



सत्यमेव जयते

Finance Accounts

Volume - I

2018-2019



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of Uttar Pradesh

Finance Accounts

Volume I

2018-2019

Government of Uttar Pradesh

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

This Compilation containing the Finance Accounts of the Government of Uttar Pradesh for the year ending 31 March 2019 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of Finances and Volume-II depicts the Accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged appropriations are presented in a separate compilation.

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

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

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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory Notes to Accounts give a true and fair view of the financial position, and the receipts and disbursements of the Government of Uttar Pradesh for the year 2018-2019.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Uttar Pradesh being presented separately for the year ended 31 March 2019.

Emphasis of Matter

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

1. State Government did not discharge its statutory liability as it failed to contribute ₹ 981.17 crore as its matching share under Defined Contribution Pension Scheme during the year 2018-19. Further, out of total collected contribution of ₹ 3,456.79 crore (employees' contribution and Government contribution) during the year 2018-19, ₹ 153.25 crore was not deposited by the State Government with the designated authority. Thus, there was a short transfer of ₹ 1,134.42 crore (₹ 981.17 crore + ₹ 153.25 crore) to the designated authority during 2018-19 for further investment as per the provision of the scheme. Thus, the current liability stands deferred to future year(s). Further, the State Government has created uncertainty in respect of benefits due to the employees/avoidable financial liability to the Government in future, and, thus, leading to possible failure of the scheme itself.
2. As on 31 March 2019, a total of 63,366 Utilisation Certificates (UCs) for non-recurring grants-in-aid involving ₹ 23,832.12 crore released during financial years 2001-02 to 2017-18 (September 2017) were due but remained outstanding. Therefore, there is no assurance that the amount of ₹ 23,832.12 crore has actually been incurred for the purpose for which it was sanctioned/authorised by the Legislature. High pendency of UCs was fraught with the risk of misappropriation of funds and fraud.
3. Government provided budgetary support of ₹ 5,036.61 crore to 22 working Public Sector Undertakings up to 31 March 2019 (equity: ₹ 1,552.38 crore, loans: ₹ 996.52 crore, capital grants: ₹ 1,748.52 crore, other grants: ₹ 665.57 crore and subsidies: ₹ 73.62 crore) and guarantees of ₹ 4,460.64 crore during the period for which their accounts were in arrears. These Public Sector Undertakings have not finalized their accounts for the last 1 to 15 years in gross violation of the provisions of the Companies Act. I am, therefore, unable to

discharge my responsibilities with regard to certification of accounts of these Public Sector Undertakings as required under CAG's DPC Act, 1971 and the Companies Act.

4. With automation of the collection of Goods and Services Tax (GST) having taken place, it is essential for Audit to transition from sample checks to a comprehensive check of all transactions, to fulfil the CAG's Constitutional mandate of certifying the Accounts. The required access to data is yet to be provided. Not having access to the data pertaining to all GST transactions has come in the way of comprehensively auditing the GST receipts. The accounts for the year 2018-19 are, therefore, certified on the basis of test audit, as was done when records were manually maintained, as a one-time exception.

The audit observations on above issues have been detailed in the State Finances Audit Report for the year ended 31 March 2019.



(RAJIV MEHRISHI)

Comptroller & Auditor General of India

Date:

4th August, 2020

Place: New Delhi

Guide to the Finance Accounts

A. Broad overview of the structure of Government accounts

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

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

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

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

Part II: Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Uttar Pradesh for 2018-19 was ₹ 600 crore.

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

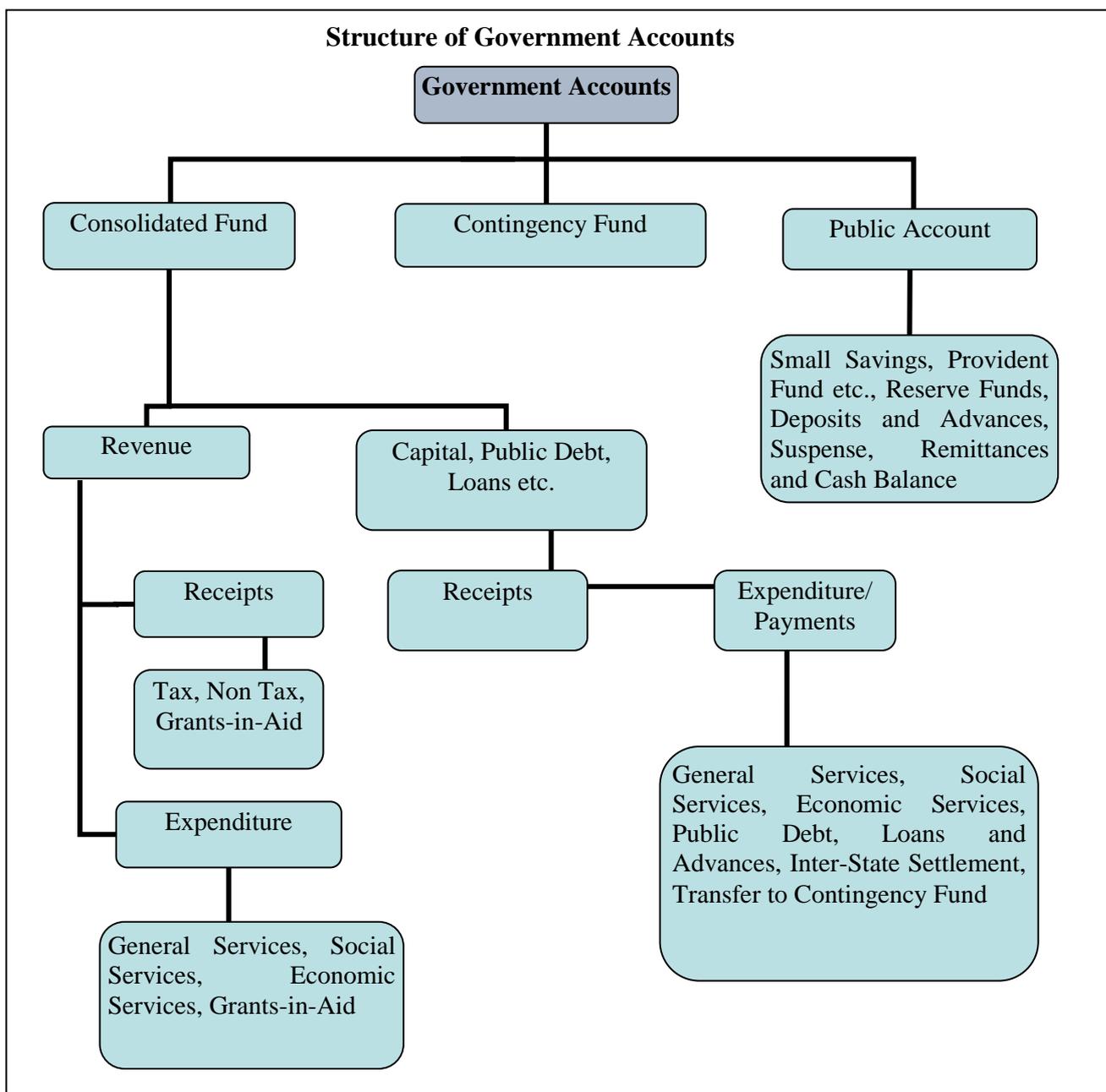
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two or three digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions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

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected up to March, 2018).

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

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

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



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

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

- 1. Statement on Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
- 2. Statement on Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
- 3. Statement on Receipts (Consolidated Fund):** This statement comprises revenue and capital receipts and borrowings and repayment of the loans given by the State Government. This statement corresponds to detailed statements 14, 17 and 18 in Volume II of the Finance Accounts.
- 4. Statement on Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statement 15, 16, 17 and 18 in Volume II.
- 5. Statement on Progressive Capital Expenditure:** This statement corresponds to the detailed statement 16 in Volume II.
- 6. Statement on Borrowings and Other Liabilities:** Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed statement 17 in Volume II.
- 7. Statement on Loans and Advances given by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 in Volume II.
- 8. Statement on Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative institutions and Local Bodies. This statement corresponds to the detailed statement 19 in Volume II.
- 9. Statement on Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to the detailed statement 20 in Part II.
- 10. Statement on Grants-in-Aid given by the Government:** This statement depicts all Grants-in-Aid given by the State Government to various categories of grantees like Statutory Corporations,

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

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

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

Part I of Volume II

- 14. Detailed Statement on Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary statement 3 in Volume I of the Finance Accounts.
- 15. Detailed Statement on Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary statement 4 in Volume I, depicts the revenue expenditure of the State Government under State Fund Expenditure and Central Assistance (including Centrally Sponsored Schemes and Central Schemes). Charged and Voted expenditure are exhibited distinctly.
- 16. Detailed Statement on Capital Expenditure by Minor Heads and Subheads:** This statement, which corresponds to the summary statement 5 in Volume I, depicts the capital expenditure (during the year and cumulatively) of the State Government under State Fund Expenditure and Central Assistance (including Centrally Sponsored Schemes and Central Schemes). Charged and Voted expenditure are exhibited distinctly. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Subhead levels also.
- 17. Detailed Statement on Borrowings and Other Liabilities:** This statement, which corresponds to the summary statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
- 18. Detailed Statement on Loans and Advances given by the Government:** This statement corresponds to the summary statement 7 in Volume I.
- 19. Detailed Statement on Investments:** This statement depicts details of discrepancies, if any, between statements 16 and 19 of investments Major and Minor Head wise and entity wise. This statement corresponds to statement 8 in Volume I.
- 20. Detailed Statement on Guarantees given by the government:** This statement depicts entity wise details of government guarantees. This statement corresponds to statement 9 in Volume I.
- 21. Detailed Statement on Contingency Fund and Other Public Account Transactions:** This statement depicts at Minor Head level the details of unrecouped amounts under Contingency Fund,

consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.

22. Detailed Statement on Investment of Earmarked Balances: This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

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

C. Ready Reckoner

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

Parameter	Summary Statements (Volume I)	Detailed Statements (Volume II)	Appendices
Revenue Receipts (including Grants received), Capital Receipts	2 & 3	14	..
Revenue Expenditure	2 & 4	15	I (Salary), II (Subsidy)
Grants-in-Aid given by the Government	2 & 10	..	III (Grants-in-Aid)
Capital expenditure	1, 2, 4, 5 & 12	16	I (Salary)
Loans and Advances given by the Government	1, 2 & 7	18	..
Debt Position/Borrowings	1, 2 & 6	17	..
Investments of the Government in Companies, Corporations etc	8	19	..
Cash	1, 2, 12 & 13	..	..
Balances in Public Account and investments thereof	1, 2, 12 & 13	21 & 22	..
Guarantees	9	20	..
Schemes	..	..	IV (Externally Aided Projects), V (Scheme Expenditure)

D. Periodical adjustments and Book adjustments:

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

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

Examples of periodical adjustments and book adjustments are given below:

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

E. Rounding off:

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

1. STATEMENT ON

Assets ¹	Reference (Sr. no.)		As at 31 st March 2019	As at 31 st March 2018
	Notes to Accounts	Statement		
(₹ in crore)				
Cash				
(i) Cash in Treasuries and Local Remittances		Annex. to St-2	0.00	0.00
(ii) Departmental Balances		21 & Annex. to St-2	10.96	10.87
(iii) Permanent Cash Imprest		21 & Annex. to St-2	0.49	0.49
(iv) Cash Balance Investments		21 & Annex. to St-2	26,684.36	11,159.38
(v) Deposits with Reserve Bank of India (if credit balance include here with minus sign)		Annex. to St-2	171.10	265.21
(vi) Investments from Earmarked Funds ²		22 & Annex. to St-2	45.20	45.20
Capital Expenditure				
(i) Investments in shares of Companies, Corporations, etc.	Para3(iv)	19(2)	1,18,531.56	1,04,778.71
(ii) Other Capital Expenditure		5 & 16	4,03,335.53	3,54,624.97
Contingency Fund (unrecouped)		21	629.73	463.08
Loans and Advances	Para3(iii)	7&18	30,709.56	29,720.31
Advances with Departmental Officers		21	75.34	87.29
Suspense and Miscellaneous Balances³		21	3,081.44	3,304.21
Remittance Balances		21	113.09	425.76
Cumulative excess of expenditure over receipts⁴				
Total			5,83,388.36	5,04,885.48

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

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

³In this statement the line item; Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account', which is included separately above, though the latter forms part of this sector elsewhere in these accounts. It includes balances of Suspense Accounts- ₹1,744.30 crore, Major Head-8670-Cheques and Bills- ₹1,202.24 crore, Major Head 8674-Security Deposits made by Government- ₹129.49 crore and Major Head 8679- Accounts with Government of other countries- ₹ 5.41 crore.

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

FINANCIAL POSITION

Liabilities ¹	Reference (Sr. no.)		As at 31 st March 2019	As at 31 st March 2018
	Notes to Accounts	Statement		
(₹ in crore)				
Borrowings (Public Debt)				
(i) Internal Debt		6&17	3,53,189.92	3,21,479.05
(ii) Loans and Advances from Central Government			..	..
Non-Plan Loans (6004-01-201) and Loans for Centrally Sponsored Schemes (6004-08-201)		17	0.09	0.27
Loans for State Plan Schemes (6004-01-800,02&09)		17	11,968.13	12,789.99
Loans for Centrally Sponsored Plan Schemes (6004-04-800)		17	0.00	10.19
Other Loans (6004-06&07)		17	11.37	11.37
Contingency Fund (corpus)		21	600.00	600.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc.		6,17&21	54,413.34	50,767.76
(ii) Reserve Funds	Para3(v)	6,17&21	72,824.77	59,280.07
(iii) Deposits		6,17&21	25,687.88	23,503.49
(iv) Suspense and Miscellaneous Balances ³		21	0.00	0.00
(v) Remittance Balances		21	0.00	0.00
Cumulative excess of receipts over expenditure⁴			64,692.86	36,443.29
Total			5,83,388.36	5,04,885.48

2. STATEMENT ON RECEIPTS AND DISBURSEMENTS

Description	Receipts		Description	Disbursements	
	2018-19	2017-18		2018-19	2017-18
(₹ in crore)					
Part-I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts <i>(Ref. Statement 3 &14)</i>	3,29,977.51	2,78,775.45	Revenue Expenditure <i>(Ref. Statement 4-A ,4-B &15)</i>	3,01,727.96	2,66,223.52
Tax revenue (raised by the State) <i>(Ref. Statement 3 &14)</i>	1,20,121.86	97,393.00	Salaries ¹ <i>(Ref. Statement 4-B & Appendix-I)</i>	50,382.35	44,411.00
Non-tax revenue <i>(Ref. Statement 3 &14)</i>	30,100.71	19,794.86	Subsidies <i>(Ref. Appendix-II)</i>	14,052.52	9,284.02
			Grants-in-Aid ² <i>(Ref. Statement 4-B , 10 & Appendix-III)</i>	91,764.11	92,220.96
Interest receipts <i>(Ref. Statement 3 &14)</i>	1,712.44	1,093.38	General Services <i>(Ref. Statement 4 &15)</i>	1,05,974.25	82,412.38
Others <i>(Ref. Statement 3)</i>	28,388.27	18,701.48	Interest Payment and service of debt <i>(Ref. Statement 4-A, 4-B & 15)</i>	58,446.04	41,368.06
Total <i>(Ref. Statement 3 & 14)</i>	30,100.71	19,794.86	Pension <i>(Ref. Statement 4-A, 4-B & 15)</i>	44,023.94	38,476.49
Share of Union Taxes/Duties <i>(Ref. Statement 3 &14)</i>	1,36,766.46	1,20,939.14	Others <i>(Ref. Statement 4-B)</i>	3,504.27	2,567.83
			Total <i>(Ref. Statement 4-A & 15)</i>	1,05,974.25	82,412.38
			Social services <i>(Ref. Statement 4-A & 15)</i>	19,058.75	17,546.39
			Economic services <i>(Ref. Statement 4-A & 15)</i>	8,395.59	8,793.36
Grants from Central Government <i>(Ref. Statement 3 &14)</i>	42,988.48	40,648.45	Compensation and assignment to Local Bodies and PRIs <i>(Ref. Statement 4-A & 15)</i>	12,100.39	11,555.41
Revenue Deficit	..	..	Revenue Surplus	28,249.55	12,551.93

