



सत्यमेव जयते

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

**for the year ended 31 March 2017**



**Government of Uttar Pradesh  
Report No. 1 of the year 2018**

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## PREFACE

This Report has been prepared for submission to the Governor of Uttar Pradesh under Article 151 of the Constitution.

This Report on the finances of the Government of Uttar Pradesh (GoUP) intends to assess the financial performance of the State during 2016-17 and to provide the State Legislature with inputs based on audit analysis of financial data. The Report attempts to analyse the financial performance against the targets envisaged by the Uttar Pradesh Fiscal Responsibility and Budget Management (Amendment) Act, 2017, the Fourteenth Finance Commission (FFC) Report and the Budget Estimates of 2016-17. The Report is structured in three Chapters.

**Chapter-1** is based on the audit of the Finance Accounts and makes an assessment of the Uttar Pradesh Government's (GoUP) fiscal position as on 31 March 2017. It provides an insight into trends in expenditure on interest payments, salaries and wages, pensions, subsidies and repayment of debt and borrowing patterns.

**Chapter-2** is based on the audit of Appropriation Accounts and gives grant-wise description of appropriations and the manner in which the allocated resources were managed by the service delivery departments.

**Chapter-3** is an inventory of the GoUP's compliance to various reporting requirements and financial rules.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

## EXECUTIVE SUMMARY

### Fiscal situation of the State

Revenue receipts, revenue expenditure and capital expenditure have increased from 2012-13 to 2016-17 even after accounting for inflation and also as a percentage of GSDP.

*(Paragraph 1.1.1)*

State has not achieved revenue surplus and ratio of outstanding debt to GSDP as targeted in budget estimate and FRBM Act. Further, the ratio of fiscal deficit to GSDP is also above the target of budget estimates 2016-17, XIV FC and FRBM Act.

*(Paragraph 1.1.2)*

The primary deficit of the Government of Uttar Pradesh increased from ₹ 2,317 crore (2012-13) to ₹ 29,052 crore during 2016-17 indicating non-debt receipts were not sufficient to meet the primary expenditure of the State.

*(Paragraph 1.1.2.2)*

### Resource mobilisation

Revenue receipts grew by ₹ 29,799 crore (13 per cent) over 2015-16 receipts, which was lower than the budget estimates (₹ 24,680 crore).

Revenue expenditure increased by ₹ 23,856 crore (11 per cent) over 2015-16, which was lower than the budget estimates (₹ 16,763 crore).

Capital expenditure increased by ₹ 5,366 crore (eight per cent) over 2015-16, which was lower than the budget estimates (₹ 2,089 crore).

**Recommendation:** *The Finance Department should rationalise the budget preparation exercise, so that the persisting gap between the budget estimate and actuals is bridged.*

*(Paragraphs 1.1.1 & 1.1.3)*

### Summary of important audit findings and recommendations:

#### Cost of collection of taxes

The cost of collection on sales, trade etc., which constitutes 45 per cent of the States own tax revenue is more than twice the all India average and also higher than that of neighbouring states of Bihar, Jharkhand and Madhya Pradesh. The State has had persistent shortfall of actual receipts of taxes against budget estimates.

**Recommendation:** *The Finance Department and the Sales Tax Department should analyse why the cost of collection of taxes on sales, trade etc., is nearly twice as high as the all India average and introduce measures to reduce the cost of collection.*

*(Paragraph 1.2.2.2)*

### **New Pension Scheme (NPS)**

Details of pension contributions under the New Pension Scheme (NPS) from 2005 to 2008 are not available in the State Accounts, due to which, Audit has been unable to estimate whether the amounts actually due to be deducted from employees since the inception of the scheme have been deducted, fully matched with Government share, and transferred to NSDL. As against the employees' contribution of ₹ 2,830 crore from 2008-09 to 2016-17, the actual contribution by the State Government was ₹ 2,247 crore, resulting in short contribution of ₹ 583 crore. Against the total contribution of ₹ 5,660 crore (employees' share and Government share for the period 2008-09 to 2016-17), only ₹ 5,001.71 crore was transferred to NSDL, leaving a balance of ₹ 545.68 crore in the Public Account under MH 8342.

Further, employees' contributions (representing deductions from employees recruited on or after 1 April 2005) which had increased from ₹ 5.03 crore booked in 2008-09 to ₹ 636.51 crore in 2015-16, significantly dropped to ₹ 199.24 crore in 2016-17. This drop can only be attributed to irregular transfer of employees' contributions elsewhere than the Public Account specified for NPS under MH 8342, and is required to be rectified immediately.

**Recommendation:** *The State Government should initiate action immediately to ensure that employees recruited on or after 1 April 2005 are fully covered under the New Pension Scheme from the date of their recruitment. This is to be done by ensuring that employees' deductions are fully deducted, fully matched by Government contributions, and fully transferred to NSDL in a timely manner.*

**(Paragraph 1.3.4.1)**

### **Adequacy of public expenditure**

The ratio of development expenditure and economic services expenditure to aggregate expenditure was less than the average for the General category States.

**(Paragraph 1.3.5.1)**

### **Financial results of irrigation works**

The Thirteenth and Fourteenth Finance Commissions had prescribed cost recovery rates of irrigation projects (revenue receipts as compared to revenue expenditure) for assessing the commercial viability of these projects. The gap in cost recovery on irrigation projects has improved over the past two years, but is still less than half the projections of the 13th and 14th Finance Commissions. It has to further improve in comparison with the other neighbouring States of Jharkhand, Madhya Pradesh and Chhattisgarh.

**Recommendation:** *The State Government may initiate measures to improve cost recovery on irrigation projects.*

**(Paragraph 1.4.1)**

### **Incomplete projects**

Blocking of funds on incomplete works impinge negatively on the quality of expenditure. The Public Works Department (PWD) and Irrigation Department had 611 incomplete projects with cost over-run of ₹ 17,010 crore in 55 projects till date.

**Recommendation:** *The Public Works Department and Irrigation Department may evolve a mechanism to ensure timely completion of projects to minimise cost overrun.*

*(Paragraph 1.4.2)*

### **Investments and Returns and Loans advanced**

During 2012-17 the State Government incurred a notional loss of ₹ 21,964 crore on account of difference between the Government's borrowing cost and the return on investment on working PSUs. The return on investment on non-working PSUs cannot be estimated.

Also, the State Government has incurred a notional loss of ₹ 1,170 crore on account of difference in the interest received on the loans advanced and that of Government incurred on its borrowings.

**Recommendation:** *The State Government should rationalise its investments and loans advanced to various entities such that the return on investment and loans at least matches the Government borrowing costs.*

*(Paragraph 1.4.3 & 1.4.4)*

### **Transactions under Reserve Funds**

Out of 21 reserve funds (with a closing balance of ₹ 51,015.35 crore), 18 were operative and three reserve funds<sup>1</sup> were not operated during the period 2014-17. It was however observed that no investment of this huge balance of 18 operative funds was made during the last five years. It was also observed that in respect of the remaining three inoperative reserve funds, an amount of ₹ 45.20 crore under MH 8115-Depreciation reserve fund (₹ 44.42 crore) and MH 8223-Famine relief fund (₹ 0.78 crore) was invested decades before, but no interest thereon has been credited in the account.

Transfers into reserve funds and disbursement therefrom are effected through debit and credit entries under the appropriate revenue and expenditure heads under the Consolidated Fund. These represent actual cash transfers only if they impact the Reserve Bank Deposits (RBD) either directly or by way of investment. Since there was no actual cash outflow, these transactions depicted by GoUP against reserve funds are only book entries which violates the spirit underlying the creation and operation of reserve funds. Their only impact is to depict an unduly favourable Revenue Surplus and Fiscal Deficit position for the relevant years.

Nevertheless, these balances in the funds lying outstanding over the years represent huge liability of the State. Negative and debit balances against specific reserve funds need regularisation by appropriation from the Consolidated Fund.

<sup>1</sup>8115-105-Depreciation Reserve Fund, 8121-111-Contingency Reserve Fund, 8223-102-Famine Relief Fund.

**Recommendation:** *The Finance Department should review the practice of treating transaction and balances under reserve funds as book entries and adhere to the principles of cash accounting by actual investment of balances with the Reserve Bank of India.*

**(Paragraph 1.5.2)**

### **Sinking Fund**

The XII FC recommended creation of Consolidated Sinking Fund (CSF) by the State Governments, for amortisation of outstanding liabilities<sup>2</sup>. The guidelines of the Reserve Bank of India (RBI), which is responsible for administering the fund, stipulate a minimum annual contribution of 0.5 per cent of outstanding liabilities at the end of the previous financial year. Accordingly, the State Government was required to contribute ₹ 1,836.26 crore (0.5 per cent of ₹ 3,67,251.80 crore, i.e., the outstanding liabilities as on 31 March 2016) in 2016-17.

The State Government, however, has not taken any action to set up the CSF (subsuming the existing Fund) in terms of these guidelines<sup>3</sup>.

During 2016-17 the State Government made a provision of ₹ 10,772.35 crore to Sinking Fund and transferred ₹ 4,145.61 crore to Revenue under the Consolidated Fund. The net impact of Sinking Fund transactions resulted in increasing the outstanding liabilities of the State to the extent of ₹ 6,627 crore.

**Recommendation:** *The State Government may consider accepting the recommendation of the XII FC and create a Consolidated Sinking Fund to be invested by RBI. Further, transfer out of the fund are not to be treated as Revenue Receipts. In any event, the State Government should ensure that the Fund balances are actually invested and are not mere book entries.*

**(Paragraph 1.5.2.1)**

### **Expenditure on State Roads and Bridges**

The State Government has been making identical transfers and reverse transfers between MH 3054/ 5054 and MH 8225- Roads and Bridges Fund for many years. The purpose of creating Reserve Fund is nullified if the net effect of the transfers, year after year, is nil. Further, the fund had a negative opening balance of ₹ (-) 321.46 crore as on 31 March 2017 indicating excess of disbursement over receipts. This negative figure has been appearing from the accounts of 2014-15 onwards. The negative balance is to be regularised by appropriation from the Consolidated Fund.

**Recommendation:** *The Finance Department should examine the need to maintain the Reserve Fund on Road and Bridges under MH 8225- Roads and Bridges Fund and also immediately regularise the negative balance of ₹ (-) 321.46 crore*

**(Paragraph 1.5.2.2)**

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<sup>2</sup> Defined as comprising Internal Debt and Public Account liabilities of the State Government.

<sup>3</sup> Unlike States like Andhra Pradesh, Gujarat, Karnataka, West Bengal, Telangana, Odisha and Jammu & Kashmir which have set up Consolidated Sinking Funds in terms of the guidelines.

### State Disaster Response Fund (SDRF)

Contrary to GoI guidelines that the SDRF should be operated under the category “Reserve Funds bearing Interest”, GoUP operates its SDRF under the category “Reserve Funds not bearing Interest”. Further, the balances in the Fund being only book entries are not invested. Further, the interest of ₹ 19.08 crore for the year 2016-17 (at the rate of 7.5 per cent as the average of interest on Ways and Means Advances) had not been paid by the State Government. Consequently, the Revenue Expenditure for 2016-17 has been understated by ₹ 19.08 crore towards unpaid interest to the fund. The unpaid interest since the operation of SDRF represents the unaccounted liabilities of the State.

**Recommendation:** *The State Government should transfer the SDRF balances to MH 8121- General and Other Reserve Funds under the category “Reserve Funds bearing Interest” and remit to the Fund accrued interest as applicable to average of Ways and Means Advances interest rate by the RBI. The State Government is also required to invest the fund balances in the manner prescribed in the guidelines.*

(Paragraph 1.5.2.3)

### Contingent Liabilities – Status of Guarantees

The State Government has not created any Guarantee Redemption Fund or framed any rules for fixing the ceiling on the guarantees to be given by the State Government as stipulated under the XII FC guidelines. The State Government was required to make minimum annual contributions of ₹ 298.27 crore (0.5 per cent of outstanding guarantee of ₹ 59,653.72 crore at the beginning of the year 2016-17) which was not done.

Two companies had not paid the guarantee fee of ₹ 0.92 crore that was due. Despite this, the GoUP extended financial assistance in 2016-17 to both the institutions in the form of equities and subsidies though the accounts of both the companies were in arrears from 2015-16 onwards.

Against the maximum amount of ₹ 15,690 crore guaranteed to U.P. Rajya Vidyut Utpadan Nigam Limited, the outstanding amount guaranteed (₹ 19,252 crore) exceeded by ₹ 3,562 crore. This contravenes the UPFRBM Act, which stipulated that guarantee could not be given in excess of maximum amount guaranteed.

**Recommendation:** *The State Government should create and operate the guarantee redemption fund as per the guidelines of XII FC and also ensure that guarantees to any institution do not exceed the maximum limits fixed. GoUP should also ensure that guarantee fees are realised promptly. The Government should stop financial support to these institutions which have not paid the guarantee fees and/or are also in arrears of accounts.*

(Paragraph 1.5.3)

### Excess Expenditure

As per Rule 140 and 174 of the U.P. Budget Manual, any excess expenditure over a grant voted by the Legislature or over a charged appropriation constitutes a financial irregularity. However, it was observed that during 2016-17, there

was overall excess expenditure of ₹ 6,917.60 crore. Further, it was noticed that the Public Works Department (PWD) incurred excess expenditure of ₹ 2,122.53 crore against three grants. The Finance Department itself failed to correctly estimate the expenditure under repayment of debt and consequently incurred excess expenditure of ₹ 4,794.78 crore during 2016-17.

**Recommendation:** *The Finance Department should ensure that no Departmental Controlling Officers, including the Finance Department itself, resorts to excess expenditure over the regular allocations approved by the State Legislature.*

**(Paragraph 2.2.1)**

### **Excess expenditure requiring regularisation**

The State Government failed to get excess expenditure amounting to ₹ 24,144.20 crore covering 95 grants and 38 appropriations pertaining to the past decade (2005-16) regularised. During 2016-17, in five cases of grants/appropriations amounting to ₹ 5,662.17 crore over and above the authorisation from the Consolidated Fund of the State were required to regularise.

**Recommendation:** *All the existing cases of excess expenditure need to be got regularised at the earliest and, in future, such un-voted expenditure may be completely stopped, except in case(s) of dire and extreme emergency, the cost of which cannot be met from the Contingency Fund.*

**(Paragraph 2.2.2)**

### **Savings**

Savings of ₹ 43,036.89 crore occurred in 59 cases relating to 41 grants / appropriations exceeding ₹ 100 crore in each case. Savings under revenue voted head of account exceeding ₹ 500 crore occurred in 15 grants and under the capital (voted) head of account exceeding ₹ 500 crore occurred in six grants. In 22 cases involving 17 grants, there were persistent savings (₹ 100 crore and above) ranging between ₹ 102.54 crore and ₹ 3,300.96 crore during the preceding five years.

**Recommendations:** *All anticipated savings should be surrendered on time so that the funds can be utilised for other development purposes.*

**(Paragraphs 2.2.3 & 2.2.4)**

### **Advances from the Contingency Fund - Not recouped**

An amount of ₹ 308.12 crore, drawn from the Contingency Fund during December 2016 to February 2017, was not recouped at the close of the financial year (March 2017). Further, out of the advance, ₹ 300 crore was given to U.P. Jal Nigam during December 2016 to January 2017 as an interest free loan to meet salary and retirement commitments. This does not constitute emergent and unforeseen expenditure and was also not recouped during the year in contravention to the Constitutional requirement and the U.P. Contingency Fund Rules.

**Recommendation:** *The State Government should ensure that no advances are drawn from the Contingency Fund except to meet expenditure of emergent and unforeseen nature.*

*(Paragraph 2.2.11)*

### **Rush of Expenditure**

The State Government has not framed any rules regarding rush of expenditure. Further, GoUP issued sanction orders for ₹ 3,053.81 crore on a single day i.e., 30 March 2017 for different schemes such as Swachh Bharat Mission (₹ 80.82 crore) and grants-in-aid to gram panchayats (₹ 2,972.99 crore).

**Recommendation:** *The State Government should frame rules to ensure that budget provisions are not unutilised and should control rush of expenditure during the end of the financial year.*

*(Paragraph 2.2.12)*

### **Personal Ledger Accounts (PLAs)/Deposit Accounts**

Against the provisions of the Uttar Pradesh Budget Manual that all final savings must be surrendered to the Finance Department by 25 March, the PLAs of the State have a closing balance of ₹ 6,835.75 crore as 31 March 2017. Further, contrary to rules, GoUP failed to close 341 PD/PL accounts with no transactions for over three years.

State Government departments routinely transfer unspent amounts into PD/ PL accounts. Such practices violate Legislative intent, since the intention of the Legislature is that the funds approved by it for the financial year are spent during the financial year itself. The Finance Department, which is the custodian of public finances, however, has taken no action to curb such irregular practices or to recommend departmental action against concerned officials.

**Recommendation:** *The Finance Department is required to review all PD/ PL accounts and ensure that all amounts unnecessarily lying in these PD/ PL accounts are immediately remitted to the Consolidated Fund. Further, the Finance Department is required to reiterate the instructions contained in the financial rules and ensure that appropriate action is taken against departmental officers who fail to follow the rules.*

*(Paragraph 3.1)*

### **Building and Other Construction Workers (BOCW) Welfare Cess**

The BOCW Welfare Board has not prepared accounts since inception (November 2009). Therefore, the authenticity of receipts and expenditure could not be verified by Audit. An amount of ₹ 3,194.96 crore, available with the Board as on March 2017, has been kept in bank accounts.

The Board does not have a fixed asset register, in the absence of which, the physical existence of the assets created and their location could not be verified.

Since the GoUP is yet to transfer ₹ 34.48 crore to the Board as of March, 2017, the revenue surplus of GoUP has been overstated and the fiscal deficit understated by this amount.

Orders of the Government (August 2012 and September 2016) to transfer the cess amount directly into the Bank account of the BOCW Welfare Board without bringing it into the Government account (Consolidated Fund of the State) was in violation of the principles of Government accounting. Consequently, it is not ascertainable as to how much money was collected by the Cess Assessment Officers and how much money was transferred to the Board.

**Recommendation:** *The U.P. BOCW Welfare Board should commence timely preparation of accounts and maintain relevant records to fulfil its mandate of improving the working conditions of building and other construction workers and providing adequate financial assistance to them. GoUP should also review its orders to transfer the cess directly to the bank account of the Board instead of through the Consolidated Fund.*

**(Paragraph 3.2)**

### **Transfer of additional stamp duty to Development Authorities and Housing Development Councils**

GoUP has not opened a distinct sub head to account for the additional stamp duty. Consequently, it is not possible to assess if the entire additional stamp duty has been received and transferred to the concerned authorities etc. Orders (September 2015) of the GoUP routing the transfers through the Lucknow Development Authority increased the opacity.

