

**Report of the
Comptroller and Auditor General of India
on**

STATE FINANCES

FOR THE YEAR ENDED 31 MARCH 2013

The Report has been laid on the table of the
State Legislature Assembly on 20-06-2014

GOVERNMENT OF UTTAR PRADESH

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PREFACE

- 1. This Report has been prepared for submission to the Governor of Uttar Pradesh under Article 151 of the Constitution.**
- 2. Chapters I and II of this Report contain audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2013. Information has been obtained from the Government of Uttar Pradesh, wherever necessary.**
- 3. Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.**
- 4. The Report containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.**

EXECUTIVE SUMMARY

Based on the audited accounts of the Government of Uttar Pradesh for the year ending March 2013, this report provides an analytical review of the Annual Accounts of the State Government. The financial performance of the State has been assessed which is based on the Fiscal Responsibility and Budget Management Act, 2004 and its Second Amendment Act, 2011, Budget Documents, the Thirteenth Finance Commission Report and other financial data obtained from various Government Departments and Organisations. The report is structured in three Chapters.

Chapter 1 is based on the audit of Finance Accounts and makes an assessment of Uttar Pradesh Government's fiscal position as on 31 March 2013. It provides an insight into trends in overall finances of the State, Actual Expenditure *vis-a-vis* Budget Estimates, Committed Expenditure, Borrowing Pattern, besides a brief account of Central Funds transferred directly to the State Implementing Agencies through off-budget route. During 2012-13, a review on Market Borrowings was carried out and the audit findings have also been included in Chapter I.

Chapter 2 is based on audit of Appropriation Accounts and it gives the grant-by-grant description of appropriations, preparation of Budget Estimates and the manner in which the allocated resources were managed by the service delivery Departments.

Chapter 3 discusses Uttar Pradesh Government's compliance with various reporting requirements and financial rules.

Audit Findings and Recommendations

Performance of the State

The State Government maintained Revenue Surplus of ₹ 5,180 crore during 2012-13 and kept Fiscal Deficit below three *per cent* of GSDP. The Total Liability remained below 45.1 *per cent* of GSDP at the close of 2012-13 as envisaged in FRBM Act, 2004 and Second Amendment Act, 2011. The Revenue Surplus was mainly on account of increase in revenue receipts.

The fiscal deficit increased from ₹ 15,433 crore in 2011-12 to ₹ 19,238 crore in 2012-13. This was due to decline in revenue surplus and net loans and advances coupled with net capital expenditure. At the end of 2012-13, there was primary deficit of ₹ 2,317 crore due to increase in fiscal deficit during 2012-13 by ₹ 3,805 crore coupled with increase in interest payments by ₹ 1,440 crore during the same period.

State's Own Resources

During 2012-13, the Revenue Receipts increased by ₹ 15,034 crore (11 *per cent*) over 2011-12 mainly due to increase in Tax Revenue, Non Tax Revenue and increase in State's Share in Union Taxes and Duties.

Funds transferred directly to the State implementing agencies outside the State budget

GoI directly transferred ₹ 9,632 crore to the State Implementing Agencies during 2012-13. However, the present mechanism does not provide a complete picture of the resources under the control of the State Government.

Revenue Expenditure

During 2012-13, the Revenue Expenditure increased by ₹ 16,839 crore (14 *per cent*) over 2011-12. Within the Revenue Expenditure, the Plan Expenditure increased by ₹ 3,262 crore (14 *per cent*) over 2011-12 whereas the Non-plan Revenue Expenditure increased by ₹ 13,577 crore (13 *per cent*).

Revenue Expenditure as a percentage of Total Expenditure increased from 84 *per cent* during 2011-12 to 85 *per cent* during 2012-13. The committed Expenditure on salaries, pensions, interest payments and subsidies consumed a major part (₹ 93,561 crore) of Non-plan Revenue Expenditure.

Efficiency of Expenditure Use

The share of Capital Expenditure to Total Expenditure decreased from 15 *per cent* in 2011-12 to 14 *per cent* in 2012-13.

Reserve Funds

There exist a number of reserve funds in the accounts of the State Government which were created for specific and well defined purposes and led by contributions from the Consolidated Fund of the State. Ten reserve funds out of 22 were not operated during 2010-13.

Debt Sustainability

Debt-GSDP ratio (34 *per cent*) at the end of 2012-13 was on lower side especially in view of the target of FRBM (Second Amendment) Act, 2011 to contain it to 41.9 *per cent* by the end of 2014-15.

Financial Management and Budgetary Control

During 2012-13, an overall savings of ₹ 29,701.70 crore over the total Grants and Appropriations is indicative of inaccurate budgeting. The Grants of Agriculture and other (*Panchayati Raj*), Home (Police), Public Works (Establishment), Education (Secondary Education), Social Welfare (Special Component Plan for

Scheduled Castes) and Finance (Debt Services and Other Expenditure) etc. posted large savings persistently for the last five years. Excess expenditure of ₹ 15,363.76 crore for 2005-12 and ₹ 2,380 crore for 2012-13 require regularisation under Article 205 of the Constitution of India. There were instances of unnecessary/inadequate supplementary provisions and excessive, unnecessary re-appropriations of funds. Cases of non-surrender of anticipated savings were also noticed. Rush of expenditure at the end of the financial year is another chronic feature noticed in the overall financial management.

Financial Reporting

The Government's compliance with various Financial Rules and Procedures was deficient. Utilisation Certificates in respect of substantial amounts (₹ 66,625 crore) were not obtained from the grantees. An amount of ₹ 2,311 crore was retained in 1,502 Personal Deposit Account as of March 2013. Detailed Contingency bills amounting to ₹ 65 crore (7,654 in numbers) were awaited. A statement of bodies/ authorities to whom the grants/loans were paid during the preceding years was also not sent to facilitate their identification for audit.

MAIN REPORT

Chapter

I

FINANCES OF THE GOVERNMENT

Profile of the State of Uttar Pradesh

The State is located in the northern region of India and is the fifth largest State in terms of geographical area¹ and the largest in terms of the population. The population of the State increased from 16.62 crore in 2001 to 20.63 crore² in 2013. However, 29.43 *per cent* population was below poverty line, as compared to the All-India average of 21.92 *per cent*. Further, the Gross State Domestic Product (GSDP) at current prices was ₹ 7,69,729 crore in 2012-13. The State's literacy rate increased from 56.27 *per cent* (2001 Census) to 69.72 *per cent* (2011 Census). The per capita income of the State stood at ₹ 33,269.

The general data such as density of population, infant mortality and life expectancy etc. relating to the State of Uttar Pradesh is given in **Appendix 1.1**.

Gross State Domestic Product

GSDP is the market value of all officially recognised final goods and services produced within the State in a given period of time. The growth of GSDP of the State is an important indicator of the State's economy as it indicates standard of living of the State's population. The trends in annual growth of India's Gross Domestic Product (GDP) and State's GSDP at current prices (2004-05 base year) are given in **Table 1.1**.

**Table 1.1: GDP of the country and GSDP of the State at current prices
(2004-05 base year)**

Particulars	2008-09	2009-10	2010-11	2011-12	2012-13
GDP of India (₹ in crore)	53,03,567	61,08,903	72,66,967	83,53,495	94,61,013
Growth rate of GDP (in <i>per cent</i>)	15.70	15.20	19.00	15.00	13.30
State's GSDP (₹ in crore)	4,12,151	4,91,302	5,88,467	6,87,836	7,69,729
Growth rate of GSDP (in <i>per cent</i>)	15.27	19.20	19.78	16.89	11.91

(Source: In respect of GSDP: Director, *Arthik Bodh evam Sankhya Nidheshalaya*)

1.1 Introduction

On 1 June 2012, the State Government presented its budget for the financial year 2012-13. As per the budget speech, the State Government introduced 280 new schemes with a budget provision of ₹ 13,650 crore. The State Government also made a provision of ₹ 33,263 crore for improvement and extension of quality education; ₹ 23,592 crore for infrastructure facilities; ₹ 14,951 crore for social welfare schemes; ₹ 7,034 crore for improvement and

¹2.41 lakh square kilometer.

²Revised advanced estimate.

extension of quality in medical and health facilities; and ₹ 5,432 crore for agriculture and other allied activities.

This chapter provides an audit perspective on finances of the Government of Uttar Pradesh during 2012-13 and analyses changes observed in the major fiscal aggregates relative to 2011-12 keeping in view overall trends during preceding five years. The analysis is based on the Finance Accounts of the Government of Uttar Pradesh and the information provided therein.

The structure of the Government Accounts is explained in *Appendix 1.2 Part A* and the layout of the Finance Accounts is depicted in *Appendix 1.2 Part B*.

1.1.1 Summary of Fiscal Transactions in 2012-13

Table 1.2 presents a summary of the fiscal transactions of the State Government during 2012-13 *vis-à-vis* *Appendix 1.3* provides details of the receipts and disbursements as well as the overall fiscal position during 2012-13.

Table 1.2: Summary of Fiscal Transactions in 2012-13

(₹ in crore)

Receipts			Disbursements				
	2011-12	2012-13		2011-12	2012-13		
Section A: Revenue					Non Plan	Plan	Total
Revenue Receipts	1,30,869.70	1,45,903.98	Revenue Expenditure	1,23,885.17	1,14,845.73	25,877.91	1,40,723.64
Tax revenue	52,613.43	58,098.36	General services	52,946.92	59,119.18	787.54	59,906.72
Non-Tax Revenue	10,145.30	12,969.98	Social services	47,390.94	32,235.57	21,064.75	53,300.32
Share of Union Taxes/Duties	50,350.95	57,497.85	Economic services	18,292.21	17,311.74	4,025.62	21,337.36
Grants from Govt	17,760.02	17,337.79	Grants-in-aid and Contributions	5,255.10	6,179.24	-	6,179.24
Section B: Capital & Others							
Miscellaneous Capital Receipts	-	-	Capital Expenditure	21,573.96	1,225.78	22,608.51	23,834.29
Recoveries of Loans and Advances	133.17	418.80	Loans and Advances disbursed	975.57	619.49	383.75	1,003.24
Public Debt Receipts	19,652.30	15,819.95	Repayment of Public Debt	8,287.61	8,909.04	-	8,909.04
Contingency Fund	39.89	309.65	Contingency Fund	309.64	262.45	-	262.45
Public Account Receipts	1,38,449.36	1,43,477.51	Public Account disbursements	1,30,970.76	1,29,471.51	-	1,29,471.51
Opening Cash Balance	10,304.99	13,446.70	Closing Cash Balance	13,446.70	15,172.42	-	15,172.42
Total	2,99,449.41	3,19,376.59	Total	2,99,449.41	2,70,506.42	48,870.17	3,19,376.59

(Source: Finance Accounts 2011-12 & 2012-13)

Following are the significant changes in the fiscal transactions during 2012-13 over 2011-12:

- **Revenue receipts** grew by ₹ 15,034 crore (11 *per cent*) over 2011-12. The increase was mainly contributed by the tax revenue (₹ 5,485 crore; 10 *per cent*) and Share of the State Union Taxes (₹ 7,147 crore; 14 *per cent*). Revenue receipts of ₹ 1,45,904 crore was lower (₹ 10,784 crore) than the Revised Estimates of ₹ 1,56,688 crore³.
- **Tax Revenue** increased by ₹ 5,485 crore (10 *per cent*) over 2011-12. The increase was mainly contributed by the Taxes on Sales, Trade etc. (₹ 1,763 crore; five *per cent*), State Excise (₹ 1,643 crore; 20 *per cent*) and Stamps and Registration Fee (₹ 1,048 crore; 14 *per cent*) over the previous year. The Tax Revenue at ₹ 58,098 crore was below the target of ₹ 60,472 crore in Revised Estimates but was above the normative assessment (₹ 47,065 crore) made by the Thirteenth Finance Commission.
- **Non-tax Revenue** increased by ₹ 2,825 crore (28 *per cent*) over 2011-12. It was, however, below the normative projection (₹ 3,483 crore) made by the Thirteenth Finance Commission and the Revised Estimate (₹ 828 crore).
- **Grants-in-aid** from GoI during 2012-13 (₹ 17,338 crore) decreased by ₹ 422 crore (two *per cent*) over 2011-12 (₹ 17,760 crore).
- **State's Share in Union Taxes and Duties** increased by ₹ 7,147 crore (14 *per cent*) over 2011-12. However, it (₹ 57,498 crore) was lower by (₹ 2,030 crore) than the Revised Estimates (₹ 59,528 crore).
- **Revenue Expenditure** increased by ₹ 16,839 crore (14 *per cent*) over 2011-12. However, it was (₹ 1,40,724 crore) lower than the Revised Estimates (₹ 1,51,142 crore).
- **Within revenue expenditure**, non-plan expenditure increased by ₹ 13,577 crore (13 *per cent*) and plan expenditure by ₹ 3,262 crore (14 *per cent*) over 2011-12. Non-plan Revenue Expenditure (₹ 25,878 crore) was far ahead of the normative assessment made by the Thirteenth Finance Commission (₹ 38,536 crore; 50 *per cent*).
- **Capital expenditure** (₹ 23,834 crore) also increased by ₹ 2,260 crore (10 *per cent*) over 2011-12 mainly due to increase in Capital Outlay in Education, Sports, Art and Culture, Health and Family Welfare, Water Supply and Sanitation, Housing and Urban Development etc. However, it was lower than the Revised Estimates (₹ 26,147 crore).
- **Recovery of loans and advances** (₹ 419 crore) increased by ₹ 286 crore (215 *per cent*) over 2011-12 but was lower by ₹ 140 crore (25 *per cent*) than the Revised Estimates (₹ 559 crore). Disbursement of loans and advances (₹ 1,003 crore) was also lower than the Revised Estimates (₹ 1,168 crore).

³ Represents Mid Term Fiscal Restructuring Policy, 2013.

- **Public Debt Receipts** (₹ 15,820 crore) decreased by ₹ 3,832 crore (19 *per cent*) over 2011-12 and showed improvement in the State's debt management despite increase in repayment by ₹ 621 crore over 2011-12.
- **Public Accounts Receipts** (₹ 1,43,478 crore) increased by ₹ 5,029 crore (four *per cent*) over 2011-12, mainly due to increase in balances under Suspense head and Miscellaneous head by ₹ 9,761 crore (11 *per cent*), partly offset by decrease in remittances ₹ 2,751 crore (15 *per cent*) and in Deposits and Advances ₹ 1,922 crore (18 *per cent*).
- **Public Accounts Disbursements** registered a marginal decrease of ₹ 1,499 crore (one *per cent*) over 2011-12.
- Withdrawal of ₹ 262.45 crore from the **Contingency Fund** during 2012-13 remained un-recouped.
- **Cash balances** (₹ 15,172 crore) increased by ₹ 1,725 crore (13 *per cent*) from ₹ 13,447 crore of the previous year.

1.1.2 Review of the fiscal situation

In February 2004, the State Government responded to the recommendations of the Twelfth Finance Commission by legislating the Fiscal Responsibility and Budget Management Act, 2004 (FRBM) and setting out a reform agenda of long-term goal of securing growth with stability for economy. Under the Act, the State Government was also made responsible to lay Medium Term Fiscal Restructuring Policy along with the annual budget in the House, setting forth five year rolling targets for fiscal indicators and make rules for carrying out provisions of the Act. The Fiscal Responsibility and Budget Management Rules were notified by the Government in October 2006. The following fiscal targets were set therein to give effect to the principles of fiscal management as laid down in the Act:

- Reduce revenue deficit to nil within a period of five financial years beginning from 1 day of April 2004 and ending on 31 day of March 2009.
- Reduce fiscal deficit to not more than three *per cent* of estimated GSDP. However, considering overall slowdown in the economy, GoI allowed the States to increase their fiscal deficit to as much as four *per cent* of their GSDP.
- Ensure within a period of 14 financial years, beginning from 1 day of April 2004 and ending on 31 March 2018, that the total liabilities at the end of last financial year do not exceed 25 *per cent* of the estimated GSDP for that year.
- Ensure not to give guarantee for any amount exceeding the limit stipulated under any rule or law of the State Government existing at the time of the coming into force of the Act or any rules or law to be made by the State Government subsequent to coming into force of this Act.
- Further, the revenue deficit and fiscal deficit may not exceed the limits specified in the Act except on the ground(s) of unforeseen demands arising out of internal disturbances or natural calamities subject to the

condition that the excess does not exceed the actual fiscal cost attributed to the calamities.

The State Government also responded (September 2011) to the recommendations of the Thirteenth Finance Commission by amending FRBM Act, 2004 and developed its own Fiscal Consolidation Path for 2011-15 with the key aim to eliminate revenue deficits and to bring about gradual reductions in fiscal and debt levels by 2014-15. The details are given in **Table 1.3**.

Table 1.3: Fiscal Consolidation Path

Year	Fiscal Deficit	Total Liability (in per cent of GSDP)
2011-12	Not more than three <i>per cent</i> of GSDP	46.9
2012-13	Not more than three <i>per cent</i> of GSDP	45.1
2013-14	Not more than three <i>per cent</i> of GSDP	43.4
2014-15	Not more than three <i>per cent</i> of GSDP	41.9

(Source: Uttar Pradesh Government Gazette Notification)

Major variables provided in budget based on recommendations of the Thirteenth Finance Commission and as targeted in FRBM Act, are given in **Table 1.4**.

Table 1.4: Performance of the State during 2012-13

Key fiscal targets	Targets set by the Thirteenth Finance Commission	Targets/ Projections set in FRBM Act	Targets in Revised Estimate	Projections in Five Year Fiscal Plan/ MTFP	Actuals
Revenue deficit (-) /surplus (+) (₹ in crore)	Nil deficit	Nil deficit	(+) 5,546	(+) 5,546	(+) 5,180
Fiscal deficit(-)/ GSDP	Not more than three <i>per cent</i> of GSDP i.e. ₹ (-) 23,092 crore	Not more than three <i>per cent</i> of GSDP i.e. ₹ (-) 23,092crore	2.91 <i>per cent</i>	2.91 <i>per cent</i>	2.5 <i>per cent</i>
Ratio of total outstanding debt to GSDP	45.1 <i>per cent</i> of GSDP i.e. ₹ 3,47,148 crore	45.1 <i>per cent</i> of GSDP i.e. ₹ 3,47,148 crore	30.10 <i>per cent</i>	30.10 <i>per cent</i>	33.73 <i>per cent</i>

(Source: Report of Thirteenth Finance Commission and Uttar Pradesh Government Gazette Notification)

At the close of 2012-13, the Government had a revenue surplus of ₹ 5,180 crore and also contained fiscal deficit and ratio of total outstanding debt to GSDP and thus achieved the targets set in FRBM Act. However, the total outstanding debts to GSDP at the end of 2012-13 was above (33.73 *per cent*) the target set (30.10 *per cent*) in revised estimates and projection made in five year fiscal plan.

1.1.3 Budget Estimates and Actuals

Revised Estimates

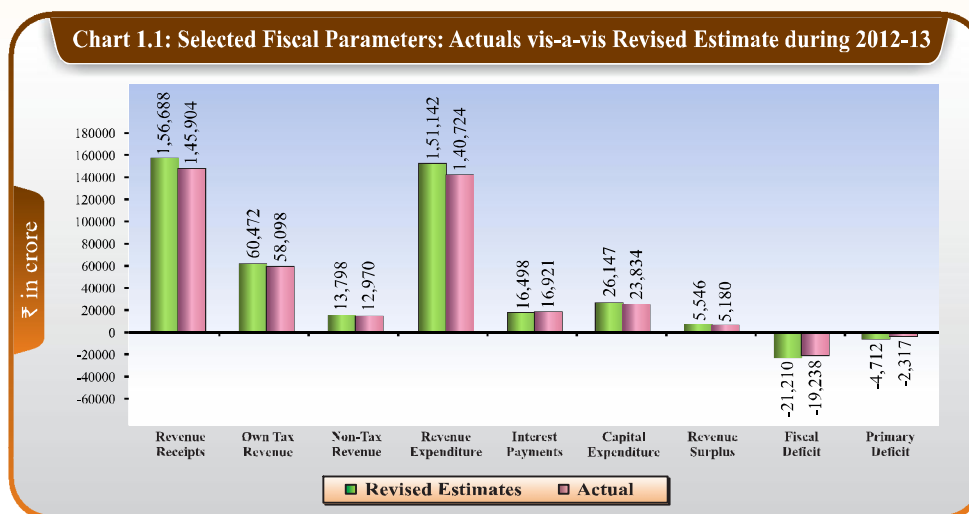
On the receipt side, the Government aimed at augmenting revenues mainly from GoI under 'States Share from Union Taxes and Duties' (₹ 59,528 crore) and on expenditure side, focused at Social Services (Revenue expenditure: ₹ 59,081 crore; Capital expenditure: ₹ 8,506 crore) and the General Services

(Revenue expenditure: ₹ 62,176 crore; Capital expenditure: ₹ 1,914 crore). On the fiscal side, the Government estimated revenue surplus, fiscal and primary deficits.

Actuals vis-a-vis Revised Estimates

The budget provides estimated revenue receipts and expenditure for a particular fiscal year. The importance of accuracy in estimation of revenue receipts and expenditure is accepted in the context of effective implementation of fiscal policies for overall economic management. Any deviation, either due to unanticipated and unforeseen events or under/over estimation of expenditure or revenue at the stage of budget preparation from it, indicates non-attainment and non-optimisation of the desired fiscal objectives.

Actuals vis-a-vis revised estimates of important fiscal parameters for 2012-13 are shown in **Chart 1.1** and **Appendix 1.4**.



(Source: Budget and Finance Accounts 2012-13)

- The **Actual Revenue Receipts** (₹ 1,45,904 crore) fell short by ₹ 10,784 crore of the revised estimates (₹ 1,56,688 crore) during 2012-13. Within the revenue receipts, the actual collection of **Own Tax Revenue and Non-tax Revenue** during 2012-13 fell short by ₹ 2,374 crore (four per cent) and ₹ 828 crore (six per cent) respectively. The shortfalls in **Own Tax Revenue** were mainly due to shortfalls in Taxes on Sales, Trade etc. (₹ 1,746 crore; five per cent) and State Excise (₹ 288 crore; three per cent). The shortfalls in **Non-tax Revenue** were mainly due to shortfalls under Miscellaneous General Services (₹ 420 crore; nine per cent) and interest receipts (₹ 236 crore; 17 per cent).
- The **Revenue Expenditure** (₹ 1,40,724 crore) fell short (₹ 10,418 crore) of the Revised Estimates (₹ 1,51,142 crore) during 2012-13. The major shortfalls noticed were in Development Expenditure (Social Services: ₹ 5,781 crore; 10 per cent and Economic Services: ₹ 2,302 crore; 10 per cent). Within the **Social Services**, the shortfalls were mainly contributed by less expenditure in Education, Sports, Art and Culture

(₹ 2,620 crore) followed by ₹ 1,123 crore in Labour and Labour Welfare and ₹ 1,120 crore in Social Welfare and Nutrition. Similarly, within the **Economic Services**, the shortfalls were mainly due to less expenditure in Rural Development (₹ 1,023 crore) followed by Agriculture and Other Allied Services (₹ 679 crore) and Irrigation and Flood control (₹ 530 crore) partly counter balanced by more expenditure under Transport (₹ 148 crore).

- **Interest Payments** (₹ 16,921 crore) exceeded by ₹ 423 crore (two *per cent*) over the Revised Estimates (₹ 16,498 crore) during 2012-13.
- **Capital Expenditure fell short of the Revised Estimates** by ₹ 2,313 crore (nine *per cent*). Shortfalls in Capital expenditure were mainly due to less expenditure on Social Services by ₹ 912 crore (11 *per cent*) followed by Economic Services and General Services by ₹ 892 crore (six *per cent*) and ₹ 510 crore (27 *per cent*) respectively.
- **Revenue Surplus** was less by ₹ 366 crore (seven *per cent*) over the revised estimate of ₹ 5,546 crore at the end of 2012-13. However, the **Fiscal Deficit** (₹ 19,238 crore) improved by ₹ 1,972 crore (nine *per cent*) from the Revised Estimates of ₹ 21,210 crore during 2012-13. **Primary Deficit** was managed in better way as it remained ₹ 2,317 crore against the Revised Estimates of ₹ 4,712 crore during 2012-13.

Thus, the pattern of receipts and expenditure varied from what was envisaged at the stage of budget formulations for the year 2012-13. Status of variations is also depicted in *Appendix 1.4*.

1.1.4 Fiscal Policy Statement of the Government

With a view to increasing the revenue receipts, the Government in its budget speech, announced a growth of 22 *per cent* (relative to 2011-12) in Own Tax Revenue and accordingly proposed increase in tax base of various consumable and non-consumable items during 2012-13. As such, the additional Trade Tax was increased (0.5 *per cent*) on items mentioned in schedule V of U.P. VAT Act, 2008. Five *per cent* tax was imposed on the physical exerciser, fitness equipment and honey. The existing five *per cent* tax on medicated soap, shampoo, antiseptic cream, ply wood, flush door etc. was increased to 14 *per cent*.

Table 1.5 gives increase of Own Tax Revenue (in *per cent*) of the State Government during 2012-13 over 2011-12. It indicates the growth of 10.42 *per cent* in Own Tax Revenue during 2012-13 over 2011-12 as against the stated growth of 22 *per cent*.

Table 1.5: Own Tax Revenue

Particulars	Amount
Actuals of Own Tax Revenue for 2011-12 (₹ in crore)	52,613
Actuals of Own Tax Revenue for 2012-13 (₹ in crore)	58,098
Increase in Actuals of Own Tax Revenue in 2012-13 (₹ in crore)	5,485
Increase in Actuals of own tax revenue in 2012-13 (In <i>per cent</i>)	10.42

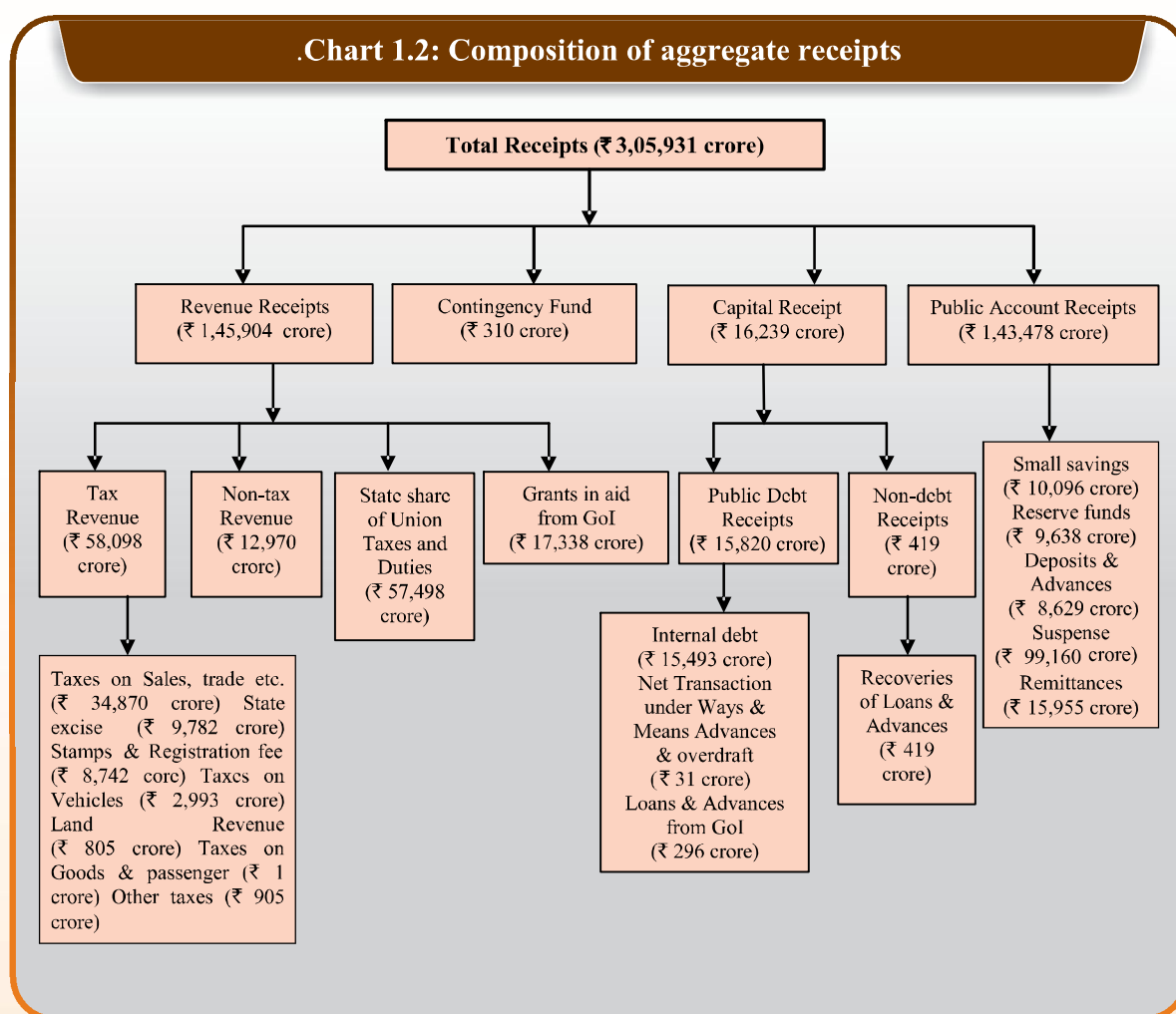
(Source: Finance Accounts of respective year)

1.2 Resources of the State

1.2.1 Resources of the State as per Annual Finance Accounts

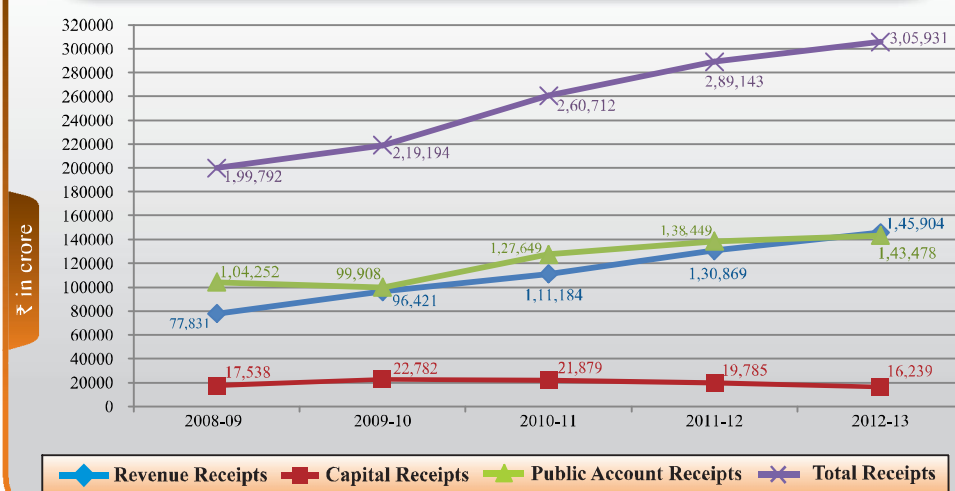
Revenue and Capital are the two streams of receipts that constitute the resources of the State Government. Revenue receipts consist of tax revenues, non-tax revenues, State's share of Union Taxes and Duties and Grants-in-Aid from GoI. Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GoI as well as the accruals from Public Accounts.

Table 1.2 presents the receipts and disbursements of the State Government during 2012-13 as recorded in the Annual Finance Accounts. **Chart 1.2** depicts the composition of aggregate receipts, **Chart 1.3** the trends in various components of receipts of the State during 2008-13 and the **Chart 1.4** depicts the composition of resources of the State 2012-13.



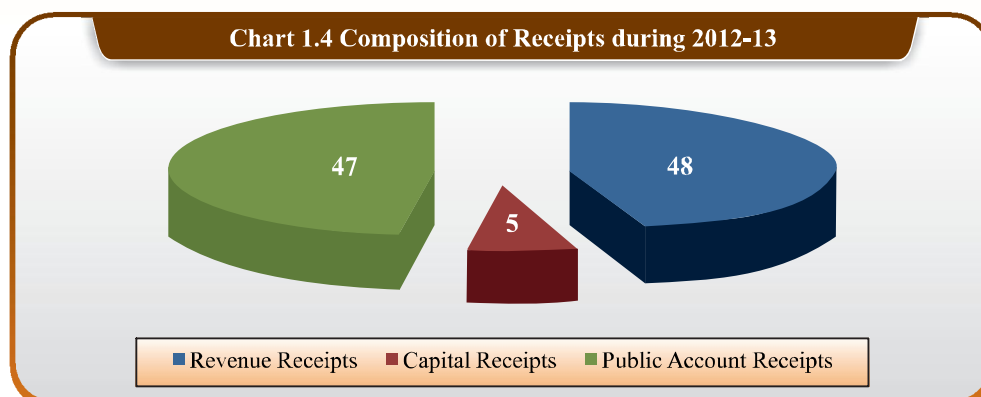
(Source: Finance Accounts 2012-13)

Chart 1.3: Trends in Receipts excluding the receipts from Contingency Fund of the State (₹ in crore)



(Source: Finance Accounts of respective years)

Chart 1.4 Composition of Receipts during 2012-13



(Source: Finance Accounts 2012-13)

Total Receipts of the Government for 2012-13 were ₹ 3,05,931 crore. Of this, Revenue Receipts were ₹ 1,45,904 crore, Capital Receipts ₹ 16,239 crore, Receipts from the Contingency Fund ₹ 310 crore and Public Accounts Receipts ₹ 1,43,478 crore. Further, Total Receipts increased by ₹ 1,06,139 crore (53 per cent) to ₹ 3,05,931 crore in 2008-13.

Chart 1.4 depicts that the share of Revenue Receipts to Total Receipts was 48 per cent, while that of Public Accounts Receipts 47 per cent and the Capital Receipts five per cent.

1.2.2 Funds transferred to the State Implementing Agencies outside the State Budget

GoI has been transferring a sizeable quantum of funds directly to the State implementing agencies for implementation of various schemes/ programmes in social and economic sectors, which are recognized as critical. As in the present mechanism these funds are not routed through the State Budget/ State

Treasury System and hence do not find mention in the Finance Accounts of the State. As such, the Annual Finance Accounts of the State does not provide a complete picture of the resources under control of the State Government.

During 2012-13, Central Funds of ₹ 9,631.63 crore were transferred directly to the State implementing agencies. The programmes assisted by GoI whose funds were transferred are presented in **Table 1.6**.

Table 1.6: Funds transferred directly by GoI to the State implementing agencies
(₹ in crore)

Sl. No.	Programme/Scheme	Name of the Implementing Agency in Uttar Pradesh	Funds transferred directly by GoI	
			2011-12	2012-13
1	Mahatma Gandhi National Rural Employment Guarantee Scheme	Commissioner, Rural Development	4,240.48	1,695.78
2	Pradhan Mantri Gram Sadak Yojna	Uttar Pradesh Rural Road Development Agency, Lucknow	213.77	NIL
3	Sarva Siksha Abhiyan	Director, UP Education For All Project Board Lucknow	2,097.33	2,880.74
4	National Rural Health Mission Normal	Director, Health and Family Welfare	505.90	1,398.88
5	Rural Housing Indira Awas Yojna	Commissioner, Rural Development Lucknow	1,680.43	1,175.53
6	Accelerated Rural Water Supply Scheme	Managing Director, UP Jal Nigam Lucknow	802.32	982.01
7	Swarn Jayanti Gram Swarojgar Yojna	Commissioner, Rural Development Lucknow	271.78	341.57
8	MPs Local Area Development Scheme	District Magistrate	276.00	559.50
9	Integrated Water Shed Management Programme	District Rural Development Agencies	168.91	129.31
10	Total Sanitation Campaign	Director, Panchayati Raj Institutions Lucknow	169.20	289.76
11	Swarn Jayanti Shahari Rojgar Yojna	State Urban Development Agencies Uttar Pradesh	57.73	47.07
12	District Rural Development Agency Administration	Commissioner, Rural Development Lucknow	63.26	64.70
13	Handlooms	Director, Handloom and Textiles UPSC	0.04	0.05
14	Research and Development Support	Different Statutory Bodies etc. e.g. IIT Kanpur, Banaras Hindu University	NIL	18.90
15	Integrated Oil Seeds, Oil Palm, Pulses, Maize Development	Different Government Autonomous Bodies	6.67	8.53
16	Medicinal Plants	Government Autonomous Bodies	1.80	8.39
17	Science and Technology Programme for Socio-Economic Development	Voluntary Institute for Community Applied Science	85.38	5.28
18	National Mission on Nano Science and Nano Technology	University of Allahabad	6.31	0.57

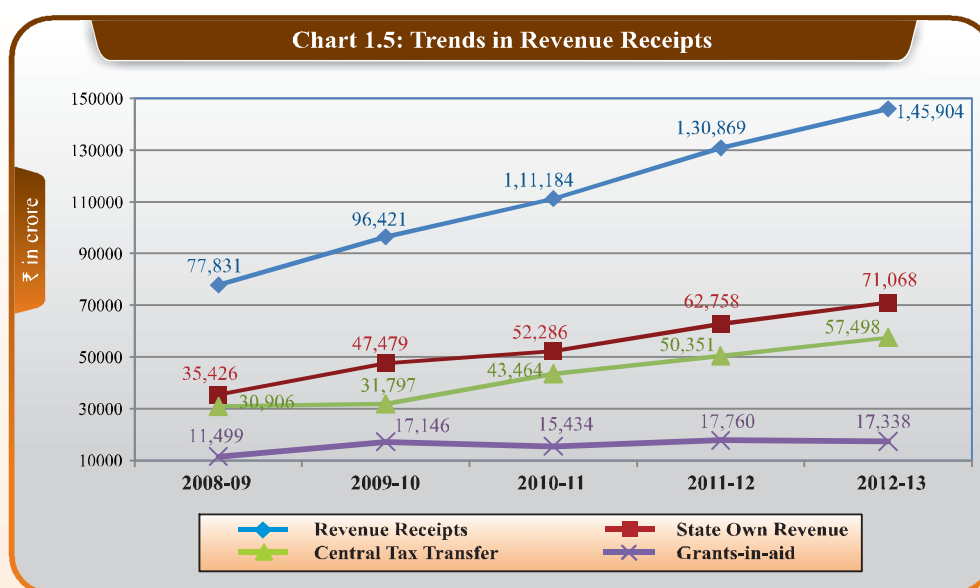
19	Technology Development Programme	National Research Centre for Agro Forestry	5.28	4.52
20	International Cooperation S&T	Central and State Statutory Bodies PSU's etc.	1.71	2.71
21	Assistance to Panchyati Raj Institutions Voluntary Organisation Self-Help	Different NGO's as Saheed Memorial Societies	1.68	0.82
22	Research and Development Department of Biotechnology	Different Statutory Bodies, Autonomous Bodies etc. e.g. IIT Kanpur, Banaras Hindu University	26.53	17.01
Total			10,682.51	9,631.63

(Source: Finance Accounts 2012-13)

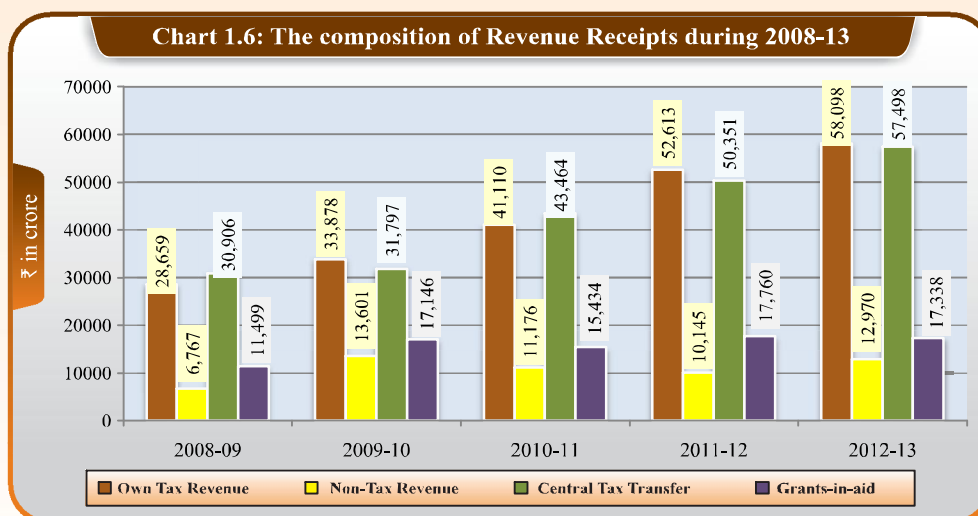
Table 1.6 indicates that a significant increase of ₹ 892.98 crore (177 *per cent*) was under the National Rural Health Mission and ₹ 783.41 crore (37 *per cent*) under the *Sarva Shiksha Abhiyan* and ₹ 120.56 crore (71 *per cent*) was under the Total Sanitation Campaign. Significant decrease of ₹ 2,544.70 crore (60 *per cent*) was noticed under the Mahatama Gandhi National Rural Employment Guarantee Scheme, ₹ 504.90 crore (30 *per cent*) under the *Indira Awas Yojna* and ₹ 213.77 crore (100 *per cent*) under the *Pradhan Mantri Gram Sadak Yojna*.

