with required documents to the DAG (Admn.) O/o the Pr. A.G.(A&E)-I, Uttar Pradesh so as to reach on or before last date of submission of bid. The cost of bid document is Nil and EMD is Rs. 10,000/- (Rupees Ten thousand only).

Events	Tentative dates
Last date for receipt of Queries from bidders, if any	16/06/2023
Last date for submission of bids	22/06/2023 up to 4.00 PM
Opening of technical bids	23/06/2023 at 11.30 AM
Opening of financial bids	26/06/2023 at 11:30 AM

Since the tender No. ITCG/ VLC Change Management /2023-24/11769 dated-17.05.2023 published by this office has been cancelled due to some technical reasons, the firms which have previously submitted their tender may also submit afresh tender.

Sd/-

**Deputy Accountant General (Admn)**

## INVITATION OF BIDS

This tender is invited for the work of Change Management of the existing VLC Application. The tender documents may be downloaded from the website <https://cag.gov.in/ae/allahabad/en> or through CPP Portal. The downloaded bid documents shall be submitted along with a bank Demand Draft towards Earnest Money Deposit (EMD) amounting to Rs.10,000/- in favor of “Pay and Accounts Officer O/o the Pr. Accountant General (A&E)- I, Prayagraj, Uttar Pradesh” drawn on any of the Nationalized Bank payable at Prayagraj failing which the bid will be rejected. *Bidders should write their name and full address at the back of the Demand draft submitted.*

### A. Essential –

The bidder should have carried out similar work of change management in any Government department.

*(Please enclose Company profile showing experience, experience certificate and copies of the work orders, etc.)*

S. No.	Name of the organization for whom software development has been done	Period		Whether the software developed was on-line application using Oracle RDBMS.	Please specify if Job involved to Network environment in LINUX RED HAT also.
		From	To		

### B. Desirable –

The Bidder Should have developed Government Accounting/ Administrative/ Pension/ VLC software application using Oracle database or carried out change Management in any Government Department.

C. Sealed Tenders are invited under two bid system (i.e. Technical Bid and Financial Bid), from reputed companies/ organizations/ Software Developer firms or Oracle channel partners for Change Management in VLC Application in this office.

D. The Bid document placed in sealed Envelope superscripted as ‘**Change Management of VLC Application**’ comprises of two envelopes i.e. One envelope superscripted as “Technical Bid” (Annexure-I) and another as “Financial Bid” (Annexure-II). Please ensure that all the documents as prescribed in various sections are enclosed with the bid document.

- E. The requirements of all relevant subsections of the tender document may be complied with.
- F. The method of submission of tender, amount of Earnest Money/Security Deposit, scope of work and General Terms and Conditions applicable has been mentioned in the BID document.
- G. The change/ modification is to be made strictly as per parameters/technical specifications given in scope of work and General Terms and conditions.
- H. The terms and conditions and scope of work specific to the tender have been mentioned in Section II. The format for Submission of tender has been given in Annexure-I (for Technical Bid) and Annexure II (for Financial Bid) to this Notice Inviting Tender.
- I. The Department reserves the right to amend or withdraw any of the terms and conditions contained in the Tender Document or to reject any or all tenders without assigning any reason.
- J. The decision of the Pr. Accountant General (A&E)-I, Uttar Pradesh, Prayagraj, in this regard shall be final and binding on all.
- K. The tenders completed in all respects must reach this office by Registered or speed post upto last date of submission of bid. *The tenders received after the scheduled date and time will not be accepted.*
- L. The bidder shall sign all papers of the bids, client list, company profile etc. before submitting his bid and all pages of tender must be page marked in numeric and total number of page enclosed in bid should be mentioned in the covering letter.

Sd/-

**Deputy Accountant General (Admn.)**

## Section II

### **SCOPE OF WORK AND INSTRUCTIONS TO BIDDERS**

#### **1. Introduction**

The Pr. Accountant General (A&E)-I, Uttar Pradesh, Prayagraj, plans to select service provider for Change management of VLC application package in this office. The decision of Pr. Accountant General (A&E)-I, Uttar Pradesh, Prayagraj shall be final to select service provider for placing the work/purchase order 'or' not to select any service provider at his/her discretion.

#### **2. Background of Existing Project**

Interested bidders are requested to study the system and assess the volume of work before submission of bids during the office working hours *within a period of 15 days* from the date of publication of tender notice.

#### **3. Scope of Work**

The following changes are required to be made in the existing VLC application package:

- a) *Rounding off figures and comma separators as per new SoP issued by the GA Wing. Simultaneously, system's ability to generate unrounded figures (whole rupees figures) as OB. addition/deletion and CB etc. for validation with rounded figures for FA & AA by internal audit, local audit, inspection team, HQs' team.*
- b) *Facility to update Opening balances of Heads of Accounts, which are closing to balances by unrounded figures, as per new guidelines.*
- c) *Availability of unrounded figures for Audit using Computerized aided Audit Tools.*
- d) *Facility to differentiate between conditional and unconditional Grants-in-aid for monitoring the UCs.*
- e) *All Statements (1 to 22), appendices, annexure and KD's of Finance Account has to be generated directly from VLC.*

*Note- The SoP as mentioned above is attached with tender in Annexure- 'B' alongwith one set copy of Finance Account 2021-22 Vol- I & II for ready reference.*

#### **4. Deliverables-** On completing and handing over of work mentioned in Annexure-'A' the firm will provide the following user manuals/ documentations –

- i. Project Plan
- ii. Check List for temporary site for testing.
- iii. Updated System Manual (Copied from existing one if available /Updated) or need to be written a fresh.
- iv. Installation Manual
- v. System Administration Manual
- vi. User Manual
- vii. Test Plan including documentation of the test results and review reports after bug fixing and fine tuning, if any.

- viii. Two sets of soft & hard copies of Source Code
- ix. Training- Training/handholding support to 04 members of core group for covering following areas-
  - a. Introduction of various packages, table's structure, Data flow, Procedures and Library attached in various screen/ report etc. of each module of the software.
  - b. Introduction of various errors messages, its coding and its handling etc.
- x. Implementation/ Warranty support.
- xi. All the changes made/ or newly added source code with user manual with bookmarked to existing/ new code along with the list of files (newly inserted or changes made in original).

*Note- All the changes made should be updated to Live & Backup as well as test server.*

## **5. Tentative Time Frame-**

The work will be taken up and completed within **ONE MONTH** from the date of award of work (work order).

## **6. Documents comprising the bid-**

The bids prepared by the Bidder(s) shall comprise of the following components:

### **A. Technical Bid (Annexure I)-** Technical bid as per criteria specified below to be submitted before last date of submission of bid along with the following:

- i. A letter on the bidder's letterhead i.e. describing the technical competence (the complete list of software engineers- minimum 3 software engineers with 2 years minimum experience on the rolls of the firm as well as list of engineers whom they will be able to provide to this office in case they are selected.
- ii. The cost of Bid documents is "Nil"-.
- iii. EMD of Rs. 10,000/-- (Rs. Ten Thousand only) in the form of account payee DD/Banker's Cheque in favor of Pay and Accounts Officer O/o Pr. AG (A&E)- I, Uttar Pradesh, Prayagraj has to be submitted along with bid documents.
- iv. EMD should be placed in the technical bid 'Original'.
- v. The person signing the bid shall bind the bidder as the '*Constituted Authority of the company*'.
- vi. At least 3 work orders and 3 satisfactory performance certificates regarding development/ modification/ upgradation of application of similar nature at any Govt./PSU/semi govt. in the last 3 years.
- vii. Letter of undertaking regarding acceptance of all the terms and conditions of this tender document.
- viii. Letter of undertaking regarding the company is not blacklisted by any Govt./ semi-Govt. Organization or PSU.

**B. Financial Bid (Annexure-II)**- The Financial bid to be submitted on or before the last date of submission of bid.

**7. Price**

The charges quoted by the bidder must be all inclusive, firm and final, and shall not be subject to any escalation whatsoever during the period of the contract.

**8. Bidder's Qualification**

The "Bidder" as used in the tender documents shall mean the one who has signed the tender form. All certificates and documents received hereby shall be furnished by the service provider. It is further clarified that the individual signing the tender or other documents in connection with the tender must certify that he/ she signs as 'Constituted authority of the bidder.

**9. Terms and conditions of Tendering Firms**

Terms and conditions of the tender shall be binding upon all the bidders. In case the terms and conditions of the contract applicable to this invitation of tender are not acceptable to any bidder, clearly specify the deviation statement separately. Similarly in case the services being offered has deviations from the requirement specifications, the bidder shall describe in what respects and to what extent the services being offered differ/deviate from the specification, even though the deviations may not be very material. Bidder must State categorically whether or not his offer conforms to requirements/scope/deliverables and other ancillary services specified.

**10. Opening of Bids**

All sealed bids will be opened in the chamber of Sr. Dy. Accountant General/Admin, O/o The Pr. AG (A&E)-I, Prayagraj on the date of opening of technical bids before the bidders, if any, are present at the time of opening of the Bids.

The financial bid will be opened on the date mentioned in the Bid document or any later date (if decided by the competent authority), only for those bids which qualify in technical bid.

*This office may, if so desire, ask the bidder to give presentation for the purpose of clarification. All expenses for this purpose, as also for the preparation of documents and other meetings, shall be borne by the bidders.*

## **11. Examination of the Bids-**

This office will examine the bids to determine whether they are complete, whether any computational errors have been made, whether required bid security has been furnished, whether the documents have been properly signed, and whether the bids are generally in order.

A bid determined as not substantially responsive will be rejected by this office and may not subsequently be made responsive by the bidder by correction of the nonconformity.

*This office reserves all the right to vary scope, to increase or decrease scope of work with or without any change in other terms and conditions.*

## **12. Signing of the Contract-**

The successful bidder has to sign a contract provided along with the condition provided in the tender document, incorporating all agreements between the parties. The cost of the contract form and other ancillary charges shall be borne by the successful bidder.

## **13. Security Deposit**

The contractor shall furnish performance security to the purchaser to the extent of 10% of the value of the contract value in the form of Performance Bank guarantee (PBG) within 15 days of award of the contract failing which necessary action including forfeiture of the Earnest Money Deposit will be taken against the contractor.

- i. The PBG will be valid for a period of 14 months beyond the stipulated date for cessation of the contract which is co-terminus with the warranty period.
- ii. No interest is payable on the PBG.
- iii. PBG will be realized by this office in case of termination of the contract for unsatisfactory performance and/or non-performance of the contract.

The firm shall be responsible for satisfactory completion of the job/work assigned and agrees to provide warranty for successful implementation of the VLC change request as enumerated in the bid document to the Pr. Accountant General(A&E)-I, UP, Prayagraj. This warranty shall further extend to the satisfactory and actual implementation/ generation of the forms and reports developed/ modified for 18 months as may be fixed by the Pr. Accountant General (A&E)-I, UP, Prayagraj. The Pr. Accountant General (A&E)-I, UP, Prayagraj shall hold performance guarantee till such time or till successful generation of Finance and Appropriation Accounts for the year 2023-24 in Hindi and English both as required and included in the requirements or successful expiry of warranty period, whichever is later.

## **14. Tax Deduction At source-** IT and GST as applicable will be deducted from the bills.

## 15. Payment-

- a) Payment shall be released by O/o the Pr. Accountant General (A&E)-I, Uttar Pradesh subject to production of pre received invoice in duplicate according to following milestones achieved.

Sr. No.	Milestones	Release of payment
1.	After completion of work and receipt of successful test report duly approved by the concerned section/wing and after final signoff.	100% of the total cost

- b) Payment shall be subject to quality and quantity in accordance with the 'Technical Specifications' and to the satisfaction of the Pr. Accountant General (A&E)-I, UP, Prayagraj, failing which the aforesaid authority without any prejudice shall have the right to deduct such appropriate amount from the payment as he thinks fit.
- c) Payment shall be made according to a mutually acceptable "Payment Schedule" which will be drawn before award of work to the successful bidder. *No advance payment will be made.*
- d) No amount would accrue to the firm in case of failure to furnish satisfactory maintenance warranty during the contract period and Performance guarantee of 10% of the total cost will be release subjected to satisfactory performance at the end of the contract period.

16. The successful bidder will be required to enter into an agreement with the department on a stamp paper of ₹100/-.

17. The work defined in the agreement shall have to be started by the successful tenderer from the date decided by this office. The tenderer shall submit SRS after understanding the issues to be resolved and before the start of the work.

18. The tenderer shall strictly adhere to the date of completion of the entire project failing which the firm will be liable to pay penalty @ 0.5% per day of the total tender value, unless extension of time for completion of job of the stage is accepted by the Pr. Accountant General (A&E)-I, UP, Prayagraj.

19. On completion of all the jobs of each stage, the firm will have to submit a certificate to Sr. Dy. Accountant General (TAD & VLC), to the effect that they have not only made the required modifications/enhancements in the existing software but have also tested it and found that this is working properly.



**Successful completion of the job shall however be finally accepted after testing by this Office on test server and thereafter on main server through one node after receipt of above certificate from the firm.**

20. The comments of final testing by this office shall be communicated within a maximum period of 15 days on receipt of the completion report of the firm regarding each stage.
21. Conditional or incomplete tenders shall not be accepted.
22. The successful tenderer shall have to install Linux, Oracle11g, Developer11g & report 11g on the test server and to execute the work of VLC in the office of the Pr. Accountant General (A&E)-I, UP, Prayagraj and after acceptance of successful completion of job by nominated testing team, the firm will have to deploy the changes related to respective module on application live server and backup server of Pr. Accountant General (A&E)-I, UP, Prayagraj.
23. The firm will have to deploy all the changes made in the respective modules at live & backup server along with the test server placed in the office of the Pr. Accountant General (A&E)-I, UP, Prayagraj and Accountant General (A&E)-II. UP, Prayagraj.
24. During execution of the work by the successful tenderer, cost of losses and damages, if any, shall have to be borne by the firm.
25. Successful bidder will have to adhere to the Information security policy of this office.
26. Necessary security controls/ supervisory controls/ safety controls/ Inputs/ Processing/ outputs control will have to be provided in the Software for data-security.
27. The firm will provide complete documentation of modification/ changes done in the package along with SRS, Data flow diagram, Source code, system Design Document, User Manual etc. in respect of modification/ enhancements in the existing software carried out by them.
28. The source code shall be the sole property of the office of the Pr. AG (A&E)-I, UP, Prayagraj. The firm shall give proper documentation and source code in media along with hard copy, will not retain the same in full or partially and will not use of the same in any manner whatsoever for its own purpose.
29. The firm shall take all precautions not to disclose, divulge and/or disseminate to any third party any confidential information, proprietary information on the Office business or

security arrangements (including but not limited to the Assignment Instructions, Schedules and other subsequent Agreements) and/or business of the Office. The obligation is not limited to any scope and the firm shall be held responsible in case of breach of the confidentiality of Office's information.

**30.** This office will not provide any accommodation facility or food for the personnel of the firm.

**31.** The agreement shall be governed by Laws of India for the time being in force. All disputes will be subject to Allahabad jurisdiction.

Signature of tenderer duly stamped and seal

## Bid Letter

Date: dd/mm/yyyy

To

Deputy Accountant General (Admn)  
Office of the Pr. Accountant General (A&E)-I,  
Uttar Pradesh, Prayagraj- 211001

Reference: Tender No-

Sir,

We hereby declare that we fulfill all the criterion specified in the Bid Document. We hereby offer to provide the services at the prices and rates mentioned in the attached commercial bid.

We do hereby undertake that, in the event of acceptance of our bid, the commencement of services shall be made as per the requirements. We affirm that the prices quoted are inclusive of all taxes.

1. Bid particulars
2. This bid letter
3. Technical details of services offered
4. Statement of deviation from requirement specifications
5. Statement of deviation from tender terms and conditions
6. Warranty
7. Maintenance and service resource/infrastructure facilities

We agree to abide by our offer for a period of 120 days from the date of opening of the bid prescribed by Purchaser and that we shall remain bound by a communication of acceptance within that time.

We have carefully read and understood the terms and conditions of the tender and the conditions of the contract applicable to the tender.

We do hereby undertake to provision as per these terms and conditions.

We hereby certify that the Bidder is a company and the person signing the tender is the constituted attorney.

We do hereby undertake that, until a formal contract is prepared and executed, this bid, together with your written acceptance thereof and notification of award of contract, shall constitute a binding contract between us.

Signature of Bidder (with official seal)

Date \_\_\_\_\_

Name \_\_\_\_\_

Designation\_\_\_\_\_

Address \_\_\_\_\_

Telephone

Email address\_\_\_\_\_

Details of Enclosures:

- 1.
- 2.
- 3.
- 4.
- 5.

#### **Technical details of Services Offered**

The list of all services (charges or otherwise) should conform to the requirements/scope of work/deliverables and other incidental & ancillary requirements and to be specified by the bidder (s) or the bidder(s) should give an undertaking as under:

Undertaking We have understood the requirements of this project and shall provide all services as per the requirements of this bid document.

#### **Bidder Seal**

Also a certificate in the following format shall be provided by the bidder (s): Certificate

We clearly understand that even if we make occasional use of our hardware/software etc., during development stage/testing stage we will not get any financial benefits nor shall we claim it in any form.

Bidder Seal

Format Of Undertaking, To Be Furnished On Company Letter Head With Regard To  
Blacklisting/ Non- Debarment, By Organization

UNDERTAKING REGARDING BLACKLISTING / NON – DEBARMENT

To,

Deputy Accountant General (Admn)  
Office of the Pr. Accountant General (A&E)-I,  
Uttar Pradesh, Prayagraj- 211001

Sir,

We hereby confirm and declare that we, M/s -----  
-----, is not blacklisted/ De-registered/ debarred by any Government department/ Public  
Sector Undertaking/ Private Sector/ or any other agency for which we have Executed/  
Undertaken the works/ Services in past.

There are no complaints against us regarding delayed supply and refusal of supply for  
which supply order granted by the client or Govt. department.

For.....

For Authorized Signatory

Date:

Statement of Deviation from Requirement Specifications/Scope of work/Deliverables

Date: dd/mm/yyyy

To,

Deputy Accountant General (Admn)  
Office of the Pr. Accountant General (A&E)-I,  
Uttar Pradesh, Prayagraj- 211001

Reference: Tender No.

Sir,

There are no technical deviations (null deviations) from the requirement specifications of tendered items and scope of work. The entire work shall be performed as per your specifications and documents. OR (Strike out whatever is not applicable). The following is the exhaustive list of technical deviations and variations from the requirement specifications of tendered items/scope of work. Except for these deviations and variations, the entire work shall be performed as per your specifications and documents.