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

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

2. STATEMENT ON RECEIPTS AND DISBURSEMENTS

Description	Receipts		Description	Disbursements	
	2018-19	2017-18		2018-19	2017-18
(₹ in crore)					
Section-B : Capital					
Capital Receipts (Ref. Statement 3 & 14)	0.00	0.00	Capital Expenditure (Ref. Statement 4A, 4-B & 16)	62,463.41	39,087.97
			General Services (Ref. Statement 4-A & 16)	3,419.43	2,775.78
			Social Services (Ref. Statement 4 -A & 16)	10,589.12	11,625.13
			Economic Services (Ref. Statement 4 -A & 16)	48,454.86	24,687.06
Recoveries of Loans and Advances (Ref. Statement 3,7 & 18)	5,313.39	235.77	Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18)	6,302.64	1,509.29
			General Services (Ref. Statement 4 -A, 7 & 18)	77.93	41.22
			Social Services (Ref. Statement 4 -A, 7 & 18)	460.94	318.47
			Economic Services (Ref. Statement 4 -A, 7 & 18)	5,668.25	1,061.18
			Others (Ref. Statement 7)	95.52	88.42
Public debt receipts (Ref. Statement 3,6 & 17)	51,595.26	47,416.56	Repayment of Public debt (Ref. Statement 4 -A, 6 & 17)	20,716.61	15,002.10
Internal Debt (Market loans, NSSF etc.) (Ref. Statement 3,6 & 17)	50,790.95	46,313.40	Internal Debt (Market loans, NSSF etc.) (Ref. Statement 4 -A, 6 & 17)	19,080.08	13,461.13
Loans from GOI (Ref. Statement 3,6 & 17)	804.31	1,103.16	Loans from GOI (Ref. Statement 4 -A, 6 & 17)	1,636.53	1,540.97
Inter-State Settlement Account (Net)	0.00	0.00	Inter-State Settlement Account (Net)	0.00	0.00
Total Receipts Consolidated Fund (Ref. Statement 3)	3,86,886.16	3,26,427.78	Total Expenditure Consolidated Fund (Ref. Statement 4)	3,91,210.62	3,21,822.88
Deficit in Consolidated Fund	4,324.46	..	Surplus in Consolidated Fund	..	4,604.90
Part-II Contingency Fund					
Contingency Fund (Ref. Statement 21)	229.65	258.04	Contingency Fund (Ref. Statement 21)	396.29	413.00
Part-III Public Account³					
Small savings (Ref. Statement 21)	13,467.37	11,718.06	Small savings (Ref. Statement 21)	9,821.79	9,187.94
Reserves & Sinking Funds (Ref. Statement 21)	30,097.10	15,267.53	Reserves & Sinking Funds (Ref. Statement 21)	16,552.40	7,002.81
Deposits (Ref. Statement 21)	18,344.06	15,650.02	Deposits (Ref. Statement 21)	16,159.68	14,240.92
Advances (Ref. Statement 21)	285.99	226.35	Advances (Ref. Statement 21)	274.03	222.06
Suspense and Misc. (Ref. Statement 21)	8,03,922.20	5,92,632.80	Suspense and Misc. ⁴ (Ref. Statement 21)	8,19,224.50	6,03,838.80
Remittances (Ref. Statement 21)	43,512.65	28,928.93	Remittances (Ref. Statement 21)	43,199.98	32,835.24
Total Receipts Public Account (Ref. Statement 21)	9,09,629.37	6,64,423.69	Total Disbursements Public Account (Ref. Statement 21)	9,05,232.38	6,67,327.77
Deficit in Public Account	..	2,904.08	Surplus in Public Account	4,396.99	..
Opening Cash Balance	265.21	-1,280.65	Closing Cash Balance	171.10	265.21
Increase in cash balance	-94.11	1,545.86	Decrease in cash balance	..	..

³ For details please refer to statement 21.

⁴ 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major head 8673) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement 21.

Annexure A.

CASH BALANCES AND INVESTMENT OF CASH BALANCES		
Description	On 31st March, 2019	On 31st March, 2018
(₹ in crore)		
(A) General Cash Balances-		
(1) Cash in Treasuries	0.00	0.00
(2) Deposit with Reserve Bank ¹	171.10	265.21
(3) Remittance in Transit	0.00	0.00
Total	171.10	265.21
(4) Investment held in the Cash Balance Investment Account	26,684.36	11,159.38
Total - A	26,855.46	11,424.59
(B) Other Cash Balance and Investments-		
(1) Cash with Departmental Officers	10.96	10.87
(2) Permanent Cash Imprest	0.49	0.49
(3) Investment of Earmarked Funds	45.20	45.20
Total - B	56.65	56.56
Total - A and B	26,912.11	11,481.15

Explanatory Notes

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

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

¹ The balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter-Government monetary settlements pertaining to transactions of financial year 2018-19 advised to the RBI till 15 April 2019. There was a difference of ₹ 49.08 crore between the figures of 'Deposits with Reserve Bank' reflected in the accounts [₹171.10 crore (Dr.)] and that communicated by the Reserve Bank of India [₹122.02 crore (Cr.)]. The difference is under reconciliation.

The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31st March 2019 but worked out by 15 April and not simply the daily balance on 31st March 2019.

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

(b) The limit for ordinary ways and means advances to the State Government was ₹ 3,550.00 crore (revised in February 2016). The Bank has also agreed to give special ways and means advances against the pledge of Government Securities. The limit of special ways and means advances revised by the Bank from time to time. During the year 2018-19, State Government of Uttar Pradesh has taken no ways and means advances from the Reserve Bank of India. The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2018-19 is given below:-

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

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

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

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

The interest rate on WMA is the prevailing Repo Rate.

(d) Under Cash Balance Investment Account of the State Government, there was an opening balance of ₹ 11,159.38 crore as on April 01, 2018. During 2018-19, Treasury Bills and Long Term Government of India Securities amounting to ₹5,44,061.14 crore and ₹79.67 crore respectively were purchased and these instruments amounting to ₹5,28,532.26 crore and ₹ 83.57 crore respectively were sold, leaving of a balance of ₹ 26,684.36 crore in the account at the end of the year. The amounts of ₹1,070.23 crore and ₹18.33 crore were received as interest on investment under Treasury Bills and Long Term Government of India's Securities respectively.

(e) The investment made out of General Cash Balance and Earmarked Funds up to 31-3-2019 are given below-

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

3. STATEMENT ON RECEIPTS
(CONSOLIDATED FUND)

Description		Actuals	
		2018-19	2017-18
(₹ in crore)			
I.	REVENUE RECEIPTS		
A.	Tax Revenue		
A.1	Own Tax Revenue		
	State Goods and Services Tax (SGST)	46,108.03	25,373.96
	Land Revenue	631.24	1,336.46
	Stamps and Registration fees	15,733.03	13,397.57
	State Excise	23,926.66	17,320.27
	Tax on Sales, Trade etc.	23,797.84	31,112.52
	Taxes on Vehicles	6,929.34	6,403.65
	Taxes on Goods and Passengers	0.68	0.04
	Taxes on Hotel Receipt	1.21	19.15
	Taxes and Duties on Electricity	2,978.22	2,124.13
	Other Taxes and Duties on Commodities and Services	15.61	305.25
	Total-A.1- Own Tax Revenue	1,20,121.86	97,393.00
A.2	Share of net proceeds of Taxes		
	Central Goods and Service Tax (CGST)	33,756.64	1,718.29
	Integrated Goods and Service Tax (IGST)	2,693.90	12,211.76
	Corporation Tax	47,562.73	37,043.22
	Taxes on Income other than Corporation Tax	35,027.93	31,280.37
	Other Taxes on Income and Expenditure	247.71	0.00
	Taxes on Wealth	17.44	-2.08
	Customs	9,694.68	12,208.00
	Union Excise Duties	6,442.69	12,760.80
	Service Tax	1,252.12	13,718.81
	Other Taxes and Duties on Commodities and Services	70.62	-0.03
	Total-A.2-Share of net proceeds of Taxes	1,36,766.46	1,20,939.14
	Total-A-Tax Revenue	2,56,888.32	2,18,332.14
B.	Non-Tax Revenue-		
	Miscellaneous General Services	13,677.57	4,841.11
	Power	5,735.40	4,695.85
	Non-Ferrous Mining and Metallurgical Industries	3,165.44	3,258.88
	Interest Receipts	1,712.44	1,093.38
	Roads and Bridges	932.13	365.92
	Medium Irrigation	777.98	833.69
	Other Administrative Services	684.61	659.62
	Crop Husbandry	611.30	536.98
	Police	467.80	422.96
	Forestry and Wild Life	413.13	320.05
	Education, Sports, Art and Culture	380.91	432.05
	Contributions and Recoveries towards Pension and other Retirement Benefits	352.47	804.58
	Medical and Public Health	261.50	260.50
	Dividends and Profits	175.48	30.84
	Minor Irrigation	95.78	83.72
	Other General Economic Services	84.77	66.85
	Public Service Commission	82.15	13.60
	Labour and Employment	75.28	84.83

3. STATEMENT ON RECEIPTS
(CONSOLIDATED FUND)

Description		Actuals	
		2018-19	2017-18
(₹ in crore)			
I.	REVENUE RECEIPTS-contd.		
B.	Non-Tax Revenue-		
	Housing	59.99	33.62
	Public Works	51.12	33.99
	Stationery and Printing	47.76	27.36
	Other Rural Development Programmes	45.83	54.00
	Social Security and Welfare	35.90	653.98
	Urban Development	34.38	28.97
	Major Irrigation	34.14	35.51
	Animal Husbandry	31.30	46.99
	Other Social Services	22.90	76.41
	Cooperation	7.85	9.97
	Fisheries	7.55	7.15
	Village and Small Industries	7.31	-85.22
	Industries	6.98	0.06
	Road Transport	6.79	4.89
	Other Agricultural Programmes	3.71	8.77
	Jails	2.36	2.98
	Civil Supplies	2.21	3.24
	Land Reforms	2.16	4.31
	Tourism	1.46	5.79
	Non Conventional Sources of Energy	0.97	35.30
	Dairy Development	0.68	0.09
	Family Welfare	0.54	0.26
	Other Industries	0.37	0.41
	Civil Aviation	0.18	0.08
	Information and Publicity	0.12	0.11
	Other Fiscal Services	0.01	0.03
	Water Supply and Sanitation	0.00	0.39
	Other Special Areas Programmes	0.00	0.01
	Total-B-Non-tax Revenue	30,100.71	19,794.86
II.	GRANTS FROM GOVERNMENT OF INDIA-		
C.	Grants-		
	Grants-in-Aid from Central Government-		
	Centrally Sponsored Schemes		
	Central Assistance/Schemes	30,760.09	26,416.27
	Externally Aided Projects-Grants for Centrally Sponsored Schemes	581.76	1,398.69
	Refunds	-91.92	-84.05
	Finance Commission Grants		
	Grants in aid for State Disaster Response Fund	351.45	558.00
	Grants for Rural Local Bodies	7,148.74	6,179.65
	Grants for Urban Local Bodies	1,817.62	2,111.58

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

Description	Actuals	
	2018-19	2017-18
(₹ in crore)		
I. REVENUE RECEIPTS-concl.		
II. GRANTS FROM GOVERNMENT OF INDIA-		
C. Grants-		
Other Transfer / Grants to State / Union Territories with Legislatures		
Grants from Central Road Fund	655.91	890.24
Special Assistance	1,297.08	932.51
Compensation for loss of revenue arising out of implementation of GST	308.00	2,124.00
Grants under proviso to Article 275(1) of the Constitution	2.52	1.89
Grants towards contribution to National Disaster Response Fund (NDRF)	157.23	119.67
Total-C-Grants	42,988.48	40,648.45
Total Revenue Receipts (A+B+C)	3,29,977.51	2,78,775.45
III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
E. Public Debt Receipts-		
Internal Debt of the State Government-		
Market Loans	46,000.00	41,600.00
Loan from the National Bank For Agricultural and Rural Development	4,632.73	1,500.00
Loans from National Co-operative Development Corporation	11.66	2.53
Ways and Means Advances from the RBI	0.00	2,932.95
Loan from other Institutions	146.56	277.92
Loans and Advances from Central Government-		
Loans for Centrally Sponsored Schemes	804.31	1,103.16
Total-E-Public Debt Receipts	51,595.26	47,416.56
F. Loans and Advances by State Government (Recoveries)¹	5,313.39	235.77
Total Receipts in Consolidated Fund (A+B+C+D+E+F)	3,86,886.16	3,26,427.78

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

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

Description		Revenue	Capital	Loans and Advances	Total
(₹ in crore)					
A	General Services				
A.1	Organs of State				
	Parliament / State/ Union Territory Legislatures	218.93	0.00	0.00	218.93
	President, Vice-President/ Governor/ Admn. of Union Territories	15.06	0.00	0.00	15.06
	Council of Minister	318.99	0.00	0.00	318.99
	Administration of Justice	2,164.23	0.00	0.00	2,164.23
	Elections	260.60	0.00	0.00	260.60
A.2	Fiscal Services				
	Land Revenue	2,922.47	0.00	0.00	2,922.47
	Stamps and Registration	284.15	0.00	0.00	284.15
	State Excise	214.50	0.00	0.00	214.50
	Taxes on Sales, Trade etc.	764.79	0.00	0.00	764.79
	Taxes on Vehicles	0.69	0.00	0.00	0.69
	Other Taxes and Duties on Commodities and Services	81.67	0.00	0.00	81.67
	Other Fiscal Services	28.02	4.98	0.00	33.00
A.3	Interest Payment and Servicing of Debt				
	Appropriation for reduction or avoidance of Debt	26,403.95	0.00	0.00	26,403.95
	Interest Payments	32,042.09	0.00	0.00	32,042.09
A.4	Administrative Services				
	Public Service Commission	139.12	0.00	0.00	139.12
	Secretariat - General Services	527.88	0.00	0.00	527.88
	District Administration	868.72	0.00	0.00	868.72
	Treasury and Accounts Administration	322.26	0.00	0.00	322.26
	Police	16,350.22	640.58	0.00	16,990.80
	Jails	638.13	0.00	0.00	638.13
	Stationery and Printing	167.99	3.93	0.00	171.92
	Public Works	869.75	876.45	0.00	1,746.20
	Other Administrative Services	1,774.07	1,893.49	0.00	3,667.56
A.5	Pensions and Miscellaneous General Services				
	Pensions and Other Retirement benefits	44,023.94	0.00	0.00	44,023.94
	Miscellaneous General Services	-344.97(*)	0.00	77.93	-267.04
	Total-General Services	1,31,057.25	3,419.43	77.93	1,34,554.61
B	Social Services				
B.1	Education, Sports, Art and Culture				
	General Education	46,991.56	621.71	0.00	47,613.27
	Technical Education	385.72	203.17	0.00	588.89
	Sports and Youth Services	206.95	55.40	0.00	262.35
	Art and Culture	73.14	112.10	0.00	185.24
B.2	Health and Family Welfare				
	Medical and Public Health	10,374.19	2,054.41	0.00	12,428.60
	Family Welfare	5,468.47	205.27	0.00	5,673.74

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

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

Description		Revenue	Capital	Loans and Advances	Total
(₹ in crore)					
B	Social Services-concltd.				
B.3	Water Supply, Sanitation, Housing and Urban Development				
	Water Supply and Sanitation	1,418.94	2,221.79	259.14	3,899.87
	Housing	724.97	3,333.19	0.00	4,058.16
	Urban Development	6,563.84	583.79	200.00	7,347.63
B.4	Information and Broadcasting				
	Information and Publicity	360.70	0.00	0.00	360.70
B.5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	5,210.79	131.95	1.00	5,343.74
B.6	Labour and Labour Welfare				
	Labour and Employment	1,005.78	0.00	0.00	1,005.78
B.7	Social Welfare and Nutrition				
	Social Security and Welfare	11,813.97	413.10	0.80	12,227.87
	Relief on account of Natural Calamities	599.34	0.00	0.00	599.34
B.8	Others				
	Other Social Services	19.40	653.24	0.00	672.64
	Secretariat - Social Services	93.97	0.00	0.00	93.97
	Total-Social Services	91,311.73	10,589.12	460.94	1,02,361.79
C	Economic Services				
C.1	Agriculture and Allied Activities				
	Crop Husbandry	8,280.99	157.23	0.00	8,438.22
	Soil and Water Conservation	648.06	2.68	0.00	650.74
	Animal Husbandry	1,285.48	136.05	0.00	1,421.53
	Dairy Development	96.13	0.00	25.00	121.13
	Fisheries	91.22	0.38	0.00	91.60
	Forestry and Wild Life	640.73	216.97	0.00	857.70
	Plantations	5.15	0.00	0.00	5.15
	Food Storage and Warehousing	255.34	2,370.11	0.00	2,625.45
	Agricultural Research and Education	249.03	22.04	0.00	271.07
	Co-operation	555.36	42.81	4.26	602.43
	Other Agricultural Programmes	21.50	0.00	0.00	21.50
C.2	Rural Development				
	Special Programmes for Rural Development	937.70	0.00	0.00	937.70
	Other Rural Development Programmes	24,971.00	3,406.72	0.00	28,377.72
C.3	Special Areas Programmes				
	Other Special Area Programmes	45.72	698.31	0.00	744.03
C.4	Irrigation and Flood Control				
	Major Irrigation	555.67	3,789.42	0.00	4,345.09
	Medium Irrigation	3,778.59	476.84	0.00	4,255.43
	Minor Irrigation	2,199.63	532.55	0.00	2,732.18
	Command Area Development	126.25	0.00	0.00	126.25
	Flood Control and Drainage	109.59	731.98	0.00	841.57