1.3 Revenue Receipts

Statement 11 of the Finance Accounts details the revenue receipts of the Government. The revenue receipts consist of its own tax revenues and non-tax revenues, central tax transfers and grants-in-aid from GoI. The trends and composition of Revenue Receipts during 2008-13 are presented in **Appendix 1.5** and also depicted in **Chart 1.5** and **1.6** respectively.



(Source: Finance Accounts of respective years)



(Source: Finance Accounts 2012-13)

Chart 1.5 depicts that during 2012-13, Revenue Receipts (₹ 1,45,904 crore) increased by ₹ 15,035 crore (11.49 *per cent*) over 2011-12. During 2008-13, it grew steadily from ₹ 77,831 crore to ₹ 1,45,904 crore. **Chart 1.6** also depicts that during 2012-13, ₹ 71,068 crore of the revenue came from own sources and the remaining ₹ 74,836 crore from GoI as State's Share in Union Taxes and Duties (₹ 57,498 crore) and Grants-in-aid (₹ 17,338 crore).

The increase in Revenue Receipts during 2012-13 were mainly due to more allocation of net proceeds assigned to the State by GoI, more collection of taxes under Trade Tax Act and more collection in other receipts under primary education and recognition fee in secondary education.

The trends in Revenue Receipts relative to GSDP are presented in **Table 1.7**.

Table 1.7: Trends in revenue receipts relative to GSDP

Particulars	2008-09	2009-10	2010-11	2011-12	2012-13
Revenue Receipts (RR) (₹ in crore)	77,831	96,421	1,11,184	1,30,869	1,45,904
Rate of growth of RR (<i>per cent</i>)	13.34	23.89	15.31	17.70	11.49
RR/GSDP (<i>per cent</i>)	18.88	19.63	18.89	19.03	18.96
Buoyancy Ratios⁴					
Revenue Buoyancy w.r.t GSDP	0.874	1.244	0.774	1.048	0.964
State's Own Tax Buoyancy w.r.t GSDP	0.971	0.948	1.079	1.657	0.88
Revenue Buoyancy w.r.t State's own taxes	0.901	1.312	0.717	0.633	1.10
GSDP (₹ in crore)	4,12,151	4,91,302	5,88,467	6,87,836	7,69,729
Growth rate of GSDP	15.27	19.20	19.78	16.89	11.91

(Source: Finance Accounts of respective years)

⁴ Buoyancy ratio is the elasticity/degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, for 2008-09, revenue buoyancy at 0.8 implies that revenue receipts tend to increase by 0.8 percentage points, if the GSDP increases by one *per cent*.

It would be seen from the **Table 1.7** that:

- Revenue buoyancy with reference to GSDP decreased by 0.084 during 2012-13 relative to 2011-12. During 2009-10 and 2011-12, the growth rate in revenue receipts kept pace with the growth in GSDP. However, during 2008-09, 2010-11 and 2012-13, the growth of receipts was not commensurate with the growth of GSDP.
- The buoyancy of the State's Own Taxes with reference to GSDP also decreased from 1.657 during 2011-12 to 0.88 during the current year.

1.3.1 State's Own Resources

As the State's share in central taxes and grants-in-aid is determined on the basis of recommendations of the Finance Commission, the State's performance in mobilisation of the resources was assessed in terms of its own resources comprising own tax revenue and non-tax revenue.

The gross collections of taxes and duties and non-tax receipts for 2008-13 are presented in **Appendix 1.6**. These resources increased (101 *per cent*) from ₹ 35,426 crore in 2008-09 to ₹ 71,068 crore in 2012-13.

The actual tax and non-tax receipts of the State for 2012-13, *vis-a-vis*, assessments made by the Thirteenth Finance Commission and Revised Estimates are given in **Table 1.8**.

Table 1.8: Actuals of Tax and Non-tax Receipts for 2012-13 *vis-à-vis* assessment made by Thirteenth Finance Commission and Revised Estimate

(₹ in crore)				
Particulars	Thirteenth Finance Commission	Budget Estimates	Revised Estimates	Actuals
Tax Revenue	47,064.54	62,057.06	60,472.14	58,098.36
Non-Tax Revenue	9,487.18	14,173.82	13,798.08	12,969.98

(Source: Thirteenth Finance Commission Recommendations, Budget documents and Finance Accounts 2012-13)

State's own tax revenue during 2012-13 increased by ₹ 11,033.82 crore (23 *per cent*) over the normative assessments made by the Thirteenth Finance Commission. However, it was less by ₹ 2,373.78 crore (four *per cent*) and by ₹ 3,958.70 crore (six *per cent*) over the projections in Revised Estimate and Budget Estimate respectively during 2012-13. Similarly, non-tax revenue during 2012-13 increased by ₹ 3,482 crore (37 *per cent*) over the normative assessments made by the Thirteenth Finance Commission. However, it was less by ₹ 828.10 crore (six *per cent*) and by ₹ 1,203.84 crore (eight *per cent*) over the provisions made in the Revised Estimate and Budget Estimate respectively during 2012-13.

1.3.1.1 Tax revenue

The component of tax revenue during 2008-13 is given in **Table 1.9**.

Table 1.9: Components of State's own resources

(₹ in crore)

Component of Revenues	2008-09	2009-10	2010-11	2011-12	2012-13	Percentage increase(+)/ decrease (-) during 2012-13 over previous year
Taxes on Sales, Trade etc.	17,482	20,825	24,837	33,107	34,870	5
State Excise	4,720	5,666	6,723	8,139	9,782	20
Taxes on Vehicles	1,125	1,404	1,817	2,376	2,993	26
Stamps and Registration fee	4,138	4,562	5,975	7,694	8,742	14
Land Revenue	549	663	1,134	491	805	64
Taxes on Goods and Passengers	266	271	242	5	1	-80
Other Taxes	379	487	382	801	905	13
Total	28,659	33,878	41,110	52,613	58,098	10

(Source: Finance Accounts of respective years)

It would be seen from **Table 1.9** that tax revenue was below the revised budget estimates by ₹ 2,374 crore during 2012-13. However, it increased by ₹ 5,485 crore (10 *per cent*) over 2011-12 due to increased realisation of land revenue, taxes on sales, trade etc., state excise, stamp and registration fee and taxes on vehicles. The increase in state excise was due to realisation of more revenue on account of 'Country Spirits' Foreign Liquor and Spirits and License Fee. Increase under taxes on vehicle was due to realisation of more taxes on sale of vehicles and collection of taxes under State Motor Vehicle Taxation Act. However, there was drastic reduction in the realisation of the revenue under the head 'goods and passenger' which decreased from ₹ 266 crore in 2008-09 to ₹ one crore during 2012-13.

1.3.1.2 Non-tax revenue

Non-tax revenue comprises receipts mainly from education, power, interest, forestry and wild life, industries, medical and public health, irrigation, agriculture and other allied activities. The growth rate of State's non-tax revenue for 2012-13 is given in **Table 1.10**.

Table 1.10: Growth rate of Non-tax revenue

(₹ in crore)

Revenue Head	2008-09	2009-10	2010-11	2011-12	2012-13	Percentage increase(+)/ decrease (-) during 2012-13 over previous year
Interest Receipts	964	604	689	789	1,186	50.32
Dividends & Profits	50	27	27	38	63	65.79
Other non-tax receipts	5,753	12,970	10,460	9,318	11,721	25.79
Total	6,767	13,601	11,176	10,145	12,970	27.85

(Source: Finance Accounts of respective years)

Table 1.10 indicates that there was overall increase (₹ 2,825 crore) of 28 *per cent* in Non-tax revenue receipts during 2012-13 over 2011-12. The

increases were due to more receipts under interest receipts, miscellaneous general services and other non-tax revenue. The interests realised on investment of cash balances increased by ₹ 448.31 crore (144 *per cent*) during 2012-13 over 2011-12. Other non-tax revenue increased by ₹ 2,403 crore (26 *per cent*) during 2012-13 over 2011-12. The receipts under miscellaneous general services (included in other non-tax receipts) increased mainly due to increase in unclaimed deposits by ₹ 89.29 crore (141 *per cent*).

The receipts (included in other non-tax receipts) decreased under other administrative services (₹ 324 crore) due to shortfalls under miscellaneous receipts, service and license fee and fines; under labour and employment (₹ 172 crore) due to less realisation of miscellaneous receipts, fee under Factories Act and inspection of boilers; and under other social services (₹ 26.32 crore) due to less realisation of fee for maintaining accounts of charitable trusts and receipts of Social Welfare Departments.

1.3.2 Grants-in-aid from GoI

The State Government receives grants-in-aid from GoI as non-plan grants, grants for State plan schemes/Central plan schemes etc. The amounts of Grants-in-aid received during 2008-13 are given in **Table 1.11**.

Table 1.11: Grants-in-aid from GoI

(₹ in crore)					
Particulars	2008-09	2009-10	2010-11	2011-12	2012-13
Non Plan Grants	3,142.62	3,947.97	3,092.99	4,396.73	4,341.00
Grants for State plan Schemes	5,195.76	5,624.02	6,772.07	6,813.40	5,518.39
Grants for Central Plan Schemes	235.36	3,992.43	435.16	212.45	12.31
Grants for Centrally Sponsored Plan Schemes	2,923.25	3,576.82	5,133.43	6,337.44	7,466.09
Total	11,496.99	17,141.24	15,433.65	17,760.02	17,337.79
Percentage of increase/decrease over previous year	33.54	49.09	(-) 9.96	15.07	(-) 2.38
Total grants as a percentage of Revenue Receipts	14.77	17.78	13.88	13.57	11.88

(Source: Finance Accounts of respective year)

The quantum of Grants-in-aid received from GoI decreased by ₹ 422.23 crore (two *per cent*) from ₹ 17,760.02 crore in 2011-12 to ₹ 17,337.79 crore in 2012-13. Within the Grants-in-aid, the increase was under centrally sponsored schemes (₹ 1,128.65 crore) and major decreases were under non-plan grants (₹ 55.73 crore), grants for State plan schemes (₹ 1,295.01 crore) and grants for Central Plan Schemes (₹ 200.14 crore) relative to 2011-12.

1.3.3 Central tax transfers

GoI transfers the share of State Government in the Union Taxes and Duties such as Income Tax, Service Tax, Union Excise Duties etc. The trends in these Central tax transfers during 2008-13 are given in **Table 1.12**.

Table 1.12: Trends in Central Tax Transfers

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Total Central Tax Transfer	30,906	31,797	43,464	50,351	57,498
Service Tax	3,339	3,357	4,309	6,010	8,396
Taxes on income other than Corporation tax	6,364	7,289	8,927	10,067	12,365
Union Excise Duties	5,152	3,585	5,498	5,649	6,493
Corporation Tax	10,134	13,086	16,893	19,819	20,654
Taxes on wealth	9	30	35	76	35
Customs	5,908	4,450	7,557	8,730	9,555

(Source: Finance Accounts of respective year)

Central tax transfers increased by ₹ 7,147 crore (14 *per cent*) from ₹ 50,351 crore in 2011-12 to ₹ 57,498 crore in 2012-13. The increases were during 2012-13 mainly under Service Tax by ₹ 2,386 crore (40 *per cent*), Taxes on income other than Corporation Tax by ₹ 2,298 crore (23 *per cent*) and Union Excise Duties by ₹ 844 crore (15 *per cent*) as compared to 2011-12.

1.3.4 Arrear of Revenue

The revenue arrears amounted to ₹ 23,519.84 crore under some of principal revenue heads. Of this, ₹ 14,310.37 crore was outstanding (61 *per cent*) for over five years. Further, the revenue arrears registered an increase (21 *per cent*) of ₹ 4,161.84 crore during 2012-13 relative to 2011-12. The status under some heads of revenue as on 31 March 2013 is detailed in **Table 1.13**.

Table 1.13: Arrears of Revenue

(₹ in crore)

Head of Revenue	Amount of Arrears	Amount outstanding for over five years	Remark
Taxes on Sales and Trade etc.	22,850.53	14,256.01	Out of ₹ 22,850.53 crore, demand for ₹ 1,730.04 crore had been certified for recovery as arrears of land revenue; recovery certificates for ₹ 1,166.26 crore have been sent to other States; recoveries for ₹ 4,566.12 crore had been stayed by the courts/appellate authority; recoveries for ₹ 489.86 crore were outstanding against the Government/semi Government departments; arrears not covered under recovery certificates ₹ 13,267.03 crore; the demand for recovery of ₹ 1,579.44 crore was likely to be written off; and ₹ 51.78 crore was outstanding from the transporters.
State Excise	54.06	48.51	Out of ₹ 54.06 crore, recovery for ₹ 16 lakh had been stayed by the courts/appellate authorities; ₹ 78 lakh was likely to be written off. The departments had not furnished details for remaining ₹ 53.12 crore.
Entertainment Tax	28.58	5.85	The department had not furnished the details of arrears.
Stamp duty and Registration fee	586.67	Not furnished by the department	Out of ₹ 586.67 crore, recovery for ₹ 382.75 crore had been stayed by the courts/appellate authorities. The department had not furnished details for remaining ₹ 203.92 crore.
Total	23,519.84	14,310.37	

(Source: Concerned Departments)

Out of revenue arrears of ₹ 23,519.84 crore, the details of ₹ 285.62 crore were not furnished by the departments.

1.4 Capital Receipts

Capital receipts comprises Public Debt receipts such as recoveries of loans and advances. The trends of Capital Receipts during 2008-13 are given in **Table 1.14**.

Table 1.14: Trends in Capital Receipts

(₹ in crore)					
Sources of State's Capital Receipts	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Receipts	17,538	22,782	21,879	19,785	16,239
Recovery of Loans and Advances	778	293	485	133	419
Public Debt Receipts	16,760	22,489	21,394	19,652	15,820
Rate of growth of debt capital receipts	85	34	(-) 5	(-) 8	(-) 19
Rate of growth of non-debt capital receipts	73	(-) 62	66	(-) 73	215
Rate of growth of GSDP	15.27	19.20	19.78	16.89	11.91
Rate of growth of CR (<i>per cent</i>)	84.07	30	(-) 4	(-) 10	(-) 18

(Source: Finance Accounts of respective year)

Table 1.14 indicated uneven trends in collection of Capital Receipts during 2008-13. It increased from ₹ 17,538 crore in 2008-09 to ₹ 22,782 crore in 2009-10 but dipped during the years 2010-13 and stood at ₹ 16,239 crore in 2012-13. Within the Capital Receipts, growth rate of Debt Capital Receipts decreased from 85 *per cent* in 2008-09 to minus 19 *per cent* in 2012-13. The recovery of Loans and Advances had also been oscillating between ₹ 778 crore and ₹ 133 crore during 2008-13.

1.4.1 Recoveries of loans and advances

The recoveries of loans and advances and percentage of recoveries against the disbursement is shown in **Table 1.15**.

Table 1.15: Disbursement/ recoveries of loans and advances

(₹ in crore)					
Particulars	2008-09	2009-10	2010-11	2011-12	2012-13
Disbursement	807	942	968	976	1,003
Recoveries	778	293	485	133	419
Percentage of recoveries with respect to disbursements	96	31	50	14	42

(Source: Finance Accounts of respective years)

It would be seen from **Table 1.15** that the recoveries of loans and advances ranged between 14 and 96 *per cent* during 2008-13. It indicated that the mechanism of the State Government to recover the loans and advances disbursed was ineffective.

1.4.2 Debt receipts from internal sources

The debt receipts from internal sources comprise the market borrowings and loans from the financial institutions. The amount of debt receipts from internal sources during the years 2008-09 to 2012-13 is given in **Table 1.16**.

Table 1.16: Debt receipt from internal sources

(₹ in crore)

Particulars	2008-09	2009-10	2010-11	2011-12	2012-13
Market Borrowings	12,692	13,877	12,000	15,830	9,500
Loans from Financial Institutions	2,424	2,385	1,543	1,277	1,421

(Source: Finance Accounts of respective years)

Table 1.16 revealed that the market borrowings remained static with marginal increase/ decrease during 2008-12. However, during 2012-13, it dipped down to ₹ 9,500 crore by ₹ 6,630 crore (40 per cent) as compared to previous year. The dependence on loans from the financial institutions had declining trend during 2008-12 however, increased to ₹ 1,421 crore during 2012-13 over the year 2011-12.

1.4.3 Loans and advances from GoI

The State Government receives loans and advances. The details of the loans and advances from GoI during 2008-13 are given in **Table 1.17**.

Table 1.17: Loans and advances from GoI

(₹ in crore)

Particulars	2008-09	2009-10	2010-11	2011-12	2012-13
Loans and advances from GoI	421	283	363	316	296

(Source: Finance Accounts of respective years)

Table 1.17 revealed that the amount of loans and advances from GoI declined from ₹ 421 crore in 2008-09 to ₹ 296 crore at the close of 2012-13 with inter-year marginal increase/ decrease.

1.5 Public Accounts Receipts

Receipts and disbursements in respect of certain transactions such as small savings, provident funds and reserve funds etc. which form part of the Consolidated Fund, are kept in the Public Accounts set up under Article 266 (2) of the Constitution of India and are not subject to vote by the legislature and the Government acts as a banker. The balance after disbursement is the fund available with the Government for use. The status of Public Accounts Receipts is given below in **Table 1.18**.

Table 1.18: Public Accounts Receipts

(₹ in crore)

Resources under various heads	2008-09	2009-10	2010-11	2011-12	2012-13
Public Accounts Receipts	1,04,252	99,908	1,27,649	1,38,449	1,43,478
a. Small savings, Provident Fund etc.	6,511	8,156	9,857	9,539	10,096
b. Reserve Fund	3,628	5,825	8,577	10,255	9,638
c. Deposits and Advances	22,656	17,260	15,560	10,551	8,629
d. Suspense and Miscellaneous	52,278	40,084	75,907	89,398	99,160
e. Remittances	19,179	28,583	17,748	18,706	15,955

(Source: Finance Accounts of respective years)

Table 1.18 revealed increasing trends in Public Accounts Receipts (except at the end of 2009-10). It increased from ₹ 1,04,252 crore at the end of 2008-09 to ₹ 1,43,478 crore (38 *per cent*) at the close of 2012-13.

1.6 Application of Resources

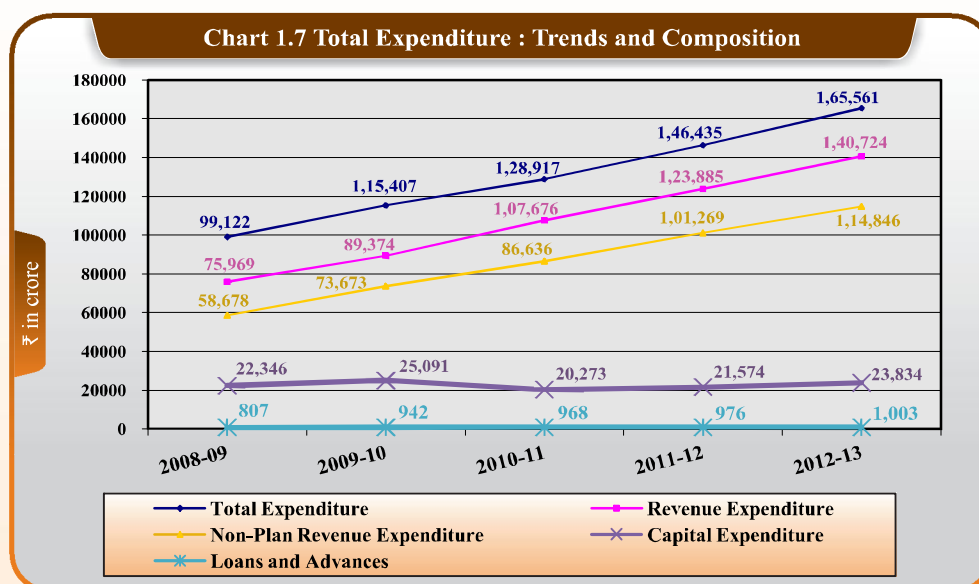
Analysis of the allocation of expenditure at the State Government level assumes significance since major expenditure responsibilities are entrusted with them. Within the framework of fiscal responsibility legislations, there are budgetary constraints in raising public expenditure financed by deficit or borrowings. It is, therefore, important to ensure that the ongoing fiscal correction and consolidation process at the State level is not at the cost of expenditure, especially expenditure directed towards development of social sectors.

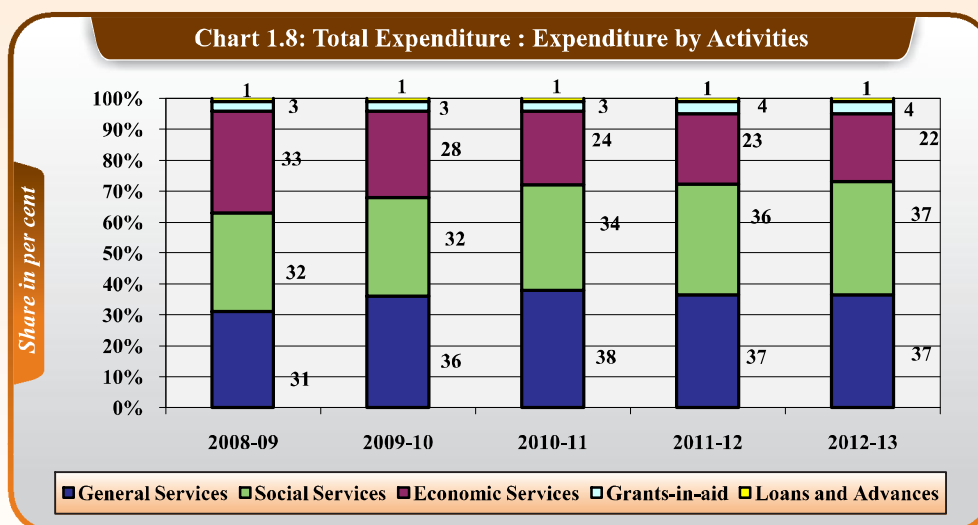
1.6.1 Growth and composition of expenditure

Total Expenditure includes Revenue Expenditure, Capital Expenditure and Loans and Advances. The Revenue Expenditure is incurred to maintain the current level of services and make payments for the past obligations. As such, it does not result in any addition to the infrastructure of the State and network of the services. On the other hand, the Capital Expenditure increases the infrastructure of the State and network of the services (tangible assets).

Total Expenditure steadily increased by ₹ 66,439 crore (67 *per cent*) from ₹ 99,122 crore in 2008-09 to ₹ 1,65,561 crore in 2012-13 and Revenue Receipts, as a ratio to Total Expenditure ranged between 79 and 89 *per cent* (2008-13) but relative to 2011-12, there was a decrease of one *per cent* in ratio of Revenue Receipts to Total Expenditure during 2012-13.

Chart 1.7 presents the trends and composition of total expenditure and **Chart 1.8** presents total expenditure activities wise during 2008-13.





(Source: Finance Accounts of respective years)

Trends indicate inter-year variations in the shares of both Revenue and Capital Expenditure to Total Expenditure during 2008-13.

During 2012-13, the increases in Revenue Expenditure were mainly under Pension and Other Retirement Benefits, General Education, Police, Interest Payments, Family Welfare, Power etc. and decreases were observed under water supply and sanitation, rural employment and relief on account of natural calamities as compared to 2011-12.

Further, during 2012-13 there were increases in Capital Expenditure under roads and bridges, water supply, food storage and warehousing, housing, social security and welfare etc. and decreases under other rural development, power projects, other special area programmes, urban developments and major irrigation etc. as compared to 2011-12.

1.6.2 Revenue Expenditure

The trends in Revenue Expenditure relative to GSDP during the year 2008-13 are presented in **Table 1.19**.

Table 1.19: Trends of Revenue Expenditure relative to GSDP

Particulars	2008-09	2009-10	2010-11	2011-12	2012-13
Revenue Expenditure (₹ in crore)	75,969	89,374	1,07,676	1,23,885	1,40,724
Revenue surplus (₹ in crore)	(+)1,862	(+) 7,047	(+)3,508	(+)6,984	(+)5,180
State's GSDP (₹ in crore)	4,12,151	4,91,302	5,88,467	6,87,836	7,69,729
Rate of growth of RE	16.47	17.64	20.48	15.05	13.59
RE/GSDP	18.43	18.19	18.30	18.01	18.28
Rate of growth of GSDP	15.27	19.20	19.78	16.89	11.91

(Source: Finance Accounts of respective years)

Table 1.19 indicates that the rate of growth of Revenue Expenditure was not commensurate with rate of growth of GSDP except during 2009-10 and 2011-12.

1.6.3 Committed expenditure

The Committed expenditure of the Government under Revenue Head mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies. The Committed Expenditure constitutes a major component of Revenue expenditure and consumed 81 *per cent* of the non-plan revenue expenditure.

Table 1.20 and **Chart 1.9** present the trends under the committed expenditure during 2008-13.

Table 1.20: Trends in components of committed expenditure

(₹ in crore)

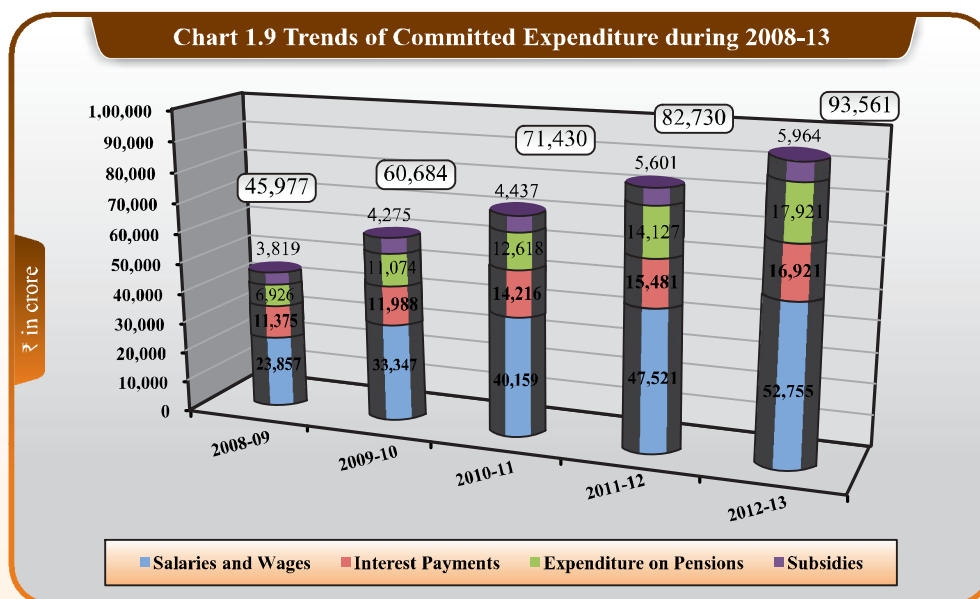
Components of Committed expenditure	2008-09	2009-10	2010-11	2011-12	2012-13	
					Revised Estimate	Actuals
Salaries* & Wages, Of which	23,857 (31)	33,347 (35)	40,159(36)	47,521(36)	54,484	52,755 (36)
Non-Plan Head	22,834	31,137	36,316	42,244		46,007
Plan Head**	1,023	2,210	3,843	5,277		6,748
Interest Payments	11,375(14)	11,988 (13)	14,216(13)	15,481(12)	16,498	16,921(12)
Expenditure on Pensions	6,926 (9)	11,074 (11)	12,618(11)	14,127(11)	18,925	17,921(12)
Subsidies	3,819 (5)	4,275 (4)	4,437(4)	5,601(4)	6,553	5,964(4)
Total Committed Expenditure	45,977 (59)	60,684 (63)	71,430(64)	82,730(63)	96,460	93,561(64)

Figures in the parentheses indicate percentage to Revenue Receipts.

*It also includes the salaries paid out of Grants-in-aid.

**Plan Head also includes the salaries and wages paid under Centrally sponsored schemes.

(Source: Finance Accounts and VLC data of respective year)



(Source: Finance Accounts of respective years)

Analysis of committed expenditure of the Government indicates increasing trends in all of its constituents over the periods 2008-13. It increased by 103 *per cent* from the level of ₹ 45,977 crore in 2008-09 to ₹ 93,561 crore in 2012-13. The increase was mainly under salaries, wages and pensions.

The component wise increase/decrease under various indices of committed expenditure are discussed in succeeding paragraphs.

Salaries and Wages

An analysis of **Table 1.20** indicates that expenditure on Salaries and Wages increased an increasing trend under Non-plan heads and Plan heads during 2008-13. The expenditure under Non-plan heads increased from ₹ 22,834 crore in 2008-09 to ₹ 46,007 crore (101 *per cent*) in 2012-13. The expenditure under the Plan heads increased from ₹ 1,023 crore in 2008-09 to ₹ 6,748 crore (560 *per cent*) in 2012-13.

Pension Payments

The expenditure on pension indicates an increasing trend during 2008-13. It increased from ₹ 6,926 crore in 2008-09 to ₹ 17,921 crore (159 *per cent*) in 2012-13. Relative to 2011-12, it increased by ₹ 3,794 crore (27 *per cent*).

The Government had introduced a Contributory Pension Scheme for its employees recruited on or after 1 April 2005 to mitigate the impact of rising pension liabilities.

Interest Payments

Interest Payments relative to Total Revenue Receipts decreased from 14 *per cent* in 2008-09 to 12 *per cent* in 2012-13 whereas it ranged between 14 and 12 *per cent* during 2008-13 in regards to Revenue Expenditure. Actual Interest Payments (₹ 16,921 crore) exceeded the provision made in Revised Estimates (₹ 16,498 crore) by ₹ 423 crore.

Subsidies

In any welfare State, it is not uncommon to provide subsidies/subventions to disadvantaged sections of the society. Subsidies are dispensed not only explicitly but also implicitly by providing subsidised public services to the people. Budgetary support to financial institutions, inadequate returns on investments and inadequate recovery of user charges from social and economic services provided by the Government fall under the category of implicit subsidies.

Finance Accounts (Appendix III) showed that the Government paid explicit subsidies amounting to ₹ 5,964 crore during 2012-13, which constituted four *per cent* of the Revenue Receipts and also four *per cent* of the Total Expenditure. Of the total subsidy paid, ₹ 4,775 crore (80 *per cent*) was disbursed under Non-plan, ₹ 802 crore (13 *per cent*) under Plan and ₹ 387 crore (seven *per cent*) under Centrally Sponsored Schemes⁵. The major activities given subsidy included energy activities ₹ 4,435 crore (74 *per cent*), agriculture and other allied activities ₹ 1,240 crore (21 *per cent*) and social welfare ₹ 158 crore (three *per cent*). The activity wise details are given in the succeeding paragraphs.

⁵ Funds routed through State Budget.

Energy Sector

Relative to 2011-12, the expenditure on payment of subsidy increased by ₹ 953 crore (27 *per cent*) during 2012-13. Maximum amount of subsidy amounting to ₹ 4,200 crore was paid under non-plan heads to U.P. Power Corporation Limited as a compensatory grant for adjustment against recovery of Electricity Tax during 2012-13. Apart from this, subsidies amounting to ₹ 235 crore was also paid towards compensation against rebate in Electricity rate and for payment of pending electricity bills to the power loom weavers.

Agriculture Sector

Relative to 2011-12, the expenditure on payment of subsidy decreased by ₹ 94 crore (11 *per cent*) during 2012-13. Maximum amount of subsidy amounting to ₹ 240 crore was paid under non-plan heads, to U.P. Electricity Corporation for electricity supply to private tube well farmers for improvement in agricultural production during 2012-13. Apart from this, subsidies were also paid to Agricultural Development Schemes (₹ 165 crore), financial assistance to institutions of public sector (₹ 104 crore) and centrally sponsored scheme of Macro Management of Agriculture (₹ 73 crore).

Social Welfare

Relative to 2011-12, the subsidy decreased by ₹ 287 crore (64 *per cent*) during 2012-13. Maximum amount of subsidies were paid to *Swarn Jayanti* Rural Self Employment Scheme (₹ 36 crore), assistance for free boring to small and marginal farmers for agricultural production (₹ 30 crore) and macro management of agriculture (₹ 23 crore).

The subsidies present a partial picture as these are exclusive of the implicit subsidies. Implicit subsidies *inter-alia* arise when the Government is unable to recover the costs it incurs in the provision of social and economic goods/services, which are mainly private goods/services in nature, even though sometimes these may have extended benefit. It can be indirect and can also be in kind or take the shape of tax concessions. Some of the implicit subsidies during 2012-13 are detailed in **Table 1.21**.

Table 1.21: Details of some of the implicit subsidy during 2012-13

Sl. No.	Schemes/ Subsidy	Name of Department	Amount (₹ in crore)
1	Distribution of free books to General Category of boys	Education Department (Primary Education)	17.58
2	Distribution of free books to Class 6 to 8 boys of General Category	Education Department (Primary Education)	47.88
3	Free Uniforms to studying children in primary and higher primary schools run in State	Education Department (Primary Education)	74.23
4	<i>Kanya Vidya Dhan</i> Scheme	Education Department (Secondary Education)	555.63
5	Free Tablets to 10 th passed Boys/ Girls	Education Department (Secondary Education)	0.20
6	Free Laptops to 12 th passed Boys/ Girls	Education Department (Secondary Education)	1,011.84
Total			1,707.36

(Source: Appropriation Accounts 2012-13)

The payment of ₹ 1,707.36 crore made on account of Subsidy during 2012-13 were, however, well within the projections made by the Government in Revised Estimate (₹ 6,553 crore).

1.7 Quality of Expenditure

The availability of better social and physical infrastructure in the State generally reflects the quality of its expenditure. The improvement in the quality of expenditure basically involves three aspects, viz., adequacy of the expenditure (i.e. adequate provisions for providing public services); efficiency of expenditure use and the effectiveness (assessment of outlay-outcome relationships for select services).

1.7.1 Adequacy of Public Expenditure

The expenditure responsibilities relating to Social Sector and the Economic Infrastructure assigned to the State Governments are largely State subjects. Enhancing human development levels requires the States to step up their expenditure on key Social Services like, education and health etc. Low fiscal priority (ratio of expenditure under a category to Aggregate Expenditure) is attached to a particular sector if it is below the respective National Average. **Table 1.22** analyses the fiscal priorities of the State Government with regard to Development Expenditure, Social Expenditure and Capital Expenditure during 2012-13.

Table 1.22: Fiscal priorities of the State in 2009-10 and 2012-13

(in per cent)

Fiscal Priority by the State*	AE/GSDP	DE/AE#	SSE/AE	CE/AE	Education/AE	Health/AE
General Category States** Average (Ratio) 2009-10	18.24	66.05	35.76	14.85	16.21	4.28
Uttar Pradesh's Average (Ratio) 2009-10	23.49	61.14	32.02	21.74	14.48	5.24
General Category States Average (Ratio) 2012-13	15.93	65.79	32.77	13.23	17.23	4.47
Uttar Pradesh's Average (Ratio) 2012-13	21.51	59.13	36.78	14.40	18.17	5.22
*A percentage to GSDP ** General Category States exclude three States i.e. Delhi, Goa and Pondichery AE: Aggregate Expenditure; DE: Development Expenditure; SSE: Social Sector Expenditure CE: Capital Expenditure # Development expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed						

(Source: Director, *Arthik Bodh evam Samkhyā Nideshalaya* for GSDP of the State)

Fiscal Priorities:

- Aggregate expenditure of the State as a ratio to GSDP was higher in both the years 2009-10 and 2012-13 as compared to General Category States.
- The State Government has not given adequate fiscal priority to Development Expenditure in 2009-10 and 2012-13, as its ratio to

Aggregate Expenditure was less than the corresponding ratio for General Category States.

- The ratio of Social Sector Expenditure to Aggregate Expenditure in 2009-10 was lower than the corresponding ratio for General Category States while it was higher in 2012-13 as compared to General Category States.
- The ratio of Capital Expenditure to Aggregate Expenditure was higher than the corresponding ratio for General Category States in 2009-10 and 2012-13.
- The ratio of expenditure on Education Sector to Aggregate Expenditure increased from 14.48 *per cent* in 2009-10 to 18.17 *per cent* in 2012-13. The priority given to Education in Uttar Pradesh was lower in 2009-10 but it was higher in 2012-13 as compared to General Category States.
- Expenditure on the Health Sector in the State was significant as its ratio was higher than the Average of General Category States in 2009-10 and 2012-13.

1.7.1.1 Development and non-development expenditure

All expenditure relating to Revenue head, Capital Outlay and Loans and Advances are categorised into social services, economic services and general services. Broadly, the social and economic services constitute developmental expenditure, while expenditure on general services is treated as non-developmental expenditure.

The rate of growth of development and non-development expenditure of the Government during 2008-13 is given in **Table 1.23**.

Table 1.23: Development and Non Development Expenditure

(₹ in crore)

Particulars	2008-09	2009-10	2010-11	2011-12	2012-13
Revenue expenditure	75,969	89,374	1,07,676	1,23,885	1,40,724
Capital expenditure	22,346	25,091	20,273	21,574	23,834
Loans and advances	807	942	968	976	1,003
Total expenditure	99,122	1,15,407	1,28,917	1,46,435	1,65,561
Development expenditure	64,737	70,554	75,019	86,897	97,904
Rate of growth of Development expenditure (In <i>per cent</i>)	24	9	6	16	13
Non-Development expenditure	34,385	44,853	53,898	59,538	67,657
Rate of growth Non-Development expenditure (In <i>per cent</i>)	12	30	20	10	14

(Source: Finance Accounts of respective years)

Table 1.23 revealed uneven trends of development and non-development expenditure during 2008-13. Non-development expenditure increased from 12 *per cent* in 2008-09 to 30 *per cent* in 2009-10. However, it declined to

20 per cent in 2010-11 and further to 10 per cent in 2011-12. During 2012-13, it again increased to 14 per cent. Further, the rate of growth of development expenditure exceeded the rate of growth of non-development expenditure during 2008-09 and 2011-12 only. This indicated that the Government needs to give priority to developmental activities.

1.7.1.2 Plan and non-plan revenue expenditure

Total Expenditure, Revenue (including plan and non-plan) and Capital Expenditure to the State is given in **Table 1.24**.

Table 1.24: Plan and Non-plan Revenue Expenditure

(₹ in crore)

Particulars	2008-09	2009-10	2010-11	2011-12	2012-13
Total Expenditure	99,122	1,15,407	1,28,917	1,46,435	1,65,561
Revenue Expenditure	75,969	89,374	1,07,676	1,23,885	1,40,724
Non-plan Revenue Expenditure	58,678	73,673	86,636	1,01,269	1,14,846
Plan Expenditure	17,291	15,701	21,040	22,616	25,878
Capital Expenditure	22,346	25,091	20,273	21,574	23,834
Loans and Advances	807	942	968	976	1,003
Rate of Growth of Total Expenditure	20	16	12	14	13
Rate of growth of Non-plan Revenue expenditure	10	26	18	17	13
Rate of growth of plan expenditure	47	(-) 9	34	7	14

(Source: Finance Accounts of respective years)

It would be seen from **Table 1.24** that the growth of plan expenditure during the years 2008-13 shows oscillating trends and ranged between minus nine per cent and 47 per cent.

1.7.2 Efficiency of Expenditure use

Table 1.25 provides the details of Capital Expenditure and the components of Revenue Expenditure incurred on maintenance of the selected social and economic services.