Further, GoUP orders (September 2013) to transfer 25 per cent of the additional stamp duty to a Dedicated Urban Transport Fund contravenes the U.P. Urban Planning and Development Act which does not provide for any such apportionment.

**Recommendation:** *GoUP should ensure that the accounts fully and transparently capture the receipts and transfer of the additional stamp duty to the authorities/municipalities etc. specified under the U.P. Urban Planning and Development Act. GoUP should also review the Order transferring 25 per cent of the additional stamp duty to a Dedicated Urban Transport Fund which is against the provisions of the Act.*

**(Paragraph 3.3)**

### **Opacity in accounts**

GoUP departments routinely operated minor head 800 which is to be operated only in rare cases. During 2016-17, ₹ 36,826.27 crore under receipts and ₹ 35,329.20 crore under expenditure was booked under minor heads 800 resulting in opacity of transactions.

**Recommendation:** *The Finance Department should, in consultation with the Accountant General (A&E), conduct a comprehensive review of all items*

presently appearing under minor head 800 and ensure that all such receipts and expenditure are in future booked under the appropriate head of account.

*(Paragraph 3.4)*

### **Delay in Finalisation of accounts of PSUs/Corporations**

The accounts of 56 working PSUs/ Corporations (230 accounts) and 36 non-working PSUs/ Corporations (527 accounts) are in arrears of one to 34 years. Despite this, the Finance Department has provided budgetary support to these PSUs, of which, ₹ 21,038.52 crore was provided in 2016-17 alone.

**Recommendation:** *The Finance Department should review the cases of all PSUs that are in arrears of accounts, ensure that the accounts are made current within a reasonable period, and stop financial support in all cases where accounts continue to be in arrears.*

*(Paragraph 3.6)*

### **Dividend not declared**

Contrary to the State Government's policy that all profit earning PSUs should pay a minimum return of five *per cent* on the paid up share capital contributed by the State Government, 10 profit earning PSUs did not declare dividend of ₹ 507.48 crore.

**Recommendation:** *The State Government should ensure that the profit earning PSUs deposit the specified dividend invariably into the Government account at the close of the year.*

*(Paragraph 3.7)*

### **Non-submission of Utilisation Certificates**

Departments of GoUP have failed to ensure submission of Utilisation Certificates (UCs) on grant-in-aids of ₹ 97,906.27 crore. In many cases, the same recipients continue to receive further grants from the same departments, even while earlier UCs are pending.

**Recommendation:** *The Finance Department should prescribe a time frame within which administrative departments releasing grants collect UCs pending for more than the time stipulated in the grant orders and also ensure that till such time, administrative departments release no further grants to defaulting grantees.*

*(Paragraph 3.11)*

### **Outstanding Detailed Contingent bills**

The Finance Department, which is required to ensure that abstract contingent (AC) bills are not drawn merely to exhaust the budget, itself drew AC bills valued at ₹ 32.63 crore in the last four days of the financial year.

**Recommendation:** *The Finance Department should ensure that all controlling officers adjust in a time bound manner, all AC bills pending beyond the*

*prescribed period, and also ensure that AC bills are not drawn merely to avoid lapse of budget.*

**(Paragraph 3.12)**

### **Non-payment of interest on Deposits**

The Finance Department has failed to book interest on deposits. Such un-booked interest, overstated the Revenue Surplus by ₹ 256.92 crore in 2016-17 alone.

**Recommendation:** *The Finance Department should review the balances under MH 8336 to 8342 for appropriate action to book interest in respect of all interest bearing deposits.*

**(Paragraph 3.13)**

### **Apportionment of balances as on reorganisation of the State**

The State Government is yet (since November 2000) to apportion ₹ 8,757.37 crore under Deposits and Advances between the successor States of Uttar Pradesh and Uttarakhand.

**Recommendation:** *The State Government should expedite the apportionment of balances under Deposits and Advances (₹ 8,757.37 crore) between the two successor States.*

**(Paragraph 3.14)**

### **Impact on Revenue Surplus and Fiscal Deficit**

As analysed by Audit, the impact of incorrect booking/accounting of expenditure and revenue resulted in overstatement of revenue surplus by ₹ 677.83 crore and understatement of fiscal deficit by ₹ 608.75 crore. The impact of sinking fund transactions resulted in increasing the outstanding liabilities of the state by ₹ 6,627 crore.

**(Paragraph 1.1.2 & 3.17)**

# CHAPTER 1

## FINANCES OF THE GOVERNMENT

This chapter provides an audit perspective on finances of the State Government during 2016-17 and analyses changes in major fiscal aggregates relative to 2015-16 keeping in view overall trends during the preceding five years.

The analysis is based on details contained in the Finance Accounts of the Government of Uttar Pradesh (GoUP). The profile of the State is given in *Appendix 1.1*.

### 1.1 Gross State Domestic Product (GSDP)<sup>1</sup>

The trends in annual growth of Gross Domestic Product (GDP) of India and GSDP of the State at current prices and constant prices (Base year: 2011-12) are given in **table 1.1**:

**Table 1.1: GDP of India and GSDP of the State**

Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
GDP of India (₹ in crore)	99,44,013	1,12,33,522	1,24,45,128	1,36,82,035	1,51,83,709
Growth rate of GDP (in per cent)	13.82	12.97	10.79	9.94	10.98
GSDP of the State at current prices (₹ in crore)	8,22,393	9,40,356	10,11,790	11,20,836	12,75,141
Growth rate of GSDP at current prices (in per cent)	13.58	14.34	7.60	10.78	13.77
GSDP of the State at constant prices (₹ in crore)	7,58,205	8,02,070	8,34,432	9,01,257	9,67,517
Growth rate of GSDP at constant prices (in per cent)	4.72	5.79	4.03	8.01	7.35

(Source: GDP/GSDP figures issued by MoSPI dated 01.08.2017)

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

#### 1.1.1 Summary of fiscal transactions

**Table 1.2** presents a summary of fiscal transactions of the State Government during 2016-17 *vis-à-vis* 2015-16. *Appendix 1.3* provides details of the receipts and disbursements as well as the overall fiscal position during 2016-17.

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<sup>1</sup> GDP and GSDP are the market value of all officially recognised final goods and services produced within the Country and the State respectively in a given period of time and are an important indicator of the Country and State's economy.

Report on State Finances for the year ended 31 March 2017

**Table 1.2: Summary of Fiscal Transactions in 2016-17**

(₹ in crore)

Receipts			Disbursements				
	2015-16	2016-17		2015-16	2016-17		
Section A: Revenue					Non Plan	Plan	Total
Revenue Receipts	2,27,076	2,56,875	Revenue Expenditure	2,12,736	1,86,886	49,706	2,36,592
Tax Revenue	81,106	85,966	General Services	72,228	88,111	144	88,255
Non-Tax Revenue	23,135	28,944	Social Services	82,487	50,703	41,158	91,861
Share of Union Taxes/ Duties	90,974	1,09,428	Economic Services	47,881	37,430	8,404	45,834
Grants from GoI	31,861	32,537	Grants-in-aid and Contributions	10,140	10,642	-	10,642
Section B: Capital & Others							
Miscellaneous Receipts under the Capital Section	-	-	Capital Expenditure	64,423	9,216	60,573	69,789
Recoveries of Loans and Advances	726	259	Loans and Advance disbursed	9,118	6,741	-	6,741
Public Debt Receipts	74,514	67,685	Repayment of Public Debt	17,673	20,303	-	20,303
Contingency Fund	201	173	Contingency Fund	44	349	-	349
Public Account Receipt <sup>2</sup>	2,65,972	3,06,406	Public Account Disbursements	2,64,294	2,96,523	-	2,96,523
Opening Cash Balance	(-) 401	(-)202*	Closing Cash Balance	(-) 200	899	-	899
<b>Total</b>	<b>5,68,088</b>	<b>6,31,196</b>	<b>Total</b>	<b>5,68,088</b>	<b>5,20,917</b>	<b>1,10,279</b>	<b>6,31,196</b>

(Source: Finance Accounts of 2015-16 & 2016-17)

\*Departmental Balance ₹ 2.04 crore and permanent imprest ₹ 0.03 crore allocated to the State of Uttarakhand on apportionment of balances as on 8 November 2000.

The trends of Revenue Receipts (RR) / Revenue Expenditure (RE) / Capital Expenditure (CE) relative to GSDP at current as well as constant prices are presented in **table 1.3** below:

**Table 1.3: Trends in RR/ RE/ CE relative to GSDP**

Particulars	2012-13	2013-14	2014-15	2015-16	2016-17	Average
<b>Revenue receipts relative to GSDP</b>						
RR at current prices (₹ in crore)	1,45,904	1,68,214	1,93,422	2,27,076	2,56,875	-
Rate of growth of RR at current prices ( <i>per cent</i> )	11.49	15.29	14.99	17.40	13.12	14.46
RR at constant prices (₹ in crore)	1,34,516	1,43,477	1,59,517	1,82,590	1,94,905	-
Rate of growth of RR at constant prices ( <i>per cent</i> )	2.79	6.66	11.18	14.46	6.74	8.37
RR / GSDP	17.74	17.89	19.12	20.26	20.14	19.03
<b>Revenue expenditure relative to GSDP</b>						
RE at current prices (₹ in crore)	1,40,724	1,58,147	1,71,027	2,12,736	2,36,592	-
Rate of growth of RE at current prices ( <i>in per cent</i> )	13.59	12.38	8.14	24.39	11.21	13.94
RE at constant prices (₹ in crore)	1,29,740	1,34,890	1,41,048	1,71,060	1,79,515	-
Rate of growth of RE at constant prices ( <i>in per cent</i> )	4.73	3.97	4.56	21.28	4.94	7.90
RE/ GSDP	17.11	16.82	16.90	18.98	18.55	17.67

<sup>2</sup> Includes Major Heads from 8009 to 8782 (Statement 21 of Finance Accounts)

Capital expenditure relative to GSDP						
CE at current prices (₹ in crore)	23,834	32,863	53,297	64,423	69,789	-
Rate of growth of CE at current prices (in <i>per cent</i> )	10.48	37.88	62.18	20.88	8.33	27.95
CE at constant prices (₹ in crore)	21,974	28,030	43,955	51,802	52,953	-
Rate of growth of CE at constant prices (in <i>per cent</i> )	1.85	27.56	56.81	17.85	2.22	21.26
CE/ GSDP	2.90	3.49	5.27	5.75	5.47	4.58

As evident from the table above, revenue receipts, revenue expenditure and capital expenditure have increased from 2012-13 to 2016-17 as a percentage of GSDP even after accounting for inflation.

### 1.1.2 Review of fiscal situation

In view of the additional burden on the Government due to taking over of the debt of Power Distribution Companies (DISCOMs) on the implementation of the UDAY (Ujjwal DISCOM Assurance Yojana) scheme discussed in detail in **Para 1.6.4**, the fiscal policy enunciated in the documents of the State as well as guidelines of UDAY stipulate that the debt taken over by the State under UDAY would not be counted against the fiscal deficit limit of the State. The actual fiscal deficit and outstanding liabilities of the State after excluding UDAY was ₹ 41,187 crore and ₹ 4,08,422 crore respectively. Taking into account the various issues discussed in this report and detailed in **Para 3.17** and **table 3.11**, the revenue surplus overstated by ₹ 677.83 crore would be ₹ 19,605 crore and the fiscal deficit understated by ₹ 608.75 crore would be ₹ 41,796 crore as discussed in **table 3.11** at the end of the report. Further, the impact of sinking fund transactions discussed in **Para 1.5.2.1** and brought out in **Para 3.17** and **table 3.11** would result in increasing the outstanding liabilities (excluding UDAY) of State by ₹ 6,627 crore, i.e. ₹ 4,15,049 crore.

In view of the above, the performance of the State during 2016-17 under major variables provided in the budget, recommendations of the Fourteenth Finance Commission (XIV FC) and targeted in the Fiscal Responsibility and Budget Management (FRBM) Act as per actuals (excluding UDAY) and as worked out by Audit is given in **table 1.4**:

**Table 1.4: Performance of the State during 2016-17**

Key fiscal indicators	Targets set by the XIV FC	Targets in Budget Estimate	Targets as per FRBM Act	Actuals (excluding UDAY)	Actuals as worked out by Audit
Revenue deficit (-) /surplus(+) (₹ in crore)	Zero	Surplus of ₹ 28,201 crore	Surplus of ₹ 28,201 crore	Surplus of ₹ 20,283 crore	Surplus of ₹ 19,605 crore
Fiscal deficit (-) / GSDP (in <i>per cent</i> )	3.25	2.97	2.97	3.23	3.28
Ratio of total outstanding debt to GSDP (in <i>per cent</i> )	32.90	30.30	30.30	32.03	32.55

(Source: Report of Fourteenth Finance Commission and U.P. Government Gazette Notification dated 22 March 2016)

As seen from the above, the State has not achieved revenue surplus and ratio of outstanding debt to GSDP as targeted in budget estimate and FRBM Act. Further, the ratio of fiscal deficit to GSDP is also above the target of budget estimates 2016-17, XIV FC and FRBM Act.

### 1.1.2.1 Composition and financing of Fiscal Deficit

Fiscal deficit represents the total financing the State requires (predominantly by drawing on its cash and investment balances with the RBI and by borrowing) to meet the excess of the revenue and capital expenditure (including loans and advances) over revenue and non-debt receipts. The financing pattern of the fiscal deficit is reflected in **table 1.5**:

**Table 1.5: Component and financing of Fiscal Deficit**

Particulars		(₹ in crore)				
		2012-13	2013-14	2014-15	2015-16	2016-17
<b>Fiscal deficit (including UDAY)*</b> (figures in brackets indicate <i>per cent</i> to GSDP)		<b>19,238</b> (2.34)	<b>23,680</b> (2.52)	<b>32,513</b> (3.21)	<b>58,475</b> (5.22)	<b>55,988</b> (4.39)
1	Revenue Surplus	5,180	10,067	22,394	14,340	20,283
2	Net Capital Expenditure	23,834	32,863	53,297	64,423	69,789
3	Net Loans and Advances	584	884	1,610	8,392	6,482
<b>Financing pattern of Fiscal Deficit*</b>						
1	Market Borrowings	6,263	5,054	13,513	25,301	36,904
2	Loans from GoI	(-)1,099	(-)1,075	(-) 875	(-) 803	(-)409
3	Special Securities Issued to NSSF	2,429	2,768	6,325	4,339	(-)4,532
4	Loans from Financial Institutions	(-) 681	(-)12	7,146	28,005	15,441
5	Small Savings, PF etc.	3,342	2,363	1,686	1,534	1,619
6	Deposits and Advances	1,753	5,037	1,050	(-) 1,543	(-)301
7	Suspense and miscellaneous	3,540	(-)9,637	535	(-) 677	592
8	Remittances	986	(-)98	1,608	(-) 197	748
9	Others <sup>3</sup>	2,705	19,280	1,525	(-) 2,516	5,926
<b>Fiscal deficit</b>		<b>19,238</b>	<b>23,680</b>	<b>32,513</b>	<b>58,475</b>	<b>55,988</b>

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

(Source: Finance Accounts of the respective years)

\*The fiscal deficit in this table included the UDAY impact so as to match the figures in Finance Accounts given in the financing pattern.

### 1.1.2.2 Quality of Deficit/Surplus

The ratio of revenue deficit to fiscal deficit and decomposition of primary deficit<sup>4</sup> into primary revenue deficit<sup>5</sup> and capital expenditure (including loans and advances) indicate the quality of deficit in the States' finances. A persistently high ratio of revenue deficit to fiscal deficit also indicates that the asset base of the State was shrinking and a part of borrowings (fiscal liabilities) did not have any asset backup. The bifurcation of primary deficit (**Table 1.6**) indicates the extent to which deficit has been on account of enhancement in capital expenditure which may be desirable to improve productive capacity of the Government.

<sup>3</sup> Transactions under Contingency Fund, Reserve Fund, Cash Balances, Investment and Bonds

<sup>4</sup> Primary deficit is fiscal deficit excluding interest payments

<sup>5</sup> Primary revenue deficit is the gap between non-interest revenue expenditure of the state and its non- debt receipts and indicates the extent to which the non-debt receipts are sufficient to meet the primary expenditure incurred under revenue account.

Table 1.6: Primary Deficit/Surplus

(₹ in crore)

Year	Non-debt Receipts	Primary Revenue Expenditure	Capital Expenditure	Loans and Advances	Primary Expenditure	Primary Revenue deficit (-)/surplus (+)	Primary deficit (-)/surplus (+)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
2012-13	1,46,323	1,23,803	23,834	1,003	1,48,640	(+)22,520	(-)2,317
2013-14	1,68,803	1,40,735	32,863	1,473	1,75,071	(+)28,068	(-)6,268
2014-15	1,93,684	1,52,162	53,297	1,873	2,07,332	(+)41,522	(-)13,648
2015-16	2,27,802	1,91,288	64,423	9,118	2,64,829	(+)35,514	(-)37,027
2016-17	2,57,134	2,09,656	69,789	6,741	2,86,186	(+)47,478	(-)29,052

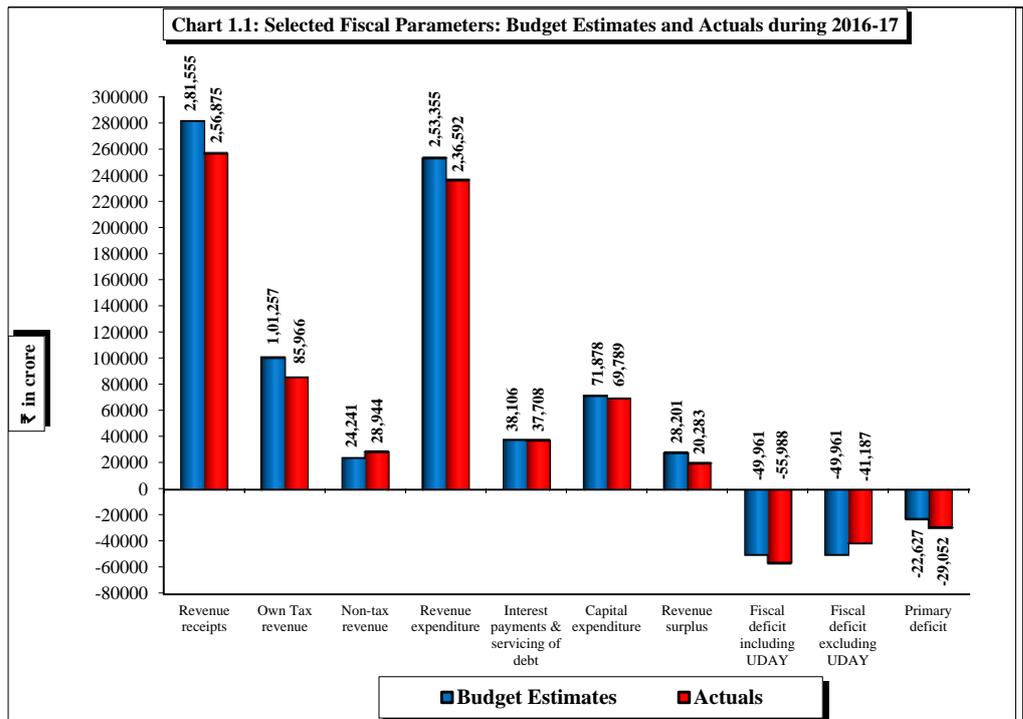
(Source: Finance Accounts of the respective years)

The fact that primary deficit of the Government of Uttar Pradesh increased from ₹ 2,317 crore (2012-13) to ₹ 29,052 crore during 2016-17 indicates that the non-debt receipts were not sufficient to meet the primary expenditure of the State.