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

Description		Revenue	Capital	Loans and Advances	Total
(₹ in crore)					
C	Economic Services-concl.				
C.5	Energy				
	Power	14,985.76	13,409.18	615.45	29,010.39
	New and Renewable Energy	366.39	2.69	0.00	369.08
C.6	Industry and Minerals				
	Village and Small Industries	625.89	5.71	0.00	631.60
	Industries	1,187.16	0.00	0.00	1,187.16
	Non-ferrous Mining and Metallurgical Industries	34.54	1.43	0.00	35.97
	Telecommunication & Electronic Industries	0.00	30.00	0.00	30.00
	Consumer Industries	0.00	0.00	4,753.54	4,753.54
	Other Outlays on Industries and Minerals	177.31	0.00	270.00	447.31
C.7	Transport				
	Civil Aviation	12.56	2,133.59	0.00	2,146.15
	Roads and Bridges	4,302.40	19,816.31	0.00	24,118.71
	Road Transport	217.40	50.00	0.00	267.40
C.8	Science, Technology and Environment				
	Other Scientific Research	59.71	0.00	0.00	59.71
	Ecology and Environment	5.96	0.00	0.00	5.96
C.9	General Economic Services				
	Secretariat -Economic Services	134.76	0.00	0.00	134.76
	Tourism	57.07	421.86	0.00	478.93
	Census Survey and Statistics	98.96	0.00	0.00	98.96
	Civil Supplies	69.23	0.00	0.00	69.23
	Other General Economic Services	70.35	0.00	0.00	70.35
	Total-Economic Services	67,258.59	48,454.86	5,668.25	1,21,381.70
D	Grants-in-Aid & Contributions				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	12,100.39	0.00	0.00	12,100.39
E	Public Debt				
	Internal Debt of the State Government	0.00	0.00	19,080.08	19,080.08
	Loans and Advances from the Central Government	0.00	0.00	1,636.53	1,636.53
F	Loans to Government Servants etc.				
	Loans to Government Servants etc.-	0.00	0.00	95.52	95.52
	Total-Grants-in-Aid & Contributions, Public Debt and Loans to Government Servants etc.	12,100.39	0.00	20,812.13	32,912.52
	Total-Consolidated Fund Expenditure	3,01,727.96	62,463.41	27,019.25	3,91,210.62

4. STATEMENT ON

B-EXPENDITURE BY NATURE

Object of Expenditure		2018-19		
		Revenue	Capital	Total
		(₹ in crore)		
20	Subsidiary Grant/ Contribution/ Government Aid	45,794.09	0.00	45,794.09
33	Pension/ Gratuity/ Other Retirement Benefits	43,757.32	0.00	43,757.32
01	Pay	40,732.06	0.00	40,732.06
31	Subsidiary Grant-General (Salary)	39,880.53	0.00	39,880.53
32	Interest/ Dividend	32,606.00	0.00	32,606.00
48	Inter account Transfer	28,552.55	1,500.00	30,052.55
27	Subsidy	14,052.52	0.00	14,052.52
28	Assignments	12,100.38	0.00	12,100.38
42	Other Expense	6,404.01	3,350.95	9,754.96
35	Subsidiary Grant for Capital Expenditure	6,089.49	0.00	6,089.49
21	Scholarship and Stipend	4,860.46	0.00	4,860.46
03	Dearness Allowance	3,827.87	0.00	3,827.87
29	Maintenance	3,367.32	0.00	3,367.32
43	Material and Supply	2,832.94	2,372.87	5,205.81
09	Electricity	2,645.18	0.00	2,645.18
06	Other Allowances	2,242.21	0.00	2,242.21
53	Arrear of Revised Salary (State Aided)	2,163.63	0.00	2,163.63
16	Payment for Commercial and Special Services	1,704.27	0.00	1,704.27
07	Honorarium	1,431.14	0.00	1,431.14
52	Arrear of Revised Salary (State)	1,416.58	0.00	1,416.58
02	Wages	1,061.62	0.00	1,061.62
39	Medicine and Chemicals	878.61	0.00	878.61
49	Medical Expenses	579.85	0.00	579.85
15	Maintenance of Vehicles and purchase of Petrol etc.	552.90	0.03	552.93
04	Travelling Expenses	423.94	0.00	423.94
08	Office Expenses	303.43	0.00	303.43
19	Advertisement, Sales and Publicity Expenses	298.57	0.00	298.57
41	Food Expenses	255.53	0.00	255.53
17	Rent, Rate and Taxes	147.25	0.00	147.25
26	Machines/Equipments and Plants	115.32	905.87	1,021.19
44	Travelling and other related Expenses for Training	113.13	0.00	113.13
46	Computer Hardware/ Software	102.09	35.91	138.00
12	Office Furniture and Equipments	94.50	6.66	101.16
11	Stationery and Printing of forms	92.13	0.00	92.13
38	Interim Relief	88.87	0.00	88.87
18	Publication	87.24	0.00	87.24
10	Water Tax / Water Surcharge	82.05	0.00	82.05
40	Essential Infrastructure for Hospitals	64.95	0.00	64.95
47	Maintenance of Computer/ Purchase of related Stationery	61.81	0.01	61.82
14	Purchase of Staff Car/ Vehicle for office use	61.03	118.54	179.57
13	Telephone Expenses	50.88	0.00	50.88
51	Uniform Expenses	41.71	0.00	41.71
23	Expenditure on Confidential Services	41.00	0.00	41.00

EXPENDITURE (CONSOLIDATED FUND)

2017-18			2016-17		
Revenue	Capital	Total	Revenue	Capital	Total
₹ in crore)			₹ in crore)		
47,970.58	0.00	47,970.58	33,155.04	0.00	33,155.04
37,987.93	0.00	37,987.93	27,286.67	0.00	27,286.67
39,343.73	0.00	39,343.73	20,089.32	0.00	20,089.32
40,664.96	0.00	40,664.96	47,044.79	0.00	47,044.79
29,714.63	0.00	29,714.63	27,461.90	0.00	27,461.90
14,526.25	815.00	15,341.25	15,597.51	4,400.00	19,997.51
9,284.02	0.00	9,284.02	8,044.88	0.00	8,044.88
11,555.39	0.00	11,555.39	10,642.14	0.00	10,642.14
7,452.41	2,263.56	9,715.97	8,426.00	1,846.89	10,272.89
3,585.02	0.40	3,585.42	2,177.26	0.46	2,177.72
4,355.94	0.00	4,355.94	4,120.90	0.00	4,120.90
2,458.77	0.00	2,458.77	15,918.09	0.00	15,918.09
3,418.15	0.00	3,418.15	3,111.83	0.00	3,111.83
1,469.58	1,124.43	2,594.01	3,109.42	2,859.96	5,969.38
2,864.46	0.00	2,864.46	1,770.51	0.00	1,770.51
1,687.11	0.00	1,687.11	1,539.65	0.00	1,539.65
1.13	0.00	1.13	0.00	0.00	0.00
1,242.61	1.41	1,244.02	831.70	3.63	835.33
1,332.11	0.00	1,332.11	1,102.91	0.00	1,102.91
4.74	0.00	4.74	0.00	0.00	0.00
921.39	0.00	921.39	823.99	0.00	823.99
882.94	0.00	882.94	641.57	0.00	641.57
683.22	0.00	683.22	602.36	0.00	602.36
498.71	0.00	498.71	401.10	0.03	401.13
435.04	0.00	435.04	450.18	0.00	450.18
284.12	0.00	284.12	381.34	0.00	381.34
273.33	0.00	273.33	554.24	0.00	554.24
239.86	0.00	239.86	231.77	0.00	231.77
148.84	0.00	148.84	105.66	0.00	105.66
108.12	873.18	981.30	106.26	1,023.00	1,129.26
86.91	0.00	86.91	81.42	0.00	81.42
91.88	79.72	171.60	116.54	91.04	207.58
76.57	6.29	82.86	84.70	14.85	99.55
73.41	0.00	73.41	69.12	0.00	69.12
0.00	0.00	0.00	0.00	0.00	0.00
90.79	0.00	90.79	104.48	0.00	104.48
66.29	0.00	66.29	61.92	0.00	61.92
64.37	0.00	64.37	56.73	0.00	56.73
52.84	0.16	53.00	48.63	0.21	48.84
49.57	135.18	184.75	45.22	94.42	139.64
63.65	0.00	63.65	43.81	0.00	43.81
43.55	0.00	43.55	44.59	0.00	44.59
17.17	0.00	17.17	55.43	0.00	55.43

4. STATEMENT ON

B-EXPENDITURE BY NATURE

Object of Expenditure		2018-19		
		Revenue	Capital	Total
(₹ in crore)				
05	Transfer Travelling Expenses	32.50	0.00	32.50
22	Hospitality Expenses	10.25	0.00	10.25
45	Leave Travelling Expenses	8.10	0.00	8.10
37	Suspense	5.10	125.60	130.70
24	Major Construction Works	0.00	40,223.24	40,223.24
25	Minor Construction Works	0.00	69.94	69.94
30	Investment / Loans	0.00	40,773.04	40,773.04
99	PLA Refund	-386.95	0.00	-386.95
Total-		3,01,727.96	89,482.66	3,91,210.62

EXPENDITURE (CONSOLIDATED FUND)

2017-18			2016-17		
Revenue	Capital	Total	Revenue	Capital	Total
(₹ in crore)			(₹ in crore)		
33.67	0.00	33.67	29.85	0.00	29.85
11.10	0.00	11.10	20.24	0.00	20.24
6.98	0.00	6.98	6.19	0.00	6.19
-0.32	-8.08	-8.40	-5.60	117.61	112.01
0.00	25,345.62	25,345.62	0.00	47,185.65	47,185.65
0.00	47.71	47.71	0.00	64.75	64.75
0.00	24,914.78	24,914.78	0.00	39,130.38	39,130.38
0.00	0.00	0.00	0.00	0.00	0.00
2,66,223.52	55,599.36	3,21,822.88	2,36,592.26	96,832.88	3,33,425.14

5. STATEMENT ON PROGRESSIVE CAPITAL EXPENDITURE

Major Heads	Description	Expenditure during 2017-18	Progressive Expenditure up to 2017-18	Expenditure during 2018-19	Progressive Expenditure up to 2018-19	Increase(+)/ Decrease(-) in percentage during 2018-19
1	2	3	4	5	6	7
(₹ in crore)						
A-Capital Account of General Services-						
	4047 Capital Outlay on Other Fiscal Services	4.88	39.38	4.98	44.36	2.05
	4055 Capital Outlay on Police	605.99	6,609.81	640.58	7,250.39	5.71
	4058 Capital Outlay on Stationery and Printing	9.05	77.07	3.93	81.00	-56.57
	4059 Capital Outlay on Public Works	1,010.31	9,029.37	876.45	9,905.82	-13.25
	4070 Capital Outlay on other Administrative Services	830.55	5,271.93	1,893.49	7,165.42	127.98
	4075 Capital Outlay on Miscellaneous General Services	315.00	8,818.77	0.00	8,818.77	-100.00
	TOTAL-(A)-Capital Account of General Services	2,775.78	29,846.33	3,419.43	33,265.76	23.19
B-Capital Account of Social Services-						
<i>(a) Capital Account of Education, Sports, Art and Culture-</i>						
	4202 Capital Outlay on Education, Sports, Art and Culture	938.27	11,510.67	992.38	12,503.05	5.77
	TOTAL-(a)-Capital Account of Education, Sports, Art and Culture	938.27	11,510.67	992.38	12,503.05	5.77
<i>(b) Capital Account of Health and Family Welfare-</i>						
	4210 Capital Outlay on Medical and Public Health	1,920.57	20,142.23	2,054.41	22,196.64	6.97
	4211 Capital Outlay on Family Welfare	191.41	323.28	205.27	528.55	7.24
	TOTAL-(b)-Capital Account of Health and Family Welfare	2,111.98	20,465.51	2,259.68	22,725.19	6.99
<i>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development-</i>						
	4215 Capital Outlay on Water Supply and Sanitation	1,811.29	14,163.43	2,221.79	16,385.22	22.66
	4216 Capital Outlay on Housing	5,617.22	25,253.97	3,333.19	28,587.16	-40.66
	4217 Capital Outlay on Urban Development	147.65	13,940.53	583.79	14,524.32	295.39
	TOTAL-(c)-Capital Account of Water Supply, Sanitation, Housing and Urban Development	7,576.16	53,357.93	6,138.77	59,496.70	-18.97

5. STATEMENT ON PROGRESSIVE CAPITAL EXPENDITURE

Major Heads	Description	Expenditure during 2017-18	Progressive Expenditure up to 2017-18	Expenditure during 2018-19	Progressive Expenditure up to 2018-19	Increase(+)/ Decrease(-) in percentage during 2018-19
1	2	3	4	5	6	7

(₹ in crore)

B- Capital Account of Social Services-concltd.

(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 and other Backward Classes	275.53	2,623.03	131.95	2,754.98	-52.11
TOTAL-(e)-Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	275.53	2,623.03	131.95	2,754.98	-52.11

(g) Capital Account of Social Welfare and Nutrition-

4235 Capital Outlay on Social Security and Welfare	421.05	5,294.16	413.10	5,707.26	-1.89
TOTAL-(g)-Capital Account of Social Welfare and Nutrition	421.05	5,294.16	413.10	5,707.26	-1.89

(h) Capital Account of Other Social Services-

4250 Capital Outlay on Other Social Services	302.14	2,014.42	653.24	2,667.66	116.20
TOTAL-(h)-Capital Account of Other Social Services	302.14	2,014.42	653.24	2,667.66	116.20
TOTAL-(B)-Capital Account of Social Services	11,625.13	95,277.47	10,589.12	1,05,866.59	-8.91

C- Capital Account of Economic Services-

(a) Capital Account of Agriculture and Allied Activities-

4401 Capital Outlay on Crop Husbandry	135.27	1,605.53	157.23	1,762.76	16.23
4402 Capital Outlay on Soil and Water Conservation	0.02	19.71	2.68	22.39	13,300.00
4403 Capital Outlay on Animal Husbandry	82.27	762.95	136.05	899.00	65.37
4404 Capital Outlay on Dairy Development	0.00	100.77	0.00	100.77	..

5. STATEMENT ON PROGRESSIVE CAPITAL EXPENDITURE

Major Heads	Description	Expenditure during 2017-18	Progressive Expenditure up to 2017-18	Expenditure during 2018-19	Progressive Expenditure up to 2018-19	Increase(+)/ Decrease(-) in percentage during 2018-19
1	2	3	4	5	6	7
(₹ in crore)						
C- Capital Account of Economic Services-concl.						
<i>(a) Capital Account of Agriculture and Allied Activities-concl.</i>						
	4405 Capital Outlay on Fisheries	0.00	5.61	0.38	5.99	..
	4406 Capital Outlay on Forestry and Wild Life	236.78	3,325.82	216.97	3,542.79	-8.37
	4407 Capital Outlay on Plantations	0.00	41.72	0.00	41.72	0.00
	4408 Capital Outlay on Food Storage and Warehousing	1,127.22	13,012.13	2,370.11	15,382.24	110.26
	4415 Capital Outlay on Agricultural Research and Education	27.89	1,233.39	22.04	1,255.43	-20.98
	4416 Investments in Agricultural Financial Institutions	0.00	2.67	0.00	2.67	..
	4425 Capital Outlay on Co-operation	4.98	1,588.78	42.81	1,631.59	759.64
	4435 Capital Outlay on Other Agricultural Programme	0.00	-0.04	0.00	-0.04	..
	TOTAL-(a)-Capital Account of Agriculture and Allied Activities	1,614.43	21,699.04	2,948.27	24,647.31	82.62
<i>(b) Capital Account of Rural Development-</i>						
	4515 Capital Outlay on other Rural Development Programme	2,313.12	28,646.24	3,406.72	32,052.96	47.28
	TOTAL-(b)-Capital Account of Rural Development	2,313.12	28,646.24	3,406.72	32,052.96	47.28
<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	591.16	13,510.06	698.31	14,208.37	18.13
	TOTAL-(c)-Capital Account of Special Areas Programme	591.16	13,536.13	698.31	14,234.44	18.13

5. STATEMENT ON PROGRESSIVE CAPITAL EXPENDITURE

Major Heads	Description	Expenditure during 2017-18	Progressive Expenditure up to 2017-18	Expenditure during 2018-19	Progressive Expenditure up to 2018-19	Increase(+)/ Decrease(-) in percentage during 2018-19
1	2	3	4	5	6	7

(₹ in crore)

C- Capital Account of Economic Services-contd.