Table 1.25: Efficiency of Expenditure use in Selected Social and Economic Services

Social/Economic Infrastructure	2011-12			2012-13		
	Ratio of CE to TE	Revenue expenditure (₹ in crore)		Ratio of CE to TE	Revenue expenditure (₹ in crore)	
		S&W	O&M		S&W	O&M
General Education	1.27	22,571	10	1.11	23,810	10
Health and Family Welfare	14.04	4,482	86	12.92	5,720	97
WS, Sanitation, & HUD	61.55	58	59	80.71	9	48
Total (SS)	9.80	28,192	171	12.42	30,814	155
Agriculture & Other Allied Activities	(-) 3.61	1,695	39	16.14	1,906	38
Irrigation and Flood Control	34.64	2,163	1,159	28.87	2,377	1,256
Power & Energy	54.96	16	00	43.81	22	00
Transport	70.53	69	1,847	75.25	80	2,018
Total (ES)	44.84	6,727	3,071	40.35	7,594	3,351
Total (SS+ES)	23.51	34,919	3,242	22.91	38,408	3,506
TE: Total Expenditure; CE: Capital Expenditure; RE: Revenue Expenditure; S&W: Salaries and Wages; O&M: Operations & Maintenance.						

(Source: Finance Accounts of 2011-12 and 2012-13 and VLC data)

The share of Capital Expenditure to Total Expenditure declined marginally during 2012-13 over the previous year. The share of Capital Expenditure under Social Services increased over the previous year by 2.62 *per cent* and decreased in Economic Services by 4.49 *per cent* respectively. Under the Social Services, the increase in the ratio of Capital Expenditure to Total Expenditure during 2012-13 over the previous year was 19.16 *per cent* in the area of water supply, sanitation and urban housing development. Under the Economic Services, there was decrease of 5.77 *per cent* in irrigation and flood control, 11.15 *per cent* in power and energy.

The share of Salaries and Wages to Total Expenditure increased by ₹ 3,489 crore in 2012-13 relative to 2011-12. The increases were in Social Services 4.07 *per cent* and in Economic Services 16.22 *per cent*. The increases were shared between Social Sector (₹ 2,622 crore) and Economic Sector (₹ 867 crore).

The share of O&M expenditure in the Revenue Expenditure under Social Services decreased by ₹ 16 crore in 2012-13 relative to 2011-12. Similarly, the overall share of O&M expenditure in the Revenue Expenditure under the Economic Services increased by ₹ 280 crore in 2012-13 relative to 2011-12. There was increase of eight *per cent* in Irrigation and Flood control and nine *per cent* in Transport.

1.8 Financial Analysis of Government Expenditure and Investments

In the post-FRBM framework, the Government is expected to keep its fiscal deficit (and borrowings) not only at low levels but also meet its capital expenditure/investment (including loans and advances) requirements. In addition, in the transition to complete dependence on market based resources, the Government needs to initiate measures to earn adequate return on its investments and recover its cost of borrowed funds rather than bearing the same on its budget in the form of implicit subsidy and take requisite steps to infuse transparency in financial operations. This section presents the financial analysis of investments and other capital expenditure undertaken by the Government during the current year, *vis-a-vis*, preceding years.

1.8.1 Financial Results of Irrigation works

For ensuring commercial viability of irrigation projects, the Thirteenth Finance Commission had prescribed cost recovery rates in relation to the maintenance expenditure.

Receipts (₹ 258 crore) for the major, medium and minor irrigation projects during 2012-13 were only six *per cent* of the expenditure of ₹ 4,323 crore on their operation and maintenance which was much below the cost recovery assessment of 45 *per cent* of the Thirteenth Finance Commission for the year 2012-13. **Table 1.26** indicates that the Government could not achieve the norms fixed by the Twelfth and Thirteenth Finance Commissions for the period 2008-13 in respect of the cost recovery rate and maintenance expenditure for major, medium and minor irrigation works.

Table 1.26: Cost recovery rate and Maintenance expenditure with reference to norms to Twelfth/ Thirteenth Finance Commission

Year	Revenue Expenditure	Revenue Receipts	Revenue Receipts to Revenue Expenditure	Cost recovery assessment of 12 th FC (2005-10) and 13 th FC (2010-15)	Gap in cost recovery
	₹ in crore		In per cent		
2008-09	2,520	295	12	80	68
2009-10	2,633	267	10	90	80
2010-11	3,409	186	5	25	20
2011-12	3,736	232	6	35	29
2012-13	4,323	258	6	45	39

(Source: Finance Accounts of respective years)

Table 1.26 revealed a meager cost recovery during 2008-13. The projects were able to recover only six *per cent* of running and maintenance expenditure incurred on these during 2012-13 as against the recommended 45 *per cent*. It puts a question mark on their viability.

1.8.2 Incomplete Projects

Blocking of funds on incomplete works impinge negatively on the quality of expenditure. The department wise position of incomplete projects is given in **Table 1.27**.

Table 1.27: Department wise profile of Incomplete Projects

(₹ in crore)

Department	No. of Incomplete projects	Initial budgeted cost	Revised cost of Projects	Cumulative Actual expenditure (March 2013)
Public Works (Roads & Bridges)	338	4,444	593 (12 projects)	1,824
Irrigation	45	843	1,567 (21 projects)	1,569
Total	383	5,287	2,160	3,393

(Source: Finance Accounts 2012-13)

An expenditure of ₹ 3,393 crore (March 2013) on 383 incomplete projects did not deliver envisaged benefits.

1.8.3 Investments and Returns

As of 31 March 2013, Government had invested ₹ 46,228 crore in Statutory Corporations (₹ 401 crore), Government companies (₹ 44,835 crore) and Co-operatives (₹ 992 crore). The position of return on the investments during 2008-13 is given in **Table 1.28**.

Table 1.28 Returns on Investment

(₹ in crore)

Investment/return/cost of borrowings	2008-09	2009-10	2010-11	2011-12	2012-13
Investment at the end of the year (₹ in crore)	14,866.13	39,666.64	38,272.54	42,607.07	46,227.91 ⁶
Returns (₹ in crore)	1.26	8.36	26.81	38.17	62.70
Returns (<i>per cent</i>)	0.008	0.021	0.07	0.09	0.14
Average rate of interest on Government borrowings (<i>per cent</i>)	6.29	6.16	6.67	6.62	6.73
Difference between interest rate and returns (<i>per cent</i>)	6.28	6.14	6.60	6.53	6.59

(Source: Finance Accounts of respective years)

During 2012-13, the Government mainly invested in the share capital of corporations engaged in the thermal power generation, power transmission and distribution and rural electrification etc.

1.8.4 Cash Balances and Investment of Cash Balances

The Government received interest amounting to ₹ 760.27 crore during the year 2012-13 on investments of cash balances. The amount of interest received represents only five *per cent* of the Investments held in Cash Balance Investment Account, which was below the interest rate paid (6.73 *per cent*) by the Government on its borrowings.

Table 1.29 depicts the Cash Balances and Investments made by the State Government out of Cash Balances during the year.

Table 1.29: Cash Balances and Investment of Cash Balances

(₹ in lakh)

Particulars	Opening balance as on 01.04.2012	Closing balance as on 31.03.2013
(a) General Cash Balances		
Cash in Treasuries	0.21	0.21
Deposit with Reserve Bank	(-) 61,934.14	(-) 3,951.87
Remittance in Transit- local	0.07	0.07
Total	(-) 61,933.86	(-) 3,951.59
Investment held in Cash Balance Investment Account	1,405,271.88	1,519,872.50
Total (a)	1,343,338.02	1,515,920.91
(b) Other Cash Balances and Investments		
Cash with Departmental Officers viz. Public Works Departmental Officers, Forest Department Officers, District Collectors	1,289.51	1,278.61
Permanent Advances for Contingency Expenditure with Departmental Officers.	42.35	42.35
Investment of Earmarked Funds	4,519.58	4,519.58
Total (b)	5,851.44	5,840.54
Grand Total (a) + (b)	1,349,189.46	1,521,761.45

(Source: Finance Accounts 2011-12 and 2012-13)

⁶ Includes ₹ 1,269 crore pertaining to 2012-13 and previous years which is under reconciliation.

At the close of the year 2012-13, the Government had substantial Cash Balances amounting to ₹ 15,172.42 crore after deducting ₹ 45.20 crore on account of the investments of the Earmarked Funds.

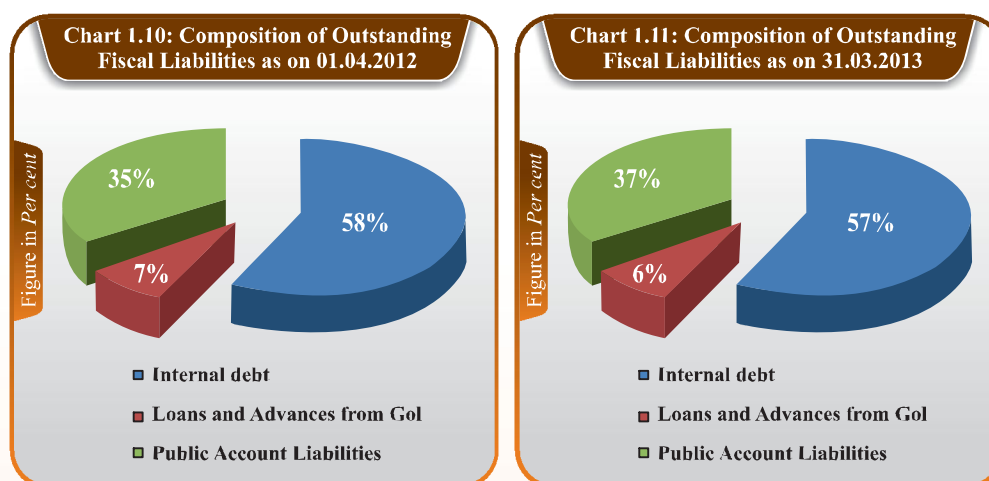
1.9 Assets and Liabilities

1.9.1 Growth and Composition of Assets and Liabilities

In the existing Government accounting system, comprehensive accounting of the fixed assets like land and buildings owned by the Government is not done. However, the Government accounts capture the financial liabilities and assets created out of the expenditure incurred. **Appendix 1.7** gives an abstract of such liabilities and the assets, as on 31 March 2013, compared with the corresponding position on 31 March 2012. While the liabilities in **Appendix 1.7** consist mainly of Internal Borrowings, Loans and Advances from the Government of India, the Receipts from the Public Account and Reserve Funds, the assets comprise mainly the Capital Outlay and Loans and Advances given by the State Government and the Cash Balances.

1.9.2 Fiscal Liabilities

Trends in outstanding fiscal liabilities of the State are indicated in **Appendix 1.7** and the composition of fiscal liabilities during 2012-13, *vis-à-vis*, 2011-12 is presented in **Chart 1.10 and 1.11**.



(Source: Finance Accounts of 2011-12 and 2012-13)

Chart 1.10 and **1.11** indicate virtually no major change in the fiscal liabilities of the Government at the close of 2012-13 relative to 2011-12. While the loans and advances remained static, there had been a meager decrease of one *per cent* each in Internal Debt with corresponding marginal increase of two *per cent* in Public Account liabilities.

The rate of growth, its ratio to GSDP, to revenue receipts and to State's own resources as also the buoyancy of fiscal liabilities with reference to these parameters is presented in **Table 1.30**.

Table 1.30: Fiscal Liabilities- Basic Parameters

Particulars	2008-09	2009-10	2010-11	2011-12	2012-13
Fiscal Liabilities (₹ in crore)	1,87,411	2,01,720	2,24,785	2,43,229	2,59,621
Rate of Growth (<i>per cent</i>)	7.55	7.64	11.43	8.21	6.74
Ratio of Fiscal Liabilities to					
GSDP (<i>per cent</i>)	45.47	41.06	38.20	35.36	33.73
Revenue Receipts (<i>per cent</i>)	240.79	209.21	202.17	185.86	177.94
Own Resources (<i>per cent</i>)	529.02	424.86	429.91	387.56	365.31
Buoyancy⁷ of Fiscal Liabilities with reference to					
GSDP (ratio)	0.494	0.398	0.578	0.486	0.566
Revenue Receipts (ratio)	0.566	0.320	0.747	0.464	0.587
Own Resources (ratio)	0.500	0.225	1.129	0.410	0.509

(Source: Finance Accounts of respective years)

Table 1.30 revealed that the overall Fiscal Liabilities of the State increased from ₹ 1,87,411 crore (39 *per cent*) in 2008-09 to ₹ 2,59,621 crore in 2012-13. The growth rate of Fiscal Liability was 6.74 *per cent* during 2012-13 relative to 8.21 *per cent* of 2011-12. The ratio of the Fiscal Liabilities to GSDP decreased from 45.47 *per cent* in 2008-09 to 33.73 *per cent* in 2012-13. The buoyancy of these liabilities with respect to GSDP during 2012-13 was 0.566.

1.9.3 Transactions under Reserve Funds

There exist a number of reserve funds under Sector J- Reserve Funds in the accounts of the State Government, which have been created for specific and well defined purposes and are led by contributions of Grants from the Consolidated fund of the State or from outside agencies. The year wise details of such funds *viz.* name of funds, opening and closing balances together with receipts and disbursements for 2010-13 is given in *Appendix 1.8* and summarised in **Table 1.31**.

Table 1.31: Position of Reserve Funds during 2010-13

(₹ in lakh)

Sl. No.	Head of Accounts	Number of Reserve Funds		Opening balance as on 1 April 2010	Receipts during 2010-13	Disbursements during 2010-13	Closing balances as on 31 March 2013
		Operative	Inoperative				
Reserve Funds bearing interest							
1	8115-Depreciation/Renewal Reserve Fund	01	01	1,60,462.23	Nil	1,58,613.69	1,848.54
2	8121-General and other Reserve Fund	Nil	02	126.69	Nil	Nil	126.69

⁷ Buoyancy ratio is the elasticity/degree of responsiveness of a fiscal variable with respect to a given change in the base variable.

Reserve Fund not bearing interest							
1	8222-Sinking Fund	01	Nil	20,78,247.98	24,21,098.44	10,15,902.09	34,83,444.33
2	8223-Famine Relief Fund	Nil	02	853.50	Nil	Nil	853.50
3	8225-Roads and Bridge Fund	01	Nil	99,841.03	Nil	94,096.38	5,744.65
4	8226-Depreciation /Renewal Reserve Funds	01	Nil	4,887.77	33.00	Nil	4,920.77
5	8229-Development and Welfare funds	05	02	38,964.26	2,08,853.64	1,93,912.64	53,905.26
6	8235-General and Other Reserve Funds	03	03	(-) 12,124.15	2,17,038.86	1,63,295.91	41,618.80
Total		12	10				35,92,462.54

(Source: Finance Accounts of respective years)

Table 1.31 revealed that 10 reserve funds out of 22 (with closing balances of ₹ 35,924.63 crore) were not operated during the period 2010-13.

1.9.4 Contingent Liabilities – Status of Guarantees

Guarantees are the liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended. According to FRBM Act, 2004 the State Government should not give guarantee for any amount exceeding the limit stipulated under any rule or law of the State Government.

The Government had, however, not enacted any law or framed any rules for fixing the ceiling on the guarantees to be given by the State Government. The Government had also not set up any fund for meeting contingent liabilities, which may arise on invoking of the guarantees, as recommended by the Thirteenth Finance Commission.

Consequently, the Guarantee Fee charged by the Government on the outstanding guarantees formed a part of the Revenue Receipts rather than being kept in the designated fund to meet any outgo in the eventuality of invoking of the State guarantees.

As per **Statement 9** of the Finance Accounts, the maximum amount for which guarantees were given by the Government and those outstanding for the last three years is given in **Table 1.32**.

Table 1.32: Guarantees given by the Government

(₹ in crore)			
Particulars	2010-11	2011-12	2012-13
Maximum amount guaranteed	29,778	29,629	50,459
Outstanding amount of guarantees (including interest)	20,162	21,752	43,337
Percentage of maximum amount guaranteed to total revenue receipts	26.78	22.64	34.58

(Source: Finance Accounts of respective years)

The maximum amount guaranteed increased significantly from the level of ₹ 29,778 crore in 2010-11 to ₹ 50,459 crore (69 *per cent*) in 2012-13. The outstanding amount of guarantees also increased significantly from ₹ 20,162 crore in 2010-11 to ₹ 43,337 crore (115 *per cent*) in 2012-13 and the maximum increase was under Power (₹ 20,947 crore, seven institutions) and other institutions (₹ 1,030 crore, 14 institutions). As a percentage of Total Revenue Receipts, the maximum amount guaranteed increased from 26.78 *per cent* in 2010-11 to 34.58 *per cent* in 2012-13. The outstanding amount of guarantees, including interest, as on 31 March 2013 stood against State Financial Corporation (₹ 80.14 crore, one institution), institutions engaged in the energy sector (₹ 38,555.43 crore), cooperative institutions (₹ 2,494.82 crore, two institutions) and other institutions (₹ 2,206.27 crore, 14 institutions).

1.10 Debt Management

Apart from the magnitude of debt of the State Government, it is important to analyse various indicators that determine the debt sustainability of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilisation; sufficiency of Non-debt Receipts; net availability of borrowed funds; burden of Interest Payments (measured by interest payments to revenue receipts ratio) and maturity profile of State Government securities.

Table 1.33 presents indicators of debt sustainability for the period of five years beginning from the year 2008-09.

Table 1.33: Debt Sustainability- Indicators and Trends

(₹ in crore)					
Indicators of debt sustainability	2008-09	2009-10	2010-11	2011-12	2012-13
Debt stabilization (Quantum spread + primary deficit)	8,426	17,733	23,413	23,134	10,282
Sufficiency of Non-debt Receipts (resource gap)	(-) 6,719	1,820	1,445	1,815	(-) 3,805
Net availability of borrowed funds	1,788	2,387	8,915	3,051	(-) 463
Burden of Interest Payments (Interest Payment/ Revenue Receipt ratio)	15	12	13	12	12

(Source: Finance Accounts of respective years)

1.10.1 Debt Stability

An important condition for debt sustainability is stabilization in terms of debt/GSDP ratio. When the quantum spread and primary deficit are negative, the

debt GSDP ratio will be high indicating unsustainable levels of public debt and when the quantum spread and primary deficit are positive, debt GSDP ratio will be low indicating sustainable levels of public debt.

Table 1.33 revealed that during 2008-13, the quantum spread together with primary deficit was positive in the year 2008-09: ₹ 8,426 crore; 2009-10: ₹ 17,733 crore; 2010-11: ₹ 23,413 crore, 2011-12: ₹ 23,134 crore and 2012-13: ₹ 10,282 crore. It indicated sustainable level of public debt.

1.10.2 Net Availability of Borrowed Fund

The net funds available on account of the Internal Debt and Loans and Advances from GoI and other obligations after providing for the interest and repayments varied between 3.64 and 16.14 *per cent* during 2008-12 and declined upto minus one *per cent* in 2012-13⁸. During 2012-13, the Government repaid internal debt of ₹ 7,514 crore, GoI loans of ₹ 1,395 crore and also discharged other obligations of ₹ 18,738 crore along with interest of ₹ 16,921 crore as a result of which percentage of availability of borrowed funds declined to minus one *per cent* at the end of 2012-13 from 6.12 *per cent* in 2011-12. The trends in debt redemption ratio varied between 84 *per cent* and 101 *per cent* during 2008-13.

1.10.3 Review on Market Borrowings

1.10.3.1 Introduction

Article 293 of the Constitution of India provides that a State may borrow within the territory of India upon the security of the Consolidated Fund of the State within such limits, if any, as may from time to time be fixed by an Act of the Legislature of the State. On the recommendations of Thirteenth Finance Commission GoI has been setting limits on market borrowings based on the fiscal deficit path outlined for each State. As per U.P. FRBM Act, the total outstanding debt of the Government should be 45.1 *per cent* of GSDP during 2012-13.

The public debt included internal debt of the State Government, loans and advances from GoI. The internal debt is further divided into market loans and negotiated loans. The GoI controls the market borrowings of the State Government and the Reserve Bank of India manages them. The State Government issue dated securities, termed State Development Loans of varying tenures.

1.10.3.2 Position of market borrowings

The overall position of debt sustainability indicators which included total liabilities, public debt, market loans etc. for 2008-13 is given in **Table 1.34**.

	(₹ in crore)				
	2008-09	2009-10	2010-11	2011-12	2012-13
Receipt	49,193	53,485	55,236	49,849	44,039
Repayment (principal and interest)	47,405	51,098	46,321	46,797	44,502
Net fund available	1,788	2,387	8,915	3,051	(-)463
Net fund available (in <i>per cent</i> of receipt)	3.64	4.46	16.14	6.12	(-)1.05

Table-1.34: Debt sustainability indicators

(₹ in crore)

Sl. No.	Description	2008-09	2009-10	2010-11	2011-12	2012-13
1.	Fiscal liabilities ⁹	1,87,410.70	2,01,720.38	2,24,785.25	2,43,229.14	2,59,620.74
2.	Total public debt	1,17,703.32	1,32,523.80	1,46,534.80	1,57,899.49	1,64,810.40
3.	Total market loans	43,510.73	54,932.17	65,006.63	77,840.82	84,103.55
4.	Percentage of market loans to total liabilities	23.22	27.23	28.92	32.00	32.39
5.	Percentage of market loans to total public debt	36.97	41.45	44.36	49.30	51.03
6.	Weighted average interest rate on market loans	8.43	8.20	8.37	8.83	8.93
7.	Interest paid on market loans	2,904.03	3,668.19	5,137.52	5,612.43	6,592.99
8.	GSDP growth rate and interest rate ratio	16:8	13:8	27:8	11:9	14:9
9.	Gross interest payments to Revenue Receipts ratio	0.15	0.12	0.13	0.12	0.12
10.	Primary Surplus	(-) 9,137.74	(-) 6,704.20	(-) 3,032.13	(-) 49.12	(-) 4,712.38
11.	Revenue Surplus (+)/Deficit (-) ¹⁰	(+) 1,861.84	(+) 7,047.34	(+) 3,508.15	(+) 6,984.53	(+) 5,546.00
12.	Fiscal deficit ¹¹	(-) 20,512.80	(-) 18,692.66	(-) 17,247.70	(-) 15,431.83	(-) 21,210.32
13.	Percentage of total liabilities to GSDP ¹²	46.77	44.55	39.15	38.14	35.65
14.	Outstanding guarantees ¹³	16,084.00	19,592.26	20,162.03	21,659.16	43,336.66
15.	GSDP	4,00,711	4,52,803	5,74,124	6,37,789	7,28,342
16.	Percentage of public debts to GSDP	29.37	29.27	25.52	24.76	22.63

(Source: Finance Accounts & UP Budget of respective years)

An analysis of the table revealed as follows:

- There were increasing trends in debt liability of the Government during 2008-13, although it remained within the targets set in FRBM Act.
- Total public debt increased by (40 *per cent*) from ₹ 1,17,703.32 crore in 2008-09 to ₹ 1,64,810.40 crore in 2012-13. Though total liability increased over the years, the *per cent* of total liability to GSDP declined from 46.77 *per cent* in 2008-09 to 35.65 *per cent* in 2012-13 indicating strengthening of GSDP despite continuously increasing total liability.
- There were increasing trends in percentage of market loans to total liability in 2012-13, indicating reliance of the Government on market borrowings for financing the fiscal deficits.

⁹ Includes ₹17,628.33 crore which is to be apportioned between UP & Uttaranchal from 2008-09 to 2011-12 and ₹ 17,485.84 crore for 2012-13. Further, no information regarding off budget borrowings was furnished by the Government.

¹⁰ As per UPFRBM Act, 2004 (as amended 2011) the State Government's revenue deficit should be nil.

¹¹ As per UPFRBM Act, 2004 (as amended) the fiscal deficit/ GSDP ratio should not be more than three *per cent*.

¹² No annual targets were fixed for 2008-11. For 2011—12 and 2012-13, the targets were 46.90 *per cent* and 45.10 *per cent* respectively.

¹³ No ceiling has been fixed.

- The weighted average interest rate on market borrowings also increased from 8.20 *per cent* in 2009-10 to 8.93 *per cent* in 2012-13 and the interest paid on market loan increased by 127 *per cent* from ₹ 2,904.03 crore in 2008-09 to ₹ 6,592.99 crore in 2012-13.

1.10.3.3 Profile of market loans

The profile of the market loans raised by the State Government during 2008-13 is given **Table 1.35**.

Table 1.35: Profile of market loans raised during 2008-13

(₹ in crore)

Details	Amount of loan raised					
	2008-09	2009-10	2010-11	2011-12	2012-13	Total
>7 years	12,692.11	13,876.93	11,999.80	15,830.00	9,500.00	63,898.84
Total loan made during the year	12,692.11	13,876.93	11,999.80	15,830.00	9,500.00	63,898.84
Total outstanding loan as on 31 March 2013	43,510.73	54,932.17	65,006.63	77,840.82	84,103.55	-
Percentage of loan raised during the year to the total outstanding loans	29.17	25.26	18.46	20.34	11.30	-

(Source: Finance Accounts of respective years & Finance Department, GoUP)

The maturity tenure of the market borrowings of the Government was over seven years. It indicates that the Government do not rely on medium/short term borrowings. We observed that the State Government did not include the pre-payment clause in the notifications for issue of its securities during 2008-13. In reply (July 2013), Finance Department accepted it.

Trends of Market loans

The year wise trends in the market borrowings raised by the State Government during 2008-13 are given in **Table 1.36**.

Table 1.36: Trends of market borrowings raised during 2008-13

(₹ in crore)

Year	Opening Balance	Market Borrowings Raised during the year	Market Borrowings Repaid during the year	Closing Balance	Net increase with respect to opening balance during the year	
					Amount	Per cent
1	2	3	4	5	6 (5-2)	7
2008-09	33,215.20	12,692.11	2,396.58	43,510.73	10,295.53	30.99
2009-10	43,510.73	13,876.93	2,455.49	54,932.17	11,421.44	26.25
2010-11	54,932.17	11,999.80	1,925.34	65,006.63	10,074.46	18.34
2011-12	65,006.63	15,830.00	2,995.81	77,840.82	12,834.19	19.74
2012-13	77,840.82	9,500.00	3,237.27	84,103.55	6,262.73	8.05
Total		63,898.84	13,010.49			

(Source: Finance Accounts of respective years)

Table 1.36 indicates that the Government borrowed ₹ 63,898.84 crore from the market but repaid ₹13,010.49 crore (20 *per cent*) during 2008-13. An analysis of **Table 1.36** revealed that the market borrowings continued to accumulate due to slow pace of repayment during 2008-13. Slow pace of repayments was likely to increase the need for rollovers and maturity pressure in the coming years.

1.10.3.4 Weighted average maturity of market borrowings

The position of weighted average maturity of market borrowings during 2008-13 is given in the **Table 1.37**.

Table 1.37: Weighted average maturity of outstanding market borrowings

(₹ in crore)

Year	Issued during the year	Outstanding market loans	Weighted average maturity in years
2008-09	12,692.11	43,510.73	6
2009-10	13,876.93	54,932.17	7
2010-11	11,999.80	65,006.63	6
2011-12	15,830.00	77,840.82	6
2012-13	9,500.00	84,103.55	6

(Source: Finance Accounts of respective years)

During 2008-13, the maturity of market borrowings remained constant at 10 years. The weighted average maturity of the market borrowings was between six to seven years indicating non-reliance on short (< one year)/medium term (one to five years) loans, thus reducing redemption pressure in short and medium terms.

1.10.3.5 Interest rate profile of Market Borrowings

The year wise average interest rate on which market loans were availed by the State Government during 2008-13 was as per **Table 1.38**.

Table 1.38: Details of average interest rate on which market loans were raised

(₹ in crore)

Rate of interest (per cent)	Year of raising market loans & average interest rates: 2008-13					
	2008-09	2009-10	2010-11	2011-12	2012-13	Total
7.00-7.99	3,099.33	3,500.00	-	-	-	6,599.33
8.00-8.99	7,594.00	10,376.93	12,000.00	11,512.50	8,000.00	49,483.43
9.00-9.99	2,000.00	-	-	4,317.50	1,500.00	7,817.50
Total	12,693.33	13,876.93	12,000.00	15,830.00	9,500.00	63,900.26
Average rate of interest	8.43	8.20	8.37	8.83	8.93	-

(Source: Finance Department)

Table 1.38 indicates increasing trend in average rate of interest. It increased from 8.20 *per cent* in 2009-10 to 8.93 *per cent* in 2012-13, indicating increasing cost of debt over the years.

1.10.3.6 Maturity trend of market loans

The year of maturity of market borrowings and its percentage to the maturity amount of outstanding market borrowings during 2014-21 is given in **Table 1.39**.

Table 1.39: Maturity amount and percentage of outstanding market borrowings

Maturity Year	Maturity amount (₹ in crore)	As percentage of outstanding market loans (as on 31 March 2013)
2014-15	3,987.80	4.74
2015-16	4,699.04	5.59
2016-17	4,145.61	4.93
2017-18	4,422.00	5.26
2018-19	12,693.33 ¹⁴	15.09
2019-20	13,876.93	16.50
2020-21	12,000.00 ¹⁵	14.27

(Source: Finance Department)

We observed that the redemption liabilities of the market borrowings would be approximately thrice during 2018-21 as compared to earlier four years. There were no plans as of now for rollover of market borrowings and repayments to be made on due dates.

1.10.3.7 Interest payments as a percentage of revenue receipts

Interest payment as percentage of revenue receipts during 2008-13 is given in **Table 1.40**.

Table 1.40: Interest payment as percentage of revenue receipt

(₹ in crore)

Sl. No.	Particulars	Year				
		2008-09	2009-10	2010-11	2011-12	2012-13
1.	Interest Payment	11,375.06	11,988.46	14,215.57	15,480.95	16,920.59
2.	Revenue Receipt	77,831.00	96,421.00	1,11,184.00	1,30,869.00	1,45,904.00
3.	Percentage of revenue receipts	14.62	12.43	12.79	11.83	11.60

(Source: Finance Accounts of respective years)

Table 1.40 indicates that the interest payments, as a percentage to the revenue receipts declined from 14.62 per centile points in 2008-09 to 11.60 per centile points in 2012-13.

1.10.3.8 Improper use of market borrowings

Section 4(d) of the UP FRBM Act, 2004 stipulates that borrowings be necessarily used for self sustainable development activities and for creation or augmentation of capital assets. The Government, in each tranche of loan, notified the object that the proceeds of loans will be utilised for financing development schemes, particularly those relating to power, agriculture, irrigation and industries.

¹⁴ ₹ 12,692.11 crore + (₹ 1.22 crore Amount written off) = ₹ 12,693.33 crore (2008-09).

¹⁵ ₹ 11,999.80 crore + (₹ 0.20 crore Amount written off) = ₹ 12,000.00 crore (2010-11).

The year wise position of market borrowings and their usage is given in **Table 1.41**.

Table 1.41: Position of market borrowings resorted to and their usage
(₹ in crore)

Year	Amount of Market Borrowings				
	Resorted to	Utilised for repayment of debts		Utilised for Developmental Activities	
		Amount	Per cent	Amount	Per cent
2008-09	12,692.11	2,396.58	18.88	10,295.53	81.12
2009-10	13,876.93	2,455.49	17.69	11,421.44	82.31
2010-11	11,999.80	1,925.34	16.04	10,074.46	83.96
2011-12	15,830.00	2,995.81	18.92	12,834.19	81.08
2012-13	9,500.00	3,237.27	34.08	6,262.73	65.92
Total	63,898.84	13,010.49		50,888.35	

(Source: Finance Accounts of respective years)

Table revealed that ₹ 13,010.49 crore out of ₹ 63,898.84 crore of the market borrowings, constituting 20 *per cent*, was utilised towards repayment of debts and the remaining amount of ₹ 50,888.35 (80 *per cent*) crore on capital formation during 2008-13. Thus, the provisions of FRBM Act were not observed. Besides, the envisaged objectives of these loans were also not realised.

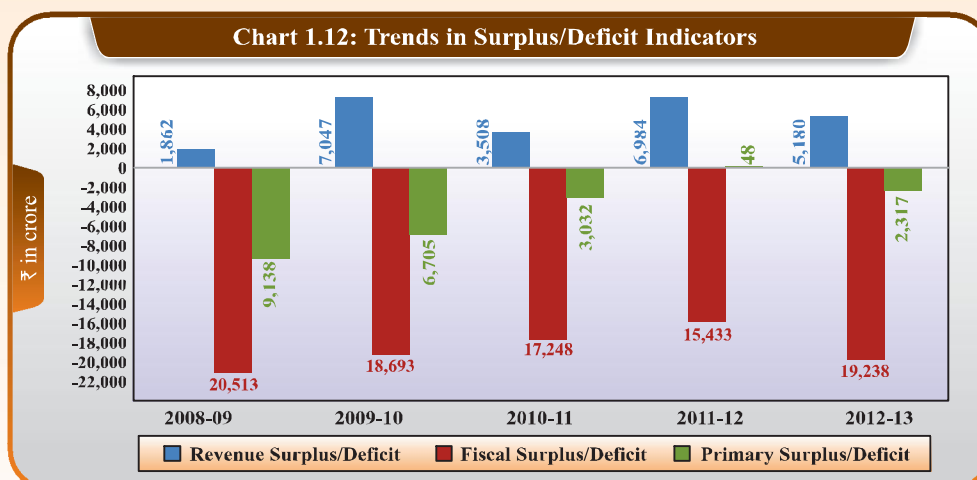
The Finance Department stated (July 2013) that the Government, may resort to market borrowings to retire the earlier raised market loans maturing in particular financial year to meet its liquidity needs. Reply indicated that the Government did not observe the provisions of FRBM Act.

1.11 Fiscal Imbalances

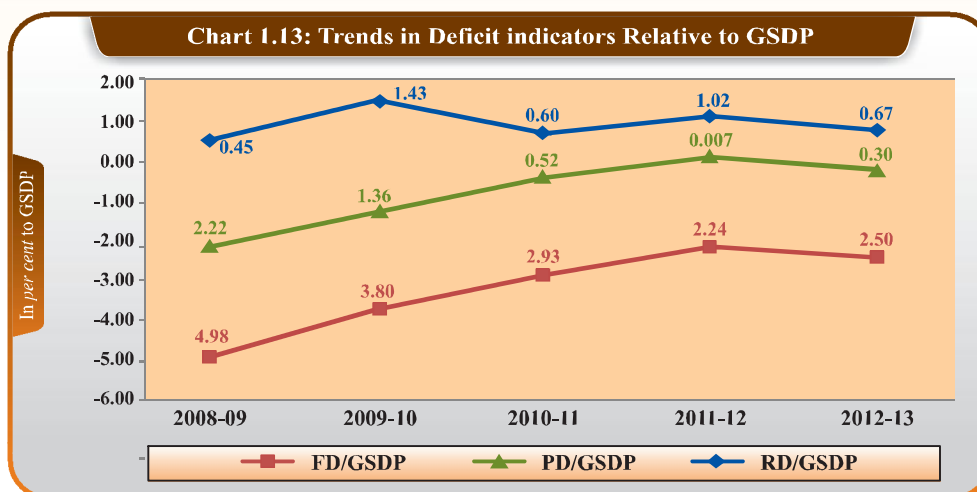
Three key fiscal parameters - revenue, fiscal and primary deficits - indicate the extent of overall fiscal imbalances in the Finances of the State Government during a specified period. The deficit in the Government accounts represents the gap between its receipts and expenditure. The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficit is financed and the resources raised are applied, are important pointers to its fiscal health. This section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of revenue and fiscal deficits, *vis-à-vis*, targets set under FRBM Act, 2004/Rules for the financial year 2012-13.

1.11.1 Trends in Deficits

Chart 1.12 and 1.13 present the trends in deficit indicators over the period 2008-13.



(Source: Finance Accounts of respective years)



(Source: Finance Accounts of respective years)

As per the fiscal targets set for the Government in FRBM Act, 2004, the revenue deficit was to be reduced to nil by March 2010. FRBM Act was amended in 2011 and according to which the revenue deficit was to remain nil and the fiscal deficit was to be reduced to not more than three *per cent* of GSDP by the end of 2012-13.

The State achieved the target of reducing the revenue deficit to nil in 2006-07 and continued to have Revenue surplus upto 2012-13. At the end of 2012-13, the State has a Revenue surplus of ₹ 5,180 crore.

The fiscal deficit declined from ₹ 17,248 crore in 2010-11 to ₹ 15,433 crore in 2011-12, but again increased to ₹ 19,238 crore in 2012-13 mainly due to a decline in revenue surplus and net loans and advances coupled with net capital expenditure.

At the end of the financial year 2012-13, there was a primary deficit of ₹ 2,317 crore. This was due to increase in the fiscal deficit by ₹ 3,805 crore coupled with increase in interest payment by ₹ 1,440 crore during 2012-13 relative to the preceding year.

1.11.2 Composition of Fiscal Deficit and its Financing Pattern

Fiscal deficit is the total borrowing requirement of the State and is the excess of the Revenue Expenditure and Capital Expenditure including Loans and Advances over Revenue and Non debt Capital Receipts. Composition of fiscal deficit reveals the extent of various borrowings resorted to by the State to meet its requirement of funds over and above the Revenue and Non-debt Receipts. The financing pattern of the fiscal deficit is reflected in **Table 1.42**.

Table 1.42: Components of Fiscal Deficit and its Financing Pattern

(₹ in crore)

Particulars		2008-09	2009-10	2010-11	2011-12	2012-13
Decomposition of Fiscal Deficit						
Fiscal deficit (1 to 3)		20,513	18,693	17,248	15,433	19,238
		(4.98)	(3.80)	(2.93)	(2.24)	(2.50)
1	Revenue Deficit/Surplus (-)	(-) 1,862	(-) 7,047	(-)3,508	(-) 6,984	(-)5,180
2	Net Capital Expenditure	22,346	25,091	20,273	21,574	23,834
3	Net Loans and Advances	29	649	483	843	584
Financing Pattern of Fiscal Deficit*						
1	Market Borrowings	10,296	11,421	10,074	12,834	6,263
2	Loans from GOI	(-) 778	(-) 917	(-)937	(-) 999	(-)1,099
3	Special Securities Issued to NSSF	426	3,899	5,415	395	2,429
4	Loans from Financial Institutions	628	418	(-)541	(-) 865	(-) 681
5	Small Savings, PF etc.	2,944	3,870	4,871	3,630	3,342
6	Deposits and Advances	(-) 2,525	93	1,843	(-) 2,038	1,753
7	Suspense and miscellaneous	973	(-) 1,365	757	608	3,540
8	Remittances	78	3	367	(-) 209	986
9	Others (i.e. transactions under Contingency Fund, Reserve Fund, Cash Balances investment)	8,471	1,271	(-)4,601	2,077	2,705
Fiscal deficit		20,513	18,693	17,248	15,433	19,238

Figures in brackets indicate the *per cent* to GSDP.

*All these figures are net of disbursements/outflows during the year.

(Source: Finance Accounts of respective years)

Fiscal deficit, during 2008-13, ranged between ₹ 15,433 crore (2011-12) and ₹ 20,513 crore (2008-09). The fiscal deficit, relative to previous year, increased from ₹ 15,433 crore in 2011-12 to ₹ 19,238 crore during 2012-13 (25 *per cent*).

Although the role of market borrowings was reduced in financing pattern and fiscal deficit, the special securities issued to National Small Savings Fund, loans from financial institutions, suspense and miscellaneous dominated.

1.11.3 Quality of Deficit/Surplus

The ratio of revenue deficit to fiscal deficit and decomposition of primary deficit into primary revenue deficit and capital expenditure (including loans and advances) indicate the quality of deficit in the States' finances. The ratio of revenue deficit to fiscal deficit indicates the extent to which borrowed funds were used. Further, persistently high ratio of revenue deficit to fiscal deficit also indicates that the asset base of the State was continuously shrinking and a

part of borrowings (fiscal liabilities) did not have any asset backup. The bifurcation of the primary deficit (**Table 1.43**) indicates the extent to which the deficit has been on account of enhancement in capital expenditure which may be desirable to improve the productive capacity of the State.

