

सत्यमेव जयते

Finance Accounts

Volume - I

2020-2021



लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest



Government of Uttar Pradesh

Finance Accounts

Volume I

2020-21

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 2021 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.

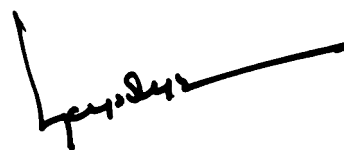
The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, 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 Accountant General (Audit) in accordance with the requirements of Articles 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 organisations 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 2020-21.

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 2021.



(GIRISH CHANDRA MURMU)
Comptroller & Auditor General of India

Date: - 8 MAR 2022

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 2020-21 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.

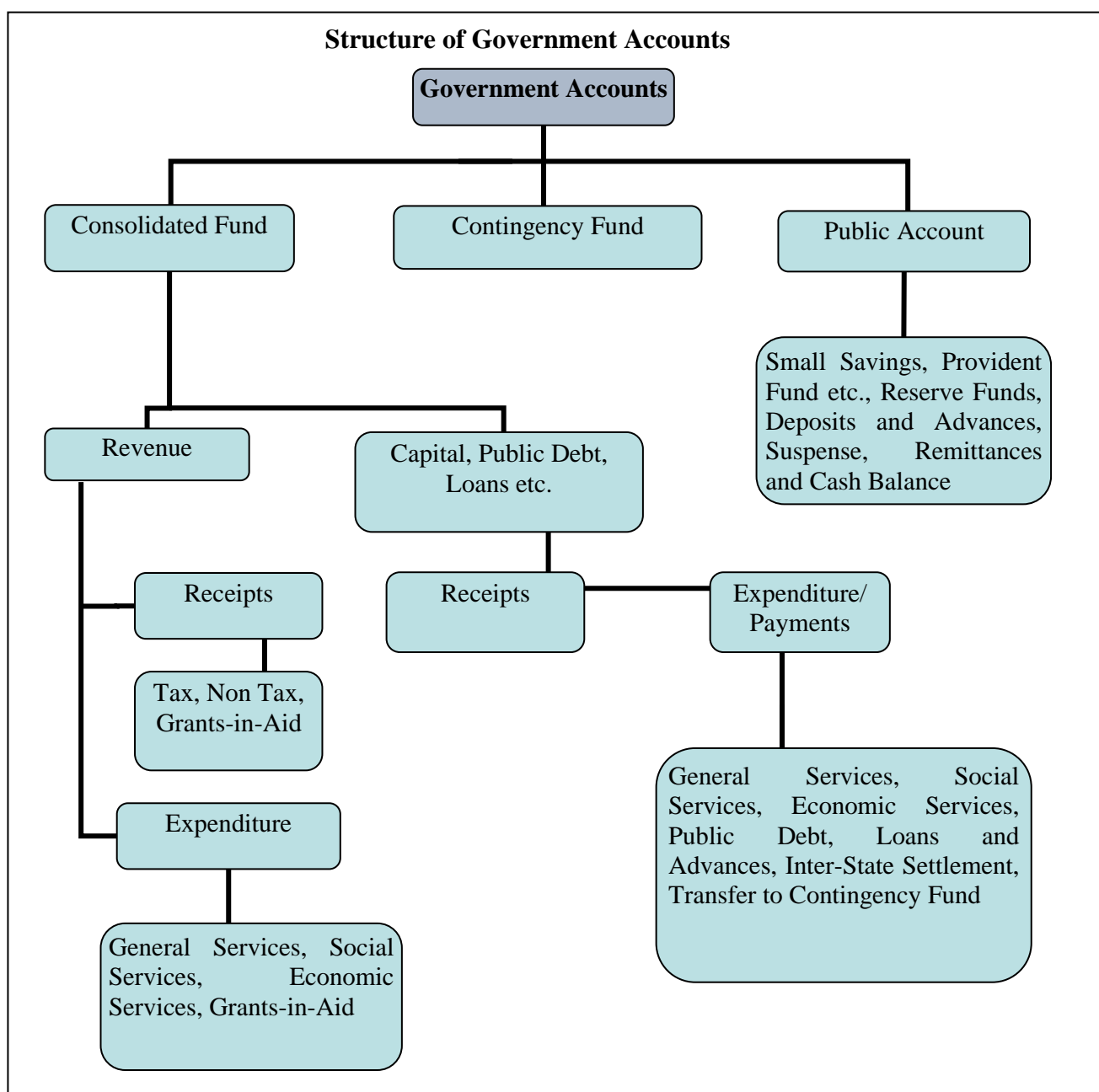
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two or three digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions 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, 2021).

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 2021	As at 31 st March 2020
	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	10.52	10.91
(iii) Permanent Cash Imprest		21 & Annex. to St-2	0.50	0.50
(iv) Cash Balance Investments		21 & Annex. to St-2	30,459.45	21,150.71
(v) Deposits with Reserve Bank of India (if credit balance include here with minus sign)		Annex. to St-2	137.10	236.04
(vi) Investments from Earmarked Funds ²		22 & Annex. to St-2	1,045.20	45.20
Capital Expenditure				
(i) Investments in shares of Companies, Corporations, etc.	Para2(xi)	19(2)	1,39,495.20	1,27,629.65
(ii) Other Capital Expenditure		5 & 16	4,94,607.02	4,54,235.47
Contingency Fund (unrecouped)	Para3	21	100.00	0.00
Loans and Advances		7&18	27,206.86	27,188.98
Advances with Departmental Officers		21	58.58	58.43
Suspense and Miscellaneous Balances ³		21	3,212.06	4,909.54
Remittance Balances		21	125.05	0.00
Cumulative excess of expenditure over receipts ⁴				
Total			6,96,457.54	6,35,465.43

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 (Major Head-8658)- ₹1,628.54 crore, Major Head-8670-Cheques and Bills- ₹1,524.47 crore, Major Head 8674-Security Deposits made by Government- ₹53.63 crore and Major Head 8679- Accounts with Government of other countries- ₹ 5.42 crore.

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

FINANCIAL POSITION

Liabilities ¹	Reference (Sr. no.)		As at 31 st March 2021	As at 31 st March 2020
	Notes to Accounts	Statement		
(₹ in crore)				
Borrowings (Public Debt)				
(i) Internal Debt		6&17	4,58,552.23	4,05,048.84
(ii) Loans and Advances from Central Government				
Loans for Centrally Sponsored Schemes (6004-08)		17	6,007.00	0.03
Loans for State Plan Schemes (6004-06,07& 09)		17	12,099.74	11,528.72
Contingency Fund (corpus)	3.	21	600.00	600.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc.		6,17&21	58,789.41	57,727.01
(ii) Reserve Funds	Para4(ii)	6,17&21	5,027.19	4,526.25
(iii) Deposits		6,17&21	25,496.10	23,581.17
(iv) Suspense and Miscellaneous Balances ³		21	0.00	0.00
(v) Remittance Balances		21	0.00	200.41
Cumulative excess of receipts over expenditure ⁴			1,29,885.87	1,32,253.00
Total			6,96,457.54	6,35,465.43

2. STATEMENT ON RECEIPTS AND DISBURSEMENTS

Description	Receipts		Description	Disbursements	
	2020-21	2019-20		2020-21	2019-20
(₹ in crore)					
Part-I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts (Ref. Statement 3 &14)	2,96,176.33	3,66,393.18	Revenue Expenditure (Ref. Statement 4-A ,4-B &15)	2,98,543.46	2,98,833.04
Tax Revenue (raised by the State) (Ref. Statement 3 &14)	1,19,897.30	1,22,825.83	Salaries ¹ (Ref. Statement 4-B & Appendix-I)	50,332.81	53,507.90
Non-Tax Revenue (Ref. Statement 3 &14)	11,846.15	81,705.08	Subsidies (Ref. Appendix-II)	11,676.77	14,092.18
			Grants-in-Aid ² (Ref. Statement 4-B , 10 & Appendix-III)	98,888.38	93,334.46
Interest Receipts (Ref. Statement 3 &14)	1,115.55	1,469.44	General Services (Ref. Statement 4 &15)	92,024.45	90,803.96
Others (Ref. Statement 3)	10,730.60	80,235.64	Interest Payment and Service of Debt (Ref. Statement 4-A, 4-B & 15)	38,428.48	34,813.02
Total (Ref. Statement 3 & 14)	11,846.15	81,705.08	Pension (Ref. Statement 4-A, 4-B & 15)	48,244.49	49,603.45
Share of Union Taxes/Duties (Ref. Statement 3 &14)	1,06,687.01	1,17,818.30	Others (Ref. Statement 4-B)	5,351.48	6,387.49
			Total (Ref. Statement 4-A & 15)	92,024.45	90,803.96
			Social Services (Ref. Statement 4-A & 15)	20,899.70	21,596.03
			Economic Services (Ref. Statement 4-A & 15)	10,512.97	10,998.51
Grants from Central Government (Ref. Statement 3 &14)	57,745.87	44,043.97	Compensation and Assignment to Local Bodies and PRIs (Ref. Statement 4-A & 15)	14,208.38	14,500.00
Revenue Deficit	2,367.13	..	Revenue Surplus	..	67,560.14

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	
	2020-21	2019-20		2020-21	2019-20
(₹ in crore)					
Section-B : Capital					
Capital Receipts (Ref. Statement 3 &14)	0.00	0.00	Capital Expenditure (Ref. Statement 4A, 4-B & 16)	52,237.10	59,998.03
			General Services (Ref. Statement 4-A & 16)	1,523.10	2,495.30
			Social Services (Ref. Statement 4 -A & 16)	12,386.29	10,514.70
			Economic Services (Ref. Statement 4 -A & 16)	38,327.71	46,988.03
Recoveries of Loans and Advances (Ref. Statement 3,7 & 18)	1,134.73	5,640.58	Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18)	1,152.61	2,120.00
			General Services (Ref. Statement 4 -A, 7 & 18)	72.00	307.12
			Social Services (Ref. Statement 4 -A, 7 & 18)	323.40	222.43
			Economic Services (Ref. Statement 4 -A, 7 & 18)	737.60	1,530.36
			Loans to Government Servant (Ref. Statement 7)	19.61	60.09
Public Debt Receipts (Ref. Statement 3,6 & 17)	86,858.87	73,808.69	Repayment of Public Debt (Ref. Statement 4 -A, 6 & 17)	26,777.49	22,400.61
Internal Debt (Market loans, NSSF etc.) (Ref. Statement 3,6 & 17)	78,677.40	72,554.04	Internal Debt (Market loans, NSSF etc.) (Ref. Statement 4 -A, 6 & 17)	25,174.01	20,695.12
Loans from GoI (Ref. Statement 3,6 & 17)	8,181.47	1,254.65	Loans from GoI (Ref. Statement 4 -A, 6 & 17)	1,603.48	1,705.49
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)	3,84,169.93	4,45,842.45	Total Expenditure Consolidated Fund (Ref. Statement 4)	3,78,710.66	3,83,351.68
Deficit in Consolidated Fund	..	..	Surplus in Consolidated Fund	5,459.27	62,490.77
Part-II Contingency Fund					
Contingency Fund (Ref. Statement 21)	0.00	661.72	Contingency Fund (Ref. Statement 21)	100.00	32.00
Part-III Public Account ³					
Small Savings (Ref. Statement 21)	11,288.73	13,861.31	Small Savings (Ref. Statement 21)	10,226.33	10,547.64
Reserves & Sinking Funds (Ref. Statement 21)	5,431.47	6,198.77	Reserves & Sinking Funds (Ref. Statement 21)	5,930.53	74,497.29
Deposits (Ref. Statement 21)	19,976.23	18,826.97	Deposits (Ref. Statement 21)	18,061.29	20,933.67
Advances (Ref. Statement 21)	45.10	498.37	Advances (Ref. Statement 21)	45.26	481.46
Suspense and Misc. (Ref. Statement 21)	7,44,699.42	7,93,688.08	Suspense and Misc ⁴ (Ref. Statement 21)	7,52,310.29	7,89,982.49
Remittances (Ref. Statement 21)	38,082.35	37,016.33	Remittances (Ref. Statement 21)	38,407.81	36,702.83
Total Receipts Public Account (Ref. Statement 21)	8,19,523.30	8,70,089.83	Total Disbursements Public Account (Ref. Statement 21)	8,24,981.51	9,33,145.38
Deficit in Public Account	5,458.21	63,055.55	Surplus in Public Account	..	..
Opening Cash Balance	236.04	171.10	Closing Cash Balance	137.10	236.04
Increase in Cash Balance	..	64.94	Decrease in Cash Balance	98.94	..

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, 2021	On 31st March, 2020
(₹ in crore)		
(A) General Cash Balances-		
(1) Cash in Treasuries	0.00	0.00
(2) Deposit with Reserve Bank ¹	137.10	236.04
(3) Remittance in Transit	0.00	0.00
Total	137.10	236.04
(4) Investment held in the Cash Balance Investment Account	30,459.45	21,150.71
Total - A	30,596.55	21,386.75
(B) Other Cash Balance and Investments-		
(1) Cash with Departmental Officers	10.52	10.91
(2) Permanent Cash Imprest	0.50	0.50
(3) Investment of Earmarked Funds	1,045.20	45.20
Total - B	1,056.22	56.61
Total - A and B	31,652.77	21,443.36

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 2020-21 advised to the RBI till 15 April 2021. There was a difference of ₹ 55.69 crore between the figures of 'Deposits with Reserve Bank' reflected in the accounts [₹137.10 crore (Dr.)] and that communicated by the Reserve Bank of India [₹81.41 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 2021 but worked out by 15 April and not simply the daily balance on 31st March 2021.

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

(b) The limit for ordinary ways and means advances to the State Government was ₹ 3,550.00 crore (revised by RBI in February 2016). The Reserve Bank of India has also agreed to give special ways and means advances at the pledge of government Securities. The limit of special ways and means advances revised by the Bank from time to time. During the year 2020-21, State Government of Uttar Pradesh has taken no ways and means advances from the RBI. The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2020-21 is given below:-

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

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

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

Category	Rate of Interest
Ways and Means Advances	4.00 <i>per cent</i>
Shortfalls	same as on SDF/WMA/OD
Overdrafts	Prevailing Repo Rate +2% or 5% depending on overdraft is upto 100 % or beyond 100%.

The interest rate on WMA is the prevailing Repo Rate (4.00 *per cent* for 2020-21).

(d) Under Cash Balance Investment Account of the State Government (Major Head 8673), there was an opening balance of ₹ 21,150.71 crore as on April 01, 2020. During 2020-21, Treasury Bills amounting to ₹ 4,64,321.11 crore were purchased and these instruments amounting to ₹4,55,012.37 crore were sold, leaving of a balance of ₹ 30,459.45 crore in the account at the end of the year. The amounts of ₹235.75 crore and ₹13.92 crore were received as interest on investment under Treasury Bills and Long Term Government of India's Securities respectively.