(d) Capital Account of Irrigation and Flood Control-

4700	Capital Outlay on Major Irrigation	2,063.04	32,020.04	3,789.42	35,809.46	83.68
4701	Capital Outlay on Medium Irrigation	173.69	5,170.02	476.84	5,646.86	174.54
4702	Capital Outlay on Minor Irrigation	306.27	6,402.18	532.55	6,934.73	73.88
4705	Capital Outlay on command Area Development	0.00	11.94	0.00	11.94	..
4711	Capital Outlay on Flood Control Projects	564.33	6,660.51	731.98	7,392.49	29.71
TOTAL-(d)-Capital Account of Irrigation and Flood Control		3,107.33	50,264.69	5,530.79	55,795.48	77.99

(e) Capital Account of Energy-

4801	Capital Outlay on Power Projects	8,271.09	98,068.25	13,409.18	1,11,477.43	62.12
4810	Capital Outlay on Non-Conventional sources of Energy	41.79	327.82	2.69	330.51	-93.56
TOTAL-(e)-Capital Account of Energy		8,312.88	98,396.07	13,411.87	1,11,807.94	61.34

(f) Capital Account of Industry and Minerals-

4851	Capital Outlay on Village and Small Industries	15.16	379.76	5.71	385.47	-62.34
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	1.73	103.92	1.43	105.35	-17.34
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	52.50	233.82	30.00	263.82	-42.86
4860	Capital Outlay on Consumer Industries	0.00	1,433.56	0.00	1,433.56	..
4885	Other Capital Outlay on Industries and Minerals	0.00	316.14	0.00	316.14	..
TOTAL-(f)-Capital Account of Industry and Minerals		69.39	2,546.67	37.14	2,583.81	-46.48

5. STATEMENT ON PROGRESSIVE CAPITAL EXPENDITURE

Major Heads	Description	Expenditure during 2017-18	Progressive Expenditure up to 2017-18	Expenditure during 2018-19	Progressive Expenditure up to 2018-19	Increase(+)/ Decrease(-) in percentage during 2018-19
1	2	3	4	5	6	7
(₹ in crore)						
C- Capital Account of Economic Services-conclld.						
<i>(g) Capital Account of Transport-</i>						
	5053 Capital Outlay on Civil Aviation	620.00	2,130.32	2,133.59	4,263.91	244.13
	5054 Capital Outlay on Roads and Bridges	7,635.28	1,14,350.79	19,816.31	1,34,167.10	159.54
	5055 Capital Outlay on Road Transport	69.47	784.97	50.00	834.97	-28.03
	TOTAL-(g)-Capital Account of Transport	8,324.75	1,17,266.08	21,999.90	1,39,265.98	164.27
<i>(i) Capital Account of Science Technology and Environment-</i>						
	5425 Capital Outlay on Other Scientific and Environmental research	0.00	18.12	0.00	18.12	..
	TOTAL-(i)-Capital Account of Science Technology and Environment-	0.00	18.12	0.00	18.12	..
<i>(j) Capital Account of General Economic Services-</i>						
	5452 Capital Outlay on Tourism	354.00	1,850.86	421.86	2,272.72	19.17
	5455 Capital Outlay on Meteorology	0.00	1.35	0.00	1.35	..
	5465 Investments in General Financial and Trading Institutions	0.00	68.24	0.00	68.24	..
	5475 Capital Outlay on Other General Economic Services	0.00	-13.61	0.00	-13.61	..
	TOTAL-(j)-Capital Account of General Economic Services	354.00	1,906.84	421.86	2,328.70	19.17
	TOTAL-(C)-Capital Account of Economic Services	24,687.06	3,34,279.88	48,454.86	3,82,734.74	96.28
	GRAND TOTAL	39,087.97	4,59,403.68	62,463.41	5,21,867.09	59.80

EXPLANATORY NOTES

1. As per accounts the total investment in share capital of different concerns at the end of 2018-19 was ₹ 1,18,531.56 crore. The dividend received therefrom was ₹ 175.48 crore at the end of 2018-19 that formed 0.15 per cent of total investment at the end of the year. Further details are given in Statement No.19(2) and 14 respectively.

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

6. STATEMENT ON BORROWINGS AND OTHER LIABILITIES

Statement of Public Debt and Other Liabilities ¹							
Nature of Borrowings	Balance as on 1 st April 2018	Receipts during the year	Repayments during the year	Balance as on 31 st March 2019	Net Increase(+) / Decrease (-)		As a percent of Total Liabilities
					Amount	Per Cent	
1	2	3	4	5	6	7	8
(₹ in crore)							
A-Public Debt-							
6003 Internal Debt of the State government	3,21,479.05	50,790.95	19,080.08	3,53,189.92	31,710.87	10	68
Market Loans	2,02,053.39	46,000.00	12,693.33	2,35,360.06	33,306.67	16	43
Loans from Financial Institutions	58,695.17	4,790.95	1,515.11	61,971.01	3,275.84	6	12
Special Securities issued to National Small Savings Fund	60,608.31	0.00	4,871.64	55,736.67	-4,871.64	-8	13
Other Loans	122.18	0.00	0.00	122.18	0.00	..	..
6004 Loans and Advances from the Central Government	12,811.81	804.31	1,636.53	11,979.59	-832.22	-6	2
Total-Public Debt	3,34,290.86	51,595.26	20,716.61	3,65,169.51	30,878.65	9	70
B-Other liabilities -							
Public Accounts -							
Small savings, Provident Funds etc.	50,767.76	13,467.37	9,821.79	54,413.34	3,645.58	7	11
Reserve funds not bearing interest	59,280.07	30,097.10	16,552.40	72,824.77	13,544.70	23	14
Deposits bearing interest	-1,315.33	3,584.18	3,399.83	-1,130.98	184.35	14	1
	5,302.45			5,302.45			
Deposits not bearing interest	16,049.97	14,759.88	12,759.84	18,050.01	2,000.04	12	4
	3,466.40			3,466.40			
Total other liabilities	1,24,782.47	61,908.53	42,533.86	1,44,157.14	19,374.67	16	30
	8,768.85			8,768.85			
Total Public Debt and other liabilities	4,59,073.33	1,13,503.79	63,250.47	5,09,326.65	50,253.32	11	100
	8,768.85			8,768.85			

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

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

25

¹ Detailed Account is at pages 388 to 406.

Explanatory Notes to Statement-6

1. Amortisation arrangements- The Government has created Sinking Funds for amortisation of open market loans. Balance of open market loans was ₹ 2,35,360.06 crore on 31-3-2019 which are repayable in lump sum on expiry of fixed period.

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

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

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

The balances in the sinking fund and open market loans at the commencement and close of the year 2018-19 are given below-

Particulars	Opening Balance on 1-4-2018	Additions		Withdrawals during 1-4-2018 to 31-3-2019	Closing Balance on 31-3-2019
		Contribution from Revenue	Interest on Investment		
(₹ in crore)					
Open Market Loans	2,02,053.39	46,000.00	0.00	12,693.33	2,35,360.06
Sinking Funds- Liquidation	57,469.61	26,403.95	0.00	12,693.33	71,180.23
Total	2,59,523.00	72,403.95	0.00	25,386.66	3,06,540.29

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 2018-19, but repayment was ₹ 4,871.64 crore during the year. The balance outstanding at the end of the year was ₹55,736.67 crore which was 15.26 *per cent* of the total Public Debt of the State Government as on 31 March 2019.

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 2017-18 and 2018-19 were as shown below:-

	2018-19	2017-18	Net Increase (+) Decrease(-) during the year
(₹ in crore)			
(i) Gross debt and other obligations outstanding at the end of the year-			
(a) Public Debt and Small Savings, Provident funds etc.	4,19,582.85	3,85,058.62	34,524.23
(b) Other Obligations	98,512.65	82,783.56	15,729.09
Total (i)	5,18,095.50	4,67,842.18	50,253.32

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

(a) Public Debt and Small Savings, Provident funds etc.

(b) Other Obligations

(iii) Deduct:

(a) Interest received on loans and advances given by Government

(b) Interest realised on Investment of cash balance

(iv) Net interest charges**(v) Percentage of gross interest (item (ii)) to total revenue receipts****(vi) Percentage of net interest (item (iv)) to total revenue receipts**

	2018-19	2017-18	Net Increase (+) Decrease(-) during the year
	(₹ in crore)		
	32,041.94	29,070.29	2,971.65
	0.15	65.54	-65.39
Total (ii)	32,042.09	29,135.83	2,906.26
	27.10	2.80	24.30
	1,088.56	487.71	600.85
Total (iii)	1,115.66	490.51	625.15
	30,926.43	28,645.32	2,281.11
	9.71	10.46	-0.75
	9.37	10.28	-0.91

There was, in addition, certain other receipts and adjustments totaling ₹596.78 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 ₹ 30,329.65 crore which works out to 9.19 *per cent* of the revenue.

The Government also received ₹ 175.48 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 1-4-2018 to 31-3-2019 for reduction or avoidance of debt was ₹ 26,403.95 crore (as shown under head 2048 in Statement no.15).

7. STATEMENT ON LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

Loanee Groups	Balance on April 1, 2018	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on March 31, 2019	Net increase/ decrease during the year	Interest Payment in Arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
Statutory Corporations	1,775.15	77.93	0.61	0.00	1,852.47	77.32	0.00
Universities/Academic Institutions	21.16	0.00	0.00	0.00	21.16	0.00	0.00
Municipalities/Municipal Councils/Municipal Corporations	4,518.04	259.15	85.21	0.00	4,691.98	173.94	0.00
Urban Development Authorities	1,783.89	200.00	100.60	0.00	1,883.29	99.40	4.38
Housing Boards	90.65	0.00	0.00	0.00	90.65	0.00	0.00
Co-operative Societies/Corporations /Banks	1,529.39	4,782.80	4,915.40	0.00	1,396.79	-132.60	730.66
Others	19,800.72	887.24	111.07	0.00	20,576.89	776.17	2,081.86
Loans to Government Servants	201.31	95.52	100.50	0.00	196.33	-4.98	0.00
Total-Loans and Advances	29,720.31	6,302.64	5,313.39	0.00	30,709.56	989.25	2,816.90

7. STATEMENT ON LOANS AND ADVANCES GIVEN BY THE GOVERNMENT**Section: 1 Summary of Loans and Advances: Loanee group wise****Following are the Cases of Loan having been sanctioned as ' Loan in perpetuity':**

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

(₹ in crore)

No information available

7. STATEMENT ON LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

Sectors ' 1	Balance on April 1, 2018 2	Disbursements during the year 3	Repayments during the year 4	write-off of Irrecoverable Loans and advances 5	Balance on March 31, 2019 6	Net increase/ decrease during the year 7	Interest Payment in Arrears 8
(₹ in crore)							
General Services							
Statutory Corporations	1,772.00	77.93	0.61	0.00	1,849.32	77.32	0.00
Total-General Services	1,772.00	77.93	0.61	0.00	1,849.32	77.32	0.00
Social Services							
Universities/Academic Institutions	21.16	0.00	0.00	0.00	21.16	0.00	0.00
Municipalities/Municipal Councils/Municipal Corporations	4,518.04	259.15	85.21	0.00	4,691.98	173.94	0.00
Urban Development Authorities	1,783.89	200.00	100.60	0.00	1,883.29	99.40	4.38
Housing Boards	90.65	0.00	0.00	0.00	90.65	0.00	0.00
Others	70.29	1.79	0.04	0.00	72.04	1.75	5.01
Total-Social Services	6,484.03	460.94	185.85	0.00	6,759.12	275.09	9.39
Economic Services							
Statutory Corporations	3.15	0.00	0.00	0.00	3.15	0.00	0.00
Co-operative Societies/Corporations /Banks	1,529.39	4,782.80	4,915.40	0.00	1,396.79	-132.60	730.66
Others	19,730.43	885.45	111.03	0.00	20,504.85	774.42	2,076.85
Total-Economic Services	21,262.97	5,668.25	5,026.43	0.00	21,904.79	641.82	2,807.51
Government Servants, etc.							
Loans to Government Servants	201.31	95.52	100.50	0.00	196.33	-4.98	0.00
Total-Government Servants, etc.	201.31	95.52	100.50	0.00	196.33	-4.98	0.00
Total-Loans and Advances	29,720.31	6,302.64	5,313.39	0.00	30,709.56	989.25	2,816.90

¹ Please refer Section 1 of Statement 18.

7. STATEMENT ON LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 3 Summary of repayments in arrears from loanee entities

Loanee-Entity/Loanee group wise	Amount of arrears as on March 31, 2019			Earliest period to which arrears relate	Total loans outstanding against the entity on March 31, 2019
	Principal	Interest	Total		
1	2	3	4	5	6
(₹ in crore)					
Statutory Corporations	209.27	312.60	521.87	2009-10	339.96
Municipalities/Municipal Councils /Municipal Corporations	3,525.06	0.00	3,525.06	2009-10	4,166.56
Urban Development Authorities	181.07	4.38	185.45	2010-11	969.83
Co-operative Societies /Corporations/Banks	2,140.44	418.06	2,558.50	2001-02	6,368.96
Others	2,080.05	2,081.86	4,161.91	2002-03	9,192.92
Total	8,135.89	2,816.90	10,952.79		21,038.23

Note:- Please refer Section 2 of Statement 18.

8. STATEMENT ON INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the share capital and debentures of different concerns for 2017-18 and 2018-19

Name of the concern	2018-19			2017-18		
	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	888.48	0.00	3	888.48	0.00
2. Government Companies	82	1,21,619.71	175.03	82	1,12,074.13	21.30
3. Joint Stock Companies	21	0.10	0.00	21	0.10	0.00
4. Co-operative Societies and Federations	13,387	775.36	0.45	13,387	753.99	9.54
5. Banks	90	1,523.92	0.00	90	1,499.17	0.00
Total-	13,583	1,24,807.57	175.48	13,583	1,15,215.87	30.84

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

9. STATEMENT ON GUARANTEES GIVEN BY THE GOVERNMENT

A. Guarantees given by the State Government for repayment of loans etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other Institutions during the year and sums guaranteed outstanding on the 31st March 2019 in various sectors are shown below:-

Sector	Maximum amount guaranteed during the year		Outstanding at the beginning of 2018-19		Additions during the year	Deletions (other than invoked) during the year	Invoked during the year		Outstanding at the end of 2018-19		Guarantee Commission or Fee	
	Principal	Interest (#)	Principal	Interest (#)			Discharged	Not Discharged	Principal	Interest (#)	Received	Receivable
1	2	3	4	5	6	7	8	9	10	11	12	13
(₹ in crore)												
Industry Department(6)*	7.65 (@)	..	30.88	..	0.00	1.50	0.00	0.00	29.38	..	0.00	0.72
Cane Development Department (2)*	2.50	..	2.50	..	0.00	0.00	0.00	0.00	2.50	..	0.00	0.00
Sugar Industries Development Department (1)*	2,703.92	..	1,452.69	..	2,703.92	2,431.83	0.00	0.00	1,724.78	..	0.00	0.00
Cooperative Department (2)*	4,083.27	..	3,183.20	..	155.92	560.70	0.00	0.00	2,778.42	..	0.00	0.00
Power Department (4)*	62,702.30	..	75,944.63	..	13,176.56	3,122.46	0.00	0.00	85,998.73	..	0.00	9.74
Food Processing Department (1)*	0.55	..	0.55	..	0.00	0.00	0.00	0.00	0.55	..	0.00	0.00
Backward Class Welfare Department (1)*	52.65	..	52.65	..	0.00	0.00	0.00	0.00	52.65	..	0.00	0.00
Khadi and Gramodyog Department (1)*	0.00 (@)	..	105.35	..	0.00	0.00	0.00	0.00	105.35	..	0.00	0.00
Public Works Department (3)*	6,100.00	..	5,315.00	..	0.00	0.00	0.00	0.00	5,315.00	..	0.00	0.00
Rural Development Department (1)*	4,500.00	..	3,515.12	..	0.00	0.00	0.00	0.00	3,515.12	..	0.00	0.00
Industrial Development Department (1)*	10,509.64	..	1,179.00	..	9,330.64	0.00	0.00	0.00	10,509.64	..	0.00	0.00
Grand Total	90,662.48 (@)	..	90,781.57 (a)	..	25,367.04	6,116.49	0.00	0.00	1,10,032.12	..	0.00	10.46

(@) Figures are not compatible with the outstanding guarantee at the end of the year.