Table 1.43: Primary Deficit/Surplus – Bifurcation of Factors
(₹ in crore)

Year	Non-debt Receipts	Primary Revenue Expenditure	Capital Expenditure	Loans and Advances	Primary Expenditure	Primary Revenue surplus (+)	Primary deficit (-)/surplus (+)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
2008-09	78,609	64,594	22,346	807	87,747	(+) 14,015	(-) 9,138
2009-10	96,714	77,386	25,091	942	1,03,419	(+) 19,328	(-) 6,705
2010-11	1,11,669	93,460	20,273	968	1,14,701	(+)18,209	(-)3,032
2011-12	1,31,002	1,08,404	21,574	976	1,30,954	(+) 22,598	(+) 48
2012-13	1,46,323	1,23,803	23,834	1,003	1,48,640	(+)22,520	(-)2,317

(Source: Finance Accounts of respective years)

- During the period 2008-13, the Non-debt Receipts increased from the level of ₹ 78,609 crore in 2008-09 to the level of ₹ 1,46,323 crore during 2012-13 (86 *per cent*).
- The Government experienced primary deficit ranging from ₹ 2,317 crore (2012-13) to ₹ 9,138 crore during 2008-09 because Non Debt Receipts were not sufficient to meet the primary revenue expenditure, capital expenditure and loans and advances.

1.12 Conclusion

• Fiscal Performance of the State

The Government had revenue surplus and at the same time it contained fiscal deficit to below three *per cent* of GSDP and the Total Liability below 45.1 *per cent* of GSDP at the close of the financial year 2012-13 as envisaged in FRBM Act, 2004 and Second Amendment Act, 2011.

• Revised Estimates and Actuals

There had been variations in the Revised Estimates and Actuals during 2012-13. The Revenue Receipts (₹ 1,45,904 crore) and Revenue Expenditure (₹ 1,40,724 crore) fell short of the Revised Estimates of Revenue Receipts (₹ 1,56,688 crore) and Revenue Expenditure (₹ 1,51,142 crore). The Interest Payments and Servicing of Debts (₹ 25,182 crore) exceeded the revised estimate (₹ 24,760 crore).

• Revenue Receipts

The Revenue Receipts increased by 11 *per cent* during 2012-13 over the preceding year mainly due to increase in Tax Revenue (10 *per cent*) and increase in State's Share of Union Taxes (14 *per cent*). Revenue Receipts of ₹ 1,45,904 crore were below the target set under Revised Estimates (₹ 1,56,688 crore). Tax Revenue which is a

major constituent of the Revenue Receipts was below the target of estimates by ₹ 2,374 crore.

- **Oversight of funds transferred directly by the Government of India to the State Implementing Agencies**

GoI directly transferred ₹ 9,632 crore to the State Implementing Agencies. The present mechanism, however, does not provide a complete picture of the resources under the control of the State Government.

- **Revenue Expenditure**

During 2012-13, Revenue Expenditure increased by 14 *per cent* relative to 2011-12. Plan Expenditure and Non-plan Expenditure increased by 14 *per cent* and 13 *per cent* respectively over the previous year. The increases under Plan Expenditure show growth of infrastructure and services network of the State. The Total Expenditure had also shown increasing trends during the last five years period (2008-13).

- **Adequacy of Public Expenditure**

The Government has not given adequate fiscal priority to Development Expenditure during 2009-13 as its ratio to aggregate expenditure was below the corresponding ratio for General Category States.

1.13 Recommendations

- Adequate measures be initiated in regard to fiscal management and continuous monitoring in order to bridge the gap between the variations in the Revised Estimates and Actual Expenditure.
- A mechanism should be in place for providing a complete picture of the resources of the State Government.
- The Government should carry out fiscal consolidation based on avoidance of unproductive expenditure and at the same time ensure sustainable and viable service delivery.
- The Government should accord fiscal priority to the Development Expenditure for better social and physical infrastructure.

Chapter

II

FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

2.1 Introduction

2.1.1 Appropriation Accounts are accounts of the expenditure, voted and charged, of the Government for each financial year compared with the amounts of the voted grants and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Act, 2012. These Accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations distinctly and indicate actual capital and revenue expenditure on various specified services, *vis-à-vis*, those authorised by the Appropriation Act in respect of both charged and voted items of the budget. Appropriation Accounts are thus a control document facilitating management of finances and monitoring of the budgetary provision and are therefore complementary to the Finance Accounts.

2.1.2 Audit of Appropriations by the Comptroller and Auditor General of India seeks to ascertain whether expenditure actually incurred under various grants is within the authorisation given under the Appropriation Act and that the expenditure required to be charged under the provisions of the Constitution is so charged. It also ascertains whether the expenditure incurred is in conformity with the law, relevant rules, regulations and instructions.

2.2 Summary of Appropriation Accounts

The summarised position of Actual Expenditure during 2012-13 against 92 grants / appropriations is as given in **Table 2.1**.

Table 2.1: Summarised position of Actual Expenditure, *vis-a-vis*, Original/ Supplementary Provision

(₹ in crore)

Nature of expenditure		Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Total Grant/ Appropriation	Actual Expenditure	Savings
Voted	I- Revenue	1,26,586.19	3,546.99	1,30,133.18	1,16,011.02	14,122.16
	II -Capital	36,932.43	2,197.51	39,129.94	35,536.27	3,593.67
	III -Loans and Advances	1,324.78	17.96	1,342.74	1,003.24	339.50
	Total Voted	1,64,843.40	5,762.46	1,70,605.86	1,52,550.53	18,055.33
Charged	IV -Revenue	27,045.16	11.80	27,056.96	25,409.54	1,647.42
	V- Capital	166.10	87.03	253.13	189.11	64.02
	VI- Public Debt-Repayment	18,843.96	0	18,843.96	8,909.03	9,934.93
	Total Charged	46,055.22	98.83	46,154.05	34,507.68	11,646.37
Grand Total		2,10,898.62	5,861.29	2,16,759.91	1,87,058.21	29,701.70
<i>Note: Figures of actual expenditure include recoveries adjusted as reduction of expenditure under voted revenue expenditure (₹ 696.92 crore) and voted capital expenditure (₹11,891.09 crore).</i>						

(Source: Appropriation and Finance Accounts 2012-13)

Overall savings of ₹ 29,701.70 crore were the result of savings of ₹ 32,706.99 crore (**Appendix 2.1**) in 121 cases of grants and appropriations under Revenue Section and 70 cases of grants and appropriations under Capital Section including Loan Section (Public Debt-Repayments), offset by excess of ₹ 3,005.29 crore in nine grants and appropriations under Revenue Section and four grants under Capital Section.

2.3 Financial Accountability and Budget Management

2.3.1 Appropriation, vis-a-vis, Allocative Priorities

Appropriation Audit revealed that savings exceeded ₹ 10 crore in each case or by more than 20 *per cent* of total provisions in 131 cases (**Appendix 2.2**). Against the savings of ₹ 32,706.99 crore, savings of ₹ 30,511.92 crore (93 *per cent*) occurred in 39 cases (exceeding ₹ 100 crore in each case) relating to 27 grants/appropriations. The details thereof are given in **Table 2.2**.

Table 2.2: Grants with Savings of ₹ 100 crore and above

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant	Provision			Actual Expenditure	Savings
			Original Grant	Supplementary	Total Grant		
Revenue Voted							
1	11	Agriculture and Other Allied Departments (Agriculture)	2,688.55	1.50	2,690.05	2,045.13	644.92
2	13	Agriculture and Other Allied Departments (Rural Development)	1,420.93	7.30	1,428.23	1,324.44	103.79
3	14	Agriculture and Other Allied Departments (Panchayati Raj)	3,873.87	0.02	3,873.89	2,966.36	907.53
4	26	Home Department (Police)	9,663.33	28.07	9,691.40	8,898.00	793.40
5	32	Medical Department (Allopathy)	3,207.14	5.05	3,212.19	2,808.40	403.79
6	35	Medical Department (Family Welfare)	2,476.89	80.00	2,556.89	2,335.64	221.25
7	37	Urban Development Department	1,126.51	24.00	1,150.51	912.00	238.51

8	42	Judicial Department	1,146.36	16.43	1,162.79	984.27	178.52
9	48	Minorities Welfare Department	1,378.02	271.00	1,649.02	1,544.76	104.26
10	49	Women and Child Welfare Department	4,307.44	69.00	4,376.44	4,003.46	372.98
11	50	Revenue Department (District Administration)	650.14	Nil	650.14	494.67	155.47
12	52	Revenue Department (Board of Revenue and Other Expenditure)	2,140.51	Nil	2,140.51	1,787.49	353.02
13	54	Public Works Department (Establishment)	1,507.60	Nil	1,507.60	826.15	681.45
14	62	Finance Department (Superannuation Allowances and Pensions)	13,380.48	828.08	14,208.56	13,530.80	677.76
15	71	Education Department (Primary Education)	23,680.47	400.00	24,080.47	22,214.66	1,865.81
16	72	Education Department (Secondary Education)	8,228.70	302.62	8,531.32	7,254.54	1,276.78
17	73	Education Department (Higher Education)	2,287.48	0.40	2,287.88	1,471.79	816.09
18	76	Labour Department (Labour Welfare)	1,023.45	0.50	1,023.95	208.80	815.15
19	77	Labour Department (Employment)	771.37	Nil	771.37	568.90	202.47
20	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	6,626.97	547.40	7,174.37	5,412.27	1,762.10
21	94	Irrigation Department (Works)	2,181.43	Nil	2,181.43	1,982.64	198.79
22	95	Irrigation Department (Establishment)	2,514.47	200.05	2,714.52	2,231.12	483.40
Total			96,282.11	2,781.42	99,063.53	85,806.29	13,257.24

Revenue – Charged							
23	61	Finance Department (Debt services and other expenditure)	26,501.79	Nil	26,501.79	24,856.66	1,645.13
Total			26,501.79	Nil	26,501.79	24,856.66	1,645.13
Capital – Voted							
24	11	Agriculture and Other Allied Departments (Agriculture)	716.02	1.00	717.02	539.29	177.73
25	13	Agriculture and Other Allied Departments (Rural Development)	2,198.78	386.93	2,585.71	2,382.49	203.22
26	14	Agriculture and Other Allied Departments (Panchayati Raj)	622.41	3.38	625.79	302.51	323.28
27	21	Food and Civil Supplies Department	8,796.21	847.92	9,644.13	8,604.63	1,039.49
28	26	Home Department (Police)	714.12	Nil	714.12	350.87	363.25
29	32	Medical Department (Allopathy)	583.69	Nil	583.69	353.01	230.68
30	37	Urban Development Department	3,388.11	Nil	3,388.11	2,650.12	737.99
31	40	Planning Department	1,549.50	410.00	1,959.50	1,499.80	459.70
32	47	Technical Education Department	238.24	28.72	266.96	134.65	132.31
33	48	Minorities Welfare Department	696.07	Nil	696.07	531.34	164.73
34	61	Finance Department (Debt Services & Other Expenditure)	331.40	Nil	331.40	108.76	222.64
35	70	Science & Technology Department	102.00	Nil	102.00	Nil	102.00

36	73	Education Department (Higher Education)	214.19	1.75	215.94	92.18	123.76
37	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	3,477.77	0.13	3,477.90	2,889.06	588.84
38	94	Irrigation Department (Works)	3,018.62	15.00	3,033.62	2,227.86	805.77
Total			26,647.13	1,694.83	28,341.96	22,666.57	5,675.39
Capital – Charged							
39	61	Finance Department (Debt Services & Other Expenditure)	18,044.06	Nil	18,044.06	8,109.90	9,934.16
Total			18,044.06	Nil	18,044.06	8,109.90	9,934.16
Grand Total			1,67,475.09	4,476.25	1,71,951.34	1,41,439.42	30,511.92

(Source: Appropriation Accounts 2012-13)

Table 2.2 shows that savings exceeding ₹ 500 crore occurred (10 Grants) under Grant numbers 11- Agriculture and Other Allied Department (Agriculture), 14- Agriculture and Other Allied Department (*Panchayati Raj*), 26- Home Department (Police), 54- Public works department (Establishment), 62- Finance Department (Superannuation Allowances and Pensions), 71-Education Department (Primary Education), 72- Education Department (Secondary Education), 73- Education Department (Higher Education), 76- Labour Department (Labour Welfare), 83- Social Welfare Department (Special Component Plan for Scheduled Castes) pertaining to Revenue – voted where the savings ranged between five and 80 *per cent* of the total grants.

Savings exceeding ₹ 500 crore also occurred (four Grants) under Grant numbers 21- Food and Civil Supplies Department, 37–Urban Development Department, 83- Social Welfare Department (Special Component Plan for Scheduled Castes) and 94-Irrigation Department (Works) pertaining to Capital voted where the savings ranged between 11 and 27 *per cent* of the total grant.

Savings exceeding ₹ 500 crore also occurred under Grant number 61- Finance Department (Debt services and other Expenditure) pertaining to Revenue charged as well as Capital charged expenditure where the savings ranged between six and 55 *per cent* respectively of the total amount of grants/appropriations.

When compared with the savings occurring in the previous year, we noticed that the savings (exceeding ₹ 500 crore) occurred in seven out of 13 grants¹ as detailed in **Table 2.3**.

Table 2.3: Grants indicating Savings

(₹ in crore)

Sl No.	Number and Name of the Grant	Savings Occurred During	
		2011-12	2012-13
1	11 (Agriculture & Other Allied Departments – Agriculture) – Revenue voted	766.36	644.92
2	21 (Food and Civil Supplies Department) – Capital Voted	1,811.79	1,039.49
3	61 (Finance Department – Debt Services and Other Expenditure) Capital Charged	9,999.25	9,934.16
4	71 (Education Department – Primary Education) – Revenue voted	888.00	1,865.81
5	72 (Education Department – Secondary Education) – Revenue voted	582.87	1,276.78
6	73 (Education Department – Higher education) Revenue voted	745.76	816.09
7	83 (Social Welfare Department – Special Component plan for Scheduled Castes) – Revenue voted	792.46	1,762.10

(Source: Appropriation Accounts 2011-12 & 2012-13)

2.3.2 Persistent Savings

In 19 cases involving 15 grants, there were persistent savings during the preceding five years. The details are given in **Table 2.4**. During 2012-13, the savings ranged between ₹ 164.73 crore and ₹ 9,934.16 crore.

Table 2.4: Grants indicating Persistent Savings

(₹ in crore)

Sl. No.	Number and Name of the Grant	Amount of Savings				
		2008-09	2009-10	2010-11	2011-12	2012-13
Revenue - Voted						
1	11-Agriculture and Other Allied Departments (Agriculture)	460.99	720.33	217.67	766.36	644.92
2	14- Agriculture and Other Allied Departments (Panchayati Raj)	379.24	334.35	226.92	211.62	907.53
3	26-Home Department (Police)	64.74	101.09	149.67	54.74	793.40
4	32-Medical Department (Allopathy)	369.50	414.68	203.62	145.70	403.79

¹ Grant no. 11 (Agriculture & Other Allied Departments - Agriculture), 14 (Agriculture & Other Allied Departments – Panchayati Raj), 21 (Food and Civil Supplies Department), 26 (Home Department – Police), 37 (Urban Development Department), 54 (Public Works Department – Establishment), 61 (Finance Department – Debt Services and Other Expenditure), 62 (Finance Department- Superannuation Allowances and Pensions), 71 (Education Department – Primary Education), 72 (Education Department – Secondary Education), 73 (Education Department – Higher Education), 76 (Labour Department – Labour Welfare) and 83 (Social Welfare Department – Special Component plan for Scheduled Castes)

5	37-Urban Development Department	300.97	54.47	711.79	625.51	238.51
6	42-Judicial Department	157.09	191.88	230.59	172.36	178.52
7	49-Women and Child Welfare Department	138.16	218.28	180.62	636.10	372.97
8	52-Revenue Department (Board of Revenue and Other Expenditure)	64.99	64.65	104.39	69.90	353.02
9	54-Public Works Department (Establishment)	496.58	442.11	396.56	238.54	681.45
10	72-Education Department (Secondary Education)	202.21	258.35	785.84	582.87	1,276.77
11	73-Education Department (Higher Education)	164.51	93.50	571.89	745.76	816.09
12	83-Social Welfare Department (Special Component Plan for Scheduled Castes)	470.38	291.56	110.33	792.46	1,762.10
13	95-Irrigation Department (Establishment)	78.65	16.76	14.71	18.03	483.40
Total		3,348.01	3,202.01	3,904.60	5,059.95	8,912.47
Capital - Voted						
14	26-Home Department (Police)	69.62	145.34	356.13	488.36	363.24
15	37-Urban Development Department	11.20	374.16	687.12	261.76	737.99
16	48-Minorities Welfare Department	167.86	134.62	165.56	373.36	164.73
17	61-Finance Department (Debt Services and Other Expenditure)	21.69	274.13	153.04	401.78	222.64
18	83- Social Welfare Department (Special Component Plan for Scheduled Castes)	399.73	724.30	103.62	415.46	588.84
Total		670.10	1,652.55	1,465.47	1,940.72	2,077.44
Capital - Charged						
19	61- Finance Department (Debt Services and Other Expenditure)	10,001.56	9,219.96	9,288.06	9,999.25	9,934.16
Total		10,001.56	9,219.96	9,288.06	9,999.25	9,934.16

(Source: Appropriation Accounts of respective years)

Persistent savings in substantial number of grants over the years is indicative of improper assessment of the requirement of fund by the State Government repeatedly without proper scrutiny of the need and the flow of expenditure.

2.3.3 Excess Expenditure

Expenditure amounting to ₹ 10,146.51 crore exceeded the provision by ₹ 3,002.68 crore where expenditure was more than ₹ 10 crore or more in eight cases involving six grants in each case or more than 20 *per cent* of the total provision. Details are given in **Appendix 2.3**.

Substantial excess expenditure was noticed in the following grants consistently for the preceding five years ending 2012-13 as detailed in **Table 2.5**.

Table 2.5: Grants indicating Persistent Excess Expenditure

(₹ in crore)

Sl. No.	Number and Name of the Grant	Excess Expenditure				
		2008-09	2009-10	2010-11	2011-12	2012-13
Revenue-Voted						
1	58-Public Works Department (Communications -Roads)	58.62	132.39	121.37	106.77	166.12
Capital-Voted						
2	55- Public Works Department (Buildings)	769.50	362.12	144.20	54.55	71.97
3	58- Public Works Department (Communications -Roads)	1,697.88	1,140.84	1,152.14	1,068.66	2,152.37

(Source: Appropriation Accounts of respective years)

Persistent excess expenditure in Public Works Department during 2008-13 under Grant number 58 of Revenue section and 55 and 58 of Capital section indicated underestimation of the demands at the time of preparation of budget.

2.3.4 Excess of expenditure over grants/appropriations relating to previous years requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get excess expenditure over a grant/appropriation regularised by the State Legislature. It was noticed that the State Government has regularised the excess expenditure pertaining to period upto 2004-05. However, the excess expenditure, amounting to ₹ 15,363.76 crore pertaining to the years 2005-12, was yet to be regularised. The year-wise break-up of the amount of excess expenditure awaiting regularisation under 78 grants and 29 appropriations is given in **Table 2.6**.

Table 2.6: Excess of Expenditure over grants/appropriations relating to previous years requiring regularisation

Year	Number of Grants/Appropriations	Details of Grant/Appropriations	Amounts of Excess (₹ in crore)
2005-06	25- Grants 4-Appropriations	Revenue Voted- 8,12,19,53,55,57,58,72; Capital Voted- 15,16,18,23, 24, 33, 34,37,38,40, 55,56, 57,58,73,75,96; Revenue Charged-1,52; Capital Charged-52,55	1,026.78

2006-07	18-Grants 6-Appropriations	Revenue Voted-9,13,55,58,61,62,73,91,95; Capital Voted-3,16,31, 37, 55,57,58,89,96; Revenue Charged-2,3,10,52,62,89	2,484.47
2007-08	12-Grants 2-Appropriations	Revenue Voted-51,55,57,58,62; Capital Voted-13,16,55,58,63,83,96 Revenue Charged-51,66	3,610.65
2008-09	5-Grants 1-Appropriation	Revenue Voted-62,96; Capital Voted- 55,58,96; Revenue Charged-52	3,399.42
2009-10	6-Grants 6-Appropriations	Revenue Voted-58; Capital Voted- 1,16,55,58,59; Revenue Charged- 3,10,16,48,52,66	1,250.16
2010-11	6-Grants 4-Appropriations	Revenue Voted-30,51,91; Capital Voted- 10,55,58; Revenue Charged-10,23,61,82	1,702.62
2011-12	6-Grants 6-Appropriations	Revenue Voted-21,62,91; Capital Voted- 1,55,58; Revenue Charged-13,18,23,61,62,82	1,889.66
Total			15,363.76

(Source: Appropriation Accounts of respective years)

2.3.5 Excess of expenditure over grants/appropriations during 2012-13 requiring regularisation

Table 2.7 presents the summary of excesses in seven cases of grants/appropriations amounting to ₹ 2,380.23 crore, over and above the authorisation from the Consolidated Fund of the State during 2012-13.

Table 2.7: Excess over provision requiring regularisation during 2012-13

(₹ in crore)						
Sl. No.	Number and Name of Grant/ Appropriation	Total Grant/ Appropriation	Expenditure	Excess Expenditure	Adjustment of amounts during the year	Excess expenditure requiring regularisation
1.	2.	3.	4.	5.	6.	7.
Revenue Voted						
1	51- Revenue Department (Relief on Account of Natural Calamities)	638.93	1,107.85	468.92	2.30	466.62
2	57-Public Works Department (Communication-Bridges)	16.00	20.02	4.02	1.82	2.20
Total		654.93	1,127.87	472.94	4.12	468.82
Capital Voted						
3	55- Public Works Department (Buildings)	40.92	112.89	71.97	3.44	68.53
4	58- Public Works Department (Communication-Roads)	3,444.10	5,596.47	2,152.37	338.19	1,814.18
Total		3,485.02	5,709.36	2,224.34	341.63	1,882.71

Revenue Charged						
5	55- Public Works Department (Buildings)	2.65	2.75	0.10	0.01	0.09
6	62- Finance Department (Superannuation Allowances and Pensions)	16.51	54.77	38.26	9.67	28.59
7	89- Institutional Finance Department (Commercial Tax)	65.45	65.47	0.02	Nil	0.02
Total		84.61	122.99	38.38	9.68	28.70
Grand Total		4,224.56	6,960.22	2,735.66	355.43	2,380.23

(Source: Appropriation Accounts 2012-13)

It would be seen from the table that ₹ 2,380.23 crore was awaiting regularisation under Article 205 of the Constitution.

2.3.6 Unnecessary/Inadequate Supplementary Provision

During 2012-13, supplementary provision amounting to ₹ 3,135.64 crore obtained in 30 cases, (₹ one crore or more in each case) proved unnecessary as the expenditure was not even up to the level of the original provision as detailed in *Appendix 2.4*. However, Supplementary provision of ₹ 310 crore in Grant number 58- Public Works Department (Communication Roads) proved insufficient leaving an aggregate uncovered excess expenditure of ₹ 2,152.37 crore (*Appendix 2.5*). Unnecessary and inadequate supplementary provisions indicated that the provision made in the supplementary budget was not based on actual estimated requirement.

2.3.7 Excessive/Unnecessary Re-appropriation of Funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed².

Injudicious re-appropriations proved excessive or insufficient and resulted in savings of ₹ 1,897.62 crore in 141 sub-heads involving 46 grants and excess of ₹ 491.61 crore occurred in 45 sub-heads involving 24 grants as detailed in *Appendix 2.6*.

2.3.8 Substantial Surrenders

Substantial surrenders (50 per cent or more of the total provision) amounting to ₹ 3,358.92 crore were made in respect of 190 sub-heads due to various reasons. Out of total provision amounting to ₹ 4,062.83 crore in 190 schemes/ programmes, ₹ 3,358.92 crore (83 per cent) was surrendered during 2012-13, which included cent per cent surrenders in 76 schemes/ programmes (₹ 1,168.23 crore). The details viz. names of the grants, heads of accounts,

² Budget Manual, Section II.

amounts surrender together with the reasons for surrender are given in *Appendix 2.7*. Substantial surrender of amounts indicated that the budgeting was not done with due prudence.

2.3.9 Surrender in Excess of Actual Savings

As against savings of ₹ 3,333.93 crore, the amount surrendered was ₹ 3,876.76 crore resulting in excess surrender of ₹ 542.83 crore during 2012-13 in 12 grants (₹ 50 lakh or more in each case) as detailed in *Appendix 2.8*. The surrender in excess of actual savings indicated that the departments failed to exercise adequate budgetary controls of watching the flow of expenditure through the monthly expenditure statements.

2.3.10 Anticipated Savings not surrendered

As per para 139 of the Budget Manual, spending Departments are required to surrender grants/appropriations or portion thereof to the Finance Department as and when savings are anticipated. At the end of 2012-13, it was noticed that under 35 cases of grants/appropriations in which savings occurred but no part of it was surrendered by the spending departments. The amount involved was ₹ 20,272.07 crore (*Appendix 2.9*).

Similarly, out of total savings of ₹ 26,115.54 crore under 65 cases (savings of ₹ one crore and above), an amount of ₹ 22,057.21 crore (84 *per cent*) was not surrendered (*Appendix 2.10*), which forms 67 *per cent* of total savings of ₹ 32,706.99 crore. This is indicative of inadequate financial control and resultant blocking of funds thereby resulting in non-availability of funds for alternative purposes of development.

2.3.11 Misclassifications of expenditure between revenue and capital accounts

As per Government Accounting Rules, expenditures on Grants-in-aid cannot be considered as Capital Expenditure and should not be debited to Capital heads.

However, the State Government provided and booked ₹ 4,887.43 crore as 'Grants in aid for Creation of Assets' during the current year under various Capital heads, thereby overstating the Revenue surplus by this amount. Further, the State Government also provided and booked an amount of ₹ seven crore towards Major works under the Revenue section, thereby understating the Revenue surplus to that extent.

2.3.12 Advances from the Contingency Fund

The State Government maintains Contingency Fund under the Contingency Fund Act, 1962 with a corpus amount of ₹ 600 crore for meeting unforeseen expenditure pending authorization of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head in the Consolidated Fund.

The transaction relating to the Contingency Fund is depicted under the Major Head 8000–Contingency Fund in **Statement number 18** of the Finance Accounts. It revealed that ₹ 262.45 crore, drawn from the Contingency Fund during 2012-13 was not recouped to the Fund during the same year and was lying unrecouped at the close of March 2013.

2.3.13 Drawls of funds to avoid lapse of budgetary provision

The Thirteenth Finance Commission recommended that the Public Accounts should not be treated as an alternative to the Consolidated Fund of the State and the Government expenditure should be directly incurred from the Consolidated Fund, avoiding transfer from Consolidated Fund to the Public Accounts. Further, Rule 162 of FHB Volume V, Part I forbids drawls of money from the treasury unless it is required for immediate disbursement. However, we in test check noticed that funds amounting to ₹ 633.11 crore were drawn from the treasury to avoid lapse of funds as per details given in **Table 2.8**.

Table 2.8: Drawls of funds to avoid lapse of budgetary provision

(₹ in crore)

Sl. No.	Number, name of Grant and Department and Major Head	Budget Provision	Audit Observations involving financial repercussions
1	Grant No. 22-Sports Department MH 4202	36.56	₹ 15.17 crore for construction of a stadium at Saifai in Etawah was sanctioned (30 and 31 March 2013) and transferred (31 March 2013) to the Deposit Accounts of the Uttar Pradesh <i>Rajkiya Nirman Nigam</i> Limited (UPRNN).
2	Grant No. 26-Home Department (Police) MH 4055	701.96	₹ 41.64 crore was transferred (31 March 2013) to the works executing agencies during 2012-13 for construction of major works.
3	Grant No. 31-Medical Department (Medical Education and Training) MH 4210	73.09	₹ 23.09 crore for construction of a Allopathy Medical College in Saharanpur was sanctioned (31 March 2013) and was transferred (31 March 2013) to the Deposit Account of UPRNN.
4	Grant No. 37-Urban Development MH 2217 and MH 4217	2,359.25	Grants-in-aid of ₹ 230.88 crore to the local bodies under recommendation of the Thirteenth Finance Commission was withdrawn from the treasury by the Director, Local Bodies on 31 March 2013 and deposited in the Bank Account before transferring it to the Local Bodies. Similarly, ₹ 209.99 crore relating to Urban Infrastructure Grant was drawn from the treasury by Director, Local bodies on 29 and 31 March 2013 and transferred to the local bodies after 2012-13. Further, ₹ 3.07 crore relating to the Solid Waste Management was drawn from the treasury on 31 March 2013 and transferred (July 2013) to Nagar Nigam, Ballia after retaining the amount in Bank.
5	Grant No. 48-Minority Welfare MH 4235	304.62	₹ 84.27 crore relating to multi sectoral development in minority populated districts was withdrawn from the treasury by the Director, Minority Welfare on 31 March 2013 and paid to the executing agencies after close of 2012-13.
6	Grant No. 49-Women and Child Welfare MH 4235	25.00	₹ 25 crore relating to the construction of Aganbadi Centers was sanctioned on 30 March 2013 and drawn from the treasury on 31 March 2013 and deposited in the Personal Ledger Account of Uttar Pradesh Social Welfare Construction Corporation.

(Source: Concerned Departments)

It would be seen from **Table 2.8** that moneys were drawn from the treasury during 2012-13 in disregard to the recommendations made by the Thirteenth Finance Commission and in violation of the Rule of FHB Volume V, Part I by the Departments to avoid lapse of budgetary provisions.

2.3.14 Rush of Expenditure

In terms of Paragraph 211 (e) of the Budget Manual, the rush of expenditure in the closing month of the financial year should be avoided.

During 2012-13, 24 *per cent* of the total Revenue expenditure and 33.52 *per cent* of the total Capital expenditure was incurred during the month of March alone. Such expenditure constituted a significant portion of the entire budget for the year of the departments. Details are given in **Appendix 2.11**.

2.4 Outcome of the Review of Selected Grants

After voting of all Demands for Grants is completed in Legislative Assembly, an Appropriation Bill is introduced for appropriation of the Consolidated Fund of the State all moneys required to meet (a) Grants made by the Assembly and (b) expenditure charged on the Consolidated Fund. The Governor's assent to the Bill is obtained; and when that has been given, the amounts shown in the Act assented to by the Governor and the Schedule thereto become sanctioned Grants for expenditure under various demands.

Out of 92 Grants as per the Appropriation Act, 2012, two Grants namely Grant No. 11- Agriculture and Other Allied Departments (Agriculture) and Grant No. 32- Medical Department (Allopathy) were reviewed in audit in August 2013. The details of amount budgeted for, expenditure and savings etc. for 2012-13 are summarised in **Appendix 2.12**. The results of review are discussed below:

Grant Number-11

Under Grant Number-11 Agriculture and Other Allied Departments (Agriculture), ₹ 3,407.22 crore, including Supplementary provision of ₹ 2.50 crore was provided for 2012-13. Of this, ₹ 2,584.50 crore was spent leaving savings of ₹ 822.72 crore at the end of March 2013.

Grant Number-32

Under Grant Number-32 Medical Department (Allopathy), ₹ 3,796.08 crore, including Supplementary provision of ₹ 5.05 crore was provided for 2012-13. Of this, ₹ 3,161.41 crore was spent leaving savings of ₹ 634.67 crore at the end of March 2013. It indicated that Supplementary provision of ₹ 5.05 crore was in excess of requirement and proved unnecessary.

Scrutiny of the records relating to Grant Numbers 11 and 32 revealed ₹ 74.44 crore, provided for executions/ implementations of nine various programmes/ developmental schemes under various major heads/ sub heads during 2012-13 was not utilized as detailed in **Appendix 2.13**. It revealed cent *per cent* non-utilisation of budget provision of ₹ 74.44 crore leading to their eventual surrenders at the end of 2012-13. This indicated lack of planning in

budgetary process. The provision of ₹ 74.44 crore could have been otherwise utilised in other deficient sectors. The followings points were further noticed:

- A budget provision of ₹ 17.48 crore was made under Grant No. 11 for distribution of gypsum to the farmers to cure the deficiency of micro elements in soil and land development. Against it, the Government sanctioned ₹ 15.12 crore during 2012-13. Of this, only ₹ 5.40 crore was spent and savings of ₹ 9.72 crore occurred due to short supply of gypsum by Uttar Pradesh Agro. It resulted in short distribution of gypsum (64 *per cent*) to the farmers. Likewise, a provision of ₹ 63.61 crore was made under the same Grant under Central Plan/ Centrally Sponsored Schemes for 2012-13 for three schemes³. However, ₹ 18.64 crore was not utilised due to delay in sanction of work plan of the three schemes and was surrendered to the Finance Department on the last day of 2012-13.
- As per Medicine Purchase Policy 2004 of the Government, 20 *per cent* of the budget was to be spent by the Director Central Medical Store Department (CMSD), Lucknow and 80 *per cent* by the field offices. A provision of ₹ 360 crore was made in the budget under Grant No. 32 for purchase of medicine/ chemical. Of this, a sum of ₹ 72 crore (20 *per cent*) was allotted (2012-13) to the Director, CMSD for purchase and distribution of medicines/ chemicals (life-saving drugs) to the Urban and Rural Hospitals. The Director, CMSD, paid ₹ 9.62 crore to the Uttar Pradesh Drug & Pharmaceuticals Limited (UPDPL) during 2012-13 and the balance of ₹ 62.38 crore was surrendered (March 2013) to the Finance Department due to non-manufacturing/supply of medicines by UPDPL.
- There were persistent savings in Grant numbers 11 and 32 under revenue voted section as commented upon in Para number 2.3.2.

2.5 Outcome of Treasury Inspection

There are 77 treasuries and 210 sub treasuries in the State. During 2012-13, inspection of all the treasuries and sub treasuries was carried out by the Office of the Accountant General (Accounts & Entitlement), Uttar Pradesh, Allahabad. Outcomes of the Treasury Inspections are discussed below.

2.5.1 Non-recovery of undisbursed pension of deceased pensioner

In case of death of pensioners, undisbursed amount of pension with interest accrued thereon should be recovered from the concerned banks and be deposited under the receipt head of the Government Account through challan.

However, scrutiny of pension records available in treasuries revealed that in 41 treasuries, undisbursed amount of ₹ 1.08 crore pertaining to 685 cases was not recovered from the banks and was lying with the concerned banks as of 2012-13. Treasury wise non-recovery of undisbursed amount is detailed in *Appendix 2.14*.

Particulars	Budget Provision	Savings
Scheme for increase of Hybrid seed production	₹ 30 crore	₹ 8.89 crore
Incentive scheme for production of Summer Ground Nut	₹ 2.50 crore	₹ 1.50 crore
Insect disease control through different Environmental Resources	₹ 31.11 crore	₹ 8.25 crore
Total	₹ 63.61 crore	₹ 18.64 crore

2.5.2 Excess/under payment of pension/gratuity

Scrutiny of the records of 77 treasuries and 210 sub treasuries revealed that during 2012-13, in seven⁴ treasuries, ₹ 14.74 lakh was paid in excess and in five⁵ treasuries less payment of ₹ 1.35 lakh was made against pension/ family pension. Similarly, in one⁶ treasury ₹ 0.30 lakh was paid in excess and in four⁷ treasuries less payment of ₹ 0.70 lakh was made against retirement gratuity.

2.5.3 e-payment

As per the Government order (June 2012) the e-payment system was to be established by 1 October 2012. Scrutiny of the records of treasuries revealed that in 16 treasuries⁸ out of 77 in the State the e-payment system was not in operation. The Government also ordered in October 2003 to prepare the database of all Government employees in all the districts. However, scrutiny of the records of treasury revealed that in 14 districts,⁹ the database of Government employees was incomplete (2012-13).

2.6 Conclusion

Overall savings of ₹ 29,701.70 crore was the result of savings of ₹ 32,706.99 crore offset by excess of ₹ 3,005.29 crore. Additionally, there were also cases of unnecessary, inadequate, excess savings etc. Excess expenditure of ₹ 15,363.76 crore for 2005-12 and ₹ 2,380.23 crore for 2012-13 require regularisation under Article 205 of the Constitution of India. Besides, there were cases of non-observance of provisions of Budget Manual, non-recovery of undisbursed pensions from the banks and cases of excess/ under payment of pension/ gratuity.

2.7 Recommendations

The Government should ensure that:

- Budgetary control is strengthened in all Departments to avoid cases of provision remaining unutilised.
- Excessive unnecessary supplementary provision and re-appropriation of funds injudiciously is avoided.
- The departmental budget is made more realistic and cases of persistent non-utilisation of funds, excessive provision of funds should be avoided.
- Excess expenditure pending regularization is regularised under Article 205 of the Constitution of India.

⁴ Mau, Bulandshahar, Rampur, Firozabad, Auraiya, Chatrapati Shahuji Maharaj Nagar and Muzaffarnagar.

⁵ Saharanpur, Chatrapati Shahuji Maharaj Nagar, Jaunpur, Ballia and Mau.

⁶ Ramabai Nagar.

⁷ Unnao, Etah, Agra and Kashiram Nagar.

⁸ Kanpur Nagar, Banda, Chitrakoot, Muzaffarnagar, Shaharanpur, Sultanpur, Hamirpur, Lalitpur, Jyotiba Phole Nagar, Bagpat, Barabanki, Lucknow (Collectorate), Hardoi, Siddharthnagar, Chatrapati Shahuji Maharaj Nagar and Fatehpur.

⁹ Kanpur Nagar, Banda, Chitrakoot, Shaharanpur, Mirzapur, Chandauli, Jaunpur, Sant Kabir Nagar, Gautam Buddha Nagar, Ghaziabad, Sant Ravidas Nagar, Gorakhpur, Chatrapati Shahuji Maharaj Nagar and Siddharthnagar.

Chapter

III

FINANCIAL REPORTING

A sound internal financial reporting with relevant and reliable information significantly contributes to efficient and effective governance by the State Government. Compliance with financial rules, procedures and directives as well as the timeliness and quality of reporting on the status of such compliances is thus one of the attributes of good governance. The reports on compliance and controls, if effective and operational, assist the State Government in meeting its basic stewardship responsibilities, including strategic planning and decision making. This Chapter provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.

3.1 Delay in furnishing of Utilisation Certificates

3.1.1 The position of outstanding Utilisation Certificates (UCs) is given in **Table 3.1**.

Table 3.1: Outstanding utilisation certificates

Periods	Number of outstanding UCs	Amount (₹ in crore)
Upto 2010-11	2,52,424	51,811.32
2011-12	17,433	7,276.35
2012-13	23,967	7,537.57
Total	293,824	66,625.24

(Source: Finance Accounts of respective years)

It would be seen from **Table 3.1** that a large number of UCs involving substantial amounts were lying outstanding at the close of 2012-13 (since 2001-02).

3.1.2 In test check, relevant data/information about submission of UCs by the grantees were collected (October 2013) from 13 Departments. We noticed that UCs for an aggregate amount of ₹ 8,149.42 crore were in arrears. The department-wise break-up of the outstanding UCs is given in **Appendix 3.1** and the age-wise delay in their submission is summarised in **Table 3.2**.

Table 3.2: Age-wise Arrears of UCs

Sl. No.	Range of delay in number of years	Total grants paid		UCs outstanding	
		In number	Amount (₹ in crore)	In number	Amount (₹ in crore)
1	0-1	909	5,503.49	407	3,752.24
2	1-3	1,272	6,739.97	532	2,317.33
3	3-5	1,945	2,216.07	856	2,078.96
4	5-7	77	6.25	25	0.89
Total		4,203	14,465.78	1,820	8,149.42

(Source: Records of concerned Departments)

We also noticed that the *Panchyati Raj* Department paid grants for an aggregate amount of ₹ 5,726.68 crore during 2007-12. However, UCs in respect of these were not received (as of October 2013).

Other major departments in default were Social Welfare (₹ 2,094.81 crore), Registrar, Co-operative Societies, Uttar Pradesh (₹ 183.29 crore), Dairy Development Department (₹ 89.92 crore) and Social Welfare Department (Scheduled Tribes Development) (₹ 25.90 crore).

3.1.3 The Minority Department (UP State Haj Committee) sanctioned (2006-07) ₹ 1.20 crore for the families whose members died in stampede at Meena in 2006. However, due to non-identification of legal heir of two deceased families an amount of ₹ 10 lakh was not distributed and retained in saving bank account for the preceding seven years (as of October 2013).

3.2 Detailed Contingency Bills

Drawing and Disbursing Officers¹ are authorised to draw sums of money by preparing Abstract Contingent (AC) Bills by debiting service heads. Detailed Contingent (DC) Bills are presented within one month to the Accountant General (A&E) along with supporting documents. Prolonged non-submission of corresponding DC Bills renders the expenditure under AC Bills opaque. As on 31 March 2013, 7,654 AC Bills amounting to ₹ 64.55 crore were outstanding for want of DC Bills. Year-wise details are given in the **Table 3.3**.