(e) The investment made out of Earmarked Funds (under Reserve Fund Heads) up to 31-3-2021 are given below-

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

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

Description		Actuals	
		2020-21	2019-20
(₹ in crore)			
I.	REVENUE RECEIPTS		
A.	Tax Revenue		
A.1	Own Tax Revenue		
	State Goods and Services Tax (SGST)	42,860.03	47,232.41
	Land Revenue	297.18	503.62
	Stamps and Registration fees	16,475.24	16,069.80
	State Excise	30,061.21	27,324.76
	Tax on Sales, Trade etc.	22,127.06	20,517.13
	Taxes on Vehicles	6,482.62	7,714.87
	Taxes on Goods and Passengers	0.03	0.01
	Taxes on Hotel Receipt	0.99	1.22
	Taxes and Duties on Electricity	1,586.70	3,452.50
	Other Taxes and Duties on Commodities and Services	6.24	9.51
	Total-A.1- Own Tax Revenue	1,19,897.30	1,22,825.83
A.2	Share of net proceeds of Taxes		
	Central Goods and Services Tax (CGST)	31,611.24	33,433.58
	Corporation Tax	32,257.82	40,171.19
	Taxes on Income other than Corporation Tax	33,079.46	31,476.84
	Taxes on Wealth	0.00	1.76
	Customs	5,606.38	7,468.05
	Union Excise Duties	3,576.88	5,192.26
	Service Tax	475.21	0.00
	Other Taxes and Duties on Commodities and Services	80.02	74.62
	Total-A.2-Share of net proceeds of Taxes	1,06,687.01	1,17,818.30
	Total-A-Tax Revenue	2,26,584.31	2,40,644.13
B.	Non-Tax Revenue-		
	Non-Ferrous Mining and Metallurgical Industries	3,112.74	2,180.93
	Power	1,308.99	1,044.14
	Interest Receipts	1,115.55	1,469.44
	Medium Irrigation	1,014.95	872.42
	Roads and Bridges	997.34	706.81
	Other Administrative Services	589.95	493.71
	Miscellaneous General Services	571.84	72,043.54
	Education, Sports, Art and Culture	505.31	480.21
	Police	458.04	427.61
	Contributions and Recoveries towards Pension and Other Retirement benefits	440.68	384.15
	Medical and Public Health	354.43	294.03
	Forestry and Wild Life	316.96	312.08
	Crop Husbandry	158.64	142.26
	Dividends and Profits	104.83	39.04
	Stationery and Printing	92.70	49.94
	Minor Irrigation	88.77	111.16
	Other Rural Development Programmes	79.61	102.79
	Other General Economic Services-	79.35	89.20

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

Description		Actuals	
		2020-21	2019-20
(₹ in crore)			
I.	REVENUE RECEIPTS		
B.	Non-Tax Revenue-		
	Major Irrigation	70.02	40.00
	Labour and Employment	54.15	67.53
	Public Works	53.98	46.02
	Housing	42.59	39.78
	Social Security and Welfare	35.49	34.13
	Animal Husbandry	28.96	30.84
	Other Social Services	27.77	41.71
	Public Service Commission	26.77	34.55
	Urban Development	22.13	20.37
	Civil Aviation	19.57	22.50
	Industries	13.07	4.03
	Fisheries	13.00	11.27
	Non-Conventional Sources of Energy-	12.89	0.13
	Co-operation	6.16	5.94
	Tourism	5.67	0.91
	Village and Small Industries	5.58	8.10
	Jails	4.90	4.38
	Family Welfare	3.27	0.26
	Civil Supplies	2.89	21.25
	Land Reforms	2.35	2.71
	Dairy Development	1.81	8.89
	Other Agricultural Programmes	1.62	2.91
	Information and Publicity	0.53	0.16
	Road Transport	0.18	0.20
	Other Industries	0.08	10.84
	Other Fiscal Services	0.02	0.04
	Other Special Areas Programmes	0.01	1.49
	Agricultural Research and Education	0.01	0.62
	Water Supply and Sanitation	0.00	0.06
	Total-B-Non-tax Revenue	11,846.15	81,705.08
II.	GRANTS FROM GOVERNMENT OF INDIA-		
C.	Grants-		
	Grants-in-Aid from Central Government-		
	Centrally Sponsored Schemes		
	Central Assistance/Schemes	32,168.78	25,755.41
	Externally Aided Projects-Grants for Centrally Sponsored Schemes	175.08	78.64
	Refunds	(-)1.93	(-)10.36
	Finance Commission Grants		
	Grants-in-Aid for State Disaster Response Fund (*)	1,933.00	849.30
	Grants for Rural Local Bodies	9,752.00	9,659.47
	Grants for Urban Local Bodies	4,338.00	2,455.99

(*) It has been booked as per the provisions of the State Governemnt in 2020-21. However, the Government of India released the Grants-in-Aid as central share of State Disaster Response Mitigation Fund (SDRMF).

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

Description		Actuals	
		2020-21	2019-20
(₹ in crore)			
I.	REVENUE RECEIPTS-concld.		
II.	GRANTS FROM GOVERNMENT OF INDIA-		
C.	Grants-		
	Other Transfer / Grants to State / Union Territories with Legislatures		
	Special Assistance	47.02	48.39
	Compensation for loss of revenue arising out of implementation of GST	9,323.98	5,179.52
	Grants under provisio to Article 275(1) of the Constitution	9.27	27.61
	Grants towards contribution to National Disaster Response Fund (NDRF)	0.67	0.00
	Total-C-Grants	57,745.87	44,043.97
	Total Revenue Receipts (A+B+C)	2,96,176.33	3,66,393.18
III	CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
D.	Capital Receipts		
	Disinvestment Proceeds	0.00	0.00
	Others	0.00	0.00
	Total-D-Capital Receipts	0.00	0.00
E.	Public Debt Receipts-		
	Internal Debt of the State Government-		
	Market Loans	75,500.00	69,703.00
	Loan from the National Bank For Agricultural and Rural Development	3,150.00	2,731.85
	Loans from National Co-operative Development Corporation	0.00	67.69
	Loan from other Institutions	27.40	51.50
	Loans and Advances from Central Government-		
	Loans for Centrally Sponsored Schemes	6,007.00	1,254.65
	Loans for State Plan Schemes	2,174.47	0.00
	Total-E-Public Debt Receipts	86,858.87	73,808.69
F.	Loans and Advances by State Government (Recoveries)¹	1,134.73	5,640.58
	Total Receipts in Consolidated Fund (A+B+C+D+E+F)	3,84,169.93	4,45,842.45

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	217.85	0.00	0.00	217.85
	President, Vice-President/ Governor/ Admn. of Union Territories	15.90	0.00	0.00	15.90
	Council of Minister	312.97	0.00	0.00	312.97
	Administration of Justice	2,397.60	0.00	0.00	2,397.60
	Elections	160.72	0.00	0.00	160.72
A.2	Fiscal Services				
	Land Revenue	2,734.81	0.00	0.00	2,734.81
	Stamps and Registration	294.52	0.00	0.00	294.52
	State Excise	239.66	0.00	0.00	239.66
	Taxes on Sales, Trade etc.	787.55	0.00	0.00	787.55
	Taxes on Vehicles	0.76	0.00	0.00	0.76
	Other Taxes and Duties on Commodities and Services	42.33	0.00	0.00	42.33
	Other Fiscal Services	24.23	2.20	0.00	26.43
A.3	Interest Payment and Servicing of Debt				
	Appropriation for reduction or avoidance of Debt	1,000.00	0.00	0.00	1,000.00
	Interest Payments	37,428.48	0.00	0.00	37,428.48
A.4	Administrative Services				
	Public Service Commission	100.94	0.00	0.00	100.94
	Secretariat - General Services	577.63	0.00	0.00	577.63
	District Administration	926.32	0.00	0.00	926.32
	Treasury and Accounts Administration	303.87	0.00	0.00	303.87
	Police	18,887.21	903.29	0.00	19,790.50
	Jails	673.26	0.00	0.00	673.26
	Stationery and Printing	152.62	23.97	0.00	176.59
	Public Works	504.36	377.65	0.00	882.01
	Other Administrative Services	3,029.42	215.99	0.00	3,245.41
A.5	Pensions and Miscellaneous General Services				
	Pensions and Other Retirement benefits	48,219.36	0.00	0.00	48,219.36
	Miscellaneous General Services	25.13	0.00	72.00	97.13
	Total-General Services	1,19,057.50	1,523.10	72.00	1,20,652.60
B	Social Services				
B.1	Education, Sports, Art and Culture				
	General Education	52,854.58	1,052.38	0.00	53,906.96
	Technical Education	395.39	180.96	0.00	576.35
	Sports and Youth Services	167.94	60.99	0.00	228.93
	Art and Culture	67.43	64.72	0.00	132.15
B.2	Health and Family Welfare				
	Medical and Public Health	11,511.04	1,812.52	0.00	13,323.56
	Family Welfare	7,971.73	254.03	0.00	8,225.76

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

Description		Revenue	Capital	Loans and Advances	Total
(₹ in crore)					
B	Social Services-concl.				
B.3	Water Supply, Sanitation, Housing and Urban Development				
	Water Supply and Sanitation	1,096.82	2,472.55	0.00	3,569.37
	Housing	625.74	4,359.78	0.00	4,985.52
	Urban Development	15,104.94	1,281.03	318.60	16,704.57
B.4	Information and Publicity				
	Information and Publicity	424.02	0.00	0.00	424.02
B.5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes and Minorities	3,947.39	294.05	4.00	4,245.44
B.6	Labour and Labour Welfare				
	Labour and Employment	1,027.02	0.00	0.00	1,027.02
B.7	Social Welfare and Nutrition				
	Social Security and Welfare	13,130.50	300.92	0.80	13,432.22
	Relief on account of Natural Calamities	1,321.51	0.00	0.00	1,321.51
B.8	Others				
	Other Social Services	23.41	252.36	0.00	275.77
	Secretariat - Social Services	57.21	0.00	0.00	57.21
	Total-Social Services	1,09,726.67	12,386.29	323.40	1,22,436.36
C	Economic Services				
C.1	Agriculture and Allied Activities				
	Crop Husbandry	4,243.77	267.71	0.00	4,511.48
	Soil and Water Conservation	353.91	0.00	0.00	353.91
	Animal Husbandry	1,369.19	(-)286.23 *	0.00	1,082.96
	Dairy Development	101.68	0.00	25.00	126.68
	Fisheries	102.86	0.00	0.00	102.86
	Forestry and Wild Life	608.09	423.87	0.00	1,031.96
	Plantations	4.97	0.00	0.00	4.97
	Food Storage and Warehousing	281.49	(-)2,539.95 *	0.00	(-)2,258.46
	Agricultural Research and Education	275.54	9.13	0.00	284.67
	Co-operation	740.53	41.96	25.00	807.49
	Other Agricultural Programmes	21.82	0.00	0.00	21.82
C.2	Rural Development				
	Special Programmes for Rural Development	1,574.94	0.00	0.00	1,574.94
	Other Rural Development Programmes	16,508.83	5,163.71	0.00	21,672.54
C.3	Special Areas Programmes				
	Other Special Area Programmes	4.03	622.22	0.00	626.25
C.4	Irrigation and Flood Control				
	Major Irrigation	682.38	3,141.70	0.00	3,824.08
	Medium Irrigation	4,252.09	190.47	0.00	4,442.56
	Minor Irrigation	3,292.66	258.82	0.00	3,551.48
	Command Area Development	88.21	0.00	0.00	88.21
	Flood Control and Drainage	264.30	1,446.17	0.00	1,710.47

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

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

Description		Revenue	Capital	Loans and Advances	Total
(₹ in crore)					
C	Economic Services-concltd.				
C.5	Energy				
	Power	8,790.29	10,570.01	0.00	19,360.30
	New and Renewable Energy	294.90	(-)7.96 *	0.00	286.94
C.6	Industry and Minerals				
	Village and Small Industries	820.00	20.68	0.00	840.68
	Industries	578.73	0.00	0.00	578.73
	Non-ferrous Mining and Metallurgical Industries	35.81	3.50	0.00	39.31
	Telecommunication & Electronic Industries	0.00	8.20	0.00	8.20
	Consumer Industries	0.00	0.00	606.10	606.10
	Other Outlay on Industries and Minerals	183.08	0.00	81.50	264.58
C.7	Transport				
	Civil Aviation	52.73	528.26	0.00	580.99
	Roads and Bridges	9,330.08	18,020.63	0.00	27,350.71
	Road Transport	288.77	17.80	0.00	306.57
C.8	Science, Technology and Environment				
	Other Scientific Research	25.53	0.00	0.00	25.53
	Ecology and Environment	11.02	0.00	0.00	11.02
C.9	General Economic Services				
	Secretariat -Economic Services	98.31	0.00	0.00	98.31
	Tourism	54.43	427.01	0.00	481.44
	Foreign Trade and Export Promotion	0.03	0.00	0.00	0.03
	Census Survey and Statistics	105.14	0.00	0.00	105.14
	Civil Supplies	44.60	0.00	0.00	44.60
	Other General Economic Services	66.17	0.00	0.00	66.17
	Total-Economic Services	55,550.91	38,327.71	737.60	94,616.22
D	Grants-in-Aid & Contributions				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	14,208.38	0.00	0.00	14,208.38
E	Public Debt				
	Internal Debt of the State Government	0.00	0.00	25,174.01	25,174.01
	Loans and Advances from the Central Government	0.00	0.00	1,603.48	1,603.48
F	Loans to Government Servants etc.				
	Loans to Government Servants etc.-	0.00	0.00	19.61	19.61
	Total-Grants-in-Aid & Contributions, Public Debt and Loans to Government Servants etc.	14,208.38	0.00	26,797.10	41,005.48
	Total-Consolidated Fund Expenditure	2,98,543.46	52,237.10	27,930.10	3,78,710.66

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

4. STATEMENT ON**B-EXPENDITURE BY NATURE**

Object of Expenditure		2020-21		
		Revenue	Capital	Total
		(₹ in crore)		
33	Pension/ Gratuity/ Other Retirement Benefits	47,370.44	0.00	47,370.44
31	Subsidiary Grant-General (Salary)	44,844.40	0.00	44,844.40
20	Subsidiary Grant/- General (Non-Salary)	42,799.84	0.00	42,799.84
01	Pay	40,467.81	0.00	40,467.81
32	Interest/ Dividend	38,110.74	0.00	38,110.74
28	Assignments	14,208.37	0.00	14,208.37
27	Subsidy	11,676.77	0.00	11,676.77
35	Grant for Creation of Capital Assets	11,208.64	0.00	11,208.64
42	Other Expense	10,550.50	5,577.13	16,127.63
03	Dearness Allowance	7,090.41	0.00	7,090.41
09	Electricity Dues	4,061.21	0.00	4,061.21
29	Maintenance	3,857.81	0.00	3,857.81
21	Scholarship and Stipend	3,825.20	0.00	3,825.20
48	Inter Account Transfer	2,914.00	1,500.00	4,414.00
02	Wages	2,362.94	0.00	2,362.94
07	Honorarium	1,690.69	0.00	1,690.69
55	House Rent Allowance	1,522.33	0.00	1,522.33
43	Material and Supply(*)	1,301.51	(-)2,566.05	(-)1,264.54
16	Payment for Commercial and Special Services	1,296.77	11.44	1,308.21
39	Medicine and Chemicals	1,150.09	0.00	1,150.09
06	Other Allowances	897.01	0.00	897.01
49	Medical Expenses	685.75	0.00	685.75
58	Payment for Outsourcing Services	659.60	0.00	659.60
04	Travelling Expense	602.80	0.00	602.80
15	Maintenance of Vehicles and Purchase of Petrol etc.	562.35	0.12	562.47
59	Lumpsum Employer's Share/Interest on Employees and Employer's share	530.50	0.00	530.50
19	Advertisement, Sales and Publicity Expenses	336.18	0.00	336.18
57	Non Practicing Allowance	272.51	0.00	272.51
41	Food Expenses	239.82	0.00	239.82
08	Office Expenses	205.21	0.00	205.21
17	Rent, Rate and Taxes	144.55	0.00	144.55
11	Stationery and Printing of Forms	132.56	0.00	132.56
46	Purchase of Computer Hardware/ Software	106.46	14.96	121.42
18	Publication	98.12	0.00	98.12
12	Office Furniture and Equipments	97.20	6.74	103.94
44	Travelling and other related Expenses for Training	96.52	0.00	96.52
10	Water Tax / Water Surcharge	85.83	0.00	85.83
47	Maintenance of Computer/ Purchase of related Stationery	80.36	0.62	80.98
40	Essential Infrastructure for Hospitals	78.24	0.00	78.24
13	Telephone Expenses	74.49	0.00	74.49
38	Interim Relief	42.83	0.00	42.83
05	Transfer Travelling Expenses	40.41	0.00	40.41

