**Annexure to Statement 13 relating to Prior period adjustment in terms of Finance Department notification dated 2nd March 2023.**

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| --- | --- | --- |
| **Annexure 1** | | |
| **Summary of Balances (Government Accounts)** | | |
|  |  | **(₹ in thousands)** |
| **Debit** | **Details** | **Credit** |
| 1,17,70,75,800.00 | A. Opening Balance |  |
| (-)2,23,91,283.90 | B. Net effect of Prior period Adjustments |  |
|  | C. Receipt Heads (Revenue Account) | 91,53,44,867.03 |
|  | D. Receipt Heads (Capital Account) | - |
| 94,16,28,987.38 | E. Expenditure Heads (Revenue Account) |  |
| 21,44,42,268.30 | F. Expenditure Heads (Capital Account) |  |
|  | G. Inter-State Settlement |  |
|  | H. Miscellaneous (Net) | 1,91,69,995.09 |
| - | I. Transfer to Contingency Fund |  |
|  | J. Closing Balance | 1,37,62,40,909.66 |
| 2,31,07,55,771.78 | **GRAND TOTAL** | 2,31,07,55,771.78 |

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| **Annexure 2** | | | | | | | | | | | |
| **Details of Prior Period Adjustments** | | | | | | | | | | | |
| **(₹ in thousands)** | | | | | | | | | | | |
| **Sr.No** | **Type of Corrections** | **Heads of Accounts (Major and Minor Head)** | **Carry forward Opening Balance as on 01.04.2023** | | **Year-wise prior corrections** | | | | **Opening Balance as on 01.04.2023 after correction** | | **Remarks if any** |
| **Year of prior period** | **Amount of Correction** | | **Reason of Correction** |
| **Dr.** | **Cr.** | **Dr.** | **Cr.** | **Dr.** | **Cr.** |
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** | **(6)** | **(7)** | **(8)** | **(9)** | **(10)** | **(11)** | **(12)** |
| 1 | Grants to Loan | 6217-62-800 (Loans for Urban Development, Other Loans) | - |  | 2016-17 | 18,90,000.00 |  | Govt. decision | 27,68,000.00 |  |  |
| - |  | 2019-20 | 68,000.00 |  | - |  |  |
| - |  | 2022-23 | 8,10,000.00 |  | - |  |  |
| 2 | Grants to Loan | 6801-00-800 (Loans for Power Projects , Other Loans) | 1,83,14,811.00 |  | 2021-22 | 43,96,227.90 |  | Govt. decision | 2,93,09,886.90 |  |  |
| - |  | 2022-23 | 65,98,848.00 |  | - |  |  |
| 3 | Grants to Loan | 6860-60-800 (Loans for Consumer Industries, Other Loans) | 73,79,899.00 |  | 2004-05 | 64,709.00 |  | Govt. decision | 1,60,08,107.00 |  |  |
| - |  | 2005-06 | 5,18,717.00 |  | - |  |  |
| - |  | 2006-07 | 2,07,327.00 |  | - |  |  |
| - |  | 2019-20 | 2,49,955.00 |  | - |  |  |
| - |  | 2021-22 | 37,50,000.00 |  | - |  |  |
| - |  | 2022-23 | 38,37,500.00 |  | - |  |  |
| **Total** | | | | | | **2,23,91,283.90** | - |  | | | |
| **Net Effect of Prior Period Adjustment** | | | | | | | **2,23,91,283.90** | |  |  |  |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Annexure- 3** | | | | | | | | | |
| **Adjustment in Prior Period involving all Heads Closed to Balance vis-à-vis Heads Closed to Government Accounts** | | | | | | | | | |
| **(₹ in thousands)** | | | | | | | | | |
| **Sr. No.** | **Major/Minor Head (Capital Expenditure Heads)** | **Description of Accounting Head** | **Expenditure as on 31.3.2024 before adjustments** | **Year-wise prior corrections** | | | | **Expenditure incurred till end of the FY 2023-24 after adjustments** | **Remarks if any** |
| **Year/s of prior period, if available** | **Amount of Correction** | | **Reason of Correction** |
| **Dr.** | **Cr.** |
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** | **(6)** | **(7)** | **(8)** | **(9)** | **(10)** |
| 1 | 4801-01-800 | Capital Outlay on Power Projects | 3,73,96,476.00 | 2021-22 |  | 27,21,760.00 | Government as well as PSUs decisions | 2,82,15,512.00 |  |
| 2022-23 | 64,59,204.00 |
| 2 | 4801-06-800 | Capital Outlay on Power Projects | 2,85,67,580.00 |  |  | 14,40,000.00 |  | 2,71,27,580.00 |  |
| 3 | 4552-00-216 | Capital Outlay on North Eastern Region | 21,253.83 |  |  | 3,946.00 |  | 17,307.83 |  |