Table 3.3: Outstanding Abstract Contingent Bills

Period	AC Bills drawn but outstanding upto 2011-12 and those drawn during 2012-13		DC Bills Received during 2012-13		AC Bills outstanding as on 31 March 2013	
	Number	Amount (₹ in crore)	Number	Amount (₹ in crore)	Number	Amount (₹ in crore)
Upto 2010-11	10,097	118.12	2,908	73.42	7,189	44.70
2011-12	842	39.42	536	24.33	306	15.09
2012-13	485	28.07	326	23.31	159	4.76
Total	11,424	185.61	3,770	121.06	7,654	64.55

(Source: Finance Accounts of respective years)

Seventy two AC Bills amounting to ₹ 3.51 crore which were drawn in March 2013 includes seven AC Bills amounting to ₹ 1.66 crore drawn on 31 March 2013. Significant expenditure against AC Bills in March indicates inadequate budgetary control.

3.3 Departmental Commercial Undertakings

Departmental Commercial Undertakings finalise *proforma* accounts in prescribed format annually showing the working results of the financial

¹ Vide Government Order No. A-1-3 (1) Ten- 10820/ 2001 dated 24 January 2006.

operations and efficiency in business. The accounts should be submitted to the Accountant General for audit within three months from the month of closure of the accounts.

As of March 2013, there were ten such undertakings in the State. Four of these had not finalised their upto date *proforma* accounts. The department-wise position of arrears of accounts is given in **Appendix 3.2**. The State Pharmacy of Ayurvedic and Unani Medicine (Government investment of ₹ nine lakh) and Criminal Tribes Settlement Tailoring Factory (Government investment of ₹ four lakh), as per their latest accounts, had not finalised their accounts since 1988-89 and 1980-81 as of 2012-13 respectively. Similarly, *proforma* accounts of the Public Distribution System of Foodgrains and State Live Stock cum Agriculture Farm with an investment of ₹ 2,566.73 crore and ₹ 17.03 crore respectively were not finalised for 2010-13. As a result, the investments in Departmental Commercial Undertakings remained beyond the scrutiny of Audit/State Legislature. Non-preparation of accounts has also a risk of fraud and leakage of funds.

3.4 Reporting of pending cases

As per Paragraph 82 of the Financial Rules, cases of defalcation or losses should immediately be reported to the Office of the Principal Accountant General (G&SSA), Uttar Pradesh, Allahabad even though made good by the person responsible for it.

As of 2012-13, 143 such cases involving ₹ 893.84 lakh were pending for settlement. The Department-wise breakup of pending cases and their age-wise analysis is given in **Appendix 3.3**. The nature of these cases is also given in **Appendix 3.4**. The age-profile of the pending cases given in the appendices are summarised in **Table 3.4**.

Table 3.4: Profile of Pending cases

Age-profile of the pending cases			Nature of the pending cases		
Years ranging	Number of cases	Amount involved (₹ in lakh)	Nature of the cases	Number of cases	Amount involved (₹ in lakh)
0 - 5	23	360.76	Theft	65	42.90
5 - 10	23	59.37			
10 - 15	12	71.91	Misappropriation	10	64.89
15 - 20	38	14.33			
20 - 25	20	33.11	Losses	24	171.74
25 & above	27	354.36	Defalcation	44	614.31
Total	143	893.84	Total pending cases	143	893.84

(Source: Records of concerned departments)

We observed that out of 161 cases involving ₹ 895.87 lakh, 18 cases (**Appendix 3.5**) involving ₹ 2.03 lakh were settled/written off during 2012-13

and the remaining 143 cases involving ₹ 893.84 lakh were pending as of March 2013 for various reasons as listed in **Table 3.5**.

Table 3.5: Reasons for Pending cases

Reasons for the delay/ outstanding cases		Number of cases	Amount (₹ in lakh)
i	Awaiting departmental and criminal investigation	27	189.67
ii	Departmental action initiated but not finalised	77	550.40
iii	Criminal proceedings finalised but execution of cases for the recovery of the amount pending	2	4.58
iv	Awaiting orders for recovery or write off	12	7.99
v	Pending in the courts of law	25	141.20
Total		143	893.84

(Source: Records of concerned Departments)

3.5 Booking under Minor Head 800-‘Other Receipts’ and ‘Other Expenditure’

Minor Heads 800-Other Expenditure/Other Receipts are intended to be operated only when the appropriate Minor Head has not been provided in the accounts. Routine operation of Minor Heads 800 is to be discouraged, as it renders the accounts opaque. During 2012-13, ₹ 20,860.88 crore, under the various Revenue and Capital Major Heads of accounts on the expenditure side, constituting about 12.68 *per cent* of the total expenditure (Revenue and Capital), was booked under Minor Head 800-Other Expenditure below the concerned Major Heads. Similarly, ₹ 17,779.03 crore, under various Revenue Major Heads of accounts on the receipt side, constituting about 12.19 *per cent* of the total Revenue Receipts, was booked under Minor Head 800-Other Receipts under concerned Major Heads. Instances where substantial proportion (50 *per cent* or more) of the receipts/expenditure were classified under minor head ‘800 – Other Receipts/Other Expenditure’ are summarised in **Table 3.6**.

Table 3.6: Bookings under Minor Head 800- ‘Other Receipts’ and ‘Other Expenditure’

Particulars	Receipts		Expenditure	
	Amounts (₹ in crore)	Heads of accounts	Amounts (₹ in crore)	Heads of accounts
100 <i>per cent</i> and above	149.87	1456, 0801, 0023, 0217, 0852, 0810, 0215, 0415, 0875, 0047, 0575	677.18	4859, 4070, 2705, 2407, 2885, 2041, 4851, 4853, 5053
Between 75 <i>per cent</i> and 99 <i>per cent</i>	5,633.91	0851, 1055, 0029, 0071, 0235, 0406, 0220, 0075, 0230, 0059, 1452	6,546.96	2801, 2575, 4235, 2425, 4401
Between 50 <i>per cent</i> and 74 <i>per cent</i>	10,372.72	0211, 1054, 0700, 0425, 0403, 0056, 1601	2,775.79	4515, 2700, 2405, 2501, 4406, 4575
Total	16,156.50		9,999.93	

(Source: Finance Accounts 2012-13)

As a result, expenditure incurred under various programmes/ activities of the Government and classified under Minor Head '800- Other expenditure' could not be depicted distinctly in the Finance Accounts 2012-13.

3.6 Non-transfer of Amounts to the Central Road Fund

Government of India releases funds for Central Road Fund as grants-in-aid which is accounted for under the Major Head '1601-Grants-in-aid'. The amounts so released are required to be transferred to the Major Head '8449-Other Deposits-103-Subventions' from Central Road Fund after a provision in the budget is made by the State Government.

We observed that the Government of India transferred grants-in-aid of ₹ 184.76 crore to the Central Road Fund during 2012-13 for construction of roads. However, as no provision was made in the budget during 2012-13 by the Government, the amount could not be transferred to the Major Head '8449-Other Deposits-103-Subventions' from Central Road Fund. The entire amount remained in the Consolidated Fund of the State at the end of March 2013.

3.7 Variation in Cash Balances

The difference of ₹ 22 crore (net credit), as of 31 March 2013, between the Cash Balances of the State Government, as worked out by the Accountant General (A&E) and as reported by the Reserve Bank of India, is mainly due to non-reconciliation of figures by the Agency Banks. This difference in Cash Balances is under reconciliation.

3.8 Transfer of Funds to Personal Deposit Accounts

The State Government is authorized to open Personal Deposit (PD) Accounts for specific purposes. Designated Administrators are authorised to operate these accounts by transfer of funds, which is booked as expenditure against the Consolidated Fund (service major heads) of the State. These PD accounts are required to be closed on the last working day of the following financial year and the unspent balances are to be remitted back to the Government Accounts. The State Government has not followed this procedure. Details are given in **Table 3.7**.

Table 3.7: Status of Personal Deposit Accounts

Opening Balance		Addition during 2012-13		Clearance during 2012-13		Closing Balance	
No. of accounts	Amount involved (₹ in crore)	No. of accounts	Amount involved (₹ in crore)	No. of accounts	Amount involved (₹ in crore)	No. of accounts	Amount involved (₹ in crore)
1572	1,333.86	Nil	1,124.20	70	146.75	1,502	2,311.31
Out of 1,502 PD accounts, 554 were operative and the remaining 948 inoperative.							

(Source: Finance Accounts 2012-13)

Forty three out of the 77 treasuries in the State Government intimated to the Accountant General (A&E) that 837 accounts maintained by them had been reconciled during 2012-13. The status of reconciliation of the remaining 34 treasuries is not known.

3.9 Reconciliation of Receipt and Expenditure

Chief Controlling Officers (CCOs)/ Controlling Officers (COs) are required to reconcile the Receipts and Expenditure of the Government with the figures accounted for by the Accountant General (A&E). During the year, 99.43 *per cent* of the total expenditure and 99.95 *per cent* of the total receipts were reconciled by the CCOs with the Accountant General.

3.10 Non-submission/delay in submission of details of grants/ loans paid

The Regulation on Audit and Accounts, 2007 provides that the Government and heads of Departments sanctioning the assistance should furnish to the Audit Office, by the end of July every year, a statement of such institutions/ organisations to which financial assistance aggregating ₹ 10 lakh or more were paid during the preceding year indicating the amount of assistance, the purpose for which the assistance was sanctioned and the total expenditure of the institutions/organisations so as to identify those which attract audit under Section 14 and 15 of C&AG's (Duties, Powers and Conditions of Services) Act, 1971. However, no such statement was sent to the Audit Office. The Finance Department assured (October 2013) that action will be taken to submit the statement.

3.11 Conclusion

Utilisation Certificates and the Detailed Contingent Bills against Abstract Contingency Bills were outstanding at the close of the financial year 2012-13. Substantial cases of theft and misappropriations, defalcation etc. involving an amount of ₹ 893.84 lakh, were pending either for recovery or write off. The receipts and expenditure were not classified under appropriate heads.

3.12 Recommendations

The Government should ensure that:

- A review of grants provided to the grantees needs to be done to identify the departments not pursuing the receipt of Utilisation Certificates.
- The departmental enquiries in all the cases of theft, misappropriations, losses, defalcations etc. should be conducted expeditiously.

ALLAHABAD
THE

(**MUKESH P SINGH**)
Principal Accountant General (G &SSA)
Uttar Pradesh

COUNTERSIGNED

NEW DELHI
THE

(**SHASHI KANT SHARMA**)
Comptroller and Auditor General of India

APPENDICES

1.1

Profile of the State of Uttar Pradesh

(Reference: Page 1)

A. General Data					
Sl. No.	Particulars			Figures	
1	Area			2,40,928 Sq. Km.	
2	Population				
	a.	As per 2001 Census.		16.62 crore	
	b.	2012-13 (Revised Advance Estimate)		20.63crore	
3	a.	Density of Population (as per 2001 Census) (All India Density = 325 persons per sq.Km)		690 persons per sq. Km.	
	b.	Density of Population (as per 2011 Census) (All India Density = 382 persons per sq.Km)		828 persons per sq Km.	
4	Population below poverty line (BPL) (All India Average = 21.92 <i>per cent</i>)			29.43 <i>per cent</i>	
5	a.	Literacy (as per 2001 Census) (All India Average = 64.8 <i>per cent</i>)		56.27 <i>per cent</i>	
	b.	Literacy (as per 2011 Census) (All India Average = 74.04 <i>per cent</i>)		69.72 <i>per cent</i>	
6	Infant mortality (per 1000 live births) (All India Average = 42 per 1000 live births)			53 per 1000 live births.	
7	Life Expectancy at birth (All India Average =66.10 years)			62.70 years	
8	Gini Coefficient ¹				
	a.	Rural. (All India = 0.29)		0.36	
	b.	Urban. (All India = 0.38)		0.33	
9	Gross State Domestic Product (GSDP) 2012-13 at current prices			₹ 7,69,729 crore	
10	Per capita GSDP CAGR (2003-04 to 2012-13)		Uttar Pradesh	12.45	
			General Category States	14.94	
11	GSDP CAGR (2003-04 to 2012-13)		Uttar Pradesh	14.53	
			General Category States	16.37	
12	Population Growth (2003-04 to 2012-13)		Uttar Pradesh	17.94	
			General Category States	13.22	
B. Financial Data					
Sl. No.	Particulars		Figures (in <i>per cent</i>)		
13	CAGR		2003-04 to 2011-12		2003-04 to 2012-13
			General Category States	Uttar Pradesh	Uttar Pradesh
	a.	Of Revenue Receipts	17.48	19.42	18.51
	b.	Of Own Tax Revenue	17.44	18.42	17.51
	c.	Of Non Tax Revenue	12.64	20.50	21.30
	d.	Of Total Expenditure	14.15	11.62	11.78
	e.	Of Capital Expenditure	16.83	11.06	11.00
	f.	Of Revenue Expenditure on Education	16.85	19.48	18.76
	g.	Of Revenue Expenditure on Health	15.35	16.05	17.55
	h.	Of Salary and Wages ²	14.18	17.63	16.87
	i.	Of Pension.	18.36	21.89	22.43

(Source: Financial data is based on figures in Finance Accounts 2012-13)

¹Gini-coefficient is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less, closer to one inequality is higher.²For the period 2003-04 to 2011-12 or 2012-13 as the case may be.

(A) Structure and Form of Government Accounts (B) Layout of Finance Accounts

(Reference: Paragraph 1.1; Page 2)

Part A: Structure and form of Government Accounts	
<p>Structure of Government Accounts: The accounts of the State Government are kept in three parts: (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.</p> <p>Part I: Consolidated Fund : All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans form one consolidated fund titled 'The Consolidated Fund of State' established under Article 266 (1) of the Constitution of India.</p> <p>Part II: Contingency Fund: Contingency Fund of the State, established under Article 267(2) of the Constitution, is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.</p> <p>Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances, etc., which do not form part of the Consolidated Fund, are kept in the Public Account, set up under Article 266 (2) of the Constitution and are not subject to vote by the State legislature.</p>	
Part B: Layout of Finance Accounts	
Statement No	Layout
<p>The Finance Accounts have been divided into two volumes. Volume I presents the Financial Statements of the Government in the form of commonly understood summarised form while the details are presented in Volume II.</p> <p>Volume I contains the certificates of the Comptroller and Auditor General of India, four summary statements as given below and notes to accounts including accounting policy.</p>	
Volume I	
1	Statement of financial position depicting cumulative figures of assets and liabilities at the end of the financial year.
2	Statement of receipts and disbursements depicting receipts and disbursements in all the three parts.
3	Statement of receipts in Consolidated Fund comprising revenue and capital receipts and receipts from borrowings.
4	Statement of expenditure in Consolidated Fund depicting expenditure by function and nature.
Appendix 1	Cash balances and investment of cash balances.

Volume II	
Part I	
5	Statement of progressive capital expenditure detailing progressive capital expenditure the aggregate of which is depicted in Statement No. 1.
6	Statement of borrowings and other liabilities depicting market loans raised by it and Loans and Advances received from the Government of India.
7	Statement of loans and advances given by the Government of Uttar Pradesh together with recoveries.
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Abstract of Receipts and Disbursements for the year 2012-13

(Reference: Paragraph 1.1.1; Page 2)

(₹ in crore)

		Receipts		Disbursements					
2011-12			2012-13	2011-12			Non-Plan	Plan	Total 2012-13
Part A									
1,30,869.70	I	Revenue receipts	1,45,903.98	1,23,885.17	I	Revenue expenditure	1,14,845.73	25,877.91	1,40,723.64
52,613.43		-Tax revenue	58,098.36	52,946.92		General services	59,119.18	787.54	59,906.72
				47,390.94		Social Services	32,235.57	21,064.75	53,300.32
10,145.30		-Non-tax revenue	12,969.98	25,975.04		-Education, Sports, Art and Culture	22,084.22	7,298.40	29,382.62
				5,770.08		-Health and Family Welfare	4,767.13	2,751.72	7,518.85
50,350.95		-State's share of Union Taxes	57,497.85	1,895.04		-Water Supply, Sanitation, Housing and Urban Development	849.61	110.63	960.24
				84.51		-Information and Broadcasting	57.30	0.94	58.24
4,396.73		-Non-Plan grants	4,341.00	3,382.44		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2,060.11	2,408.27	4,468.38
6,813.28		-Grants for State Plan Schemes	5,518.39	441.88		-Labour and labour Welfare	328.83	773.84	1,102.67
				9,779.27		-Social Welfare and Nutrition	2,023.80	7,720.87	9,744.67
6,549.89		-Grants for Central and Centrally sponsored Plan Schemes	7,478.40	62.68		-Others	64.57	0.08	64.65
00.12		External Grants Assistance	0.00	18,292.21		Economic Services-	17,311.74	4,025.62	21,337.36
				3,651.55		-Agriculture and Other Allied Activities	3,224.39	1,374.04	4,598.43
				4,529.51		-Rural Development	2,837.93	1,787.36	4,625.29

				60.96		-Special Areas Programme	0.00	27.38	27.38
				4,009.32		-Irrigation and Flood control	4,028.94	645.13	4,674.07
				3,535.54		-Energy	4,612.66	37.58	4,650.24
				319.72		-Industry and Minerals	236.84	131.84	368.68
				1,943.87		-Transport	2,121.83	1.10	2,122.93
				30.66		-Science, Technology and Environment	13.90	18.76	32.66
				211.08		-General Economic Services	235.25	2.43	237.68
				5,255.10		Grants-in-aid & Contributions	6,179.24	0.00	6,179.24
1,30,869.70		Total	1,45,903.98	1,23,885.17		Total			1,40,723.64
Nil	II	Revenue deficit carried over to Part B	Nil	6,984.53	II	Revenue Surplus carried over to Part B	-	-	5,180.34
1,30,869.70		Total	1,45,903.98	1,30,869.70		Total			1,45,903.98
Part B									
10,304.99	III	Opening Cash balance including Permanent Advances & Cash Balance Investment	13,446.70	-	III	Opening Overdraft from Reserve Bank of India	-	-	-
-	IV	Miscellaneous Capital receipts	-	21,573.96	IV	Capital Outlay	1,225.78	22,608.51	23,834.29
				1,143.62		General Services	577.06	827.89	1,404.95
				5,187.14		Social Services	57.62	7,536.89	7,594.51
				331.16		-Education, Sports, Art and Culture	5.15	701.93	707.08
				942.39		-Health and Family Welfare	13.28	1,102.34	1,115.62
				3,551.41		-Water Supply, Sanitation, Housing and Urban Development	37.97	4,985.14	5,023.11
				Nil		-Information and Broadcasting	-	-	-
				46.70		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	00	57.97	57.97

				240.09		-Social Welfare and Nutrition	00	608.74	608.74
				75.39		-Others	1.22	80.77	81.99
				15,243.20		Economic Services	591.10	14,243.73	14,834.83
				(-)127.38		-Agriculture and Other Allied Activities	521.36	367.13	888.49
				2,755.84		-Rural Development	0.00	1,051.70	1,051.70
				1,480.80		-Special Areas Programmes	0.00	840.31	840.31
				2,124.87		-Irrigation and Flood Control	0.00	1,896.69	1,896.69
				4,314.36		-Energy	64.38	3,561.50	3,625.88
				3.57		-Industry and Minerals	5.36	1.19	6.55
				4,651.20		-Transport	0.00	6,454.52	6,454.52
				39.94		-General Economic Services	0.00	70.69	70.69
				Nil		Science Technology and Environment	-	-	-
133.17	V	Recoveries of Loans and Advances	418.80	975.57	V	Loans and Advances disbursed	619.49	383.75	1,003.24
00.00		-From Power Projects	-	-		-For Power Projects	-	-	-
74.11		-From Govt. Servants	83.10	115.67		-To Government Servants	106.76	-	106.76
59.06		-From Others	335.70	859.90		-To Others	512.73	383.75	896.48
6,984.53	VI	Revenue Surplus brought down	5,180.34	-	VI	Revenue Deficit brought down	-	-	-
19,652.30	VII	Public debt receipts	15,819.95	8,287.61	VII	Repayment of Public debt-			8,909.04
		-External debt	-			-External debt	-	-	-
19,336.67		-Internal debt other than Ways and Means Advances and overdrafts	15,493.30	6,973.02		-Internal debt other than Ways and Means Advances and Overdrafts			7,513.87
-		- Net transactions under Ways and Means Advances	30.69	-		- Net transactions under Ways and Means Advances	-	-	-
-		- Net transactions under overdraft		-		- Net transactions under overdraft	-	-	-

315.63		-Loans and Advances from Central Government	295.96	1,314.59		-Repayment of Loans and Advances to Central Government		1,395.17
-	VIII	Appropriation to Contingency Fund	-	-	VIII	Appropriation to Contingency Fund		-
39.89	IX	Amount transferred to Contingency Fund	309.65	309.64	IX	Expenditure from Contingency Fund		262.45
1,38,449.36	X	Public Account receipts	1,43,477.51	1,30,970.76	X	Public Account disbursements		1,29,471.51
9,539.26		-Small Savings & Provident Funds	10,096.34	5,908.99		-Small Savings & Provident Funds		6,754.83
10,255.12		-Reserve Funds	9,638.28	4,767.87		-Reserve Funds		5,252.14
89,398.38		-Suspense & Miscellaneous	99,159.77	88,790.15		-Suspense and Miscellaneous		95,620.37
18,705.74		-Remittances	15,954.43	18,914.42		-Remittances		14,968.51
10,550.86		-Deposits & Advances	8,628.69	12,589.33		-Deposits and Advances		6,875.66
-	XI	Closing Overdraft from RBI		13,446.70	XI	Cash Balance at end		15,172.42
				#		-Cash in Treasuries and Local Remittances		#
				(-) 619.34		-Deposits with Reserve Bank		(-)39.52
				13.32		-Departmental Cash Balance including permanent Advances		13.21
				14,052.72		-Cash Balance Investment Account		15,198.73
3,06,433.94		Total	3,24,556.93	3,06,433.94		Total		3,24,556.93

(#) – 'Amount is less than ₹ one lakh'

Actuals, vis-a-vis, Budget Estimates for 2012-13

(Reference: Paragraph 1.1.3; Page 6)

(₹ in crore)

Particulars	Budget Estimates	Revised Estimates	Actuals	Increase/ Decrease (-)	Increase/ Decrease(-) in per cent
1	2	3	4	5 (4-3)	6
Revenue Receipts of which	1,58,847.96	1,56,687.63	1,45,903.98	-10,783.65	-6.88
Own Tax Revenue	62,057.06	60,472.14	58,098.36	-2,373.78	-3.93
Taxes on Sales, Trade etc.	38,492.18	36,616	34,870.16	-1,745.84	-4.77
State excise	10,068.28	10,070	9,782.49	-287.51	-2.86
Taxes on vehicles	3,093.90	3,094	2,992.92	-101.08	-3.27
Stamps and Registration fee	9,307.99	9,021	8,742.17	-278.83	-3.09
Taxes on Goods and Passenger	0	0	1.04	1.04	100
Land Revenue	299.96	676.14	804.64	128.50	19
Other taxes	794.75	995	904.94	-90.06	-9.05
Non Tax Revenue	14,173.82	13,798.08	12,969.98	-828.10	-6
Interest Receipts	980.02	1,422.36	1,186.42	-235.94	-16.59
Miscellaneous General Services	3,973.37	4,914.10	4,494.11	-419.99	-8.55
Non-ferrous Mining and Metallurgical Industries	954	600	722.12	122.12	20.35
Other Non-Tax Revenue	8,266.43	6,861.62	6,567.33	-294.29	-4.29
Share of Union Taxes and Duties	59,528.34	59,528.34	57,497.85	-2,030.49	-3.41
Grants-in-aid from GOI	23,088.74	22,889.07	17,337.79	-5,551.28	-24.25
Revenue Expenditure of which	1,52,963.61	1,51,141.63	1,40,723.64	-10,417.99	-6.89
General Services	64,768.46	62,175.69	59,906.72	-2,268.97	-3.65
Administrative services	13,791.88	13,307.14	11,881.13	-1,426.01	-10.72
Pension and Miscellaneous General Services	18,961.47	18,962.47	17,952.25	-1,010.22	-5.33
Interest Payments & Servicing of Debt	26,793.65	24,759.62	25,182.28	422.66	1.71
Fiscal Services	3,437.89	3,286.91	3,295.33	8.42	0.26
Organs of State	1,783.57	1,859.55	1,595.73	-263.82	-14.19
Social Services	58,637.63	59,081.49	53,300.32	-5,781.17	-9.79
Education, Sports, Art and Culture	32,480.14	32,002.89	29,382.62	-2,620.27	-8.19
Social Welfare and Nutrition	10,630.02	10,864.43	9,744.67	-1,119.76	-10.31
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3,749.58	4,332.04	4,468.38	136.34	3.15
Health and Family Welfare	8,193.71	8,300.77	7,518.85	-781.92	-9.42
Water Supply, Sanitation, Housing and Urban Development	1,123.47	1,134.86	960.24	-174.62	-15.39
Information and Broadcasting	145.99	145.99	58.24	-87.75	-60.11

<i>Labour and Labour Welfare</i>	2,229.82	2,225.63	1,102.67	-1,122.96	-50.46
<i>Others</i>	84.90	74.88	64.65	-10.23	-13.66
Economic Services	23,312.85	23,639.78	21,337.36	-2,302.42	-9.74
<i>Agriculture and Other Allied Services</i>	4,929.27	5,277.38	4,598.44	-678.94	-12.87
<i>Rural Development</i>	5,656.29	5,648.61	4,625.29	-1,023.32	-18.12
<i>Special Area Programme</i>	101.70	102.16	27.38	-74.78	-73.2
<i>Irrigation & Flood Control</i>	5,283.10	5,203.61	4,674.06	-529.55	-10.18
<i>Energy</i>	4,624.91	4,674.91	4,650.24	-24.67	-0.53
<i>Industry & Minerals</i>	393.20	419.49	368.67	-50.82	-12.11
<i>Transport</i>	1,975.35	1,974.96	2,122.93	147.97	7.49
<i>Science, Technology and Environment</i>	33.26	33.26	32.66	-0.6	-1.8
<i>General Economic Services</i>	315.77	305.40	237.69	-67.71	-22.17
Grants-in-aid and Contributions	6,244.67	6,244.67	6,179.24	-65.43	-1.05
Capital expenditure of which	26,978.26	26,147.20	23,834.29	-2,312.91	-8.85
General Services	1,630.69	1,914.48	1,404.95	-509.53	-26.61
Social Services	9,310.20	8,506.21	7,594.51	-911.70	-10.72
<i>Education, Sports, Art and Culture</i>	885.83	921.56	707.08	-214.48	-23.27
<i>Health and Family Welfare</i>	1,412.19	1,447.69	1,115.62	-332.07	-22.94
<i>Water Supply, Sanitation, Housing and Urban Development</i>	5,811.82	5,087.82	5,023.11	-64.71	-1.27
<i>Welfare of Scheduled Caste, Scheduled Tribe and Other Backward Classes</i>	118.39	118.39	57.97	-60.42	-51.03
<i>Social Welfare & Nutrition</i>	797.13	645.91	608.74	-37.17	-5.75
<i>Other Social Services</i>	284.84	284.84	81.99	-202.85	-71.22
Economic Services	16,037.37	15,726.51	14,834.83	-891.68	-5.67
<i>Agriculture and Other Allied Services</i>	503.10	482.60	888.50	405.90	84.11
<i>Rural Development</i>	1,402.26	1,431.76	1,051.70	-380.06	-26.54
<i>Special Area programme</i>	1,979.01	1,939.01	840.31	-1,098.70	-56.66
<i>Irrigation & Flood Control</i>	3,242.60	2,992.53	1,896.69	-1,095.84	-36.62
<i>Energy</i>	3,760.25	3,061.17	3,625.88	564.71	18.45
<i>Industries and Minerals</i>	8.69	9.98	6.54	-3.44	-34.47
<i>Transport</i>	5,043.33	5,710.33	6,454.52	744.19	13.03
<i>Science, Technology and Environment</i>	0	0	0	0	0
<i>General Economic Services</i>	98.13	99.13	70.69	-28.44	-28.69
Revenue surplus (+)/ deficits (-)	5,884	5,546	5,180	-366	-6.6
Fiscal Deficits (-)	21,570	21,210	-19,238	1,972	9.3
Primary surplus (+)/ deficits (-)	-4,953	-4,712	-2,317	2,395	-50.83

1.5

Time series data on the State Government Finances

(Reference: Paragraph 1.3; Page 11)

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
PART A. RECEIPTS					
1. Revenue Receipts	77,831	96,421	1,11,184	1,30,869	1,45,904
(i) Own Tax Revenue	28,659 (37)	33,878(35)	41,110(37)	52,613 (40)	58,098(40)
Taxes on Sales, Trade, etc.	17,482 (61)	20,825 (62)	24,837(60)	33,107 (63)	34,870 (60)
State Excise	4,720 (17)	5,666 (17)	6,723(16)	8,139 (15)	9,782 (17)
Taxes on Vehicles	1,125 (4)	1,404 (4)	1,817(4)	2,376 (4)	2,993 (5)
Stamps and Registration fee	4,138 (14)	4,562 (13)	5,975(15)	7,694 (15)	8,742 (15)
Land Revenue	549 (2)	663 (2)	1,134(3)	491 (1)	805 (1)
Taxes on Goods and Passengers	266(1)	271 (1)	242(1)	5 (0)	1 (0)
Other Taxes	379 (1)	487 (1)	382(1)	801 (2)	905 (2)
(ii) Non Tax Revenue	6,767 (8)	13,601(14)	11,176(10)	10,145 (8)	12,970 (9)
(iii) State's share of Union taxes and duties	30,906 (40)	31,797 (33)	43,464(39)	50,351 (38)	57,498 (39)
(iv) Grants in aid from GoI	11,499 (15)	17,146 (18)	15,434(14)	17,760 (14)	17,338 (12)
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	778	293	485	133	419
4. Total Revenue and Non debt Capital Receipts (1+2+3)	78,609	96,714	1,11,669	1,31,002	1,46,323
5. Public Debt Receipts	16,760	22,489	21,394	19,652	15,820
Internal Debt (excluding Ways and Means Advances and Overdrafts)	16,339 (97)	22,206 (99)	20,317 (95)	19,336 (98)	15,493 (98)
Net transactions under Ways and Means Advances and Overdrafts	-	-	714(3)	-	31 (0)
Loans and Advances from GoI	421 (3)	283 (1)	363(2)	316 (2)	296 (2)
6. Total Receipts in the Consolidated Fund(4+5)	95,369	1,19,203	1,33,063	1,50,654	1,62,143
7. Contingency Fund Receipts	171	83	Nil	40	310
8. Public Account Receipts	1,04,252	99,908	1,27,649	1,38,449	1,43,478
9. Total Receipts of the State (6+7+8)	1,99,792	2,19,194	2,60,712	2,89,143	3,05,931
PART B. EXPENDITURE/DISBURSEMENT					
10. Revenue Expenditure	75,969 (77)	89,374 (77)	1,07,676(83)	1,23,885 (84)	1,40,724 (85)
Plan	17,291 (23)	15,701(18)	21,040(20)	22,616 (18)	25,878 (18)
Non Plan	58,678 (77)	73,673 (82)	86,636(80)	1,01,269 (82)	1,14,846 (82)
General Services (including interest payments)	29,769 (39)	40,641(45)	48,019(45)	52,947 (43)	59,907 (43)
Social Services	28,546 (37)	32,064 (36)	39,567(37)	47,391 (38)	53,300 (38)
Economic Services	14,150 (19)	13,308 (15)	15,725(15)	18,292 (15)	21,338 (15)
Grants-in-aid and contributions	3,504 (5)	3,360 (4)	4,365(4)	5,255 (4)	6,179 (4)
11. Capital Expenditure	22,346 (22)	25,091 (22)	20,273(16)	21,574 (15)	23,834 (14)
Plan	18,088 (81)	19,224 (77)	19,581(97)	20,735 (96)	22,608 (95)
Non Plan	4,258 (19)	5,867 (23)	692(3)	839 (4)	1,226 (5)
General Services	841 (4)	611 (2)	1,002(5)	1,144 (5)	1,405 (6)
Social Services	2,946 (13)	4,702 (19)	4,796(24)	5,187 (24)	7,594 (32)

Economic Services	18,559 (83)	19,778 (79)	14,475(71)	15,243 (71)	14,835 (62)
12. Disbursement of Loans and Advances	807 (1)	942 (1)	968(1)	976 (1)	1,003 (1)
13. Total Expenditure (10+11+12)	99,122	1,15,407	1,28,917	1,46,435	1,65,561
14. Repayments of Public Debt	6,776	7,669	7,383	8,288	8,909
Internal Debt (excluding Ways and Means Advances and Overdrafts)	5,577(82)	6,469 (84)	5,369(73)	6,973 (84)	7,514 (84)
Net transactions under Ways and Means Advances and Overdraft	-	-	714(10)	-	-
Loans and Advances from Government of India	1,199 (18)	1,200 (16)	1,300(17)	1,315 (16)	1,395 (16)
15. Appropriation to Contingency Fund	-	-	-	-	
16. Total disbursement out of Consolidated Fund (Total Expenditure) (13+14+15)	1,05,898	1,23,076	1,36,300	1,54,723	1,74,470
17. Contingency Fund disbursements	-	-	40	310	262
18. Public Account disbursements	1,00,027	1,01,780	1,17,473	1,30,971	1,29,472
19. Total disbursement by the State (16+17+18)	2,05,925	2,24,856	2,53,813	2,86,004	3,04,204
PART C. DEFICITS					
20. Revenue Deficit(-)/Revenue Surplus(+) (1-10)	(+)1,862	(+) 7,047	(+)3,508	(+)6,984	(+)5,180
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-)20,513	(-)18,693	(-)17,248	(-) 15,433	(-)19,238
22. Primary Deficit (21+23)	(-)9,138	(-) 6,705	(-)3,032	(+) 48	(-)2,317
PART D. OTHER DATA					
23. Interest Payments (included in revenue expenditure)	11,375	11,988	14,216	15,481	16,921
24. Financial Assistance to local bodies, etc.	15,822	18,120	30,683	39,214	43,212
25. Ways and Means Advances/Overdraft availed (days)				-	-
Ways and Means Advances availed (days)	-	-	4	-	-
Overdraft availed (days)	-	-	4	-	-
26. Interest on Ways and Means Advances/ Overdraft	-	-	-	-	-
27. Gross State Domestic Product (GSDP)³	4,12,151³	4,91,302⁴	5,88,467⁵	6,87,836⁶	7,69,729⁷
28. Outstanding Fiscal liabilities (year end)	1,87,411	2,01,720	2,24,785	2,43,229	2,59,621
29. Outstanding guarantees (year end) (including interest)	16,084	20,038	20,162	21,752	43,337
30. Maximum amount guaranteed (year end)	27,892	29,311	29,778	29,629	50,459
31. Number of incomplete projects	98	126	119	183	383
32. Capital blocked in incomplete projects	4,598	880.85	2,735	2,453	3,393

³Figures of GSDP for 2008-09 is quick.⁴Figures of GSDP for 2009-10 is advance.⁵Figures of GSDP for 2010-11 is quick.⁶Figures of GSDP for 2011-12 is revised Advance Estimates.⁷Figures of GSDP for 2012-13 is revised Advance Estimate.

PART E. FISCAL HEALTH INDICATORS					
I Resource Mobilisation					
Own Tax revenue/GSDP	6.95	6.90	6.99	7.65	7.55
Own Non-Tax Revenue/GSDP	1.64	2.77	1.90	1.47	1.69
Central Transfers/GSDP	7.50	6.47	7.39	7.32	7.47
II Expenditure Management					
Total Expenditure/GSDP	24.05	23.49	21.91	21.29	21.51
Total Expenditure/Revenue Receipts	127.36	119.69	115.95	111.89	113.47
Revenue Expenditure/Total Expenditure	76.64	77.44	83.52	84.60	85.00
Expenditure on Social Services/Total Expenditure	32	32	34	36	37
Expenditure on Economic Services/Total Expenditure	33	29	23	23	22
Capital Expenditure/Total Expenditure	23	22	16	15	14
Capital Expenditure on Social and Economic Services/Total Expenditure.	22	21	15	14	14
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	-	-	-		
Fiscal deficit/GSDP	(-)4.98	(-)3.80	(-)2.93	(-) 2.24	(-)2.50
Primary Deficit (surplus) /GSDP	(-)2.22	(-)1.36	(-)0.52	(+) 0.007	(-)0.30
Revenue Deficit/Fiscal Deficit	--	--	--		
Primary Revenue Balance/GSDP	(-) 2.31	(-) 1.01	(-)1.82	(-) 1.24	(-)1.53
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	45	41	38	35	34
Fiscal Liabilities/RR	241	209	202	186	178
Primary deficit <i>vis-a-vis</i> quantum spread	(+)8,426	(+)17,733	(+)23,413	(+) 23,134	(+)10,282
Debt Redemption (Principal +Interest)/ Total Debt Receipts	96	96	84	94	101
V Other Fiscal Health Indicators					
Return on Investment (₹ in crore)	1.26	0.84	26.81	38.17	62.70
Balance from Current Revenue (₹ in crore)	13,960	14,422	19,530	24,864	26,323
Financial Assets/Liabilities	0.66	0.72	0.77	0.81	0.85

Figures in brackets represent percentages (rounded) to total of each sub-heading

@ GSDP figures communicated by the Government adopted.

1.6

(A) Own Tax Revenue during 2008-13

(B) Non Tax Revenue during 2008-13

(Reference: Paragraph 1.3.1 Page 13)

(A) Own Tax Revenue during 2008-13

(₹ in crore)

Heads	2008-09	2009-10	2010-11	2011-12	2012-13	
					Revised Estimate	Actuals
Taxes on sales, Trade etc.	17,482	20,825	24,837	33,107	36,616	34,870
State Excise	4,720	5,666	6,723	8,139	10,070	9,782
Taxes on Vehicles	1,125	1,404	1,817	2,376	3,094	2,993
Stamp and Registration Fee	4,138	4,562	5,975	7,694	9,021	8,742
Land Revenue	549	663	1,134	491	676	805
Taxes on goods and passenger	266	271	242	5	00	1
Other taxes	379	487	382	801	995	905
Total A	28,659	33,878	41,110	52,613	60,472	58,098

(B) Non-Tax Revenue during 2008-13

(₹ in crore)

Heads	2008-09	2009-10	2010-11	2011-12	2012-13	
					Revised Estimate	Actuals
Interest Receipts, Dividend and Profits	1,013	631	716	827	1,422	1,249
General Services	2,120	8,482	5,807	4,907	4,914	5,069
Social Services	1,829	2,622	3,019	2,662	5,589	4,670
Economic Services	1,805	1,866	1,634	1,749	1,873	1,982
Total B	6,767	13,601	11,176	10,145	13,798	12,970
Grand Total (A + B)	35,426	47,479	52,286	62,758	74,270	71,068

Summarised Financial Position of the Government as on 31 March 2013

(Reference: Paragraph 1.9.1 and 1.9.2 Page 30)

(₹ in crore)

As on 31.03.2012	Liabilities		As on 31.03.2013
1,40,388.62	Internal Debt -		1,48,398.74
77,837.61	Market Loans bearing interest	84,100.69	
3.21	Market Loans not bearing interest	2.85	
18.91	Loans from Life Insurance Corporation of India	13.99	
62,559.58	Loans from other Institutions	64,281.21	
-30.69	Ways and Means Advances	00	
-	Overdrafts from Reserve Bank of India	-	
17,510.87	Loans and Advances from Central Government -		16,411.66
9.96	Pre 1984-85 Loans	9.96	
101.29	Non-Plan Loans	93.85	
17,201.43	Loans for State Plan Schemes	16,198.90	
0.80	Loans for Central Plan Schemes	0.80	
195.96	Loans for Centrally Sponsored Plan Schemes	106.72	
1.43	Ways and Means Advances	1.43	
600.00	Contingency Fund (Corpus)	-	600.00
37,730.24	Small Savings, Provident Funds, etc.	-	41,071.76
16,015.72	Deposits	-	17,768.76
31,583.69	Reserve Funds	-	35,969.82
433.57	Remittance Balances	-	1,419.49
2,44,262.71	Total		2,61,640.23
	Assets		
1,78,439.34	Gross Capital Outlay on Fixed Assets -	-	2,02,273.63
42,607.07	Investments in shares of Companies, Corporations, etc.	46,227.91	
1,35,832.27	Other Capital Outlay	1,56,045.72	
309.64	Contingency Fund (unrecouped)	-	262.45
10,987.99	Loans and Advances -	-	11,572.44
2,681.49	Loans for Power Projects	2,462.40	
8,134.14	Other Development Loans	8,914.01	
172.36	Loans to Government servants and Miscellaneous loans	196.03	
45.20	Reserve Fund Investments	-	45.20
9.11	Advances	-	9.10
(-) 4,555.23	Suspense and Miscellaneous Balances	-	-8,094.63
13,446.70	Cash -		15,172.42
	Cash in Treasuries and Local Remittances	00	
-619.34	Deposits with Reserve Bank	(-)39.52	
12.90	Departmental Cash Balance	-	
00.42	Permanent Advances	0.42	
14,052.72	Cash Balance Investments	15,198.73	
45,579.96	Deficit on Government Account -		40,399.62
52,564.49	(i)Accumulated deficit at the beginning of the year	45,579.96	
6,984.53	(ii)Less: Revenue Surplus of the current year	5,180.34	
2,44,262.71	Total		2,61,640.23

Explanatory Notes for Appendices 1.3 and 1.7

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in *Appendix 1.7*, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of ₹ 21.99 crore (Net credit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank".