EXPENDITURE (CONSOLIDATED FUND)

2019-20			2018-19		
Revenue	Capital	Total	Revenue	Capital	Total
(₹ in crore)			(₹ in crore)		
49,239.53	0.00	49,239.53	43,757.32	0.00	43,757.32
45,322.82	0.00	45,322.82	39,880.53	0.00	39,880.53
41,189.87	0.00	41,189.87	45,794.09	0.00	45,794.09
40,125.46	0.00	40,125.46	40,732.06	0.00	40,732.06
35,469.79	0.00	35,469.79	32,606.00	0.00	32,606.00
14,499.98	0.00	14,499.98	12,100.38	0.00	12,100.38
14,092.18	0.00	14,092.18	14,052.52	0.00	14,052.52
6,821.79	0.00	6,821.79	6,089.49	0.00	6,089.49
8,148.34	3,672.52	11,820.86	6,404.01	3,350.95	9,754.96
6,481.66	0.00	6,481.66	3,827.87	0.00	3,827.87
4,206.44	0.00	4,206.44	2,645.18	0.00	2,645.18
3,766.70	0.00	3,766.70	3,367.32	0.00	3,367.32
5,059.80	0.00	5,059.80	4,860.46	0.00	4,860.46
2,863.63	1,500.00	4,363.63	28,552.55	1,500.00	30,052.55
1,357.70	0.00	1,357.70	1,061.62	0.00	1,061.62
1,833.60	0.00	1,833.60	1,431.14	0.00	1,431.14
1,505.68	0.00	1,505.68	0.00	0.00	0.00
2,508.76	3,888.00	6,396.76	2,832.94	2,372.87	5,205.81
1,413.59	3.81	1,417.40	1,704.27	0.00	1,704.27
871.47	0.00	871.47	878.61	0.00	878.61
907.58	0.00	907.58	2,242.21	0.00	2,242.21
715.05	0.00	715.05	579.85	0.00	579.85
648.19	0.00	648.19	0.00	0.00	0.00
808.98	0.00	808.98	423.94	0.00	423.94
575.42	0.10	575.52	552.90	0.03	552.93
0.09	0.00	0.09	0.00	0.00	0.00
426.96	0.00	426.96	298.57	0.00	298.57
251.59	0.00	251.59	0.00	0.00	0.00
298.51	0.00	298.51	255.53	0.00	255.53
410.65	0.00	410.65	303.43	0.00	303.43
122.94	0.00	122.94	147.25	0.00	147.25
84.50	0.00	84.50	92.13	0.00	92.13
151.85	23.66	175.51	102.09	35.91	138.00
106.05	0.00	106.05	87.24	0.00	87.24
80.48	7.10	87.58	94.50	6.66	101.16
104.69	0.00	104.69	113.13	0.00	113.13
68.72	0.00	68.72	82.05	0.00	82.05
87.05	0.10	87.15	61.81	0.01	61.82
66.57	0.00	66.57	64.95	0.00	64.95
62.64	0.00	62.64	50.88	0.00	50.88
37.05	0.00	37.05	88.87	0.00	88.87
40.42	0.00	40.42	32.50	0.00	32.50

4. STATEMENT ON**B-EXPENDITURE BY NATURE**

Object of Expenditure		2020-21		
		Revenue	Capital	Total
		(₹ in crore)		
53	Arrear of Revised Salary (State Aid)	35.50	0.00	35.50
26	Machines and Equipments/Tools and Plants	33.44	1,006.42	1,039.86
51	Uniform Expenses	23.89	0.00	23.89
52	Arrear of Revised Salary (State)	22.22	0.00	22.22
23	Expenditure on Confidential Services	21.83	0.00	21.83
56	City Compensatory Allowance	17.69	0.00	17.69
22	Hospitality Expenses/Expenditure related allowances	8.95	0.00	8.95
45	Leave Travelling Expenses	7.81	0.00	7.81
37	Suspense	3.28	38.23	41.51
14	Purchase of Vehicle	1.19	82.09	83.28
50	Dearness Pay	0.00	0.00	0.00
24	Major Construction Works	0.00	32,271.28	32,271.28
25	Minor Construction Works	0.00	74.39	74.39
30	Investment / Loans	0.00	39,795.65	39,795.65
60	Purchase of Land	0.00	2,354.18	2,354.18
99	PLA Refund	(-)12.11	0.00	(-)12.11
Total-		2,98,543.46	80,167.20	3,78,710.66

EXPENDITURE (CONSOLIDATED FUND)

2019-20			2018-19		
Revenue	Capital	Total	Revenue	Capital	Total
(₹ in crore)			(₹ in crore)		
2,986.16	0.00	2,986.16	2,163.63	0.00	2,163.63
115.68	847.99	963.67	115.32	905.87	1,021.19
44.26	0.00	44.26	41.71	0.00	41.71
2,718.39	0.00	2,718.39	1,416.58	0.00	1,416.58
28.76	0.00	28.76	41.00	0.00	41.00
183.75	0.00	183.75	0.00	0.00	0.00
14.24	0.00	14.24	10.25	0.00	10.25
6.82	0.00	6.82	8.10	0.00	8.10
3.45	151.90	155.35	5.10	125.60	130.70
7.21	45.33	52.54	61.03	118.54	179.57
0.01	0.00	0.01	0.00	0.00	0.00
0.00	40,686.42	40,686.42	0.00	40,223.24	40,223.24
0.00	73.00	73.00	0.00	69.94	69.94
0.00	33,618.71	33,618.71	0.00	40,773.04	40,773.04
0.00	0.00	0.00	0.00	0.00	0.00
(-)110.46	0.00	(-)110.46	(-)386.95	0.00	(-)386.95
2,98,833.04	84,518.64	3,83,351.68	3,01,727.96	89,482.66	3,91,210.62

5. STATEMENT ON PROGRESSIVE CAPITAL EXPENDITURE

Major Heads	Description	Expenditure during 2019-20	Progressive Expenditure up to 2019-20	Expenditure during 2020-21	Progressive Expenditure up to 2020-21	Increase(+)/ Decrease(-) in percentage during 2020-21
1	2	3	4	5	6	7
(₹ in crore)						
A-Capital Account of General Services-						
4047	Capital Outlay on Other Fiscal Services	1.14	45.50	2.20	47.70	92.98
4055	Capital Outlay on Police	960.50	8,210.89	903.29	9,114.18	(-)5.96
4058	Capital Outlay on Stationery and Printing	10.32	91.32	23.97	115.29	132.27
4059	Capital Outlay on Public Works	871.48	10,777.30	377.65	11,154.95	(-)56.67
4070	Capital Outlay on other Administrative Services	651.86	7,817.28	215.99	8,033.27	(-)66.87
4075	Capital Outlay on Miscellaneous General Services	0.00	8,818.77	0.00	8,818.77	..
TOTAL-(A)-Capital Account of General Services		2,495.30	35,761.06	1,523.10	37,284.16	(-)38.96
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	1,364.66	13,867.71	1,359.05	15,226.76	(-)0.41
TOTAL-(a)-Capital Account of Education, Sports, Art and Culture		1,364.66	13,867.71	1,359.05	15,226.76	(-)0.41
<i>(b) Capital Account of Health and Family Welfare-</i>						
4210	Capital Outlay on Medical and Public Health	2,123.20	24,319.84	1,812.52	26,132.36	(-)14.63
4211	Capital Outlay on Family Welfare	261.70	790.25	254.03	1,044.28	(-)2.93
TOTAL-(b)-Capital Account of Health and Family Welfare		2,384.90	25,110.09	2,066.55	27,176.64	(-)13.35
<i>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development-</i>						
4215	Capital Outlay on Water Supply and Sanitation	2,383.89	18,769.11	2,472.55	21,241.66	3.72
4216	Capital Outlay on Housing	2,111.56	30,698.72	4,359.78	35,058.50	106.47
4217	Capital Outlay on Urban Development	847.87	15,372.19	1,281.03	16,653.22	51.09
TOTAL-(c)-Capital Account of Water Supply, Sanitation, Housing and Urban Development		5,343.32	64,840.02	8,113.36	72,953.38	51.84

5. STATEMENT ON PROGRESSIVE CAPITAL EXPENDITURE

Major Heads	Description	Expenditure during 2019-20	Progressive Expenditure up to 2019-20	Expenditure during 2020-21	Progressive Expenditure up to 2020-21	Increase(+)/ Decrease(-) in percentage during 2020-21
1	2	3	4	5	6	7

(₹ in crore)

B- Capital Account of Social Services-concld.*(d) Capital Account of Information and Broadcasting-*

4220 Capital Outlay on Information and Publicity	0.00	11.17	0.00	11.17	..
4221 Capital Outlay on Broadcasting	0.00	0.58	0.00	0.58	..
TOTAL-(d)-Capital Account of Information and Broadcasting	0.00	11.75	0.00	11.75	..

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

4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	163.83	2,918.81	294.05	3,212.86	79.48
TOTAL-(e)-Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	163.83	2,918.81	294.05	3,212.86	79.48

(g) Capital Account of Social Welfare and Nutrition-

4235 Capital Outlay on Social Security and Welfare	667.60	6,374.86	300.92	6,675.78	(-)54.93
TOTAL-(g)-Capital Account of Social Welfare and Nutrition	667.60	6,374.86	300.92	6,675.78	(-)54.93

(h) Capital Account of Other Social Services-

4250 Capital Outlay on Other Social Services	590.39	3,258.05	252.36	3,510.41	(-)57.26
TOTAL-(h)-Capital Account of Other Social Services	590.39	3,258.05	252.36	3,510.41	(-)57.26
TOTAL-(B)-Capital Account of Social Services	10,514.70	1,16,381.29	12,386.29	1,28,767.58	17.80

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

4401 Capital Outlay on Crop Husbandry	177.45	1,940.21	267.71	2,207.92	50.87
4402 Capital Outlay on Soil and Water Conservation	5.09	27.48	0.00	27.48	(-)100.00
4403 Capital Outlay on Animal Husbandry	195.27	1,094.27	(-)286.23 *	808.04	(-)246.58
4404 Capital Outlay on Dairy Development	0.20	100.97	0.00	100.97	..

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

5. STATEMENT ON PROGRESSIVE CAPITAL EXPENDITURE

Major Heads	Description	Expenditure during 2019-20	Progressive Expenditure up to 2019-20	Expenditure during 2020-21	Progressive Expenditure up to 2020-21	Increase(+)/ Decrease(-) in percentage during 2020-21
1	2	3	4	5	6	7

(₹ in crore)

C- Capital Account of Economic Services-concl'd.

(a) Capital Account of Agriculture and Allied Activities-concl'd.

4405 Capital Outlay on Fisheries	0.00	5.99	0.00	5.99	..
4406 Capital Outlay on Forestry and Wild Life	714.67	4,257.46	423.87	4,681.33	(-)40.69
4407 Capital Outlay on Plantations	0.00	41.72	0.00	41.72	..
4408 Capital Outlay on Food Storage and Warehousing	3,890.04	19,272.28	(-)2,539.95 *	16,732.33	(-)165.29
4415 Capital Outlay on Agricultural Research and Education	39.60	1,295.03	9.13	1,304.16	(-)76.94
4416 Capital Outlay on Investments in Agricultural Financial Institutions	0.00	2.67	0.00	2.67	..
4425 Capital Outlay on Co-operation	126.27	1,757.86	41.96	1,799.82	(-)66.77
4435 Capital Outlay on Other Agricultural Programme	0.00	(-)0.04 (*)	0.00	(-)0.04	..
TOTAL-(a)-Capital Account of Agriculture and Allied Activities	5,148.59	29,795.90	(-)2,083.51	27,712.39	(-)140.47

(b) Capital Account of Rural Development-

4515 Capital Outlay on other Rural Development Programme	3,706.35	35,759.31	5,163.71	40,923.02	39.32
TOTAL-(b)-Capital Account of Rural Development	3,706.35	35,759.31	5,163.71	40,923.02	39.32

(c) Capital Account of Special Area Programmes-

4551 Capital Outlay on Hill Areas	0.00	26.07	0.00	26.07	..
4575 Capital Outlay on Other Special Areas Programme	750.40	14,958.77	622.22	15,580.99	(-)17.08
TOTAL-(c)-Capital Account of Special Areas Programme	750.40	14,984.84	622.22	15,607.06	(-)17.08

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

5. STATEMENT ON PROGRESSIVE CAPITAL EXPENDITURE

Major Heads	Description	Expenditure during 2019-20	Progressive Expenditure up to 2019-20	Expenditure during 2020-21	Progressive Expenditure up to 2020-21	Increase(+)/ Decrease(-) in percentage during 2020-21
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	4,447.89	40,257.35	3,141.70	43,399.05	(-)29.37
4701 Capital Outlay on Medium Irrigation	285.55	5,932.41	190.47	6,122.88	(-)33.30
4702 Capital Outlay on Minor Irrigation	447.80	7,382.53	258.82	7,641.35	(-)42.20
4705 Capital Outlay on command Area Development	0.00	11.94	0.00	11.94	..
4711 Capital Outlay on Flood Control Projects	751.90	8,144.39	1,446.17	9,590.56	92.34
TOTAL-(d)-Capital Account of Irrigation and Flood Control	5,933.14	61,728.62	5,037.16	66,765.78	(-)15.10

(e) Capital Account of Energy-

4801 Capital Outlay on Power Projects	8,248.83	1,19,726.26	10,570.01	1,30,296.27	28.14
4810 Capital Outlay on New and Renewable Energy	0.00	330.51	(-)7.96 *	322.55	..
TOTAL-(e)-Capital Account of Energy	8,248.83	1,20,056.77	10,562.05	1,30,618.82	28.04

(f) Capital Account of Industry and Minerals-

4851 Capital Outlay on Village and Small Industries	16.44	401.91	20.68	422.59	25.79
4853 Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	5.02	110.37	3.50	113.87	(-)30.28
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	9.31	273.13	8.20	281.33	(-)11.92
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	30.77	2,614.58	32.38	2,646.96	5.23

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

5. STATEMENT ON PROGRESSIVE CAPITAL EXPENDITURE

Major Heads	Description	Expenditure during 2019-20	Progressive Expenditure up to 2019-20	Expenditure during 2020-21	Progressive Expenditure up to 2020-21	Increase(+)/ Decrease(-) in percentage during 2020-21
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	1,328.79	5,592.70	528.26	6,120.96	(-)60.25
5054	Capital Outlay on Roads and Bridges	21,376.18	1,55,543.28	18,020.63	1,73,563.91	(-)15.70
5055	Capital Outlay on Road Transport	38.26	873.23	17.80	891.03	(-)53.48
TOTAL-(g)-Capital Account of Transport		22,743.23	1,62,009.21	18,566.69	1,80,575.90	(-)18.36
<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	426.31	2,699.03	427.01	3,126.04	0.16
5455	Capital Outlay on Meteorology	0.00	1.35	0.00	1.35	..
5465	Capital Outlay on Investments in General Financial and Trading Institutions	0.00	68.24	0.00	68.24	..
5475	Capital Outlay on Other General Economic Services	0.41	(-)13.20	0.00	(-)13.20	..
TOTAL-(j)-Capital Account of General Economic Services		426.72	2,755.42	427.01	3,182.43	0.07
TOTAL-(C)-Capital Account of Economic Services		46,988.03	4,29,722.77	38,327.71	4,68,050.48	(-)18.43
GRAND TOTAL		59,998.03	5,81,865.12	52,237.10	6,34,102.22	(-)12.94

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

EXPLANATORY NOTES

1. As per accounts the total investment in share capital of different concerns at the end of 2020-21 was ₹ 1,39,495.20 crore. The dividend received therefrom was ₹ 104.83 crore at the end of 2020-21 that formed 0.08 *per cent* of total investment at the end of the year. Further details are given in Statement No.19(2) and 14 respectively.
2. Financial results of working of departmentally managed Government undertakings have not been received from the concerned undertakings.
3. Progressive expenditure as shown in column-6 differs in decimal from the figure as depicted in the detailed Statement-16 due to rounding over the years.