S. No	Section No.	REQ No.	Page No	Statement of deviations and variations

Bidder Seal

**Annexure-I**

Format for submission of Technical bid for Bug fixing in the existing VLC and GPF software, as identified by the Accountants General Offices annexed as Annexure “I” in oracle 11g

<b>Sl. No.</b>	<b>Description</b>	<b>Mention page number where attached</b>
1	Company Profile	
2	Complete address (with Tel. No., Fax no. & e-mail address)	
3	Contact Number	
4	Company Registration Number & Certificate, if any	
5	PAN Number	
6	GSTN Certificate	
7	Details of EMD Deposited and cost of Tender	
8	A letter on the bidder's letterhead i.e describing the technical competence (the complete list of software engineers minimum 3 software engineers on the rolls of the firm with 2 year minimum experience as well as list of engineers whom they will be able to provide to this office in case they are selected.	
9	Latest audited annual financial results (balance sheet and profit & loss Statement) of the bidder for the last 3 years (minimum turnover of Rs. 20 lakh per year is required)	
10	Person signing the bid shall bind the bidder as the 'Constituted Authority of the company/firm.	
11	At least 3 work orders and 3 satisfactory performance certificates regarding development/ modification/ upgradation of application of similar nature at any Govt./PSU/semi govt. in the last 3 years.	
12	Letter of undertaking regarding the company is not black listed by any Govt./semi Govt. Organization or PSU.	
13	Letter of undertaking regarding acceptance of all the terms and condition of this tender document.	
14	Name of persons who will be put on the job to complete it within the targeted time. (Please enclose names of Personnel /qualification/experience of each software professionals who are proposed to be associated with this job by the firm)	

Declaration

I hereby certify that the information furnished above is full and correct to the best of our knowledge. We understand that in case found any deviation in the above statement at any stage, the company will be blacklisted and will not have any deal with the Govt. offices in future.

(Signature of authorized signatory)

Note:

The bidder shall sign all papers of the bid, client list, company profile etc before submitting his bid and all pages of tender must be page marked in numeric and total no. of page enclosed in bid should be mentioned in the covering letter.

Dated:

**Signature with seal**



***Annexure-II***

Format for submission of Financial bid for Bug fixing in the existing VLC and GPF software, modification, enhancement and implementation of the activities in Oracle 11g, as identified by the Accountants General Offices annexed as Annexure “II”

1. Name and complete address of the firm (In Block letters):
2. Mention Problem wise rates against each item of changes/development/modification required:

<b>VLC</b>			
<b>Sl. No.</b>	<b>Name of the Module</b>	<b>Problems</b>	<b>Amount</b>
TOTAL (Rs.in words):			
+ Taxes			
Total (including taxes)			

Dated:

Signature with seal

## LETTER OF AUTHORISATION FOR ATTENDING BID OPENING

Subject: - Authorization Letter for attending bid opening on ..... (Date) in the Tender for Change management in VLC Application in the office of the Pr. Accountant General (A&E)-I, Uttar Pradesh, Prayagraj.

Following persons are hereby authorized to attend the bid opening for the tender Mentioned above on behalf of (Bidder) in order of preference given below-

Sr. No.	Name	Specimen Signature
1.		
2.		

Signature of the Tenderer  
Or Officer authorized to sign the bid Documents  
on behalf of the Tenderer

Note-

1. Maximum of two representatives will be permitted to attend bid opening in cases where it is restricted to one first preference will be allowed.
2. Permission for entry to the hall where bids are opened may be refused in case authorization as prescribed above is not received.

Signature of the Tenderer & Seal

**Annexure- 'A'**

List of issues /problems to be resolved under change management in VLC Module

<b>Sl. No.</b>	<b>Problems</b>
1.	Rounding off figures and comma separators as per new <i>SoP issued by the GA Wing</i> . Simultaneously, system's ability to generate unrounded figures (whole rupees figures) as OB. addition/deletion and CB etc. for validation with rounded figures for FA & AA by internal audit, local audit, inspection team, HQs' team.
2.	Facility to update Opening balances of Heads of Accounts, which are closing to balances by unrounded figures, as per new guidelines.
3.	Availability of unrounded figures for Audit using Computerized aided Audit Tools.
4.	Facility to differentiate between conditional and unconditional Grants-in-aid for monitoring the UCs.
5.	All Statements (1 to 22), appendices, annexure and KD's of Finance Account has to be generated directly from VLC.

*Note- The SoP as mentioned in the above table is attached with tender in Annexure- 'B' alongwith one set copy of Finance Account 2021-22 Vol- I & II for ready reference.*

Sd/-  
**Sr. Accounts Officer/ ITCG**

### Check List

1. The Technical Bid (Eligibility Criteria) 'original' and 'copies' should be placed in one sealed *Envelope-I* super scribing 'Technical Bid for 05/2023 Dated .05.2023' as per requirements mentioned in the Tender terms and conditions. Please ensure that all the documents as prescribed in the Bid Document and other relevant sections are enclosed.
2. The cost of the Bid Document is Nil.
3. All bids must be accompanied by EMD in the form of Cheque/Demand draft of Rs 10,000/- (Rupees ten thousand only). The EMD should be submitted in the Sealed Envelope of Technical Bid "Annexure-I"
4. The 'Financial Bid' should be as per the Annexure-II and other relevant instructions and placed separately in the sealed Envelope-II duly super scribed as Financial bid for Tender no. 05/2023
5. Page numbering should be done in the bid document.
6. It should be ensured that requirement(s) of all relevant sections and sub-sections of the tender document have been complied with.
7. Any relaxation regarding MSME/NSIC/Startups shall be considered only as per prevalent GOI guidelines on production of relevant certificates and supporting documents.

#### **Key Events & Dates**

Events	Tentative dates
Last date for receipt of Queries from bidders, if any	16/06/2023
Last date for submission of bids	22/06/2023 up to 4.00 PM
Opening of technical bids	23/06/2023 at 11.30 AM
Opening of financial bids	26/06/2023 at 11:30 AM

Note: The bidder shall sign all papers of the bid and also the pamphlets, drawings, client list, company profile etc. before submitting his bid and all pages of tender must be page marked in numeric and total no. of page enclosed in bid should be mentioned in the covering letter.

**Standard Operating Procedure (SoP) for Rounding Off of figures in the States' Annual Finance Accounts / Appropriation Accounts**

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**1. As is position**

The States' Annual Finance Accounts comprise Detailed Statements and Summarised Statements and Appendices. The Detailed Statements are presented in terms of ₹ in lakh and the Summarised Statements are presented in terms of ₹ in crore.

Generally, the VLC system is able to generate unrounded figures in absolute terms for the respective Statements. Though, it is possible that in certain jurisdictions, VLC may not be able to generate even unrounded figures for certain statements due to absence and / or invalidated figures of opening / closing balances.

Except in certain jurisdictions, most of the VLC systems across the AG's offices follow –

- a) For the Detailed Statements of the Finance Accounts, a top down approach for rounding off the figure is adopted wherein the Grand Total / figure at the highest level of the accounting structure is set as control figure for rounding off the next below level in the classification hierarchy. For example,
  - (i) For the Closing Cash Balance along with Grand/Statement Totals of Receipt and Payments / Revenue Receipts and Capital Receipts, the absolute figures obtained from the VLC are rounded off in lakhs and made control total for rounding off for Part level, which, in turn, serves as the control figure for the next below classification level.
  - (ii) This process involves adjusting rounding off of figures under Sector, Sub-Sector, Major Head, Sub-Major Head and Minor Head to match the control total figure.
- b) The Summarised Statements of Finance Accounts are prepared by rounding off the figures in the Detailed Statements in terms ₹ in crore.
- c) The existing practice of rounding off is based on manual adjustments of figures (as per rules adopted) for matching the figures across different levels and across Statements vis-à-vis Detailed Statements and corresponding / related Summarised Statements. As such, the existing practice is based on manual adjustments to match the control total.
- d) The practice of adjustments and matching renders the figures to manual intervention and has the risk of inaccurate (overstated or understated) presentation.
- e) Figures in the Grant-wise details in the Appropriation Accounts are based on the machine rounded off figures in lakhs up to two decimal places. The Summary of Appropriation Accounts are prepared in thousands of ₹ and is rounding off without any decimal.

## **2. Proposed Rounding off SoP**

### **2.1 Rounding off principles**

The proposed rounding off SoP is based on the following principles / precepts.

- a) Figures / data of all the Statements of the Finance Accounts, as applicable, shall be generated from the VLC in absolute figures, which shall be shared with the respective Audit Office for their audit as part of the certification process of the annual accounts along with statements with rounded off figures.
- b) All parts and sectors of the accounts, Consolidated Fund – Receipts & Expenditure, Public Accounts – various sectors and Contingency Fund will be first prepared in whole of ₹ in Excel.
- c) Respective Statement of Finance Accounts will have its granular component figures (first line of figures, e.g., Major Head level figures for the Statement 4A or Minor Head level figures for Statement 17) machine rounded in Crore or Lakhs as the case may be.
- d) Totals of the entry level rounded figures (component figures) depicted in the statement shall be the sum total for one higher level. All grand totals (e.g., at Major head and Sector level) will be the sum of the sub totals at one lower level.

#### **Illustration:**

- (i) For the Statement # 4A, the first entry level figure to be rounded off comprises Major Head such as Elections, Land Revenue, Police, Public Works, Pensions, General Education, etc., and similar heads under different sub-sectors. The Major Head level figures (for Revenue, Capital and Loan and Advances separately) are generated directly from the VLC in absolute figures (the absolute figures for each Major Head are aggregates / sum of their sub-components – Sub-Major, Minor and below present in the VLC) and are rounded off.

The sum total of rounded off figures of all the Major Heads under a Sub-sector is the total for the Sub-sector. For example, the sum total of rounded figure for the Major Heads - Social Security and Welfare, Nutrition and Relief on account of Natural Calamities (all Major Heads) is the total for Sub-sector Social Welfare and Nutrition.

The sum total of the totals for all Sub-sectors under a Sector is the total for the Sector. For example, the sum total of Organs of State, Fiscal Services, Administrative Services and Pension and Misc. General Services (all Sub-sectors) is the total for the Sector 'General Services.

The sum total of the totals for all Sectors is the grand total of the Statements (Consolidated Fund Expenditure). For example, the sum totals of General Services,

Social Services, Economic Services, GIA and Contributions, Public Debt, Loans and Advances and Inter-State Settlements is the total for the Consolidated Fund (the grand total for the Statement 4).

[This illustration can be applied, *mutatis mutandis*, for other Statements.]

- (ii) For the Statement # 17, the first entry level figure to be rounded off comprises Minor Head such as Market Loans, Ways and Means Advances, Loan from SBI and other Banks, etc (for Public Debt) and Major Head level such as State Provident Fund, Insurance and Pension Funds, Sinking Funds, etc. (for Other Liabilities) .The Minor / Major Head level figures are generated directly from the VLC in absolute figures (the absolute figures for each Minor / Major Head are aggregates / sum of their sub-components present in the VLC) and are rounded off.

The sum total of rounded off figures of the first entry level components serves as sub-total for the immediate higher level.

The sum total of the sub-totals for all Major Heads (for Public Debt) and for Sectors (for Other Liabilities) is the grand total of the Statements (Public Debt and Other Liabilities).

(Further illustrative guidance is included at the Annexure)

- e) For rounding off 'Round' function in excel / rounded figure directly from VLC is to be adopted.
- For rounding in excel, apply: =ROUND(Number/100000, 2) for two decimal place rounding in Lakhs and =ROUND(Number/10000000, 2) for two decimal place rounding in Crores.
  - For rounding using SQL query, apply: Select mjr\_head, round(sum(abtr\_dr\_amnt)/100000,2) as LAKH\_FIG from bk\_yr\_abs group by mjr\_head having sum(abtr\_dr\_amnt) <>0 order by mjr\_head for two decimal place rounding in Lakhs. Use 10000000 / CRORE\_FIG for Crore.
- f) Machine rounding shall be followed without adjustments or manual intervention.
- g) Only the Grand Total of any statement after rounding as above will be compared with its corresponding rounded figure based on absolute figure for depicting the resultant difference in footnotes.

### **Illustration**

- (i) For Statement # 4A, the grand total for the Consolidated Fund Expenditure shall comprise of the rounded off totals = General Service + Social Services + Economic Services + Grants-in-Aid & Contributions + Public Debt + Loans and Advances + Inter-State Settlements.

- (ii) The grand total, which is the result of totals of rounded off totals of Sectors shall be compared with the rounded off figure based on absolute figure for Consolidated Fund Expenditure.
- (iii) The difference shall be disclosed as footnote.

For example,

<b>Statement # 4A: Consolidated Fund Expenditure for Year 20xx</b>		
1	Grand Total as sum of rounded off totals of Sectors (₹ crore)	126316.26
2	Grand Total as per the absolute figures (₹ ) from VLC	1263162527935
3	Grand total as rounded off from absolute figure (₹ crore)	126316.25
<b>4</b>	<b>Difference between (1) and (3) to be disclosed</b>	<b>0.01</b>

- h) The Summary Statements and the Detailed Statements will not be tallied through their grand totals but a footnote “The difference between Summary and Detailed Statements is due to rounding in ₹ Crore/ Lakhs respectively” will be carried.
- i) In case of opening balances carried forward from last year, the balances should be carried forward as the absolute figure in the system.
- j) Figures of previous year (i.e., year ended March 31, 2021) for comparison with the figures for the year ended March 31, 2022 shall be the same as in the last year Finance Accounts. In other words, no recasting of previous year figure is required to comply with the SoP.
- k) Differences for the Statements in the Finance Accounts having two-side entries will be added as an entry “on account of rounding” in Credit or Debit side as may be necessary and further be explained by footnote.
- l) Figures in the Grant-wise details in the Appropriation Accounts shall be machine rounded off in lakhs (use ‘Round’ function in excel / rounded figure directly from VLC) up to two decimal places. The Summary of Appropriation Accounts shall be prepared in thousands of ₹ and rounded off without any decimal (as is the existing practice).

## **2.2 Rounding off rules**

The rounding off shall be machine based and shall meet the following rounding off rule.

- a) For the Detailed Statements of the Finance Accounts and Appendices, rounding off of the absolute figures to the two decimal points to depict the figures in terms of ₹ in lakh (use ‘Round’ function in excel / rounded figure directly from VLC).
- b) For the Summarised Statements of the Finance Accounts, rounding off of the absolute figures to the two decimal points to depict the figures in terms of ₹ in crore (use ‘Round’ function in excel / rounded figure directly from VLC).



- c) Rounding off of the absolute figures to the two decimal points, as relevant to the grant-wise details or the Summary of Appropriation Accounts.

### **2.3 Rounding off procedure**

The rounding off procedure shall, *mutatis mutandis*, include the following steps / processes.

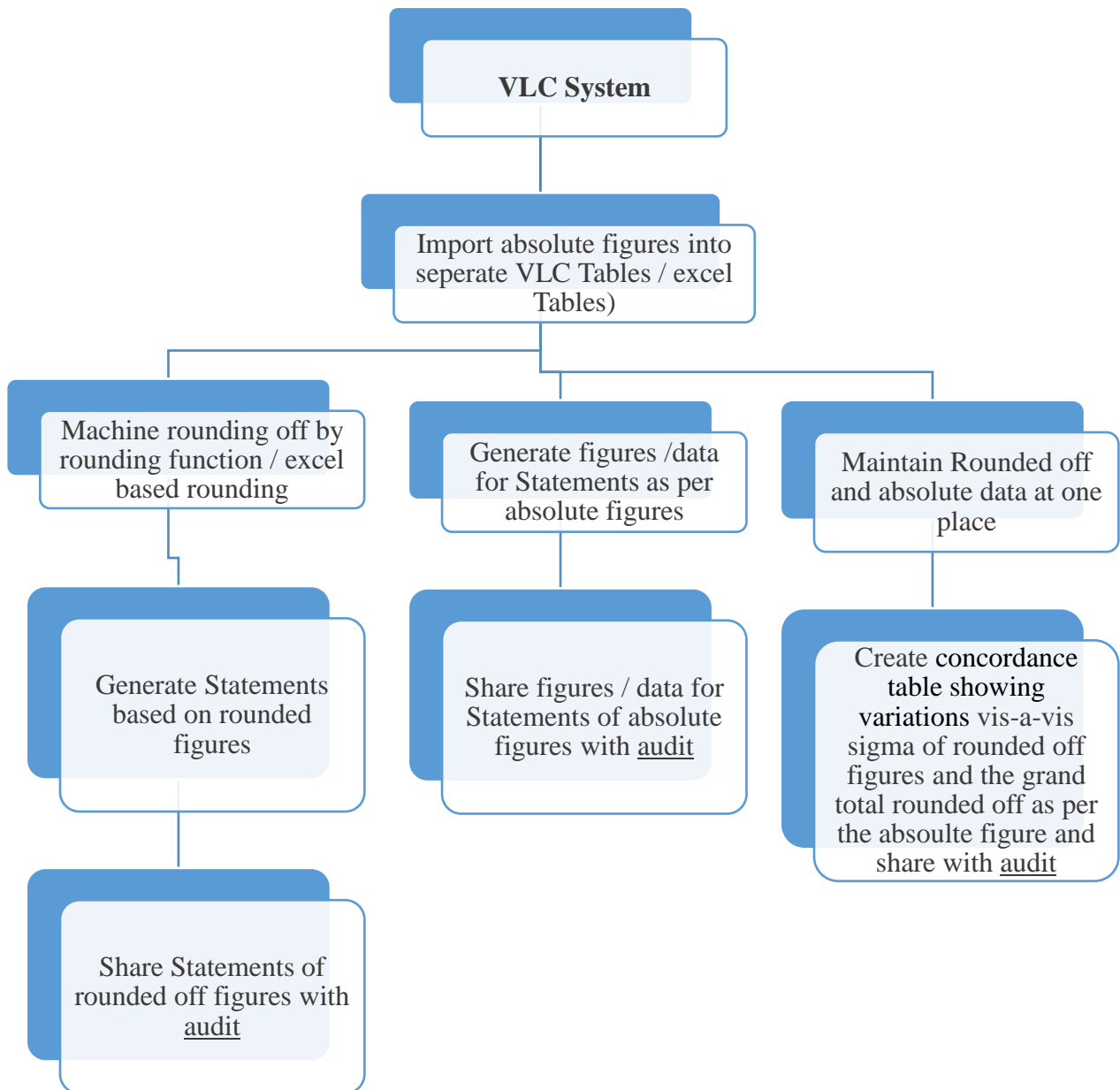
- a) Import absolute data from the VLC as relevant for a statement or subset in a separate VLC table / excel sheet.
- b) Generate figures / data for Statements as per absolute figures.
- c) Administer machine rounding in terms of lakhs and crores as per the levels applicable (use 'Round' function in excel / rounded figure directly from VLC). This shall apply to all the Detailed Statements and Summarised Statements of the Finance Accounts and the Statements of the Appropriation Accounts.
- d) Ensure the absolute figures and rounded off figures are available at the same place / co-located in a separate VLC table / excel sheet to depict the variations.
- e) Machine rounding off has the effect of neutralizing rounding up and rounding down and shall not be subjected to any adjustments.
- f) Generate Statements as per the machine rounded off figures.
- g) Share with audit Statements i.e., in rounded off figures with supporting data of absolute figures from the VLC reports / figures.
- h) A concordance table showing variations due to sigma of rounded off figures and the grand total rounded off as per the absolute figure shall be prepared using appropriate rounding off level for reference of the Audit.