1.8

Details of Reserve Fund

(Reference: Paragraph 1.9.3 Page 31)

(₹ in lakh)

Particulars	Opening Balance	Receipt	Disbursement	Closing Balance
2010-11				
Reserve Funds				
Reserve Fund bearing Interest				
8115-Depreciation/Renewal Reserve Fund	1,60,462.23	0.00	93,613.69	66,848.54
103-Depreciation Reserve Fund-Government Commercial Departments and Undertakings	1,64,903.80	0.00	93,613.69	71,290.11
105-Depreciation Reserve Fund-Investment Account	-4,441.57	0.00	0.00	- 4,441.57
8121-General and Other Reserve Fund	126.69	0.00	0.00	126.69
102-Development Fund for Agricultural Purposes	120.50	0.00	0.00	120.50
111-Contingency Reserve fund-Electricity	6.19	0.00	0.00	6.19
Total	1,60,588.92	0.00	93,613.69	66,975.23
Reserve Fund not bearing interest				
8222-Sinking Fund	20,78,247.98	7,32,268.60	3,92,537.04	24,17,979.54
01-Appropriation for Reduction of Avoidance of Debt	20,78,247.98	7,32,268.60	3,92,537.04	24,17,979.54
101-Sinking Funds				
8223-Famine Relief Fund	853.50	0.00	0.00	853.50
101-Famine Relief Fund	931.51	0.00	0.00	931.51
102-Famine Relief Fund Investment Account	-78.01	0.00	0.00	-78.01
8225-Roads and Bridge fund	99,841.03	0.00	0.00	99,841.03
101-State Road and Bridges Fund	99,841.03	0.00	0.00	99,841.03
8226-Depreciation/Renewal Reserve Funds	4,887.77	11.00	0.00	4,898.77
102-Depreciation Reserve Fund of Government Noncommercial Departments	4,887.77	11.00	0.00	4,898.77
8229-Development and Welfare Funds	38,964.26	86,860.09	84,646.89	41,177.46
101-Development Funds for Educational Purposes	4,187.07	0.34	0.00	4,187.41
102-Development Funds for Medical and Public Health Purposes	1,061.04	29.69	5.84	1,084.89
103-Development Funds for Agricultural Purposes	0.00	0.00	0.00	0.00
105-Sugar Development Funds	941.91	-267.36	-325.45	1,000.00
106-Industrial Development Funds	964.34	29,969.94	27,911.90	3,022.38
109-Cooperative Development Funds	4.77	0.00	0.00	4.77
200-Other Development and Welfare Funds	31,805.13	57,127.48	57,054.60	31,878.01
8235-General and Other Reserve Funds	-12,124.15	38,544.34	53,021.37	-26,601.18
101-General Reserve Funds of Government Commercial Departments/Undertakings	467.88	5.34	0.00	473.22
102-Jamindari Abolition Funds	707.78	0.00	0.00	707.78
103-Religious and Charitable Endowment Fund	33.79	0.00	0.00	33.79
105-General Insurance Fund	27.78	0.00	0.00	27.78
111-Calamity Relief Fund	15,266.86	38,539.00	53,021.37	-29,749.23
200-Other Funds	1,905.48	0.00	0.00	1,905.48
Total	22,10,670.39	8,57,684.03	5,30,205.30	25,38,149.12
Grand Total	23,71,259.31	8,57,684.03	6,23,818.99	26,05,124.35

2011-12				
Reserve Funds				
Reserve Fund bearing interest				
8115-Depreciation/Renewal Reserve Fund	66,848.54	0.00	65,000.00	1,848.54
103-Depreciation Reserve Fund-Government Commercial Departments and Undertakings	71,290.11	0.00	65,000.00	6,290.11
105-Depreciation Reserve Fund-Investment Account	-4,441.57	0.00	0.00	-4,441.57
8121-General and other Reserve Fund	126.69	0.00	0.00	126.69
102-Development Fund for Agricultural Purposes	120.50	0.00	0.00	120.50
111-Contingency Reserve Fund-Electricity	6.19	0.00	0.00	6.19
Total	66,975.23	0.00	65,000.00	1,975.23
Reserve Fund not bearing interest				
8222-Sinking Fund	24,17,979.54	8,62,661.20	2,99,673.79	29,80,966.95
01-Appropriation for Reduction of Avoidance of Debt	24,17,979.54	8,62,661.20	2,99,673.79	29,80,966.95
101-Sinking Funds				
8223-Famine Relief Fund	853.50	0.00	0.00	853.50
101-Famine Relief Fund	931.51	0.00	0.00	931.51
102-Famine Relief Fund Investment Account	-78.01	0.00	0.00	-78.01
8225-Roads and Bridge Fund	99,841.03	0.00	0.00	99,841.03
101-State Road and Bridges Fund	99,841.03	0.00	0.00	99,841.03
8226-Depreciation/Renewal Reserve Funds	4,898.77	11.00	0.00	4,909.77
102-Depreciation Reserve Fund of Government Non-commercial Departments	4,898.77	11.00	0.00	4,909.77
8229-Development and Welfare Funds	41,177.46	50,673.66	48,880.57	42,970.55
101-Development Funds for Educational Purposes	4,187.41	4.73	0.00	4,192.14
102-Development Funds for Medical and Public Health Purposes	1,084.89	0.00	0.00	1,084.89
103-Development Funds for Agricultural Purposes	0.00	0.00	0.00	0.00
105-Sugar Development Funds	1,000.00	0.00	0.00	1,000.00
106-Industrial Development Funds	3,022.38	0.00	0.00	3,022.38
109-Cooperative Development Funds	4.77	0.00	0.00	4.77
200-Other Development and Welfare Funds	31,878.01	50,668.93	48,880.57	33,666.37
8235-General and other Reserve funds	-26,601.18	1,12,166.07	63,232.97	22,331.92
101-General Reserve Funds of Government Commercial Departments/Undertakings	473.22	10.48	0.00	483.70
102-Jamindari Abolition Funds	707.78	0.00	0.00	707.78
103-Religious and charitable Endowment Fund	33.79	0.00	0.00	33.79
105-General Insurance Fund	27.78	0.00	0.00	27.78
111-Calamity Relief Fund	-29,749.23	1,10,789.94	63,232.97	17,807.74
200-Other Funds	1,905.48	1,365.65	0.00	3,271.13
Total	25,38,149.12	10,25,511.93	4,11,787.33	31,51,873.72
Grand Total	26,05,124.35	10,25,511.93	4,76,787.33	31,53,848.95

2012-13				
Reserve Funds				
Reserve Fund bearing Interest				
8115-Depreciation/Renewal Reserve Fund	1,848.54	0.00	0.00	1,848.54
103-Depreciation Reserve Fund-Government Commercial Departments and Undertakings	6,290.11	0.00	0.00	6,290.11
105-Depreciation Reserve Fund-Investment Account	-4,441.57	0.00	0.00	-4,441.57
8121-General and Other Reserve Fund	126.69	0.00	0.00	126.69
102-Development Fund for Agricultural Purposes	120.50	0.00	0.00	120.50
111-Contingency Reserve Fund-Electricity	6.19	0.00	0.00	6.19
Total	1,975.23	0.00	0.00	1,975.23
Reserve Fund not bearing Interest				
8222-Sinking Fund	29,80,966.95	8,26,168.64	3,23,691.26	34,83,444.33
01-Appropriation for Reduction of Avoidance of Debt 101-Sinking Funds	29,80,966.95	8,26,168.64	3,23,691.26	34,83,444.33
8223-Famine Relief Fund	853.50	0.00	0.00	853.50
101-Famine Relief Fund	931.51	0.00	0.00	931.51
102-Famine Relief Fund Investment Account	-78.01	0.00	0.00	-78.01
8225-Roads and Bridge Fund	99,841.03	0.00	94,096.38	5,744.65
101-State Road and Bridges Fund	99,841.03	0.00	94,096.38	5,744.65
8226-Depreciation/Renewal Reserve Funds	4,909.77	11.00	0.00	4,920.77
102-Depreciation Reserve Fund of Government Non-Commercial Departments	4,909.77	11.00	0.00	4,920.77
8229-Development and Welfare Funds	42,970.55	71,319.89	60,385.18	53,905.26
101-Development Funds for Educational Purposes	4,192.14	133.93	0.00	4,326.07
102-Development Funds for Medical and Public Health Purposes	1,084.89	3.95	0.00	1,088.84
103-Development Funds for Agricultural Purposes	00	00	00	00
105-Sugar Development Funds	1,000.00	0.00	0.00	1,000.00
106-Industrial Development Funds	3,022.38	0.00	0.00	3,022.38
109-Cooperative Development Funds	4.77	0.00	0.00	4.77
200-Other Development and Welfare Funds	33,666.37	71,182.01	60,385.18	44,463.20
8235-General and Other Reserve Funds	22,331.92	66,328.45	47,041.57	41,618.80
101-General Reserve Funds of Government Commercial Departments/Undertakings	483.70	4.80	0.00	488.50
102-Jamindari Abolition Funds	707.78	0.00	0.00	707.78
103-Religious and Charitable Endowment Fund	33.79	0.00	0.00	33.79
105-General Insurance Fund	27.78	0.00	0.00	27.78
111-Calamity Relief Fund	17,807.74	62,458.00	47,041.57	33,224.17
200-Other Funds	3,271.13	3,865.65	0.00	7,136.78
Total	31,51,873.72	9,63,827.98	5,25,214.39	35,90,487.31
Grand Total	31,53,848.95	9,63,827.98	5,25,214.39	35,92,462.54

2.1

Cases of Grants and Appropriations under Savings

(Reference: Paragraph 2.2; Page 46)

(₹ in thousands)

Sl. No.	Grant No.	Name of Grants	Total grant or appropriation	Expenditure	Savings
REVENUE					
	1	Excise Department			
1		Voted	1,26,78,31	1,17,16,44	9,61,87
2		Charged	20,00	6,39	13,61
	2	Housing Department			
3		Voted	1,38,49,04	1,14,98,21	23,50,83
	3	Industries Department (Small Industry and Export Promotion)			
4		Voted	1,19,89,28	1,10,08,83	9,80,45
5		Charged	6,00	..	6,00
	4	Industries Department (Mines and Minerals)			
6		Voted	22,87,69	19,33,32	3,54,37
	6	Industries Department (Handloom Industries)			
7		Voted	1,04,53,39	64,32,76	40,20,63
	7	Industries Department (Heavy and Medium Industries)			
8		Voted	69,85,34	18,05,97	51,79,37
	8	Industries Department (Printing and Stationery)			
9		Voted	1,34,03,07	1,21,77,90	12,25,17
	9	Power Department-			
10		Voted	55,29,32,12	55,28,88,28	43,84
11		Charged	39,46,50	32,88,71	6,57,79
	10	Agriculture and Other Allied Departments (Horticultural & Sericulture Development)			
12		Voted	1,96,60,89	1,68,82,26	27,78,63
13		Charged	1,10,62	1,02,37	8,25
	11	Agriculture and Other Allied Departments (Agriculture)			
14		Voted	26,90,05,45	20,45,13,40	6,44,92,05
15		Charged	15,20	7,37	7,83
	12	Agriculture and Other Allied Departments (Land Development & Water Resources)			
16		Voted	3,06,00,01	2,17,45,70	88,54,31
	13	Agriculture and Other Allied Departments (Rural Development)			
17		Voted	14,28,23,11	13,24,43,84	1,03,79,27
18		Charged	15,50	9,72	5,78
	14	Agriculture and Other Allied Departments (Panchayati Raj)			
19		Voted	38,73,89,04	29,66,35,59	9,07,53,45
	15	Agriculture and Other Allied Departments (Animal Husbandry)			
20		Voted	5,07,05,66	4,83,99,22	23,06,44
	16	Agriculture and Other Allied Departments (Dairy Development)			
21		Voted	84,50,43	72,11,05	12,39,38
22		Charged	10	..	10

	17	Agriculture and Other Allied Departments (Fisheries)			
23		Voted	80,11,07	46,93,66	33,17,41
	18	Agriculture and Other Allied Departments (Co-operative)			
24		Voted	11,53,56,48	11,32,51,71	21,04,77
25		Charged	5,24,24	5,23,68	56
	19	Personnel Department (Training and other Expenditure)			
26		Voted	8,85,13	4,65,04	4,20,09
	20	Personnel Department (Public Service Commission)			
27		Voted	1,88,47	1,88,18	29
28		Charged	30,88,00	30,87,99	1
	21	Food and Civil Supplies Department			
29		Voted	72,58,34	61,50,53	11,07,81
	22	Sports Department			
30		Voted	48,64,91	45,75,14	2,89,77
	23	Cane Development Department (Cane)			
31		Voted	1,41,34,50	1,16,80,57	24,53,93
32		Charged	1,50	46	1,04
	24	Cane Development Department (Sugar Industry)			
33		Voted	49,02,34	45,12,33	3,90,01
	25	Home Department (Jails)			
34		Voted	3,85,96,00	3,85,81,02	14,98
35		Charged	10,00	11	9,89
	26	Home Department (Police)			
36		Voted	96,91,40,09	88,97,99,73	7,93,40,36
37		Charged	75,00	54,69	20,31
	27	Home Department (Civil Defence)			
38		Voted	4,76,51,68	4,06,08,78	70,42,90
	28	Home Department (Political Pension and other Expenditure)			
39		Voted	1,41,32,14	1,13,41,52	27,90,62
	29	Confidential Department (Governor's Secretariat)			
40		Charged	9,89,76	9,20,08	69,68
	30	Confidential Department (Revenue Special Intelligence Directorate and other Expenditure)			
41		Voted	3,60,14	3,56,63	3,51
	31	Medical Department (Medical Education and Training)			
42		Voted	11,69,98,87	10,83,90,11	86,08,76
	32	Medical Department (Allopathy)			
43		Voted	32,12,19,24	28,08,40,11	4,03,79,13
44		Charged	20,00	..	20,00
	33	Medical Department (Ayurvedic and Unani)			
45		Voted	4,82,92,27	4,33,76,68	49,15,59
	34	Medical Department (Hmoeopathy)			
46		Voted	2,12,75,53	2,07,73,17	5,02,36
	35	Medical Department (Family Welfare)			
47		Voted	25,56,88,98	23,35,64,22	2,21,24,76
48		Charged	16,00	1,24	14,76
	36	Medical Department (Public Health)			
49		Voted	4,39,69,47	3,94,21,00	45,48,47
50		Charged	2,00	17	1,83

	37	Urban Development Department			
51		Voted	11,50,50,81	9,11,99,73	2,38,51,08
	38	Civil Aviation Department			
52		Voted	32,67,86	26,90,41	5,77,45
	39	Language Department			
53		Voted	11,21,72	10,81,54	40,18
	40	Planning Department			
54		Voted	1,78,95,99	1,12,51,78	66,44,21
	41	Election Department			
55		Voted	2,36,93,04	2,00,15,44	36,77,60
	42	Judicial Department			
56		Voted	11,62,79,07	9,84,26,72	1,78,52,35
57		Charged	2,07,64,49	1,76,32,52	31,31,97
	43	Transport Department			
58		Voted	1,15,70,34	97,12,93	18,57,41
	44	Tourism Department			
59		Voted	23,76,56	18,23,73	5,52,83
	45	Environment Department			
60		Voted	3,96,50	3,36,64	59,86
	46	Administrative Reforms Department			
61		Voted	9,82,14	6,68,57	3,13,57
	47	Technical Education Department			
62		Voted	2,36,19,21	1,70,10,71	66,08,50
63		Charged	1,02	..	1,02
	48	Minorities Welfare Department			
64		Voted	16,49,01,99	15,44,75,62	1,04,26,37
65		Charged	2,05	1,70	35
	49	Women and Child Welfare Department			
66		Voted	43,76,43,62	40,03,46,44	3,72,97,18
67		Charged	1,00	..	1,00
	50	Revenue Department (District Administration)			
68		Voted	6,50,14,07	4,94,66,63	1,55,47,44
69		Charged	17,00	12,64	4,36
	52	Revenue Department (Board of Revenue and Other Expenditure)			
70		Voted	21,40,50,93	17,87,49,08	3,53,01,85
	53	National Integration Department			
71		Voted	1,21,90	66,33	55,57
	54	Public Works Department (Establishment)			
72		Voted	15,07,60,23	8,26,15,37	6,81,44,86
73		Charged	4,00	2,56	1,44
	58	Public Works Department (Communications - Roads)			
74		Charged	5,00	1,19	3,81
	59	Public Works Department (Estate Directorate)			
75		Voted	1,22,71,52	1,21,73,32	98,20
	60	Forest Department			
76		Voted	4,19,98,91	4,18,32,54	1,66,37
77		Charged	13,70	..	13,70

	61	Finance Department (Debt Services and Other Expenditure)			
78		Voted	69,59,78,28	68,94,33,00	65,45,28
79		Charged	2,65,01,79,10	2,48,56,65,74	16,45,13,36
	62	Finance Department (Superannuation Allowances and Pensions)			
80		Voted	1,42,08,55,76	1,35,30,79,95	6,77,75,81
	63	Finance Department (Treasury and Accounts Administration)			
81		Voted	2,02,62,01	1,40,47,49	62,14,52
	65	Finance Department (Audit, Small Savings etc.)			
82		Voted	1,71,07,52	1,57,74,71	13,32,81
	66	Finance Department (Group Insurance)			
83		Voted	22,89,19	22,81,65	7,54
84		Charged	1,64,06,13	1,64,06,12	1
	67	Legislative Council Secretariat			
85		Voted	29,65,32	24,72,14	4,93,18
86		Charged	78,79	47,84	30,95
	68	Legislative Assembly Secretariat			
87		Voted	82,58,93	72,14,97	10,43,96
88		Charged	1,08,89	72,81	36,08
	69	Vocational Education Department			
89		Voted	2,36,77,13	1,98,43,08	38,34,05
	70	Science and Technology Department			
90		Voted	68,05,97	67,91,66	14,31
	71	Education Department (Primary Education)			
91		Voted	2,40,80,46,77	2,22,14,66,27	18,65,80,50
	72	Education Department (Secondary Education)			
92		Voted	85,31,31,10	72,54,54,47	12,76,76,63
93		Charged	2,70	50	2,20
	73	Education Department (Higher Education)			
94		Voted	22,87,87,76	14,71,78,74	8,16,09,02
95		Charged	1,00	..	1,00
	75	Education Department (State Council of Education Research & Training)			
96		Voted	85,61,28	74,62,60	10,98,68
	76	Labour Department (Labour Welfare)			
97		Voted	10,23,95,40	2,08,80,20	8,15,15,20
98		Charged	10	..	10
	77	Labour Department (Employment)			
99		Voted	7,71,36,91	5,68,90,12	2,02,46,79
	78	Secretariat Administration Department			
100		Voted	4,76,80,26	4,06,72,42	70,07,84
	79	Social Welfare Department (Welfare of the Handicapped & Backward Classes)			
101		Voted	19,12,01,19	18,49,69,19	62,32,00
	80	Social Welfare Department (Social Welfare and Welfare of Scheduled Castes)			
102		Voted	34,41,79,46	33,91,25,48	50,53,98
	81	Social Welfare Department (Tribal Welfare)			
103		Voted	59,84,57	46,51,64	13,32,93
104		Charged	10	..	10

	82	Vigilance Department			
105		Voted	33,86,96	28,48,10	5,38,86
106		Charged	3,60,37	3,52,33	8,04
	83	Social Welfare Department (Special Component Plan for Scheduled Castes)			
107		Voted	71,74,37,26	54,12,26,80	17,62,10,46
	84	General Administration Department			
108		Voted	64,80,76	2,93,48	61,87,28
	85	Public Enterprises Department			
109		Voted	4,47,85	3,84,55	63,30
	86	Information Department			
110		Voted	1,44,94,18	56,83,62	88,10,56
	87	Soldier's Welfare Department			
111		Voted	42,94,06	34,29,91	8,64,15
	88	Institutional Finance Department (Directorate)			
112		Voted	5,27,84	4,88,59	39,25
	89	Institutional Finance Department (Commercial Tax)			
113		Voted	4,67,61,09	4,31,77,93	35,83,16
	90	Institutional Finance Department (Entertainment and Betting Tax)			
114		Voted	70,43,45	69,82,45	61,00
	91	Institutional Finance Department (Stamps & Registration)			
115		Voted	2,43,33,02	2,38,99,94	4,33,08
116		Charged	4	..	4
	92	Culture Department			
117		Voted	39,93,58	36,03,17	3,90,41
118		Charged	5	..	5
	94	Irrigation Department (Works)			
119		Voted	21,81,42,80	19,82,63,73	1,98,79,07
	95	Irrigation Department (Establishment)			
120		Voted	27,14,52,21	22,31,11,72	4,83,40,49
121		Charged	50,00	27,67	22,33
Total Voted			12,75,32,54,76	11,27,68,90,20	1,47,63,64,56
Total Charged			2,69,72,15,62	2,52,86,06,27	16,86,09,35
Total Revenue			15,45,04,70,38	13,80,54,96,47	1,64,49,73,91
CAPITAL					
	1	Excise Department			
1		Voted	2,89,19	1,18,20	1,70,99
	2	Housing Department			
2		Voted	4,78,76,24	4,76,33,38	2,42,86
	3	Industries Department (Small Industry and Export Promotion)			
3		Voted	3,49,15	3,35,35	13,80
	4	Industries Department (Mines and Minerals)			
4		Voted	7,00,00	5,36,16	1,63,84
	7	Industries Department (Heavy and Medium Industries)			
5		Voted	1,55,01,07	1,54,94,61	6,46
	8	Industries Department (Printing and Stationery)			
6		Voted	5,00,00	1,76,50	3,23,50
	9	Power Department-			
7		Voted	31,92,52,00	31,63,58,78	28,93,22

	10	Agriculture and Other Allied Departments (Horticultural & Sericulture Development)			
8		Voted	8,20,00	7,28,25	91,75
	11	Agriculture and Other Allied Departments (Agriculture)			
9		Voted	7,17,01,56	5,39,29,00	1,77,72,56
	13	Agriculture and Other Allied Departments (Rural Development)			
10		Voted	25,85,71,28	23,82,49,12	2,03,22,16
	14	Agriculture and Other Allied Departments (Panchayati Raj)			
11		Voted	6,25,78,97	3,02,50,75	3,23,28,22
	15	Agriculture and Other Allied Departments (Animal Husbandry)			
12		Voted	17,40,60	7,05,53	10,35,07
	16	Agriculture and Other Allied Departments (Dairy Development)			
13		Voted	20,00,00	..	20,00,00
	18	Agriculture and Other Allied Departments (Co-operative)			
14		Voted	22,52,58	6,94,58	15,58,00
15		<i>Charged</i>	10,32,82	9,66,57	66,25
	19	Personnel Department (Training and Other Expenditure)			
16		Voted	9,00,00	..	9,00,00
	21	Food and Civil Supplies Department			
17		Voted	96,44,12,57	86,04,63,45	10,39,49,12
18		<i>Charged</i>	9,17,68,60	9,16,07,77	1,60,83
	22	Sports Department			
19		Voted	89,90,09	89,90,06	3
	25	Home Department (Jails)			
20		Voted	1,30,10,31	1,29,10,59	99,72
	26	Home Department (Police)			
21		Voted	7,14,11,75	3,50,87,44	3,63,24,31
	27	Home Department (Civil Defence)			
22		Voted	13,37,46	5,46,65	7,90,81
	28	Home Department (Political Pension and Other Expenditure)			
23		Voted	30,00	..	30,00
	31	Medical Department (Medical Education and Training)			
24		Voted	7,11,45,58	6,90,96,18	20,49,40
	32	Medical Department (Allopathy)			
25		Voted	5,83,68,94	3,53,00,82	2,30,68,12
	33	Medical Department (Ayurvedic and Unani)			
26		Voted	35,38,71	28,08,33	7,30,38
	34	Medical Department (Homeopathy)			
27		Voted	30,31,74	29,39,78	91,96
	36	Medical Department (Public Health)			
28		Voted	26,53,00	..	26,53,00
	37	Urban Development Department			
29		Voted	33,88,11,39	26,50,11,98	7,37,99,41
	38	Civil Aviation Department			
30		Voted	55,00,00	23,97,82	31,02,18
	40	Planning Department			
31		Voted	19,59,49,99	14,99,79,88	4,59,70,11
	42	Judicial Department			
32		Voted	4,14,22,30	3,92,99,18	21,23,12
33		<i>Charged</i>	62,79,51	10,91,76	51,87,75

	43	Transport Department			
34		Voted	12,91,74	11,47,85	1,43,89
	44	Tourism Department			
35		Voted	99,13,12	71,24,21	27,88,91
	47	Technical Education Department			
36		Voted	2,66,95,88	1,34,65,34	1,32,30,54
	48	Minorities Welfare Department			
37		Voted	6,96,06,74	5,31,33,57	1,64,73,17
	49	Women and Child Welfare Department			
38		Voted	28,00,00	25,15,31	2,84,69
	50	Revenue Department (District Administration)			
39		Voted	1,24,76,79	1,08,16,29	16,60,50
	51	Revenue Department (Relief on Account of Natural Calamities)			
40		Voted	20,00,00	8,39	19,91,61
	52	Revenue Department (Board of Revenue and Other Expenditure)			
41		Voted	7,92,94	5,24,06	2,68,88
42		Charged	10,51	..	10,51
	53	National Integration Department			
43		Voted	1,00	..	1,00
	55	Public Works Department (Buildings)			
44		Charged	1,05,00	1,04,94	6
	56	Public Works Department (Special Area Programme)			
45		Voted	2,70,00,00	2,51,39,53	18,60,47
	58	Public Works Department (Communications - Roads)			
46		Charged	6,55,00	1,85,42	4,69,58
	59	Public Works Department (Estate Directorate)			
47		Voted	1,01,52,52	1,01,45,61	6,91
	60	Forest Department			
48		Voted	1,46,03,94	1,40,50,31	5,53,63
	61	Finance Department (Debt Services and Other Expenditure)			
49		Voted	3,31,40,05	1,08,76,43	2,22,63,62
50		Charged	1,80,44,06,40	81,09,90,44	99,34,15,96
	62	Finance Department (Superannuation Allowances and Pensions)			
51		Voted	1,50,00,00	56,68,33	93,31,67
	63	Finance Department (Treasury and Accounts Administration)			
52		Voted	16,99,34	13,90,03	3,09,31
	65	Finance Department (Audit, Small Savings etc.)			
53		Voted	8,00	..	8,00
	67	Legislative Council Secretariat			
54		Voted	14,00	10,00	4,00
	68	Legislative Assembly Secretariat			
55		Voted	76,27	63,94	12,33
	69	Vocational Education Department			
56		Voted	90,35,79	32,16,05	58,19,74
	70	Science and Technology Department			
57		Voted	1,02,00,00	..	1,02,00,00
	71	Education Department (Primary Education)			
58		Voted	38,71,50	35,34,25	3,37,25
	73	Education Department (Higher Education)			
59		Voted	2,15,93,53	92,17,51	1,23,76,02

	75	Education Department (State Council of Education Research & Training)			
60		Voted	10,04	..	10,04
	77	Labour Department (Employment)			
61		Voted	26,25	25,25	1,00
	78	Secretariat Administration Department			
62		Voted	8,45,00	..	8,45,00
	79	Social Welfare Department (Welfare of the Handicapped & Backward Classes)			
63		Voted	1,71,89,90	73,58,29	98,31,61
	81	Social Welfare Department (Tribal Welfare)			
64		Voted	22,66,63	12,46,67	10,19,96
	83	Social Welfare Department (Special Component Plan for Scheduled Castes)			
65		Voted	34,77,89,80	28,89,06,16	5,88,83,64
	89	Institutional Finance Department (Commercial Tax)			
66		Voted	9,71,74	9,49,17	22,57
	91	Institutional Finance Department (Stamps & Registration)			
67		Voted	1,53,00	1,29,79	23,21
	92	Culture Department			
68		Voted	36,36,60	35,50,81	85,79
	94	Irrigation Department (Works)			
69		Voted	30,33,62,05	22,27,85,52	8,05,76,53
70		<i>Charged</i>	<i>15,00,00</i>	<i>9,15,91</i>	<i>5,84,09</i>
Total Voted			3,56,10,68,58	2,93,52,38,99	62,58,29,59
Total Charged			1,90,97,09,40	90,98,14,37	99,98,95,03
Total Capital			5,47,07,77,98	3,84,50,53,36	1,62,57,24,62
Grand Total (Revenue and Capital)			20,92,12,48,36	17,65,05,49,83	3,27,06,98,53

Statement of Grants/Appropriations where savings were more than ₹ Ten crore in each Grant/Appropriation or more than 20 per cent of the total provision

(Reference: Paragraph 2.3.1; Page 46)

(₹ in crore)

Sl No.	Grant No.	Name Of The Grant/Department	Total	Savings	Percentages
Revenue- Voted					
1	2	Housing Department	138.49	23.51	17
2	6	Industries Department (Handloom Industry)	104.53	40.21	38
3	7	Industries Department (Heavy and Medium Industries)	69.85	51.79	74
4	8	Industries Department (Printing and Stationery)	134.03	12.25	9
5	10	Agriculture and Other Allied Departments (Horticulture and Sericulture Development)	196.61	27.79	14
6	11	Agriculture and Other Allied Departments (Agriculture)	2,690.05	644.92	24
7	12	Agriculture and Other Allied Departments (Land Development and Water Resources)	306.00	88.54	29
8	13	Agriculture and Other Allied Departments (Rural Development)	1,428.23	103.79	7
9	14	Agriculture and Other Allied Departments (Panchayati Raj)	3,873.89	907.53	23
10	15	Agriculture and Other Allied Departments (Animal Husbandry)	507.06	23.06	5
11	16	Agriculture and Other Allied Departments (Dairy Development)	84.50	12.39	15
12	17	Agriculture and Other Allied Departments (Fisheries)	80.11	33.17	41
13	18	Agriculture and Other Allied Departments (Co-operative)	1,153.56	21.05	2
14	19	Personnel Department (Training and Other Expenditure)	8.85	4.20	47
15	21	Food and Civil Supplies Department	72.58	11.08	15
16	23	Cane Development Department (Cane)	141.35	24.54	17
17	26	Home Department (Police)	9,691.40	793.40	8
18	27	Home Department (Civil Defence)	476.52	70.43	15
19	28	Home Department (Political Pension and Other Expenditure)	141.32	27.91	20
20	31	Medical Department (Medical Education and Training)	1,169.99	86.09	7
21	32	Medical Department (Allopathy)	3,212.19	403.79	13
22	35	Medical Department (Family Welfare)	2,556.89	221.25	9
23	36	Medical Department (Public Health)	439.69	45.48	10
24	37	Urban Development Department	1,150.51	238.51	21
25	40	Planning Department	178.96	66.44	37
26	41	Election Department	236.93	36.78	16
27	42	Judicial Department	1,162.79	178.52	15
28	43	Transport Department	115.70	18.57	16

29	44	Tourism Department	23.77	5.53	23
30	46	Administrative Reforms Department	9.82	3.14	32
31	47	Technical Education Department	236.19	66.09	28
32	48	Minorities Welfare Department	1,649.02	104.26	6
33	49	Women and Child Welfare Department	4,376.44	372.97	9
34	50	Revenue Department (District Administration)	650.14	155.47	24
35	52	Revenue Department (Board of Revenue and other Expenditure)	2,140.51	353.02	16
36	53	National Integration Department	1.22	0.56	46
37	54	Public Works Department (Establishment)	1,507.60	681.45	45
38	61	Finance Department (Debt Services and Other Expenditure)	6,959.78	65.45	1
39	62	Finance Department (Superannuation Allowances and Pensions)	14,208.56	677.76	5
40	63	Finance Department (Treasury and Accounts Administration)	202.62	62.15	31
41	65	Finance Department (Audit, Small Savings etc.)	171.08	13.33	8
42	68	Legislative Assembly Secretariat	82.59	10.44	13
43	69	Vocational Education Department	236.77	38.34	16
44	71	Education Department (Primary Education)	24,080.47	1,865.81	8
45	72	Education Department (Secondary Education)	8,531.31	1,276.77	15
46	73	Education Department (Higher Education)	2,287.88	816.09	36
47	75	Education Department (State Council of Education Research and Training)	85.61	10.99	13
48	76	Labour Department (Labour Welfare)	1,023.95	815.15	80
49	77	Labour Department (Employment)	771.37	202.47	26
50	78	Secretariat Administration Department	476.80	70.08	15
51	79	Social Welfare Department (Welfare of the Handicapped & Backward Classes)	1,912.01	62.32	3
52	80	Social Welfare Department (Social Welfare & Welfare of the Scheduled Castes)	3,441.79	50.54	1
53	81	Social Welfare Department (Tribal Welfare)	59.85	13.33	22
54	83	Social Welfare Department (Special Component Plan For Scheduled Castes)	7,174.37	1,762.10	25
55	84	General Administration Department	64.81	61.87	95
56	86	Information Department	144.94	88.11	61
57	87	Soldier's Welfare Department	42.94	8.64	20
58	89	Institutional Finance Department (Commercial Tax)	467.61	35.83	8
59	94	Irrigation Department (Works)	2,181.43	198.79	9
60	95	Irrigation Department (Establishment)	2,714.52	483.40	18
Net Total			1,19,440.35	14,649.24	-
Revenue-Charged					
1	1	Excise Department	0.20	0.14	70
2	11	Agriculture and Other Allied Departments (Agriculture)	0.15	0.08	53
3	13	Agriculture and Other Allied Departments (Rural Development)	0.16	0.06	38

4	23	Cane Development Department (Cane)	0.01	0.01	100
5	25	Home Department (Jails)	0.10	0.10	100
6	26	Home Department (Police)	0.75	0.20	27
7	32	Medical Department (Allopathy)	0.20	0.20	100
8	35	Medical Department (Family Welfare)	0.16	0.15	94
9	36	Medical Department (Public Health)	0.02	0.02	100
10	42	Judicial Department	207.64	31.32	15
11	47	Technical Education Department	0.01	0.01	100
12	49	Women and Child Welfare Department	0.01	0.01	100
13	50	Revenue Department (District Administration)	0.17	0.04	24
14	54	Public Works Department (Establishment)	0.04	0.01	25
15	58	Public works Department (Communication-Roads)	0.05	0.04	80
16	60	Forest Department	0.14	0.14	100
17	61	Finance Department (Debt Services and Other Expenditure)	26,501.79	1,645.13	6
18	67	Legislative Council Secretariat	0.79	0.31	39
19	68	Legislative Assembly Secretariat	1.09	0.36	33
20	72	Education Department (Secondary Education)	0.03	0.02	67
21	73	Education Department (Higher Education)	0.01	0.01	100
22	95	Irrigation Department (Establishment)	0.50	0.22	44
Net Total			26,714.02	1,678.58	-
Capital-Voted					
1	1	Excise Department	2.89	1.71	59
2	4	Industries Department (Mines and Minerals)	7.00	1.64	23
3	8	Industries Department (Printing and Stationery)	5.00	3.24	65
4	9	Power Department	3,192.52	28.93	1
5	11	Agriculture and Other Allied Departments(Agriculture)	717.02	177.73	25
6	13	Agriculture and Other Allied Departments (Rural Development)	2,585.71	203.22	8
7	14	Agriculture and Other Allied Departments (Panchayati Raj)	625.79	323.28	52
8	15	Agriculture and Other Allied Departments (Animal Husbandry)	17.41	10.35	59
9	16	Agriculture and Other Allied Departments (Dairy Development)	20.00	20.00	100
10	18	Agriculture and Other Allied Departments (Co-operative)	22.53	15.58	69
11	19	Personnel Department (Training and Other Expenditure)	9.00	9.00	100
12	21	Food and Civil Supplies Department	9,644.13	1,039.49	11
13	26	Home Department (Police)	714.12	363.24	51
14	27	Home Department (Civil Defence)	13.37	7.91	59
15	28	Home Department (Political Pension and Other Expenditure)	0.30	0.30	100
16	31	Medical Department (Medical Education and Training)	711.46	20.49	3
17	32	Medical Department (Allopathy)	583.69	230.68	40

18	33	Medical Department (Ayurvedic and Unani)	35.39	7.30	21
19	36	Medical Department (Public Health)	26.53	26.53	100
20	37	Urban Development Department	3,388.11	737.99	22
21	38	Civil Aviation Department	55.00	31.02	56
22	40	Planning Department	1,959.50	459.70	23
23	42	Judicial Department	414.22	21.23	5
24	44	Tourism Department	99.13	27.89	28
25	47	Technical Education Department	266.96	132.31	50
26	48	Minorities Welfare Department	696.07	164.73	24
27	50	Revenue Department (District Administration)	124.77	16.61	13
28	51	Revenue Department (Relief on Account of Natural Calamities)	20.00	19.92	99
29	52	Revenue Department (Board of Revenue and Other Expenditure)	7.93	2.69	34
30	53	National Integration Department	0.01	0.01	100
31	56	Public Works Department (Special Area Programme)	270.00	18.60	7
32	61	Finance Department (Debt Services and Other Expenditure)	331.40	222.64	67
33	62	Finance Department (Superannuation Allowances and Pensions)	150.00	93.32	62
34	65	Finance Department (Audit, Small Savings etc.)	0.08	0.08	100
35	67	Legislative Council Secretariat	0.14	0.04	29
36	69	Vocational Education Department	90.36	58.20	64
37	70	Science and Technology Department	102.00	102.00	100
38	73	Education Department (Higher Education)	215.94	123.76	57
39	75	Education Department (State Council of Education Research and Training)	0.10	0.10	100
40	78	Secretariat Administration Department	8.45	8.45	100
41	79	Social Welfare Department (Welfare of the Handicapped and Backward Classes)	171.90	98.32	57
42	81	Social Welfare Department (Tribal Welfare)	22.67	10.20	45
43	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	3,477.90	588.84	17
44	94	Irrigation Department (Works)	3,033.62	805.77	27
Net Total			33,840.12	6,235.04	-
Capital-Charged					
1	42	Judicial Department	62.80	51.88	83
2	52	Revenue Department (Board of Revenue and Other Expenditure)	0.11	0.11	100
3	58	Public works Department (Communication-Roads)	6.55	4.70	72
4	61	Finance Department (Debt Services and Other Expenditure)	18,044.06	9,934.16	55
5	94	Irrigation Department (Works)	15.00	5.84	39
Net Total			18,128.52	9,996.69	-
Grand Total			1,98,123.01	32,559.55	-

Statement of Grants/Appropriations where expenditure was more than ₹ Ten crore in each Grant/Appropriation or more than 20 per cent of the total provision