6. STATEMENT ON BORROWINGS AND OTHER LIABILITIES

Statement of Public Debt and Other Liabilities¹

Nature of Borrowings	Balance as on 1 st April 2020	Receipts during the year	Repayments during the year	Balance as on 31 st March 2021	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	4,05,048.84	78,677.40	25,174.01	4,58,552.23	53,503.39	13.21	81.16
Market Loans	2,91,185.86	75,500.00	12,000.32	3,54,685.54	63,499.68	21.81	62.78
Loans from Financial Institutions	63,126.20	3,177.40	8,051.62	58,251.98	(-)4,874.22	(-)7.72	10.31
Special Securities issued to National Small Savings Fund	50,614.60	0.00	5,122.07	45,492.53	(-)5,122.07	(-)10.12	8.05
Other Loans	122.18	0.00	0.00	122.18	0.00	..	0.02
6004 Loans and Advances from the Central Government	11,528.75	8,181.47	1,603.48	18,106.74	6,577.99	57.06	3.21
Total-Public Debt	4,16,577.59	86,858.87	26,777.49	4,76,658.97	60,081.38	14.42	84.37
B-Other Liabilities -							
Public Accounts -							
Small Savings, Provident Funds etc.	57,727.01	11,288.73	10,226.33	58,789.41	1,062.40	1.84	10.41
Reserve Funds bearing Interest	1,757.31	0.00	252.05	1,505.26	(-)252.05	(-)14.34	0.27
Reserve Funds not bearing Interest	2,768.94	5,431.47	5,678.48	2,521.93	(-)247.01	(-)8.92	0.45
Deposits bearing Interest	(-)247.83	8,000.66	7,393.85	358.98	606.81	12.01	1.00
	5,302.45			5,302.45			
Deposits not bearing Interest	15,060.15	11,975.57	10,667.44	16,368.28	1,308.13	7.06	3.51
	3,466.40			3,466.40			
Total Other Liabilities	77,065.58	36,696.43	34,218.15	79,543.86	2,478.28	2.89	15.63
	8,768.85			8,768.85			
Total Public Debt and Other Liabilities	4,93,643.17	1,23,555.30	60,995.64	5,56,202.83	62,559.66	12.45	100.00
	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 403 to 422.

Explanatory Notes to Statement-6

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

There was an outstanding liabilities of the Government of ₹ 5,64,971.68 crore (including a balance of ₹ 3,54,685.54 crore under open market loans) as on 31.03.2021. The balance in the Consolidated Sinking Fund and outstanding liabilities of the State at the commencement and close of the year 2020-21 are given below:-

Particulars	Opening Balance on 1-4-2020	Additions		Withdrawals during 1-4-2020 to 31-3-2021	Closing Balance on 31-3-2021
		Contribution from Revenue	Interest on Investment		
(₹ in crore)					
Total outstanding liabilities of Government	5,02,412.02	1,23,555.30	0.00	60,995.64	5,64,971.68
Includes- contribution to the Consolidated Sinking Fund	0.00	1000.00(*)	0.00	0.00	1,000.00

(*) The contribution to Consolidated Sinking Fund (₹ 1000.00 crore) has been invested in government securities. Interest on investment did not appear in the state accounts during the year.

2. Loans from Small Saving Fund – Loans out of the collection in the 'Small Savings Schemes' and 'Public Provident Fund' in the Post offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund viz. 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. No loan was received during 2020-21, but repayment was ₹ 5,122.07 crore during the year. The balance outstanding at the end of the year was ₹45,492.53 crore which was 9.54 *per cent* of the total Public Debt of the State Government as on 31 March 2021.

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 2019-20 and 2020-21 were as shown below:-

	2020-21	2019-20	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.	5,35,448.38	4,74,304.60	61,143.78
(b) Other Obligations	29,523.30	28,107.42	1,415.88
Total (i)	5,64,971.68	5,02,412.02	62,559.66

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

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

(b) Other Obligations

	2020-21	2019-20	Net Increase (+) Decrease(-) during the year
	(₹ in crore)		
	37,428.48	34,813.02	2,615.46
	0.00	0.00	0.00
Total (ii)	37,428.48	34,813.02	2,615.46
(iii) Deduct:			
(a) Interest received on loans and advances given by Government	89.18	112.29	(-)23.11
(b) Interest realised on Investment of cash balance	249.67	596.15	(-)346.48
Total (iii)	338.85	708.44	(-)369.59
(iv) Net interest charges	37,089.63	34,104.58	2,985.05
(v) Percentage of gross interest (item (ii)) to total revenue receipts	12.64	9.50	3.14
(vi) Percentage of net interest (item (iv)) to total revenue receipts	12.52	9.31	3.21

There was, in addition, certain other receipts and adjustments totalling ₹ 776.70 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 ₹ 36,312.93 crore which works out to 12.26 *per cent* of the revenue.

The Government also received ₹ 104.83 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 1-4-2020 to 31-3-2021 for reduction or avoidance of debt was ₹ 1,000.00 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 Group	Balance on April 1, 2020	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on March 31, 2021	Net increase/ decrease during the year	Interest payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
Statutory Corporations	2,157.06	72.00	1.15	0.00	2,227.91	70.85	341.89
Universities/Academic Institutions	21.15	0.00	0.00	0.00	21.15	0.00	0.00
Municipalities/Municipal Councils/Municipal Corporations	4,747.65	0.00	84.97	0.00	4,662.68	(-)84.97	0.00
Urban Development Authorities	1,899.21	318.60	0.66	0.00	2,217.15	317.94	4.38
Housing Boards	90.65	0.00	0.00	0.00	90.65	0.00	0.00
Co-operative Societies/Corporations /Banks	1,385.96	656.10	839.23	0.00	1,202.83	(-)183.13	184.68
Others	16,729.45	86.30	122.87	0.00	16,692.88	(-)36.57	3,459.69
Loans to Govrenment Servent	157.85	19.61	85.85	0.00	91.61	(-)66.24	0.00
Total-Loans and Advances	27,188.98	1,152.61	1,134.73	0.00	27,206.86	17.88	3,990.64

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 received from the State Government.

7. STATEMENT ON LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

Sector '	Balance on April 1, 2020	Disbursements during the year	Repayments during the year	write-off of Irrecoverable Loans and advances	Balance on March 31, 2021	Net increase/ decrease during the year	Interest payment in arrears
1	2	3	4	5	6	7	8
(₹ in crore)							
General Services							
Statutory Corporations	2,153.91	72.00	1.15	0.00	2,224.76	70.85	341.89
Total-General Services	2,153.91	72.00	1.15	0.00	2,224.76	70.85	341.89
Social Services							
Universities/Academic Institutions	21.15	0.00	0.00	0.00	21.15	(-)0.00	0.00
Municipalities/Municipal Councils/Municipal Corporations	4,747.65	0.00	84.97	0.00	4,662.68	(-)84.97	0.00
Urban Development Authorities	1,899.21	318.60	0.66	0.00	2,217.15	317.94	4.38
Housing Boards	90.65	0.00	0.00	0.00	90.65	0.00	0.00
Others	134.18	4.80	0.08	0.00	138.90	4.72	0.00
Total-Social Services	6,892.84	323.40	85.71	0.00	7,130.53	237.69	4.38
Economic Services							
Statutory Corporations	3.15	0.00	0.00	0.00	3.15	0.00	0.00
Co-operative Societies/Corporations /Banks	1,385.96	656.10	839.23	0.00	1,202.83	(-)183.13	184.68
Others	16,595.27	81.50	122.79	0.00	16,553.98	(-)41.29	3,459.69
Total-Economic Services	17,984.38	737.60	962.02	0.00	17,759.96	(-)224.42	3,644.37
Government Servants, etc.							
Loans to Government Servants	157.85	19.61	85.85	0.00	91.61	(-)66.24	0.00
Total-Government Servants, etc.	157.85	19.61	85.85	0.00	91.61	(-)66.24	0.00
Total-Loans and Advances	27,188.98	1,152.61	1,134.73	0.00	27,206.86	17.88	3,990.64

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

7. STATEMENT ON LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 3 Summary of repayments in arrears from loanee entities

Loanee-Entity	Amount of arrears as on March 31, 2021			Earliest period to which arrears relate	Total loans outstanding against the entity on March 31, 2021
	Principal	Interest	Total		
1	2	3	4	5	6
(₹ in crore)					
Statutory Corporations	230.19	341.90	572.09	2009-10	572.09
Municipalities/Municipal Councils /Municipal Corporations	4,096.54	0.00	4,096.54	2009-10	4,977.57
Urban Development Authorities	378.74	4.38	383.12	2010-11	1,181.15
Co-operative Societies /Corporations/Banks	665.54	184.68	850.22	2001-02	1,316.96
Others	3,368.85	3,459.68	6,828.53	2002-03	9,571.46
Total	8,739.86	3,990.64	12,730.50		17,619.23

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 2019-20 and 2020-21

Name of the concern	2020-21			2019-20		
	Number of concerns	Investment at the end of the year (*)	Dividend/ interest received during the year	Number of concerns	Investment at the end of the year (*)	Dividend/ interest received during the year
1	2	3	4	5	6	7
(₹ In crore)						
1. Statutory Corporations	3	888.29	0.00	3	888.29	0.00
2. Government Companies	82	1,32,058.17	103.52	82	1,32,061.17	37.67
3. Joint Stock Companies and Partnership	21	0.10	0.00	21	0.10	0.00
4. Co-operative Societies and Federations	13,387	775.36	1.31(a)	13,387	775.36	1.37
5. Banks	90	1,523.92	0.00	90	1,523.92	0.00
Total-	13,583	1,35,245.84	104.83	13,583	1,35,248.84	39.04

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

(a) It includes dividends from all other investments than Government Companies.

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 2021 in various sectors are shown below:-

Sector	Maximum amount guaranteed during the year	Outstanding at the beginning of the year	Additions during the year	Deletions (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year	Guarantee Commission or Fee		Other material details
					Discharged	Not Discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
(₹ in crore)										
Industry Department(6)*	67.29	19.08	0.00	1.30	0.00	0.00	17.78	0.00	0.00	..
Cane Development Department (2)*	2.50	2.50	0.00	0.00	0.00	0.00	2.50	0.00	0.00	..
Sugar Industries Department (2)*	7,049.21	2,113.00	3,221.63	1,979.04	0.00	0.00	3,355.59	0.00	0.00	..
Co-operative Department (2)*	191.86	851.78	119.29	350.04	0.00	0.00	621.03(@)	0.00	0.00	..
Power Department (4)*	1,27,519.19	92,883.45	29,972.92	6,543.95	0.00	0.00	1,16,312.42	0.00	0.00	..
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 (1)*	105.35	105.35	0.00	0.00	0.00	0.00	105.35	0.00	0.00	..
Public Works Department (3)*	6,100.00	4,887.85	0.00	4,548.16	0.00	0.00	339.69	0.00	0.00	..
Rural Development Department (1)*	4,500.00	2,675.31	0.00	309.51	0.00	0.00	2,365.80	0.00	0.00	..
Infrastructure and Industrial Development Department (1)*	24,880.64	10,830.64	14,050.00	500.00	0.00	0.00	24,380.64	0.00	0.00	..
Food and Supply Department (1)*	5,000.00	0.00	5,000.00	2,000.00	0.00	0.00	3,000.00	0.00	0.00	..
Total	1,75,469.24	1,14,422.16(a)	52,363.84	16,232.00	0.00	0.00	1,50,554.00	0.00	0.00	..

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

(@) It was more than the maximum amount guaranteed during the year. The State Government did not furnish the reasons thereof.

(a) There was a difference of ₹ 4,274.33 crore between outstanding guarantees at the beginning of 2020-21 and that at the end of 2019-20. The State Government has been requested to reconcile this difference. The reasons not intimated by the Government.

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

Public or other body for which guarantee has been given and brief nature of guarantee (**)	Maximum amount guaranteed during the year	Sums guaranteed outstanding on 31st March 2021	Other material details
(₹ in crore)			
1. Industry Department(6)*	67.29	17.78	..
Total-	67.29	17.78	..
2. Cane Development Department (2)*	2.50	2.50	..
Total-	2.50	2.50	..
3. Sugar Industries Department (2)*	7,049.21	3,355.59	..
Total-	7,049.21	3,355.59	..
4. Co-operative Department (2)*	191.86	621.03	..
Total-	191.86	621.03	..
5. Power Department (4)*	1,27,519.19	1,16,312.42	..
Total-	1,27,519.19	1,16,312.42	..
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 (1)*	105.35	105.35	..
Total-	105.35	105.35	..
9. Public Works Department (3)*	6,100.00	339.69	..
Total-	6,100.00	339.69	..

Public or other body for which guarantee has been given and brief nature of guarantee (**)	Maximum amount guaranteed during the year	Sums guaranteed outstanding on 31st March 2021	Other material details
(₹ in crore)			
10. Rural Development Department (1)*	4,500.00	2,365.80	..
Total-	4,500.00	2,365.80	..
11. Infrastructure and Industrial Development Department (1)*	24,880.64	24,380.64	..
Total-	24,880.64	24,380.64	..
12. Food and Supply Department (1)*	5,000.00	3,000.00	..
Total-	5,000.00	3,000.00	..
GRAND TOTAL	1,75,469.24	1,50,554.00	

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 2020-21.

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

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

Note: The State Government did not provide the information relating to the designated authority for guarantees given by the Government.

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

(i) Grants-in-Aid paid in Cash

Grantee Institutions (*)	Total funds released as Grants-in-aid			Funds allocated for creation of Capital Assets out of total funds released shown in Column No.2		
	2020-21			2020-21		
	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	9,752.00	660.00	10,412.00	0.00	0.00	0.00
(ii) Gram Panchayats	0.00	0.00	0.00	0.00	0.00	0.00
Total	9,752.00	660.00	10,412.00	0.00	0.00	0.00
2. Urban Local Bodies						
(i) Municipal Corporations	4,222.73	2,330.91	6,553.64	106.73	2,330.91	2,437.64
(ii) Municipalities / Municipal Councils	38.37	913.87	952.24	38.37	913.87	952.24
(iii) Others	1,280.94	6,328.33	7,609.27	1,247.55	6,203.21	7,450.76
Total	5,542.04	9,573.11	15,115.15	1,392.65	9,447.99	10,840.64
3. Public Sector Undertakings						
(i) Government Companies	6,995.45	12.88	7,008.33	3.03	0.00	3.03
(ii) Statutory Corporations	10.06	0.00	10.06	0.00	0.00	0.00
Total	7,005.51	12.88	7,018.39	3.03	0.00	3.03
4. Autonomous Bodies						
(i) Universities	1,444.74	0.00	1,444.74	43.52	0.00	43.52
(ii) Development Authorities	297.52	195.24	492.76	0.00	195.24	195.24
(iii) Cooperative Institutions	46.32	0.00	46.32	0.00	0.00	0.00
(iv) Others	33,267.80	0.25	33,268.05	4.65	0.00	4.65
Total	35,056.38	195.49	35,251.87	48.17	195.24	243.41
5 Non-Government Organisations	7,035.79	4.72	7,040.51	0.30	0.00	0.30
6 Miscellaneous	11,493.36	12,557.10	24,050.46	94.74	26.52	121.26
Grand Total	75,885.08	23,003.30	98,888.38	1,538.89	9,669.75	11,208.64

(*) Details of Grantee institutions not received from the State Government. It has been derived from the state accounts and the position intimated to the State Government.

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

(ii) Grants-in-Aid Paid in kind

Grantee Institutions	Total value	
	2020-21	2019-20
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

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

(*) No information received from the State Government.