### **2.4 Presentation of figures in the Annual Accounts**

The presentation of figures in the Annual Accounts at present, both in terms of lakh of ₹ and crore of ₹ does not easily render to readability due to mismatch with Indian System of Numeration (ISN), which requires placing comma after first three digits from the right followed by comma after next two digits and then two digits and so on.

To align the presentation of figures with the INS, format mask (e.g., control characters comprising formatting features for representing numerical values on both sides of decimals) for presentation would be used. This needs to be implemented for the Annual Accounts 2021-22. If there are any issues, it may be referred to Hqrs.

## 2.5 Rounding off flow



## Annexure: Illustrations

### Illustration: 1 – First stage / component level rounding off and next level treatment of figures for the Statements of the Finance Accounts.

Statement #	Description	First level to be rounded off	Immediate next level treatment	Next 2 <sup>nd</sup> level treatment
1.	Summarised / derived and aggregate figures (in Cr.)	Aggregate figure / Grand total figure to be taken from the respective statements and rounded off to ₹ crore.		
2.	Summarised / derived figures (in Cr.)	Aggregate figure / Grand total figure to be taken from the respective statements and rounded off to ₹ crore.		
3.	Summarised / derived figures (in Cr.)	Sub-Major Head level (for GIA) / Minor Head Level (for Public Debt) / Sector level for loan and advances/ Major Head Level (rest).	immediate next level as applicable (Major Head / Sub-sector or Sector) to be the sum of the immediate lower level.	As applicable to be the sum of the immediate lower level
4 A.	Summarised / derived figures (in Cr.)	Major Head Level	Sub-sector level	Sector level
4 B.	Summarised figures (in Cr.)	Object Head level from the absolute figure	Total being the machine calculated total	-
5.	Summarised figures (in Cr.)	Major Head level	Next higher level (sub sub-sector or sub-sector) as applicable to be the sum of the	Sector level

<b>Statement #</b>	<b>Description</b>	<b>First level to be rounded off</b>	<b>Immediate next level treatment</b>	<b>Next 2<sup>nd</sup> level treatment</b>
			immediate lower level.	
6.	Summarised figures (in Cr.)	Minor Head level (Public Debt) / Sub-sector (Other Liabilities) / Sector level (Small Savings)	Next level as applicable to be the sum of the immediate lower level.	Total being the sum total of rounded figure of levels as applicable
7.	Summarised / derived figures (in Cr.)	Group / entry-wise figures to be collated in absolute terms and to be rounded off to ₹ crore (Sections 1 & 3, Statement 7) / Sub-sector level for Section 2, Statement 7.	Total being sum of the rounded off figures at the immediate lower level.	-
8 & 9.	Summarised figures (in Cr.)	Rounded off to ₹ crore based on the corresponding figures in the respective Detailed Statements	Total being sum of the rounded off figures at the immediate lower level.	-
10.	Summarised figures (in Cr.)	Group / entry-wise figures to be collated in absolute terms and to be rounded off to ₹ crore	Total being sum of the rounded off figures at the immediate lower level.	-
11.	Summarised figures (in Cr.)	Major Head level (Public Debt) / Sub-sector level (Loan and Advances) and Sector level (ISS and Transf to Contingency Fund) / Fund category level for revenue and capital expenditure.	Total being sum of the rounded off figures at the immediate lower level.	-
12.	Summarised figures (in Cr.)	Major Head / Sub-sector / Sector level (as applicable to the first	Total being sum of the rounded off figures at the	Total being sum of the rounded off figures at the

<b>Statement #</b>	<b>Description</b>	<b>First level to be rounded off</b>	<b>Immediate next level treatment</b>	<b>Next 2<sup>nd</sup> level treatment</b>
		level entry)	immediate lower lever.	immediate lower lever.
13.	Summarised / derived figures (in Cr.)	Aggregate figure / Grand total figure to be taken from the respective statements and rounded off to ₹ crore.	Total being sum of the rounded off figures at the immediate lower lever.	Total being sum of the rounded off figures at the immediate lower lever.
14.	Detailed (in Lakhs)	Detailed Head / Sub-Head level (GIA) / Minor Head level (rest)	Total being sum of the rounded off figures at the immediate lower lever.	Total being sum of the rounded off figures at the immediate lower lever.
15.	Detailed (in Lakhs)	Minor Head level	Sub-Major - Total being sum of the rounded off figures at the immediate lower lever.	Rest levels - Total being sum of the rounded off figures at the immediate lower lever.
16.	Detailed (in Lakhs)	Sub-head level	Minor head level	Rest levels - Total being sum of the rounded off figures at the immediate lower lever.
17.	Detailed (in Lakhs)	Minor Head level (Public Debt) / Major Head level (Other Libailities)	Next level - Total being sum of the rounded off figures at the immediate lower lever.	Rest levels - Total being sum of the rounded off figures at the immediate lower lever.
18.	Detailed (in Lakhs)	Sub-head level	Minor head level	Rest levels - Total being sum of the rounded off figures at the immediate lower lever.
19.	Detailed (in Lakhs) / External data	Entity level / investment portfolio level	Next level - Total being sum of the rounded off figures at the immediate	Rest levels - Total being sum of the rounded off figures at the immediate

<b>Statement #</b>	<b>Description</b>	<b>First level to be rounded off</b>	<b>Immediate next level treatment</b>	<b>Next 2<sup>nd</sup> level treatment</b>
			lower level.	lower level.
20.	Detailed (in Lakhs) / External data	Entity level	Next level / grouping level - Total being sum of the rounded off figures at the immediate lower level.	Rest levels - Total being sum of the rounded off figures at the immediate lower level.
21.	Detailed (in Lakhs) / External data	Minor Head level	Sub-Major head level - Total being sum of the rounded off figures at the immediate lower level.	Major head / sub-sector / sector - Total being sum of the rounded off figures at the immediate lower level.
22.	Detailed (in Lakhs)	Minor Head level	Sub-Major head level - Total being sum of the rounded off figures at the immediate lower level.	Major head / sub-sector / sector - Total being sum of the rounded off figures at the immediate lower level.

Note: Differences due to rounding off for the Statements in the Finance Accounts having two-side entries will be added as an entry “on account of rounding” in Credit or Debit side as may be necessary and further be explained by footnote.

This shall apply to Statements # 1, 2, 12 and 13.



**Illustration 2: Examples of Statement 4A & 17**

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)				
A. EXPENDITURE BY FUNCTION				
(₹ in crore)				
Description	Revenue	Capital	Loans and Advances	Total
1	2	3	4	5
<b>A.3</b>	<b>Administrative Services</b>	<b>8025.70</b>	<b>210.99</b>	<b>8236.69</b>
	Public Service Commission	22.86		22.86
	Secretariat - General Services	215.30		215.30
	District Administration	368.56		368.56
	Treasury and Accounts Administration	60.22		60.22
	Police	6138.20	95.44	6233.64
	Jails	238.04		238.04
	Supplies and Disposals	2.68		2.68
	Stationery and Printing	25.34		25.34
	Public Works	383.86	96.51	480.37
	Vigilance	55.81		55.81
	Other Administrative Services	514.83	19.04	533.87

Sum total of rounded figures in columns i.e.,  
 $(5) = (2) + (3) + (4)$

Machine rounded off from the absolute figures generated from VLC



**17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES**

**(a) Statement of Public Debt and other obligations**

Description of Debt	Balance on 1 April 2020 Rounded (Lakh)	Additions during the year Rounded (Lakh)	Discharges during the year Rounded (Lakh)	Balance on 31 March 2021 Rounded (Lakh)
1	2	3B	4B	5B

E. Public Debt -	Balance as per previous year closing figure	Rounded off from absolute figures		
<b>6003 Internal Debt of the State Government-</b>				
101 Market Loans				
(a) Market Loans bearing Interest (1)	12821767.00	3299500.00	952800.00	15168467.00
(b) Market Loans not bearing Interest (1)	4.05		0.80	3.25
105 Loans from the National Bank for Agriculture and Rural	179655.06	60000.00	46763.23	192891.83
106 Compensation and other Bonds	1562826.00			1562826.00
107 Loans from the State Bank of India and other Banks	2728789.47		103960.84	2624828.64
108 Loans from National Co-operative Development Corporation	4175.00			4175.00
109 Loans from other Institutions	-401.66		-987.44	585.78
110 Ways and Means Advances from the Reserve Bank of India		2130854.00	2130854.00	
111 Special Securities issued to National Small Savings Fund of the Central Government	1669390.68		183794.22	1485596.46
<b>Total (6003)</b>	<b>18966205.60</b>	<b>5490354.00</b>	<b>3417185.65</b>	<b>21039373.96</b>

Rounded off total  
= (2) + 3B - 4B.

Sum of components  
rounded figures



सत्यमेव जयते

# Finance Accounts

Volume - I

2021-2022



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest



Government of Uttar Pradesh

# **Finance Accounts**

Volume-I

**2021-22**

**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 2022 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 2021-22.

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 2022.

#### **Basis for Opinion**

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

#### **Responsibilities for Preparation of the Initial and Subsidiary Accounts**

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

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





### **Responsibilities for Compilation of Annual Accounts**

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

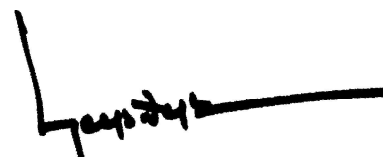
The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Uttar Pradesh and the statements received from the Reserve Bank of India.

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

### **Responsibilities for the Audit of the Annual Accounts**

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

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



**(GIRISH CHANDRA MURMU)**  
Comptroller and Auditor General of India

Date: 15 DEC 2022  
Place: New Delhi



**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 2021-22 is ₹ 1,200.00 crore.

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**GUIDE TO THE FINANCE ACCOUNTS - contd.**

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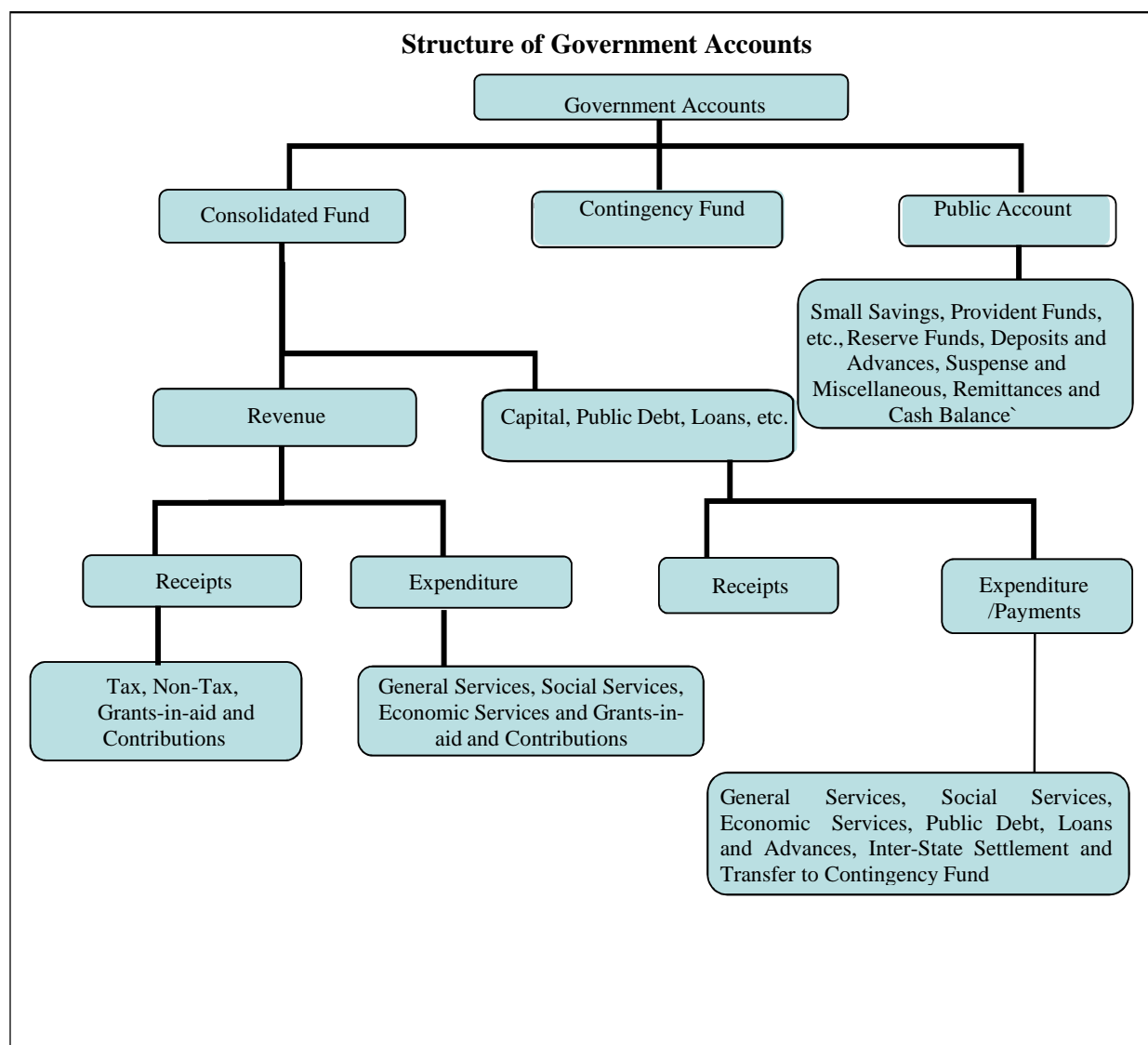
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**Part III: Public Account:** All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable such as Small Savings and 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 2022).

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

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.

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## GUIDE TO THE FINANCE ACCOUNTS - contd.

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- 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 <sup>1</sup>	Reference (Sr. no.)		As at 31 <sup>st</sup> March 2022	As at 31 <sup>st</sup> March 2021
	Notes to Finance Accounts	Statement		
(₹ in crore)				
<b>Cash</b>				
(i) Cash in Treasuries and Local Remittances		Annex. to St-2	0.00	0.00
(ii) Departmental Balances		21 & Annex. to St-2	10.69	10.52
(iii) Permanent Cash Imprest		21 & Annex. to St-2	0.50	0.50
(iv) Cash Balance Investments		21 & Annex. to St-2	41,825.24	30,459.45
(v) Deposits with Reserve Bank of India (if credit balance include here with minus sign)	Para 5 (vii)	Annex. to St-2	(-)348.47	137.10
(vi) Investments from Earmarked Funds <sup>2</sup>		22 & Annex. to St-2	3,045.20	1,045.20
<b>Capital Expenditure</b>				
(i) Investments in shares of Companies, Corporations, etc.		19(2)	1,51,520.99	1,39,495.20
(ii) Other Capital Expenditure		5 & 16	5,54,023.78	4,94,607.02
<b>Contingency Fund (unrecouped)</b>	Para 4	21	600(*)	100.00
<b>Loans and Advances</b>				
<b>Advances with Departmental Officers</b>		21	58.58	58.58
<b>Suspense and Miscellaneous Balances<sup>3</sup></b>		21	1,750.95	3,212.06
<b>Remittance Balances</b>		21	103.99	125.05
<b>Cumulative excess of expenditure over receipts<sup>4</sup></b>				
<b>Total</b>			<b>7,80,472.24</b>	<b>6,96,457.54</b>

<sup>1</sup>The figures of assets and liabilities are cumulative figures.

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

<sup>3</sup>In 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)- ₹184.89 crore, Major Head-8670-Cheques and Bills- ₹1,513.47 crore, Major Head 8674-Security Deposits made by Government- ₹47.17 crore and Major Head 8679- Accounts with Government of other countries- ₹ 5.42 crore.

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

(\*) This is the transfer to Contingency Fund for increasing corpus of the Fund by ₹600.00 crore during the year.

<b>FINANCIAL POSITION</b>				
<b>Liabilities<sup>1</sup></b>	<b>Reference (Sr. no.)</b>		<b>As at 31<sup>st</sup> March 2022</b>	<b>As at 31<sup>st</sup> March 2021</b>
	<b>Notes to Finance Accounts</b>	<b>Statement</b>		
<b>(₹ in crore)</b>				
<b>Borrowings (Public Debt)</b>				
(i) Internal Debt		6&17	4,96,422.89	4,58,552.23
(ii) Loans and Advances from Central Government				
Loans for Centrally Sponsored Schemes (6004-08)		17	14,146.94(*)	6,007.00
Loans for State Schemes (6004-06,07& 09)		17	13,114.39	12,099.74
<b>Contingency Fund (corpus)</b>	Para 4	21	1200.00	600.00
<b>Liabilities on Public Account</b>				
(i) Small Savings, Provident Funds, etc.		6,17&21	59,314.53	58,789.41
(ii) Reserve Funds	Para5(ii)	6,17&21	8,920.20	5,027.19
(iii) Deposits		6,17&21	24,037.36	25,496.10
(iv) Suspense and Miscellaneous Balances <sup>3</sup>		21	0.00	0.00
(v) Remittance Balances		21	0.00	0.00
<b>Cumulative excess of receipts over expenditure<sup>4</sup></b>			1,63,315.93	1,29,885.87
<b>Total</b>			<b>7,80,472.24</b>	<b>6,96,457.54</b>

(\*) 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	
	2021-22	2020-21		2021-22	2020-21
(₹ in crore)					
<b>Part-I Consolidated Fund</b>					
<b>Section-A: Revenue</b>					
<b>Revenue Receipts</b> (Ref. Statement 3 & 14)	<b>3,71,011.44</b>	<b>2,96,176.33</b>	<b>Revenue Expenditure</b> (Ref. Statement 4-A, 4-B & 15)	<b>3,37,581.38</b>	<b>2,98,543.46</b>
<b>Tax Revenue ( raised by the State)</b> (Ref. Statement 3 & 14)	<b>1,47,367.74</b>	<b>1,19,897.30</b>	Salaries <sup>1</sup> (Ref. Statement 4-B & Appendix-I)	54,726.54	50,332.81
<b>Non-Tax Revenue</b> (Ref. Statement 3 & 14)	<b>11,435.97</b>	<b>11,846.15</b>	Subsidies (Ref. Appendix-II)	20,144.62	11,676.77
			Grants-in-Aid <sup>2</sup> (Ref. Statement 4-B, 10 & Appendix-III)	1,00,845.44	98,888.38
Interest Receipts (Ref. Statement 3 & 14)	1,249.77	1,115.55	<b>General Services</b> (Ref. Statement 4 & 15)	<b>1,03,753.37</b>	<b>92,024.45</b>
Others (Ref. Statement 3)	10,186.20	10,730.60	Interest Payment and Service of Debt (Ref. Statement 4-A, 4-B & 15)	44,875.56	38,428.48
Total (Ref. Statement 3 & 14)	11,435.97	11,846.15	Pension (Ref. Statement 4-A, 4-B & 15)	50,475.09	48,244.49
<b>Share of Union Taxes/Duties</b> (Ref. Statement 3 & 14)	<b>1,60,358.05</b>	<b>1,06,687.01</b>	Others (Ref. Statement 4-B)	8,402.72	5,351.48
			Total (Ref. Statement 4-A & 15)	1,03,753.37	92,024.45
			<b>Social Services</b> (Ref. Statement 4-A & 15)	<b>27,750.61</b>	<b>20,899.70</b>
			<b>Economic Services</b> (Ref. Statement 4-A & 15)	<b>13,860.81</b>	<b>10,512.97</b>
<b>Grants from Central Government</b> (Ref. Statement 3 & 14)	<b>51,849.68</b>	<b>57,745.87</b>	<b>Compensation and Assignment to Local Bodies and PRIs</b> (Ref. Statement 4-A & 15)	<b>16,499.99</b>	<b>14,208.38</b>
<b>Revenue Deficit</b>	<b>..</b>	<b>2,367.13</b>	<b>Revenue Surplus</b>	<b>33,430.06</b>	<b>..</b>

<sup>1</sup> 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.