### 1.1.3 Budget Estimates and actuals

Shortfalls of actual receipts and expenditure against budget estimates, either due to unanticipated and unforeseen events or under/over estimation of expenditure or revenue at the stage of budget preparation, adversely impacts the desired fiscal objectives.

Actuals *vis-à-vis* Budget Estimates of selected fiscal parameters for 2016-17 are shown in **chart 1.1** and **Appendix 1.4**.



(Source: Budget and Finance Accounts 2016-17)

- Shortfalls in tax revenue were mainly under taxes on sales, trade etc. (₹ 6,057 crore) followed by state excise (₹ 4,977 crore) and from stamps and registration fee (₹ 4,756 crore).

- Increases in non-tax revenue (₹ 4,703 crore) were mainly under other non-tax revenue (₹ 4,150 crore) and interest receipts (₹ 415 crore) on investment of cash balances.
- The major shortfalls in revenue expenditure were in Social Services (₹ 9,929 crore), General Services (₹ 4,601 crore) and Economic Services (₹ 2,187 crore).
- Decreases in capital expenditure (₹ 2,089 crore) were due to decrease in Social Services (₹ 1,859 crore) and General Services (₹ 1,097 crore) counter-balanced by excess expenditure of ₹ 867 crore under Economic Services.

**Recommendation:** The Finance Department should rationalise the budget preparation exercise, so that the persisting gap between the budget estimate and actuals is bridged.

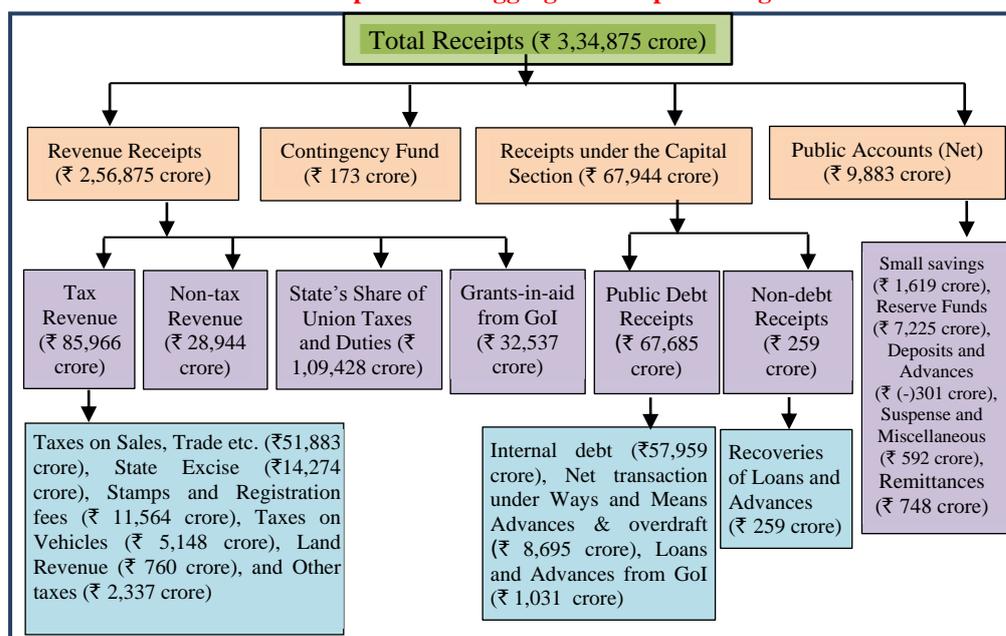
## 1.2 Financial Resources of the State

### 1.2.1 Resources of the State as per Annual Finance Accounts

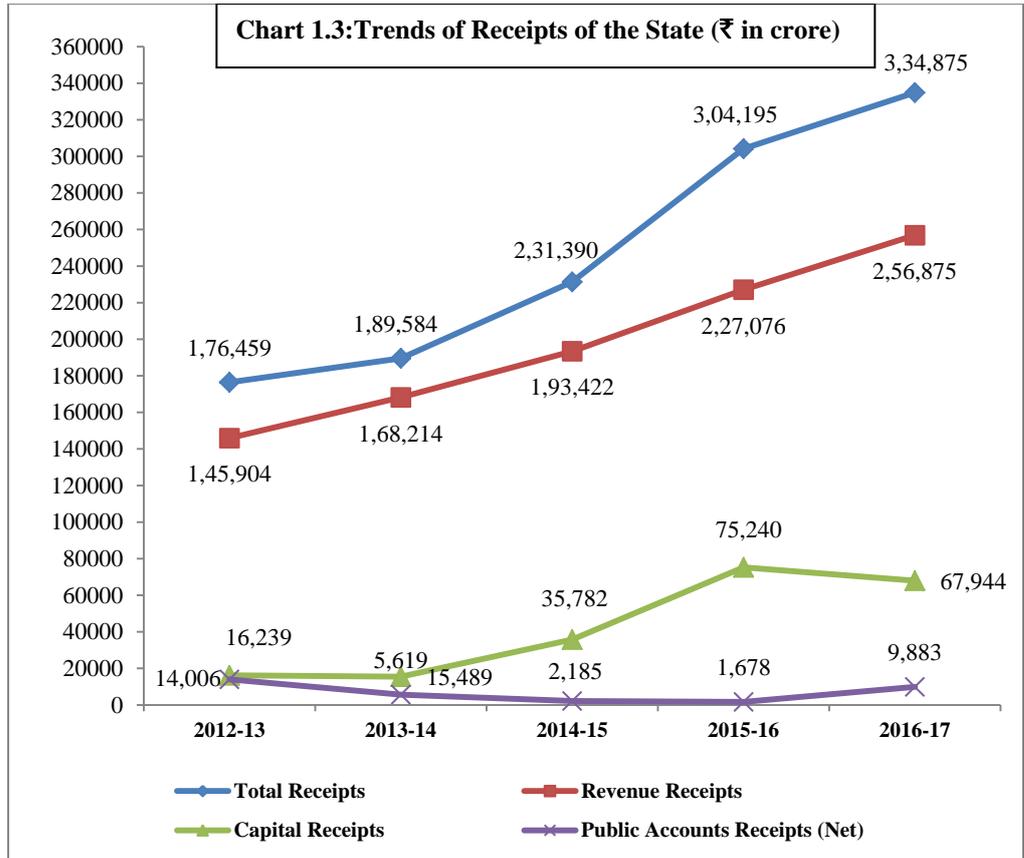
Revenue receipts consist of tax revenues, non-tax revenues, State's share of union taxes and duties and grants-in-aid from Government of India (GoI). Receipts under Capital Section comprise miscellaneous Receipts under the Capital Section such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GoI as well as balances in Public Accounts.

Charts 1.2, 1.3 and 1.4 below depicts the composition of aggregate receipts, the trends in various components of receipts during 2012-17 and the composition of resources during 2016-17 respectively.

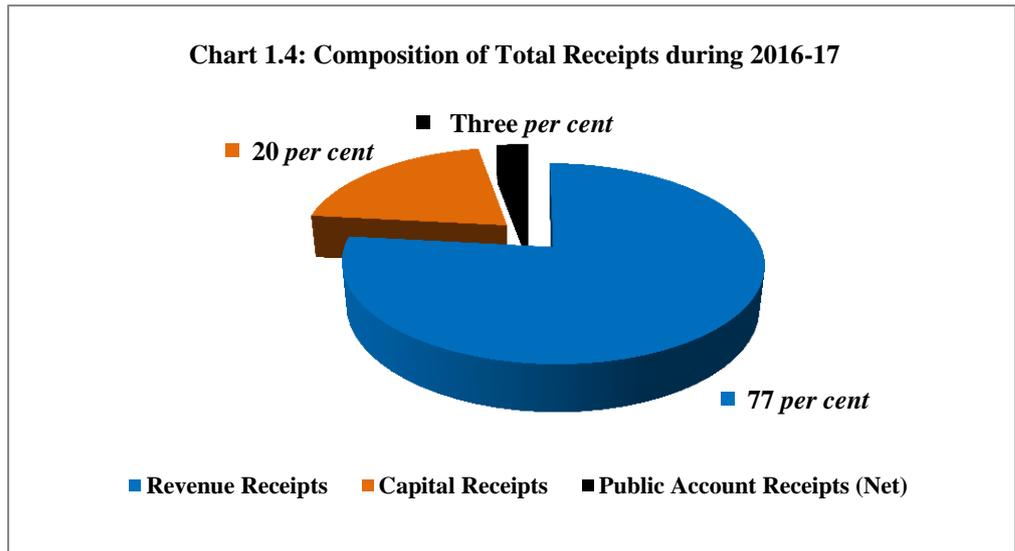
**Chart 1.2: Composition of aggregate receipts during 2016-17**



(Source: Finance Accounts 2016-17)



(Source: Finance Accounts of the respective years)

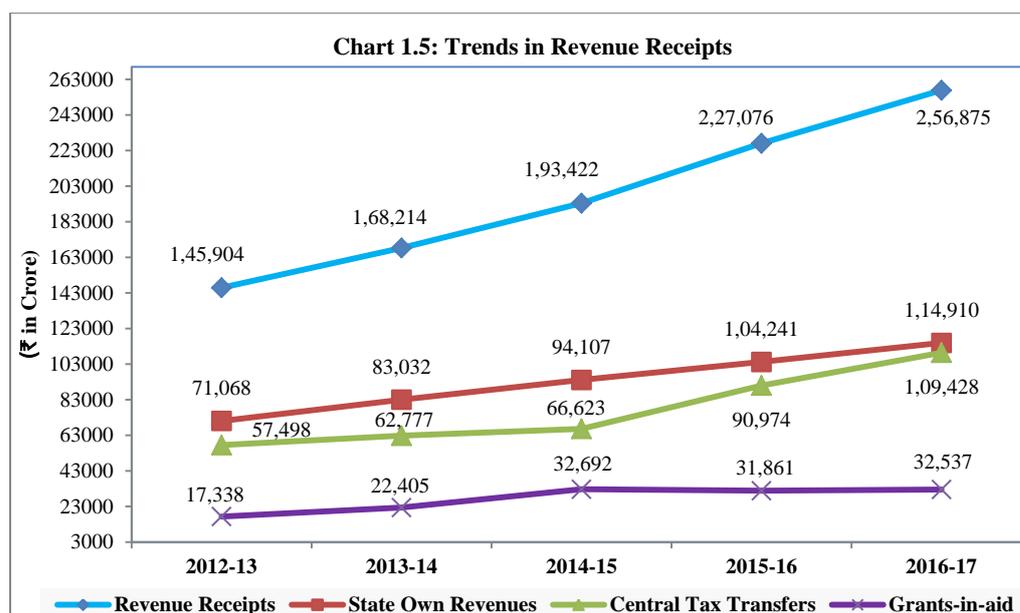


(Source: Finance Accounts 2016-17)

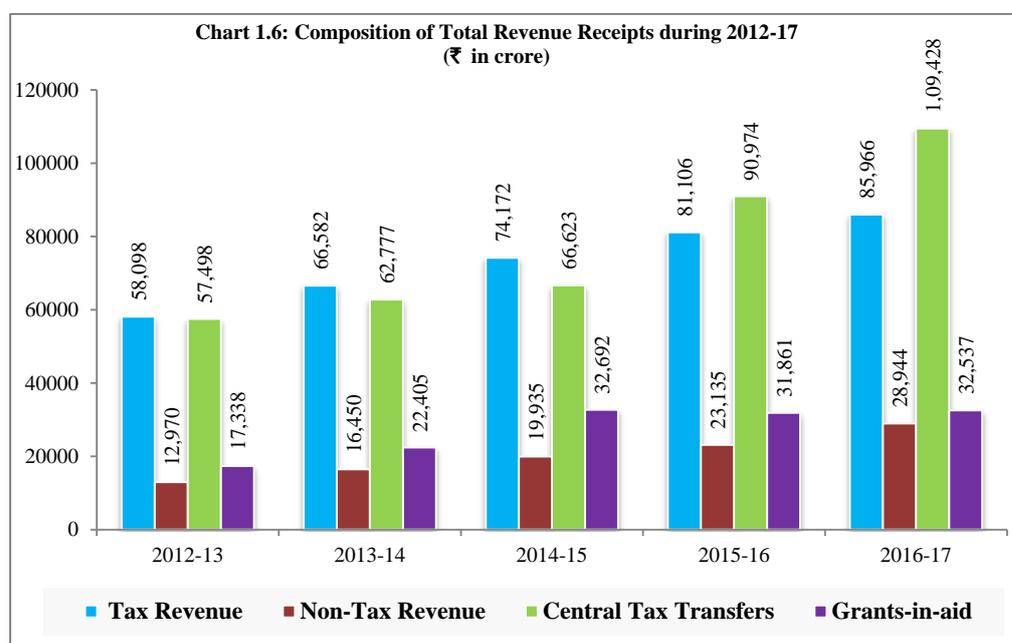
### 1.2.2 Revenue Receipts

**Statement 14** of the Finance Accounts gives details of the revenue receipts of the Government. The trends and composition of revenue receipts during 2012-17 are presented in *Appendix 1.5* and also depicted in **chart 1.5** and **chart 1.6** respectively.

## Report on State Finances for the year ended 31 March 2017



(Source: Finance Accounts of the respective years)



(Source: Finance Accounts of the respective years)

The increase (₹ 29,799 crore; 13 per cent) in revenue receipts during 2016-17 was mainly due to increased net proceeds assigned to the State by GoI (20 per cent), more collection of taxes under VAT and sales tax (11 per cent), realisation of more taxes under the State Motor Vehicles Taxation Act (43 per cent), reimbursement of salaries disbursed under *Sarv Shiksha Abhiyan* (32 per cent) and receipts from Government of India for share capital to Uttar Pradesh Power Corporation Limited (UPPCL) for rural electrification (109 per cent) partly counterbalanced by less receipts under *Panchayati Raj Act* (61 per cent), less receipts from sale of stamps and registration fees (24 per cent), Employees State Insurance Scheme (60 per cent), less contributions from patients (37 per cent), less receipts from sale of timber and other forest produce and other receipts under forestry and

wild life and less receipt of fees of examination by Uttar Pradesh Public Service Commission (UPPSC)/ Subordinate Services Selection Commission (42 per cent).

### 1.2.2.1 State's Own Resources

The State's performance in mobilisation of resources is assessed in terms of tax revenue and non-tax revenue, not including the State's share in central taxes and grants-in-aid which is based on the recommendations of the Finance Commission.

Details of collections of tax revenue and non-tax revenue for 2012-17 are presented in *Appendix 1.6*. These increased by ₹ 43,842 crore (62 per cent) from ₹ 71,068 crore in 2012-13 to ₹ 1,14,910 crore in 2016-17.

### Tax Revenue

Details of tax revenue during 2012-17 are given in **table 1.7** below:

**Table 1.7: Components of tax revenue**

(₹ in crore)						
Tax revenues	2012-13	2013-14	2014-15	2015-16	2016-17	Variation (per cent) during 2016-17 over 2015-16
Taxes on sales, trades etc.	34,870 (60)	39,645 (60)	42,934 (58)	47,692 (59)	51,883 (60)	8.79
State excise	9,782 (17)	11,644 (18)	13,483 (18)	14,084 (17)	14,274 (17)	1.35
Taxes on vehicles	2,993 (5)	3,441 (5)	3,797 (5)	4,410 (5)	5,148 (6)	16.73
Stamps and registration fees	8,742 (15)	9,521 (14)	11,803 (16)	12,404 (15)	11,564 (13)	(-)6.77
Land revenues	805 (1)	772 (1)	527 (1)	505 (1)	760 (1)	50.50
Taxes on goods and passengers	1 (0)	1 (0)	1 (0)	1 (0)	0 (0)	(-)100
Other taxes	905 (2)	1,558 (2)	1,627 (2)	2,010 (3)	2,337 (3)	16.27
<b>Total</b>	<b>58,098</b>	<b>66,582</b>	<b>74,172</b>	<b>81,106</b>	<b>85,966</b>	<b>5.99</b>

(Source: Finance accounts of the respective years) (Figures in brackets are percentage of collection to total)

### Non-tax Revenue

Details of receipts from non-tax revenues during 2012-17 are given in **table 1.8** below:

**Table 1.8: Non-tax revenue**

(₹ in crore)						
Revenue Head	2012-13	2013-14	2014-15	2015-16	2016-17	Variation (per cent) of 2016-17 over 2015-16
Interest receipts	1,186 (9)	1,619 (10)	2,303 (12)	633 (3)	1,165 (4)	84.04
Dividends	63 (1)	5 (0)	8 (0)	43 (0)	86 (0)	100
Other non-tax receipts	11,721 (90)	14,826 (90)	17,624 (88)	22,459 (97)	27,693 (96)	23.30
<b>Total</b>	<b>12,970</b>	<b>16,450</b>	<b>19,935</b>	<b>23,135</b>	<b>28,944</b>	<b>25.11</b>

(Source: Finance Accounts of the respective years) (Figures in brackets are percentage of collection to total)

### 1.2.2.2 Cost of collection

Details of collection and cost thereof in respect of major revenue receipts during 2016-17 are given in **table 1.9**:

**Table 1.9: Cost of collection**

Particulars	Gross collection	Expenditure on collection	Percentage of cost of collection to gross collection	All India average of previous year
	(₹ in crore)			
Taxes on sales, trade etc.	51,883	613	1.18	0.66
Stamp duty and registration fees	11,564	261	2.26	2.87
State excise	14,273	163	1.15	3.21
Taxes on vehicles	5,148	133	2.58	4.99

(Source: Concerned Department)

Though the cost of collection of state excise, taxes on vehicles and stamp duties and registration fees was lower than the all India average of the preceding year, the cost of collection of taxes on sales, trade etc., was higher than the all India average. Collection of taxes on sales, trade etc., by the GoUP is nearly twice as high as the all India average and also higher than that of neighbouring States<sup>6</sup>. A trend analysis of the taxes on sales, trade etc., to GSDP ratio of Uttar Pradesh compared to the all India tax (receipts under State Sales Tax) to GDP ratio also indicates a higher ratio as given in **table 1.10** below:

**Table 1.10: Taxes on sales, trade etc., with GSDP ratio**

Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
Taxes on sales, trade etc. (₹ in crore)	34,870	39,645	42,934	47,692	51,883
Taxes on sales, trade etc./GSDP ratio of Uttar Pradesh	4.24	4.22	4.24	4.25	4.07
All India tax (Receipts under State Sales Tax) to GDP ratio	0.02	0.01	0.02	0.02	0.02

A further trend analysis of the actual collection of taxes on sales, trade etc., of the State for the five year period (2012 – 2017) also indicated that the actual collection has always been lower than budget estimates as shown in **table 1.11** below:

**Table 1.11: Trend analysis of Budget estimate and actuals**

Taxes on sales, trade etc.	(₹ in crore)				
	2012-13	2013-14	2014-15	2015-16	2016-17
Budget estimates	32,000	43,936	47,500	52,673	57,940
Actuals	34,870	39,645	42,934	47,692	51,883

The shortfall in collection of taxes on sales, trade etc. during the past three years reveals the extent of imbalance between the estimation and the tax collection efforts.