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

(#) Information not provided by the State Government.

(a) There was a difference of ₹ 15,940.35 crore between outstanding guarantees at the beginning of 2018-19 and that at the end of 2017-18. The State Government has been requested to reconcile this difference.

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 (Principal only)	Sums guaranteed outstanding on 31st March 2019	
		Principal	Interest (#)
(₹ in crore)			
1. Industry Department(6)*	7.65	29.38	..
Total-	7.65	29.38	..
2. Cane Development Department (2)*	2.50	2.50	..
Total-	2.50	2.50	..
3. Sugar Industries Development Department (1)*	2,703.92	1,724.78	..
Total-	2,703.92	1,724.78	..
4. Co-operative Department (2)*	4,083.27	2,778.42	..
Total-	4,083.27	2,778.42	..
5. Power Department (4)*	62,702.30	85,998.73	..
Total-	62,702.30	85,998.73	..
6. Food Processing Department (1)*	0.55	0.55	..
Total-	0.55	0.55	..
7. Backward Class Welfare Department (1)*	52.65	52.65	..
Total-	52.65	52.65	..
8. Khadi and Gramodyog Department (1)*	0.00 (@)	105.35	..
Total-	0.00 (@)	105.35	..
9. Public Works Department (3)*	6,100.00	5,315.00	..
Total-	6,100.00	5,315.00	..

Public or other body for which guarantee has been given and brief nature of guarantee (**)	Maximum amount guaranteed during the year (Principal only)	Sums guaranteed outstanding on 31st March 2019	
		Principal	Interest (#)
		(₹ in crore)	
10. Rural Development Department (1)*	4,500.00	4,500.00	..
Total-	4,500.00	4,500.00	..
11. Industrial Development Department (1)*	10,509.64	10,509.64	..
Total-	10,509.64	10,509.64	..
GRAND TOTAL	90,662.48	1,11,017.00	..

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 2018-19.

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

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

(#) Information not provided by the State Government.

(@) Figures are not compatible with the outstanding guarantee at the end of the year.

Note:- There was a difference of ₹ 2,370.72 crore (₹ 90,781.57 crore - ₹ 88,410.85 crore) of guaranteed amount between the figures furnished by the State Government and the figures (of 2018-19) depicted in the State Budget (2020-21).

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		
	2018-19			2018-19		
	State Fund Expenditure	Central Assistance (including CSS / CS)	Total	State Fund Expenditure	Central Assistance (including CSS / CS)	Total
1	2	3	4	5	6	7
1. Panchayati Raj Institution	(₹ in crore)					
(i) Zila Parishads	0.00	9,060.57	9,060.57	0.00	0.00	0.00
(ii) Panchayat Samities	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Gram Panchayats	7,149.23	0.00	7,149.23	0.00	0.00	0.00
Total	7,149.23	9,060.57	16,209.80	0.00	0.00	0.00
2. Urban Local Bodies						
(i) Municipal Corporations	775.35	485.72	1,261.07	46.28	485.72	532.00
(ii) Municipalities / Municipal Councils	758.66	450.34	1,209.00	31.59	450.34	481.93
(iii) Others	609.70	1.58	611.28	246.18	0.00	246.18
Total	2,143.71	937.64	3,081.35	324.05	936.06	1,260.11
3. Public Sector Undertakings						
(i) Government Companies	6,905.72	64.09	6,969.81	0.00	0.00	0.00
(ii) Statutory Corporations	83.22	0.00	83.22	0.00	0.00	0.00
Total	6,988.94	64.09	7,053.03	0.00	0.00	0.00
4. Autonomous Bodies						
(i) Universities	1,086.51	0.00	1,086.51	27.66	0.00	27.66
(ii) Development Authorities	0.00	240.00	240.00	0.00	240.00	240.00
(iii) Cooperative Institutions	41.17	0.00	41.17	0.00	0.00	0.00
(iv) Others	5,069.28	0.00	5,069.28	7.73	0.00	7.73
Total	6,196.96	240.00	6,436.96	35.39	240.00	275.39
5 Non-Government Organisations	173.35	8.26	181.61	100.36	0.00	100.36
6 Miscellaneous	43,869.47	14,931.91	58,801.38	1,751.22	2,702.41	4,453.63
Grand Total	66,521.66	25,242.47	91,764.13	2,211.02	3,878.47	6,089.49

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

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

(ii) Grants-in-Aid Paid in kind

Grantee Institutions	Total value	
	2018-19	2017-18
1	2	3

(₹ in crore)

1 Panchayati Raj Institutions

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

2 Urban Local Bodies

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

Nil

Nil

3 Public Sector Undertakings

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

4 Autonomous Bodies

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

5 Non-Government Organisations

TOTAL

Nil

Nil

11. STATEMENT ON VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2018-19			2017-18		
	Charged	Voted	Total	Charged	Voted	Total
	1	2	3	4	5	6	7
	(₹ in crore)					
Expenditure Heads (Revenue Account)	58,975.53	2,42,752.43	3,01,727.96	41,805.71	2,24,417.81	2,66,223.52
Expenditure Heads (Capital Account)	12.74	62,450.67	62,463.41 (a)	11.99	39,075.98	39,087.97
Disbursements under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (A)	20,716.61	6,302.64	27,019.25 (b)	15,002.10	1,509.29	16,511.39
Total	79,704.88	3,11,505.74	3,91,210.62	56,819.80	2,65,003.08	3,21,822.88
(A) The figures have been arrived as follows:-						
E--Public Debt						
Internal Debt of the State Government	19,080.08	0.00	19,080.08	13,461.13	0.00	13,461.13
Loans and Advances from the Central Government	1,636.53	0.00	1,636.53	1,540.97	0.00	1,540.97
F-Loans and Advances*						
Loans for General Services	0.00	77.93	77.93	0.00	41.22	41.22
Loans for Social Services	0.00	460.94	460.94	0.00	318.47	318.47
Loans for Economic Services	0.00	5,668.25	5,668.25	0.00	1,061.18	1,061.18
Loans to Government Servants etc.	0.00	95.52	95.52	0.00	88.42	88.42
Loans for Miscellaneous Purposes	0.00	0.00	0.00	0.00	0.00	0.00
Total	20,716.61	6,302.64	27,019.25	15,002.10	1,509.29	16,511.39
G-Inter-State Settlement						
Inter- State Settlement	0.00	0.00	0.00	0.00	0.00	0.00
H-Transfer to Contingency Fund						
Transfer to Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00

(*) A more detailed account is given in Statement No. 18 at pages 407 to 450.

(a) Excludes ₹ 89.72 crore spent from the Contingency Fund during 2018-19, but not recouped till close of the year.

(b) Excludes ₹ 300.00 crore and ₹ 240.00 crore spent from the Contingency Fund during 2016-17 and 2018-19 respectively, but not recouped till close of the year.

The percentage of charged expenditure and voted expenditure to total expenditure during 2017-18 and 2018-19 was as under:-

Year	Percentage of Total Expenditure	
	Charged	Voted
2018-19	20.37	79.63
2017-18	17.66	82.34

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

Heads	On 1st April 2018	During the year 2018-19	On 31st March 2019
1	2	3	4
(₹ in crore)			
CAPITAL AND OTHER EXPENDITURE			
<i>Capital Expenditure (Sub-sector wise)</i>			
Public Works	8,975.52	876.45	9,851.97
Other General Services	20,867.06	2,542.98	23,410.04
Social Services	95,273.85	10,589.12	1,05,862.97
Agriculture and Allied Services	21,876.60	3,037.99 (a)	24,914.59
Rural Development	28,645.75	3,406.72	32,052.47
Special Areas Programme	15,865.37	698.31	16,563.68
Irrigation and Flood Control	50,273.41	5,530.79	55,804.20
Energy	98,396.06	13,411.87	1,11,807.93
Industry and Minerals	2,351.39	37.14	2,388.53
Transport	1,17,247.73	21,999.90	1,39,247.63
Science, Technology and Environment	18.12	0.00	18.12
General Economic Services	1,904.14	421.86	2,326.00
TOTAL-Capital Expenditure	4,61,695.00	62,553.13	5,24,248.13

(a) Increased by ₹89.72 crore (Due to incurring of expenditure met out of advance from the Contingency Fund during the year 2018-19).

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

Heads	On 1st April 2018	During the year 2018-19	On 31st March 2019
1	2	3	4
(₹ in crore)			
CAPITAL AND OTHER EXPENDITURE-concltd.			
<i>Loans and Advances</i>			
Loans and Advances for various Services			
General Services	2,072.00	77.32	2,149.32
Social Services	6,531.58	275.09	6,806.67
Agriculture and Allied Activities	1,774.62	259.03 (a)	2,033.65
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	11,713.88	-4,276.27 (*)	7,437.61
Industry and Minerals	7,780.55	4,779.06 (b)	12,559.61
Transport	77.93	-5.00 (*)	72.93
General Economic Services	3.59	0.00	3.59
Loans to Government Servants	208.32	-4.98 (*)	203.34
TOTAL-Loans and Advances	30,272.30	1,104.25	31,376.55
Total-Capital and Other Expenditure	4,91,967.30	63,657.38	5,55,624.68
Deduct			
Contribution from Contingency Fund	513.62	204.72	718.34
Contribution from Miscellaneous Capital Receipts	0.00	0.00	0.00
Contribution from Development Funds, Reserve Funds etc.	0.00	0.00	0.00
Net- Capital and Other Expenditure	4,91,453.68	63,452.66	5,54,906.34

(a) Increased by ₹250.00 crore (Due to incurring of expenditure met out of advance from the Contingency Fund during the year 2018-19).

(b) Decreased by ₹125.00 crore (Due to recoupment of expenditure met out of advance from the Contingency Fund during the year 2017-18).

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

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

Heads	On 1st April 2018	During the year 2018-19	On 31st March 2019
1	2	3	4
(₹ in crore)			
PRINCIPAL SOURCES OF FUNDS-			
Revenue Surplus (+)/ Deficit (-) for 2018-19	39,236.36	28,249.55	67,485.91
Add-Adjustment on Account of retirement/Disinvestment			
Debt			
Internal Debt of the State Government	3,21,479.06	31,710.87	3,53,189.93
Loans and Advances from the Central Government	12,811.81	-832.22 (*)	11,979.59
Small Savings, Provident Funds etc.	50,767.75	3,645.59	54,413.34
TOTAL-Debt	3,85,058.62	34,524.24	4,19,582.86
Other Obligations			
Contingency Fund	136.92	-166.65 (*)	-29.73
Reserve Funds	59,280.07	13,544.71	72,824.78
Deposits and Advances	23,416.20	2,196.34	25,612.54
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	-3,315.58 (x)	222.67	-3,092.91 (x)
Remittances	-425.77	312.67	-113.10
TOTAL-Other Obligations	79,091.84	16,109.74	95,201.58
TOTAL-Debt and Other Obligations	4,64,150.46	50,633.98	5,14,784.44
Deduct-Cash Balance	265.21	-94.11	171.10
Deduct-Investments	11,204.57	15,524.98	26,729.55
Add-Amount closed to Government	0.00	0.00	0.00
Net amount allocated to Uttarakhand	-463.36 (y)	0.00	-463.36
Net Provision of Funds	4,91,453.68	63,452.66	5,54,906.34

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

(x) It represents the balance in credit.

(y) It is due to the net amount allocated to Uttarakhand.

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, 2019:-

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
1	2	3	4
(₹ in crore)		Consolidated Fund	(₹ in crore)
4,54,381.18 (*)		A to D and Part of Sector L (MH 8680 only)	
	E	Public Debt	3,65,169.51
30,709.56	F	Loans and Advances	
		Contingency Fund-	
29.73		Contingency Fund	
		Public Account	
	I	Small Savings, Provident Funds etc.	54,413.34
	J	Reserve Funds-	
		(a) Reserve Funds bearing interest-	0.00
		Balance	
44.42		Investment	
		(b) Reserve Funds not bearing interest-	72,824.77
		Balance	
0.78		Investment	
	K	Deposit and Advances-	
		(a) Deposit bearing Interest	4,171.47
		(b) Deposit not bearing Interest	21,516.41
75.34		(c) Advances	
3,081.44	L	Suspense and Miscellaneous-	
26,695.81		Investment	
		Other Items (Net)	
113.09	M	Remittances	
171.10	N	Cash Balance (closing)	
2,793.05		Net balance allocated to Uttarakhand(@)	
5,18,095.50		Total	5,18,095.50

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

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

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

EXPLANATORY NOTES

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

To this balances under Public Debt, Loans and Advances, Suspense and Miscellaneous (other than Miscellaneous Government Account), Remittances and Contingency Fund etc. are to be added and the closing cash balance at the end of the year is to be worked out and proved.

The other headings in the summary take into account the balances under all accounts heads in Government books in regard to which Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions.

It must be understood that these balances can not be regarded as a complete record of the financial position of the Government as it does not take into account all the physical assets of the State, such as lands, buildings, communication, etc. nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

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

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

Debit	Details	Credit
(₹ in crore)		(₹ in crore)
4,20,167.32	A-Amount at the debit of Government Account on 1st April, 2018	
	B-Receipt Heads (Revenue Account)	3,29,977.51
	C-Receipt Heads (Capital Account)	
3,01,727.96	D-Expenditure Heads (Revenue Account)	
62,463.41	E-Expenditure Heads (Capital Account)	
	F- Suspense and Miscellaneous (Miscellaneous Government Accounts)	
	G- Amount at the debit of Government Account on 31st March, 2019	4,54,381.18
7,84,358.69	Total	7,84,358.69

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

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

NOTES TO ACCOUNTS

1. Summary of Significant Accounting Policies:

(i) Entity and Accounting Period: The Finance Accounts 2018-19 present the transactions of the Government of Uttar Pradesh for the period 1 April 2018 to 31 March 2019. The accounts of receipts and expenditure of the Government of Uttar Pradesh have been compiled based on the initial accounts rendered by 82 Treasuries (including 03 accounts from Vidhan Sabha, Vidhan Parishad and Individual Running Ledger Accounts (IRLA) cheque section), 727 Public Works and Irrigation Divisions, 123 Forest Divisions and Advices of the Reserve Bank of India. Rendition of monthly accounts by Public Works and Forest Divisions is not satisfactory as receipt of accounts was delayed from 2 to 15 days from the scheduled date of their receipt. However, no account has been excluded at the end of the year.

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

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

(iii) Currency in which Accounts are kept: The accounts of Government of Uttar Pradesh are maintained in Indian Rupees.

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

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

However, during the year, the State Government made budget provisions and booked ‘minor construction works’ amounting to ₹69.94 crore, ‘maintenance of vehicles and purchase of petrol etc’ amounting to ₹0.03 crore, ‘maintenance of computer, purchase of related stationery’ amounting to ₹0.01 crore under Capital Section, whereas it should be booked as Revenue Expenditure. On the other

hand, expenditure of ₹61.03 crore for 'purchase of staff car/ vehicle for office use' was booked under Revenue Section instead of Capital.

The State Government expressed their view that purchase of new vehicle only should be provided under Capital section and arrangement for replacement of old vehicle should be booked under Revenue section. The government's view to this effect is not sustainable as replacement of old vehicle amounts to enhance the useful life of the assets, hence the expenditure incurred is capital in nature.