<sup>2</sup> 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	
	2021-22	2020-21		2021-22	2020-21
(₹ in crore)					
<b>Section-B : Capital</b>					
<b>Capital Receipts</b> (Ref. Statement 3 & 14)	<b>0.00</b>	<b>0.00</b>	<b>Capital Expenditure</b> (Ref. Statement 4A, 4-B & 16)	<b>71,442.55</b>	<b>52,237.10</b>
			General Services (Ref. Statement 4-A & 16)	2,357.24	1,523.10
			Social Services (Ref. Statement 4 -A & 16)	18,568.80	12,386.29
			Economic Services (Ref. Statement 4 -A & 16)	50,516.51	38,327.71
<b>Recoveries of Loans and Advances</b> (Ref. Statement 3,7 & 18)	<b>939.43</b>	<b>1,134.73</b>	<b>Loans and Advances disbursed</b> (Ref. Statement 4-A, 7 & 18)	<b>1,613.36</b>	<b>1,152.61</b>
			General Services (Ref. Statement 4 -A, 7 & 18)	1.38	72.00
			Social Services (Ref. Statement 4 -A, 7 & 18)	672.04	323.40
			Economic Services (Ref. Statement 4 -A, 7 & 18)	904.36	737.60
			Loans to Government Servant (Ref. Statement 7)	35.58	19.61
<b>Public Debt Receipts</b> (Ref. Statement 3,6 & 17)	<b>75,751.19</b>	<b>86,858.87</b>	<b>Repayment of Public Debt</b> (Ref. Statement 4 -A, 6 & 17)	<b>28,725.94</b>	<b>26,777.49</b>
Internal Debt (Market loans, NSSF etc.) (Ref. Statement 3,6 & 17)	65,002.84	78,677.40	Internal Debt (Market loans, NSSF etc.) (Ref. Statement 4 -A, 6 & 17)	27,132.18	25,174.01
Loans from GoI (Ref. Statement 3,6 & 17)	10,748.35	8,181.47	Loans from GoI (Ref. Statement 4 -A, 6 & 17)	1,593.76	1,603.48
<b>Inter-State Settlement Account (Net)</b>	<b>0.00</b>	<b>0.00</b>	<b>Inter-State Settlement Account (Net)/Tr to Contingency Fund</b>	<b>600.00</b>	<b>0.00</b>
<b>Total Receipts Consolidated Fund</b> (Ref. Statement 3)	<b>4,47,702.06</b>	<b>3,84,169.93</b>	<b>Total Expenditure Consolidated Fund</b> (Ref. Statement 4)	<b>4,39,963.23</b>	<b>3,78,710.66</b>
<b>Deficit in Consolidated Fund</b>	<b>..</b>	<b>..</b>	<b>Surplus in Consolidated Fund</b>	<b>7,738.83</b>	<b>5,459.27</b>
<b>Part-II Contingency Fund</b>					
<b>Contingency Fund</b> (Ref. Statement 21)	<b>700.00</b>	<b>0.00</b>	<b>Contingency Fund</b> (Ref. Statement 21)	<b>0.00</b>	<b>100.00</b>
<b>Part-III Public Account<sup>3</sup></b>					
Small Savings (Ref. Statement 21)	11,931.92	11,288.73	Small Savings (Ref. Statement 21)	11,406.80	10,226.33
Reserves & Sinking Funds (Ref. Statement 21)	8,949.66	5,431.47	Reserves & Sinking Funds (Ref. Statement 21)	7,056.65	5,930.53
Deposits (Ref. Statement 21)	25,219.49	19,976.23	Deposits (Ref. Statement 21)	26,678.21	18,061.29
Advances (Ref. Statement 21)	63.61	45.10	Advances (Ref. Statement 21)	63.62	45.26
Suspense and Misc. (Ref. Statement 21)	10,24,376.17	7,44,699.42	Suspense and Misc. <sup>4</sup> (Ref. Statement 21)	10,34,281.03	7,52,310.29
Remittances (Ref. Statement 21)	36,931.34	38,082.35	Remittances (Ref. Statement 21)	36,910.28	38,407.81
<b>Total Receipts Public Account</b> (Ref. Statement 21)	<b>11,07,472.19</b>	<b>8,19,523.30</b>	<b>Total Disbursements Public Account</b> (Ref. Statement 21)	<b>11,16,396.59</b>	<b>8,24,981.51</b>
<b>Deficit in Public Account</b>	<b>8,924.40</b>	<b>5,458.21</b>	<b>Surplus in Public Account</b>	<b>..</b>	<b>..</b>
<b>Opening Cash Balance</b>	<b>137.10</b>	<b>236.04</b>	<b>Closing Cash Balance</b>	<b>(-)348.47</b>	<b>137.10</b>
<b>Increase in Cash Balance</b>	<b>..</b>	<b>..</b>	<b>Decrease in Cash Balance</b>	<b>485.57</b>	<b>98.94</b>

<sup>3</sup> For details please refer to statement 21.<sup>4</sup> '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.**

<b>CASH BALANCES AND INVESTMENT OF CASH BALANCES</b>		
<b>Description</b>	<b>On 31st March, 2022</b>	<b>On 31st March, 2021</b>
<b>(₹ in crore)</b>		
<b>(A) General Cash Balances-</b>		
(1) Cash in Treasuries	0.00	0.00
(2) Deposit with Reserve Bank <sup>1</sup>	(-)348.47	137.10
(3) Remittance in Transit	0.00	0.00
<b>Total</b>	<b>(-)348.47</b>	<b>137.10</b>
(4) Investment held in the Cash Balance Investment Account	41,825.24	30,459.45
<b>Total - A</b>	<b>41,476.77</b>	<b>30,596.55</b>
<b>(B) Other Cash Balance and Investments-</b>		
(1) Cash with Departmental Officers	10.69	10.52
(2) Permanent Cash Imprest	0.50	0.50
(3) Investment of Earmarked Funds	3,045.20	1,045.20
<b>Total - B</b>	<b>3,056.39</b>	<b>1,056.22</b>
<b>Total - A and B</b>	<b>44,533.16</b>	<b>31,652.77</b>

**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.

<sup>1</sup> 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 2021-22 advised to the RBI till 15 April 2022. There was a difference of ₹ 5.23 crore between the figures of 'Deposits with Reserve Bank' reflected in the accounts [₹348.47 crore (Cr.)] and that communicated by the Reserve Bank of India [₹353.70 crore (Dr.)]. The difference is under reconciliation.

The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31st March 2022 but worked out by 15 April and not simply the daily balance on 31st March 2022.

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

(b) The limit for ordinary ways and means advances to the State Government was ₹ 3,550.00 crore (revised by RBI in February 2016). The Reserve Bank of India has also agreed to give special ways and means advances at the pledge of government Securities. The limit of special ways and means advances revised by the Bank from time to time. During the year 2021-22, 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 2021-22 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	4.00 per cent
Shortfalls	same as on SDF/WMA/OD
Overdrafts	Prevailing Repo Rate +2% or 5% depending on overdraft is upto 100 % or beyond 100%.

The interest rate on WMA is the prevailing Repo Rate (4.00 per cent for 2021-22).

(d) Under Cash Balance Investment Account of the State Government (Major Head 8673), there was an opening balance of ₹30,459.45 crore as on April 01, 2021. During 2021-22, Treasury Bills amounting to ₹ 6,91,372.52 crore were purchased and these instruments amounting to ₹6,80,006.73 crore were sold, leaving of a balance of ₹41,825.24 crore in the account at the end of the year. The amounts of ₹333.07 crore and ₹13.92 crore were received as interest on investment under Treasury Bills and Long Term Government of India's Securities respectively.

(e) The investment made out of Earmarked Funds (under Reserve Fund Heads) up to 31-3-2022 are given below-

Sl.No.	Particulars	Amount (₹ in crore)
1-	Securities of Government of India	3,045.20
2-	Government of India Treasury Bills and Long Term Government of India Securities	0.00
	<b>Total</b>	<b>3,045.20</b>

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

Description		Actuals	
		2021-22	2020-21
(₹ in crore)			
<b>I.</b>	<b>REVENUE RECEIPTS</b>		
<b>A.</b>	<b>Tax Revenue</b>		
A.1	<b>Own Tax Revenue</b>		
	State Goods and Services Tax (SGST)	54,594.12	42,860.03
	Land Revenue	192.79	297.18
	Stamps and Registration fees	20,048.25	16,475.24
	State Excise	36,319.63	30,061.21
	Tax on Sales, Trade etc.	27,058.17	22,127.06
	Taxes on Vehicles	7,775.82	6,482.62
	Taxes on Goods and Passengers	0.00	0.03
	Taxes on Hotel Receipt	1.90	0.99
	Taxes and Duties on Electricity	1,365.78	1,586.70
	Other Taxes and Duties on Commodities and Services	11.28	6.24
	<b>Total-A.1- Own Tax Revenue</b>	<b>1,47,367.74</b>	<b>1,19,897.30</b>
A.2	<b>Share of net proceeds of Taxes</b>		
	Central Goods and Services Tax (CGST)	45,918.82	31,611.24
	Corporation Tax	45,807.18	32,257.82
	Taxes on Income other than Corporation Tax	47,481.49	33,079.46
	Taxes on Wealth	11.45	0.00
	Customs	11,922.46	5,606.38
	Union Excise Duties	6,692.67	3,576.88
	Service Tax	2,360.37	475.21
	Other Taxes and Duties on Commodities and Services	163.27	80.02
	Other Taxes on Income and Expenditure	0.34	0.00
	<b>Total-A.2-Share of net proceeds of Taxes</b>	<b>1,60,358.05</b>	<b>1,06,687.01</b>
	<b>Total-A-Tax Revenue</b>	<b>3,07,725.79</b>	<b>2,26,584.31</b>
<b>B.</b>	<b>Non-Tax Revenue-</b>		
	Non-Ferrous Mining and Metallurgical Industries	2,655.48	3,112.74
	Power	1,768.50	1,308.99
	Interest Receipts	1,249.77	1,115.55
	Medium Irrigation	1,032.77	1,014.95
	Roads and Bridges	640.27	997.34
	Police	590.72	458.04
	Contributions and Recoveries towards Pension and Other Retirement benefits	510.71	440.68
	Education, Sports, Art and Culture	452.40	505.31
	Medical and Public Health	390.60	354.43
	Other Administrative Services	376.61	589.95
	Forestry and Wild Life	316.33	316.96
	Miscellaneous General Services	294.95	571.84
	Dividends and Profits	212.58	104.83
	Labour and Employment	95.29	54.15
	Social Security and Welfare	91.33	35.49
	Other Rural Development Programmes	90.04	79.61
	Crop Husbandry	83.48	158.64



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

Description		Actuals	
		2021-22	2020-21
(₹ in crore)			
<b>I.</b>	<b>REVENUE RECEIPTS</b>		
<b>B.</b>	<b>Non-Tax Revenue-</b>		
	Other General Economic Services-	74.76	79.35
	Minor Irrigation	71.76	88.77
	Stationery and Printing	67.64	92.70
	Public Works	63.60	53.98
	Co-operation	53.29	6.16
	Public Service Commission	49.89	26.77
	Housing	41.74	42.59
	Civil Aviation	33.61	19.57
	Other Social Services	27.88	27.77
	Animal Husbandry	25.53	28.96
	Fisheries	16.62	13.00
	Major Irrigation	15.09	70.02
	Tourism	8.87	5.67
	Non-Conventional Sources of Energy-	6.35	12.89
	Jails	5.03	4.90
	Village and Small Industries	3.93	5.58
	Urban Development	3.51	22.13
	Family Welfare	3.50	3.27
	Other Agricultural Programmes	2.53	1.62
	Civil Supplies	2.33	2.89
	Agricultural Research and Education	2.20	0.01
	Industries	2.09	13.07
	Dairy Development	0.90	1.81
	Other Industries	0.77	0.08
	Information and Publicity	0.38	0.53
	Road Transport	0.27	0.18
	Other Fiscal Services	0.07	0.02
	Land Reforms	0.00	2.35
	Other Special Areas Programmes	0.00	0.01
	<b>Total-B-NON-TAX REVENUE</b>	<b>11,435.97</b>	<b>11,846.15</b>
<b>II.</b>	<b>GRANTS FROM GOVERNMENT OF INDIA-</b>		
<b>C.</b>	<b>Grants-</b>		
	<b>Grants-in-Aid from Central Government-</b>		
	<b>Centrally Sponsored Schemes</b>		
	Central Assistance/Schemes	31,166.77	32,168.78
	Externally Aided Projects-Grants for Centrally Sponsored Schemes	72.76	175.08
	Refunds	(-)12.37	(-)1.93
	<b>Finance Commission Grants</b>		
	Grants-in-Aid for State Disaster Response Fund	1,546.40	1,933.00
	Grants for Rural Local Bodies	7,208.00	9,752.00
	Grants for Urban Local Bodies	1,761.25	4,338.00
	Other Receipts	1,790.77	0.00

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

Description	Actuals	
	2021-22	2020-21
(₹ in crore)		
<b>I. REVENUE RECEIPTS-concl.</b>		
<b>II. GRANTS FROM GOVERNMENT OF INDIA-</b>		
<b>C. Grants-</b>		
<b>Other Transfer / Grants to State / Union Territories with Legislatures</b>		
Special Assistance	7.50	47.02
Compensation for loss of revenue arising out of implementation of GST	8,299.42	9,323.98
Grants under proviso to Article 275(1) of the Constitution	8.33	9.27
Grants towards contribution to National Disaster Response Fund (NDRF)	0.85	0.67
<b>Total-C-Grants</b>	<b>51,849.68</b>	<b>57,745.87</b>
<b>Total Revenue Receipts (A+B+C)</b>	<b>3,71,011.44</b>	<b>2,96,176.33</b>
<b>III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS</b>		
<b>D. Capital Receipts</b>		
Disinvestment Proceeds	0.00	0.00
Others	0.00	0.00
<b>Total-D-Capital Receipts</b>	<b>0.00</b>	<b>0.00</b>
<b>E. Public Debt Receipts-</b>		
<b>Internal Debt of the State Government-</b>		
Market Loans	62,500.00	75,500.00
Loan from the National Bank For Agricultural and Rural Development	2,389.94	3,150.00
Loans from National Co-operative Development Corporation	55.26	0.00
Loan from other Institutions	57.64	27.40
<b>Loans and Advances from Central Government-</b>		
Loans for Centrally Sponsored Schemes	8,139.94	6,007.00
Loans for State Schemes	2,608.41	2,174.47
<b>Total-E-Public Debt Receipts</b>	<b>75,751.19</b>	<b>86,858.87</b>
<b>F. Loans and Advances by State Government (Recoveries)<sup>1</sup></b>	<b>939.43</b>	<b>1,134.73</b>
<b>Total Receipts in Consolidated Fund (A+B+C+D+E+F)</b>	<b>4,47,702.06</b>	<b>3,84,169.93</b>

<sup>1</sup>Details are in Statement 7 in Volume I and 18 in Volume II.

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

Description		Revenue	Capital	Loans and Advances	Total
( ₹ in crore)					
<b>A</b>	<b>General Services</b>				
A.1	<b>Organs of State</b>				
	Parliament / State/ Union Territory Legislatures	237.43	0.00	0.00	237.43
	President, Vice-President/ Governor/ Admn. of Union Territories	18.36	0.00	0.00	18.36
	Council of Minister	448.92	0.00	0.00	448.92
	Administration of Justice	2,575.28	0.00	0.00	2,575.28
	Elections	604.10	0.00	0.00	604.10
A.2	<b>Fiscal Services</b>				
	Land Revenue	2,824.18	0.00	0.00	2,824.18
	Stamps and Registration	284.01	0.00	0.00	284.01
	State Excise	262.58	0.00	0.00	262.58
	Taxes on Sales, Trade etc.	834.97	0.00	0.00	834.97
	Taxes on Vehicles	0.72	0.00	0.00	0.72
	Other Taxes and Duties on Commodities and Services	43.47	0.00	0.00	43.47
	Other Fiscal Services	24.23	0.15	0.00	24.38
A.3	<b>Interest Payment and Servicing of Debt</b>				
	Appropriation for reduction or avoidance of Debt	2,000.00	0.00	0.00	2,000.00
	Interest Payments	42,875.56	0.00	0.00	42,875.56
A.4	<b>Administrative Services</b>				
	Public Service Commission	154.37	0.00	0.00	154.37
	Secretariat - General Services	606.34	0.00	0.00	606.34
	District Administration	936.96	0.00	0.00	936.96
	Treasury and Accounts Administration	313.82	0.00	0.00	313.82
	Police	22,639.39	1,599.85	0.00	24,239.24
	Jails	845.30	0.00	0.00	845.30
	Stationery and Printing	153.40	5.87	0.00	159.27
	Public Works	1,064.37	579.32	0.00	1,643.69
	Other Administrative Services	3,263.37	172.05	0.00	3,435.42
A.5	<b>Pensions and Miscellaneous</b>				
	<b>General Services</b>				
	Pensions and Other Retirement benefits	50,475.09	0.00	0.00	50,475.09
	Miscellaneous General Services	34.83	0.00	1.38	36.21
	<b>Total-General Services</b>	<b>1,33,521.05</b>	<b>2,357.24</b>	<b>1.38</b>	<b>1,35,879.67</b>
<b>B</b>	<b>Social Services</b>				
B.1	<b>Education, Sports, Art and Culture</b>				
	General Education	57,363.68	1,228.15	0.00	58,591.83
	Technical Education	430.11	268.30	0.00	698.41
	Sports and Youth Services	264.31	51.29	0.00	315.60
	Art and Culture	84.69	84.51	0.00	169.20
B.2	<b>Health and Family Welfare</b>				
	Medical and Public Health	12,323.16	3,143.92	0.00	15,467.08
	Family Welfare	7,703.63	188.80	0.00	7,892.43