**Recommendation:** *The Finance Department and the Sales Tax Department should analyse why the cost of collection of taxes on sales, trade etc., is nearly twice as high as the all India average and introduce measures to reduce the cost of collection.*

<sup>6</sup> Bihar – 0.72; Jharkhand – 0.41; Madhya Pradesh – 0.57.

### 1.2.2.3 Grants- in-aid from GoI

The State Government receives grants-in-aid and share of Union taxes and duties, based on the recommendations of the Finance Commission. Details of GoI grants are given below in **table 1.12**:

**Table 1.12: Grants-in-aid from Government of India**

(₹ in crore)					
Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
Non plan grants	4,341	7,934	6,809	8,274	9,335
Grants for State plan schemes	5,519	6,595	6,576	1,933	232
Grants for Central plan schemes	12	226	17	16	56
Grants for Centrally sponsored plan schemes	7,466	7,650	19,289	21,638	22,914
<b>Total grants</b>	<b>17,338</b>	<b>22,405</b>	<b>32,691</b>	<b>31,861</b>	<b>32,537</b>
Percentage of increase/decrease over previous year	(-2.38)	29.22	45.91	(-) 2.54	2.12
Revenue receipts	1,45,904	1,68,214	1,93,422	2,27,076	2,56,875
Total grants as a percentage of revenue receipts	11.88	13.32	16.90	14.03	12.67

(Source: Finance Accounts of the respective years)

### 1.2.2.4 Arrears of revenue

Details of arrears of revenue are detailed in **table 1.13** below:

**Table 1.13: Arrears of revenue**

(₹ in crore)				
Sl. No.	Head of revenue	Name of Department	Total amount outstanding as on 31 March 2017	Amount outstanding for more than five years
1.	Taxes on sales, trade etc.	Sales Tax Department	27,214.14	11,803.03
2.	Entertainment tax	Institutional Finance Department	336.00	8.02
<b>Total</b>			<b>27,550.14</b>	<b>11,811.05</b>

(Source: Concerned Department)

**Recommendation:** The Finance Department should evolve a mechanism whereby arrears of revenue are expeditiously collected.

### 1.2.3 Receipts under the capital section

Trends of receipts under the capital section during 2012-17 are given in **table 1.14**:

**Table 1.14: Trends in receipts under the capital section**

(₹ in crore)					
Sources of State's Receipts under the Capital Section	2012-13	2013-14	2014-15	2015-16	2016-17
Receipts under the capital section	16,239	15,489	35,782	75,240	67,944
Recovery of loans and advances	419	589	262	726	259
Public debt receipts	15,820	14,900	35,520	74,514	67,685
Rate of growth of non-debt receipts under the capital section	215	41	(-)56	177	(-)64
Rate of growth of debt receipts under the capital section ( <i>per cent</i> )	(-)18	(-)5	131	110	(-)10

(Source: Finance Accounts of the respective years)

### 1.2.3.1 Debt receipts from internal sources

Details of debt receipts from internal sources during 2012-13 to 2016-17 are given in **table 1.15**:

**Table 1.15: Debt receipts from internal sources**

(₹ in crore)					
Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
Market borrowings	9,500	8,000	17,500	30,000	41,050
Loans from financial institutions	1,421	1,494	7,176	31,669	16,909

(Source: Finance Accounts of the respective years)

The impact of borrowings at a higher rate of interest than investments by the State is discussed in **Para 1.4.3**.

### 1.2.3.2 Loans and advances from GoI

Details of loans and advances received by the State Government from GoI during 2012-17 are given in **table 1.16**:

**Table 1.16: Loans and advances from GoI**

(₹ in crore)					
Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
Loans and advances from GoI	296	390	486	594	1,031

(Source: Finance Accounts of the respective years)

### 1.2.3.3 Public accounts receipts

Receipts and disbursements under small savings, provident funds and reserve funds etc., which do not part of the Consolidated Fund, are kept in Public Accounts set up under Article 266(2) of the Constitution of India and are not subject to vote by the Legislature. Here, the Government acts as a banker or trustee. The status of receipts and disbursement under Public Accounts are shown in **Statement 21** of the Finance Account and the details of public accounts (net) are given in **table 1.17**:

**Table 1.17: Status of Public Accounts (Net)**

(₹ in crore)					
Resources under various heads	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Public Accounts (Net)</b>	<b>14,006</b>	<b>5,619</b>	<b>2,185</b>	<b>1,678</b>	<b>9,883</b>
A. Small savings, provident fund etc.	3,341	2,363	1,686	1,534	1,619
B. Reserve funds	4,386	7,954	(-) 2,694	2,561	7,225
C. Deposits and advances	1,753	5,037	1,050	(-)1,543	(-)301
D. Suspense and miscellaneous	3,540	(-) 9,637	535	(-)677	592
E. Remittances	986	(-) 98	1,608	(-)197	748

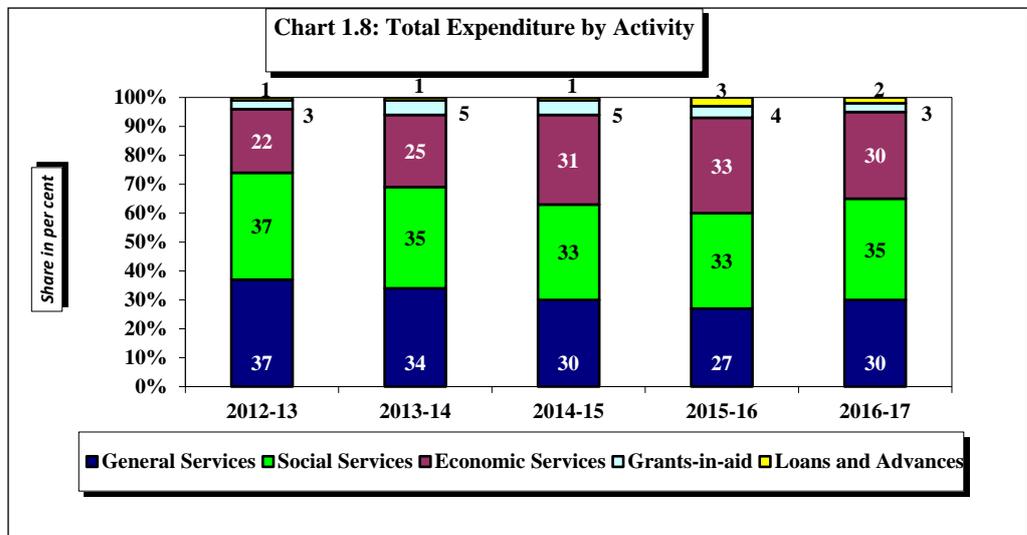
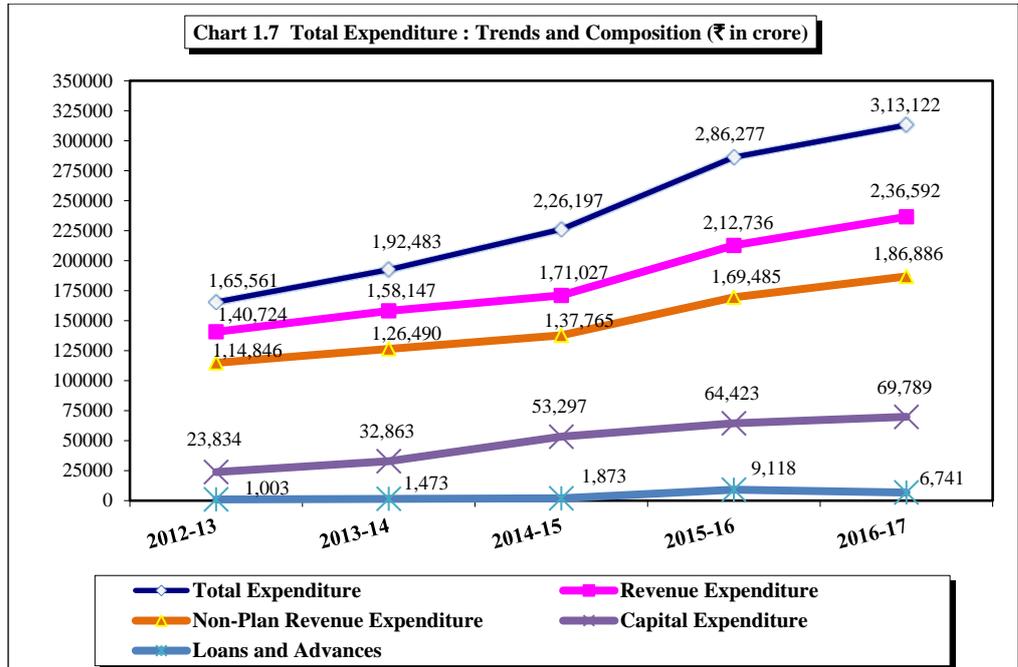
(Source: Finance Accounts of the respective years)

The impact of transactions under Reserve Funds are discussed in **Para 1.5.2**.

## 1.3 Application of resources

### 1.3.1 Growth and composition of expenditure

**Charts 1.7** and **1.8** present the trends and composition of total expenditure during 2012-17 respectively.



(Source: Finance Accounts of the respective years)

There was an overall increase of ₹ 23,856 crore (11 per cent) in revenue expenditure of 2016-17 over 2015-16. The increases over the previous year were mainly under elections<sup>7</sup>(175 per cent), other rural development programmes<sup>8</sup> (80 per cent), and appropriations for reduction or avoidance of debt<sup>9</sup> (55 per cent). The decreases during 2016-17 were mainly under industries<sup>10</sup> (91 per cent), relief on account of natural calamities (46 per cent), and water supply and sanitation<sup>11</sup>(40 per cent).

Similarly, there was a net increase in capital expenditure of ₹ 5,366 crore (eight per cent) over the previous year. The increases were mainly under food

<sup>7</sup> Expenditure in conducting elections to State Legislature in 2016-17 (₹ 253 crore)

<sup>8</sup> Assistance to Panchayati Raj Institutions (₹ 691 crore) and Gram Panchayats (₹ 5,289 crore)

<sup>9</sup> Appropriation for reduction or avoidance of debt (₹ 3,806 crore)

<sup>10</sup> Sugar Industries (₹ 2,302 crore)

<sup>11</sup> Water supply works in urban areas (₹ 64 crore), sewerage services (₹ 112 crore), assistance to local bodies and municipalities (₹ 145 crore)

storage and warehousing<sup>12</sup> (518 per cent), education, sports, art and culture<sup>13</sup> (79 per cent), roads and bridges<sup>14</sup> (46 per cent). The decreases were mainly under co-operation<sup>15</sup> (99.98 per cent) and other rural development programmes<sup>16</sup> (53 per cent).

### 1.3.2 Revenue expenditure

#### Plan and non-plan revenue expenditure

Details of plan and non-plan revenue expenditure are given in **table 1.18**:

**Table 1.18: Plan and Non-plan Revenue Expenditure**

Particulars	(₹ in crore)				
	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Total expenditure</b>	<b>1,65,561</b>	<b>1,92,483</b>	<b>2,26,197</b>	<b>2,86,277</b>	<b>3,13,122</b>
Revenue expenditure	1,40,724	1,581,47	1,71,027	2,12,736	2,36,592
Non-plan revenue expenditure	1,14,846	1,26,490	1,37,765	1,69,485	1,86,886
Plan revenue expenditure	25,878	31,657	33,262	43,251	49,706
Rate of growth of non-plan revenue expenditure (in per cent)	13	10	9	23	10
Rate of growth of plan revenue expenditure (in per cent)	14	22	5	30	15

(Source: Finance Accounts of the respective years)

### 1.3.3 Capital Expenditure

#### Plan and non-plan Capital Expenditure

Details of plan and non-plan capital expenditure are given in **table 1.19**:

**Table 1.19: Plan and Non-plan Capital Expenditure**

Particulars	(₹ in crore)				
	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Total Expenditure</b>	<b>1,65,561</b>	<b>1,92,483</b>	<b>2,26,197</b>	<b>2,86,277</b>	<b>3,13,122</b>
Capital expenditure	23,834	32,863	53,297	64,423	69,789
Non-plan capital expenditure	1,226	2,255	8,881	15,378	9,216
Plan capital expenditure	22,608	30,608	44,416	49,045	60,573
Rate of growth of non-plan capital expenditure (in per cent)	46.13	83.93	293.84	73.16	(-)/40.07
Rate of growth of plan capital expenditure (in per cent)	9.03	35.39	45.11	10.42	23.50

(Source: Finance Accounts of the respective years)

### 1.3.4 Committed expenditure

Committed expenditure of the Government under revenue head mainly consists of interest payments (₹ 26,936 crore), expenditure on salaries and wages (₹ 85,416 crore), pensions (₹ 28,227 crore) and subsidies (₹ 8,045 crore). Committed expenditure (₹ 1,48,624 crore) constitutes a major

<sup>12</sup> Foodgrains support project (₹ 1,829 crore), Double fortified salt (₹ 79 crore), Sugar Khandsari scheme (₹ 498 crore).

<sup>13</sup> Establishment of new sainik schools (₹ 77 crore), Implementation of National Higher Education Campaign (₹ 112 crore), Establishment of State University at Allahabad (₹ 338 crore), Construction of international cricket stadium Saifai Sports college Etawah (₹ 220 crore).

<sup>14</sup> Agra to Lucknow expressway (₹ 261 crore), Construction of State Highways (₹ 272 crore), Samajwadi Purvanchal Expressway (₹ 3,382 crore), PMGSY and general bridge work (₹ 866 crore), Widening and strengthening of road of Allahabad district for arrangement of Kumbh Mela (₹ 3,167 crore).

<sup>15</sup> Share capital to non-licensed District Co-operative Bank (₹ 1,276 crore).

<sup>16</sup> National Rural Employment Guarantee Scheme (₹ 2,508 crore).

component of revenue expenditure and consumed 80 *per cent* of the non-plan revenue expenditure (₹ 1,86,886 crore).

**Table 1.20** present the trends under the committed expenditure during 2012-17.

**Table 1.20: Trends in Components of Committed Expenditure**

(₹ in crore)

Components of Committed Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	
					BE	Actuals
<b>Salaries* and wages, of which</b>	<b>52,755</b>	<b>54,892</b>	<b>62,147</b>	<b>74,439</b>		<b>85,416</b>
	(36)	(33)	(32)	(33)		(33)
Non-Plan	46,007	47,654	51,195	58,537	<b>89,799</b>	66,424
Plan **	6,748	7,238	10,952	15,902		18,992
<b>Interest payments</b>	<b>16,921</b>	<b>17,412</b>	<b>18,865</b>	<b>21,448</b>	<b>27,334</b>	<b>26,936</b>
	(12)	(10)	(10)	(9)		(11)
<b>Expenditure on pensions</b>	<b>17,921</b>	<b>19,521</b>	<b>22,305</b>	<b>24,150</b>	<b>28,503</b>	<b>28,227</b>
	(12)	(12)	(11)	(11)		(11)
<b>Subsidies</b>	<b>5,964</b>	<b>6,608</b>	<b>7,661</b>	<b>7,691</b>	<b>8,783</b>	<b>8,045</b>
	(4)	(4)	(4)	(3)		(3)
<b>Total committed expenditure</b>	<b>93,561</b>	<b>98,433</b>	<b>1,10,978</b>	<b>1,27,728</b>	<b>1,54,419</b>	<b>1,48,624</b>
	(64)	(59)	(57)	(56)		(58)

Figures in the parentheses indicate percentage to Revenue Receipts.

\*Includes salaries paid out of Grants-in-aid.

\*\*Includes salaries and wages paid under centrally sponsored schemes.

(Source: Finance Accounts and data compiled by the Accountant General (A&E))

### 1.3.4.1 Pension payments

State Government employees recruited on or after 1 April 2005 are covered under the New Pension Scheme (NPS) which is a defined contributory pension scheme. In terms of the scheme, the employee contributes 10 *per cent* of basic pay and dearness allowance, which is matched by the State Government and the entire amount is transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank.

The details of pension contributions made under NPS from 2005 to 2008 are not available in the State Accounts due to which Audit has been unable to estimate whether the amounts actually due to be deducted from employees since the inception of the scheme have been deducted, fully matched with Government share, and transferred to NSDL. Failure to ensure appropriate contributions from employees and matching them with Government contributions, and further failure in investing these amounts with NSDL denies employees of the benefits of the New Pension Scheme.

As against the employees contribution of ₹ 2,830 crore from 2008-09 to 2016-17, the actual contribution made by the State Government was only ₹ 2,247 crore, resulting in short contribution of ₹ 583 crore. This short contribution has resulted in overstatement of the Revenue Surplus and understatement of the Fiscal Deficit in the respective years.

Apart from the above, against the total contribution of ₹ 5,660 crore (employees' share and Government share for the period 2008-09 to 2016-17), only ₹ 5,001.71 crore was transferred to NSDL leaving a balance of ₹ 545.68 crore in the Public Account under MH 8342 – 117 Defined Contribution Pension Scheme.