11. STATEMENT ON VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2020-21			2019-20		
	Charged	Voted	Total	Charged	Voted	Total
1	2	3	4	5	6	7
(₹ in crore)						
Expenditure Heads (Revenue Account)	39,046.73	2,59,496.73	2,98,543.46	35,367.05	2,63,465.99	2,98,833.04
Expenditure Heads (Capital Account)	20.50	52,216.60	52,237.10	19.50	59,978.53	59,998.03
Disbursements under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (A)	26,777.49	1,152.61	27,930.10	22,400.61	2,120.00	24,520.61
Total	65,844.72	3,12,865.94	3,78,710.66	57,787.16	3,25,564.52	3,83,351.68

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

E--Public Debt

Internal Debt of the State Government	25,174.01	0.00	25,174.01	20,695.12	0.00	20,695.12
Loans and Advances from the Central Government	1,603.48	0.00	1,603.48	1,705.49	0.00	1,705.49

F-Loans and Advances*

Loans for General Services	0.00	72.00	72.00	0.00	307.12	307.12
Loans for Social Services	0.00	323.40	323.40	0.00	222.43	222.43
Loans for Economic Services	0.00	737.60	737.60	0.00	1,530.36	1,530.36
Loans to Government Servants etc.	0.00	19.61	19.61	0.00	60.09	60.09
Loans for Miscellaneous Purposes	0.00	0.00	0.00	0.00	0.00	0.00
Total	26,777.49	1,152.61	27,930.10	22,400.61	2,120.00	24,520.61

G-Inter-State Settlement

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

Transfer to Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00
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(*) A more detailed account is given in Statement No. 18 at pages 423 to 464.

The percentage of charged expenditure and voted expenditure to total expenditure during 2019-20 and 2020-21 was as under:-

Year	Percentage of Total Expenditure	
	Charged	Voted
2020-21	17.39	82.61
2019-20	15.07	84.93

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

Heads	On 1st April 2020	During the year 2020-21	On 31st March 2021
1	2	3	4
(₹ in crore)			
CAPITAL AND OTHER EXPENDITURE			
<i>Capital Expenditure (Sub-sector wise)</i>			
Public Works	10,723.45	377.65	11,101.10
Other General Services	25,033.86	1,145.45	26,179.31
Social Services	1,16,377.67	12,386.29	1,28,763.96
Agriculture and Allied Services	29,973.46	(-)1,983.51 (a)& (b)	27,989.95
Rural Development	35,758.82	5,163.71	40,922.53
Special Areas Programme	17,314.08	622.22	17,936.30
Irrigation and Flood Control	61,737.34	5,037.16	66,774.50
Energy	1,20,056.76	10,562.05	1,30,618.81
Industry and Minerals	2,419.30	32.38	2,451.68
Transport	1,61,990.86	18,566.69	1,80,557.55
Science, Technology and Environment	18.12	0.00	18.12
General Economic Services	2,752.72	427.01	3,179.73
TOTAL-Capital Expenditure	5,84,156.44	52,337.10	6,36,493.54

(a) Increased by ₹100.00 crore. It includes expenditure met out of advance from the Contingency Fund during the year 2020-21.

(b) Minus expenditure is due to receipts and recoveries under the sector.

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

Heads	On 1st April 2020	During the year 2020-21	On 31st March 2021
1	2	3	4
(₹ in crore)			
CAPITAL AND OTHER EXPENDITURE-conclld.			
<i>Loans and Advances</i>			
Loans and Advances for various Services			
General Services	2,153.91	70.85	2,224.76
Social Services	6,940.41	237.69	7,178.10
Agriculture and Allied Activities	2,104.47	(-)137.41 (*)	1,967.06
Rural Development	1.83	0.00	1.83
Special Areas Programme	11.71	0.00	11.71
Irrigation and Flood Control	96.29	0.00	96.29
Energy	2,484.35	(-)61.54 (*)	2,422.81
Industry and Minerals	13,288.36	(-)22.20	13,266.16
Transport	66.21	(-)3.28 (*)	62.93
General Economic Services	3.59	0.00	3.59
Loans to Government Servants	164.85	(-)66.23 (*)	98.62
TOTAL-Loans and Advances	27,315.98	17.88	27,333.86
Total-Capital and Other Expenditure	6,11,472.42	52,354.98	6,63,827.40
Deduct			
Contribution from Contingency Fund	88.62	100.00	188.62
Contribution from Miscellaneous Capital Receipts	0.00	0.00	0.00
Contribution from Development Funds, Reserve Funds etc.	0.00	0.00	0.00
Net- Capital and Other Expenditure	6,11,383.80	52,254.98	6,63,638.78

(*) 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 2020	During the year 2020-21	On 31st March 2021
1	2	3	4
(₹ in crore)			
PRINCIPAL SOURCES OF FUNDS-			
Revenue Surplus (+)/ Deficit (-) for 2020-21	1,35,046.05	(-)2,367.13	1,32,678.92
Add-Adjustment on Account of retirement/Disinvestment			
Debt			
Internal Debt of the State Government	4,05,048.86	53,503.39	4,58,552.25
Loans and Advances from the Central Government	11,528.74	6,577.99	18,106.73
Small Savings, Provident Funds etc.	57,727.01	1,062.40	58,789.41
TOTAL-Debt	4,74,304.61	61,143.78	5,35,448.39
Other Obligations			
Contingency Fund	600.00	(-)100.00 (a)	500.00
Reserve Funds	4,526.26	(-)499.06 (b)	4,027.20
Deposits and Advances	23,522.75	1,914.78	25,437.53
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	(-)4,920.97 (x)	1,697.87	(-)3,223.10 (x)
Remittances	200.40	(-)325.46 (*)	(-)125.06 (x)
TOTAL-Other Obligations	23,928.44	2,688.13	26,616.57
TOTAL-Debt and Other Obligations	4,98,233.05	63,831.91	5,62,064.96
Deduct-Cash Balance	236.04	(-)98.94 (@)	137.10
Deduct-Investments	21,195.90	9,308.74	30,504.64
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	6,11,383.80	52,254.98	6,63,638.78

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

(@) Minus sign shows decrease in cash balance.

(a) It is on account of non-recoupment of advance from the State Contingency Fund by end of the year.

(b) It is due to investment of fund lying in the Consolidated Sinking Fund in government securities during the year.

(x) It represents the balance in credit.

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

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

A. The following is a summary of the balances as on 31st March, 2021:-

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
1	2	3	4
(₹ in crore)		Consolidated Fund	(₹ in crore)
5,04,216.35 (*)		A to D and Part of Sector L (MH 8680 only)	
	E	Public Debt	4,76,658.97
27,206.86	F	Loans and Advances	
		Contingency Fund-	
0.00		Contingency Fund	500.00
		Public Account	
	I	Small Savings,	58,789.41
		Provident Funds etc.	
	J	Reserve Funds-	
		(a) Reserve Funds bearing interest-	1,505.26
		Balance	
44.42		Investment	
		(b) Reserve Funds not bearing interest-	3,521.93
		Balance	
1,000.78		Investment	
	K	Deposit and Advances-	
		(a) Deposit bearing Interest	5,661.43
		(b) Deposit not bearing	19,834.67
		Interest	
58.58		(c) Advances	
33,682.53	L	Suspense and Miscellaneous-	
		Investment	
		Other Items (Net)	
125.05	M	Remittances	
137.10	N	Cash Balance (closing)	
5,66,471.67		Total	5,66,471.67

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

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

EXPLANATORY NOTES

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

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

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

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

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

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

Debit	Details	Credit
(₹ in crore)		(₹ in crore)
4,46,819.07	A-Amount at the debit of Government Account on 1st April, 2020	
	B-Receipt Heads (Revenue Account)	2,96,176.33
	C-Receipt Heads (Capital Account)	
2,98,543.46	D-Expenditure Heads (Revenue Account)	
52,237.10	E-Expenditure Heads (Capital Account)	
	F- Suspense and Miscellaneous (Miscellaneous Government Accounts)	
2,793.05	G- Net balance transferred to Uttrakhand in 2016-17.	
	H- Amount at the debit of Government Account on 31st March, 2021	5,04,216.35
8,00,392.68	Total	8,00,392.68

(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:** These accounts present the transactions of the Government of Uttar Pradesh for the period 1 April 2020 to 31 March 2021. 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 05 accounts from Vidhan Sabha, Vidhan Parishad, Governor Secretariat, Individual Running Ledger Accounts (IRLA) cheque section, and Pay and Account Office, U.P. Government, New Delhi), 124 Forest Divisions, 234 Public Works Divisions (including National Highways Division, Deoria operated from January 2021), 367 Irrigation Divisions, 75 Rural Development Divisions, 37 Minor Irrigation Divisions and 14 Ground Water Divisions and Advices of the Reserve Bank of India. No account has been excluded at the end of the year.

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

Retirement benefits disbursed during the accounts 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, 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 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 of Capital and Revenue Expenditure:** Revenue Expenditure is recurring in nature and is intended to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character or of reducing permanent liabilities.

2. Consolidated Fund:

(i) **Goods and Services Tax:** Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2020-21, the State GST collection was ₹42,860.03 crore compared to ₹47,232.41 crore in 2019-20, registering a decrease of ₹4,372.38 crore (9.26 *per cent*). This includes Advance Apportionment of IGST amounting to ₹3,168.01 crore. In addition, the State received ₹31,611.24 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹74,471.27 crore. The State received compensation of ₹9,323.98 crore on account of loss of revenue arising out of implementation of GST during 2020-21.

(ii) **Misclassification between Revenue and Capital Expenditure:** During the year 2020-21 Government of Uttar Pradesh incorrectly booked expenditure of ₹86.57 crore under Capital Section instead of Revenue Section (**Annexure-B**) and ₹1.19 crore under Revenue Section instead of Capital Section (**Annexure-C**) as has been determined from the purpose of expenditure. The impact of misclassification on the Revenue Deficit of the State is given under Para 7.

(iii) **Reconciliation of Receipts and Expenditure between CCOs and Accountant General (A&E):** All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E), Uttar Pradesh. During the year, receipts amounting to ₹1,43,549.23 crore (98.46 *per cent* of total receipts) and expenditure amounting to ₹2,40,684.39 crore (99.70 *per cent* of total expenditure) were reconciled by the State Government.

(iv) **Bookings under Minor Head 800-Other Expenditure and 800-Other Receipts:** The Minor Head 800-Other Expenditure/800-Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged, since it renders the accounts opaque.

During the year 2020-21, ₹47,404.47 crore under 78 Major Heads of accounts, constituting 13.51 *per cent* of the total Revenue and Capital expenditure (₹3,50,780.56 crore) was classified under

the Minor Head 800-Other Expenditure in the accounts. Details of substantial expenditure (50 *per cent* and above) booked under Minor Head 800-Other Expenditure are given at **Annexure-D**.

Similarly, ₹ 6,105.30 crore under 52 Major Heads of Account, constituting 2.06 *per cent* of the total Revenue Receipts (₹2,96,176.33 crore) was classified under 800-Other Receipts in the accounts. Details of substantial receipts (50 *per cent* and above) booked under the Minor Head 800 -Other Receipts are given in **Annexure-E**.

(v) **Opening of New Sub Heads/Detailed Heads of Accounts without advice:** During 2020-21, the State Government of Uttar Pradesh has not sought advice of the Accountant General for opening of Sub-Heads/Detailed Heads as required in all cases, with 104 new Sub-Heads/Detailed Heads of accounts being opened without such advice, under the provisions of Article 150 of the Constitution of India.

(vi) **Transfer of funds to Personal Deposit (PD) Accounts:** As per Para 4 of Uttar Pradesh Personal Ledger Account Rules 1998, the State Government is authorised to open Personal Deposit (PD) accounts for specific purposes in consultation with the Accountant General. Designated Administrators are authorised to operate these PD accounts by transfer of funds from the Consolidated Fund of the State.

During 2020-21, an amount of ₹1.19 crore was transferred from the Consolidated Fund of the State to these PD Accounts. This includes ₹0.04 crore transferred in March 2021 from the Consolidated Fund of the State. This is 3.36 *per cent* of the total credit to PD account during the year, of which, no amount was transferred on the last working day of March 2021.

As per Uttar Pradesh Government Order no. B-1-1197/Das-1999 dated: 30 March 1999, the Administrator of Personal Deposit Account shall make necessary verification and reconciliation of the balances with the Treasury and shall furnish a certificate to the Treasury Officer on or before 1st April every year. The Treasury officer shall verify the said certificate with treasury record and send a report of verification of such balances to the Accountant General (A&E) by 31 March every year.

Two Administrators (out of 12) of Personal Deposit Accounts had reconciled and verified their balances with the treasury figures and 02 annual verification certificates were furnished by them to the Treasury officer for onward submission to Accountant General office.

Details of PD accounts as on 31-03-2021 are given below:

(₹ in crore)

Opening Balance as on April 01, 2020		Addition during the year 2020-21		Closed/Withdrawal during the year 2020-21		Closing Balance as on 31 March 2021	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
12	9.99	--	1.16 (*)	--	0.62	12	10.53@

(*) There is a difference of ₹ 0.03 crore between the amount transferred from the Consolidated Fund (₹1.19 crore) and that intimated by the State Government (₹1.16 crore). This is under reconciliation.

@ The closing balance depicted under the MH 8443-106-Personal Deposits (₹ 5.54 crore) differs with the balance (₹ 10.53 crore) maintained by the State Government. PD accounts were also operated under heads other than the head 8443-106. The State Government did not furnish the segregated details of PD accounts. The difference in amount as well as total number of PD Accounts are under reconciliation with the State Government.

Under Rule 10 (2) of Uttar Pradesh Personal Ledger Account Rules 1998, if there is no transaction in any PD Account for three year, the treasury officer would make a written request to the competent authority for closure of such accounts and if no reply is received within three months, the account would be closed after transfer of the balance, if any, to the corresponding head of account on the advice of the Accountant General and it would be communicated to the competent authority. Inspection of Uttar Pradesh treasuries has not been conducted during 2020-21 due to COVID-19 pandemic. Hence, the information in respect of PD accounts lying inoperative and that regarding Lapsable and Non-Lapsable PD accounts is not available.

(vii) Unadjusted Abstract Contingent (AC) Bills: As per Para 183 of the Uttar Pradesh F.H.B. Vol V, in the case of contingent charges countersigned after payment, the amount charged in the bill must be agreed with the amount actually drawn from the Treasury within the month. Delayed submission or prolonged non-submission of supporting DCC bills renders expenditure through AC Bills opaque and the expenditure shown in the Finance Accounts cannot be vouched as correct or final.

Out of 112 AC bills amounting to ₹2.87 crore drawn during the year 2020-21, 27 AC bills amounting to ₹0.43 crore (15 *per cent*) were drawn in March 2021. DCC Bills in respect of a total of 1178 AC bills amounting to ₹16.21 crore as on 31 March 2021 were not received. Details of unadjusted AC bills as on 31 March 2021 pending submission of DCC bills are given below:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Upto 2018-19	1108	10.81
2019-20	47	5.09
2020-21	23	0.31
Total	1178	16.21

The major defaulting departments that had not submitted DCC bills are Secretariat Administration Department (₹7.03 crore), Election Department (₹4.57 crore), Home Department (Home Guards) (₹1.03 crore), Women and Child Welfare Department (₹0.66 crore). Age analysis of AC bills of these Departments is shown in **Annexure –F**.

(viii) Utilization Certificates (UCs) for Grants-in-Aid not received: Para 369-H of Financial Hand Book Volume-V Part I of Uttar Pradesh prescribes that, where grants are sanctioned for specific purposes, the departmental officers concerned should obtain Utilisation 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. To the extent of non-submission of UCs, there is no assurance that the amount shown in Finance Accounts had reached the beneficiaries and thus the expenditure can not be vouched as correct or final.