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

Description		Revenue	Capital	Loans and Advances	Total
( ₹ in crore)					
<b>B</b>	<b>Social Services-concltd.</b>				
B.3	<b>Water Supply, Sanitation, Housing and Urban Development</b>				
	Water Supply and Sanitation	1,134.46	3,965.72	139.24	5,239.42
	Housing	641.01	7,276.62	0.00	7,917.63
	Urban Development	13,425.86	1,179.08	532.00	15,136.94
B.4	<b>Information and Publicity</b>				
	Information and Publicity	1,196.54	0.00	0.00	1,196.54
B.5	<b>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>				
	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes and Minorities	3,387.90	194.89	0.00	3,582.79
B.6	<b>Labour and Labour Welfare</b>				
	Labour and Employment	3,073.62	0.00	0.00	3,073.62
B.7	<b>Social Welfare and Nutrition</b>				
	Social Security and Welfare	16,464.03	353.50	0.80	16,818.33
	Relief on account of Natural Calamities	3,399.00	0.00	0.00	3,399.00
B.8	<b>Others</b>				
	Other Social Services	27.74	634.02	0.00	661.76
	Secretariat - Social Services	67.17	0.00	0.00	67.17
	<b>Total-Social Services</b>	<b>1,20,986.91</b>	<b>18,568.80</b>	<b>672.04</b>	<b>1,40,227.75</b>
<b>C</b>	<b>Economic Services</b>				
C.1	<b>Agriculture and Allied Activities</b>				
	Crop Husbandry	4,555.69	104.04	0.00	4,659.73
	Soil and Water Conservation	372.34	0.13	0.00	372.47
	Animal Husbandry	1,840.19	440.73	0.00	2,280.92
	Dairy Development	106.92	0.00	25.00	131.92
	Fisheries	162.64	(-)0.19 (*)	0.00	162.45
	Forestry and Wild Life	632.56	559.39	0.00	1,191.95
	Plantations	5.08	0.00	0.00	5.08
	Food Storage and Warehousing	295.81	7,481.74	0.00	7,777.55
	Agricultural Research and Education	268.00	13.01	0.00	281.01
	Co-operation	719.53	29.69	25.00	774.22
	Other Agricultural Programmes	25.08	0.00	0.00	25.08
C.2	<b>Rural Development</b>				
	Special Programmes for Rural Development	2,492.20	0.00	0.00	2,492.20
	Other Rural Development Programmes	14,810.50	3,751.67	0.00	18,562.17
C.3	<b>Special Areas Programmes</b>				
	Other Special Area Programmes	3.28	637.05	0.00	640.33
C.4	<b>Irrigation and Flood Control</b>				
	Major Irrigation	788.12	2,066.36	0.00	2,854.48
	Medium Irrigation	4,619.20	265.21	0.00	4,884.41
	Minor Irrigation	3,302.90	240.95	0.00	3,543.85
	Command Area Development	86.91	0.00	0.00	86.91
	Flood Control and Drainage	367.17	763.88	0.00	1,131.05

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

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

Description		Revenue	Capital	Loans and Advances	Total
( ₹ in crore)					
<b>C</b>	<b>Economic Services-concl.</b>				
C.5	<b>Energy</b>				
	Power	20,474.09	10,874.50	0.00	31,348.59
	New and Renewable Energy	283.66	10.00	0.00	293.66
C.6	<b>Industry and Minerals</b>				
	Village and Small Industries	1,005.11	20.36	0.00	1,025.47
	Industries	3,587.68	0.00	0.00	3,587.68
	Non-ferrous Mining and Metallurgical Industries	40.92	1.90	0.00	42.82
	Telecommunication & Electronic Industries	0.00	3.85	0.00	3.85
	Consumer Industries	0.00	0.00	781.18	781.18
	Other Outlay on Industries and Minerals	96.03	0.00	73.18	169.21
C.7	<b>Transport</b>				
	Civil Aviation	20.37	105.02	0.00	125.39
	Roads and Bridges	4,846.43	22,749.06	0.00	27,595.49
	Road Transport	306.64	9.05	0.00	315.69
C.8	<b>Science, Technology and Environment</b>				
	Other Scientific Research	30.01	0.00	0.00	30.01
	Ecology and Environment	8.90	0.00	0.00	8.90
C.9	<b>General Economic Services</b>				
	Secretariat -Economic Services	108.40	0.00	0.00	108.40
	Tourism	77.77	389.11	0.00	466.88
	Foreign Trade and Export Promotion	0.00	0.00	0.00	0.00
	Census Survey and Statistics	107.94	0.00	0.00	107.94
	Civil Supplies	58.86	0.00	0.00	58.86
	Other General Economic Services	66.50	0.00	0.00	66.50
	<b>Total-Economic Services</b>	<b>66,573.43</b>	<b>50,516.51</b>	<b>904.36</b>	<b>1,17,994.30</b>
<b>D</b>	<b>Grants-in-Aid &amp; Contributions</b>				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	16,499.99	0.00	0.00	16,499.99
<b>E</b>	<b>Public Debt</b>				
	Internal Debt of the State Government	0.00	0.00	27,132.18	27,132.18
	Loans and Advances from the Central Government	0.00	0.00	1,593.76	1,593.76
<b>F</b>	<b>Loans to Government Servants etc.</b>				
	Loans to Government Servants etc.-	0.00	0.00	35.58	35.58
<b>H</b>	<b>Transfer to Contingency Fund</b>				
	Appropriation to the Contingency Fund	0.00	600.00	0.00	600.00
<b>Total-Grants-in-Aid &amp; Contributions, Public Debt and Loans to Government Servants etc.</b>		<b>16,499.99</b>	<b>600.00</b>	<b>28,761.52</b>	<b>45,861.51</b>
<b>Total-Consolidated Fund Expenditure</b>		<b>3,37,581.38</b>	<b>72,042.55</b>	<b>30,339.30</b>	<b>4,39,963.23</b>

## 4. STATEMENT OF

## B-EXPENDITURE BY NATURE

Object of Expenditure		2021-22		
		Revenue	Capital	Total
(₹ in crore)				
31	Subsidiary Grant-General (Salary)	51,547.02	0.00	51,547.02
33	Pension/ Gratuity/ Other Retirement Benefits	49,961.61	0.00	49,961.61
32	Interest/ Dividend	43,556.55	0.00	43,556.55
01	Pay	41,078.44	0.00	41,078.44
20	Subsidiary Grant/- General (Non-Salary)	37,268.51	0.00	37,268.51
27	Subsidy	20,144.62	0.00	20,144.62
42	Other Expense	17,383.93	4,145.33	21,529.26
28	Assignments	16,499.99	0.00	16,499.99
35	Grant for Creation of Capital Assets	12,028.65	0.00	12,028.65
03	Dearness Allowance	10,783.54	0.00	10,783.54
48	Inter Account Transfer	5,005.73	2,400.00	7,405.73
29	Maintenance	4,774.20	0.00	4,774.20
09	Electricity Dues	4,201.12	0.00	4,201.12
21	Scholarship and Stipend	3,280.62	0.00	3,280.62
43	Material and Supply	3,078.45	7,351.41	10,429.86
02	Wages	2,500.27	0.00	2,500.27
07	Honorarium	1,965.18	0.00	1,965.18
16	Payment for Commercial and Special Services	1,557.55	10.04	1,567.59
55	House Rent Allowance	1,551.90	0.00	1,551.90
39	Medicine and Chemicals	1,283.24	0.00	1,283.24
06	Other Allowances	998.04	0.00	998.04
49	Medical Expenses	992.63	0.00	992.63
19	Advertisement, Sales and Publicity Expenses	985.84	0.00	985.84
04	Travelling Expense	946.72	0.00	946.72
15	Maintenance of Vehicles and Purchase of Petrol etc.	836.91	0.00	836.91
58	Payment for Outsourcing Services	784.57	0.00	784.57
08	Office Expenses	555.54	0.00	555.54
41	Food Expenses	300.29	0.00	300.29
57	Non Practicing Allowance	266.05	0.00	266.05
18	Publication	209.90	0.00	209.90
17	Rent, Rate and Taxes	168.92	0.00	168.92
46	Purchase of Computer Hardware/ Software	116.73	23.74	140.47
12	Office Furniture and Equipments	115.19	8.38	123.57
11	Stationery and Printing of Forms	107.95	0.00	107.95
44	Travelling and other related Expenses for Training	105.21	0.00	105.21
47	Maintenance of Computer/ Purchase of related Stationery	89.59	1.20	90.79
40	Essential Infrastructure for Hospitals	87.19	0.00	87.19
10	Water Tax / Water Surcharge	74.71	0.00	74.71
13	Telephone Expenses	70.30	0.00	70.30
59	Lumpsum Employer's Share/Interest on Employees and Employer's share	62.92	0.00	62.92
05	Transfer Travelling Expenses	56.98	0.00	56.98
38	Interim Relief	42.91	0.00	42.91
51	Uniform Expenses	33.37	0.00	33.37
26	Machines and Equipments/Tools and Plants	32.94	842.20	875.14

**EXPENDITURE (CONSOLIDATED FUND)**

2020-21			2019-20		
Revenue	Capital	Total	Revenue	Capital	Total
(₹ in crore)			(₹ in crore)		
44,844.40	0.00	44,844.40	45,322.82	0.00	45,322.82
47,370.44	0.00	47,370.44	49,239.53	0.00	49,239.53
38,110.74	0.00	38,110.74	35,469.79	0.00	35,469.79
40,467.81	0.00	40,467.81	40,125.46	0.00	40,125.46
42,799.84	0.00	42,799.84	41,189.87	0.00	41,189.87
11,676.77	0.00	11,676.77	14,092.18	0.00	14,092.18
10,550.50	5,577.13	16,127.63	8,148.34	3,672.52	11,820.86
14,208.37	0.00	14,208.37	14,499.98	0.00	14,499.98
11,208.64	0.00	11,208.64	6,821.79	0.00	6,821.79
7,090.41	0.00	7,090.41	6,481.66	0.00	6,481.66
2,914.00	1,500.00	4,414.00	2,863.63	1,500.00	4,363.63
3,857.81	0.00	3,857.81	3,766.70	0.00	3,766.70
4,061.21	0.00	4,061.21	4,206.44	0.00	4,206.44
3,825.20	0.00	3,825.20	5,059.80	0.00	5,059.80
1,301.51	(-)2,566.05	(-)1,264.54	2,508.76	3,888.00	6,396.76
2,362.94	0.00	2,362.94	1,357.70	0.00	1,357.70
1,690.69	0.00	1,690.69	1,833.60	0.00	1,833.60
1,296.77	11.44	1,308.21	1,413.59	3.81	1,417.40
1,522.33	0.00	1,522.33	1,505.68	0.00	1,505.68
1,150.09	0.00	1,150.09	871.47	0.00	871.47
897.01	0.00	897.01	907.58	0.00	907.58
685.75	0.00	685.75	715.05	0.00	715.05
336.18	0.00	336.18	426.96	0.00	426.96
602.80	0.00	602.80	808.98	0.00	808.98
562.35	0.12	562.47	575.42	0.10	575.52
659.60	0.00	659.60	648.19	0.00	648.19
205.21	0.00	205.21	410.65	0.00	410.65
239.82	0.00	239.82	298.51	0.00	298.51
272.51	0.00	272.51	251.59	0.00	251.59
98.12	0.00	98.12	106.05	0.00	106.05
144.55	0.00	144.55	122.94	0.00	122.94
106.46	14.96	121.42	151.85	23.66	175.51
97.20	6.74	103.94	80.48	7.10	87.58
132.56	0.00	132.56	84.50	0.00	84.50
96.52	0.00	96.52	104.69	0.00	104.69
80.36	0.62	80.98	87.05	0.10	87.15
78.24	0.00	78.24	66.57	0.00	66.57
85.83	0.00	85.83	68.72	0.00	68.72
74.49	0.00	74.49	62.64	0.00	62.64
530.50	0.00	530.50	0.09	0.00	0.09
40.41	0.00	40.41	40.42	0.00	40.42
42.83	0.00	42.83	37.05	0.00	37.05
23.89	0.00	23.89	44.26	0.00	44.26
33.44	1,006.42	1,039.86	115.68	847.99	963.67

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**4. STATEMENT OF**


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**B-EXPENDITURE BY NATURE**

Object of Expenditure		2021-22		
		Revenue	Capital	Total
(₹ in crore)				
23	Expenditure on Confidential Services	32.37	0.00	32.37
14	Purchase of Vehicle	29.63	188.02	217.65
22	Hospitality Expenses/Expenditure related allowances	13.49	0.00	13.49
45	Leave Travelling Expenses	5.94	0.00	5.94
52	Arrear of Revised Salary (State)	5.54	0.00	5.54
37	Suspense	1.94	75.49	77.43
53	Arrear of Revised Salary (State Aid)	1.26	0.00	1.26
56	City Compensatory Allowance	0.12	0.00	0.12
24	Major Construction Works	0.00	41,366.17	41,366.17
25	Minor Construction Works	0.00	148.88	148.88
30	Investment / Loans	0.00	42,365.09	42,365.09
50	Dearness Pay	0.00	0.00	0.00
60	Purchase of Land	0.00	3,455.90	3,455.90
99	PLA Refund	(-)1.43	0.00	(-)1.43
<b>Total-</b>		<b>3,37,581.38</b>	<b>1,02,381.85</b>	<b>4,39,963.23</b>



**EXPENDITURE (CONSOLIDATED FUND)**

2020-21			2019-20		
Revenue	Capital	Total	Revenue	Capital	Total
(₹ in crore)			(₹ in crore)		
21.83	0.00	21.83	28.76	0.00	28.76
1.19	82.09	83.28	7.21	45.33	52.54
8.95	0.00	8.95	14.24	0.00	14.24
7.81	0.00	7.81	6.82	0.00	6.82
22.22	0.00	22.22	2,718.39	0.00	2,718.39
3.28	38.23	41.51	3.45	151.90	155.35
35.50	0.00	35.50	2,986.16	0.00	2,986.16
17.69	0.00	17.69	183.75	0.00	183.75
0.00	32,271.28	32,271.28	0.00	40,686.42	40,686.42
0.00	74.39	74.39	0.00	73.00	73.00
0.00	39,795.65	39,795.65	0.00	33,618.71	33,618.71
0.00	0.00	0.00	0.01	0.00	0.01
0.00	2,354.18	2,354.18	0.00	0.00	0.00
(-)12.11	0.00	(-)12.11	(-)110.46	0.00	(-)110.46
<b>2,98,543.46</b>	<b>80,167.20</b>	<b>3,78,710.66</b>	<b>2,98,833.04</b>	<b>84,518.64</b>	<b>3,83,351.68</b>

### 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Heads	Description	Expenditure during 2020-21	Progressive Expenditure up to 2020-21	Expenditure during 2021-22	Progressive Expenditure up to 2021-22	Increase(+)/ Decrease(-) in percentage during 2021-22
1	2	3	4	5	6	7
(₹ in crore)						
<b>A-Capital Account of General Services-</b>						
	4047 Capital Outlay on Other Fiscal Services	2.20	47.70	0.15	47.85	(-)93.18
	4055 Capital Outlay on Police	903.29	9,114.18	1,599.85	10,714.03	77.11
	4058 Capital Outlay on Stationery and Printing	23.97	115.29	5.87	121.16	(-)75.51
	4059 Capital Outlay on Public Works	377.65	11,154.95	579.32	11,734.27	53.40
	4070 Capital Outlay on other Administrative Services	215.99	8,033.27	172.05	8,205.32	(-)20.34
	4075 Capital Outlay on Miscellaneous General Services	0.00	8,818.77	0.00	8,818.77	..
	<b>TOTAL-(A)-Capital Account of General Services</b>	<b>1,523.10</b>	<b>37,284.16</b>	<b>2,357.24</b>	<b>39,641.40</b>	<b>54.77</b>
<b>B-Capital Account of Social Services-</b>						
<i>(a) Capital Account of Education, Sports, Art and Culture-</i>						
	4202 Capital Outlay on Education, Sports, Art and Culture	1,359.05	15,226.76	1,632.25	16,859.01	20.10
	<b>TOTAL-(a)-Capital Account of Education, Sports, Art and Culture</b>	<b>1,359.05</b>	<b>15,226.76</b>	<b>1,632.25</b>	<b>16,859.01</b>	<b>20.10</b>
<i>(b) Capital Account of Health and Family Welfare-</i>						
	4210 Capital Outlay on Medical and Public Health	1,812.52	26,132.36	3,143.92	29,276.28	73.46
	4211 Capital Outlay on Family Welfare	254.03	1,044.28	188.80	1,233.08	(-)25.68
	<b>TOTAL-(b)-Capital Account of Health and Family Welfare</b>	<b>2,066.55</b>	<b>27,176.64</b>	<b>3,332.72</b>	<b>30,509.36</b>	<b>61.27</b>
<i>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development-</i>						
	4215 Capital Outlay on Water Supply and Sanitation	2,472.55	21,241.66	3,965.72	25,207.38	60.39
	4216 Capital Outlay on Housing	4,359.78	35,058.50	7,276.62	42,335.12	66.90
	4217 Capital Outlay on Urban Development	1,281.03	16,653.22	1,179.08	17,832.30	(-)7.96
	<b>TOTAL-(c)-Capital Account of Water Supply, Sanitation, Housing and Urban Development</b>	<b>8,113.36</b>	<b>72,953.38</b>	<b>12,421.42</b>	<b>85,374.80</b>	<b>53.10</b>

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

Major Heads	Description	Expenditure during 2020-21	Progressive Expenditure up to 2020-21	Expenditure during 2021-22	Progressive Expenditure up to 2021-22	Increase(+)/ Decrease(-) in percentage during 2021-22
1	2	3	4	5	6	7

(₹ in crore)

**B- Capital Account of Social Services-concl'd.**

*(d) Capital Account of Information and Broadcasting-*

4220	Capital Outlay on Information and Publicity	0.00	11.17	0.00	11.17	..
4221	Capital Outlay on Broadcasting	0.00	0.58	0.00	0.58	..

**TOTAL-(d)-Capital Account of Information and Broadcasting**

**0.00      11.75      0.00      11.75      ..**

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

4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	294.05	3,212.86	194.89	3,407.75	(-)33.72
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**TOTAL-(e)-Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes**

**294.05      3,212.86      194.89      3,407.75      (-)33.72**

*(g) Capital Account of Social Welfare and Nutrition-*

4235	Capital Outlay on Social Security and Welfare	300.92	6,675.78	353.50	7,029.28	17.47
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**TOTAL-(g)-Capital Account of Social Welfare and Nutrition**

**300.92      6,675.78      353.50      7,029.28      17.47**

*(h) Capital Account of Other Social Services-*

4250	Capital Outlay on Other Social Services	252.36	3,510.41	634.02	4,144.43	151.24
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**TOTAL-(h)-Capital Account of Other Social Services**

**252.36      3,510.41      634.02      4,144.43      151.24**

**TOTAL-(B)-Capital Account of Social Services**

**12,386.29      1,28,767.58      18,568.80      1,47,336.38      49.91**

**C- Capital Account of Economic Services-**

*(a) Capital Account of Agriculture and Allied Activities-*

4401	Capital Outlay on Crop Husbandry	267.71	2,207.92	104.04	2,311.96	(-)61.14
4402	Capital Outlay on Soil and Water Conservation	0.00	27.48	0.13	27.61	..
4403	Capital Outlay on Animal Husbandry	(-)286.23	808.04	440.73	1,248.77	253.98
4404	Capital Outlay on Dairy Development	0.00	100.97	0.00	100.97	..