The above mentioned short contributions and short transfers have resulted in denying Government employees of their entitlement to have their balances invested by NSDL under the New Pension Scheme.

Further, and most serious, it was noticed from the State Accounts that the employees' contributions (representing deductions from employees recruited on or after 1 April 2005) which had increased from ₹ 5.03 crore booked in 2008-09 to ₹ 636.51 crore in 2015-16, significantly dropped to ₹ 199.24 crore in 2016-17. This drop can only be attributed to irregular transfer of employees' contributions elsewhere than the Public Account specified for NPS under MH 8342, and is required to be rectified immediately.

Un-transferred amounts, with accrued interest, represent outstanding liabilities under the scheme.

**Recommendation:** *The State Government should initiate action immediately to ensure that employees recruited on or after 1 April 2005 are fully covered under the New Pension Scheme from the date of their recruitment. This is to be done by ensuring that employees' deductions are fully deducted, fully matched by Government contributions, and fully transferred to NSDL in a timely manner.*

#### 1.3.4.2 Subsidies

Department/head-wise details of subsidies paid by Government on subsidies during 2016-17 are given in **Appendix II** of the Finance Accounts. An amount of ₹ 8,045 crore was paid during the year which constituted three *per cent* of the revenue receipts. Of the total subsidy paid, ₹ 6,035 crore (75 *per cent*) was disbursed under non-plan, ₹ 1,186 crore (15 *per cent*) under plan and ₹ 824 crore (10 *per cent*) under centrally sponsored schemes routed through the State budget. The subsidy given to major activities were under energy activities: ₹ 5,673 crore (71 *per cent*); agriculture and other allied activities: ₹ 1,940 crore (24 *per cent*) and social welfare: ₹ 234 crore (three *per cent*).

Some of the implicit subsidies during 2016-17 are detailed in **table 1.21**:

**Table 1.21: Details of some implicit subsidies in 2016-17**

Sl. No.	Schemes/ Subsidy	Name of department	Amount (₹ in crore)
1	Distribution of free books to boys of General category	Education Department (Primary Education)	36.33
2	Distribution of free books for Class 6 to 8 boys of General category	Education Department (Primary Education)	32.02
3	Free uniforms to children studying in primary and higher primary schools	Education Department (Primary Education)	19.34
4	Kanya Vidya Dhan Scheme	Education Department (Secondary Education)	236.08
5	Free laptops to 12 <sup>th</sup> passed boys/ girls	Education Department (Secondary Education)	75.65
<b>Total</b>			<b>399.42</b>

(Source: Appropriation Accounts 2016-17)

#### 1.3.5 Quality of expenditure

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 effectiveness (assessment of outlay-outcome relationships for services).

### 1.3.5.1 Adequacy of public expenditure

The fiscal priorities of the State Government with regard to development expenditure, social services expenditure and capital expenditure during 2016-17 are analysed in **table 1.22**:

**Table 1.22: Fiscal Priorities of the State during 2012-13 and 2016-17**

Fiscal Priority (percentage to GSDP)	(in per cent)						
	AE/ GSDP	DE <sup>#</sup> / AE	SSE/ AE	ESE/ AE	CE/ AE	Education/ AE	Health/ AE
General Category States* Average (Ratio) 2012-13	14.80	70.00	38.20	29.80	13.70	17.70	4.60
Uttar Pradesh Average (Ratio) 2012-13	20.13	59.13	36.93	22.20	14.39	18.17	5.22
General Category States* Average (Ratio) 2016-17	16.70	70.90	32.20	35.10	19.70	15.20	4.80
Uttar Pradesh (Ratio) 2016-17	24.56	66.52	35.24	31.28	22.29	17.32	5.04

AE: Aggregate Expenditure; DE: Development Expenditure; SSE: Social Services Expenditure; ESE: Economic Services Expenditure; CE: Capital Expenditure.

\*Andhra Pradesh, Bihar, Chhattisgarh, Gujarat, Haryana, Jharkand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Orissa, Punjab, Rajasthan, Tamil Nadu, Uttar Pradesh, West Bengal

#Development expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.

As evident from the table, the ratio of development expenditure and economic services expenditure to aggregate expenditure was less than the average for the General Category States.

### 1.3.6 Efficiency of expenditure use

Details of capital and revenue expenditure on maintenance of social and economic services are given in **table 1.23** below:

**Table 1.23: Efficiency of expenditure use in selected social and economic services**

Social/Economic infrastructure	2015-16			2016-17		
	Ratio of CE to TE	Revenue xpenditure (₹ in crore)		Ratio of CE to TE	Revenue expenditure (₹ in crore)	
		S&W	O&M		S&W	O&M
<b>Total (SS)</b>	11.82	47,866	347	15.54	55,711	269
<b>Total (ES)</b>	42.72	8,921	3,688	47.90	9,918	2,685
<b>Total (SS+ES)</b>	28.16	56,787	4,035	30.76	65,629	2,953
<b>Major components of Social Services</b>						
General Education	2.47	39,986	24	3.72	46,892	28
Health and Family Welfare	16.77	6,238	109	18.51	7,002	144
Water Supply, Sanitation, Housing and Urban Development	45.66	139	187	64.44	153	68
<b>Major components of Economic Services</b>						
Agriculture and Allied Activities	28.04	2,310	46	37.94	2,754	29
Irrigation and Flood Control	48.74	2,514	1,223	48.76	2,570	517
Power and Energy	38.35	31	01	39.15	27	00
Transport	81.35	99	2,389	82.29	107	2136
<b>TE: Total Expenditure; CE: Capital Expenditure; S&amp;W: Salaries and Wages; O&amp;M: Operations and Maintenance.</b>						

(Source: Finance Accounts and voucher level computerisation data of AG (A&E) for 2015-16 and 2016-17)

## 1.4 Government expenditure and investments

### 1.4.1 Financial results of irrigation works

The Thirteenth and Fourteenth Finance Commissions had prescribed cost recovery rates of irrigation projects (revenue receipts as compared to revenue expenditure) for assessing the commercial viability of these projects. The position of irrigation projects in the State for the period 2012-17 is depicted in **table 1.24**:

**Table 1.24: Cost recovery position of irrigation projects**

Year	Revenue expenditure	Revenue receipts	Cost recovery assessment of XIII FC(2010-15)/XIV FC (2015-20)	Revenue receipts to revenue expenditure	Gap in cost recovery
	₹ in crore		In per cent		
2012-13	4,323	258	45	6	39
2013-14	4,472	550	60	12	48
2014-15	5,009	397	75	8	67
2015-16	4,891	651	35	13	22
2016-17	5,230	782	35	15	20

(Source: Finance Accounts of the respective years and Reports of Thirteenth and Fourteenth Finance Commission)

The gap in cost recovery which has improved over the past two years period is better during 2016-17 than the neighbouring State of Bihar (31). But it has to further improve in comparison with the other neighbouring States (Jharkhand 8.47, Madhya Pradesh (-) 49, and Chhattisgarh (-) 87).

**Recommendation:** The State Government may initiate measures to improve cost recovery on irrigation projects.

### 1.4.2 Incomplete projects

Blocking of funds on incomplete works impinge negatively on the quality of expenditure. The details of incomplete projects as given in the Finance Accounts is summarised below in **table 1.25**:

**Table 1.25: Department-wise profile of incomplete projects as on 31 March 2017**

Department	No. of incomplete projects*	Initial budgeted cost	Revised cost of Projects
Public Works (Roads & Bridges)	571	8,017	676 (15 works)
Irrigation	40	3,773	16,334 (all 40 works)
<b>Total</b>	<b>611</b>	<b>11,790</b>	<b>17,010</b>

(Source: Finance Accounts 2016-17)

\*Details in Appendix IX of Finance Accounts

**Recommendation:** The Public Works Department and Irrigation Department may evolve a mechanism to ensure timely completion of projects to minimize cost overrun.

### 1.4.3 Investments and Returns

The position of return on investments<sup>17</sup> during 2012-17 is given in **table 1.26**:

<sup>17</sup> In Statutory Corporations, Government Companies, Co-operative Societies and Banks.

**Table 1.26: Return on investments**

Investment/return/cost of borrowings	2012-13	2013-14	2014-15	2015-16	2016-17
Investment at the end of the year (₹ in crore)	46,228	52,467	58,606	84,357	96,400
Returns (₹ in crore)	62.70	5.23	8.08	42.66	86.34
Returns ( <i>per cent</i> )	0.14	0.01	0.01	0.05	0.09
Average rate of interest on Government borrowings <sup>18</sup> ( <i>per cent</i> )	6.73	6.43	6.40	6.35	6.82
Difference between interest rate on Government borrowings and interest received on returns ( <i>per cent</i> )	6.59	6.42	6.39	6.30	6.73
Notional loss due to difference between interest rate of Government borrowings and return on investments (₹ in crore)	3,048	3,368	3,745	5,315	6,488

(Source: Finance Accounts of the respective years)

Over the past five years the State Government has incurred a notional loss of ₹ 21,964 crore on return on investment on account of difference between the Government's borrowing cost and the return on investment on working PSUs. The return on investment on non-working PSUs cannot be estimated.

It is of specific interest to observe that in spite of the poor return on investments, the Finance Department has regularly provided budgetary support to these PSUs by way of infusion of equity, loans, grants-in-aid/subsidies which had not even finalised their accounts as per the provisions of the Companies Act discussed in detail in **Para 3.6**.

#### 1.4.4 Loans and advances by State Government

In addition to investments in co-operative societies, corporations and companies, Government has also been providing loans and advances to many of these institutions/organisations. Details are given in **table 1.27**:

**Table 1.27: Outstanding loans and advances and interest receipts and payments by State Government**

Particulars	(₹ in crore)				
	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Opening balance of loans and advances</b>	10,988	11,572	12,456	14,067	22,459
Amount advanced during the year	1,003	1,473	1,873	9,118	6,741
Amount repaid during the year	419	589	262	726	259
<b>Closing balance of loans and advances</b>	11,572	12,456	14,067	22,459	28,447*
Net addition of loans and advances	584	884	1,611	8,392	5,988
Interest receipts	26	19	14	26	566
Interest receipts as <i>per cent</i> to outstanding Loans and Advances <sup>19</sup>	0.22	0.15	0.10	0.12	1.99
Average rate of interest on Government borrowings <sup>20</sup> ( <i>per cent</i> )	6.73	6.43	6.40	6.35	6.82
Difference between interest rate on Government borrowings and interest received on loans ( <i>per cent</i> )	6.51	6.28	6.30	6.23	4.83
Loss due to the difference between interest rate of Government borrowings and interest received on loans (₹ in crore)	65	93	118	568	326

(Source: Finance Accounts of the respective years)

(\* ₹ 494 crore pertaining to the period of the composite State of Uttar Pradesh was allocated to Uttarakhand)

<sup>18</sup> Interest payment / [(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/2]\*100

<sup>19</sup> Interest Received [(Opening balance + Closing balance of Loans and Advance )/2]\*100

<sup>20</sup> Interest payment / [(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/2]\*100

Over the past five years the State Government has incurred a notional loss of ₹ 1,170 crore towards interest on account of difference in the interest received on the loans advanced and that the Government incurred on its borrowings.

Details of loans and advances made by the Government are detailed in **Section-1** of **Statement 18** of Finance Accounts and details of entities that were in arrears of repayment of loans are detailed in **Section-2** of **Statement 18** of Finance Accounts.

**Recommendation:** *The State Government should rationalise its investments and loans advanced to various entities such that the return on investment and loans at least matches the Government borrowing costs.*

#### 1.4.5 Public private partnership projects

The Government of Uttar Pradesh has informed the Accountant General (A&E) of details of 73 public-private partnership (PPP) projects involving ₹ 65,825.72 crore (**Annexure – G** of **Finance Accounts**), where developers have been selected. The Government has not intimated its financial obligations under the PPP arrangement.

#### 1.4.6 Cash Balances and Investment of Cash Balances

During 2016-17, Reserve Bank Deposits (RBD) of the Government decreased by nine *per cent* and their investment increased by 81 *per cent*. Resultantly, general cash balance of the Government increased by 32 *per cent*. Details of cash balance and investment of cash balance is given in **table 1.28** below:

**Table 1.28: Cash balances and investment of cash balances**

(₹ in crore)		
Particulars	Opening balance as on 01 April 2016	Closing balance as on 31 March 2017 <sup>21</sup>
<b>(a) General cash balances</b>		
Cash in Treasuries	00.00	00.00
Deposits with Reserve Bank	(-) 1,409.33	(-) 1,280.65
Remittances in Transit- local	00.00	00.00
<b>Total</b>	<b>(-) 1,409.33</b>	<b>(-) 1,280.65</b>
Investment held in Cash Balance Investment Account	1,196.44	2,168.23
<b>Total (a)</b>	<b>(-) 212.89</b>	<b>887.58</b>
<b>(b) Other cash balances and investments</b>		
Cash with Departmental Officers viz., Public Works Departmental Officers, Forest Departmental Officers, District Collectors	10.17	10.69
Permanent Advances for contingency expenditure with Departmental Officers	0.44	0.44
Investment of Earmarked Funds	45.20	45.20
<b>Total (b)</b>	<b>55.81</b>	<b>56.33</b>
<b>Grand Total (a) + (b)</b>	<b>(-) 157.08</b>	<b>943.91</b>

(Source: Finance Accounts 2015-16 and 2016-17)

Note: Cash balances are denoted as negative (-) figures.

<sup>21</sup> Balances as on 08.11.2000 have been allocated between successor States of Uttar Pradesh and Uttarakhand except the balances under Deposit and Advances heads amounting to ₹ 8,757.37 crore.

## 1.5 Assets and Liabilities

### 1.5.1 Growth and composition of assets and liabilities

While the Government accounting system does not provide for comprehensive accounting of fixed assets like land and buildings owned by the Government, these can be derived from the accounting of financial liabilities and assets created out of expenditure incurred. *Appendix 1.7* gives an abstract of such liabilities and assets, as on 31 March 2017, compared with the corresponding position on 31 March 2016. While the liabilities consist mainly of internal borrowings, loans and advances from GoI, and receipts from public accounts and reserve funds, the assets comprise mainly of capital outlay and loans and advances given by the State Government and the cash balances.

### 1.5.2 Transactions under Reserve Funds

There are 21 Reserve Funds in the Public Accounts of the State Government, which have been created for specific purposes. Details are given in *Appendix 1.8* and summarised in **table 1.29**:

**Table 1.29: Position of reserve funds during 2016-17**

(₹ in crore)					
Sl. No.	Head of Accounts	Opening balance as on 1 April 2016	Receipts during 2016-17	Disbursements during 2016-17	Closing balance as on 31 March 2017
<b>(a) Reserve funds bearing interest</b>					
1	8115-Depreciation/ Renewal Reserve Fund	00 Dr. 44.42	00	00	00 Dr. 44.42
2	8121-General and other Reserve Fund	Dr. 0.06 0.06	00	00	Dr. 0.06 0.06
<b>Total (a)</b>		<b>00 Dr. 44.42</b>	<b>00</b>	<b>00</b>	<b>00 Dr. 44.42</b>
<b>(b) Reserve funds not bearing interest</b>					
1	8222-Sinking Fund	43,032.65	10,772.35	4,145.61	49,659.39
2	8223-Famine Relief Fund	00 Dr. 0.78	00	00	00 Dr. 0.78
3	8225-Roads and Bridges Fund	(-)321.46	4,400.00	4,400.00	(-)321.46
4	8226-Depreciation/ Renewal Reserve Fund	(-)7.99	00	00	(-)7.99
5	8229-Development and Welfare Funds	676.07	2,500.00	2,287.76	888.31
6	8235-General and Other Reserve Funds	411.06	2333.45	1947.41	797.10
<b>Total</b>		<b>43,790.33 Dr. 45.20</b>	<b>20,005.80</b>	<b>12,780.78</b>	<b>51,015.35 Dr. 45.20</b>

(Source: Finance Accounts 2016-17)

Out of 21 reserve funds (with a closing balance of ₹ 51,015.35 crore), 18 were operative and three reserve funds<sup>22</sup> were not operated during the period 2014-17. It was however observed that no investment of this huge balance of

<sup>22</sup> 8115-105-Depreciation Reserve Fund – Investment Account, 8121-111- Contingency Reserve Fund-Electricity, 8223-102-Famine Relief Fund - Investment Account.

18 operative funds was made during the last five years. It was also observed that in respect of the remaining three inoperative Reserve Funds, an amount of ₹ 45.20 crore under MH 8115-Depreciation Reserve Fund (₹ 44.42 crore) and MH 8223-Famine Relief Fund (₹ 0.78 crore) was invested decades before, but no interest thereon has been credited in the account.

Transfers into reserve funds and disbursement therefrom are effected through debit and credit entries under the appropriate revenue and expenditure heads under the Consolidated Fund. These represent actual cash transfers only if they impact the Reserve Bank Deposits (RBD) either directly or by way of investment. Since there was no actual cash outflow, these transactions depicted by GoUP against reserve funds are only book entries which violates the spirit underlying the creation and operation of reserve funds. Their only impact is to depict an unduly favourable Revenue Surplus and Fiscal Deficit position for the relevant years.

Nevertheless, these balances in the funds lying outstanding over the years represent huge liability of the State. Negative and debit balances against specific reserve funds need regularisation by appropriation from the Consolidated Fund. Detailed analysis of some reserve fund transactions are discussed below.

***Recommendation:*** *The Finance Department should review the practice of treating transaction and balances under reserve funds as book entries and adhere to the principles of cash accounting by actual investment of balances with the Reserve Bank of India.*

### **1.5.2.1 Sinking Fund**

#### **Creation of Consolidated Sinking Fund**

The Twelfth Finance Commission (XII FC) recommended creation of Consolidated Sinking Fund (CSF) by the State Governments, for amortisation of outstanding liabilities<sup>23</sup>. The guidelines of the Reserve Bank of India (RBI), which is responsible for administering the fund, stipulate a minimum annual contribution of 0.5 per cent of outstanding liabilities at the end of the previous financial year. Accordingly, the State Government was required to contribute ₹ 1,836.26 crore (0.5 per cent of ₹ 3,67,251.80 crore, i.e., the outstanding liabilities as on 31 March 2016) in 2016-17.

The State Government, however, has not taken any action to set up the CSF (subsuming the existing Fund) in terms of these guidelines<sup>24</sup>.