During the year 2020-21, ₹9,089.88 crore pertaining to outstanding UCs for the period up to 30 September 2019 was cleared. The position of outstanding UCs against non-recurring grants as on 31 March 2021 is given below:

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Up to 2018-19	38154	14,530.12
2019-20	1433	11,706.96
2020-21	Nil	Nil
Total	39,587	26,237.08

* The year mentioned above relates to “Due year” i.e. after 18 months of actual drawal.

Major defaulting departments that had not submitted UCs are Urban Development Department (₹7,688.70 crore, 29.30 *per cent*), Agriculture and other Allied Department (Panchayati Raj) (₹7,563.50 crore, 28.83 *per cent*), Social Welfare Department (Special Component Plan for Scheduled Castes) (₹5,707.22 crore, 21.75 *per cent*), Education Department (Primary Education) (₹1,256.99 crore, 4.79 *per cent*), Agriculture and other Allied Department (Rural Development) (₹1,214.34 crore, 4.63 *per cent*). Age analysis of outstanding UCs against Departments having highest pendency is shown in **Annexure-G**.

(ix) Liabilities towards Retirement benefits: The expenditure on “Pension and other Retirement Benefits” for State Government employees recruited on or before 31 March 2005 and others was ₹ 43,087.47 crore during the year (excluding expenditure on National Pension System).

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

Details of these Funds/Deposits and interest paid by the Government during the year 2020-21 are given below:

(₹ in crore)

Funds/Deposits	Balance on 1 April, 2020	Basis for calculation of interest	Interest due	Interest paid
Defined Contribution Pension Scheme for Government Employees	350.71	Interest calculated as per the rate of interest payable to General Provident Fund (i.e. 7.10 <i>per cent</i> for 2020-21)	24.90	Nil
State Compensatory Afforestation Fund	1,757.31	Interest calculated at the rate of 3.4 <i>per cent</i> for the year 2020-21 as notified by Ministry of Environment, Forest and Climate Change)	59.75	Nil
State Disaster Response Fund	1,527.00 (as on 1.04.2020) & 1,536.59 (as on 1.10.2020)	6.00 <i>per cent</i> (interest computed on half yearly basis at the prevalent rate of overdraft)	91.91	Nil
Total			176.56	Nil

Non-payment of interest of ₹176.56 crore has resulted in understatement of Revenue and Fiscal Deficit.

(xi) **Investments:** Information on Government investments of ₹1,35,245.84 crore as on 31 March, 2021 appearing in Statements 8 and 19 (Section 1) of the Finance Accounts is based on the information received by the Accountant General (A&E) from the investee entities. However, Government investment of ₹1,39,495.20 crore (inclusive of investment of ₹11,865.55 crore during the year 2020-21) as on 31 March 2021 depicted in Statement 19 (Section 2) is based on the accounts rendered by the Accounts Rendering Units (ARUs). There is a difference of ₹ 4,249.36 crore between the amount of investment as shown in Section-1 (₹1, 35,245.84 crore) and Section -2 (₹1, 39,495.20 crore) which is under reconciliation.

The State Government received dividend of ₹104.83 crore (0.08 *per cent* of ₹1,35,245.84 crore) during 2020-21.

Details of Government investment as on 31 March 2021 as intimated by the investee entities are given as follows: -

(₹ in crore)

Category	Number of entities	Investment at the end of the year 2020-21
Statutory Corporation	03	888.29
Government Companies	82	1,32,058.17
Other Joint Stock Companies and Partnership	21	0.10
Co-operative Banks & Societies	13477	2,299.28
Total	13583	1,35,245.84 (*)

(*) There is a difference of ₹4,249.36 crore between the government investment figures depicted in Statement No. 8 and 19 and that intimated by the investee entities. The difference is under reconciliation.

(xii) Guarantees given by the Government: In terms of Rule 4(1) (b) of Uttar Pradesh Fiscal Responsibility and Budget Management Act 2004, the State Government shall be guided by the fiscal management principles that it would manage guarantees and other contingent liabilities prudently, with particular reference to the quality and level of such liabilities. The State Government of Uttar Pradesh has not fixed any limit for giving guarantee. In 2020-21, outstanding guarantee executed by the State Government was ₹1,50,554.00 crore at the end of the year.

During 2020-21, the State Government received no amount towards guarantee commission. The criteria for determining guarantee fee/commission has not been furnished by the State Government. The position of guarantees given by the State Government to various entities during the year 2020-21 has been depicted in Statements 9 and 20 of the Finance Accounts.

(xiii) Expenditure on Ecology and Environment: The National Environment Policy, 2006 is intended to mainstream environmental concerns in all developmental activities. The Budget and Expenditure data relating to “Environment”, “Waste Management”, “Prevention and Control of

Pollution”, “Environment Research and Education”, “Environmental Protection”, etc., are compiled from the vouchers/budget documents, etc., rendered by the State Government.

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts upto the level of Minor Head under various functional head of accounts. During the year 2020-21, the Government of Uttar Pradesh incurred ₹128.40 crore under Major Heads 2406, 3435 and 4406 against the budget allocation of ₹194.24 crore on Ecology and Environment. The said expenditure was 0.04 *per cent* of Revenue Expenditure. Major head wise details of expenditure viz-a – viz Budget is given in **Annexure-H**.

(xiv) Transfer of Funds to various Implementing Agencies: The State Government provides funds to State/District Level Agencies/ Autonomous Bodies and Authorities, Societies, Non-Governmental Organizations, etc., as grants for implementation of Central Sector Schemes, Centrally Sponsored Schemes and State Schemes. During 2020-21, an amount of ₹10,837.94 crore was given by the State Government to various implementing agencies for implementation of Government scheme/works/ programmes. The aggregate amount of unspent balances in the accounts of the implementing agencies kept outside the Government Accounts (in bank Accounts) is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.

(xv) Writing off of Central Loans: Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in a series of orders, all dated 29 February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of Uttar Pradesh had made excess repayment of ₹90.45 crore (principal ₹40.91 crore, interest ₹49.54 crore) to end of 31 March 2014, of which, Ministry of Finance has so far adjusted ₹57.88 crore.

(xvi) Ways and Means Advances from RBI availed by the Government of Uttar Pradesh during 2020-21: The Government of Uttar Pradesh has not availed any Ways and Means Advance from the RBI during 2020-21.

(xvii) Committed Liabilities: In terms of the Twelfth Finance Commission recommendations, some action has been initiated by the Central Government to move towards accrual basis of accounting.

However, as the transition would occur in stages, for a changeover to the accrual based system of accounting, some additional information in the form of statements is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government had to furnish information on Committed Liabilities, but they did not do so and the same has been reflected in Appendix-XII.

(xviii) Restructuring of Centrally Sponsored Schemes (CSSs)/Additional Central Assistance (ACA) excluding Block Grants: Consequent to the merger of Plan/Non-Plan, the Central Assistance released is now classified as Central Assistance/Share under Centrally Sponsored Schemes. As against ₹32,344.14 crore depicted in the Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) towards Central Assistance/Share under Centrally Sponsored Schemes of the Government of Uttar Pradesh in 2020-21, Clearance Memos from RBI, CAS, Nagpur and supporting sanction orders from the respective Ministries were received for ₹32,341.93 crore (excluding direct transfer to the beneficiaries through PFMS portal by the Central Ministries/Departments). The same have been appropriately booked in the accounts of the State Government under MH 1601 Grants-in-Aid from the Central Government.

The total expenditure booked under Centrally Sponsored Schemes is ₹55,769.96 crore (Revenue Expenditure ₹41,264.74 crore and Capital Expenditure ₹14,505.22 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

(xix) Transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget):

- (i) As per PFMS portal of CGA, ₹8,343.69 crore was directly received by the implementing agencies (including intermediaries) in the State during 2020-21. The total amount transferred by the Central Government to the State during the year 2020-21 was ₹40,687.83 crore (including amount transferred through RBI).
- (ii) Out of total amount of ₹8,343.69 crore, ₹8,161.23 crore being the Central Assistance/Share was transferred to the intermediaries (i.e. NGOs. Societies, etc.) and ₹182.46 crore directly to the implementing agencies.

The direct transfer of fund to the implementing agencies has decreased by 66.39 *per cent* as compared to 2019-20 from ₹542.82 crore in 2019-20 to ₹182.46 crore in 2020-21. Details are in **Appendix-VI.**

3. Contingency Fund: In exercise of the powers conferred by Section 6 of the Uttar Pradesh Contingency Fund Act, 1950, the State Government made the Uttar Pradesh Contingency Fund Rules, 1962 for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of Uttar Pradesh. The Contingency Fund of the State of Uttar Pradesh has a corpus of ₹600.00 crore. At the end of 2020-21, ₹100.00 crore remained un-recouped under the following head. The details are as below:

(₹ in crore)

Sl.No.	Major Head	Amount
1.	4406- Capital Outlay on Forestry and Wild Life	100.00

As on 31st March 2021, Contingency Fund has balance of ₹500.00 crore.

4. Public Account:

(i) National Pension System:

The State Government employees recruited on or after 1st April 2005 are covered under the National Pension System (NPS) which is a Defined Contribution Pension Scheme. The Scheme also covers the employees of aided educational institutions and autonomous bodies. In terms of the Scheme, the employee contributes 10 *per cent* of his/her basic pay and dearness allowance, and 14 *per cent* of basic pay and dearness allowance is contributed by the State Government; and the entire amount is to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

During the year 2020-21, total contribution towards all the employees (i.e. government employees, employees of aided educational institutions and autonomous bodies) to Defined Contribution Pension Scheme was ₹7,986.83 crore (Employees contribution ₹5,195.09 crore and Government contribution ₹2,791.74 crore) as per the records maintained by the Accountant General. Besides, the Government has also incurred an expenditure of ₹638.62 crore for payment of gratuity, family pension and interest on delayed deposits of employees covered under the scheme under the 2071-01-117.

The State Government has furnished the information in respect of government employees, but not for the employees of aided educational institutions and autonomous bodies. As per the information provided by the State Government in respect of government employees, employees' contribution was ₹1,903.02 crore and Government's contribution was ₹2,652.61 crore. The difference is under reconciliation.

During the year 2020-21, ₹4,522.10 crore was transferred to NSDL/Trustee Bank in respect of government employees (under the head 8342-117). The balance amount of ₹385.08 crore (including the balance of ₹350.71 crore at the end of March 2020) is yet to be transferred to NSDL/Trustee Bank. As regards the employees of aided educational institutions and autonomous bodies, the balance under the head “8342-120-Other deposits” was not ascertainable as it includes miscellaneous deposits also. The State Government has also not furnished the balance in this regard.

Further, the State Government paid interest of ₹11.35 crore under the head 2071-01-117 on late deposit of employee contributions to Defined Contribution Pension Scheme, whereas as per the List of Major and Minor Heads of Account of Union and States, interest on Defined Contribution Pension Scheme is required to be booked under the head 2049-03-117. It understated the interest expenditure under the Major Head 2049.

Uncollected, unmatched and un-transferred amounts, with accrued interest, represent outstanding liabilities of the Government under the Scheme.

(ii) Reserve Funds:

Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There was 17 Reserve Funds earmarked for specific purposes. The total accumulated balance at the end of 31 March 2021 in these funds was ₹5,027.19 crore. Out of which ₹1,505.26 crore was under interest bearing Reserve Fund and ₹3,521.93 crore under Non-Interest bearing Reserve Fund.

(A) Reserve Funds bearing Interest:

(a) State Disaster Response Fund/State Disaster Response Mitigation Fund (SDRF/SDRMF):

In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head-‘8121 General & Other Reserve Funds’ which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 75:25. The State Government, however, continues to operate State Disaster Response Fund under the head 8235-111-SDRF, a non-interest bearing Fund, in 2020-21. During the year 2020-21, the State Government received ₹1,933.00 crore as Central Government’s share of State Disaster Response Mitigation Fund (SDRMF). However, the State Government made provisions for the purpose under the head- 1601-07-104- Grants-in-Aid for State Disaster Response Fund (SDRF) in 2020-21. Further, the State Government has not intimated about creation of the SDRMF in the year 2020-21. State

Government's share during the year was ₹644.33 crore. The State Government transferred ₹1,289.00 crore (Central share ₹ 966.50 crore, State share ₹322.50 crore) to the Fund under Major Head 8235-111- SDRF. There was a short transfer of ₹1,288.33 crore to the fund. The State received ₹ 0.67 crore from the Central Government towards NDRF.

The contributions to the Fund, expenditure and the balance therein are as under:

(₹ in crore)

Opening balance (01 April 2020)	Contribution by Centre	State Share	Receipts under NDRF/Misc. receipts	Total receipts during the year	Amount set off (MH 2245-05)	Balance in the Fund	Invested by RBI/State Government during the year
1,527.00	966.50	322.50	16.62	1,305.62	1,601.61	1,231.01	Nil

The entire expenditure of ₹1,601.61 crore incurred on natural calamities was set off (MH 2245-05-901) against the Fund balance of ₹2,832.62 crore. The balance lying under the Fund as at the end of 31 March 2021 was ₹1,231.01 crore. The short transfer of ₹1,288.33 crore has resulted in understatement of Revenue Deficit and Fiscal Deficit to that extent.

(b) State Compensatory Afforestation Fund: In compliance with the instructions issued by the Ministry of Environment and Forests, Government of India vide their letter No. 5-1/2009-FC dated 28 April, 2009 and Guidelines of 2 July 2009, the State Governments are required to establish the State Compensatory Afforestation Fund for amounts received from user agencies and utilization of monies collected for undertaking Compensatory Afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected therewith or incidental thereto.

The monies received by the State Governments from the user agencies need to be credited in 'State Compensatory Afforestation Deposits' under interest bearing section in Public Account of the State at Minor head level below the Major Head 8336-Civil Deposits. As per Section 3 (4) of the Compensatory Afforestation Fund Act, 2016, 90 *per cent* of the fund needs to be transferred to the Major Head 8121-General and Other Reserve Funds in Public Account of State and balance 10 *per cent* to be credited into the National Fund on yearly basis provided that, the credit of 10 *per cent* Central share of funds should be ensured on monthly basis so that the same is transferred to the National Fund.

The applicable rate of interest on balances available under 'State Compensatory Afforestation Deposits' under '8336-Civil Deposits' and 'State Compensatory Afforestation Fund' under 8121-General and other Reserve Funds will be as per the rate declared by the Central Government on year to year basis.

During the year 2020-21, the State Government received no amount from the user agencies. During the year 2020-21, ₹252.06 crore was expended from the fund and the closing balance in the State Compensatory Afforestation Fund as on 31 March 2021 was ₹1,505.26 crore.

B Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund:

The Government of Uttar Pradesh set up the Consolidated Sinking Fund for redeeming its outstanding liabilities in 2019-20 (March 2020). According to the guidelines of the Fund, States may contribute a minimum of 0.5 *per cent* of their outstanding liabilities (Internal debt + Public account) as at the end of the previous year to the Consolidated Sinking Fund. Following are the transactions in the Fund:

(₹in crore)

Opening balance as on 01 April 2020	Additions to the Fund (Contribution and interest)		Payments out of the Fund	Total balance in the Fund	Amount invested by RBI during the year	Closing balance as on 31 March 2021
	Required contribution (0.5 per cent of the outstanding liabilities as on 31 March 2020)	Contribution and interest added during the year				
0.00	2,454.42	1,000.00	Nil	1,000.00	1,000.00	1,000.00*

* ₹1,000.00 crore invested by RBI during 2020-21.

(b) Guarantee Redemption Fund: As per the recommendations of Twelfth Finance Commission, the State Government should constitute 'Guarantee Redemption Fund' for meeting the debt service obligations arising in the event of default by the borrowing agency out of the guarantees issued by the Government in respect of bonds and other borrowings by the State Public Sector Undertakings or other Bodies and invoked by the beneficiaries. The Government has not constituted the Guarantee Redemption Fund at the end of the year 2020-21 and not furnished any details in this regard.