2. Quality of Accounts:

(i) Goods and service Tax:

(a) Balance under minor head 'Receipt Awaiting Transfer' (RAT): Goods and Service Tax was introduced from 1 July, 2017. Kanpur treasury gets CIN (Challan Identification Number) data (paid challan details) in respect of State Goods and Services Tax from two sources - Goods and Services Tax Network (GSTN) and RBI. During the year 2018-19, GSTN could not provide CIN details for ₹10,693.75 crore up to the date of closing of accounts for 2018-19. With the result this amount continued to remain under minor head 500- Receipts awaiting transfer to other minor head (RAT) below Major Head '0006-State Goods and Service Tax'.

(b) Advance Apportionment and Assignment of Un-apportioned Integrated Goods and Service Tax (IGST): As per sanction orders issued by the Ministry of Finance, Government of India, an amount of ₹5,423.60 crore was received on account of advance apportionment of IGST, and an amount of ₹2,693.90 crore have been assigned to the Uttar Pradesh Government on the basis of the recommendations of the Fourteenth Finance Commission.

(ii) Operation of omnibus minor head 800: The minor head 800-Other Receipts/ Other Expenditure is intended to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of minor head 800 is to be discouraged, since it renders the accounts opaque. During the year, ₹ 24,190.25 crore under 51 Revenue Major Heads of accounts on the receipt side, constituting 7.33 *per cent* of the total Revenue Receipts ₹ 3,29,977.51 crore, was recorded under minor head 800-Other Receipts under concerned Major Heads.

Similarly, ₹38,022.97 crore under various Revenue and Capital Major Heads of accounts on the expenditure side, constituting 10.44 *per cent* of total expenditure of ₹3,64,191.37 crore (Revenue and Capital), was recorded under minor head 800-Other Expenditure under 78 Major Heads. Instances where a substantial proportion (50 *per cent* or more of the total Receipts/ Expenditure under the Major Head) of the receipts/expenditure were classified under minor head 800-Other Receipts/Expenditure are listed in **Annexure-B** and **C** respectively. The State Government asserted to have proper use of minor head 800-Other Receipts/Other Expenditure.

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

expenditure under AC bills opaque. Details of pending DC bills as on 31 March 2019 are given in the table below:

Years	Number of pending DC bills	Amount (₹ in crore)
Up to 2016-17	3088	16.52
2017-18	27	0.30
2018-19	63	2.26
Total	3178	19.08

(Source: Monthly Accounts of the State Government.)

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

Sl. No.	Name of the Department	Number of pending DC bills	(₹ in crore)	
			Amount Outstanding	Percentage
01	Secretariat Administration Department	128	7.05	36.95
02	Personnel Department (Training and Other Expenditure)	04	1.98	10.38
03	Education Department (Secondary Education)	435	1.27	6.66
04	Public Works Department (Estate Directorate)	645	1.20	6.29

(Source: Monthly Accounts of the State Government.)

(iv) Utilization Certificates Awaited: The State Government Rules (Para 369-H of Financial Hand Book Volume-V Part I) prescribe that, where grants are sanctioned for specific purposes, the departmental officers concerned should obtain Utilization Certificate (UCs) from the grantee, which after verification should be forwarded to the Accountant General (A&E). In respect of grants which are expected to be utilised during next 12 months from the date of sanction, the competent authority should furnish to the Accountant General the requisite certificate not later than 18 months from the date of sanction of the grant. Non-submission of UCs results in absence of assurances that the funds released have been utilized for the intended purposes. The position of the outstanding utilization certificates as on 31 March 2019 for the grants given upto 30 September 2017 is given below:

Year*	Number of UCs awaited (as on 31 st March)	Amount (₹ in crore)
Up to 2016-17	62903	21,799.65
2017-18	463	2,032.47
2018-19	Nil	Nil
Total	63366	23,832.12

(Source: Monthly Accounts of the State Government.)

(* The year mentioned above relates to "Release year" for which UCs were due, but UCs not received by March, 2019.)

This is the position of outstanding utilization certificates against non-recurring grants. The utilisation certificate of recurring grants is not forwarded to the Accountant General (A&E) office.

Majority of these UCs were awaited from the following Departments:

(₹ in crore)

Sl. No.	Name of the Department	Number of UCs awaited	Amount Outstanding	Percentage of total outstanding UCs as on 31 March 2019
01	Social Welfare Department (Special Component Plan for Scheduled Castes)	9627	5,963.09	25.02
02	Urban Development Department	4886	5,811.87	24.39
03	Education Department (Primary Education)	6609	4,197.80	17.61
04	Education Department (Secondary Education)	4456	1,750.99	7.35
05	Agriculture and other Allied Departments (Panchayati Raj)	2072	1,736.66	7.29
06	Agriculture and other Allied Departments (Rural Development)	3910	1,099.94	4.62

(Source: Monthly Accounts of the State Government.)

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

(v) Transfer to Personal Ledger Accounts (PLA) /Personal Deposit (PD) Accounts: As per para 4 of Uttar Pradesh Personal Ledger Account Rules 1998, the State Government is authorized to open Personal Deposit (PD) accounts (i.e. PLA for the Government) for specific purposes in consultation with the Accountant General. Designated Administrators are authorized to operate these PD accounts by transfer of funds from the Consolidated Fund of the State. If there is no transaction in any PD accounts for three years, the treasury officer would make written request to the competent authority for closure of such account, and if no reply is received within three months, PD Account would be closed after transfer of the balance, if any, to the corresponding head of account on the advice of Accountant General. Besides PLAs may also be opened for the Universities and other similar educational institutions, Municipal Corporations, and Local Bodies under the different deposit head. Details of PLA/PD accounts as on 31 March 2019 are given below:

(₹ in crore)

Opening Balance (As on 01-04-2018)		Addition (Accounts opened) and receipts during the year		Closure of Accounts and disbursement from the Accounts during the year		Closing Balance (As on 31-03-2019)	
No. of Accounts	Amount involved	No. of Accounts	Amount	No. of Accounts	Amount	No. of Accounts	Amount
1328	4,693.34	0	1,230.40	258	1,575.85	1070	4,347.89

(Source: Information from the State Government.)

There was a difference of ₹ 5.20 crore (for 13 accounts) between the closing balance as on 31 March 2018 and the opening balance as on 1 April 2018, which is under investigation at the government level.

As per the information provided by the State Government, out of the total Accounts, 654 were operative and 416 accounts were inoperative having the balance of ₹ 22.77 crore by end of the year, which were required to be closed. During 2018-19, 258 Accounts (including 33 accounts with zero balance) were closed and the unspent balance of ₹220.65 crore lying under these accounts were transferred back to the Consolidated Fund.

- i. Amount lying unspent for more than one year: ₹ 3,070.43 crore (under 748 Accounts).
- ii. Amount lying unspent for more than three years: ₹ 22.77 crore (under 416 Accounts).

Besides Major Head 8443 - Civil Deposits-106 – Personal Deposits, State Government operates PLA/PD Accounts under other heads of account. Out of the total balance of ₹ 4,347.89 crore, ₹ 2,455.52 crore (56.48 *per cent*) pertained to 28 Accounts under Major Head - 8342-Other Deposits-120-Miscellaneous Deposits and ₹ 995.24 crore (22.89 *per cent*) pertained to 392 PD Accounts under Major Head - 8448- Deposits of Local Funds -120- Other Funds. The State Government has been requested to close inoperative accounts as per the procedure prescribed therefor.

Further, 34 out of 77 treasuries operating the PLA/PD accounts of the State have reconciled the accounts with concerned DDOs during the year 2018-19. The status of reconciliation of the remaining 43 treasuries (**Annexure-E**) has not been made available by respective treasuries.

(vi) Reconciliation of Receipts and Expenditure: between CCOs and Accountant General (A&E): As per para 124 of Chapter-V of UP Budget Manual, Chief Controlling Officers (CCOs)/ Controlling Officers (COs) are required to reconcile the receipts and expenditure of the Government with the figures compiled by the Accountant General (A&E). During 2018-19, 178 out of 179 CCOs of expenditure reconciled their figures of ₹ 2,85, 963.95 crore i.e. 99.95 *per cent* of the total expenditure (₹2,86,093.72 crore due for reconciliation). On the receipt side, 45 out of 48 CCOs reconciled their figures of ₹1,33,618.43 crore i.e. 99.37 *per cent* of the total receipts (₹1,34,464.94 crore due for reconciliation).

(vii) Cash Balance (Deposits with Reserve Bank of India): The difference of ₹49.08 crore between the Cash Balance of the State Government as worked out by the Accountant General (A&E) and as reported by the Reserve Bank of India (as on 31.03.2019) is mainly due to difference in figures intimated by the agency banks, which is under reconciliation.

(viii) Transfer of fund to the Development Authorities and Housing Development Councils: As per Section 39 of the U.P. Urban Planning and Development Act, 1973, duty imposed under the Indian Stamp Act, 1899 on any deed of transfer of immovable property shall be increased by 2% on the amount or value of the consideration, in the case of an immovable property situated within a development area. The Government levies 2% additional stamp duty for development of certain areas of Uttar Pradesh under the said Act. The amount is accounted for under the Major Head 0030-Stamps and Registration Fees, 02-Stamps Non-Judicial, 102-Sale of Stamps. However, no distinct sub head has been opened by the State Government in this regard to identify the revenues received on account of the additional stamp duty.

During the year 2018-19, as against the budget provision of ₹200 crore under the Major Head 3475-800-03 for transfer of funds to the Development Authorities and U.P. Housing Boards against 2% additional stamp duty, no amount was transferred to these authorities/boards for the intended purposes under the said Act.

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

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

Cess receipts of ₹240.14 crore have been booked under Major Head 0230-800-11 during the period 2011-12 to 2018-19. As against this, the State Government has disbursed an amount of ₹231.22 crore up to 2018-19 and the remaining amount of ₹8.92 crore is lying as balance in Government accounts without being transferred to the Board as of March 2019.

The appropriate procedure for regulation of receipts and disbursement of the cess is still required to be framed and implemented by the State Government.

(x) Lump sum provisions in the Budget: As per Para 31 of Budget Manual of the State Government, lump sum provisions should not, as a rule, be made in the estimates. However, lump sum provisions of ₹8,225.67 crore under various heads have been provided in the State Budget 2018-19 without indicating scheme details, and expenditure amounting to ₹7,083.58 crore (86.11 *per cent* of the provisions) has been incurred there against. It includes lump sum expenditure of ₹6,738.83 crore on major works and ₹31.82 crore on wages, ₹18.58 crore on subsidiary grant - general (salary and non - salary), ₹203.18 crore on Interest/dividend and ₹91.17 crore on others).

3. Other Items:

(i) Creation of Liabilities on Pensionary Benefits: The expenditure during the year 2018-19 on "Pension and other Retirement Benefits" to State Government employees recruited on or before 31 March 2005 was ₹42,255.54 crore (including ₹1,916.93 crore on account of leave encashment benefits) which was 14.00 *per cent* of the total Revenue Expenditure (₹3,01,727.96 crore).

State Government employees recruited on or after 1 April 2005 are covered under the Defined Contribution Pension Scheme. It is also applicable to the new entrants of government aided educational institutions and autonomous bodies financed by the government as well. In terms of the Scheme, the government employees contribute 10 *per cent* of basic pay and dearness allowance, which is matched by the State Government and the entire amount is transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank.

As per the procedure prescribed by the Government of Uttar Pradesh vide G.O. No. Sa-3-379/Das-2005-301(9)-2003 dated 28 March 2005 and No. Sa-3-1067/Das-2011-301(9)-2011 dated 15 September 2011, both the contributions are to be initially credited to the Public Account under the concerned head 8342-Other Deposit-117 Defined Contribution Pension Scheme for

Government employees or 120- Miscellaneous Deposits for government aided educational institutions and autonomous bodies. Thereafter, the entire amount is to be transferred to the National Securities Depository Limited (NSDL)/Trustee Bank through the designated fund manager in the same year itself (The Major Head 8342 comes under the category of 'deposits bearing interest' implying thereby, that the Government is required to pay interest on balances that are retained in the Public Account without transfer to NSDL/Trustee Bank). This procedure makes it possible to verify whether the entire deductions under the employees' contributions have been matched by the employer and transferred into the Public Account and whether the entire amount (employees' and employer's contributions) has been transferred to NSDL/Trustee Bank. It also makes it possible to verify whether the Government has paid and transferred to NSDL/Trustee Bank, the interest on the balances that are retained in the Public Account at the end of the year.

The Government of Uttar Pradesh however, did not follow the above procedure in Toto. In respect of government employees and aided educational institution employees, the State Government incurred expenditure of ₹1,768.40 crore (₹1,221.40 crore as government contribution for Govt. employees and ₹547.00 crore as government contribution for aided educational institution employees) under the head 2071-01-117- Government Contribution for the Defined Contribution Pension Scheme during the year 2018-19. Whereas, an amount of ₹1,237.81 crore only (₹1,215.17 crore for government employees and ₹22.64 crore for aided educational institution employees) was deposited/transferred by the State Govt. during 2018-19 as government contribution under major head 8342-Other Deposit.

As such, Government contribution amounting to ₹530.59 crore (₹6.23 crore for government employees and ₹524.36 crore for aided educational institution employees) was not deposited/transferred by the State Government under the major head 8342 during 2018-19. The reasons therefor have not been furnished by the Government.

(ii) Guarantees: The position of guarantees given by the State Government on the loans availed by various institutions during the year is given in Statement 9 and 20, and is based on information received from the State Government. The State Government had given guarantees to 23 entities *viz.* Statutory Corporation, Government Companies, and other institutions for repayment of loan raised by them in 2018-19. There was an outstanding guarantee of ₹1,10,032.12 crore at the end of 2018-19. The State Government executed the net guarantees of ₹19,250.55 crore during 2018-19 (*i.e.* 1.25 *per cent* of GSDP).

As intimated by the State Government, ₹10.46 crore was receivable as guarantee fees from Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited (₹9.74 crore) and Pradeshiya Industrial and Investment corporation of Uttar Pradesh (₹0.72 crore) during 2018-19.

For the purpose of redemption of guarantees, the State Government was required to create a Guarantee Redemption Fund as per the recommendations of the Twelfth Finance Commission. However, State Government has not created Guarantee Redemption Fund. Under the RBI's guidelines 2013, it was required to make minimum annual contribution of ₹453.91 crore (0.5 *per cent* of outstanding guarantee of ₹ 90,781.57 crore at the beginning of the year 2018-19) which was not done. This has impact of overstating revenue surplus and understating fiscal deficit by ₹453.91 crore.

The State Government has also stated that no limit has been determined for giving guarantee in the financial year.

(iii) Loans and Advances: Except in respect of loans and advances given to government servants where the Accountant General (A&E) maintains detailed accounts, information on all other loans and advances have been collected from State Government departments who are responsible for maintaining such accounts and depicted in Statements 7 and 18 of the Finance Accounts. The Government is required to reconcile the loan figures depicted in these statements with those available in the books of loanee institutions that have received the loans. However, acceptances of the loan amount of ₹ 1,998.72 crore out of the total outstanding loan of ₹ 30,709.56 crore (as on 31.03.2019) were awaited from the recipient loanees. (Appendix-VII in Volume –II of the Finance Accounts). Besides, the State Government has also not reconciled the outstanding balances of loans against PSUs in the state accounts with those in the books of respective PSUs. There was a tentative difference of ₹ 643 crore in 43 PSUs by the end of March 2018.

(iv) Investment: The State Government invests in equity and shares of Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Institutions. As on 31 March 2019, Government investment in 13583 entities was ₹1,18,531.56 crore. However, the amount as per the books of accounts of the investee organisations was ₹1,24,807.57 crore and the difference of ₹6,276.01 crore was not reconciled by the Government. Investment figures as shown in Finance Accounts require reconciliation with the figures shown in the records of investee organisations. The Government of Uttar Pradesh has made an investment of ₹13,752.85 crore during 2018-19.

As per the Finance Accounts (2018-19) of the State Government, 15 investee entities are no longer in operation or closed. Against these entities ₹105.92 crore was outstanding for recovery as on 31 March 2019 by the State Government.

During the year 2018-19, dividend of ₹175.48 crore (0.15 *per cent* of invested amount of ₹1,18,531.56 crore) was received from the investee institutions. An amount of ₹174.99 crore (99.72 *per cent* of the total dividend) was received from Tehri Hydro Development Corporation Limited, ₹ 0.26 crore from the co-operative enterprises of the State Government, ₹0.19 crore from non-government industrial and commercial enterprises and ₹0.04 crore from U.P. State Industrial Corporation Ltd.