#### **Operation of existing Sinking Fund**

During 2016-17 the State Government made a provision of ₹ 10,772.35 crore for reduction or avoidance of debt (under Major Head 2048) and appropriated to Sinking Fund (Major Head 8222) under Public Accounts by book transfer. Out of this fund, an amount of ₹ 4,145.61 crore equivalent to repayment of market loans, was transferred and credited to Revenue Receipts (under Major

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<sup>23</sup> Defined as comprising Internal Debt and Public Account liabilities of the State Government.

<sup>24</sup> Unlike States like Andhra Pradesh, Gujarat, Karnataka, West Bengal, Telangana, Odisha and Jammu & Kashmir which have set up Consolidated Sinking Funds in terms of the guidelines.

Head 0075-Miscellaneous General Services) under the Consolidated Fund. The net impact of ₹ 6,626.74 crore would result in increasing the outstanding liabilities of the State to that extent i.e., the outstanding liabilities would be ₹ 4,15,049 crore instead of ₹ 4,08,422 crore (excluding UDAY) as depicted in table 1.32.

Unlike in the case of the CSF maintained by other State Governments which have accepted the XII FC recommendations, the transactions of the Government of Uttar Pradesh against the Sinking Fund are only book entries and do not represent actual movement of cash. This militates against the spirit underlying the creation and operation of sinking funds.

**Recommendation:** *The State Government may consider accepting the recommendation of the XII FC and create a Consolidated Sinking Fund to be invested by RBI. Further, transfer out of the fund are not to be treated as Revenue Receipts. In any event, the State Government should ensure that the Fund balances are actually invested and are not mere book entries.*

### 1.5.2.2 Expenditure on State Roads and Bridges

During 2016-17, the State Government made provision of ₹ 2,500 crore and ₹ 1,900 crore under MH 3054 and MH 5054 relating to revenue and capital expenditure respectively on Roads and Bridges and transferred these amounts to the Reserve Fund MH 8225- Roads and Bridges Fund. The same amounts (i.e., ₹ 2,500 crore and ₹ 1,900 crore respectively) were shown as expended during the year on Roads and Bridges and booked as deduct entries under MH 3054 and 5054 respectively. The purpose of creating Reserve Fund is nullified if the net effect of the transfers during the year is nil. In this connection, Audit observes as under:

- The State Government has been making such identical transfers and reverse transfers between MH 3054/5054 and MH 8225- Roads and Bridges Fund for many years.
- Further, the Fund had a negative opening balance of ₹ (-) 321.46 crore as on 31 March 2017, indicating excess of disbursement over available balances. This negative figure has been appearing from the accounts of 2014-15 onwards. The negative balance is to be regularised by appropriation from the Consolidated Fund.

**Recommendation:** *The Finance Department should examine the need to maintain the Reserve Fund on Road and Bridges under MH 8225- Roads and Bridges Fund and also immediately regularise the negative balance of ₹ (-) 321.46 crore.*

### 1.5.2.3 State Disaster Response Fund (SDRF)

#### Non- accounting of SDRF as interest bearing Reserve Fund

Government of India (GoI) replaced the erstwhile Calamity Relief Fund with the State Disaster Response Fund (SDRF) with effect from 1 April 2010. The guidelines of SDRF stipulate the following:

- The Fund should be operated under the category “Reserve Fund bearing Interest” below Major Head-8121-General and Other Reserve Funds.
- The State Government shall pay interest to the SDRF at the average of interest applicable on Ways and Means Advances as per RBI guidelines.

It was observed, however, that the Government of Uttar Pradesh operates its SDRF under the category “Reserve Funds not bearing Interest” below Major Head 8235- General and Other Reserve Funds. The balances in the Fund are also not invested in the manner specified by the Government of India. Consequently, the balances in the Fund are only book entries and do not represent actual cash balances. Further, the interest of ₹ 19.08 crore for the year 2016-17 (at the rate of 7.5 per cent as the average of interest on Ways and Means Advances) had not been paid by the State Government. Consequently, the Revenue Expenditure of the State Government has been understated by ₹ 19.08 crore. The unpaid interest since the operation of SDRF represents the unaccounted liabilities of the State.

The State Government stated (June, 2017) that since only a negligible amount remains in the Fund at the end of the year, the Fund has not been categorised as “Interest bearing Reserve Fund” and no provision has been made for interest payment. The reply is not relevant. By categorising the Fund under “Reserve Funds not bearing interest” and by not investing the balances in the Fund or paying interest thereon, the fund balances are essentially only book entries, militating against the letter and spirit of the guidelines of the Fund and also of Government accounting itself, which follows the principle of cash accounting.

**Recommendation:** *The State Government should transfer the SDRF balances to MH 8121- General and Other Reserve Funds under the category “Reserve Funds bearing Interest” and remit to the Fund accrued interest as applicable to average of Ways and Means Advances interest rate by the RBI. The State Government is also required to invest the fund balances in the manner prescribed in the guidelines.*

### **1.5.3 Contingent Liabilities – Status of Guarantees**

#### **Guarantee Redemption Fund**

Though recommended by the XII FC, the State Government has not created a Guarantee Redemption Fund or framed any rules for fixing a ceiling on guarantees. Under the XII FC guidelines, the State Government was required to make minimum annual contributions of ₹ 298.27 crore (0.5 per cent of outstanding guarantee of ₹ 59,653.72 crore at the beginning of the year 2016-17) which was not done.

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 1.30**:

**Table 1.30: Guarantees given by the Government**

Particulars	(₹ in crore)		
	2014-15	2015-16	2016-17
Maximum amount guaranteed	78,023	78,826	66,702 <sup>25</sup>
Total revenue receipts	1,93,422	2,27,076	2,56,875
Outstanding amount of guarantees at the end of the year (including interest)	70,740	57,618	55,825
Percentage of maximum amount guaranteed to total revenue receipts	40.34	34.71	25.97

(Source: Finance Accounts of the respective years)

The composition of the maximum amount guaranteed was towards: three power sector entities<sup>26</sup> (₹ 59,434 crore), one co-operative bank<sup>27</sup> (₹ 4,000 crore), 11 institutions of other sectors<sup>28</sup> (₹ 2,058 crore) and U.P. State Financial Corporation (₹ 1,210 crore).

### Guarantee Fee

As per recommendations of XII FC, the guarantee redemption fund should be set up to earmarked guarantee fees which should be preceded by risk weighting of guarantees. The GoUP issued guarantees in respect of 16 institutions, of which only two institutions were to pay guarantee fee and the remaining 14 institutions<sup>29</sup> were exempted. It was noticed that, both the institutions had not paid the guarantee fee of ₹ 0.92 crore that was due (U.P. Power Transmission Corporation Limited-₹ 82 lakh and U.P. Rajya Vidyut Utpadan Nigam Limited- ₹ 9.51 lakh). It was observed that Government extended financial assistance in 2016-17 to both the institutions in the form of equities and subsidies though the accounts of both the companies were in arrears from 2015-16 onwards.

Against the maximum amount of ₹ 15,690 crore guaranteed to U.P. Rajya Vidyut Utpadan Nigam Limited, the outstanding amount guaranteed (₹ 19,252 crore) exceeded by ₹ 3,562 crore. This contravenes the UPFRBM Act, which stipulated that guarantee could not be given in excess of maximum amount guaranteed.

**Recommendation:** *The State Government should create and operate the guarantee redemption fund as per the guidelines of XII FC and also ensure that guarantees to any institution do not exceed the maximum limits fixed. GoUP should also ensure that guarantee fees are realised promptly.*

<sup>25</sup> Decrease due to discharge of guarantee amount of ₹ 36,282 crore during the year pertaining to U.P. Power Corporation Ltd. (₹ 33,726 crore), U.P. Power Transmission Corporation Ltd. (₹ 270 crore), U.P. Rajya Vidyut Utpadan Nigam Ltd. (₹ 71 crore), U.P. Co-operative Village Development Bank Ltd. (₹ 627 crore), U.P. Cooperative Sugar Mill Federation Ltd., Lucknow (₹ 1,584 crore) and Co-operative Spinning Mills Federation (₹ four crore).

<sup>26</sup> U.P. Power Corporation Ltd., U.P. Power Transmission Corporation Ltd., U.P. Rajya Vidyut Utpadan Nigam Ltd.

<sup>27</sup> U.P. Cooperative Village Development Bank Ltd.

<sup>28</sup> U.P. Cooperative Sugar Mills Federation Ltd., Lucknow, Pradeshiya Industrial and Investment Corporation of U.P. Ltd., U.P. Backward Finance and Development Corporation, U.P. State Hartico ITR Company Ltd., Bareilly, U.P. State Industrial Development Corporation Ltd., Kanpur, Cooperative Spinning Mills Corporation, U.P. State Textile Corporation, Kanpur, U.P. (Madhya) Cane Seed and Development Corporation Ltd., U.P. (West) Cane Seed and Development Corporation Ltd., Mujaffar Nagar, U.P. Khadi and Gramodhyog Board.

<sup>29</sup> U.P. Power Corporation Ltd., U.P. Cooperative Village Development Bank Ltd., U.P. Cooperative Sugar Mills Federation Ltd., Lucknow, Pradeshiya Industrial and Investment Corporation of U.P. Ltd., U.P. Backward Finance and Development Corporation, U.P. State Hartico ITR Company Ltd., Bareilly, U.P. State Industrial Development Corporation Ltd., Kanpur, Cooperative Spinning Mills Corporation, U.P. State Textile Corporation, Kanpur, U.P. (Madhya) Cane Seed and Development Corporation Ltd., U.P. (West) Cane Seed and Development Corporation Ltd., MujaffarNagar, U.P. Khadi and Gramodhyog Board, U.P. State Financial Corporation Ltd.

*The Government should stop financial support to these institutions which have not paid the guarantee fees and/or are also in arrears of accounts.*

## 1.6 Debt Management

### 1.6.1 Net availability of borrowed funds

Details of net availability of borrowed funds during 2012-17 are given in **table 1.31**:

**Table 1.31: Net availability of Borrowed Funds**

Particulars	₹ in crore				
	2012-13	2013-14	2014-15	2015-16	2016-17
Receipts under public debt and other liabilities	44,039	55,057	71,455	1,13,502	1,13,172
Repayments (principal and interest) under public debt and other liabilities	44,502	50,316	64,103	75,557	84,034
Net funds available	(-)463	4,741	7,352	37,945	29,138
Percentage of net funds available to receipts under public debt	(-)1.05	8.61	10.29	33.43	25.75

(Source: Finance Accounts of the respective years)

### 1.6.2 Debt sustainability

Debt sustainability indicates the ability of the State to service its debts in future. **Table 1.32** presents indicators of debt sustainability for the period of five years beginning from 2012-13.

**Table 1.32: Debt Sustainability- Indicators and Trends**

Indicators of debt sustainability	₹ in crore				
	2012-13	2013-14	2014-15	2015-16	2016-17
Net availability of borrowed funds	(-)463	4,741	7,352	38,011	29,138
Burden of interest payments (interest payment/revenue receipt ratio)	12	10	10	9	10
Revenue receipts	1,45,904	1,68,214	1,93,422	2,27,076	2,56,875
Outstanding debt excluding UDAY	2,59,621	2,81,709	3,07,859	3,42,920	4,08,422
Rate of growth of outstanding debt excluding UDAY (in per cent)	7	9	9	11	19
Outstanding debt (Fiscal Liabilities)/GSDP excluding UDAY (in per cent)	32	30	30	31	32
Interest payment	16,921	17,412	18,865	21,448	26,936
Average interest rate of outstanding debt (in per cent)	7	6	6	6	6

(Source: Finance Accounts of the respective years)

### 1.6.3 Maturity Profile of Market Borrowings

Details of the maturity profile<sup>30</sup> of the State debt are given in **table 1.33**:

<sup>30</sup> A loan amount of ₹ 10.19 crore written off by the Government of India has not been included in the maturity profile.

Table 1.33: Maturity Profile of State Debt

(₹ in crore)

Maturity profile	Internal Debt	Loans and advances from GoI	Total	per cent (w.r.t total)
0 – 1 year	10,501	1,430	11,931	3.97
1 – 3 years	65,423	4,477	69,900	23.27
3 – 5 years	45,946	3,041	48,987	16.31
5 – 7 years	44,698	1,962	46,660	15.53
7 years and above	1,20,393	2,543	1,22,936	40.92
<b>Total</b>	<b>2,86,961</b>	<b>13,453</b>	<b>3,00,414</b>	<b>100</b>

#### 1.6.4 Ujjwal Discom Assurance Yojana (UDAY)

UDAY is the financial turnaround and revival package for electricity distribution companies of India. It seeks to make DISCOMs financially and operationally viable to facilitate supply of adequate power at affordable rates. Under the scheme, States are required to take over 75 per cent of the DISCOM debt as on 30 September, 2015 (50 per cent in FY 2015-16 and 25 per cent in FY 2016-17), issue non-SLR Bonds to take over debt and transfer the proceeds to DISCOM in a mix of grant, loan and equity. The outstanding debt level of the U.P. DISCOMs as per Ministry of Finance was ₹ 59,205 crore at the end of September 2015.

As per the MoU of the State Government with Government of India and the DISCOMs<sup>31</sup>, the State Government was to take over a total amount of ₹ 44,403 crore (₹ 29,602 crore in 2015-16 and ₹ 14,801 crore in 2016-17).

As against the requirement of bonds to be issued for the purpose of discharging the DISCOM debt of ₹ 44,403 crore, the State Government had taken over the entire debt by issuing bonds for the entire amount i.e., ₹ 29,602 crore in 2015-16 and ₹ 14,801 crore in 2016-17.

#### 1.7 Follow up

Separate Report on State Finances is being prepared from the year 2008-09 onwards and presented to the State Legislature. The Public Accounts Committee is yet to discuss these reports.

<sup>31</sup> U.P. Power Corporation Limited, for and on behalf of its subsidiaries, viz., Dakshinanchal Vidyut Vitran Nigam Limited, Kanpur Electricity Supply Company Limited, Madhyanchal Vidyut Vitran Nigam Limited, Pashchimanchal Vidyut Vitran Nigam Limited and Purvanchal Vidyut Vitran Nigam Limited.



## CHAPTER 2 FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

The Comptroller and Auditor General of India performs the audit of appropriations to ascertain whether the expenditure actually incurred under various grants underlying the budget is within authorisations given under the Appropriation Act for the year, that expenditure required to be charged under provisions of the Constitution is so charged, and whether, expenditure is incurred in conformity with the law, relevant rules, regulations and instructions.

### 2.1 Summary of Appropriation Accounts

The Budget Manual of the Government of Uttar Pradesh stipulates that all final savings must be surrendered by Controlling Officers to the Finance Department by 25 March.

The summarised position of Actual Expenditure during 2016-17 against 93 grants/appropriations is given in **table 2.1**:

**Table 2.1: Summarised position of Actual Expenditure, against provision**

Nature of expenditure		Total Grant/ Appropriation	Actual Expenditure	Savings(-) /Excess(+)	Amount surrendered	Amount surrendered on 31 March 2017	(₹ in crore)
							Percentage of savings surrendered by 31 March 2017
1		2	3	4	5	6	Col.5/ Col.4
<b>Voted</b>	I- Revenue	2,30,390.06	2,01,665.78	(-)28,724.28	15,618.45	15,618.45	54
	II -Capital	95,670.33	82,444.94	(-)13,225.39	6,982.61	6,982.61	53
	III -Loans and Advances	7,644.69	6,741.09	(-) 903.60	460.14	460.14	51
	<b>Total Voted</b>	<b>3,33,705.08</b>	<b>2,90,851.81</b>	<b>(-)42,853.27</b>	<b>23,061.20</b>	<b>23,061.20</b>	<b>54</b>
<b>Charged</b>	IV -Revenue	38,582.41	38,072.27	(-) 510.14	27.23	27.23	05
	V- Capital	28.65	5.85	(-) 22.80	10.59	10.59	46
	VI- Public Debt- Repayment	15,512.49	20,302.67	(+) 4,790.18	00	00	--
	<b>Total Charged</b>	<b>54,123.55</b>	<b>58,380.79</b>	<b>(+)4,257.24</b>	<b>37.82</b>	<b>37.82</b>	<b>--</b>
<b>Grand Total</b>		<b>3,87,828.63</b>	<b>3,49,232.60</b>	<b>(-)38,596.03</b>	<b>23,099.02</b>	<b>23,099.02</b>	<b>60</b>

**Note:** Figures of actual expenditure include recoveries adjusted as reduction of expenditure under voted revenue expenditure (₹ 3,145.78 crore) and voted capital expenditure (₹ 12,661.68 crore).

(Source: Appropriation Accounts, Finance Accounts and Budget documents 2016-17)

There was an overall savings of ₹ 45,513.63 crore and excess of ₹ 6,917.60 crore which resulted in a net savings of ₹ 38,596.03 crore.

The savings under the voted section amounted to 11 *per cent* of total grants/appropriation. Departmental Controlling Officers allowed ₹ 15,497.01 crore (constituting 36 *per cent* of savings under the voted category) to lapse at the end of the financial year. Out of the balance savings, ₹ 23,061.20 crore was surrendered on 31 March 2017. In other words, out of total savings of ₹ 42,853.27 crore under the voted category, only ₹ 4,295.06 crore (10 *per cent*) was available to the Finance Department for re-appropriation during the year. This is a serious cause for concern and indicates the failure of the Finance Department to ensure effective budgetary control.

Under charged section, the overall excess of ₹ 4,257.24 crore due to an excess of ₹ 4,790.18 crore under Public Debt – Repayment and savings of ₹ 532.94 crore under Revenue and Capital section. Of the savings, ₹ 37.82 crore was surrendered on 31 March, 2017.

**Recommendation:** *The Finance Department should monitor trend of expenditure by Departmental Controlling Officers, so that funds are not retained unnecessarily and are surrendered at the earliest, without resorting to last minute surrenders and lapsing of allocations.*

## 2.2 Financial Accountability and Budget Management

### 2.2.1 Excess Expenditure

As per Rule 140 and 174 of the U.P. Budget Manual, any excess expenditure over a grant voted by the Legislature or over a charged appropriation constitutes a financial irregularity. However, it was observed that during 2016-17, there was an overall excess expenditure of ₹ 6,917.60 crore. It was further noticed that the Public Works Department (PWD) incurred excess expenditure of ₹ 2,122.53 crore against three grants<sup>32</sup> (₹ 348.02 crore under the revenue section and ₹ 1,774.51 crore under the capital section).

In 11 schemes pertaining to grant number 58, the PWD, which was provided ₹ 8,850.37 crore through budget provision during 2016-17, thereafter got the provision reduced by ₹ 352.05 crore, leaving total provision of ₹ 8,498.32 crore. Despite this, the PWD thereafter, incurred expenditure of ₹ 9,738.70 crore, i.e., an excess of ₹ 1,240.38 crore. Details are given in **Appendix 2.1**.