### 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Heads	Description	Expenditure during 2020-21	Progressive Expenditure up to 2020-21	Expenditure during 2021-22	Progressive Expenditure up to 2021-22	Increase(+)/ Decrease(-) in percentage during 2021-22
1	2	3	4	5	6	7
(₹ in crore)						
<b>C- Capital Account of Economic Services-concl.</b>						
<i>(a) Capital Account of Agriculture and Allied Activities-concl.</i>						
	4405 Capital Outlay on Fisheries	0.00	5.99	(-)0.19 (*)	5.80	..
	4406 Capital Outlay on Forestry and Wild Life	423.87	4,681.33	559.39	5,240.72	31.97
	4407 Capital Outlay on Plantations	0.00	41.72	0.00	41.72	..
	4408 Capital Outlay on Food Storage and Warehousing	(-)2,539.95	16,732.33	7,481.74	24,214.07	394.56
	4415 Capital Outlay on Agricultural Research and Education	9.13	1,304.16	13.01	1,317.17	42.50
	4416 Capital Outlay on Investments in Agricultural Financial Institutions	0.00	2.67	0.00	2.67	..
	4425 Capital Outlay on Co-operation	41.96	1,799.82	29.69	1,829.51	(-)29.24
	4435 Capital Outlay on Other Agricultural Programme	0.00	(-)0.04	0.00	(-)0.04	..
	<b>TOTAL-(a)-Capital Account of Agriculture and Allied Activities</b>	<b>(-)2,083.51</b>	<b>27,712.39</b>	<b>8,628.54</b>	<b>36,340.93</b>	<b>514.13</b>
<i>(b) Capital Account of Rural Development-</i>						
	4515 Capital Outlay on other Rural Development Programme	5,163.71	40,923.02	3,751.67	44,674.69	(-)27.35
	<b>TOTAL-(b)-Capital Account of Rural Development</b>	<b>5,163.71</b>	<b>40,923.02</b>	<b>3,751.67</b>	<b>44,674.69</b>	<b>(-)27.35</b>
<i>(c) Capital Account of Special Area Programmes-</i>						
	4551 Capital Outlay on Hill Areas	0.00	26.07	0.00	26.07	..
	4575 Capital Outlay on Other Special Areas Programme	622.22	15,580.99	637.05	16,218.04	2.38
	<b>TOTAL-(c)-Capital Account of Special Areas Programme</b>	<b>622.22</b>	<b>15,607.06</b>	<b>637.05</b>	<b>16,244.11</b>	<b>2.38</b>

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

### 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Heads	Description	Expenditure during 2020-21	Progressive Expenditure up to 2020-21	Expenditure during 2021-22	Progressive Expenditure up to 2021-22	Increase(+)/ Decrease(-) in percentage during 2021-22
1	2	3	4	5	6	7
(₹ in crore)						
<b>C- Capital Account of Economic Services-contd.</b>						
<i>(d) Capital Account of Irrigation and Flood Control-</i>						
	4700 Capital Outlay on Major Irrigation	3,141.70	43,399.05	2,066.36	45,465.41	(-)34.23
	4701 Capital Outlay on Medium Irrigation	190.47	6,122.88	265.21	6,388.09	39.24
	4702 Capital Outlay on Minor Irrigation	258.82	7,641.35	240.95	7,882.30	(-)6.90
	4705 Capital Outlay on command Area Development	0.00	11.94	0.00	11.94	..
	4711 Capital Outlay on Flood Control Projects	1,446.17	9,590.56	763.88	10,354.44	(-)47.18
	<b>TOTAL-(d)-Capital Account of Irrigation and Flood Control</b>	<b>5,037.16</b>	<b>66,765.78</b>	<b>3,336.40</b>	<b>70,102.18</b>	<b>(-)33.76</b>
<i>(e) Capital Account of Energy-</i>						
	4801 Capital Outlay on Power Projects	10,570.01	1,30,296.27	10,874.50	1,41,170.77	2.88
	4810 Capital Outlay on New and Renewable Energy	(-)7.96	322.55	10.00	332.55	225.63
	<b>TOTAL-(e)-Capital Account of Energy</b>	<b>10,562.05</b>	<b>1,30,618.82</b>	<b>10,884.50</b>	<b>1,41,503.32</b>	<b>3.05</b>
<i>(f) Capital Account of Industry and Minerals-</i>						
	4851 Capital Outlay on Village and Small Industries	20.68	422.59	20.36	442.95	(-)1.55
	4853 Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	3.50	113.87	1.90	115.77	(-)45.71
	4854 Capital Outlay on Cement and Non-Metallic Mineral Industries	0.00	54.80	0.00	54.80	..
	4855 Capital Outlay on Fertilizer Industries	0.00	5.71	0.00	5.71	..
	4858 Capital Outlay on Engineering Industries	0.00	18.96	0.00	18.96	..
	4859 Capital Outlay on Telecommunication and Electronic Industries	8.20	281.33	3.85	285.18	(-)53.05
	4860 Capital Outlay on Consumer Industries	0.00	1,433.56	0.00	1,433.56	..
	4885 Other Capital Outlay on Industries and Minerals	0.00	316.14	0.00	316.14	..
	<b>TOTAL-(f)-Capital Account of Industry and Minerals</b>	<b>32.38</b>	<b>2,646.96</b>	<b>26.11</b>	<b>2,673.07</b>	<b>(-)19.36</b>

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

Major Heads	Description	Expenditure during 2020-21	Progressive Expenditure up to 2020-21	Expenditure during 2021-22	Progressive Expenditure up to 2021-22	Increase(+)/ Decrease(-) in percentage during 2021-22
1	2	3	4	5	6	7
(₹ in crore)						
<b>C- Capital Account of Economic Services-concl'd.</b>						
<i>(g) Capital Account of Transport-</i>						
5053	Capital Outlay on Civil Aviation	528.26	6,120.96	105.02	6,225.98	(-)80.12
5054	Capital Outlay on Roads and Bridges	18,020.63	1,73,563.91	22,749.06	1,96,312.97	26.24
5055	Capital Outlay on Road Transport	17.80	891.03	9.05	900.08	(-)49.16
<b>TOTAL-(g)-Capital Account of Transport</b>		<b>18,566.69</b>	<b>1,80,575.90</b>	<b>22,863.13</b>	<b>2,03,439.03</b>	<b>23.14</b>
<i>(i) Capital Account of Science Technology and Environment-</i>						
5425	Capital Outlay on Other Scientific and Environmental research	0.00	18.12	0.00	18.12	..
<b>TOTAL-(i)-Capital Account of Science Technology and Environment-</b>		<b>0.00</b>	<b>18.12</b>	<b>0.00</b>	<b>18.12</b>	<b>..</b>
<i>(j) Capital Account of General Economic Services-</i>						
5452	Capital Outlay on Tourism	427.01	3,126.04	389.11	3,515.15	(-)8.88
5455	Capital Outlay on Meteorology	0.00	1.35	0.00	1.35	..
5465	Capital Outlay on Investments in General Financial and Trading Institutions	0.00	68.24	0.00	68.24	..
5475	Capital Outlay on Other General Economic Services	0.00	(-)13.20	0.00	(-)13.20	..
<b>TOTAL-(j)-Capital Account of General Economic Services</b>		<b>427.01</b>	<b>3,182.43</b>	<b>389.11</b>	<b>3,571.54</b>	<b>(-)8.88</b>
<b>TOTAL-(C)-Capital Account of Economic Services</b>		<b>38,327.71</b>	<b>4,68,050.48</b>	<b>50,516.51</b>	<b>5,18,566.99</b>	<b>31.80</b>
<b>GRAND TOTAL</b>		<b>52,237.10</b>	<b>6,34,102.22</b>	<b>71,442.55</b>	<b>7,05,544.77</b>	<b>36.77</b>

**EXPLANATORY NOTES**

- As per accounts the total investment in share capital of different concerns at the end of 2021-22 was ₹1,51,520.99 crore. The dividend received therefrom was ₹ 212.58 crore at the end of 2021-22 that formed 0.14 *per cent* of total investment at the end of the year. Further details are given in Statement No.19(2) and 14 respectively.
- Financial results of working of departmentally managed Government undertakings have not been received from the concerned undertakings.
- 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.
- Minus figure denotes excess of receipts and recoveries over the expenditure under the head.

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

### Statement of Public Debt and Other Liabilities<sup>1</sup>

Nature of Borrowings	Balance as on 1 <sup>st</sup> April 2021	Receipts during the year	Repayments during the year	Balance as on 31 <sup>st</sup> March 2022	Net Increase(+) / Decrease (-)		As a percent of Total Liabilities
					Amount	Per Cent	
1	2	3	4	5	6	7	8
(₹ in crore)							
<b>A-Public Debt-</b>							
<b>6003 Internal Debt of the State Government</b>	4,58,552.23	65,002.84	27,132.18	4,96,422.89	37,870.66	8.26	80.99
Market Loans	3,54,685.54	62,500.00	15,830.00	4,01,355.54	46,670.00	13.16	65.48
Loans from Financial Institutions	58,251.98	2,502.84	6,180.11	54,574.71	(-)3,677.27	(-)6.31	8.90
Special Securities issued to National Small Savings Fund	45,492.53	0.00	5,122.07	40,370.46	(-)5,122.07	(-)11.26	6.59
Other Loans	122.18	0.00	0.00	122.18	0.00	..	0.02
<b>6004 Loans and Advances from the Central Government</b>	18,106.74	10,748.35	1,593.76	27261.33(*)	9,154.59	50.56	4.45
<b>Total-Public Debt</b>	4,76,658.97	75,751.19	28,725.94	5,23,684.22	47,025.25	9.87	85.44
<b>B-Other Liabilities -</b>							
<b>Public Accounts -</b>							
Small Savings, Provident Funds etc.	58,789.41	11,931.92	11,406.80	59,314.53	525.12	0.89	9.68
Reserve Funds bearing Interest	1,505.26	4,711.80	2,018.61	4,198.45	2,693.19	178.92	0.68
Reserve Funds not bearing Interest	2,521.93	4,237.85	5,038.04	1,721.74	(-)800.19	(-)31.73	0.28
Deposits bearing Interest	358.98	8,681.99	9,399.14	(-)358.17	(-)717.15	(-)12.67	0.81
	<b>5,302.45</b>			<b>5,302.45</b>			
Deposits not bearing Interest	16,368.28	16,537.50	17,279.07	15,626.71	(-)741.57	(-)3.74	3.11
	<b>3,466.40</b>			<b>3,466.40</b>			
<b>Total Other Liabilities</b>	79,543.86	46,101.06	45,141.66	80,503.26	959.40	1.09	14.56
	<b>8,768.85</b>			<b>8,768.85</b>			
<b>Total Public Debt and Other Liabilities</b>	5,56,202.83	1,21,852.25	73,867.60	6,04,187.48	47,984.65	8.49	100.00
	<b>8,768.85</b>			<b>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 24 to 25.

<sup>1</sup> Detailed Account is at pages 381 to 401.

(\*) 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.

**Explanatory Notes to Statement-6**

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

There was an outstanding liabilities of the Government of ₹ 6,12,956.34 crore (including a balance of ₹ 4,01,355.54 crore under open market loans) as on 31.03.2022. The balance in the Consolidated Sinking Fund and outstanding liabilities of the State at the commencement and close of the year 2021-22 are given below:-

Particulars	Opening Balance on 1-4-2021	Additions		Withdrawals during 1-4-2021 to 31-3-2022	Closing Balance on 31-3-2022
		Contribution from Revenue	Interest on Investment		
(₹ in crore)					
Total outstanding liabilities of Government	5,64,971.68	1,21,852.26	0.00	73,867.60	6,12,956.34
Includes- contribution to the Consolidated Sinking Fund	1,000.00	2000.00(*)	0.00	0.00	3,000.00

(\*) The contribution to Consolidated Sinking Fund (₹ 2000.00 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 2021-22, but repayment was ₹5,122.07 crore during the year. The balance outstanding at the end of the year was ₹40,370.46 crore which was 7.71 *per cent* of the total Public Debt of the State Government as on 31 March 2022.

**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 2020-21 and 2021-22 were as shown below:-

	2021-22	2020-21	Net Increase (+) Decrease(-) during the year
(₹ in crore)			
(i) <b>Gross debt and other obligations outstanding at the end of the year-</b>			
(a) Public Debt and Small Savings, Provident funds etc.	5,82,998.75	5,35,448.38	47,550.37
(b) Other Obligations	29,957.58	29,523.30	434.28
<b>Total (i)</b>	<b>6,12,956.33</b>	<b>5,64,971.68</b>	<b>47,984.65</b>



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

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

	2021-22	2020-21	Net Increase (+) Decrease(-) during the year
	( ₹ in crore )		
	42,875.47	37,428.48	5,446.99
	0.09	0.00	0.09
<b>Total (ii)</b>	<b>42,875.56</b>	<b>37,428.48</b>	<b>5,447.08</b>
	( ₹ in crore )		
	66.78	89.18	(-)22.40
	346.99	249.67	97.32
<b>Total (iii)</b>	<b>413.77</b>	<b>338.85</b>	<b>74.92</b>
<b>(iv) Net interest charges</b>	<b>42,461.79</b>	<b>37,089.63</b>	<b>5,372.16</b>
<b>(v) Percentage of gross interest (item (ii)) to total revenue receipts</b>	11.56	12.64	(-)1.08
<b>(vi) Percentage of net interest (item (iv)) to total revenue receipts</b>	11.45	12.52	(-)1.07

There was, in addition, certain other receipts and adjustments totalling ₹ 836.00 crore such as interest received from commercial departments, interest on arrears of revenue and interest on "Miscellaneous" account. If these are also deducted, the net burden of interest on the revenue would be ₹ 41,625.79 crore which works out to 11.22 *per cent* of the revenue.

The Government also received ₹ 212.58 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 1-4-2021 to 31-3-2022 for reduction or avoidance of debt was ₹ 2,000.00 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, 2021	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on March 31, 2022	Net increase/ decrease during the year	Interest payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
Statutory Corporations	2,227.91	1.38	108.22	0.00	2,121.07	(-)106.84	393.08
Universities/Academic Institutions	21.15	0.01	0.00	0.00	21.16	0.01	0.00
Municipalities/Municipal Councils/Municipal Corporations	4,662.68	124.26	84.75	0.00	4,702.19	39.51	0.00
Urban Development Authorities	2,217.15	546.98	0.53	0.00	2,763.60	546.45	1.86
Housing Boards	90.65	0.00	0.00	0.00	90.65	0.00	0.00
Co-operative Societies/Corporations /Banks	1,202.83	904.36	672.02	0.00	1,435.17	232.34	555.67
Others	16,692.88	0.79	0.51	0.00	16,693.16	0.28	3,924.80
Loans to Government Servent	91.61	35.58	73.40	0.00	53.79	(-)37.82	0.00
<b>Total-Loans and Advances</b>	<b>27,206.86</b>	<b>1,613.36</b>	<b>939.43</b>	<b>0.00</b>	<b>27,880.79</b>	<b>673.93</b>	<b>4,875.41</b>

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**7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT**


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

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

(₹ in crore)

No information received from the State Government.

## 7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

Sector ' 1	Balance on April 1, 2021 2	Disbursements during the year 3	Repayments during the year 4	write-off of Irrecoverable Loans and advances 5	Balance on March 31, 2022 6	Net increase/decrease during the year 7	Interest payment in arrears 8
(₹ in crore)							
<b>General Services</b>							
Statutory Corporations	2,224.76	1.38	0.92	0.00	2,225.22	0.46	393.08
<b>Total-General Services</b>	<b>2,224.76</b>	<b>1.38</b>	<b>0.92</b>	<b>0.00</b>	<b>2,225.22</b>	<b>0.46</b>	<b>393.08</b>
<b>Social Services</b>							
Universities/Academic Institutions	21.15	0.01	0.00	0.00	21.16	0.01	0.00
Municipalities/Municipal Councils/Municipal Corporations	4,662.68	124.26	84.75	0.00	4,702.19	39.51	0.00
Urban Development Authorities	2,217.15	546.98	0.53	0.00	2,763.60	546.45	1.86
Housing Boards	90.65	0.00	0.00	0.00	90.65	0.00	0.00
Others	138.90	0.79	0.51	0.00	139.18	0.28	0.00
<b>Total-Social Services</b>	<b>7,130.53</b>	<b>672.04</b>	<b>85.79</b>	<b>0.00</b>	<b>7,716.78</b>	<b>586.25</b>	<b>1.86</b>
<b>Economic Services</b>							
Statutory Corporations	3.15	0.00	0.00	0.00	3.15	0.00	0.00
Co-operative Societies/Corporations /Banks	1,202.83	904.36	672.02	0.00	1,435.17	232.34	555.67
Others	16,553.98	0.00	107.30	0.00	16,446.68	(-)107.30	3,924.80
<b>Total-Economic Services</b>	<b>17,759.96</b>	<b>904.36</b>	<b>779.32</b>	<b>0.00</b>	<b>17,885.00</b>	<b>125.04</b>	<b>4,480.47</b>
<b>Government Servants, etc.</b>							
Loans to Government Servants	91.61	35.58	73.40	0.00	53.79	(-)37.82	0.00
<b>Total-Government Servants, etc.</b>	<b>91.61</b>	<b>35.58</b>	<b>73.40</b>	<b>0.00</b>	<b>53.79</b>	<b>(-)37.82</b>	<b>0.00</b>
<b>Total-Loans and Advances</b>	<b>27,206.86</b>	<b>1,613.36</b>	<b>939.43</b>	<b>0.00</b>	<b>27,880.79</b>	<b>673.93</b>	<b>4,875.41</b>

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

## 7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

### Section: 3 Summary of repayments in arrears from loanee entities

Loanee-Entity	Amount of arrears as on March 31, 2022			Earliest period to which arrears relate	Total loans outstanding against the entity on March 31, 2022
	Principal	Interest	Total		
1	2	3	4	5	6
( ₹ in crore)					
Statutory Corporations	258.45	393.08	651.53	2009-10	754.16
Municipalities/Municipal Councils /Municipal Corporations	4,011.78	0.00	4,011.78	2009-10	4,708.66
Urban Development Authorities	682.34	1.86	684.20	2010-11	2,232.22
Co-operative Societies /Corporations/Banks	893.39	555.67	1,449.06	2001-02	1,449.06
Others	3,808.75	3,924.80	7,733.55	2002-03	9,919.60
<b>Total</b>	<b>9,654.71</b>	<b>4,875.41</b>	<b>14,530.12</b>		<b>19,063.70</b>

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 2020-21 and 2021-22**

Name of the concern	2021-22			2020-21		
	Number of concerns	Investment at the end of the year (*)	Dividend/ interest received during the year	Number of concerns	Investment at the end of the year (*)	Dividend/ interest received during the year
1	2	3	4	5	6	7
(₹ In crore)						
1. Statutory Corporations	3	888.29	0.00	3	888.29	0.00
2. Government Companies	82	1,38,861.37	211.04	82	1,32,058.17	103.52
3. Joint Stock Companies and Partnership	21	0.10	0.13(a)	21	0.10	0.00
4. Co-operative Societies and Federations	13,387	793.56	1.41	13,387	775.36	1.31
5. Banks	90	297.23	0.00	90	1,523.92	0.00
<b>Total-</b>	<b>13,583</b>	<b>1,40,840.55</b>	<b>212.58</b>	<b>13,583</b>	<b>1,35,245.84</b>	<b>104.83</b>

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

(a) It includes dividends from non government industrial and commercial organisations.