(Reference: Paragraph 2.3.3; Page 52)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Department	Total Grant	Total Expenditure	Percentage of Excess Expenditure
Revenue -Voted					
1	51	Revenue Department (Relief on Account of Natural Calamities)	638.93	1,107.85	73.00
2	57	Public Works Department (Communication-Bridges)	16.00	20.02	25.00
3	58	Public Works Department (Communication-Roads)	1,798.08	1,964.20	9.00
Total			2,453.01	3,092.07	--
Revenue – Charged					
1	52	Revenue Department (Board of Revenue and Other Expenditure)	0.19	0.48	153.00
2	62	Finance Department (Superannuation Allowances and Pensions)	16.51	54.77	232.00
Total			16.70	55.25	--
Capital- Voted					
1	55	Public Works Department (Buildings)	40.92	112.89	176.00
2	57	Public Works Department (Communication-Bridges)	1,189.10	1,289.83	8.47
3	58	Public Works Department (Communication-Roads)	3,444.10	5,596.47	62.00
Total			4,674.12	6,999.19	-
Grand Total			7,143.83	10,146.51	-

2.4

**Cases where supplementary provision
(₹ one crore or more in each case) proved unnecessary**
(Reference: Paragraph 2.3.6; Page 54)

(₹ in crore)

Sl. No.	Grant Number	Name of The Grant/Appropriation	Original Provision	Actual Expenditure	Supplementary Provision	Savings out of Original Provision
Revenue - Voted						
1	10	Agriculture and Other Allied Departments (Horticulture and Sericulture Development)	186.61	168.82	10.00	17.79
2	11	Agriculture and Other Allied Departments (Agriculture)	2,688.55	2,045.13	1.50	643.42
3	13	Agriculture and Other Allied Departments (Rural Development)	1,420.93	1,324.44	7.30	96.49
4	15	Agriculture and Other Allied Departments (Animal Husbandry)	501.23	483.99	5.83	17.24
5	26	Home Department (Police)	9,663.33	8,898.00	28.07	765.33
6	28	Home Department (Political Pension and Other Expenditure)	124.92	113.42	16.40	11.50
7	31	Medical Department (Medical Education and Training)	1,168.49	1,083.90	1.50	84.59
8	32	Medical Department (Allopathy)	3,207.14	2,808.40	5.05	398.74
9	35	Medical Department (Family Welfare)	2,476.89	2,335.64	80.00	141.25
10	37	Urban Development Department	1,126.51	912.00	24.00	214.51
11	41	Election Department	218.59	200.15	18.34	18.44
12	42	Judicial Department	1,146.36	984.27	16.43	162.09
13	44	Tourism Department	22.27	18.24	1.50	4.03
14	49	Women and Child Welfare Department	4,307.44	4,003.46	69.00	303.98
15	65	Finance Department (Audit, Small Savings etc.)	164.95	157.75	6.12	7.20
16	71	Education Department (Primary Education)	23,680.47	22,214.66	400.00	1,465.81
17	72	Education Department (Secondary Education)	8,228.70	7,254.54	302.62	974.16

18	78	Secretariat Administration Department	451.30	406.72	25.50	44.58
19	81	Social Welfare Department (Tribal Welfare)	54.79	46.52	5.06	8.27
20	83	Social Welfare Department (Special component Plan for Scheduled Castes)	6,626.97	5,412.27	547.40	1,214.70
21	95	Irrigation Department (Establishment)	2,514.47	2,231.12	200.05	283.35
Total			69,980.91	63,103.44	1,771.67	6,877.47
Revenue – Charged						
1	42	Judicial Department	196.06	176.33	11.58	19.73
Total			196.06	176.33	11.58	19.73
Capital - Voted						
1	11	Agriculture and other Allied Departments (Agriculture)	716.02	539.29	1.00	176.73
2	21	Food and Civil Supplies Department	8,796.21	8,604.63	847.92	191.58
3	40	Planning Department	1,549.50	1,499.80	410.00	49.70
4	44	Tourism Department	98.13	71.24	1.00	26.89
5	47	Technical Education Department	238.24	134.65	28.72	103.59
6	73	Education Department (Higher Education)	214.19	92.18	1.75	122.01
7	94	Irrigation Department (Works)	3,018.62	2,227.86	15.00	790.76
Total			14,630.91	13,169.65	1,305.39	1,461.26
Capital – Charged						
1	42	Judicial Department	15.80	10.92	47.00	4.88
Total			15.80	10.92	47.00	4.88
Grand Total			84,823.68	76,460.34	3,135.64	8,363.34

Statement of Grants/Appropriations where supplementary provision proved insufficient by more than ₹ Two crore in each Grant/Appropriation
(Reference: Paragraph 2.3.6; Page 54)

(₹ in crore)

Sl. No.	Grant No.	Name of The Grant/Appropriation	Original Provision	Supplementary Provision	Total Provision	Total Expenditure	Excess
Capital Voted							
1	58	Public Works Department (Communication - Roads)	3,134.10	310.00	3,444.10	5,596.47	2,152.37
Total			3,134.10	310.00	3,444.10	5,596.47	2,152.37

2.6

Excess/Unnecessary/Insufficient Re-appropriation of Funds

(Reference: Paragraph 2.3.7; Page 54)

(₹ In lakh)

Sl. No.	Grant No.	Name of the Grant	Head of Account	Re-appropriation	Excess	Savings
1.	01	Excise Department	2039-001-05	30.00	00	13.12
2.	03	Industries Department (Small Industry and Export Promotion)	2852-001-03	80.00	00	0.44
3.	07	Industries Department (Heavy and Medium Industries)	6885-190-03	98.82	00	100.00
4.	08	Industries Department (Printing and Stationery)	2058-001-03	5.91	0.22	00
5.			2058-103-03	12.30	00	29.48
6.			2058-103-04	0.73	00	11.68
7.	11	Agriculture and Other Allied Departments (Agriculture)	2401-001-05	280.00	00	1.78
8.			2401-109-03	200.00	00	13.76
9.			2401-109-06	5.44	00	5.44
10.			2402-101-05	100.83	00	0.76
11.			2402-103-07	235.75	00	0.09
12.			2415-120-09	100.00	0.24	00
13.	13	Agriculture and Other Allied Departments (Rural Development)	2702-005-03	189.38	35.36	00
14.			2702-005-06	38.77	00	0.15
15.			2515-102-06	628.78	00	96.29
16.	14	Agriculture and Other Allied Departments (Panchayati Raj)	2070-800-03	30.40	15.77	00
17.			2070-800-05	8.20	00	2.28
18.			2070-800-06	111.40	00	4.96
19.	15	Agriculture and Other Allied Departments (Animal Husbandry)	2403-001-03	111.85	00	6.18
20.			2403-104-01	25.00	25	00
21.			2403-113-01	180.00	0.02	00
22.	21	Food and Civil Supplies Department	4059-051-06	365.08	00	365.08
23.	25	Home Department (Jails)	2056-101-03	143.57	00	3.95
24.			2056-800-04	2.90	00	0.13
25.	26	Home Department (Police)	2055-001-03	11.29	00	80.83
26.			2055-003-04	34.35	00	5,816.16
27.			2055-101-03	34.20	00	2,232.08
28.			2055-101-04	404.33	00	2,035.87
29.			2055-104-03	1,420.39	00	5,337.82
30.			2055-104-06	89.70	00	426.71
31.			2055-108-03	15.17	00	298.97
32.			2055-109-03	3,280.66	00	38,566.98
33.			2055-109-05	1,257.47	00	1,371.72
34.			2055-111-03	133.14	00	682.20
35.			2055-114-03	2.00	00	226.92

36.			2055-116-03	40.87	00	384.57
37.			2055-800-03	1.13	00	358.01
38.			2070-105-03	26.28	00	8,094.93
39.			2055-109-04	1,196.63	00	150.15
40.			2055-109-07	195.42	00	127.39
41.			2055-800-04	1,100.00	00	624.15
42.			2235-200-03	220.00	23.11	00
43.			4055-207-04	900.00	00	5,918.19
44.	27	Home Department (Civil Defence)	2070-106-03	4.98	00	14.60
45.			2070-107-03	28.91	00	4,964.98
46.			2070-107-04	24.85	00	212.88
47.			2070-107-09	234.57	00	176.25
48.			2070-800-03	3.31	31.23	00
49.			2235-200-03	6.72	00	0.25
50.			4070-800-06	0.47	00	106.93
51.	28	Home Department (Political Pension and Other Expenditure)	3055-190-03	36.08	00	0.28
52.	29	Confidential Department (Governor's Secretariat)	2012-103-03	0.20	00	4.44
53.	31	Medical Department (Medical Education and Training)	2210-110-15	629.55	00	749.91
54.			2210-105-05	60.00	00	38.22
55.			4210-105-51	120.12	00	124.29
56.			4210-105-21	1,400.00	00	0.02
57.			4210-105-53	5,308.98	00	100.12
58.	32	Medical Department (Allopathy)	4210-110-64	5,476.36	00	8,690.66
59.			4210-110-78	1,155.41	00	0.91
60.	33	Medical Department (Ayurvedic and Unani)	2210-02-103-03	22.69	00	25.53
61.			2210-05-103-03	54.92	00	29.98
62.	35	Medical Department (Family Welfare)	2211-200-01	600.00	00	126.03
63.			2211-102-01	1,200.00	00	97.54
64.			2211-800-01	1,469.21	00	328.61
65.	37	Urban Development Department	2053-094-04	118.47	00	3.92
66.			2015-800-04	250.50	00	192.33
67.			2217-800-01	60.21	00	0.01
68.			4215-191-03	2,127.00	00	106.68
69.			4215-192-03	1,315.17	00	42.54
70.			4070-800-03	19,000.00	00	123.40
71.			4217-192-03	254.52	5,078.02	00
72.	40	Planning Department	2575-800-04	102.00	00	1,195.48
73.			2575-105-03	58.00	5.00	00
74.			4215-101-03	2,000.00	00	2,204.75
75.			4575-800-04	7,514.48	00	34,029.31
76.			4575-800-11	62.48	00	62.48
77.			5054-101-03	500.00	00	3,164.05
78.			4215-106-03	2,000.00	00	0.01

79.			4575-337-03	117.54	28.68	00
80.			4575-800-09	47.81	50.25	00
81.			4575-800-10	35.07	62.48	00
82.			4702-800-03	100.00	00	4.86
83.			4801-800-03	600.00	00	70.32
84.			5054-337-03	39,162.71	00	292.46
85.	41	Election Department	2015-103-05	23.46	0.30	00
86.			2015-105-03	32.49	00	0.01
87.			2015-106-04	8.99	00	0.04
88.			2015-106-06	6.18	17.62	00
89.	42	Judicial Department	2014-105-03	215.00	00	2,073.78
90.			2014-114-03	35.00	00	52.11
91.			2014-800-10	95.00	00	2,428.78
92.			2235-200-04	2.72	00	328.61
93.			2014-110-03	20.00	00	15.89
94.			2014-800-03	74.64	00	21.39
95.			2014-800-12	615.00	00	519.48
96.			2071-800-03	150.00	00	85.36
97.			4059-051-01	1,700.00	00	166.80
98.			4059-051-05	150.00	00	0.02
99.			4216-700-03	100.00	00	10.98
100.	43	Transport Department	4059-051-03	62.32	00	106.19
101.	44	Tourism Department	3452-800-03	80.00	00	0.09
102.			3452-800-16	2.32	2.32	00
103.			3452-800-01	55.00	2.32	00
104.	47	Technical Education Department	2203-105-18	120.40	00	3.34
105.			2203-105-19	36.00	00	1.85
106.	49	Women and Child Welfare Department	2235-102-01	1,800.00	00	26,306.55
107.	50	Revenue Department (District Administration)	2053-101-03	24.57	00	13.53
108.	52	Revenue Department (Board of Revenue and Other Expenditure)	2029-800-05	1,080.00	00	448.39
109.	54	Public Works Department (Establishment)	2059-001-04	1,101.00	00	995.80
110.	55	Public Works Department (Buildings)	4059-051-21	400.00	257.75	00
111.			4059-051-23	136.97	00	106.58
112.	57	Public Works Department (Communications-Bridges)	5054-101-34	10,000.00	2,400.37	00
113.	58	Public Works Department (Communications-Roads)	5054-337-03	2,100.00	7,003.27	00
114.			5054-337-13	4,932.93	59.86	00
115.			5054-337-14	2,300.00	14,426.51	00
116.			5054-337-57	13,873.00	11,521.52	00
117.			5054-337-75	500.00	437.07	00
118.			5054-337-84	10,500.00	00	547.38
119.			5054-800-04	3,000.00	2,190.69	00

120.	59	Public Works Department (Estate Directorate)	2013-800-03	24.56	00	14.84
121.			2052-090-03	190.26	00	28.65
122.			2052-090-04	28.00	00	1.16
123.			2070-115-03	15.00	00	1.14
124.			2216-700-09	43.00	00	0.01
125.			4059-051-04	364.80	00	0.01
126.	60	Forest Department	2406-02-110-01	38.26	15.74	00
127.			4406-02-110-01	19.76	37.81	00
128.	61	Finance Department (Debt Services and Other Expenditure)	2049-101-05	19.23	00	2.25
129.	69	Vocational Education Department	2230-003-14	42.70	00	3.58
130.	72	Education Department (Secondary Education)	2202-001-03	3.70	00	404.35
131.			2202-101-03	3.23	00	298.97
132.			2202-109-08	1,260.00	00	931.92
133.			4202-202-08	60.00	00	60.00
134.	73	Education Department (Higher Education)	2202-102-01	49.63	00	0.01
135.			2202-103-03	275.00	00	583.01
136.			2202-104-03	4,520.00	00	4,526.84
137.			2202-800-03	176.43	11.34	00
138.	75	Education Department (State Council of Education Research & Training)	2202-003-03	30.50	0.04	00
139.			2202-003-07	74.57	0.25	00
140.			2202-003-09	29.60	7.83	00
141.			2202-003-15	19.01	00	0.63
142.			2202-003-20	44.07	00	5.63
143.			2202-800-01	35.11	00	4.94
144.			2202-800-05	12.00	12.89	00
145.	76	Labour Department (Labour Welfare)	2230-001-03	4.51	7.36	00
146.			2230-004-03	0.06	0.46	00
147.			2230-103-03	7.02	0.45	00
148.			2230-103-04	2.39	00	40.48
149.			2230-800-03	0.05	00	0.81
150.			2210-102-05	98.80	00	5.06
151.			2230-102-03	4.70	00	2.36
152.	78	Secretariat Administration Department	2052-090-03	210.50	743.20	00
153.			2251-090-03	15.00	4.62	00
154.			3451-090-03	15.00	00	121.84
155.			2220-800-03	37.04	00	1.94
156.	79	Social Welfare Department (Welfare of the Handicapped & Backward Classes)	2235-101-22	15.54	00	15.54
157.			2225-277-03	4,054.00	92.56	00
158.			2235-101-07	350.00	133.72	00
159.			2235-101-25	3.86	2.74	00
160.	80	Social Welfare Department (Social Welfare and Welfare of Scheduled Castes)	2225-277-04	30.00	00	152.48
161.			2235-105-04	5.79	00	61.09
162.			2225-277-03	84.76	00	55.04
163.			2225-277-13	100.00	113.07	00
164.			2225-793-03	600.00	00	214.36

165.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	2209-789-06	87.23	00	2,476.90
166.			2225-789-12	4,000.00	00	426.49
167.			2230-789-04	230.00	00	481.76
168.			2225-789-01	31,451.12	00	11,655.04
169.			2403-789-01	228.11	00	5.38
170.			4406-789-03	1,718.98	00	0.01
171.			5054-789-10	43,008.40	00	1,425.57
172.	86	Information Department	2220-106-03	67.46	0.32	00
173.	90	Institutional Finance Department (Entertainment and Betting Tax)	2045-101-03	19.08	00	0.33
174.	91	Institutional Finance Department (Stamps & Registration)	2030-001-03	1.84	00	0.02
175.	92	Culture Department	2205-103-01	15.96	0.01	00
176.			4202-106-04	197.60	00	4.77
177.	94	Irrigation Department (Works)	4700-051-11	43.00	00	0.40
178.			4700-04-051-10	686.23	00	0.01
179.			4700-26-051-10	1,500.00	00	0.04
180.			4700-27-051-10	1,050.00	00	797.14
181.			4700-052-07	500.00	00	13.60
182.			4700-051-10	555.55	1,197.56	00
183.			4701-051-10	8.49	00	3.28
184.			4701-005-10	130.10	00	15.47
185.			4702-101-04	1,000.00	00	9.46
186.			4711-103-06	96.40	3,135.45	00
Total				2,61,557.40 or 2,615.57 crore	49,161.17 or 491.61 crore	1,89,761.80 or 1,897.62 crore

2.7

Substantial Surrenders made during 2012-13

(Reference: Paragraph 2.3.8; Page 55)

(₹ in lakh)

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount Surrendered	Surrender in per cent	Reasons for surrender
1	1	Excise Department	4059-051-03 Lumpsum provision for construction of office and Godowns of Excise departments	289.19	170.75	59	Due to non-approval of proposal etc.
2	2	Housing Department	2217-800-06 Maintenance and Sanitation of monuments, museums, institution, parks and gardens	100.00	100.00	100	Due to use of interest earned created on Corpus fund.
3	3	Industries Department (Small Industry and Export Promotion)	2851-102-06 District Industry Centres	4.00	3.60	90	Due to payment on actual basis.
4	7	Industries Department (Heavy and Medium Industries)	2852-800-06 Persuance of suits in courts	50.00	45.55	91	Due to less expenditure.
5			2852-800-08 Dis-investment and Privatisation of Public Private Partnership projects and Public Sector and Cooperative Units	655.00	655.00	100	Due to non-receipt of matured proposal.
6	8	Industries Department (Printing and Stationery)	4058-103-03 Purchase of machinery and Equipment and Plants for Government Presses	500.00	323.50	65	Due to more rate of machines in tender received.
7	10	Agriculture and Other Allied Departments (Horticulture and Sericulture Development)	2401-119-01 Central Plan/Centrally Sponsored Schemes	2,763.35	1,873.25	68	No reasons have been intimated.
8	11	Agriculture and Other Allied Departments (Agriculture)	2401-103-06 Incentive for Hybrid corn seed scheme	3,301.01	2,684.12	81	Due to reduction of target.
9			2401-103-07 Incentive Scheme for Production of Summer Ground Nut	250.00	149.03	60	Due to late submission of work- plan.

10			2401-108-01 Central Plan/Centrally Sponsored Schemes	134.80	90.71	67	Due to non-receipt of administrative sanction.
11			2401-109-01 Central Plan/Centrally Sponsored Schemes	1,700.00	875.47	52	Due to reduction in Work-plan.
12			2401-109-07 Agricultural Extension/Agricultural Investment and Technical Management for increase in Agriculture production	3,050.00	1,877.84	62	Due to non-operation of <i>kisan -Sewa - Rath</i> .
13			2401-109-08 Utilisation of Information Technology for Agriculture Development	819.28	819.28	100	Due to non-receipt of sanction of work-plan.
14			2401-110-04 Payment of premium to Indian Agricultural Insurance Company Ltd. for Crop Insurance	5,500.00	5,052.51	92	Due to less receipt of compensation claims.
15			2401-111-01 Central Plan/Centrally Sponsored Schemes	948.92	480.36	51	Due to posts remaining vacant.
16			2401-111-05 Data Bank of Crops Production and Statistics of Production	2,226.76	2,226.76	100	Due to non-receipt of sanction of work-plan.
17			2401-112-04 Inter Crop farming Schemes for increase in Pulses/Oil Production	2,500.00	2,375.67	95	Reduction in work-plan.
18			2401-800-01 Central Plan/Centrally Sponsored Schemes	118.44	118.44	100	Due to non-release of amount by Govt. of India.
19			2402-102-03 Schemes of Irrigation and Rain water reserve in Bundelkhand region	1,859.43	1,859.43	100	Due to non-approval of rates.
20			2402-103-06 Distribution of Gypsum to cure the deficiency of micro element in soil and for Land Improvement	1,748.00	972.35	56	Due to non-availability of gypsum.
21			2415-120-23 Research Programmes in Agriculture and Technological Universities	255.33	150.12	59	Due to non-receipt of reasonable proposal.
22			2415-120-26 Strengthening of Agricultural Research facilities in U.P Agricultural Research Council	170.69	170.69	100	Due to non-receipt of reasonable proposal.

23			4401-800-03 National Agricultural Development Scheme	4,000.00	3,412.76	85	Due to approval by SLSC.
24			4415-277-09 Establishment of Fisheries Degree College under Agriculture University, Faizabad	6.89	6.89	100	Due to non receipt of proposal.
25	13	Agriculture and Other Allied Department (Rural Development)	2515-102-01 Central Plan/Centrally Sponsored Schemes	198.00	132.00	67	Reasons have not been intimated.
26			2702-005-04 Mapping of Ground Water Resources and Parameter Test of Deep Ground Water Resources	60.00	51.11	85	Reasons have not been intimated.
27			2702-005-05 G.I.S Based Map	70.00	54.43	78	Reasons have not been intimated.
28			2702-005-06 Rain Water Harvesting / Recharging	70.00	58.79	84	Reasons have not been intimated.
29			2702-800-01 Central plan/Centrally Sponsored Schemes	148.45	127.97	86	Due to non-utilization of fund.
30	14	Agriculture and Other Allied Department (Panchayati Raj)	2070-800-01 Central plan/Centrally Sponsored Schemes	8,825.99	6,417.13	73	Reasons have not been intimated.
31			2204-104-01 Central plan/Centrally Sponsored Schemes	1,623.20	1,089.08	67	Reasons have not been intimated.
32			2575-800-03 Programmes Financed by Backward Areas Grant Fund	6,337.05	5,116.05	81	Reasons have not been intimated.
33			4070-800-04 Construction of Incomplete Rural Stadia	40.00	40.00	100	Reasons have not been intimated.
34			4575-192-03 Programmes Financed by Backward Areas Grant Fund	5,622.96	3,082.72	55	Reasons have not been intimated.
35			4575-196-03 Programmes Financed by Backward Areas Grant Fund	9,152.15	5,925.63	65	Reasons have not been intimated.
36			4575-197-03 Programmes Financed by Backward Areas Grant Fund	4,576.08	2,727.25	60	Reasons have not been intimated.
37			4575-198-03 Programmes Financed by Backward Areas Grant Fund	32,032.53	18,028.95	56	Reasons have not been intimated.

38	15	Agriculture and Other Allied Department (Animal Husbandry)	2403-103-01 Central Plan/Centrally Sponsored Schemes	700.00	474.00	68	Due to non-receipt of Central Share.
39			4403-106-04 State Animal Husbandry and Agricultural Farms	23.50	12.68	54	Due to non-receipt of administrative sanction.
40			4403-107-01 Central Plan/ Centrally Sponsored Schemes	750.00	699.30	93	Due to less receipt of Central Share.
41	16	Agriculture and Other Allied Department (Dairy Development)	2404-191-01 Central Plan/Centrally Sponsored Schemes	1,000.00	809.76	81	Due to non-receipt of financial sanction by Govt. of India.
42	17	Agriculture and other Allied Department (Fisheries)	2405-109-01 Central Plan/Centrally Sponsored Schemes	28.00	28.00	100	Due to non-receipt of fund from Govt. of India.
43	18	Agriculture and Other Allied Department (Co-Operative)	2425-800-04 Integrated Development Projects (Financed from N.C.D.C)	812.64	546.00	67	Due to non-approval of projects by NCDC.
44			4425-200-05 Investment in Share Capital of Co-operative Institutions under Integrated Co-operative Development Scheme	1,271.36	940.00	74	Due to non-approval of projects by NCDC.
45			6425-800-04 Loans Under Integrated Co-operative Development Scheme (Financed by N.C.D.C)	981.22	618.00	63	Due to non-approval of projects by ICDP.
46	19	Personnel Department (Training and Other Expenditure)	2070-003-11 U.P. Administration and Management Academy, Lucknow	734.13	376.61	51	Due to less number of trainees.
47			4070-003-03 U.P. Administrative and Management Academy, Lucknow	900.00	900.00	100	Due to non-release of sanction.
48	22	Sports Department	2204-104-10 State Awards to Distinguished Players	6.00	6.00	100	Due to non assignment of Lakshman and Rani Laxmi Bai awards.
49	28	Home Department (Political Pension and Other Expenditure)	3055-190-04 Payments to U.P.S.R.T.C for free journey facility by bus to political prisoners in emergency period of MISA and DRI	400.00	383.62	96	Reasons have not been intimated.

50	35	Medical Department (Family Welfare)	2211-001-01 Central Plan/Centrally Sponsored Schemes	10.00	10.00	100	Due to posts remaining vacant.
51	37	Urban Development Department	2070-800-04 Financial Resources Development Board of Uttar Pradesh Municipal Corporation	400.00	379.72	95	Due to non-appointment of Member/Staff in the Board.
52			2217-800-01 Central Plan/Centrally Sponsored Schemes	5.00	5.00	100	Due to non-receipt of amount of central share.
53			2217-800-08 Rajiv AwasYojana (R.A.Y)	733.00	677.51	92	Due to non-receipt of amount of central share.
54			2217-800-06 I.R.M.A.	27.00	27.00	100	Due to non-appointment on new IRMA.
55			2230-101-01 Central Plan/Centrally Sponsored Schemes	7,705.76	6,611.96	86	Due to non-receipt of second instalment.
56			4217-800-01 Central Plan/Centrally Sponsored schemes	1,100.00	1,100.00	100	Due to non-constitution of combined finance development fund.
57			4217-051-04 Assistance for J.N.N.U.R.M Basic Services for Urban Poor (Central 50/ State 50)	26,420.00	23,296.93	88	Due to non-receipt of instalment of ACA.
58			4217-800-01 Central Plan/Centrally Sponsored Schemes	525.00	525.00	100	Due to non-receipt of central share.
59	38	Civil Aviation Department	5053-800-03 Purchase of Helicopter/Aeroplane	3,500.00	3,500.00	100	Due to non-purchase of new aero plane.
60	39	Language Department	2202-104-07 Grant to Sanskrit Institute U.P. for awarding Sanskrit Scholars	16.00	16.00	100	Due to non-completion of selection process.
61	40	Planning Department	3451-092-07 Arrangement for use of services of experts in process of evaluation of different schemes / programmes by State Planning Institute (Evaluative Section)	50.00	39.76	80	Due to actual expenditure.
62			3454-001-04 State Strategic Statistical Plan	490.00	490.00	100	Reasons have not been intimated.
63			3454-001-06 Structure of District Scheme (District Planning Scheme)	18.00	9.17	51	Due to non-availability of services of advisers.

64			3454-800-01 Central Plan/Centrally Sponsored Schemes	203.25	164.71	81	Reasons have not been intimated.
65			4059-051-05 Construction of Office Buildings near Kalakankar House in Old Hyderabad, Lucknow	500.00	500.00	100	Reasons have not been intimated.
66	41	Election Department	2015-106-05 By-election State Legislative Assembly	210.50	112.95	54	Due to conducting of by-election in less number.
67			2015-105-04 By-election	162.00	116.39	72	Due to by-election
68	43	Transport Department	3055-190-03 Payment of Compensation to State Road Transport corporation in lieu of free journey facility in their buses to Parliament Members	29.00	18.96	65	Due to non-requirement.
69	44	Tourism Department	3452-104-01 Central Plan/Centrally Sponsored Schemes	30.00	30.00	100	Reasons have not been intimated.
70			3452-800-07 "Discover Your Routes" Schemes	7.00	7.00	100	Reasons have not been intimated.
71			3452-800-97 Externally Aided Schemes	50.00	50.00	100	Reasons have not been intimated.
72			5452-800-04 Establishment of International Airport for Tourism Development in district Kushinagar with Public Communion	500.00	384.00	77	Reasons have not been intimated.
73			5452-104-16 Construction of Tourist Complex in Saifai Etawah	325.00	200.32	62	Reasons have not been intimated.
74			5452-104-17 Construction of Baudh Museum in District Siddharth Nagar	50.00	50.00	100	Reasons have not been intimated.
75			5452-800-18 Reconstruction/Upgradation of Main Road to Tajganj and Tajganj Ward in Agra	50.00	50.00	100	Reasons have not been intimated.
76	45	Environment Department	3435-003-04 Environmental Research and Implementation of Programmes	5.00	5.00	100	Due to actual expenditure.
77			3435-001-05 Establishment of Laboratory in Environmental Directorate	5.55	5.55	100	Due to non-receipt of sanction.

78			3435-103-01 Central Plan/Centrally Sponsored Schemes	40.00	20.00	50	Due to non-receipt of central share.
79	47	Technical Education Department	2203-103-01 Central Plan/Centrally Sponsored Schemes	1,662.00	1,364.93	82	Due to non-issue of financial sanction from Govt. of India.
80			2203-104-01 Central Plan/Centrally Sponsored Schemes	487.00	358.98	74	Due to non-issue of financial sanction from Govt. of India.
81			2203-104-03 Prem Degree College Multi Professional Institute, Mathura	128.47	84.07	65	Due to posts remaining vacant.
82			2203-104-04 Murlidhar Gajanand Multi Professional Institute, Hathras	142.15	93.27	66	Due to posts remaining vacant.
83			2203-104-05 Handia Multi Professional Institute, Handia	106.06	76.38	72	Due to posts remaining vacant.
84			2203-104-06 Chandauli Multi Professional Institute, Chandauli	97.42	63.86	66	Due to posts remaining vacant.
85			2203-104-07 M.P Polytechnic, Gorakhpur	127.92	83.92	66	Due to posts remaining vacant.
86			2203-105-04 Second shift Training in Government Polytechnics	824.27	478.22	58	Due to actual expenditure.
87			2203-105-11 Establishment of Government Women Polytechnic Kumhar Khera Saharanpur	14.10	10.11	72	Due to requirement being nil.
88			2203-112-17 For fair and transparent Entrance and fee fixation in Post Graduate, Graduate and Diploma Courses in Medical, Engineering Institutions of Private sector operated in the State and in Vocational Courses run by Education Department	35.95	26.90	75	Due to actual expenditure.
89			2203-112-19 Construction of Virtual class Rooms	100.00	100.00	100	Due to taking no action for establishing virtual class room.
90			2203-112-20 Appellate Authority	32.61	21.07	65	Reasons have not been intimated.

91			2203-112-21 Establishment of Engineering College	130.01	130.01	100	Due to post remaining vacant.
92			2203-112-97 World Bank Aided Technical Education quality improvement Programme	2,000.01	1,137.68	57	Due to non-receipt of second instalment from GOI
93			4202-104-01 Central Plan/ Centrally Sponsored Schemes	19,127.87	10,167.21	53	Due to non-receipt of amount from GOI
94			4202-104-47 Upliftment and Strengthening of Government Polytechnic and Development of other establishment facilities (District Plan)	400.00	400.00	100	Due to non-issue of financial sanction.
95			4202-104-59 Establishment of Virtual Class Rooms in Government Polytechnics	100.00	100.00	100	Due to non-issue of financial sanction.
96			4202-105-11 Establishment of Engineering Colleges at Commissionaries level	2,000.00	2,000.00	100	Due to non-sanction of amount.
97	48	Minorities Welfare Department	2235-800-01 Central Plan/Centrally Sponsored Schemes	500.00	338.10	68	Due to non-receipt of central share.
98	51	Revenue Department (Relief on Account of Natural Calamities)	2052-090-03 Establishment related to Natural Calamities	80.06	52.48	66	Due to actual expenditure.
99			2245-800-06 Uttar Pradesh Calamity Management Authority	550.00	530.00	96	Due to non-appointment of management authority staff.
100			2245-800-07 District Calamity Management Authority	150.00	107.86	72	Due to non-constitution of DDMA.
101			2245-800-08 Disaster Risk Reduction Programme (U.N.D.P Aided)	150.00	144.80	97	Due to actual expenditure.
102			4250-101-05 Expenditure from State Disaster Mitigation Fund	500.00	500.00	100	Due to non-receipt of demand from district.
103			4250-101-06 Expenditure from district Disaster Mitigation Fund	500.00	500.00	100	Due to non-receipt of demand from district.
104			4250-101-08 Land Purchase for Rehabilitation for Displaced in State	1,000.00	991.60	99	Due to non-receipt of demand from district.
105	52	Revenue Department (Board of	2235-110-01 Central Plan/ Centrally Sponsored Schemes	4,000.00	3,010.08	75	Due to no demand.

106		Revenue and Other Expenditure)	2235-110-03 Payment for premium of Personal Accidental Insurance Scheme of account holder/co-account holder farmers of the state	29,078.00	22,089.00	76	Due to being no contract with insurance companies.
107			2029-001-03 Land Acquisition – General Revenue Expenditure	5.00	5.00	100	Due to actual expenditure.
108			2029-101-03 Collection Charges of Land Revenue (Maal Gujari) Taquavi canal and other miscellaneous Govt. dues	10.50	7.86	75	Due to saving after adjustment.
109			2049-101-03 Interest on Compensation Bonds and Stock Certificates	0.10	0.10	100	Due to non-receipt of demand from district.
110			4059-800-12 Construction of Guest Houses at Allahabad and Lucknow, Board of Revenue	40.00	40.00	100	Due to non-construction of Guest house by Board of revenue.
111			4059-800-13 Reborring of Tubewell at Allahabad in Board of Revenue	12.97	9.08	70	Due to non-utilisation of amount.
112			6003-106-03 Interest bearing Bonds	5.51	5.51	100	Due to non-receipt of demand from district.
113			6003-106-04 Interest free Bonds	5.00	5.00	100	Due to non-receipt of demand from district.
114	53	National Integration Department	2070-800-01 Central Plan/Centrally Sponsored Schemes	15.00	9.99	67	Due to non-utilisation of fund.
115			2070-800-14 Facilities to the President of State Integration Council	12.95	12.95	100	Due to non-appointment of President.
116	55	Public Works Department (Buildings)	2059-800-03 Construction - State Legislature	10.00	10.00	100	Due to non-receipt of proposal.
117			4059-051-04 Construction of Circuit House in Ambedkar Nagar	100.00	100.00	100	Due to non-receipt of proposal.
118	58	Public Works Department (Communications-Roads)	5054-800-03 Other Expenditure	550.00	358.87	65	Reasons have not been intimated.

119	60	Forest Department	2406-001-04 Establishment	13.70	10.32	75	Due to actual expenditure.
120			4406-111-04 Establishment of Zoo (C.C.L System)	942.74	504.93	54	Due to non-issuance of financial sanction.
121	65	Finance Department (Audit, Small Savings etc.)	2070-105-03 State Commission and Committees	130.52	66.97	51	Due to economy measures.
122	68	Legislative Assembly Secretariat	7610-201-03 House Building Advance to Members/Ex-members of State Legislative Assembly	6.00	6.00	100	Due to non-receipt of demand.
123			7610-202-03 Advance for purchase of conveyances to Members/ Ex-members of State Legislative Assembly	6.00	6.00	100	Due to non-receipt of demand.
124	69	Vocational Education Department	2230-003-01 Central Plan/ Centrally Sponsored Scheme	107.80	107.80	100	Due to non-receipt of central share.
125			2230-101-01 Central Plan/ Centrally Sponsored Scheme	96.32	67.00	70	Due to non-receipt of central share.
126			2230-101-04 New Vocational training in Industrial training Institute	75.46	50.48	67	Due to actual expenditure.
127			2230-101-05 Establishment of Industrial Training Institute Bundelkhand Area	504.82	369.93	73	Due to actual expenditure.
128			2230-101-97 Externally Aided Schemes	176.65	176.65	100	Due to non-receipt of central share.
129			2230-800-04 E-Connectivity in Government Industrial training Institutes	153.40	153.40	100	Due to non-receipt of UCs.
130			2230-800-05 Kannya Vidhya Dhan Yojana	200.00	200.00	100	Due to non-approval.
131			2230-800-06 For further education of 10 th passed girls of B.P.L families	100.00	100.00	100	Due to non-approval.
132			4250-203-06 Establishment of Industrial Training Institutes in Bundelkhand Areas	450.00	450.00	100	Due to non-receipt of reasonable proposal.

133			4250-203-07 Artisan Training Scheme (District Plan)	3,108.14	2,977.91	96	Due to non-receipt of reasonable proposal.
134			4250-203-13 Strengthening and Renovation of Training and Building of Directorate of Employment and Training	300.00	300.00	100	Due to non-receipt of reasonable proposal.
135			4250-203-97 Externally Aided Schemes	200.00	200.00	100	Due to non-receipt of reasonable proposal.
136	70	Science and Technology Department	4810-102-03 New and Renewable Energy Training Centre, Kannauj	200.00	200.00	100	Due to nil expenditure.
137			4810-102-04 Encouragement Scheme for Electricity Production of Solar Energy Sources	10,000.00	10,000.00	100	Due to late opening of pre-bid.
138	71	Education Department (Primary Education)	2202-053-04 Lump-Sum Provision for Maintenance of Buildings of Primary and Junior High Schools	500.00	490.40	98	Reasons have not been intimated.
139			2202-102-24 Distribution of free books to General Category of Boys	1,970.00	1,794.37	91	Reasons have not been intimated.
140			2202-62-31 Free and Compulsory Education	500.04	500.04	100	Reasons have not been intimated.
141	75	Education Department (State Council of Educational Research and Training)	4202-201-01 Central Plan / Centrally Sponsored Schemes	10.03	10.03	100	Reasons have not been intimated.
142	76	Labour Department (Labour Welfare)	2230-101-01 Central Plan /Centrally Sponsored Schemes	29.90	29.90	100	Due to non-receipt of central aid.
143			2230-101-05 Strengthening of Industrial Management and Merger of decentralisation Committees, Assemblies and commissions	34.15	24.72	72	Due to post remaining vacant.

144			2230-103-01 Central Plan / Centrally Sponsored Schemes	712.00	445.20	63	Due to non-receipt of central share.
145			2230-111-03 Expenditure from U.P. Building and other related construction artisan welfare fund	40,000.00	40,000.00	100	Due to non-requirement of fund.
146			2230-797-03 U.P. Building and other related construction artisan welfare fund	40,000.00	40,000.00	100	Due to non-requirement of Reserve fund.
147	78	Secretariat Administration Department	2013-101-04 Amount of Income-Tax due to Government of India to be borne by State Government	25.00	14.97	60	Due to actual expenditure.
148			2052-090-04 Development and Extension of Secretariat Script Centre and library	20.00	19.93	99	Due to actual expenditure.
149			2052-090-08 Development of Intelligence Sources	12.00	12.00	100	Reasons have not been intimated.
150			2251-090-04 Programme Implementation Department	23.35	20.48	88	Due to economy measures.
151			4059-800-04 Establishment of C.C.T.V./Surveillance Camera and auxiliary equipments in Secretariat	845.00	845.00	100	Due to non-fulfilment of required formalities.
152	84	General Administration Department	2070-800-04 Uttar Pradesh Civil Council	11.53	10.61	92	Due to non-payment of salary.
153			2070-800-05 Census Work 2011	6,251.00	6,022.38	96	Due to non-receipt of proposals.
154	86	Information Department	2220-110-03 Establishment	1,470.60	788.85	54	Due to economy measures.
155			2220-800-07 Establishment of Film Development Fund	50.00	50.00	100	Due to non-requirement of fund.
156	89	Institutional Finance Department (Commercial Tax)	2040-800-05 Establishment of Vyavasthapan Ayog	29.37	29.37	100	Due to non-recruitment on posts.

157	92	Culture Department	4202-800-03 Construction of Auditorium/ Open dias	50.00	28.48	57	Due to actual requirement.
158	94	Irrigation Department (Works)	2701-101-03 Other Maintenance Expenditure	221.33	121.94	55	Reasons have not been intimated.
159			4700-051-07 Dam	100.00	60.00	60	Due to demands being nil.
160			4700-05-050-10 Canals	100.00	71.66	72	Due to demands being nil.
161			4700-07-050-10 Canals	200.00	200.00	100	Due to demands being nil.
162			4700-07-051-12 Distribution Systems	50.00	50.00	100	Due to non-receipt of sanction of revised project.
163			4700-08-050-10 Canals	200.00	200.00	100	Due to demands being nil.
164			4700-08-051-10 Canals	1,756.02	1,756.02	100	Due to non-receipt of central share.
165			4700-08-051-11 Branches	691.45	512.74	74	Due to non-receipt of sanction.
166			4700-11-050-10 Canals	300.00	300.00	100	Due to demands being nil.
167			4700-13-051-07 Barrage	100.00	64.84	65	Due to demands being nil.
168			4700-14-050-10 Canals	10.00	10.00	100	Due to demands being nil.
169			4700-14-051-10 Canals	396.00	300.32	76	Due to demands being nil.
170			4700-15-051-05 Bandh and related works	764.30	406.71	53	Due to demands being nil.
171			4700-16-051-10 Canals	151.00	151.00	100	Due to non-receipt of sanction.
172			4700-19-051-07 Barrage	100.00	58.00	58	Due to demands being nil.
173			4700-20-051-10 Canals	10,000.00	9,000.00	90	Due to non-receipt of central share.
174			4700-21-051-10 ArjunSahayak project (Commercial), Canals	15,000.00	12,500.00	83	Due to non-receipt of central share.
175			4700-29-051-10 Canals	625.00	625.00	100	Due to non-receipt of sanction.
176			4700-30-051-10 Canals	295.00	295.00	100	Due to non-receipt of sanction.