Additionally, it is of special interest to note that the Finance Department itself failed to correctly estimate the expenditure under repayment of debt and consequently incurred excess expenditure of ₹ 4,794.78 crore during the year.

It was also observed that the PWD has been exceeding the appropriations approved by the Legislature every year. Details of substantial excess expenditure relating to the PWD over the past five years are detailed in **table 2.2** below:

**Table 2.2: Grants indicating persistent excess expenditure**

(₹ in crore)

Sl. No.	Number and name of grant	Excess expenditure				
		2012-13	2013-14	2014-15	2015-16	2016-17
Revenue-Voted						
1.	58-PWD (Communications -Roads)	166.12	204.95	310.73	281.23	346.07
Capital-Voted						
2.	55-PWD (Buildings)	71.97	70.68	47.23	29.19	34.33
3.	58-PWD (Communications -Roads)	2,152.37	3,131.34	2,430.21	2,211.02	1,701.67

(Source: Appropriation Accounts of the respective years)

Such repeated excess expenditure over grants approved by the State Legislature are in violation of the will of the Legislature and the basic

<sup>32</sup>Grant no. 55-PWD (Buildings), Grant no. 57-PWD (Communications-Bridges), Grant no. 58-PWD (Communications-Roads).

principle of democracy that not a rupee can be spent without the approval of the House of the People/State Legislative Assembly, and, therefore, need to be viewed seriously.

**Recommendation:** *The Finance Department should ensure that no Departmental Controlling Officers, including the Finance Department itself, resort to excess expenditure over the regular allocations approved by the State Legislature.*

### 2.2.2 Excess expenditure 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 observed however, that the State Government failed to get excess expenditure amounting to ₹ 24,144.20 crore covering 95 grants and 38 appropriations pertaining to the past decade (2005-16) regularised (**Appendix 2.2A**). During 2016-17, in five cases of grants/ appropriations amounting to ₹ 5,662.17 crore over and above the authorisation from the Consolidated Fund of the State were required to be regularised (**Appendix 2.2B**).

**Recommendation:** *All the existing cases of excess expenditure need to be got regularised at the earliest and, in future, such un-voted expenditure may be completely stopped, except in case(s) of dire and extreme emergency, the cost of which can not be met from the Contingency Fund.*

### 2.2.3 Savings

**Appendix 2.3** provides details of 60 cases where savings exceeded ₹ 10 crore in each case and by more than 20 per cent of total provisions. **Appendix 2.4** provides details of 59 cases relating to 41 grants/ appropriations exceeding ₹ 100 crore in each case wherein savings of ₹ 43,036.89 crore occurred.

Savings under revenue voted head of account exceeding ₹ 500 crore occurred in 15 grants under grant numbers: 7- Industries Department (Heavy and Medium Industries), 11-Agriculture and other Allied Department (Agriculture), 24- Cane Development Department (Sugar Industry), 26- Home Department (Police), 32-Medical Department (Allopathy), 35-Medical Department (Family Welfare), 37-Urban Development Department, 48-Minorities Welfare Department, 49- Women and Child Welfare Department, 51-Revenue Department (Relief on account of Natural Calamities), 52- Revenue Department (Board of Revenue and other Expenditure), 54-Public Works Department (Establishment), 71-Education Department (Primary Education), 83- Social Welfare Department (Special Component Plan for Scheduled Castes) and 95-Irrigation. Department (Establishment).

Similarly, savings under the capital voted head of account exceeding ₹ 500 crore occurred in six grants: 7- Industries Department (Heavy and Medium Industries), 13- Agriculture and other Allied Departments (Rural Development), 42- Judicial Department, 71-Education Department (Primary Education), 83-Social Welfare Department (Special Component Plan for Scheduled Castes) and 94- Irrigation Department (Works).

## Report on State Finances for the year ended 31 March 2017

Out of the above mentioned grants, savings (exceeding ₹ 500 crore) occurred in 14 cases involving 12 grants during 2015-16 also as detailed in **table 2.3**:

**Table 2.3: Grants indicating savings**

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant	Savings (₹ 500 crore and above) during	
			2015-16	2016-17
1.	13	Agriculture and Other Allied Departments (Rural Development) – Capital Voted	1,669.11	3,300.96
2.	26	Home Department (Police) -Revenue Voted	1,346.41	886.34
3.	32	Medical Department (Allopathy) -Revenue Voted	938.53	1,088.42
4.	35	Medical Department (Family Welfare) -Revenue Voted	1,404.12	1,263.58
5.	37	Urban Development Department – Revenue Voted	1,390.72	2,751.47
6.	48	Minorities Welfare Department – Revenue Voted	852.81	973.77
7.	49	Women and Child Welfare Department – Revenue Voted	1,058.88	1,106.73
8.	51	Revenue Department (Relief on account of Natural Calamities) – Revenue Voted	1,318.61	4,132.50
9.	54	Public Works Department (Establishment)- Revenue Voted	1,384.03	1,778.37
10.	71	Education Department (Primary Education)- Revenue Voted	3,229.85	2,414.62
11.	71	Education Department (Primary Education)- Capital Voted	543.54	1,276.45
12.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)- Revenue Voted	2,306.78	1,704.21
13.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)- Capital Voted	1,357.70	2,477.98
14.	95	Irrigation Department (Establishment) – Revenue Voted	933.97	1,180.41

(Source: Appropriation Accounts 2015-16 & 2016-17)

### 2.2.4 Persistent savings

In 22 cases involving 17 grants, it was noticed that there were persistent savings (₹ 100 crore and above) ranging between ₹ 102.54 crore and ₹ 3,300.96 crore during the preceding five years, as detailed in **Appendix 2.5**.

**Recommendation:** All anticipated savings should be surrendered on time so that the funds can be utilised for other development purposes.

### 2.2.5 Unnecessary/inadequate supplementary provision

During 2016-17, in 56 cases, supplementary provisions amounting to ₹ 7,712.64 crore (₹ 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 2.6**.

### 2.2.6 Excessive/ unnecessary re-appropriation of funds

Despite re-appropriation, there was a savings of ₹ 2,294.89 crore in 109 sub-heads involving 43 grants and excess of ₹ 1,693.44 crore in 53 sub-heads involving 28 grants indicating injudicious re-appropriation without assessing actual requirements (**Appendix 2.7**).

### 2.2.7 Substantial surrenders

During 2016-17, substantial surrenders (50 per cent or more of the total provision) amounting to ₹ 9,280.48 crore (84 per cent of total provision of ₹ 11,086.84 crore) were made in 247 sub-heads, which included 100 per cent surrenders in 105 schemes/ programmes (₹ 5,196.55 crore). Details are given

in *Appendix 2.8*. Such substantial surrenders indicated that either the budgeting was done without due prudence or that there are serious slippages in programme implementation.

### **2.2.8 Surrender in excess of actual savings**

In six grants (₹ 50 lakh or more in each case) as against savings of ₹ 4,869.45 crore, ₹ 5,434.93 crore was surrendered resulting in excess surrender of ₹ 565.48 crore during 2016-17 as detailed in *Appendix 2.9*. Such surrenders in excess of actual savings indicated that the departments did not exercise adequate budgetary controls by watching flow of expenditure through monthly expenditure statements.

### **2.2.9 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 2016-17, though savings of ₹ 11,529.63 crore occurred in 41 cases of grants/ appropriations, no part of it was surrendered by the spending departments. Details are given in *Appendix 2.10*.

Similarly, out of savings of ₹ 35,507.05 crore in 90 cases (savings of ₹ one crore and above in each case), an amount of ₹ 24,143.67 crore (68 per cent) was not surrendered (*Appendix 2.11*), which forms 53 per cent of total savings of ₹ 45,513.63 crore. This is indicative of inadequate financial control and resultant blocking of funds.

**Recommendation:** *The Government should ensure that excessive, unnecessary supplementary provisions and injudicious surrenders are avoided.*

### **2.2.10 Misclassification of expenditure**

Revenue expenditure is recurring in nature and is intended to be met from revenue receipts. Further, as per Indian Government Accounting Standard-2 (IGAS-2), expenditure on grants-in-aid is recorded as revenue expenditure in the books of the grantor and as revenue receipt in the books of recipient. Capital expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material of permanent character, or of reducing recurring liabilities.

However during 2016-17, the State Government provided and booked minor construction works amounting to ₹ 64.75 crore under various capital heads instead of revenue heads. Expenditure on grants-in-aid amounting to ₹ 0.46 crore has been incurred under capital section, whereas it should be expended as revenue expenditure.

Similarly, expenditure of ₹ 0.03 crore, ₹ 3.63 crore and ₹ 0.21 crore (total ₹ 3.87 crore) were also booked under the head – ‘maintenance of vehicles and purchase of petrol etc.’, ‘payment for commercial and special services’ and ‘maintenance of computer/purchase of related stationary’ respectively under capital section which were to be classified as revenue expenditure.

### 2.2.11 Advances from the Contingency Fund - Not recouped

Under the Constitutional provisions of Contingency Fund Act, 1950, GoUP maintains Contingency Fund with a corpus amount of ₹ 600 crore. As per the Uttar Pradesh Contingency Fund Rules, 1962, advances from the Fund shall be made only to meet unforeseen and emergent expenditure, pending its authorisation by the Legislature following which, it is recouped.

It was observed however, that ₹ 308.12 crore, drawn from the Contingency Fund during December 2016 to February 2017, was not recouped at the close of the financial year (March 2017).

It was further noticed that out of the advance, ₹ 300 crore was given to U.P. Jal Nigam during December 2016 to January 2017 as an interest free loan to meet salary and retirement commitments which does not constitute emergent and unforeseen expenditure and was also not recouped during the year in contravention to the U.P. Contingency Fund Rules.

**Recommendation:** *The State Government should ensure that no advances are drawn from the Contingency Funds except to meet expenditure of emergent and unforeseen nature.*

### 2.2.12 Rush of Expenditure

According to Rule 56 (3) of the General Financial Rules (GFR), rush of expenditure particularly in the closing months of financial year shall be regarded as a breach of financial propriety and shall be avoided. The last quarter expenditure must be limited to actual procurement of goods and services and reimbursement of expenditure already occurred. Ministry of Finance, GoI restricts last month (March) expenditure to ceiling 15 per cent. However, GoUP has not framed any rules with regard to limiting the rush of expenditure.

**Appendix 2.12** details cases where expenditure in March 2017 was more than 15 per cent of allocation for the entire year. Of these cases, against ₹ 13,409.89 crore actually spent under MH 2515 for grants to *Panchayati Raj*, ₹ 3,813.33 crore (27 per cent) was spent in March 2017 alone. It was also observed that GoUP issued sanction orders for ₹ 3,053.81 crore on a single day i.e., 30 March 2017 for different schemes such as Swachh Bharat Mission (₹ 80.82 crore) and grants-in-aid to Gram panchayats (₹ 2,972.99 crore).

**Recommendation:** *The State Government should frame rules to ensure that budget provisions are not unutilised and should control rush of expenditure during fag end of the financial year.*

## CHAPTER 3

### FINANCIAL REPORTING AND COMMENTS ON ACCOUNTS

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 Personal Ledger Accounts/ Deposit Accounts

**3.1.1** Article 202 of the Constitution of India provides for Legislative financial control over public expenditure through the annual financial statement/Budget. The Uttar Pradesh Budget Manual prescribes that all final savings must be surrendered to the Finance Department by 25 March, and concerned officers will be held responsible for any financial irregularity.

The CAG's annual audit reports repeatedly comment on violation of financial provisions by many departments of the GoUP, where unspent funds are routinely transferred to various Personal Deposits (PDs)/ Personal Ledger Accounts (PLAs) under the Public Account, to avoid lapse of grant at the end of the financial year. Further, the U.P. Personal Ledger Accounts Rules, 1998, permit deposit of unspent funds into PDs/ PLAs only with the prior approval of Finance Department. Though this provision is to be utilised only rarely, Audit did not find any evidence that the Finance Department ensured that the departments sought its prior approval before such routine transfers of unspent amounts into PD/ PL accounts. Such practices violate Legislative intent, which is to ensure that funds approved by it for the financial year are spent during the financial year itself. The Finance Department, which is the custodian of public finances, however, has taken no action to curb such irregular practices that violate financial propriety and prudence or to recommend departmental action against concerned officials.

Non-reconciliation of balances in PD accounts periodically and not transferring the unspent balances lying in PD accounts to Consolidated Fund before the closure of the financial year entails the risk of misuse of public funds, fraud and misappropriation.

The PLAs of GoUP have a closing balance of ₹ 6,835.75 crore as on 31 March 2017, as reported in the Finance Accounts of the State Government.

#### 3.1.2 Inoperative PD/ PL Accounts

The PLA Rules stipulate that PD/ PL accounts with no transactions for over three years are to be closed. It was observed however, that the GoUP had failed to close 341 PD/ PL accounts under MH 8443-Civil Deposits and MH 8448-Deposits of Local Funds where no transactions had taken place for over three years and which had unspent balances of ₹ 95.80 crore as on 31 March 2017. Details are given in **table 3.1**:

**Table 3.1: Inoperative PD accounts**

(Amount in ₹)			
Sl. No.	Amount range	No. of cases	Amount
1.	Below one lakh	206	53,05,322
2.	1 to 5 lakh	73	1,74,92,551
3.	5 to 10 lakh	19	1,30,59,197
4.	10 to 20 lakh	18	2,46,75,886
5.	20 to 50 lakh	11	3,44,45,675
6.	50 lakh and above	14	86,30,71,366
<b>Total</b>			<b>95,80,49,997</b>

**Recommendation:** The Finance Department is required to review all PD/PL accounts and ensure that all amounts unnecessarily lying in these PD/PL accounts are immediately remitted to the Consolidated Fund. Further, the Finance Department is required to reiterate the instructions contained in the financial rules and ensure that appropriate action is taken against departmental officers who fail to follow the rules.

### 3.2 Building and Other Construction Workers Welfare Cess

The Building and Other Construction Workers (BOCW) Welfare Cess Act, 1996 and the BOCW (Regulation of Employment and Conditions of Service) Act, 1996 cover any establishment employing ten or more building workers in any building or other construction work. The Acts, *inter alia*, provide for constitution of Welfare Boards with the aim of improving the working conditions of workers and to provide financial aid to them, and to augment the resources of the Welfare Boards through the levy and collection of cess on the cost of construction. Accordingly, GoUP created (November 2009) the U.P. BOCW Welfare Board, and, in terms of the Cess Act, levies cess at one *per cent*. The U.P. BOCW Rules, 2009 provides for collection of registration fee of ₹ 50 and annual membership fee of ₹ 50 from registered workers. In this connection, the findings of Audit are given below.

#### 3.2.1 Accounting of Cess

It was observed that the Welfare Board has not finalised its accounts since its constitution (November 2009). Details of receipts and utilisation of cess over the past five years (2012-17) are given in **table 3.2** below:

**Table 3.2: Financial status of registration charges, cess realised and utilisation**

(₹ in crore)									
Sl. No.	Year	Opening balance	Receipts				Total funds available	Expenditure	Closing balance
			Registration charges and annual membership fee	Labour cess received in board account	Cess realised from treasury (State Govt.)	Interest on deposits			
1	2012-13	381.91	13.87	311.79	0	27.43	735.00	4.89	730.11
2	2013-14	730.11	17.84	458.46	165.00	49.58	1,420.99	98.12	1,322.87
3	2014-15	1,322.87	28.59	500.44	9.25	97.07	1,958.22	127.63	1,830.59
4	2015-16	1,830.59	14.55	686.81	0	128.37	2,660.32	202.41	2,457.91
5	2016-17	2,457.91	13.00	829.60	10.00	162.23	3,472.74	277.78	3,194.96

(Source: Secretary, BOCW) (Provisional data)

In this connection, the following additional observations are made:

- Since the Board has not prepared accounts since inception, the authenticity of receipts and expenditure could not be ascertained in Audit.
- The Board does not have a fixed asset register, in the absence of which, the physical existence of the assets created and their location could not be verified.
- The failure of GoUP to transfer ₹ 34.48 crore to the Board as of March, 2017, has overstated the revenue surplus and understated the fiscal deficit for 2016-17 by the said amount.
- The State Government appointed (September 2010), the officers of 16 departments as Cess Assessment Officer and Cess Collectors. GoUP issued (August 2012) and reiterated (September 2016) orders to deposit the receipts of cess collected by the concerned officials in the Nationalised Bank account being operated by the Board for this purpose. The orders to transfer the cess directly to the bank account without bringing it into the Consolidated Fund of the State violates Article 266 (1) of the Constitution of India. Consequently, it is not ascertainable as to how much money was collected by the Cess Assessment Officers and how much money was transferred to the Board.

### 3.2.2 Utilisation of Labour cess

The State Government notified various schemes/ activities viz., maternity benefits, pension, advances for purchase/ construction of houses, funeral assistance, medical assistance, cash awards for meritorious students, financial assistance for education/ marriage of children of beneficiaries etc., for benefit from the BOCW Welfare Fund. Details of expenditure on these schemes during 2012-17 are given in **table 3.3**:

**Table 3.3: Expenditure on schemes against allotment and available fund**

Year	Available funds (₹ in crore)	Scheme operated		Actual expenditure on scheme (₹ in crore)	Registered workers at the end of the year	Workers covered	Percentage		
		No.	Allotment (₹ in crore)				Workers covered	Funds utilised against allotment	Funds utilised against availability
2012-13	735.00	15	225.00	3.95	2,70,871	9,610	3.55	1.76	0.54
2013-14	1,420.99	18	301.90	93.39	10,90,192	95,295	8.74	30.93	6.57
2014-15	1,958.22	22	457.90	105.96	19,58,544	2,14,121	10.93	23.14	5.41
2015-16	2,660.32	21	605.61	141.82	27,41,452	2,77,909	10.14	23.42	5.33
2016-17	3,472.74	23	752.83	249.88	34,27,104	5,16,851	15.08	33.19	7.20

(Source: Secretary, BOCW) (Provisional data)

**Recommendation:** The U.P. BOCW Welfare Board should commence timely preparation of accounts and maintain relevant records to fulfil its mandate of improving the working conditions of building and other construction workers and providing adequate financial assistance to them. GoUP should also review its orders to transfer the cess directly to the bank account of the Board instead of through the Consolidated Fund.