(v) Reserve Funds: Detailed information on Reserve Funds and the investment from the earmarked funds is available in Statements 21 and 22 respectively. During the year, the State Government made a net transfer of ₹13,544.70 crore to various Reserve Funds. All these transactions were in the nature of book adjustments and did not represent actual cash transfers. There were 35 Reserve Funds earmarked for specific purposes at the end of 2018-19. Out of which, 14 Funds are operative having balance of ₹72,804.10 crore, and 21 inoperative funds with balance of ₹20.67 crore (including 18 funds with zero balance) as on 31 March 2019. The total accumulated balance at the end of 2018-19 in these Funds was ₹72,824.77 crore, which was lying outstanding under non-interest bearing Reserve Funds. The balances under inoperative Reserve Funds imply that these are lying as idle funds. Information in respect of some of the major funds is as under:

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

liabilities of the State Government. In terms of Para 5 of the guidelines of Consolidated Sinking Fund, the State Government was required to contribute ₹2,339.21 crore (0.5 *per cent* of ₹4,67,842.18 crore being the outstanding liabilities as on 31-03-2018) in 2018-19.

The State Government, however, has not modified the Sinking Fund already created by the Government into the Consolidated Sinking Fund in terms of these guidelines. The Government has so far not provided any notification/legislation for setting up the State Level Sinking Funds.

During the year 2018-19, the State Government made a provision of ₹ 26,403.95 crore for reduction or avoidance of debt under Major Head 2048, and appropriated to Sinking Fund under Major Head 8222, by way of book transfer. Out of this Fund, an amount of ₹ 12,693.33 crore equivalent to repayment of market loans, was transferred and credited to Revenue Receipts (under the Major Head 0075-Miscellaneous General Services).

As the aforesaid contribution of ₹ 26,403.95 crore to the Sinking Fund was by way of book transfer, the amount was not available for investment by the RBI. Apart from this, the amount transferred from the Sinking Fund (₹ 12,693.33 crore) to the Revenue Account overstated the Revenue Surplus of the year.

(b) State Disaster Response Fund: Government of India replaced the existing Calamity Relief Fund (under Major Head 8235-General and Other Reserve Funds-111- Calamity Relief Fund) with the State Disaster Response Fund (SDRF) which is to be operated under ‘(a) Reserve Fund bearing Interest’ against Major Head-8121-General and Other Reserve Funds-122-State Disaster Response Fund. The State Government, however, continues to operate the SDRF under Major Head 8235-111–SDRF, which is a non-interest bearing Fund. During the year 2018-19, an amount of ₹390.51 crore has been contributed to the Fund, of which ₹292.88 crore contributed by the Central Government and ₹97.63 crore by the State in the ratio of 75:25. Besides, an amount of ₹ 58.58 crore being arrears of central share and ₹ 5.86 crore as state share (in the ratio 90:10) was also contributed to the Fund during the year.

In terms of Para 4 of the guidelines of SDRF, the State Government is required to pay interest to SDRF at the rate applicable to overdraft under overdraft regulation guidelines of RBI on a half yearly basis. At the beginning of 2018-19 and as on 01.10.2018, the SDRF had a balance of ₹ 999.95 crore and ₹ 1,575.01 crore respectively. So an amount of total interest of ₹ 106.22 crore on this balance (computed on half yearly basis at the average rate of interest of 8.25 *per cent* on overdraft) was required to be paid by the State Government during 2018-19. However, the State Government has not credited to SDRF any interest on un-invested balance of the Fund as per the terms of the guidelines. Non-investment of unspent amount due to the fact that the Fund continues to be non-interest bearing, has impacted the corpus.

The guidelines of National Disaster Response Fund (NDRF) (July 2015), the Government of India provides additional assistance to the States from NDRF which does not require State’s share when natural calamities require expenditure in excess of the balance available under SDRF. As per the guidelines (Para 11.3 & 11.4), the State Government would make suitable budget provisions on expenditure side of their budget under the head 2245-80-103, and the actual expenditure out of NDRF should be booked thereunder. Direct expenditure by the State Government from the Public account should not be made.

The State Government received ₹157.23 crore from NDRF during the year 2018-19, however no amount was booked under Major Head 2245-80-103-Assistance from NDRF during the year as per the procedure prescribed as above. Thus, grants-in-aid of ₹157.23 crore was not transferred to

the State's SDRF account. The Revenue Surplus of the State Government was thereby overstated and fiscal deficit understated by ₹ 157.23 crore.

(vi) Non accounting of Central Road Fund (CRF): The accounting procedure relating to Central Road Fund has explicitly been laid down in the List of Major and Minor Heads of Account of Union and States. In accordance with this, the amounts received from Central Road Fund are credited to the Major Head 1601- Grants-in-Aid from the Central Government. Out of these amounts, the allocations for the purpose are credited to Major Head 8449-Other Deposits-Subventions from Central Road Fund, by per contra debit to the Major Head 3054-Roads and Bridges or any other appropriate head of account concerned. Such of the expenditure under this Major Head as is to be met out of the said allocations is set off by transfer of the equivalent amounts from the deposit head mentioned above.

Government of India released ₹ 655.91 crore from Central Road Fund to State Government in 2018-19. However, due to non-availability of budget provisions under the Major Head 3054 or any appropriate head for transfer of these allocations to the Deposit head as per the procedure prescribed above, no amount was transferred to the Major Head 8449-103-Subventions from Central Road Fund under the Public Account. Due to non-accounting of Central Road Fund, there is lack of transparency in actual utilization of the grant received from Government of India for Central Road Fund.

(vii) Contingency Fund: In terms of the provisions of Articles 267(2) of the Constitution of India, the Contingency Fund of the State has been constituted under the U.P. Contingency Fund Act, 1950 for the purposes of meeting unforeseen expenditure pending authorization of such expenditure by the Legislature of the State by Law under Article 205 or Article 206. The Contingency Fund of the Government of U.P. has a corpus of ₹600 crore. During the year 2018-19, total amount of ₹229.64 crore was recouped as against the advance of ₹859.37 crore taken from the Contingency Fund of the State by end of the year pending recoupment of remaining advance of ₹629.73 crore by 31 March, 2019.

(viii) Adjustment of Interest: The State Government is liable to pay/adjust interest in respect of balances under categories 'I- Small Savings Provident Funds etc, J- Reserve Funds (a) Reserve Funds bearing Interest' and 'K- Deposits and Advances (a) Deposits bearing Interest'. The position of adjustment in this respect in 2018-19 was as below-

(a) The Government paid interest of ₹3,856.97 crore (under Major Head '2049 Interest Payment-03- Interest on Small Savings, Provident Fund etc') on Small Savings, Provident Fund etc during the year 2018-19. In respect of Class IV employees of the State, there was a balance of ₹15,680.43 crore under the GPF Class IV Head in the state accounts as on 31 March 2019, however the information of interest thereon was not made available by the State Government. It was worked out to be ₹1,141.97 crore based on credits and debits as intimated by the treasuries.

(b) As against the outstanding balance of ₹ 999.95 crore under SDRF at the beginning of 2018-2019 and ₹ 1,575.01 crore as on 01.10.2018 under SDRF, ₹106.22 crore was yet to be paid by the Government as interest during the year 2018-19 (computed on half yearly basis by taking interest rate on overdraft as 8.25 *per cent*). Details are mentioned at para 3(v) (b) above. As such, the State Government had not paid a sum of interest of ₹106.22 crore on account of the aforesaid liabilities during the year 2018-19.

(c) Similarly, there was an outstanding balance of ₹376.21 crore at the beginning of the year 2018-19 under K-(a) Deposits bearing Interest, relating to Defined Contribution Pension Scheme and the State Government had paid interest thereon of ₹3.03 crore only. In addition, there was also net credit outstanding balance of ₹3,610.90 crore under K-(a) Deposits bearing Interest (excluding ₹376.21 crore of the balance under Defined Contribution Pension Scheme) at the beginning of the year 2018-19. However, the State Government had not paid any interest thereon.

(ix) Suspense Balances: Annexure- F reflects the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various minor heads.

(x) Direct transfer of Central Scheme Funds to implementing agencies in the State (Funds routed outside State Budget): In spite of the Government of India's decision to release all assistance to CSSs/ ACA to the State Government and not directly to the implementing agencies, funds were transferred directly to implementing agencies. As per the information available on PFMS portal of the Controller General of Accounts (CGA), Government of India released ₹ 24,290.08 crore directly to various implementing agencies in Uttar Pradesh during 2018-19. Details are at Appendix (VI). As a result, such transfers and subsequent expenditure by the implementing agencies are not reflected in the accounts of the State Government.

(xi) Depiction of un-apportioned amounts: The balances under Deposits and Advances heads are yet to be apportioned between the States of Uttarakhand and Uttar Pradesh under the provisions of the Uttar Pradesh Reorganisation Act-2000. Details of un-apportioned figures of ₹8,757.37 crore (Cr) under the Deposits and Advances heads are given in Appendix-XIII, Volume-II of the Finance Accounts. The State Government was requested (April, 2019 and July 2019) to resolve the issue relating to apportionment of balances under the Deposit and Advances heads between Uttar Pradesh and Uttarakhand which is under consideration of the State Government.

(xii) Public Private Partnership: The Pradeshiya Industrial & Investment Corporation of U.P. Ltd (PICUP), a government financial institution, has informed the details of 60 Public-Private Partnership (PPP) projects involving ₹91,609.13 crore to the Accountant General (A&E), where developers have been selected. Details are at **Annexure-G**.

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

IGAS 1- Guarantees given by the Governments: Requirements regarding disclosure in the Finance Accounts have been complied with to the extent information regarding guarantees have been furnished by the State Government. Statements 9 and 20 of the Finance Accounts show the details of Guarantees given by the State Government. However, disclosure regarding 'interest on the guaranteed amount' could not be made as this information was not provided by the State Government.

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

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

(xiv) Disclosures as per Fiscal Responsibility and Budgetary Management Act/Rules/MTFP: The Medium Term Fiscal Policy Statement and the Fiscal Policy Strategy Statement laid before the Legislature along with Budget documents for the year 2018-19 contained the disclosures required under the FRBM Act. The targets mentioned in the Act, and achievements in 2018-19 as depicted in the accounts are given below:

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

Area	Target	Achievement
Revenue Deficit	Zero	As per the State Accounts, the Revenue Surplus for 2018-19 was ₹ 28,249.55 crore.
Fiscal Deficit	Not more than 3 per cent of GSDP	The Fiscal Deficit for 2018-19 was about 2.28 per cent of GSDP for 2018-19 (₹ 35,203.11 crore).
Debt Stock	29.80 per cent of GSDP	The total debt outstanding of the State Government was about 33.59 per cent of GSDP for 2018-19 (₹ 5,18,095.50 crore).

(Source:- Monthly Accounts of the State Government and the Figure of GSDP for the year 2018-19 (₹15,42,432.00 crore at current prices) derived from the website Ministry of Statistics and Programme Implementation, New Delhi.)

(xv) Impact on Revenue Surplus and Fiscal Deficit:

Impact on revenue surplus and fiscal deficit of the State brought out in preceding paragraphs is tabulated below:

(₹ in crore)

Paragraph no.	Item	Impact on Revenue Surplus		Impact on Fiscal Deficit	
		Over-statement of Revenue Surplus	Under-statement of Revenue Surplus	Over-statement of Fiscal Deficit	Under-statement of Fiscal Deficit
1(v)	Expenditure on minor construction works, maintenance of vehicle and purchase of petrol etc. and maintenance of computer and purchase of its related stationery booked under Capital Section instead of Revenue.	68.98	..	..	..
1(v)	Expenditure on purchase of staff car/ vehicle for office use booked under Revenue Section instead of Capital.	..	61.03	..	..
3(ii)	Non-contribution to Guarantee Redemption Fund	453.91			453.91
3(v)(a)	Amount transferred as Revenue Receipts to Consolidated Fund from Sinking Fund.	12,693.33	..	..	12,693.33
3(v)(b)	Non-utilisation/transfer of NDRF grant.	157.23	..	..	157.23
3(v)(b)	Non-payment of interest on Reserve Fund Balances (State Disaster Response Fund)	106.22	..	..	106.22
	Total	13,479.67	61.03	..	13,410.69

ANNEXURE-A**Statement of Periodical/Other Adjustments
(Refer to Note 1 (ii) of Notes to Accounts)**

Sl. no.	Book Adjustments	Head of Accounts		Amount	Remarks
		From	To		
Periodical Adjustments: (₹ in crore)					
1.	Creation of Sinking Fund	2048-00-101- Appropriation for reduction or avoidance of debt	8222-01-101-Sinking Fund	26,403.95	Contribution to the Fund for repayment of market borrowings
2.	Creation of State Road and Bridges Fund	3054-80-797- Road and Bridges	8225-02-101-State Road and Bridges Fund	1,500.00	Created for incurring expenditure incurred on state roads and bridges.
		5054-80-797- Capital Outlay on Roads and Bridges		1,500.00	
3.	Expenditure from State Road and Bridges Fund	8225-02-101-State Road and Bridges Fund	3054-04-337- Road and Bridges	1,500.00	To meet out the expenditure incurred on state roads and bridges.
			5054-04-337- Capital Outlay on Roads and Bridges	1,500.00	
4.	Expenditure from Uttar Pradesh Trade Development Fund	8229-200-14- Other Development and Welfare Fund- U.P Trade Development Fund	2215-01-Water Supply	68.34	To meet out the expenditure incurred on trade development.
			2215-02-Sewerage and Sanitation	88.39	
			2217-03-Integrated Development of Small and Medium Town	49.05	
5.	Creation of State Disaster Response Fund	2245-05-101- Relief on account of Natural Calamities	8235-111-01- State Disaster Response Fund	574.60	Contribution to State Disaster Response Fund to meet out expenditure on account of natural calamities.
6.	Expenditure from State Disaster Response Fund	8235-111- 01- State Disaster Response Fund	2245-05-901-Relief on account of Natural Calamities	661.59	To meet out the expenditure incurred on account of natural calamities.
7.	Creation of Road Safety Fund	2055-00-797-Transfer to Uttar Pradesh Road Safety Fund	8235-00-200-03-Uttar Pradesh Road Safety Fund	24.00	Created for meeting the expenditure incurred on account of Road Safety Fund.
8.	Expenditure from Uttar Pradesh Road Safety fund	8235-200-03-Uttar Pradesh Road Safety Fund	2055-00-800-Police	11.17	To meet out the expenditure incurred on road safety.
			3055-00-800-Road Transport	10.17	
			4055-00-207-Capital Outlay on Police	11.48	
			5055-00-800- Capital Outlay on Road Transport	24.91	
9.	Adjustment of Annual Interest on State Provident Funds	2049-03-104- Interest Payment	8009-01-101- General Provident Fund	2,720.98	Adjustment on account of annual interest on GPF of State Govt. employees.
			8009-01-104-All India Services Provident Fund	18.20	Adjustment on account of annual interest on AIS Provident Fund.
10.	Adjustment of Annual Interest on State Insurance and Pension Funds	2049-03-108- Interest Payment	8011-00-107-State Government Employees Group Insurance Scheme	213.24	Adjustment on account of annual interest on Insurance and Pension Fund of State Govt. employees Group Insurance Scheme.
11.	Annual adjustment of Interest on Capital Outlay on Irrigation Works	2700-80-800-Major Irrigation 2701-80-800-Medium Irrigation 2702-01-800-Minor Irrigation 2702-02-800-Minor Irrigation	0049- 04-103-Interest from Departmental Commercial Undertakings	261.34	Periodical Adjustments
				37.65	Ditto
				30.94	Ditto
				233.98	Ditto

ANNEXURE-A

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

Sl. no.	Book Adjustments	Head of Accounts		Amount	Remarks
		From	To		
Periodical Adjustments:		(₹ in crore)			
12.	Capitalisation of Establishment Charges on Prorata basis	2059-80-800 Public Works- Prorata distribution of Establishment Charges	2059- Public Works	4.11	Periodical adjustment
			2216-Housing	5.00	Ditto
			3054- Roads and Bridges	384.66	Ditto
			4059- Capital Outlay on Public Works	4.64	Ditto
			4216- Capital Outlay on Housing	1.49	Ditto
			5054- Capital Outlay on Roads and Bridges	1191.90	Ditto
13.	Adjustments of Deposits lapsed to Govt. Account	8443- Civil Deposits-101- Revenue Deposits	0075- 101- Unclaimed Deposits	11.11	Unclaimed deposits lying in Deposit Accounts for more than three years (Other than PD Accounts)
		8443- Civil Deposits-103- Security Deposits	Ditto	44.83	Ditto
		8443- Civil Deposits-104- Civil Courts Deposits	Ditto	79.00	Ditto
		8443- Civil Deposits-105- Criminal Courts Deposits	Ditto	0.79	Ditto
		8443- Civil Deposits-121- Deposits in Connection with Elections	Ditto	2.97	Ditto