177			4701-41-051-10 Canals	1,648.00	1,623.00	98	Due to non- receipt of sanction.
178			4701-55-050-10 Canals	500.00	421.41	84	Due to demand being nil.
179			4701-55-051-10 Canals	137.03	90.83	66	Due to demand being nil & non- receipt of sanction.
180			4701-69-051-10 Canals	386.30	211.25	55	Due to non- receipt of sanction.
181			4701-78-051-10 Canals	5,308.97	4,981.73	94	Due to non- receipt of central share.
182			4701-82-051-10 Canals	1,050.01	1,050.01	100	Due to demand being nil.
183			4701-84-050-10 Canals	500.01	258.68	52	Due to demand being nil.
184			4701-85-051-09 Buildings	1,000.00	505.39	51	Due to demand being nil.
185			4701-92-051-10 Canals	500.00	500.00	100	Due to non- receipt of sanction.
186			4711-103-01 Central Plan/ Centrally Sponsored Schemes	35,000.00	31,072.60	89	Due to non- receipt of central share.
187			4711-103-07 Unforeseen Emergency works	1,100.00	1,100.00	100	Due to non- receipt of sanction.
188			4711-103-08 Construction of Barrages	200.00	145.42	73	Due to non- availability of sufficient time.
189			4702-101-04 Prasyawatan Schemes	750.03	585.36	78	Due to non- receipt of sanction.
190	95	Irrigation Department (Establishment)	2701-001-08 U.P Water Management and Regulation Commission	554.22	511.69	92	Due to abolition of Commission by UP Govt.
Total				4,06,282.53 or 4,062.83 crore	3,35,891.70 or 3,358.92 crore		

2.8

Surrenders in excess of actual savings (₹ 50 lakh or more)

(Reference: Paragraph 2.3.9; Page 55)

(₹ in crore)

Sl. No.	Grant No.	Name of The Grant/ Department	Total Grant	Savings	Amount Surrendered	Surrender in Excess
Revenue Voted						
1	11	Agriculture and Other Allied Departments (Agriculture)	2,690.05	644.92	647.63	2.71
2	13	Agriculture and Other Allied Departments (Rural Development)	1,428.23	103.79	111.92	8.13
3	14	Agriculture and Other Allied Departments (Panchayati Raj)	3,873.89	907.53	921.66	14.13
4	52	Revenue Department (Board of Revenue and Other Expenditure)	2,140.51	353.02	353.77	0.75
5	68	Legislative Assembly Secretariat	82.59	10.44	13.06	2.62
6	77	Labour Department (Employment)	771.37	202.47	203.11	0.64
7	78	Secretariat Administration Department	476.80	70.08	76.43	6.35
8	89	Institutional Finance Department (Commercial Tax)	467.61	35.83	37.10	1.27
9	91	Institutional Finance Department (Stamps and Registration)	243.33	4.33	12.55	8.22
Net Total			12,174.38	2,332.41	2,377.23	44.82
Capital voted						
10	38	Civil Aviation Department	55.00	31.02	35.00	3.98
11	48	Minorities Welfare Department	696.07	164.73	165.89	1.16
12	94	Irrigation Department (Works)	3,033.62	805.77	1,298.64	492.87
Net Total			3,784.69	1,001.52	1,499.53	498.01
Grand Total			15,959.07	3,333.93	3,876.76	542.83

2.9

Statement of Grants/Appropriations in which savings occurred but no part of it was surrendered

(Reference: Paragraph 2.3.10; Page 55)

I - Grants				
Sl. No.	Grant No.	Name of Grant/Appropriation	Savings (₹ in crore)	
			Revenue	Capital
1.	9	Power Department	0.44	28.93
2.	18	Agriculture and Other Allied Departments (Co-operative)	0.00	15.58
3.	25	Home Department (Jails)	0.15	0.99
4.	26	Home Department (Police)	793.40	363.24
5.	27	Home Department (Civil Defence)	70.43	7.91
6.	30	Confidential Department (Revenue Special Intelligence Directorate and Other Expenditure)	0.04	0.00
7.	31	Medical Department (Medical Education and Training)	86.09	20.49
8.	32	Medical Department (Allopathy)	403.79	230.68
9.	33	Medical Department (Ayurvedic and Unani)	49.16	7.30
10.	34	Medical Department (Homoeopathy)	5.02	0.92
11.	36	Medical Department (Public Health)	45.48	26.53
12.	42	Judicial Department	178.52	21.23
13.	49	Women and Child Welfare department	372.97	2.85
14.	61	Finance Department (Debt Services and Other Expenditure)	65.45	222.64
15.	62	Finance Department (Superannuation Allowances and Pensions)	677.76	93.32
16.	65	Finance Department (Audit, Small Savings, etc.)	0.00	0.08
17.	66	Finance Department (Group Insurance)	0.08	0.00
18.	72	Education Department (Secondary Education)	1,276.77	0.00
19.	73	Education Department (Higher Education)	816.09	123.76
20.	79	Social Welfare Department (Welfare of the Handicapped and Backward Classes)	62.32	98.32
21.	80	Social Welfare Department (Social Welfare and Welfare of Scheduled Castes)	50.54	0.00
22.	81	Social Welfare Department (Tribal Welfare)	13.33	10.20
23.	83	Social Welfare Department (Special component Plan for Scheduled Castes)	1,762.10	588.84
24.	87	Soldier's Welfare Department	8.64	0.00
Total			6,738.57	1,863.81
II - Appropriations			Revenue	Capital
25.	9	Power Department	6.58	0.00
26.	13	Agriculture and Other Allied Departments (Rural Development)	0.06	0.00

27.	25	Home Department (Jails)	0.10	0.00
28.	26	Home Department (Police)	0.20	0.00
29.	32	Medical Department (Allopathy)	0.20	0.00
30.	36	Medical Department (Public Health)	0.02	0.00
31.	42	Judicial Department	31.32	51.88
32.	49	Women and Child Welfare department	0.01	0.00
33.	61	Finance Department (Debt Services and Other Expenditure)	1,645.13	9,934.16
34.	72	Education Department (Secondary Education)	0.02	0.00
35.	73	Education Department (Higher Education)	0.01	0.00
Total			1,683.65	9,986.04
Grand Total			8,422.22	11,849.85
Total of Revenue and Capital			20,272.07	

2.10

Details of Savings of ₹ one crore and above not surrendered

(Reference: Paragraph 2.3.10; Page 55)

(₹ in crore)

SI No.	Grant No.	Name of Grant/Appropriation	Savings	Surrenders	Not Surrendered
Revenue - Voted					
1	7	Industries Department (Heavy and Medium Industries)	51.79	12.00	39.79
2	17	Agriculture and Other Allied Department (Fisheries)	33.17	17.92	15.25
3	23	Cane Development Department (Cane)	24.54	22.73	1.81
4	26	Home Department (Police)	793.40	0.00	793.40
5	27	Home Department (Civil Defence)	70.43	0.00	70.43
6	28	Home Department (Political Pension and Other Expenditure)	27.91	15.91	12.00
7	31	Medical Department (Medical Education and Training)	86.09	0.00	86.09
8	32	Medical Department (Allopathy)	403.79	0.00	403.79
9	33	Medical Department (Ayurvedic and Unani)	49.16	0.00	49.16
10	34	Medical Department (Homeopathy)	5.02	0.00	5.02
11	35	Medical Department (Family Welfare)	221.25	205.05	16.20
12	36	Medical Department (Public Health)	45.48	0.00	45.48
13	37	Urban Development Department	238.51	235.59	2.92
14	40	Planning Department	66.44	43.19	23.25
15	41	Election Department	36.78	28.24	8.54
16	42	Judicial Department	178.52	0.00	178.52
17	47	Technical Education Department	66.09	59.02	7.07
18	48	Minorities Welfare Department	104.26	87.08	17.18
19	49	Women and Child Welfare Department	372.97	0.00	372.97
20	54	Public Works Department (Establishment)	681.45	22.91	658.54
21	61	Finance Department (Debt Services and Other Expenditure)	65.45	0.00	65.45
22	62	Finance Department (Superannuation Allowances and Pensions)	677.76	0.00	677.76
23	65	Finance Department (Audit, Small Savings etc.)	13.33	0.76	12.57
24	71	Education Department (Primary Education)	1,865.81	1,841.23	24.58
25	72	Education Department (Secondary Education)	1,276.77	0.00	1,276.77
26	73	Education Department (Higher Education)	816.09	0.00	816.09
27	75	Education Department (State Council of Education Research and Training)	10.99	8.79	2.2
28	79	Social Welfare department (Welfare of the Handicapped and Backward Classes)	62.32	0.00	62.32
29	80	Social Welfare Department (Social Welfare and Welfare of Scheduled Castes)	50.54	0.00	50.54
30	81	Social Welfare Department (Tribal Welfare)	13.33	0.00	13.33
31	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	1,762.10	0.00	1762.10
32	84	General Administration Department	61.87	60.70	1.17

33	86	Information Department	88.11	15.60	72.51
34	87	Soldier's Welfare Department	8.64	0.00	8.64
35	94	Irrigation Department (Works)	198.79	39.57	159.22
36	95	Irrigation Department (Establishment)	483.40	403.06	80.34
Total			11,012.35	3,119.35	7,893.00
Capital – Voted					
1	2	Housing Department	2.43	0.79	1.64
2	9	Power Department	28.93	0.00	28.93
3	13	Agriculture and Other Allied Department (Rural Development)	203.22	138.83	64.39
4	18	Agriculture and Other Allied Department (Co-operative)	15.58	0.00	15.58
5	26	Home Department (Police)	363.24	0.00	363.24
6	27	Home Department (Civil Defence)	7.91	0.00	7.91
7	31	Medical Department (Medical Education and Training)	20.49	0.00	20.49
8	32	Medical Department (Allopathy)	230.68	0.00	230.68
9	33	Medical Department (Ayurvedic and Unani)	7.30	0.00	7.30
10	36	Medical Department (Public Health)	26.53	0.00	26.53
11	37	Urban Development Department	737.99	627.13	110.86
12	40	Planning Department	459.70	35.00	424.70
13	42	Judicial Department	21.23	0.00	21.23
14	43	Transport Department	1.44	0.38	1.06
15	47	Technical Education Department	132.31	130.89	1.42
16	49	Women and Child Welfare Department	2.85	0.00	2.85
17	50	Revenue Department (District Administration)	16.61	0.05	16.56
18	56	Public Works Department (Special Area Programme)	18.60	5.91	12.69
19	61	Finance Department (Debt Services and Other Expenditure)	222.64	0.00	222.64
20	62	Finance Department (Superannuation Allowances and Pensions)	93.32	0.00	93.32
21	73	Education Department (Higher Education)	123.76	0.00	123.76
22	79	Social Welfare Department (Welfare of the Handicapped and Backward Classes)	98.32	0.00	98.32
23	81	Social Welfare Department (Tribal Welfare)	10.20	0.00	10.20
24	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	588.84	0.00	588.84
Total			3,434.12	938.98	2,495.14
Revenue –Charged					
1	9	Power Department	6.58	0.00	6.58
2	42	Judicial Department	31.32	0.00	31.32
3	61	Finance Department (Debt Services and Other Expenditure)	1,645.13	0.00	1645.13
Total			1,683.03	0.00	1,683.03
Capital – Charged					
1	42	Judicial Department	51.88	0.00	51.88
2	61	Finance Department (Debt Service and Other Expenditure)	9,934.16	0.00	9,934.16
Total			9,986.04	0.00	9,986.04
Grand Total			26,115.54	4,058.33	22,057.21

2.11

Rush of Expenditure

(Reference: Paragraph 2.3.14; Page 57)

(₹ in crore)

M.H	Nature of expenditure	Total Budget	Expenditure	Expenditure in March 2013	Percent
Revenue					
2215	Water Supply and Sanitation	23.10	23.00	15.67	68.13
2425	Co-operation	1,224.59	1,199.16	561.28	46.81
2810	Non-Conventional Sources of Energy	57.60	56.81	24.64	43.37
2501	Special Programmes for Rural Development	281.15	120.56	48.72	40.41
2230	Labour and Employment	2,629.82	1,102.67	443.78	40.25
2015	Elections	289.85	250.14	93.69	37.46
3054	Roads and Bridges	1,854.13	2,024.24	713.79	35.26
2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	4,382.04	4,468.38	1,566.86	35.07
2216	Housing	57.07	59.35	20.52	34.57
2515	Other Rural Development Programmes	5,380.26	4,504.11	1,437.77	31.92
2404	Dairy Development	92.51	80.10	23.83	29.75
2220	Information and Publicity	145.99	58.24	17.19	29.52
2217	Urban Development	1,054.27	877.88	250.47	28.53
3452	Tourism	23.77	18.24	4.80	26.32
3425	Other Scientific Research	29.29	29.29	7.70	26.29
2058	Stationery and Printing	134.24	121.90	31.04	25.46
2851	Village and Small Industries	321.01	267.80	66.73	24.92
2030	Stamps and Registration	241.83	237.57	58.87	24.78
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	6,244.67	6,179.24	1,530.51	24.77
2575	Other Special Area Programmes	102.16	27.38	6.28	22.94
2401	Crop Husbandry	2,130.11	1,563.65	350.36	22.41
2700	Major Irrigation	567.44	574.09	127.58	22.22
2711	Flood Control and Drainage	90.00	148.87	32.44	21.79
2853	Non-ferrous Mining	22.88	19.33	4.10	21.21
3435	Foreign Trade and Export Promotion	3.97	3.37	0.71	21.07
2211	Family Welfare	2,672.05	2,450.65	514.83	21.01
2205	Art and Culture	49.08	43.08	9.02	20.94
2202	General Education	32,912.43	29,046.91	5,981.71	20.59
2250	Other Social Services	8.87	8.00	1.63	20.38

2204	Sports and Youth Services	154.90	120.98	24.44	20.20
2059	Public Works	1,577.71	895.10	178.37	19.93
2203	Technical Education	238.05	171.65	32.60	18.99
2852	Industries	98.43	80.69	15.28	18.94
2210	Medical and Public Health	5,628.72	5,068.20	952.16	18.79
3454	Census Survey and Statistics	96.59	60.15	11.09	18.44
3053	Civil Aviation	2.66	2.07	0.37	17.87
3055	Road Transport	118.56	96.63	16.98	17.57
2070	Other Administrative Services	1,108.11	769.92	134.39	17.46
2402	Soil and Water Conservation	728.75	597.82	100.16	16.75
2041	Taxes on Vehicles	0.69	0.60	0.10	16.67
2705	Command Area Development	280.00	202.27	32.80	16.22
2235	Social Security and Welfare	10,226.34	9,114.42	1,459.43	16.01
2011	Parliament/State/Union Territory Legislatures	113.91	97.87	15.09	15.42
Total		83,399.60	72,842.38	16,919.78	
Capital					
4058	Capital Outlay on Stationery and Printing	5.00	1.77	1.77	100
4851	Capital Outlay on Village and Small Industries	2.29	2.29	2.29	100
4853	Capital Outlay on Non-ferrous Mining and Metallurgical Industries	7.00	5.36	5.36	100
4250	Capital Outlay on other Social Services	294.84	82.00	72.95	88.96
4216	Capital Outlay on Housing	1,276.88	1,312.50	1,026.22	78.19
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	118.39	57.97	40.33	69.57
4055	Capital Outlay on Police	701.96	348.73	241.60	69.28
5452	Capital Outlay on Tourism	99.13	71.24	44.30	62.18
4701	Capital Outlay on Medium Irrigation	318.64	123.01	73.72	59.93
4202	Capital Outlay on Education, Sports, Art and Culture	972.23	707.08	393.84	55.70
4235	Capital Outlay on Social Security and Welfare	797.13	608.75	336.36	55.25
4415	Capital Outlay on Agricultural Research and Education	128.65	126.83	69.65	54.92
4702	Capital Outlay on Minor Irrigation	640.91	685.27	375.05	54.73
4401	Capital Outlay on Crop Husbandry	595.83	419.90	208.03	49.54
4575	Capital Outlay on other Special Areas Programmes	1,989.01	846.02	418.94	49.52

4215	Capital Outlay on Water Supply and Sanitation	1,781.07	1,612.21	765.58	47.49
4210	Capital Outlay on Medical and Public Health	1,447.69	1,119.77	523.47	46.75
5054	Capital Outlay on Roads and Bridges	5,887.33	8,488.58	3,874.44	45.64
4711	Capital Outlay on Flood Control Projects	724.75	570.30	226.84	39.78
4700	Capital Outlay on Major Irrigation	1,608.24	1,072.18	376.96	35.16
4059	Capital Outlay on Public Works	683.70	687.31	219.67	31.96
4801	Capital Outlay on Power Projects	3,924.52	3,858.88	1,184.54	30.70
4217	Capital Outlay on Urban Development	3,255.87	2,334.99	715.02	30.62
5053	Capital Outlay on Civil Aviation	57.00	23.98	4.79	19.97
4406	Capital Outlay on Forestry and Wild Life	172.29	173.04	34.06	19.68
4515	Capital Outlay on Other Rural Development Programmes	1,531.76	1,143.91	207.94	18.18
4070	Capital Outlay on Other Administrative Services	418.43	461.50	75.18	16.29
Total		29,440.54	26,945.37	11,518.90	

2.12 Summary of two Grants reviewed

(Reference: Paragraph 2.4; Page 57)

(₹ in thousands)

Particulars	Amount	Total	Actual Expenditure	Savings	Head of Accounts
Grant No. 11 – Agriculture and Other Allied Departments (Agriculture)					
Revenue Voted					
Original	26,88,55,44	26,90,05,45	20,45,13,40	6,44,92,05	MH 2013, 2401, 2402, 2415, 2435
Supplementary	1,50,01				
Revenue Charged					
Original	15,20	15,20	7,37	7,83	MH 2401, 2402
Supplementary	Nil				
Capital Voted					
Original	7,16,01,56	7,17,01,56	5,39,29,00	1,77,72,56	MH 4401,4415
Supplementary	1,00,00				
Grand Total	34,07,22,21	34,07,22,21	25,84,49,77	8,22,72,44	
Amount Surrendered:		Revenue Voted		6,47,70,16	
		Capital Voted		1,77,46,08	
Grant No. 32 – Medical Department (Allopathy)					
Revenue Voted					
Original	32,07,14,24	32,12,19,24	28,08,40,11	4,03,79,13	MH 2013,2210,2230
Supplementary	5,05,00				
Revenue Charged					
Original	20,00	20,00	Nil	20,00	MH 2210
Supplementary	Nil				
Capital Voted					
Original	5,83,68,94	5,83,68,94	3,53,00,82	2,30,68,12	MH 4210,4216
Supplementary	Nil				
Grand Total	37,96,08,18	37,96,08,18	31,61,40,93	6,34,67,25	
Amount Surrendered:		Revenue Voted		Nil	
		Capital Voted		Nil	
Grand total of Grant No. 11 and 32					
Revenue Voted					
Original	58,95,69,68	59,02,24,69	48,53,53,51	10,48,71,18	
Supplementary	6,55,01				
Revenue Charged					
Original	35,20	35,20	7,37	27,83	
Supplementary	Nil				
Capital Voted					
Original	12,99,70,50	13,00,70,50	8,92,29,82	4,08,40,68	
Supplementary	1,00,00				
Grand Total	72,03,30,39	72,03,30,39	57,45,90,70	14,57,39,69	
Amount Surrendered:		Revenue Voted		6,47,70,16	
		Capital Voted		1,77,46,08	

Details of Budget Provisions remaining unutilised of two Grants reviewed

(Reference: Paragraph 2.4; Page 57)

(₹ incrore)

Sl. No.	Head of Account	Name of the Scheme	Budget Provision	Amount surrendered
Grant No. 11 – Agriculture and Other Allied Departments (Agriculture)				
1	2401- 109-08	Utilisation of Information Technology for Agriculture Development	8.19	8.19
2	2401- 111- 05	Data Bank of Crops Production and Statistics of Production	22.27	22.27
3	2401-800- 01	Central Plan/Centrally Sponsored Schemes	1.18	1.18
4	2402-102- 03	Schemes of Irrigation and rain Water reserve in Bundelkhand Region	18.59	18.59
5	2415-80-120-26	Strengthening of Agricultural Research Facilities in U.P. Agricultural Research Council	1.71	1.71
Grant No. 32 – Medical Department (Allopathy)				
6	4210-01-110-46	Establishment of Ultra modern medical facilities in Dr. Shyama Prasad Mukherji Civil Hospital, Lucknow	5.00	5.00
7	4210- 01-110-77	Purchase of equipment for District/Joint and other Hospitals	12.00	12.00
8	4210- 02-110-09	Construction of 100 Bed Hospital Building in Tarwan in District Azamgarh	0.50	0.50
9	4210- 02-800-97	Externally Aided Projects	5.00	5.00
Total			74.44	74.44

2.14 Undisbursed amount of pensions, not deposited in the Government Account

(Reference: Paragraph 2.5.1; Page 58)

Sl. No.	Name of Treasury	No. of pensioners	Undisbursed amount (₹)	Sl. No.	Name of Treasury	No. of pensioners	Undisbursed amount (₹)
1	Basti	21	5,16,483.00	2	Muzaffarnagar	7	1,39,188.00
3	Balrampur	3	16,922.00	4	Oraia	19	3,07,298.00
5	Gonda	32	4,06,605.00	6	Allahabad (Collectorate)	19	2,83,407.00
7	Sitapur	12	1,02,928.00	8	Bulandshahar	18	4,20,979.00
9	Ramabai Nagar	6	68,521.00	10	Ghaziabad	34	3,85,677.00
11	Etawah	5	62,047.00	12	Allahabad, Civil Lines	15	3,37,754.00
13	Agra	7	47,878.00	14	Pratapgarh	4	2,29,257.00
15	Etah	1	3,671.00	16	Deoria	21	1,54,373.00
17	Jalaun	4	26,262.00	18	Sant Ravidas Nagar	41	4,18,735.00
19	Farrukhabad	4	28,761.00	20	Gorakhpur	35	5,62,208.00
21	Sonebhadra	10	3,44,968.00	22	Maharajganj	6	27,646.00
23	Mirzapur	16	4,29,539.00	24	Fatehpur	14	76,754.00
25	Chandauli	12	3,45,730.00	26	Ballia	33	3,61,005.00
27	Faizabad	3	24,924.00	28	Aligarh	25	5,71,739.00
29	Hamirpur	19	4,06,390.00	30	Pilibhit	11	46,479.00
31	Jawahar Bhawan	37	8,97,785.00	32	Kashiram Nagar	6	1,31,499.00
33	Jyotiba Phule Nagar	5	77,263.00	34	Mahamaya Nagar	15	1,02,442.00
35	Bijnore	4	69,664.00	36	Jhansi	14	1,08,994.00
37	Merrut	31	3,70,316.00	38	Azamgarh	26	6,19,003.00
39	Bagpat	4	69,980.00	40	Ghazipur	76	9,58,072.00
41	PAO Delhi	10	2,13,353.00	Total		685	1,07,72,499.00

3.1

Utilisation Certificates Outstanding as on 31 March 2013

(Reference: Paragraph 3.1.2; Page 61)

(₹ in Lakh)

Sl. No.	Name of the Department	Year of Payment of Grant	Total Grant Paid		Utilisation Certificate				Reasons for Utilisation Certificates remaining outstanding
					Received		Outstanding		
			No.	Amount	No.	Amount	No.	Amount	
1	Mahila Kalyan	2011-12	4	60,272.00	1	59,586.00	3	686.00	Reasons not furnished
2	Social Welfare	2009-10	NA	2,23,486.98	NA	2,18,822.11 ¹	NA	4,664.87	Utilisation Certificate is being received from District.
		2010-11	NA	2,14,557.11	NA	2,11,224.48 ²	NA	3,332.63	
		2011-12	22	3,03,474.99	3	1,01,991.92	19	2,01,483.07	
3	Technical Education	2010-11	19	287.51	16	208.73	3	78.78	Utilisation Certificate was being received from Institutions.
		2011-12	19	62.97	Nil	0.00	19	62.97	
4	Higher Education	2010-11	96	1,040.00	70	770.00 ³	23	270.00	Due to non-submission of UCs from Degree Colleges to Regional Higher Education Officer. Instructions have been issued for recoveries.
		2011-12	56	995.00	11	190.00	45	805.00	
5	Soldier Welfare	2010-11	51	156.50	33	93.60	18	62.90	Reasons not furnished.
		2011-12	97	2,434.45	58	1,595.64 ⁴	39	838.81	
6	Panchyat Raj Department	2007-08	71	17,380.00	Nil	0.00	71	17,380.00	Utilisation Certificates were sought vide letter dated 27 June 2012.
		2008-09	71	1,82,290.94	Nil	0.00	71	1,82,290.94	
		2009-10	71	97,118.19	Nil	0.00	71	97,118.19	
		2010-11	72	1,25,023.93	Nil	0.00	72	1,25,023.93	
		2011-12	72	1,50,854.94	Nil	0.00	72	1,50,854.94	
7.	Department of Tourism ⁵	2005-06	NA	30.00	NA	23.24	NA	6.76	Letter correspondence has been done for furnishing UCs.
		2006-07	NA	45.00	NA	36.63	NA	8.37	
		2007-08	NA	45.00	NA	33.61	NA	11.39	
		2008-09	NA	22.50	NA	21.28	NA	1.22	
8.	Registrar, Co-operative Societies, UP	2009-10	09	8,494.97	08	8,488.12	01	6.85	Due to non-furnishing of UCs by Concerning Project Officers.
		2011-12	15	28,083.67	14	9,761.54	01	18,322.13	
9.	Department of Dairy Development	2007-08	881	11,752.28	564	7,541.52	317	4,210.75	Due to non-submission of UCs from Milk
		2008-09	812	8,385.30	497	5,291.54	315	3,093.76	
		2009-10	552	1,082.07	379	724.07	173	358.00	

¹ Surrendered amount included ₹ 23,129.81 lakh² Surrendered amount included ₹ 24,342.09 lakh³ Surrendered amount included ₹ 30 lakh⁴ Surrender amount included ₹ 259.96 lakh.⁵ UCs for the year 2005-06 to 2008-09 amounting to ₹ 27.74 lakh were collected from subordinate offices but awaiting for submission to AG (A&E)-I, UP, Allahabad.

		2010-11	317	1,960.64	212	1,525.79	105	434.85	Federation/ Institutions.
		2011-12	584	2,801.22	409	1,906.99	175	894.23	
10.	Department of Ayurvedic Services, UP	2010-11	01	6.87	01	6.78	Nil	0.09	Balance amount of ₹ 0.09 lakh for the year 2010-11 and ₹ 0.01 lakh for the year 2011-12 were kept in bank account and will be utilised in the next financial year.
		2011-12	01	1.99	01	1.98	Nil	0.01	
11.	Director Information and Public Relation Department	2005-06	06	46.00	03	26.00	03	20.00	Due to non- furnishing of UCs by concerned institutions.
		2006-07	18	194.86	14	173.86	04	21.00	
12.	Social Welfare Department (Scheduled Tribes Development)	2006-07	50	122.69	33	99.91	17	22.78	Due to non- furnishing of UCs by district level officers.
		2007-08	60	871.30	15	470.70	45	400.60	
		2008-09	50	859.85	13	352.87	37	506.98	
		2009-10	40	575.29	09	373.45	31	201.84	
		2010-11	44	207.08	09	26.43	35	180.65	
		2011-12	39	1,367.59	05	90.88	34	1,276.71	
13.	Department of Minority (UP State Haj Committee Lucknow)	2006-07	03	186.35	02	176.35	01	10.00	Due to non- expenditure of the amount.
Total							1,820	8,14,942.00	

Statement of finalisation of Accounts and Investments in Departmentally managed Commercial Undertakings

(Reference: Paragraph 3.3; Page 63)

Sl. No.	Name of the undertaking	Accounts finalised up to	Investment as per the last account finalised (₹ in crore)
Irrigation Department			
1	Irrigation Works Division, Kanpur	2012-13	0.19
2	Irrigation Works Division, Jhansi	2012-13	0.44
3	Irrigation Works Division, Bareilly	2012-13	2.15
4	Irrigation Works Division, Meerut	2012-13	0.49
5	Irrigation Works Division, Gorakhpur	2012-13	1.54
6	Irrigation Works Division, Allahabad	2012-13	1.78
Animal Husbandry Department			
7	State Live Stock cum Agriculture Farm	2009-10	17.03
Food and Civil Supplies Department			
8	Scheme for Public Distribution System of Food grain	2009-10	2,566.73
Health Department			
9	State Pharmacy of Ayurvedic & Unani Medicines	1987-88	0.09
Social Welfare Department			
10	Criminal Tribes Settlement Tailoring Factory (Kanpur)	1979-80	0.04
Total			2,590.48

3.3

Department-wise/Duration-wise break-up of the pending cases (cases where final action was pending at the end of March 2013)

(Reference: Paragraph 3.4; Page 63)

(Figures in bracket, indicate ₹ in lakh)

Sl. No	Name of Department	Up to 5 years	5 to 10 Years	10 to 15 years	15 to 20 years	20 to 25 Years	Above 25 years	Total no. of cases
1	Agriculture	-	4 (9.09)	-	-	-	-	4 (9.09)
2	Animal Husbandry	-	1 (3.20)	1 (0.26)	8 (1.25)	5 (1.82)	1 (0.02)	16 (6.55)
3	Co-operative	-	-	1(1.28)	1(0.17)	-	-	2(1.45)
4	Education	5 (112.94)	-	1 (5.00)	-	-	-	6 (117.94)
5	Fisheries	1 (1.01)	-	-	2 (0.85)	1 (1.22)	-	4 (3.08)
6	Food and Supplies	-	1(3.06)	-	1 (0.30)	4 (22.10)	3 (3.32)	9 (28.78)
7	Irrigation	6 (110.96)	10 (0.56)	5 (3.60)	20 (5.91)	-	-	41 (121.03)
8	Judiciary	-	1 (4.44)	-	-	-	-	1 (4.44)
9	Land Acquisition	-	-	-	-	-	3 (331.78)	3 (331.78)
10	Medical & Health and Family Welfare	-	-	-	2 (3.95)	6 (4.57)	3 (7.37)	11 (15.89)
11	Police	2 (4.00)	-	-	-	1 (1.21)	3 (2.89)	6 (8.10)
12	PAC	-	-	1 (47.48)	-	1 (0.51)	-	2 (47.99)
13	Public Works	6 (118.12)	5 (35.43)	1 (0.98)	-	-	-	12 (154.53)
14	Revenue	2 (9.29)	-	1 (1.72)	-	-	3 (6.09)	6 (17.10)
15	Rural Development	-	-	-	3 (1.65)	-	9 (2.19)	12 (3.84)
16	Social Welfare	1 (4.44)	-	-	1 (0.25)	-	2 (0.70)	4 (5.39)
17	Technical Education	-	-	1 (11.59)	-	-	-	1 (11.59)
18	Weight and Measurement	-	-	-	-	1 (1.01)	-	1 (1.01)
19	Horticulture	-	1 (3.59)	-	-	-	-	1 (3.59)
20	Finance	-	-	-	-	1 (0.67)	-	1 (0.67)
Total		23 (360.76)	23 (59.37)	12 (71.91)	38 (14.33)	20 (33.11)	27 (354.36)	143 (893.84)

3.4

Department-wise/Category-wise details in respect of cases of loss to the Government due to theft, misappropriation, loss and defalcation of the Government material

(Reference: Paragraph 3.4; Page 63)

(₹ in lakh)

Name of Department	Theft cases		Misappropriation cases		Cases of Loss of the Government material		Defalcation cases		Total	
	Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount
Agriculture	1	1.47	1	5.45	2	2.17	-	-	4	9.09
Animal Husbandry	11	1.78	-	-	3	1.55	2	3.22	16	6.55
Co-operative	1	1.28	-	-	-	-	1	0.17	2	1.45
Education	2	6.60	1	6.19	-	-	3	105.15	6	117.94
Fisheries	-	-	-	-	2	1.70	2	1.38	4	3.08
Food and Supplies	-	-	-	-	4	10.15	5	18.63	9	28.78
Irrigation	33	15.84	3	29.72	3	5.28	2	70.19	41	121.03
Judiciary	-	-	-	-	-	-	1	4.44	1	4.44
Land Acquisition	-	-	2	5.78	-	-	1	326.00	3	331.78
Medical & Health and Family Welfare	8	11.91	-	-	-	-	3	3.98	11	15.89
Police	-	-	-	-	2	4.01	4	4.09	6	8.10
PAC	-	-	-	-	-	-	2	47.99	2	47.99
PWD	3	1.63	2	6.16	7	146.74	-	-	12	154.53
Revenue	-	-	-	-	-	-	6	17.10	6	17.10
Rural Development	5	1.38	-	-	1	0.14	6	2.32	12	3.84
Social Welfare	-	-	-	-	-	-	4	5.39	4	5.39
Technical Education	-	-	1	11.59	-	-	-	-	1	11.59
Weight and Measurement	1	1.01	-	-	-	-	-	-	1	1.01
Horticulture	-	-	-	-	-	-	1	3.59	1	3.59
Finance	-	-	-	-	-	-	1	0.67	1	0.67
Total	65	42.90	10	64.89	24	171.74	44	614.31	143	893.84

3.5

Department-wise details of cases settled/written off during 2012-13

(Reference: Paragraph 3.4; Page 63)

(₹ in lakh)

Sl. No.	Name of Department	Authority	Brief Particulars	No. of cases	Amount
1	Medical and Health	Government of Uttar Pradesh	Robbery of cash O/o Dy. Chief Medical Officer, Rampur	One	0.47
2	Medical and Health	Government of Uttar Pradesh	Theft of 73 drums of 20 kg D.D.T. O/o the Chief Medical Officer, Rampur	One	0.20
3	Revenue	Government of Uttar Pradesh	Embezzlement-made by Amin in D.M. Office, Ballia	One	0.33
4	Irrigation	Government of Uttar Pradesh	Theft in Khaira store O/o Executive Engineer, Bahraich, 1994	One	0.30
5	Irrigation	Government of Uttar Pradesh	Theft of Govt. articles at Govt. Tube-well O/o Executive Engineer, Bulandshahar	One	0.13
6	Irrigation	Government of Uttar Pradesh	Theft of articles at Tube-well no 30SB O/o Executive Engineer, Bulandshahar, 2007	One	0.05
7	Irrigation	Government of Uttar Pradesh	Theft of Motor wire at Tube-well no 98SB O/o Executive Engineer, Bulandshahar, 2008	One	0.04
8	Irrigation	Government of Uttar Pradesh	Theft of Motor wire at Tube –well no 165SB O/o Executive Engineer, Bulandshahar, 2007	One	0.03
9	Irrigation	Government of Uttar Pradesh	Theft of articles and copper wire at Tube-well no 126JB O/o Executive Engineer, Bulandshahar, 2008	One	0.04
10	Irrigation	Government of Uttar Pradesh	Theft of articles and copper wire at Tube-well no 47SB O/o Executive Engineer, Bulandshahar, 2007	One	0.06
11	Irrigation	Government of Uttar Pradesh	Theft of articles and copper wire at Tube-well no 131SB O/o Executive Engineer, Bulandshahar, 2007	One	0.06
12	Irrigation	Government of Uttar Pradesh	Theft of copper wire at Tube-well no 37SB O/o Executive Engineer, Bulandshahar, 2007	One	0.03
13	Irrigation	Government of Uttar Pradesh	Theft of re-winding wire at Tube-well no 46DV O/o Executive Engineer, Bulandshahar, 2007	One	0.08
14	Irrigation	Government of Uttar Pradesh	Theft of copper wire at Tube-well no 55SB O/o Executive Engineer, Bulandshahar, 2007	One	0.06
15	Irrigation	Government of Uttar Pradesh	Theft of re-winding wire O/o Executive Engineer, Bulandshahar, 2007	One	0.03
16	Irrigation	Government of Uttar Pradesh	Theft of re-winding wire O/o Executive Engineer, Bulandshahar, 2008	One	0.04
17	Irrigation	Government of Uttar Pradesh	Theft of re-winding copper wire O/o Executive Engineer, Bulandshahar, 2008	One	0.05
18	Irrigation	Government of Uttar Pradesh	Theft of re-winding copper wire at Tube-well no 51SB O/o Executive Engineer, Bulandshahar, 2008	One	0.03
Total					2.03

4 GLOSSARY (ADDITIONAL DATA)

Basis of Calculation

Terms	Basis of Calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth Rate
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment / $[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received $[(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest Payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan Grants and Non-Plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt.

Explanation of Terms

Terms	Explanation
Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, for 2008-09, revenue buoyancy at 0.8 implies that revenue receipts tend to increase by 0.8 percentage points, if the GSDP increases by one <i>per cent</i> .
Core public goods and merit goods	Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. Merit goods are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.
Development expenditure	The analysis of expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorised into social services, economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.
Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
Debt stabilisation	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilise eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.
Sufficiency of non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.

Net availability of borrowed funds	Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.
Appropriation Accounts	Appropriation Accounts present the total amount of funds (Original and Supplementary) authorised by the Legislative Assembly in the budget grants under each voted grants and charged appropriation vis-à-vis the actual expenditure incurred against each and the unspent provisions or excess under each grant or appropriation. Any expenditure in excess of the grants requires regularisation by the Legislature.
Autonomous Bodies	Autonomous Bodies (usually registered Societies or Statutory Corporations) are set up whenever it is felt that certain functions need to be discharged outside the governmental set up with some amount of independence and flexibility without day-to-day interference of the Governmental machinery.
Committed expenditure	The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies on which the present executive has limited control.
State Implementing Agency	State Implementing Agency includes any Organisation/Institution including Non-Governmental Organisation which is authorised by the State Government to receive the funds from the Government of India for implementing specific programmes in the State, e.g. State Health Mission for National Rural Health Mission and UP Rural Roads Development Agency for Pradhanmantri Gram Sadak Yojna, etc.
Contingent liability	Contingent liabilities may or may not be incurred by an entity depending on the outcome of a future event such as a court case.
Sinking Fund	A Fund into which the government sets aside money over time, in order to retire its debt.
Guarantee Redemption Fund	Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended. As per the terms of the Guarantee Redemption Fund, the State Government was required to contribute an amount equal to atleast 1/5 th of the outstanding invoked guarantees plus an amount likely to be invoked as a result of the incremental guarantees during the year
Internal Debt	Internal Debt comprises regular loans from the public in India, also termed 'Debt raised in India'. It is confined to loans credited to the Consolidated Fund.
Primary revenue expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments.
Re-appropriation	Means the transfer of funds from one Primary unit of appropriation to another such unit.
Public Accounts Committee	A Committee constituted by the Legislative Assembly for the examination of the reports of the Comptroller and Auditor General of India relating to the appropriation accounts of the State, the annual financial accounts of the State or such other accounts or financial matters as are laid before it or which the Committee deems necessary to scrutinise.

Acronyms

Acronyms	Full form
AC Bill	Abstract Contingency Bill
AE	Aggregate Expenditure
BE	Budget Estimates
CAG	Comptroller and Auditor General of India
CE	Capital Expenditure
DCC Bill	Detailed Countersigned Contingency Bill
DCRF	Debt Consolidation and Relief Facility
DE	Development Expenditure
FCP	Fiscal Correction Path
GOI	Government of India
GSDP	Gross State Domestic Product
FRBM Act	Fiscal Responsibility and Budget Management Act
IP	Interest Payment
MTFRPS	Medium Term Fiscal Restructuring Policy Statement
NPPE	Non Plan Revenue Expenditure
O&M	Operation and Maintenance
PAC	Public Accounts Committee
PRIs	Panchayati Raj Institutions
RE	Revenue Expenditure
RR	Revenue Receipts
S&W	Salaries and Wages
SAR	Separate Audit Report
SSE	Social Sector Expenditure
TE	Total Expenditure
TFC	Thirteenth Finance Commission
UC	Utilisation Certificate
ULBs	Urban Local Bodies