## 9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

A. Guarantees given by the State Government for repayment of loans etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other Institutions during the year and sums guaranteed outstanding on the 31st March 2022 in various sectors are shown below:-

Sector	Maximum amount guaranteed during the year	Outstanding at the beginning of the year	Additions during the year	Deletions (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year	Guarantee Commission or Fee		Other material details
					Discharged	Not Discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
(₹ in crore)										
Industry Department(6)*	17.78	17.78	0.00	0.00	0.00	0.00	17.78	0.00	0.00	..
Cane Development Department (2)*	2.50	2.50	0.00	0.00	0.00	0.00	2.50	0.00	0.00	..
Sugar Industry Department (2)*	8,798.44	4,073.96	4,187.24	3,221.63	0.00	0.00	5,039.57	0.00	0.00	..
Co-operative Department (5)*	17,246.86	3,818.63	9,400.00	3,905.37	0.00	0.00	9,313.26	0.00	0.00	..
Power Department (4)*	1,32,627.01	1,15,678.20	14,330.09	634.22	0.00	0.00	1,29,374.07	0.00	0.00	..
Food and Civil Supplies Department (1)*	7,000.00	3,000.00	2,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00	..
Backward Class Welfare Department (1)*	52.65	52.65	0.00	0.00	0.00	0.00	52.65	0.00	0.00	..
Khadi and Gramodyog (1)*	105.35	105.35	0.00	0.00	0.00	0.00	105.35	0.00	0.00	..
Public Works Department (3)*	6,100.00	339.69	0.00	339.69	0.00	0.00	0.00	0.00	0.00	..
Rural Development Department (1)*	4,500.00	2,365.79	0.00	3.10	0.00	0.00	2,362.69	0.00	0.00	..
Infrastructure and Industrial Development Department (1)*	29,980.64	24,380.64	5,100.00	1,530.64	0.00	0.00	27,950.00	0.00	0.00	..
Food and Supply Department (1)*	0.55	0.55	0.00	0.00	0.00	0.00	0.55	0.00	0.00	..
<b>Total</b>	<b>2,06,431.78</b>	<b>1,53,835.74(a)</b>	<b>35,017.33</b>	<b>14,634.65</b>	<b>0.00</b>	<b>0.00</b>	<b>1,74,218.42</b>	<b>0.00</b>	<b>0.00</b>	<b>..</b>

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

(a) There was a difference of ₹ 3,281.74 crore between outstanding guarantees at the beginning of 2021-22 and that at the end of 2020-21. The State Government has been requested to reconcile this difference. The reasons not intimated by the Government.

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

Public or other body for which guarantee has been given and brief nature of guarantee (**)	Maximum amount guaranteed during the year	Sums guaranteed outstanding on 31st March 2022	Other material details
(₹ in crore)			
1. Industry Department(6)*	17.78	17.78	..
<b>Total-</b>	<b>17.78</b>	<b>17.78</b>	..
2. Cane Development Department (2)*	2.50	2.50	..
<b>Total-</b>	<b>2.50</b>	<b>2.50</b>	..
3. Sugar Industries Department (2)*	8,798.44	5,039.57	..
<b>Total-</b>	<b>8,798.44</b>	<b>5,039.57</b>	..
4. Co-operative Department (5)*	17,246.86	9,313.26	..
<b>Total-</b>	<b>17,246.86</b>	<b>9,313.26</b>	..
5. Power Department (4)*	1,32,627.01	1,29,374.07	..
<b>Total-</b>	<b>1,32,627.01</b>	<b>1,29,374.07</b>	..
6. Food and Civil Supplies Department (1)*	7,000.00	0.00	..
<b>Total-</b>	<b>7,000.00</b>	<b>0.00</b>	..
7. Backward Class Welfare Department (1)*	52.65	52.65	..
<b>Total-</b>	<b>52.65</b>	<b>52.65</b>	..
8. Khadi and Gramodyog (1)*	105.35	105.35	..
<b>Total-</b>	<b>105.35</b>	<b>105.35</b>	..
9. Public Works Department (3)*	6,100.00	0.00	..
<b>Total-</b>	<b>6,100.00</b>	<b>0.00</b>	..



Public or other body for which guarantee has been given and brief nature of guarantee (**)	Maximum amount guaranteed during the year	Sums guaranteed outstanding on 31st March 2022	Other material details
(₹ in crore)			
10. Rural Development Department (1)*	4,500.00	2,362.69	..
<b>Total-</b>	<b>4,500.00</b>	<b>2,362.69</b>	..
11. Infrastructure and Industrial Development Department (1)*	29,980.64	27,950.00	..
<b>Total-</b>	<b>29,980.64</b>	<b>27,950.00</b>	..
12. Food and Supply Department (1)*	0.55	0.55	..
<b>Total-</b>	<b>0.55</b>	<b>0.55</b>	..
<b>GRAND TOTAL</b>	<b>2,06,431.78</b>	<b>1,74,218.42</b>	

**EXPLANATORY NOTE**

(A) Guarantee Redemption Fund:

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

(B) Details of Guarantees invoked:

No Guarantee was invoked during the year 2021-22.

(\*) 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		
	2021-22			2021-22		
	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
<b>1. Panchayati Raj Institution</b>	(₹ in crore)					
(i) Zila Parishads	1,081.20	427.03	1,508.23	0.00	0.00	0.00
(ii) Block Panchayats	1,081.20	0.00	1,081.20	0.00	0.00	0.00
(iii) Gram Panchayats	5,045.60	0.00	5,045.60	0.00	0.00	0.00
<b>Total</b>	<b>7,208.00</b>	<b>427.03</b>	<b>7,635.03</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2. Urban Local Bodies</b>						
(i) Municipal Corporations	2,327.81	3,235.84	5,563.65	189.31	3,235.84	3,425.15
(ii) Municipalities / Municipal Councils	25.40	1,224.35	1,249.75	25.40	1,224.35	1,249.75
(iii) Others	1,102.01	5,695.48	6,797.49	1,465.99	5,591.05	7,057.04
<b>Total</b>	<b>3,455.22</b>	<b>10,155.67</b>	<b>13,610.89</b>	<b>1,680.70</b>	<b>10,051.24</b>	<b>11,731.94</b>
<b>3. Public Sector Undertakings</b>						
(i) Government Companies	5,370.28	0.00	5,370.28	1.24	0.00	1.24
(ii) Statutory Corporations	2,021.31	0.00	2,021.31	0.00	0.00	0.00
<b>Total</b>	<b>7,391.59</b>	<b>0.00</b>	<b>7,391.59</b>	<b>1.24</b>	<b>0.00</b>	<b>1.24</b>
<b>4. Autonomous Bodies</b>						
(i) Universities	1,310.26	0.00	1,310.26	7.37	0.00	7.37
(ii) Development Authorities	497.93	0.00	497.93	0.00	0.00	0.00
(iii) Cooperative Institutions	45.12	0.00	45.12	0.00	0.00	0.00
(iv) Others	42,489.40	0.00	42,489.40	12.85	0.00	12.85
<b>Total</b>	<b>44,342.71</b>	<b>0.00</b>	<b>44,342.71</b>	<b>20.22</b>	<b>0.00</b>	<b>20.22</b>
<b>5 Non-Government Organisations</b>	<b>7,920.74</b>	<b>3.36</b>	<b>7,924.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6 Miscellaneous</b>	<b>13,270.32</b>	<b>6,670.80</b>	<b>19,941.12</b>	<b>113.75</b>	<b>161.50</b>	<b>275.25</b>
<b>Grand Total</b>	<b>83,588.58</b>	<b>17,256.86</b>	<b>1,00,845.44</b>	<b>1,815.91</b>	<b>10,212.74</b>	<b>12,028.65</b>

(\*) 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.

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


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**(ii) Grants-in-Aid Paid in kind**

Grantee Institutions	Total value	
	2021-22	2020-21
1	2	3
( ₹ in crore)		
<b>1 Panchayati Raj Institutions</b>		
(i) Zila Parishads		
(ii) Panchayat Samities		
(iii) Gram Panchayats		
<b>2 Urban Local Bodies</b>		
(i) Municipal Corporations		
(ii) Municipalities / Municipal Councils		
(iii) Others	(*)	(*)
<b>3 Public Sector Undertakings</b>		
(i) Government Companies		
(ii) Statutory Corporations		
<b>4 Autonomous Bodies</b>		
(i) Universities		
(ii) Development Authorities		
(iii) Cooperative Institutions		
(iv) Others		
<b>5 Non-Government Organisations</b>		
<b>TOTAL</b>	(*)	(*)

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 (\*) No information received from the State Government.

### 11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2021-22			2020-21		
	Charged	Voted	Total	Charged	Voted	Total
1	2	3	4	5	6	7
	(₹ in crore)					
Expenditure Heads (Revenue Account)	45,529.60	2,92,051.78	3,37,581.38	39,046.73	2,59,496.73	2,98,543.46
Expenditure Heads (Capital Account)	8.59	71,433.96	71,442.55	20.50	52,216.60	52,237.10
Disbursements under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (A)	28,725.94	2,213.36	30,939.30	26,777.49	1,152.61	27,930.10
<b>Total</b>	<b>74,264.13</b>	<b>3,65,699.10</b>	<b>4,39,963.23</b>	<b>65,844.72</b>	<b>3,12,865.94</b>	<b>3,78,710.66</b>

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

<b>E--Public Debt</b>						
Internal Debt of the State Government	27,132.18	0.00	27,132.18	25,174.01	0.00	25,174.01
Loans and Advances from the Central Government	1,593.76	0.00	1,593.76	1,603.48	0.00	1,603.48
<b>F-Loans and Advances*</b>						
Loans for General Services	0.00	1.38	1.38	0.00	72.00	72.00
Loans for Social Services	0.00	672.04	672.04	0.00	323.40	323.40
Loans for Economic Services	0.00	904.36	904.36	0.00	737.60	737.60
Loans to Government Servants etc.	0.00	35.58	35.58	0.00	19.61	19.61
Loans for Miscellaneous Purposes	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>28,725.94</b>	<b>1,613.36</b>	<b>30,339.30</b>	<b>26,777.49</b>	<b>1,152.61</b>	<b>27,930.10</b>
<b>G-Inter-State Settlement</b>						
Inter- State Settlement	0.00	0.00	0.00	0.00	0.00	0.00
<b>H-Transfer to Contingency Fund</b>						
Transfer to Contingency Fund	0.00	600.00	600.00	0.00	0.00	0.00

(\*) A more detailed account is given in Statement No. 18 at pages 402 to 444.

**The percentage of charged expenditure and voted expenditure to total expenditure during 2020-21 and 2021-22 was as under:-**

Year	Percentage of Total Expenditure	
	Charged	Voted
2021-22	16.88	83.12
2020-21	17.39	82.61

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

Heads	On 1st April 2021	During the year 2021-22	On 31st March 2022
1	2	3	4
	(₹ in crore)		
<b>CAPITAL AND OTHER EXPENDITURE</b>			
<i>Capital Expenditure (Sub-sector wise)</i>			
Public Works	11,101.10	579.32	11,680.42
Other General Services	26,179.31	1,777.92	27,957.23
Social Services	1,28,763.96	18,568.80	1,47,332.76
Agriculture and Allied Services	27,989.95	8,528.54 (a)	36,518.49
Rural Development	40,922.53	3,751.67	44,674.20
Special Areas Programme	17,936.30	637.05	18,573.35
Irrigation and Flood Control	66,774.50	3,336.40	70,110.90
Energy	1,30,618.81	10,884.50	1,41,503.31
Industry and Minerals	2,451.68	26.11	2,477.79
Transport	1,80,557.55	22,863.13	2,03,420.68
Science, Technology and Environment	18.12	0.00	18.12
General Economic Services	3,179.73	389.11	3,568.84
<b>TOTAL-Capital Expenditure</b>	<b>6,36,493.54</b>	<b>71,342.55</b>	<b>7,07,836.09</b>

(a) Decreased by ₹100.00 crore due to recoupment of advance from the Contingency Fund during the year.

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

Heads	On 1st April 2021	During the year 2021-22	On 31st March 2022
1	2	3	4
(₹ in crore)			
<b>CAPITAL AND OTHER EXPENDITURE-concl.</b>			
<i>Loans and Advances</i>			
<b>Loans and Advances for various Services</b>			
General Services	2,224.76	0.46	2,225.22
Social Services	7,178.10	586.24	7,764.34
Agriculture and Allied Activities	1,967.06	22.62	1,989.68
Rural Development	1.83	0.00	1.83
Special Areas Programme	11.71	0.00	11.71
Irrigation and Flood Control	96.29	0.00	96.29
Energy	2,422.81	(-)61.55 (*)	2,361.26
Industry and Minerals	13,266.16	168.50	13,434.66
Transport	62.93	(-)4.53 (*)	58.40
General Economic Services	3.59	0.00	3.59
Loans to Government Servants	98.62	(-)37.81 (*)	60.81
<b>TOTAL-Loans and Advances</b>	<b>27,333.86</b>	<b>673.93</b>	<b>28,007.79</b>
<b>Transfer to Contingency Fund</b>	<b>0.00</b>	<b>600.00</b>	<b>600.00</b>
<b>Total-Capital and Other Expenditure</b>	<b>6,63,827.40</b>	<b>72,616.48</b>	<b>7,36,443.88</b>
<b>Deduct</b>			
Contribution from Contingency Fund	188.62	(-)100.00 (@)	88.62
Contribution from Miscellaneous Capital Receipts	0.00	0.00	0.00
Contribution from Development Funds, Reserve Funds etc.	0.00	0.00	0.00
<b>Net- Capital and Other Expenditure</b>	<b>6,63,638.78</b>	<b>72,716.48</b>	<b>7,36,355.26</b>

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

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

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

Heads	On 1st April 2021	During the year 2021-22	On 31st March 2022
1	2	3	4
(₹ in crore)			
<b>PRINCIPAL SOURCES OF FUNDS-</b>			
<b>Revenue Surplus (+)/ Deficit (-) for 2021-22</b>	<b>1,32,678.92</b>	<b>33,430.06</b>	<b>1,66,108.98</b>
Add-Adjustment on Account of retirement/Disinvestment			
<b>Debt</b>			
Internal Debt of the State Government	4,58,552.25	37,870.66	4,96,422.91
Loans and Advances from the Central Government	18,106.73	9,154.59	27,261.32
Small Savings, Provident Funds etc.	58,789.41	525.12	59,314.53
<b>TOTAL-Debt</b>	<b>5,35,448.39</b>	<b>47,550.37</b>	<b>5,82,998.76</b>
<b>Other Obligations</b>			
Contingency Fund	500.00	700.00	1,200.00
Reserve Funds	4,027.20	1,893.01	5,920.21
Deposits and Advances	25,437.53	(-)1,458.73 (*)	23,978.80
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	(-)3,223.10 (x)	1,460.93	(-)1,762.17 (x)
Remittances	(-)125.06	21.06	(-)104.00 (x)
<b>TOTAL-Other Obligations</b>	<b>26,616.57</b>	<b>2,616.27</b>	<b>29,232.84</b>
<b>TOTAL-Debt and Other Obligations</b>	<b>5,62,064.96</b>	<b>50,166.64</b>	<b>6,12,231.60</b>
Deduct-Cash Balance	137.10	(-)485.57 (@)	(-)348.47
Deduct-Investments	30,504.64	11,365.79	41,870.43
Add-Amount closed to Government	0.00	0.00	0.00
Net amount allocated to Uttarakhand	(-)463.36	0.00	(-)463.36 (y)
<b>Net Provision of Funds</b>	<b>6,63,638.78</b>	<b>72,716.48</b>	<b>7,36,355.26</b>

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

(@) Minus sign shows decrease in cash balance.

(x) It represents the balance in credit.

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

**13. SUMMARY OF BALANCES**  
**UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT**

A. The following is a summary of the balances as on 31st March, 2022:-

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
1	2	3	4
(₹ in crore)		<b>Consolidated Fund</b>	(₹ in crore)
5,42,228.84 (*)		A to D and Part of Sector L (MH 8680 only)	
	E	Public Debt	5,23,684.22
27,880.79	F	Loans and Advances	
		<b>Contingency Fund-</b>	
600.00 (a)		Contingency Fund	1,200.00
		<b>Public Account</b>	
	I	Small Savings, Provident Funds etc.	59,314.53
	J	Reserve Funds-	
		(a) Reserve Funds bearing interest-	
		Balance	
44.42		Investment	
		(b) Reserve Funds not bearing interest-	
		Balance	
3,000.78		Investment	
	K	Deposit and Advances-	
		(a) Deposit bearing Interest	4,944.27
		(b) Deposit not bearing Interest	19,093.09
58.58		(c) Advances	
43,587.38	L	Suspense and Miscellaneous-	
		Investment	
		Other Items (Net)	
103.99	M	Remittances	
(-)348.47	N	Cash Balance (closing)	
<b>6,17,156.31</b>		<b>Total</b>	<b>6,17,156.31</b>

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.

(a) This is the transfer to Contingency Fund for increasing corpus of the Fund by ₹600 crore during the year.