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

Major Head	Major Head Description	Total Receipt	Receipt under Minor Head "800- Other Receipt"	Percentage
(₹ in crore)				
0801	Power	5,735.40	5,735.40	100.00
0406	Forestry and Wild Life	413.13	413.13	100.00
0217	Urban Development	34.38	34.38	100.00
1456	Civil Supplies	2.21	2.21	100.00
0506	Land Reforms	2.16	2.16	100.00
0023	Hotel Receipts Tax	1.21	1.21	100.00
0810	Non Conventional Sources of Energy	0.97	0.97	100.00
0875	Other Industries	0.37	0.37	100.00
0047	Other Fiscal Services	0.01	0.01	100.00
0235	Social Security and Welfare	35.90	35.80	99.72
1055	Road Transport	6.79	6.72	98.97
1053	Civil Aviation	0.19	0.18	94.74
0075	Miscellaneous General Services	13,677.57	12,934.75	94.57
1054	Roads and Bridges	932.13	874.92	93.86
0211	Family Welfare	0.54	0.50	92.59
0220	Information and Publicity	0.12	0.11	91.67
0029	Land Revenue	631.24	575.92	91.24
0401	Crop Husbandry	611.30	557.77	91.24
0059	Public Works	51.12	46.06	90.10
0056	Jails	2.36	1.99	84.32
0070	Other Administrative Services	684.61	567.91	82.95
0700	Major Irrigation	34.14	28.10	82.31
0852	Industries	6.98	5.48	78.51
0425	Co-operation	7.85	6.10	77.71
0515	Other Rural Development Programmes	45.83	33.89	73.95
0230	Labour and Employment	75.28	53.76	71.41
0403	Animal Husbandry	31.30	21.11	67.44
0250	Other Social Services	22.90	15.26	66.64
0851	Village and Small Industries	7.32	4.01	54.78

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

Major Head	Major Head Description	Total Expenditure	Expenditure under Minor Head "800-Other Expenditure"	Percentage
(₹ in crore)				
2245	Relief on account of Natural Calamities	599.34	665.64	111.06
5053	Capital Outlay on Civil Aviation	2,133.59	2,133.59	100.00
2040	Taxes on Sales, Trade etc.	764.80	764.80	100.00
2885	Other Outlay on Industries and Minerals	177.31	177.31	100.00
2705	Command Area Development	126.25	126.25	100.00
4859	Capital Outlay on Telecommunication and Electronic Industries	30.00	30.00	100.00
2407	Plantations	5.15	5.15	100.00
4047	Capital Outlay on other Fiscal Services	4.98	4.98	100.00
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	1.43	1.43	100.00
2041	Taxes on Vehicles	0.69	0.69	100.00
4070	Capital Outlay on other Administrative Services	1,893.48	1,825.34	96.40
2575	Other Special Area Programmes	45.72	42.06	91.99
4851	Capital Outlay on Village and Small Industries	5.71	5.11	89.49
4216	Capital Outlay on Housing	3,333.19	2,880.45	86.42
2216	Housing	724.97	595.70	82.17
3053	Civil Aviation	12.56	9.32	74.20
4575	Capital Outlay on other Special Areas Programmes	698.31	513.42	73.52
4250	Capital Outlay on other Social Services	653.24	446.26	68.31
2801	Power	14,985.76	10,094.04	67.36
2700	Major Irrigation	555.67	373.10	67.14
4403	Capital Outlay on Animal Husbandry	136.05	90.00	66.15
4235	Capital Outlay on Social Security and Welfare	413.10	271.28	65.67
4401	Capital Outlay on Crop Husbandry	157.23	102.83	65.40
3452	Tourism	57.07	33.85	59.31
4217	Capital Account on Urban Development	583.79	331.72	56.82
2501	Special Programmes for Rural Development	937.70	504.18	53.77
2405	Fisheries	91.22	48.17	52.81
2211	Family Welfare	5,468.47	2,857.32	52.25

ANNEXURE-D

Detail of Abstract Contingent Bills drawn during March 2019.
(Refer to Note 2 (iii) of Notes to Accounts)

Sl.No.	Date of Drawal	Grant No.	Total No of Vouchers	Gross Amount
				(₹ in crore)
1.	02 March 2019	20	1	0.06
2.	05 March 2019	72	1	0.01
3.	06 March 2019	92	1	0.00
4.	07 March 2019	92	2	0.00
5.	12 March 2019	8	2	0.06
6.	12 March 2019	38	1	0.00
7.	12 March 2019	92	2	0.00
8.	15 March 2019	20	1	0.16
9.	19 March 2019	74	1	0.03
10.	19 March 2019	78	3	0.02
11.	22 March 2019	49	1	0.00
12.	23 March 2019	74	1	0.02
13.	25 March 2019	38	2	0.01
14.	26 March 2019	42	2	0.02
15.	27 March 2019	72	1	0.00
Total			22	0.39

ANNEXURE-E

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

SI No	Name of Treasury
1.	Agra
2.	Aligarh
3.	Allahabad-Collectrate
4.	Bagpat
5.	Ballia
6.	Balrampur
7.	Barabanki
8.	Bareilly
9.	Chandauli
10.	Etah
11.	Etawah
12.	Farrukhabad
13.	Fatehpur
14.	Firozabad
15.	Ghazipur
16.	Hamirpur
17.	Hapur
18.	Hardoi
19.	Jhansi
20.	Jyotiba Phule Nagar
21.	Kannauj
22.	Kanpur Dehat
23.	Kanpur Nagar
24.	Kaushambi
25.	Lakhimpur Kheri
26.	Lucknow
27.	Lucknow-2
28.	Maharajganj
29.	Mau
30.	Meerut
31.	Mirzapur
32.	Muzaffarnagar
33.	Padrauna
34.	Raebareli
35.	Sambhal
36.	Sant Ravidas Nagar
37.	Shahjahanpur
38.	Shamli
39.	Shrawasti
40.	Sant Kabir Nagar
41.	Sultanpur
42.	Unnao
43.	Varanasi

ANNEXURE-F

Position of balances under Suspense and Remittance heads for the last three years (Refer to Note 3(ix) of Notes to Accounts)

A- Suspense Heads	2018-19(*)		2017-18(*)		2016-17	
	Debit	Credit	Debit	Credit	Debit	Credit
(₹ in crore)						
8658-Suspense Accounts-						
101- Pay and Accounts Office-Suspense	238.98	5.51	0.00	10.84	46.36	25.07
Net	Dr. 233.47		Cr. 10.84		Dr. 21.29	
102-Suspense Accounts (Civil)	424.01	(-)31.62	19.70	0.00	14,697.43	14,538.75
Net	Dr. 455.63		Dr. 19.70		Dr. 158.68	
109- Reserve Bank Suspense-Headquarters	0.00	0.00	0.00	0.01	0.00	0.00
Net	0.00		Cr. 0.01		0.00	
110- Reserve Bank Suspense-Central Accounts Office	11.69	11.89	66.74	11.77	(-)14.91	(-)83.08
Net	Cr. 0.20		Dr. 54.97		Dr. 68.17	
B- Remittance Heads						
8782- Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer-						
102- Public Works Remittances	(-)0.41	2.47	(-)37.40	1,446.77	5.64	5,357.86
Net	Cr. 2.88		Cr. 1484.17		Cr. 5352.22	
103- Forest Remittances	125.65	390.18	112.39	317.55	437.10	926.76
Net	Cr. 264.53		Cr. 205.16		Cr. 489.66	
8793- Inter State Suspense Account	2.09	0.16	35.67	0.03	8.64	0.03
Net	Dr. 1.93		Dr. 35.64		Dr. 8.61	

(*) In this years account, it exhibits the position of the balances under the head at the end of the year, whereas in the preceding years figures of net debit/credit were depicted.

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

Sl. No.	Name of Department/Name of Project	Estimated Cost (₹ in crore)	Concession period (in years)	Date of selection of developer	Name of Developer
1.	Industrial Development Department-Yamuna Expressway Industrial Development Authority-Yamuna Expressway	13,782.00	36	07.02.2003	M/s J.P. Infratech Ltd.
Public Works Department-UPSHA					
2.	Bareilly-Almora Marg (S.H.-37)	355.00	25	11.08.11	M/s P.N.C. Bareilly- Nainital Highways Pvt. Ltd.
3.	Varanasi-Shaktinagar Marg (S.H.-5A)	1,211.96	20	08.12.11	M/s A.C.P. Tolways Pvt. Ltd.
4.	Muzaffarnagar-Saharanpur via Devband Marg (SH-58)	752.88	23	29.03.15	M/s Devband Highways Pvt. Ltd.
5.	Development and Management of U.P. Tourist 40 Rest House and units under Lease cum development and management Contract	..	30+30	..	..
6.	Tourism Department- Establishment of Ropeway of important places of Uttar Pradesh- Radharani Mandir, Barsana Mathura/Devangana, Chitrakoot/Vindhyavasini Astabhuja to Kalikhoh Mirzapur	34.56	30	..	(1) Shri Radharani Ropeway Pvt. Ltd. (2)Chitrakoot Ropeways Pvt. Ltd. (3)Vindhyachal Ropeways pvt. Ltd.
7.	Transport Department- UPSRTC- Development and Management of bus stations in U.P. under Public Private Partnership- Alambagh bus Terminal, Lucknow	204.00	30+2	12.04.16	M/s Shalimar Corporation
8.	Transport Department- UPSRTC- Development and Management of 24 bus stations in U.P. under Public Private Partnership-	3,665.00	60	Processing on Process	..
9.	Avas Bandhu -Avas and Urban Planning Deptt. Establishment of International Cricket Stadium and Cricket Academy in Lucknow	360.00	35	08.07.14	M/s Ecana Sportz city Pvt. Ltd. (M/s NCC-GEC consortium)
10.	I.T. City, Lucknow	1,500.00	10	30.12.13	M/s vama Sundry Investment Ltd. (M/s HCL Group)
Energy Department U.P. Power Corporation-UPPCL					
11.	Thermal Project Bara, Allahabad	11,500.00	25	..	M/s J.P. Associate Ltd.
12.	Thermal Project Karchhana, Allahabad	10,605.31	25	..	M/s J.P. Associate Ltd.
13.	Construction of 765KW Mainpuri & 400 KW Rewa Road, Gonda, Sultanpur Road Aurai and their connected lines and construction of linked lines	5,159.00	..	..	M/s Isolax Karson for Package-I
14.	Input based Transmission Franchise, Agra City	360.00	20	01.04.10	M/s Torrent Power Ltd.
15.	Water Electricity Project Visnuprayag	1,715.78	30	..	..
16.	Roza Thermal Project	3,112.51	25	..	..
17.	Roza Extension Thermal Project	3,098.60	25	..	..
18.	Anpara -C Thermal Project	4,845.00	25	..	..
19.	Bajaj Thermal Project	2,448.02	25	..	..
20.	Lalitpur Thermal Project	14,916.00	25	..	..
21.	Construction of 765KW Hapur, Greater Noida & 400 KW Aaur (Ghaziabad) Sikandarabad Nehtaur, Dasana, Indrapuram and their linked lines	4,706.00	..	..	M/s Western U.P. Power Transmission Co. Ltd.
22.	Ghatampur-Jawaharpur Thermal Project Niskraman Transmission Line	4,048.00	..	..	..

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

Sl. No.	Name of Department/Name of Project	Estimated Cost (₹ in crore)	Concession period (in years)	Date of selection of developer	Name of Developer
U.P. Hydro electric Corp. Ltd.					
23.	Nirgajani Minor Hydro-electric Project Muzaffarnagar	108.43	35	17.12.2015	M/s B&G Renewable Energy Pvt. Ltd. Chennai
24.	Chittauda Minor Hydro-electric Project Muzaffarnagar	59.80	35	17.12.2015	M/s B&G Renewable Energy Pvt. Ltd. Chennai
25.	Salawa Minor Hydro-electric Project Merrut	54.55	35	17.12.2015	M/s B&G Renewable Energy Pvt. Ltd. Chennai
26.	Medical and Health Department/S.P.M.U-N.R.H.M-100 Bed, Mother and Child Health Wing (in 25 District)	290.64	..	..	..
27.	Medical and Health Department/S.P.M.U-N.R.H.M-108 Service	1,000.00	..	..	..
28.	Medical and Health Department/S.P.M.U-N.R.H.M-102 Service	1,200.00	..	..	..
Urban Development Department/U.P Jal Nigam					
29.	Municipal Solid Waste Management Scheme, Kanpur	56.24	30	..	M/s A to Z Gurgaon.
30.	Municipal Solid Waste Management Scheme, Lucknow	53.52	30	..	M/s Jyoti Envirotech
31.	Municipal Solid Waste Management Scheme, Agra	30.84	30	..	M/s Ultra Urban Infratech Ltd.
32.	Municipal Solid Waste Management Scheme, Allahabad	30.41	30	..	M/s S.P.M.L.
33.	Municipal Solid Waste Management Scheme, Varanasi	48.68	30	..	M/s A to Z, Gurgaon.
34.	Municipal Solid Waste Management Scheme, Meerut	22.59	30	..	M/s A to Z, Gurgaon.
35.	Municipal Solid Waste Management Scheme, Mathura	9.91	30	..	M/s S.P.M.L.
36.	Municipal Solid Waste Management Scheme, Moradabad	13.16	30	..	M/s A to Z, Gurgaon.
37.	Municipal Solid Waste Management Scheme, Gorakhpur	15.63	30	..	M/s A.P.R. Projects
38.	Municipal Solid Waste Management Scheme, Aligarh	16.07	30	..	M/s A to Z, Gurgaon.
39.	Municipal Solid Waste Management Scheme, Jhansi	12.16	30	..	M/s A.P.R. Projects
40.	Municipal Solid Waste Management Scheme, Firozabad	7.14	30	..	M/s A to Z, Gurgaon.
41.	Municipal Solid Waste Management Scheme, Loni	11.81	30	..	M/s A to Z, Gurgaon.
42.	Municipal Solid Waste Management Scheme, Muzaffarnagar	6.58	30	..	M/s A to Z, Gurgaon.
43.	Municipal Solid Waste Management Scheme, Mirzapur	11.01	30	..	M/s A to Z, Gurgaon.
44.	Municipal Solid Waste Management Scheme, Jaunpur	12.20	30	..	M/s A to Z, Gurgaon.
45.	Municipal Solid Waste Management Scheme, Sambhal	6.55	30	..	M/s A to Z, Gurgaon.
46.	Municipal Solid Waste Management Scheme, Etawah	5.82	30	..	M/s Hydro Air
47.	Municipal Solid Waste Management, Raebareli	8.78	30	..	M/s Hydro Air
48.	Municipal Solid Waste Management Scheme, Badaun	5.78	30	..	M/s A to Z, Gurgaon.
49.	Municipal Solid Waste Management Scheme, Fatehpur	9.38	30	..	M/s A to Z, Gurgaon.

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

Sl. No.	Name of Department/Name of Project	Estimated Cost (₹ in crore)	Concession period (in years)	Date of selection of developer	Name of Developer
Urban Development Department/U.P Jal Nigam					
50.	Municipal Solid Waste Management Scheme, Ballia	6.82	30	..	M/s A to Z, Gurgaon.
51.	Municipal Solid Waste Management Scheme, Basti	5.86	30	..	M/s A to Z, Gurgaon.
52.	Municipal Solid Waste Management Scheme, Mainpuri	4.28	30	..	M/s Hydro Air
53.	Municipal Solid Waste Management Scheme, Kannauj	4.62	30	..	M/s Hydro Air
54.	Municipal Solid Waste Management Scheme, Barabanki	5.25	30	..	M/s Echored Hydro Air
55.	Municipal Solid Waste Management Scheme, Pilkhwa	8.98	30	..	..
56.	Municipal Solid Waste Management Scheme, Bareilly	13.86	30	..	..
57.	Municipal Solid Waste Management Scheme, Najibabad	17.27	30	..	..
58.	Municipal Solid Waste Management Scheme, Ghaziabad	13.52	30	..	..
59.	Municipal Solid Waste Management Scheme, Bhadohi	17.35	30	..	..
60.	Municipal Solid Waste Management Scheme, Rampur	24.02	30	..	..
	Total	91,609.13			

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

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