(C) **Inoperative Reserve Funds:** There are two in-operative Reserve Funds in 2020-21 as detailed below:

S. No.	Major Head	Minor Head	Amount in ₹ crore
1.	Uttar Pradesh Youth Welfare Fund (8229-00-200-06-01)	200	4.75
2.	Uttar Pradesh Student Welfare Fund (8229-00-200-07-01)	200	5.17

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

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads is worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under major suspense heads for the last three years is given in **Annexure-I**

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

(iv) **MH 8670 Cheques and Bills:** Credit balance under MH 8670, Cheques and Bills indicates cheques issued but remaining un-encashed. The overall opening balance as on 01 April 2020 was ₹1,286.99 crore (Debit). There was an opening balance of ₹7,220.56 crore (Credit) under Major Head 8670-104-Treasury Cheques and a closing balance of ₹ 6,983.08 crore (Credit) as on 31st March 2021. Against cheques worth ₹2,89,243.66 crore issued, Cheques worth ₹2,89,481.14 crore were encashed during the year. However, there was an overall closing balance of ₹1,524.47 crore (Debit) as on 31st March 2021. The debit amounts was under the remaining minor heads and continued since previous years. The State Government did not clear the Debit balances under the Head 8670 by the end of 2020-21. The debit balance under the Head needs to be examined and suitable adjustment made in the accounts. The Credit balance under MH 8670-104 needs to be reconciled.

(v) **Central Road Fund (CRF):** Government of India provides annual grants under the CRF to the State Government to incur expenditure on specific road projects. In terms of the extant accounting procedure, the grants are to be initially booked as Revenue Receipts under Major Head “1601 Grants-in-Aid”. Thereafter the amount so received is to be transferred by the State Government to the Public

Account under Major Head “8449-Other Deposits-103 Subvention from Central Road Fund”, through Revenue Expenditure Major Head “3054 Roads and Bridges”. This process ensures that receipt of the grants do not result in overstatement of Revenue Surplus or understatement of Revenue Deficit in the accounts. The expenditure on prescribed road works under CRF will first be accounted for under the relevant Capital or Revenue Expenditure section (Major Heads 5054 or 3054) and reimbursed out of the Public Account under Major Head 8449 as a deduct expenditure to the concerned Major Head (5054 or 3054 as the case may be).

During the year 2020-21, the State Government has not received any grants towards CRF. The closing balance in the fund as on 31 March 2021 was 81.08 crore.

(vi) Building and other Construction Workers Welfare Cess: The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess for providing benefits to the workers. The Act, inter alia, mandated constitution of a Building and Other Construction Workers’ Welfare Board and framing of rules by every State Government to exercise the powers conferred under the Act. Accordingly, the Government of Uttar Pradesh has framed Uttar Pradesh Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules 2009 under the Act and have constituted Uttar Pradesh Building & Other Construction Workers Welfare Board. The Board is responsible for the operation and maintenance of the amount credited by Government as Labour Cess Deposits.

During the year 2020-21, the Government collected ₹9.84 crore as Labour Cess under Major Head 0230 and transferred ₹10.00 crore to the Building and Other Construction Workers Welfare Board.

(vii) Adverse Balance: Minus balances appearing in the accounts during the year are given below. The minus balances under these were due to misclassification and are under review/corrections.

(₹in crore)

Major Heads	Major Head Description	Minus balance
6801-00-205-09-00-30	Loans for Power Project	356.18
7610-00-202-03-00-30	Advances for purchase of Motor Conveyances	15.40
7610-00-203-03-00-30	Advances for purchase of other Conveyances	25.31
7610-00-800	Other Advances	3.02
8226-00-102-02	Depreciation/Renewal Reserve Fund	17.20

(viii) Cash Balance: The Cash balance as on 31 March 2021 as per record of Accountant General was ₹137.10 crore (Debit) and that reported by the RBI was ₹ 81.41 crore (Credit). There was a net difference of ₹ 55.69 crore (Debit), mainly due to difference in figures intimated by the agency banks. The difference is under reconciliation.

The differentials in Cash Balance for the previous years are as follows:

(₹ in crore)	
Year	Cash Balance
Upto 2015-16	15.02 (Dr.)
2016-17	0.55 (Dr.)
2017-18	8.63 (Cr.)
2018-19	0.14 (Dr.)
2019-20	0.62 (Dr.)
2020-21	1.48 (Cr.)
Under Reconciliation	49.47 (Dr.)
Total	55.69 (Dr.)

5. Disclosures in accordance with Indian Government Accounting Standards (IGAS):

(a) IGAS 1- Guarantees given by the Governments: IGAS-1 requires that sector-wise and class-wise disclosures on guarantees given by the State Government should be incorporated in Finance Accounts. Statements 9 and 20 show the details of Guarantees given by the State Government and the guarantee commission or fee on the guaranteed amount. The sector-wise details have been disclosed, however, information on class-wise details were not provided by the State Government.

(b) IGAS 2- Accounting and classification of Grants-in-aid: As per IGAS-2, expenditure relating to Grants-in-aid should be classified as revenue expenditure even if it involves creation of assets, except in cases specifically authorized by the President on the advice of the Comptroller and Auditor General of India. Requirements regarding accounting and classification of Grants-in-aid given by the State Government have been depicted in Statement 10 and Appendix III, which are prepared as per the requirements of IGAS 2. Detailed information in respect of Grants-in-aid given in kind has not been furnished by the State Government.

(c) IGAS 3- Loans and Advances made by the Government: IGAS-3 requires disclosure on Loans and Advances made by the Union and the State Governments. Statements 7 and 18 of the

Finance Accounts 2020-21 have been prepared incorporating the disclosures under IGAS 3. The details of loan and advances reported in these Statements of the Finance Accounts are based on information received through the accounts rendered to the Accountant General (A&E) and detailed accounts maintained by the Accountant General (A&E) in respect of loans and advances made to Government servants. The closing balances depicted in Statements 7 and 18 as on 31 March 2021 have not been reconciled with the Loanee Entities/State Government. The State Government has also not furnished the figures in respect of certain loans and advances for which they maintain detailed accounts.

The accounts indicate the following:

In respect of old loans (detailed accounts of which are maintained by the Accountant General (A&E)) amounting to ₹8,436.82 crore involving six Departments, recoveries of principal and interest have not been effected during the past several years and 28 such loans are more than five years old. List of departments is given in **Annexure – J**.

Three Departments sanctioned seven Government Loans aggregating ₹110.09 crore to seven Autonomous Bodies/PSUs, Authorities, etc., till the end of 2020-21, though no repayment had been received from the concerned loanee in respect of previous loans. The previous loans were given during the period 2009-10 to 2015-16 (details in **Annexure-K**).

There is no loan against PSUs/statutory Bodies, Authorities, etc., granted by the Government in respect of which terms and conditions have not been settled (details in Additional Disclosures to Statement 18).

Recovery of loans given to Statutory Bodies/PSUs, etc., amounting to ₹8,739.86 crore was overdue at the end of the year (details in Statement 7, Section 3).

The Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Accountant General) to the loan sanctioning departments for verification and acceptance. The loanees (231) to whom balances have been communicated have yet to confirm the balances (details in **Annexure-L**).

Details of information awaited from Departmental/Treasury Officers for Reconciliation of Balances have been provided in Appendix-VII of Finance Accounts.

6. Disclosure under FRBM Act

Disclosure under Uttar Pradesh Fiscal Responsibility and Budget Management Act, 2004:

In terms of Section 3(1) of the Uttar Pradesh Fiscal Responsibility and Budget Management (UPFRBM) Act, 2004, the Government of Uttar Pradesh presented the Medium Term Fiscal Restructuring Policy and Strategy Statement along with the State Budget for 2020-21. The targets mentioned in the Act and achievements in 2020-21 in view of UPFRBM (Second Amendment) Act, 2020 as depicted in the Accounts are as follows:

Sl. No.	Targets	Achievements during the year as per the accounts and GSDP
1	Revenue Deficit shall be nil during the period 2020-21.	The Government of Uttar Pradesh had a Revenue Deficit of ₹2,367.13 crore in 2020-21 (0.14 <i>per cent</i> of GSDP).
2	Fiscal deficit shall not exceed five <i>per cent</i> of GSDP during the period 2020-21.	The Fiscal Deficit of ₹54,622.11 crore as per the accounts was 3.20 <i>per cent</i> of GSDP for 2020-21.
3	Outstanding debt expressed as percentage of GSDP shall be less than 32 <i>per cent</i> of GSDP during 2020-21.	The Outstanding debt for 2020-21 (₹5,58,964.68 crore) was 32.77 <i>per cent</i> of GSDP. (*)

(*) This debt does not include ₹6,007.00 crore, which was passed on as back to back loans by GoI in lieu of shortfall in GST compensation, vide GoI's letter no. F.No. 40(1)PF-S/2021-22 dated 10.12.2021.

The Fiscal Deficit of ₹54,622.11 crore was financed by way of (i) Internal debt (Market borrowing, Loans from financial Institution, etc.) ₹53,503.39 crore, (ii) Loans and Advances from the Central Government ₹6,577.99 crore, (iii) Small Savings, Provident Fund, etc. ₹1,062.40 crore, (iv) Deposit and Advances ₹1,914.78 crore, (v) Contingency Fund ₹(-)100.00 crore, (vi) Sinking Funds and Reserve Funds ₹(-)499.06 crore, (vii) Suspense & Miscellaneous ₹1,697.87 crore, (viii) Remittances ₹(-)325.46 crore (ix) cash balance ₹98.94 crore, (x) Investments ₹(-)9,308.74 crore.

GSDP (Gross State Domestic Product) of Uttar Pradesh for 2020-21 as available from the website of Ministry of Statistics and Programme Implementation is ₹17,05,593.37 crore. Outstanding debt includes all debts and other liabilities.

The status of target and achievement is required to be disclosed by the State Government in the Legislature at the time of presentation of the Budget for 2020-21 as stipulated by the FRBM Act and Rules. In this context,

- (i) no disclosure has been made on significant changes in the Accounting Standards, policies and practices affecting or likely to affect the compliance of the prescribed fiscal indicators; and
- (ii) no disclosure has been made in respect of Major Works and Contracts, Committed liabilities, claims in respect of unpaid bills on works and supplies, Statement of Assets and in respect of weighted average Interest Rates on Govt. Liabilities.

7. Impact on Revenue deficit and Fiscal deficit:

The impact on the Revenue Deficit and Fiscal Deficit of the Government of Uttar Pradesh as brought out in the preceding paras is tabulated below:

Para Number	Item (*)	Impact on Revenue Deficit		Impact on Fiscal Deficit	
		Overstatement (₹ in crore)	Understatement (₹ in crore)	Overstatement (₹ in crore)	Understatement (₹ in crore)
2(ii)	Misclassification between Revenue and Capital	1.19	86.57	..	..
2(x)	Non- credit of interest on balances of Defined Contribution Pension Scheme Fund	..	24.90	..	24.90
2(x)	Non- credit of interest in State Disaster Response Fund	..	91.91	..	91.91
2(x)	Non-payment of interest on State CAMPA	..	59.75	..	59.75
4(ii)(A)(a)	Short transfer to SDRF	..	1,288.33	..	1,288.33
	Total	1.19	1,551.46	..	1,464.89
Total (Net) Impact		Understatement: 1,550.27		Understatement: 1,464.89	

(*) The short contribution to National Pension System, if any, on the part of the Government cannot be estimated and resultantly its impact on fiscal parameters has not been depicted.

ANNEXURE-A

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

Sl. no.	Book Adjustments	Head of Account		Amount	Remarks
		From	To		
Periodical Adjustments: (₹ in crore)					
1	Expenditure from State CAMPA Fund	8121-00-129- State Compensatory Afforestation Fund (SCAF)	2406-04-904- Deduct-Amount met from State Compensatory Afforestation Fund (SCAF)	252.06	To meet out expenditure on afforestation and ecological development.
2	Creation of Consolidated Sinking Fund	2048-00-101- Appropriation for reduction or avoidance of debt	8222-01-101- Sinking Fund	1000.00	Contribution to the Fund for redeeming outstanding liabilities of the State Government.
3.	Creation of State Roads and Bridges Fund	3054-80-797- Transfer to Reserve Fund (State Roads and Bridges Fund)	8225-02-101-State Roads and Bridges Fund	1,500.00	Created for incurring expenditure on state roads and bridges.
		5054-80-797- Transfer to Reserve Fund (State Roads and Bridges Fund)		1,500.00	
4.	Expenditure from State Roads and Bridges Fund	8225-02-101-State Roads and Bridges Fund	3054-04-337- Roads Works	1,500.00	To meet out the expenditure incurred on state roads and bridges.
			5054-04-337- Roads Workss	1,500.00	
5.	Expenditure from Depreciation Reserve Fund	8226-00-102- Depreciation Reserve Fund of Government Non- Commercial Departments	5054-80-800- Other Expenditure	9.21	To purchase machines, tools and plants from Depreciation Reserve Fund.
6.	Creation of State Disaster Response Fund	2245-05-101- Relief on account of Natural Calamities	8235-00-111- State Disaster Response Fund	1,289.00	Contribution to State Disaster Response Fund to meet out expenditure on account of natural calamities.
7.	Expenditure from State Disaster Response Fund	8235-00-111- State Disaster Response Fund	2245-05-901-Deduct-Amount met from State Disaster Response Fund	1,601.61	To meet out the expenditure incurred on account of natural calamities.
8.	Creation of Road Safety Fund	2055-00-797-Transfer to Reserve Fund (Uttar Pradesh Road Safety Fund)	8235-00-200- Other Funds (Uttar Pradesh Road Safety Fund)	35.00	Created for meeting the expenditure incurred from Road Safety Fund.
		3055-00-797- Transfer to Reserve Fund (Uttar Pradesh Road Safety Fund)		40.00	
9.	Expenditure from Uttar Pradesh Road Safety fund	8235-00-200-Other Funds (Uttar Pradesh Roads Safety Fund)	2055-00-800-Other Expenditure	7.63	To meet out the expenditure incurred on road safety.
			3055-00-800- Other Expenditure	13.38	
			4055-00-207-Other Expenditure	10.90	
			5055-00-800- Other Expenditure	25.00	
10.	Adjustment of Annual Interest on State Provident Funds	2049-03-104- Interest on State Provident Funds	8009-01-101- General Provident Fund	2,786.22	Adjustment on account of annual interest on GPF of State Govt. employees.
			8009-01-104-All India Services Provident Fund	17.79	Adjustment on account of annual interest on AIS Provident Fund.
11.	Adjustment of Annual Interest on State Insurance and Pension Funds	2049-03-108- Interest on Insurance and Pension Funds	8011-00-107-State Government Employees Group Insurance Scheme	207.04	Adjustment on account of annual interest on Insurance and Pension Fund of State Govt. employees Group Insurance Scheme.