**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-

<b>Debit</b>	<b>Details</b>	<b>Credit</b>
<b>(₹ in crore)</b>		<b>(₹ in crore)</b>
5,04,216.35	A-Amount at the debit of Government Account on 1st April, 2021	
	B-Receipt Heads (Revenue Account)	3,71,011.44
	C-Receipt Heads (Capital Account)	
3,37,581.38	D-Expenditure Heads (Revenue Account)	
71,442.55	E-Expenditure Heads (Capital Account)	
	F- Suspense and Miscellaneous (Miscellaneous Government Accounts)	
0.00	G- Net balance transferred to Utrakhand in 2016-17.	
	H- Amount at the debit of Government Account on 31st March, 2022	5,42,228.84
<b>9,13,240.28</b>	<b>Total</b>	<b>9,13,240.28</b>

(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 2021-22

### 1. Summary of Significant Accounting Policies:

#### (i) Reporting Entity:

These accounts present the transactions of the Government of Uttar Pradesh. The accounts of receipts and expenditure of the Government of Uttar Pradesh have been compiled based on the initial accounts rendered by 81 Treasuries including 04 accounts from Vidhan Sabha, Vidhan Parishad, Governor Secretariat, Individual Running Ledger Accounts (IRLA), 311 Public Works Divisions (236 Building and Roads, 75 Divisions of Rural Engineering Department), 124 Forest Divisions, 418 Irrigation / Water Resources Divisions, 01 Pay and Accounts Office, U.P Government, New Delhi and Advices of the Reserve Bank of India. No accounts have been excluded at the end of the year.

#### (ii) Reporting Period:

The reporting period of these accounts is 1 April 2021 to 31 March 2022.

#### (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.

**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 Fund, Sinking Fund, *etc.*) crediting deposit heads of accounts in Public Account by debiting Consolidated Fund; annual adjustment of interest on General Provident Fund and State Government Group Insurance Scheme by debiting Major Head 2049-Interest Payments and crediting relevant Major Heads in Public Account; adjusting Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions, recoupment of Contingency Fund, *etc.*

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

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

**Grants-in-aid:** In compliance with the Indian Government Accounting Standard (IGAS) 2: Accounting and Classification of Grants-in-aid, grants-in-aid in cash is recognised as revenue expenditure at the time of disbursement even if it involves creation of assets by the grantee, except in cases specifically authorised by the President on the advice of the Comptroller and Auditor General of India. All grants received are recognised as revenue receipts. Details for meeting the requirements of accounting and classification of Grants-in-aid given by the State Government are depicted in Statement 10 and Appendix III of the Finance Accounts. Detailed information in respect of Grants-in-aid given in kind is not available.

**Loans and advances:** In compliance with the IGAS 3: Loan and Advances made by Government, details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in Statements as on 31 March 2022 are as per the state accounts.

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

**(vi) Rounding off:**

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

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

**(vii) Cash Balance:**

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

**(viii) Disclosure of Contingent & Committed liabilities:**

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

The Government does not follow commitment accounting and the commitments are neither

recorded nor the liability against commitment recognised in accounts, but it discloses its future commitments under Appendix XII of the Finance Accounts. The details of Committed liabilities of the Government has not been made available by the State Government.

**(ix) Pass-through transactions:**

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

**2. Compliance with the Accounting Framework:**

**(i) Operation of unauthorized heads:**

During 2021-22, the State Government of Uttar Pradesh has operated no unauthorized heads in the state accounts.

**(ii) 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 2021-22, the State Government of Uttar Pradesh opened 209 new Sub-Heads in the budget, for which consent has been accorded thereon by the Accountant General.

**(iii) 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 2021-22. However, the Government paid interest of ₹22.98 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 understated the interest expenditure under the head 2049.

**3. Consolidated Fund:**

**(i) Goods and Services Tax:**

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2021-22, the State GST collection was ₹54,594.12 crore compared to ₹42,860.03 crore in 2020-21, registering an increase of ₹11,734.09 crore (27.38 *per cent*). This includes Advance Apportionment of IGST amounted to ₹2,708.43 crore. In addition, the State received ₹45,918.82 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹1,00,512.94 crore. The State received

compensation of ₹8,299.42 crore as revenue receipt on account of loss of revenue arising out of implementation of GST during 2021-22.

Further, the State also received ₹8,139.94 crore debt during 2021-22 (total debt of ₹14,146.94 crore as on 31 March 2022) as back-to-back loan from the Central Government in lieu of GST compensation, which would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission as per the decision of Department of Expenditure, GoI.

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

**(ii) Misclassification between Revenue and Capital Expenditure:**

During the year 2021-22, Government of Uttar Pradesh incorrectly booked expenditure of ₹29.63 crore under Revenue Section instead of Capital Section and incorrectly booked expenditure of ₹ 160.12 crore under Capital Section instead of Revenue Section as has been determined from the purpose of expenditure. The impact of misclassification on the Revenue/Fiscal Surplus/Deficit of the State is given under para 6.

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

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

All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E), Uttar Pradesh. During the year 2021-22, receipts amounting to ₹1,74,397.97 crore (98.83 per cent of total receipts) and expenditure amounting to ₹2,87,881.29 crore (99.67 per cent of total expenditure) were reconciled by the State Government.

In comparison, receipts amounting to ₹1,43,549.23 crore (98.46 per cent of total receipts) and expenditure amounting to ₹2,40,684.39 crore (99.70 per cent of total expenditure) were reconciled by the State Government during 2020-21, *i.e.*, the previous year.

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

The Minor Head 800-Other Expenditure/800-Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged since it renders the accounts opaque. During the year 2021-22, ₹ 46,410.25 crore under 79 Major Heads of accounts, constituting 11.35 per cent of the total Revenue and Capital expenditure (₹4,09,023.99 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. During the previous year 2020-21, ₹47,404.47 crore under 78 Major Heads of accounts, constituting 13.51 per cent of the total Revenue and Capital expenditure (₹3,50,780.56 crore) was classified under the Minor Head 800-Other Expenditure in the accounts.

Similarly, ₹7,489.28 crore under 52 Major Heads of Account, constituting 2.02 per cent of the total Revenue Receipts (₹3,71,011.44 crore) was classified under 800-Other Receipts in the accounts. During the previous year, ₹6,105.30 crore under 52 Major Heads of Account, constituting 2.06 per cent of the total Revenue Receipts (₹2,96,176.33 crore) was classified under 800-Other Receipts in the accounts.

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

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

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

During 2021-22, an amount of ₹0.99 crore was transferred to these PD Accounts. This includes ₹0.02 crore transferred in March 2022, of which no amount was transferred on the last working day of March 2022.

In terms of Uttar Pradesh Government order no. B-1-1197/Das-99 dated:30 March 1999, Administrators of Personal Deposit Account (13) were required to reconcile and verify their balances with the treasury figures and annual verification certificates were also required to be furnished by them to the Treasury Officer for onward submission to Accountant General office. However, only 04 Administrators of Personal Deposit Accounts have reconciled and verified their balances with the treasury figures.

Details of the PD accounts as on 31 March 2022 are given below:

(₹ in crore)

Opening Balance as on 01 April, 2021		Addition during the year 2021-22		Closed/Withdrawal during the year 2021-22		Closing Balance as on 31 March 2022	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
12	11.04*	01	0.99	nil	0.98	13 <sup>^</sup>	11.05

(\*) The difference amount of ₹ 0.51 crore between the closing balance at the end of previous year and opening balance as on 01.04.2021 have been reconciled by the treasury officer.

(<sup>^</sup>) Out of 13 PD accounts, 5 accounts are lying unspent for more than one year.

There is a difference of ₹0.04 crore (O.B) and ₹0.01 crore (Disbursements) as intimated by the State Government and figures as per the State Accounts. This is under reconciliations. This is also disclosed as footnote to Statement No. 21

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

**(vi) Unadjusted Abstract Contingent (AC) Bills:**

Financial rules (Rule 290 of Central Treasury Rules) envisage that no moneys should be drawn from government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills. As per Para 183 of the Uttar Pradesh

F.H.B Vol V, DDOs are required to present Detailed Countersigned Contingent (DCC) bills containing vouchers in support of final expenditure within the month from the date of completion of the purpose for which the advance was drawn.

Out of 124 AC bills amounting to ₹7.27 crore drawn during the year 2021-22, 21 AC bills amounting to ₹ 1.19 crore (16.37 per cent) were drawn in March 2022. DCC Bills in respect of a total of 1089 AC bills amounting to ₹18.39 crore as on 31<sup>st</sup> March 2022 were not received. Details of unadjusted AC bills as on 31 March 2022 pending submission of the DCC bills are given below:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Up to 2020-21	1,041	11.97
2021-22	48	6.42
<b>Total</b>	<b>1,089</b>	<b>18.39</b>

The position of unadjusted AC Bills at the end of the year 2021-22 with respect to the previous year is as below:

Year (as on 31 March)	No. of unadjusted AC Bills	Amount (₹ in crore)
2020-21	1,178	16.21
2021-22	1,089	18.39

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

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

During the year 2021-22, ₹49,748.88 crore pertaining to outstanding UCs for the period up to 30 September 2020 was cleared. The position of outstanding UCs as on 31<sup>st</sup> March 2022 is given below:

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Up to 2018-19	33,215	10,790.03
2019-20	6,199	6,751.26
2020-21 (Up to September 2020)	1,409	821.27
<b>Total</b>	<b>40,823</b>	<b>18,362.56</b>

\* The year mentioned above relates to “Due year” i.e., after 18 months of actual drawal. This has reference to Statements 10 and Appendix-III of the Finance Accounts.



**(viii) Interest Adjustment:**

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

Details of these Funds/Deposits and interest paid by the Government during the year 2021-22 are given below:

(₹ in crore)

<b>Funds/ Deposits</b>	<b>Balance on 1 April, 2021</b>	<b>Basis for calculation of interest</b>	<b>Interest due</b>	<b>Interest paid</b>	<b>Interest short paid</b>
Defined Contribution Pension Scheme for Government Employees	385.08	Interest calculated as per the rate of interest notified by the Government/ payable to General Provident Fund (i.e.7.10% p.a.)	27.34	0.09	27.25
State Compensatory Afforestation Deposit	1,505.26	As per circular issued by the Ministry of Environment, Forest & Climate Change (3.35 % p.a.)	50.43	0.00	50.43
State Disaster Response Fund	1,231.01 (as on 1.04.2021) & 1,268.69 (as on 1.10.2021)	6.00 per cent (interest computed on half yearly basis at the prevalent rate of overdraft)	74.99	0.00	74.99
		<b>Total</b>	<b>152.76</b>	<b>0.09</b>	<b>152.67</b>

Non-payment/short payment of the interest amounting to ₹152.67 crore has resulted in understatement of Revenue and Fiscal Deficit by ₹152.67 crore.

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

**(ix) Guarantees given by the Government:**

In terms of Rule 4(1) (b) of Uttar Pradesh Fiscal Responsibility and Budget Management Act 2004, the State Government shall be guided by the fiscal management principles that it would manage guarantees and other contingent liabilities prudently, with particular reference to the quality and level of such liabilities. The State Government of Uttar Pradesh has not fixed any limit for giving guarantee. During the year, cumulative amount guaranteed by the

State Government is ₹1,74,218.42 crore. The outstanding guarantee of ₹ 1,53,835.74 crore as on 1 April 2021, work out to 41.46 *per cent* of the State Revenue Receipts of the year 2021-22 (₹ 3,71,011.44 crore). During 2021-22, the State Government received no guarantee commission.

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

**(x) Expenditure on Ecology and Environment:**

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts up to the level of Minor Head under various functional head of accounts. During the year 2021-22, the Government of Uttar Pradesh incurred ₹98.80 crore against the budget allocation of ₹164.63 crore under Major Heads 2406, 3435, 4406. During the previous year 2020-21, the Government of Uttar Pradesh incurred ₹128.40 crore against the budget allocation of ₹194.24 crore under Major Heads 2406, 3435, 4406.

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

**(xi) Writing off 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 Statement 17 of the Finance Accounts.*

**(xii) Loans given by the State Government:**

In respect of old loans [detailed accounts of which are maintained by the Principal / Accountant General (A&E)] amounting to ₹7,234.06 crore involving seven Departments, recoveries of principal and interest have not been effected during the past several years and such loans of 22 loanees are more than 10 years old. Terms and conditions of repayment of the loans have been specified.

The Principal / Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Principal /Accountant General) to the loan sanctioning departments for verification and acceptance. Only 6 out of the 39 loanees have

not confirmed the balances. Details of information awaited from Departmental Officers for Reconciliation of Balances have been provided in Appendix-VII of the Finance Accounts.

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

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

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

The total expenditure booked under Centrally Sponsored Schemes, as on 31 March 2022, is ₹54,842.31 crore (Revenue Expenditure ₹37,338.53 crore and Capital Expenditure ₹17,503.78 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

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

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

As per the PFMS portal of the CGA, ₹12,827.24 crore was directly received by the implementing agencies in the State during 2021-22. Out of total amount of ₹12,827.24 crore, ₹12,827.22 crore being the Central Assistance/Share was transferred to the intermediaries (*i.e.*, NGOs, Societies, *etc.*) and ₹0.02 crore directly to the beneficiaries.

The direct transfer of fund to the implementing agencies has increased by 53.73 *per cent* as compared to 2020-21 (from ₹8,343.69 crore in 2020-21 to ₹12,827.24 crore in 2021-22). Details are in *Appendix-VI of the Finance Accounts.*

**(xv) Off-Budget Liabilities of State Government:**

The State Government did not disclose the off-budget liabilities in their budget documents/annual financial statements. The same was also not intimated by the State Government, despite being asked.

**(xvi) Un-spent amount lying in the bank account of Single Nodal Agency (SNA):**

In accordance with the directions of Ministry of Finance, Government of India, funds received by the State Government under Centrally Sponsored Schemes are restricted for use by the State Government and was required to be transferred to concerned SNA's account within a period of 21 days of its receipt.

As on 31<sup>st</sup> March 2022, the amount of unspent amount in SNA Accounts has not been made available by 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 2021-22, no amount remained un-recouped under any head.

As on 31<sup>st</sup> March 2022, Contingency Fund has balance of ₹1,200.00 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 2021-22, total contribution to the NPS which is a Defined Contribution Pension Scheme, as intimated by the State Government was ₹5,428.89 crore (Employees' contribution: ₹2,265.76 crore and Government's contribution: ₹3,163.13 crore). The detailed information on government contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred ₹3,163.13 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme (amount pertains to Government employees). The State Government also intimated that an amount of ₹5,374.47 crore (Employees' contribution: ₹2,242.47 crore and Government's contribution: ₹3,132.00 crore) was deposited in Trustee Bank during the year. Thus, the government transfers to Trustee Bank was less by ₹54.42 crore.

##### (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 2021-22, the State Government received ₹1,546.40 crore as Central Government's share. The State Government's share during the year is ₹516.00 crore. The State Government transferred ₹2,062.40 crore (Central share ₹1,546.40 crore, State share ₹516.00 crore) to the Fund under Major Head 8121-122 SDRF. The State received ₹ 0.85 crore from the Central Government towards NDRF.

**(b) State Compensatory Afforestation Fund:** In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund under

interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation.

During 2021-22, the Government received ₹ 36.46 crore (*no amount in previous year*) from National Compensatory Afforestation Deposit. There was no receipt from the user agencies and, hence no remittance to the National Fund during 2021-22 and 2020-21. The total balance in the State Compensatory Afforestation Fund was ₹1,182.76 crore as on 31 March 2022.

**(B) Reserve Funds not bearing Interest:**

**(a) Consolidated Sinking Fund:** The Government of Uttar Pradesh set up the Consolidated Sinking Fund for amortization of loans in March 2020. According to the guidelines of the Fund, States may contribute a minimum of 0.5 per cent of their outstanding liabilities (internal debt + public account) as at the end of the previous year to the Consolidated Sinking Fund. In the year 2021-22, Government contributed only ₹2,000.00 crore as against ₹2,734.32 crore, it was required to contribute to the fund. The total accumulation of the Fund was ₹3,000.00 crore (without any interest or other accretions on account of investment/reinvestment of contributions or investment of interest) as on 31 March 2022 (₹1,000.00 crore as on 31 March 2021).

**(b) Guarantee Redemption Fund:** The State Government has not constituted the Guarantee Redemption Fund to be administered by the RBI during the year.

**(iii) Suspense and Remittance Balances:**

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads, was ₹ 215.13 crore (Debit) under 8658, 8782 and 8793 Heads as on 31 March 2022 (₹ 1,679.84 crore (Debit) as on 31 March 2021).

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

**(iv) Cheques and Bills:**

Credit balance under MH 8670, Cheques and Bills indicates cheques issued but remaining unencashed. The overall opening balance as on 01 April 2021 was ₹1,524.47 crore (debit). There was an opening balance of ₹6,983.08 crore (credit) under the head 8670-104-Treasury Cheques and a closing balance of ₹6,994.08 crore (credit) as on 31 March 2022. Against cheques worth ₹3,44,042.28 crore issued, cheques worth ₹3,44,031.28 crore were encashed during the year. However, there was an overall closing balance of ₹1,513.47 crore (debit) as

on 31 March 2022. The debit amounts were under the remaining minor heads and continued since previous years. The State Government did not clear the Debit Balances under the head 8670 by the end of 2021-22. The debit balance under the heads needs to be examined and suitable adjustment made in the accounts. The credit balance under the head 8670-104 needs to be reconciled.

**(v) Building and other Construction Workers Welfare Cess:**

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

During the year 2021-22, the Government collected ₹40.55 crore [(2020-21: ₹9.84 crore)] as Labour Cess under Major Head 0230 and transferred ₹9.77 crore [(2020-21: ₹10.00 crore)] to the Building and Other Construction Workers Welfare Board. Thus, the un-transferred amount from the Major head 0230 was ₹30.78 crore as on 31 March 2022.

**(vi) Adverse Balance:**

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

(₹ in crore)

Major Heads	Major Head Description	Minus balance
6801-00-205-09-00-30	Loans for Power Project	356.18
7610-00-202-03-00-30	Advances for purchase of Motor Conveyances	16.85
7610-00-203-03-00-30	Advances for purchase of other Conveyances	25.35
7610-00-800	Other Advances	3.02
8226-00-102-02	Depreciation/Renewal Reserve Fund	6.11

**(vii) Cash Balance:**

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

The Cash Balance as on 31 March 2021 as per record of Accountant General was ₹ 137.10 crore (Debit) and that reported by the RBI was ₹ 81.41 crore (Credit). There was a net difference of ₹55.69 crore (Debit), mainly due to difference in figures intimated by the Treasuries/Agency Banks.

The State Government has not furnished any information relating to the amount (of central share received by the state for CSSs) restricted for use by the Government which was required to be transferred to State Nodal Agency of each CSS's Account within 21 days.

#### 6. Impact on revenue expenditure:

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

<b>Para Number</b>	<b>Item</b>	<b>Overstatement of Revenue Expenditure (₹ in crore)</b>	<b>Understatement of Revenue Expenditure (₹ in crore)</b>
3(ii)	Misclassification between revenue and capital	29.63	160.12
3(viii)	Non- credit of interest on balances of Defined Contribution Pension Scheme Fund	--	27.25
3(viii)	Non- credit of interest in State disaster Response Fund	--	74.99
3(viii)	Non- Payment of interest on State CAMPA	--	50.43
5(ii)(B) (a)	Non-contribution to Consolidated Sinking Fund	--	734.32
5(v)	Non-Transfer of Cess/fee/surcharge	--	30.78
<b>Total (Net) Impact</b>	<b>Overstatement/ Understatement</b>	<b>29.63</b>	<b>1,077.89</b>

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