ANNEXURE-A

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

Sl. no.	Book Adjustments	Head of Account		Amount	Remarks
		From	To		
Periodical Adjustments: (₹ in crore)					
12.	Annual adjustment of Interest on Capital Outlay on Irrigation Works	2700-80-800- Other Expenditure (Major Irrigation)	0049- 04-103-Interest from Departmental Commercial Undertakings	332.18	Periodical Adjustments
		2701-80-800- Other Expenditure (Medium Irrigation)		49.47	Ditto
		2702-01-800- Other Expenditure Minor Irrigation		34.94	Ditto
		2702-02-800- (Other Expenditure) Minor Irrigation		265.68	Ditto
13.	Capitalisation of Establishment Charges on Prorata Basis	2059-80-800 Public Works- Prorata Distribution of Establishment Charges	2059- Public Works	4.42	Periodical Adjustment
			2216-Housing	5.71	Ditto
			3054- Roads and Bridges	843.64	Ditto
			4059- Capital Outlay on Public Works	3.64	Ditto
			4216- Capital Outlay on Housing	0.91	Ditto
			5054- Capital Outlay on Roads and Bridges	1,010.12	Ditto
14.	Adjustments of Deposits lapsed to Govt. Account	8443- Civil Deposits-101- Revenue Deposits	0075-00-101- Unclaimed Deposits	4.72	Unclaimed deposits lying in Deposit Accounts for more than three years (Other than PD Accounts)
		8443- Civil Deposits-103- Security Deposits	Ditto	12.78	Ditto
		8443- Civil Deposits-104-Civil Courts Deposits	Ditto	281.27	Ditto
		8443- Civil Deposits-105- Criminal Courts Deposits	Ditto	0.32	Ditto
		8443- Civil Deposits-109-Forest Deposits	Ditto	0.56	Ditto
		8443- Civil Deposits-121- Deposits in Connection with Elections	Ditto	1.22	Ditto

ANNEXURE-B

Statement showing Expenditure booked under Capital instead of Revenue
(Refer to Note 2 (ii) of Notes to Accounts)

Sl. No.	Head	Minor Construction Works	Maintenance of Vehicles and Purchase of Petrol etc.	Maintenance of Computer, Purchase of related Stationery	Payment for Commercial and Special Services
(₹ in crore)					
1.	4055- Capital Outlay on Police	9.83	0.00	0.00	0.00
2.	4058-Capital Outlay on Stationery and Printing	0.05	0.00	0.00	0.00
3.	4059- Capital Outlay on Public Works	5.39	0.00	0.00	10.34
4.	4070-Capital Outlay on Other Administrative Services	0.05	0.00	0.00	0.00
5.	4202- Capital Outlay on Education, Sports, Art and Culture	11.40	0.00	0.10	0.00
6.	4210- Capital Outlay on Medical and Public Health	17.27	0.00	0.00	0.00
7.	4216-Capital Outlay on Housing	1.96	0.00	0.00	0.00
8.	4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.05	0.00	0.00	0.00
9.	4235- Capital Outlay on Social Security and Welfare	3.80	0.00	0.00	0.00
10.	4250- Capital Outlay on other Social Services	0.27	0.00	0.00	0.00
11.	4406- Capital Outlay on Forestry and Wild Life	1.56	0.12	0.00	0.00
12.	4702- Capital Outlay on Minor Irrigation	21.62	0.00	0.00	0.00
13.	4851- Capital Outlay on Village and Small Industries	0.10	0.00	0.00	0.00
14.	4853- Capital Outlay on Non-ferrous Mining and Metallurgical Industries	1.04	0.00	0.00	0.00
15.	5054- Capital Outlay on Roads and Bridges	0.00	0.00	0.52	1.10
Total		74.39	0.12	0.62	11.44

ANNEXURE-C

**Statement showing Expenditure booked under Revenue instead of Capital
(Refer to Note 2 (ii) of Notes to Accounts)**

Sl. No.	Head	Purchase of Vehicle
		(₹ in crore)
1.	2012- President, Vice-President/Governor, Administrator of Union Territories	0.86
2.	2014- Administration of Justice	0.33
Total		1.19

ANNEXURE-D

Statement of Major Head-wise Expenditure booked under Minor Head "800- Other Expenditure"
(Refer to Note 2 (iv) 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	1,321.51	1,607.85	121.67 (*)
2801	Power	8,790.29	8,790.29	100.00
2040	Taxes on Sales, Trade etc.	787.55	787.55	100.00
5053	Capital Outlay on Civil Aviation	528.25	528.25	100.00
4070	Capital Outlay on other Administrative Services	215.99	215.99	100.00
2885	Other Outlays on Industries and Minerals	183.08	183.08	100.00
2705	Command Area Development	88.21	88.21	100.00
4859	Capital Outlay on Telecommunication and Electronic Industries	8.20	8.20	100.00
2407	Plantations	4.97	4.97	100.00
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	3.50	3.50	100.00
4047	Capital Outlay on Other Fiscal Services	2.20	2.20	100.00
2041	Taxes on Vehicles	0.76	0.76	100.00
3053	Civil Aviation	52.73	49.97	94.77
2575	Other Special Area Programmes	4.03	3.76	93.30
2216	Housing	625.74	526.15	84.08
2075	Miscellaneous General Services	25.13	19.66	78.23
4575	Capital Outlay on Other Special Areas Programmes	622.22	445.39	71.58
4235	Capital Outlay on Social Security and Welfare	300.92	211.29	70.21
2852	Industries	578.73	398.04	68.78
2700	Major Irrigation	682.38	441.89	64.76
2515	Other Rural Development Programmes	16,508.83	10,482.27	63.49
4401	Capital Outlay on Crop Husbandry	267.71	160.04	59.78
3054	Roads and Bridges	9,330.08	5,416.11	58.05
3452	Tourism	54.43	30.17	55.43
2211	Family Welfare	7,971.73	4,359.09	54.68
2501	Special Programmes for Rural Development	1,574.94	809.30	51.39

(*) Due to the fact that expenditure under Minor Head 800 is greater than the net expenditure under Major Head 2245.

ANNEXURE-E

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

Major Head	Major Head Description	Total Receipt	Receipt under Minor Head "800- Other Receipt"	Percentage
(₹ in crore)				
0801	Power	1,308.99	1,308.99	100.00
0217	Urban Development	22.13	22.13	100.00
0810	Non-Conventional Sources of Energy	12.89	12.89	100.00
0425	Co-operation	6.16	6.16	100.00
1456	Civil Supplies	2.89	2.89	100.00
0506	Land Reforms	2.35	2.35	100.00
0023	Hotel Receipts Tax	0.99	0.99	100.00
0875	Other Industries	0.08	0.08	100.00
0047	Other Fiscal Services	0.02	0.02	100.00
0575	Other Special Areas Programmes	0.01	0.01	100.00
0415	Agricultural Research and Education	0.01	0.01	100.00
1053	Civil Aviation	19.57	19.53	99.80
0235	Social Security and Welfare	35.49	35.23	99.27
1054	Roads and Bridges	997.34	985.12	98.77
0700	Major Irrigation	70.02	68.14	97.32
0211	Family Welfare	3.27	3.16	96.64
0056	Jails	4.90	4.59	93.67
0220	Information and Publicity	0.53	0.48	90.57
0059	Public Works	53.98	48.76	90.33
0029	Land Revenue	297.18	260.08	87.52
1055	Road Transport	0.18	0.15	83.33
0070	Other Administrative Services	589.95	487.17	82.58
0230	Labour and Employment	54.15	42.83	79.10
0406	Forestry and Wild Life	316.96	231.79	73.13
0515	Other Rural Development Programmes	79.61	54.68	68.68
0401	Crop Husbandry	158.64	105.97	66.80
0403	Animal Husbandry	28.96	17.96	62.02
0435	Other Agricultural Programmes	1.62	0.88	54.32

ANNEXURE-F

Agewise analysis of awaiting AC Bills as on 31 March 2021

(Refer to Note 2 (vii) of Notes to Accounts)

Sl. No.	Name of Department	Age	Number of AC Bills	Amount
				(₹ in crore)
1.	Secretariat Administration Department	Upto 2018-19	125	7.00
		2019-20	0	0.00
		2020-21	2	0.03
		Total	127	7.03
2.	Election Department	Upto 2018-19	53	0.18
		2019-20	26	4.39
		2020-21	0	0.00
		Total	79	4.57
3.	Home Department (Home Guards)	Upto 2018-19	8	0.40
		2019-20	3	0.63
		2020-21	0	0.00
		Total	11	1.03
4.	Women and Child Welfare Department	Upto 2018-19	30	0.66
		2019-20	0	0.00
		2020-21	0	0.00
		Total	30	0.66

ANNEXURE-G

Agewise analysis of awaiting Utilisation Certificates as on 31 March 2021
(Refer to Note 2 (viii) of Notes to Accounts)

Sl. No.	Name of Department	Age	Number of UCs	Amount
				(₹ in crore)
1.	Urban Development Department	Upto 2018-19	5096	4,380.61
		2019-20	102	3,308.09
		2020-21	0	0.00
		Total	5198	7,688.70
2.	Agriculture and Other Allied Departments (Panchayati Raj)	Upto 2018-19	1023	949.57
		2019-20	8	6,613.93
		2020-21	0	0.00
		Total	1031	7,563.50
3.	Social Welfare Department (Special Component Plan for Scheduled castes)	Upto 2018-19	6421	4,620.32
		2019-20	175	1,086.90
		2020-21	0	0.00
		Total	6596	5707.22
4.	Education Department (Primary Education)	Upto 2018-19	2065	1,141.29
		2019-20	326	115.70
		2020-21	0	0.00
		Total	2391	1,256.99
5.	Agriculture and Other Allied Departments (Rural Development)	Upto 2018-19	2844	922.17
		2019-20	8	292.17
		2020-21	0	0.00
		Total	2852	1,214.34

ANNEXURE-H

**Expenditure on Ecology and Environment compiled based on vouchers received from the State Government
(Refer to Note 2 (xiii) of Notes to Accounts)**

Sl. No.	Major Head	Sub Major Head	Minor Head	2020-21		
				Expenditure	Budget	Percentage of Expenditure to Budget provision
(₹ in crore)						
1.	2406	02	110	25.69	39.30	65.37
2.			111	10.56	7.12	148.31
3.			112	47.02	54.09	86.93
4.		04	103	249.10	275.17	90.53
5.			904	(-)252.06	(-)275.17	91.60
Total:2406				80.31	100.51	79.91
6.	3435	03	003	6.74	1.15	585.83
7.		04	001	3.79	8.73	43.40
8.			103	0.20	0.50	40.00
9.			800	0.30	3.78	7.90
Total:3435				11.03	14.16	77.86
10.	4406	02	110	7.85	38.27	20.51
11.			111	28.31	40.40	70.07
12.			112	0.90	0.90	100.00
Total:4406				37.06	79.57	46.57
Grand Total:				128.40	194.24	66.10

ANNEXURE-I

Position of Balances under Suspense and Remittance Heads for the last three years
(Refer to Note 4 (iii) of Notes to Accounts)

A- Suspense Heads	2020-21(*)		2019-20		2018-19	
	Debit	Credit	Debit	Credit	Debit	Credit
(₹ in crore)						
8658-Suspense Accounts-						
101- Pay and Accounts Office-Suspense	305.56	711.90	427.72	181.76	238.98	5.51
Net	Cr. 406.34		Dr. 245.96		Dr. 233.47	
102-Suspense Accounts (Civil)	15,856.65	16,415.75	17,250.45	15,426.11	424.01	(-)31.62
Net	Cr. 559.10		Dr. 1,824.34		Dr. 455.63	
109- Reserve Bank Suspense-Headquarters	0.00	0.00(a)	0.00	0.00(a)	0.00	0.00
Net	0.00(a)		0.00		0.00	
110- Reserve Bank Suspense-Central Accounts Office	(-)84.60	(-)827.29	(-)88.84	(-)83.08	11.69	11.89
Net	Dr. 742.69		Cr. 5.76		Cr. 0.20	
B- Remittance Heads						
8782- Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer-						
102- Public Works Remittances	1,80,269.09	1,82,097.49	1,41,969.51	1,44,127.12	(-)0.41	2.47
Net	Cr. 1,828.40		Cr. 2,157.61		Cr. 2.88	
103- Forest Remittances	3,206.05	3,405.87	3,100.31	3,293.99	125.65	390.18
Net	Cr. 199.82		Cr. 193.68		Cr. 264.53	
8793- Inter State Suspense Account	62.96	0.01	60.46	(-)0.09	2.09	0.16
Net	Dr. 62.95		Dr. 60.55		Dr. 1.93	

(*) It exhibits position of the balances under the heads at the end of the year as per the State Finance Accounts (Statement 21).

(a) ₹0.02 lakh

Annexure-J

Repayments of loans that have not effected during from several years
(Refer to Note 5 (c) of Notes to Accounts)

Sl. No.	Department	Loanee Entity	Arrears		Earliest period to which arrear
			Principal	Interest	
			(₹ in crore)		
1.	Urban Development	Sewerage and Local Bodies Lucknow	188.90	0.00	2009-10
		Nagar Ayukta, Nagar Nigam, Meerut	0.99	0.00	2009-10
		Sewerage Disposal and Sanitation, Local Bodies, U.P. Lucknow	3,488.43	0.00	2010-11
		Sewerage and Sanitation, Local Bodies, U.P. Lucknow	418.21	0.00	2015-16
		Director, State Urban Development Authority, Lucknow	0.25	0.00	2010-11
		Banda Development Authority, Banda	5.22	4.37	2009-10
2.	Industries	Managing Director, U.P. Co-operative Spinning Mills, Kanpur	62.57	0.00	2010-11
		Managing Director, U.P. State Spinning, Kanpur	0.48	0.00	2010-11
		U.P. State Textiles Corporation, Kanpur	0.48	0.00	2010-11
		Managing Director UPFC, Kanpur	230.19	341.89	2009-10
		GM District Industries Centre, Lucknow	166.10	0.00	2015-16
		Managing Director, UP State Yarn Company , Kanpur	20.70	8.81	2009-10
		Managing Director PICUP, Lucknow	109.08	56.03	2009-10
		Commissioner and Director of Industries U.P. Kanpur	277.95	0.00	2002-03
		Commissioner Kutir Evam Gramin Udyog	47.30	11.12	2015-16
		Managing Director UPSCD Lucknow	1.13	1.70	2015-16
		Industrial Financial Institutions	28.40	0.00	2009-10
		Joint Director Industries, Kanpur	267.27	580.18	2002-03
		Commissioner Bareilly Division, Bareilly	3.33	1.41	2009-10
		3.	Cane Department	Cane and Seed Development Corporation, Bareilly	15.51	28.16	2003-04
Cane Commissioner U.P. Lucknow	1,402.63			1,928.95	2009-10
Managing Director U.P. Cooperative Sugar Mills Association Lucknow	600.28			359.64	2010-11
4.	Dairy Department	Dy. Dairy Development Commissioner Lucknow	741.80	542.00	2015-16
		Deputy Milk Workshop Officer, Lucknow	152.09	0.00	2010-11
5.	Handloom Department	Assistant Director, Handloom Textile, Kanpur	170.40	65.04	2001-02
		U.P. Handloom Corporation, Lucknow	5.94	5.16	2003-04
		Commissioner and Director Handloom & Textiles, Kanpur	22.39	35.37	2010-11
6.	Agriculture Department	Director, Krishi Vipran Videsh Vyapar Nideshalay, Lucknow	8.80	7.12	2015-16
		Total	8,436.82	3,976.95	

Annexure-K

Loans disbursed to loanee entities during 2020-21, against whom repayments are in arrear
(Refer to Note 5 (c) of Notes to Accounts)

Sl. No.	Department	Loanee Entity	Loans Disbursed During the year 2020-21		Loan disbursed in previous years	Earliest period to which arrear relates
			No. of Loan	Amount	Amount	
(₹ in crore)						
1.	Welfare Department	Interest Free Loan to Persons of Washer man Society	1	4.00	22.27	2009-10
2.	Industry	U.P. State Textiles Corporation Ltd. Kanpur	1	0.92	179.63	2010-11
		U.P. Co-operative Spinning Mill Federation Kanpur	1	6.22	29.42	2010-11
		U.P. State Yarn Co. Ltd. Kanpur	1	2.39	9.06	2015-16
		U.P. State Spinning Co. Ltd. Kanpur	1	1.56	15.67	2015-16
3.	Cane Department	U.P. State Co-operative Sugar Mills Association Lucknow	1	45.00	463.06	2010-11
		Loan to Cane Commissioner for new Sugar Mill	1	50.00	621.00	2009-10
Total			7	110.09	1,340.11	

Annexure-L

Loanee Entities who confirmed the Balances of Loans for the Year 2020-21

(Refer to Note 5 (c) of Notes to Accounts)

Sl. No.	Loanee Statement sent to Loanee Entities in (2020-21)	Loanee Entities accepting the balance (as on 31-03-2021)
1	231	Nil

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