### 3.3 Transfer of additional stamp duty to Development Authorities and Housing Development Councils

The Uttar Pradesh Urban Planning and Development Act, 1973 provides for collection of additional stamp duty by the Stamps and Registration Department, which is thereafter, to be transferred to municipal corporations/ municipalities/ parishads/development authorities in specified proportions.

The amount is accounted for under the Major Head 0030-Stamps and Registration Fees, 02-Stamps Non-Judicial, 102-Sale of Stamps. However, no distinct sub head has been opened by the State Government in this regard to identify the revenues received on account of the additional stamp duty in the absence of which it is not clear how much money was received by the Government on account of two *per cent* additional stamp duty and whether all the moneys received were transferred to the concerned municipal corporations/ municipalities/parishads/ development authorities in specified proportions.

As regards the transfer of funds to development authorities/ municipalities/ parishads, it was noticed that the Government was booking expenditure under the Major Head 3475-800-03 instead of MH 2216-Housing or 2217-Urban Development as the case may be. Due to the incorrect bookings, the expenditure under MH 2216/2217- Housing/ Urban Development Department was understated while the expenditure under MH 3475 - Other General Economic Services are overstated to that extent.

GoUP issued orders (September 2015) stipulating that such additional stamp duty would first be transferred to Lucknow Development Authority (LDA), from where it would be routed to all the other entities entitled to receive these funds under the Act. However, since the Government accounts do not capture the onward transactions from LDA, it is not possible to verify from the accounts of the State Government whether the LDA has fulfilled its responsibility to transfer the full share of additional stamp duty to all the other entities. It is also not been possible to verify from the accounts whether the LDA has transferred funds only to those entities as stipulated in the Act and not to others. Details of funds transferred (₹ 418.35 crore) to various authorities are given in **Appendix 3.1**.

Further, the Government while determining the procedure (September 2013) for distribution of the additional two *per cent* stamp duty, ordered transfer of 25 *per cent* of the amount collected to a Dedicated Urban Transport Fund which was against the provisions of the Act. As per the provisions of the Act, the additional amount of two *per cent* stamp duty collected was to be utilised only for the development of the areas from which the amount was collected and therefore transferring 25 *per cent* of the fund to Dedicated Urban Transport Fund was irregular. It was noticed that the Government had been constantly making provisions under MH 2217-80-800-08 towards this fund from the year 2014-15 onwards. The details of provisions made and expenditure on this account are detailed in **table 3.4** below:

**Table 3.4: Details of provision/ expenditure for Dedicated Urban Transport Fund**

(₹ in crore)			
Year	Provision	Expenditure	
2014-15	300	285	
2015-16	434	430	
2016-17	375	-	

(Source: Appropriation Accounts of the respective years)

The amount of ₹ 375 crore provisioned during 2016-17 could not be drawn from the treasury and ultimately lapsed since the financial sanction was accorded on the last day of the year i.e., 31 March 2017.

**Recommendation:** *GoUP should ensure that the accounts fully and transparently capture the receipts and transfer of the additional stamp duty to the authorities/municipalities etc. specified under the U.P. Urban Planning and Development Act. GoUP should also review the Order transferring 25 per cent of the additional stamp duty to a Dedicated Urban Transport Fund which is against the provisions of the Act.*

### 3.4 Opaqueness in accounts

Minor head 800 relating to Other Receipts and Other Expenditure is intended to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of minor head 800 is to be discouraged, since it renders the accounts opaque.

Scrutiny revealed that during 2016-17, under various revenue and capital Major Heads of accounts on the expenditure side, ₹ 35,329.20 crore (constituting about 11.53 per cent of total expenditure) was recorded under minor head 800-Other Expenditure under different Major Heads.

Similarly, ₹ 36,826.27 crore (constituting about 14.34 per cent of the total revenue receipts) under various revenue Major Heads of accounts, was recorded under minor head 800-Other Receipts under different Major Heads.

Instances where a substantial proportion (50 per cent or more of the total receipts/ expenditure under the concerned Major Head) of the receipts/ expenditure were classified under minor head 800 - Other Receipts/ Expenditure are given as **Annexure B** and **C** of **Notes to Accounts (Finance Accounts – Volume-I)**.

Though the issue has been continuously reported in previous reports of the C&AG, there has been little improvement. The fact that such substantial proportion of the receipts and expenditure under the concerned Major Head are booked under minor head 800 is cause for concern since it severely impacts transparency.

**Recommendation:** *The Finance Department should, in consultation with the Accountant General (A&E), conduct a comprehensive review of all items presently appearing under minor head 800 and ensure that all such receipts and expenditure are in future booked under the appropriate head of account.*

### 3.5 Non-maintenance of Cash Books

The Cash Book is the primary record of financial transactions of receipts and disbursements which is required to be maintained mandatorily in each office to ensure proper receipt and custody of Government money. Non-maintenance/ improper maintenance of Cash Book not only impacts the accuracy and completeness of accounts but is also a red flag for probable fraud, misappropriation and embezzlement of Government funds.

The reports of the C&AG submitted to the State Legislature and individual inspection reports of the Accountant General issued to various departments have flagged many instances of non-maintenance/ improper maintenance of Cash Books by various entities under GoUP. For instance, the Performance Audit of Right of Children to Free and Compulsory Education (Report No. 2 of 2017) revealed that 184 test checked schools did not maintain Cash Books. Some additional instances noticed in recent audits are listed at *Appendix 3.2*.

**Recommendation:** *The Finance Department should ensure that all departments and subordinate entities of GoUP maintain Cash Books in the manner prescribed in the financial rules.*

### 3.6 Delay in finalisation of accounts of PSUs/Corporations

The Companies Act stipulates that the financial statements of companies are required to be finalised within six months of the end of the relevant financial year, i.e., 30 September of the next financial year. Failure to submit accounts on time renders the officers of the company liable to penal provisions under the Act, extending to fine of up to ₹ one lakh, and with further fine of up to ₹ 5,000 for every additional day of default. In the case of Statutory Corporations, the Acts governing them stipulate that their accounts are to be finalised, audited and presented to the State Legislature.

In violation of the above provisions, more than 88 per cent of the PSUs in Uttar Pradesh are in arrears of accounts, as detailed in **table 3.5** below:

**Table 3.5: Age-wise arrears of Annual Accounts of PSUs as of 31 March 2017**

Sl. No.	Particulars	Working	Non-working	Total
1	Number of PSUs	65	39	104
2(a)	Number of PSUs/Corporations having accounts in arrears	56	36	92
2(b)	Number of accounts arrears	230	527	757
3(a)	Number of PSUs/Corporations with arrears of less than 5 years	40	10	50
3(b)	Number of accounts arrears in above PSUs	76	24	100
4(a)	Number of PSUs/Corporations with accounts in arrears for 5 to 10 years	11	6	17
4(b)	Number of accounts arrears in above PSUs/ Corporations	71	36	107
5(a)	Number of PSUs/ Corporations with accounts in arrears for 10 years and above	5	20	25
5(b)	Number of accounts arrears in above PSUs/Corporations	83	467	550
6	Extent of arrears of accounts (in years)	1 to 19	1 to 34	1 to 34

(Source: Latest finalised accounts of the PSUs)

Due to non-finalisation of accounts, the C&AG has been unable to perform the supplementary audit of Companies as stipulated in the Companies Act, and statutory audit of the Corporations as stipulated in their respective Acts, for periods up to 34 years.

The above denotes failure of the concerned administrative departments and specifically of the Finance Department to ensure that the defaulting companies and corporations comply with the relevant Acts.

It is of specific interest to observe that even in the absence of accounts to judge the genuineness of demands for financial support from these PSUs, the Finance Department has regularly provided budgetary support to these PSUs by way of infusion of equity, loans and grants-in-aid/ subsidies. During 2016-17, the Government had provided ₹ 21,038.52 crore (equity: ₹ 13,717.74 crore, loans: ₹ 3,815.81 crore, grants: ₹ 155.87 crore and subsidies: ₹ 3,347.57 crore) to 16 working companies/ Statutory Corporation and loan of ₹ 1.53 crore to two non-working companies for which accounts have not been finalised as detailed in **Appendix 3.3**.

Similarly, financial support and assistance amounting to ₹ 19,794.16 crore (equity: ₹ 19,251.33 crore, loans: ₹ 162.73 crore, grants: ₹ 320.93 crore and subsidies ₹ 59.17 crore) was given to nine working companies during 2015-16 for which accounts have not been finalised as detailed in **Appendix 3.4**.

During 2016-17, total ₹ 6,741 crore was disbursed as loan by the State Government, the major disbursement being a single loan of ₹ 3,700 crore to UPPCL (for UDAY), seven loans of ₹ 490 crore to Cane Commissioner, 498 loans of ₹ 330 crore to sewage disposal and sanitation units of local bodies.

**Recommendation:** *The Finance Department should review the cases of all PSUs that are in arrears of accounts, ensure that the accounts are made current within a reasonable period, and stop financial support in all cases where accounts continue to be in arrears.*

### 3.7 Dividend not declared

The State Government had formulated (October 2002) a dividend policy under which all profit earning PSUs are required to pay a minimum return of five *per cent* on the paid up share capital contributed by the State Government. Accordingly, 18 PSUs<sup>33</sup> were required to declare dividend as per the dividend policy. However, only eight PSUs<sup>34</sup> declared a dividend of ₹ 6.54 crore. The remaining 10 profit earning PSUs<sup>35</sup> did not declare dividend of ₹ 507.48 crore

<sup>33</sup> 18=(Total PSUs:33 less: 15 PSUs [three PSUs namely Uttar Pradesh Jal Nigam, Uptron Powertronics Ltd. and UCM Coal Company Ltd. fall under both category i.e. having accumulated losses and without having Government Equity Capital].

<sup>34</sup> Uttar Pradesh Projects Corporation Ltd., Uttar Pradesh State Industrial Development Corporation Ltd., Uttar Pradesh Rajkiya Nirman Nigam Ltd., Uttar Pradesh State Construction and Infrastructure Development Corporation Ltd., Uttar Pradesh State Bridge Corporation Ltd., Uttar Pradesh Electronics Corporation Ltd., Uttar Pradesh Food and Essential Commodities Corporation Ltd. and Uttar Pradesh Purva Sainik Kalyan Nigam Ltd.

<sup>35</sup> Uttar Pradesh Rajya Vidyut Utpadan Nigam Ltd., Uttar Pradesh State Warehousing Corporation, Uttar Pradesh Police Awas Nigam Ltd., Uttar Pradesh Scheduled Castes Finance and Development Corporation Ltd., Uttar Pradesh Beej Vikas Nigam Ltd., Uttar Pradesh Development Systems Corporation Ltd., Uttar Pradesh Mahila Kalyan Nigam Ltd., Uttar Pradesh Alpsankhyak Vitta evam Vikas Nigam Ltd., Uttar Pradesh Matsya Vikas Nigam Ltd. and Uttar Pradesh Bhumi Sudhar Nigam Ltd.

which is contrary to the State Government's policy regarding payment of minimum dividend due. Details are given in *Appendix 3.5*.

**Recommendation:** *The State Government should ensure that profit earning PSUs deposit the specified dividend invariably into the Government account at the close of the year.*

### 3.8 Non-reconciliation of Equities/ Loans

As of 31 March 2017, the Government had invested a total ₹ 96,400 crore in various entities<sup>36</sup>. It is observed that there is a difference of ₹ 8,241.58 crore between the details given in the Finance Accounts and with the figures reported by the PSUs, which is under reconciliation.

Similarly, there is difference between the Finance Accounts and the figures reported by the PSUs regarding the loans given by the GoUP which is under reconciliation.

**Recommendation:** *The Finance Department and the concerned administrative departments should work closely with the Accountant General (A&E) to reconcile the differences in records and accounts relating to State Government investments, loans, and guarantees extended to State PSUs.*

### 3.9 Reporting of pending cases

As per the details available/ reported to the office of the Principal Accountant General (G&SSA), U.P., Allahabad, 135 cases of defalcation or losses involving ₹ 8.83 crore were pending for settlement as of 2016-17. The department-wise break up of pending cases and their age-wise analysis is given in *Appendix 3.6*. The nature of these cases is given in *Appendix 3.7*. The nature and age profile of the pending cases given in the appendices are summarised in **table 3.6** below:

**Table 3.6: 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	6	64.24	Theft	61	33.21
5 – 10	15	287.80			
10 – 15	22	67.05	Misappropriations	08	58.73
15 – 20	14	62.86			
20 – 25	29	13.55	Losses	24	172.35
25 & above	49	387.07	Defalcations	42	618.28
<b>Total</b>	<b>135</b>	<b>882.57</b>	<b>Total</b>	<b>135</b>	<b>882.57</b>

(Source: Records of concerned departments)

Reasons for pendency, as reported by the departments are listed in **table 3.7**:

<sup>36</sup> Statutory Corporations (₹ 856 crore), Government Companies (₹ 93,299 crore), Co-operatives (₹ 2,199 crore) and Banks (₹ 58 crore)- details of investment amounting to ₹ 12 crore are under reconciliation.

**Table 3.7: Reasons for pending cases**

Reasons for the delay/outstanding cases		Number of cases	Amount (₹ in lakh)
1.	Awaiting departmental and criminal investigation	27	189.67
2.	Departmental action initiated but not finalised	74	541.63
3.	Criminal proceedings finalised but action on recoveries pending	1	4.14
4.	Awaiting orders for recovery or write off	9	6.40
5.	Pending in Courts of Law	24	140.73
<b>Total</b>		<b>135</b>	<b>882.57</b>

(Source: Records of concerned departments)

**Recommendation:** The Government should expedite completion of departmental action as warranted, and strengthen internal control systems to prevent/ reduce recurrence of such cases.

### 3.10 Proforma Accounts of Departmental Commercial Undertakings

Departmental Commercial Undertakings are required to finalise proforma annual accounts in prescribed format, and submit the same to the Accountant General for audit within three months of closure of accounts. It was observed, however, that out of the nine departmental commercial undertakings in the State, three had not finalised their accounts for many years. Details are given in **Appendix 3.8**.

### 3.11 Non-submission of Utilisation Certificates

The financial rules stipulate that where grants-in-aid are given for specific purposes, departmental officers concerned should obtain Utilisation Certificates (UCs) from grantees, which, after verification, should be forwarded to the Accountant General (A&E), to ensure that the funds have been utilised for intended purposes. It was observed, however, that UCs amounting to ₹ 97,906.27 crore were outstanding as of 31 March, 2017, as given in **table 3.8**:

**Table 3.8: Outstanding Utilisation Certificates**

Period	Number of Utilisation Certificates awaited	Amount (₹ in crore)
Upto 2014-15	2,25,597	66,861.14
2015-16	11,355	10,223.77
2016-17	18,071	20,821.36
<b>Total</b>	<b>2,55,023</b>	<b>97,906.27</b>

(Source: Finance Accounts 2016-17)

Major cases of non-submission of UCs pertain to *Panchayati Raj* Department (₹ 25,490.95 crore), Education Department (₹ 25,693.52 crore) and Social Welfare Department (₹ 26,927.49 crore). Though such instances of non-submission of UCs are being reported in the reports of the C&AG regularly, there has been no improvement. In many cases, the same recipients continue to receive further grants from the same departments, even while the UCs for

earlier grants are pending. High pendency of UCs was fraught with the risk of misappropriation of funds and fraud.

**Recommendation:** *The Finance Department should to prescribe a time frame within which administrative departments releasing grants collect UCs pending for more than the time stipulated in the grant orders and also ensure that till such time, administrative departments release no further grants to defaulting grantees.*

### 3.12 Outstanding Detailed Contingent Bills

The financial rules require that advances drawn through Abstract Contingent (AC) bills are adjusted promptly through Detailed Contingent (DC) bills. It was observed however, that 3,620 AC bills of ₹ 139.05 crore were lying unadjusted as on 31 March 2017, as per details in **table 3.9**. Failure to submit DC bills on time is indicative of probable misappropriation and fraud.

**Table 3.9: Outstanding Abstract Contingent Bills**

Year	Number of pending DC bills	Amount (₹ in crore)
Upto 2014-15	3,329	72.27
2015-16	170	19.04
2016-17	121	47.74
<b>Total</b>	<b>3620</b>	<b>139.05</b>

(Source: Finance Accounts 2016-17)

Audit observed that 40 AC bills of ₹ 32.97 crore were drawn in March 2017 alone, which included 11 AC bills of ₹ 32.63 crore<sup>37</sup>, drawn by the Finance Department between 28 March and 31 March 2017. The reasons why the Finance Department withdrew ₹ 32.53 crore towards assignments to block panchayats and gram panchayats through AC bills instead of directly transferring the funds to these bodies is not clear. Unnecessary withdrawal through AC bills and non-submission of DC bills within the prescribed time breaches financial discipline and entails risk of misappropriation of public money and unhealthy practices.

**Recommendation:** *The Finance Department should ensure that all controlling officers adjust in a time bound manner, all AC bills pending beyond the prescribed period, and also ensure that AC bills are not drawn merely to avoid lapse of budget.*

### 3.13 Non-payment of interest on Deposits

The State Government is required to pay interest on deposits appearing under MH 8336 to 8342. As on 31 March 2017, the Public Account relating to these Major Heads had a balance of ₹ 3,767.19 crore (Major Head 8336-Civil Deposit: ₹ 1.49 crore, Major Head 8338-Deposits of Local Funds:

<sup>37</sup> Director, Fund Account of Finance Department (₹ 0.09 crore) for purchase of staff car/vehicle (₹ 8,19,000) and purchase of computer hardware/software (₹ 95,500), District Panchayat Raj Officer, Padrauna under Finance Department (Debt services and other expenditure) for assignment to block panchayat (₹ 5.64 crore) and assignment to gram panchayat (₹ 26.89 crore).

₹ 459.68 crore and Major Head 8342-Other Deposits: ₹ 3,306.02 crore). However, no interest has been paid on these deposits as is evident from the fact that no expenditure has been booked under the head 2049-60-101-Interest on Deposits during 2016-17. Taking a conservative estimate at the Government borrowing cost of 6.82 per cent for 2016-17 alone, the interest payable on this deposits amounted to ₹ 256.92 crore for this period. Consequently, the Revenue Surplus for 2016-17 was overstated by ₹ 256.92 crore.

**Recommendation:** *The Finance Department should review the balances under MH 8336 to 8342 for appropriate action to book interest in respect of all interest bearing deposits.*

### 3.14 Apportionment of balances as on reorganisation of the State

Balances amounting to ₹ 8,757.37 crore representing balances under Deposits and Advances (MH 8336- Civil Deposits to MH 8550- Civil Advances) remain to be apportioned between the successor States of Uttar Pradesh and Uttarakhand, almost two decades after the reorganisation of the composite State of Uttar Pradesh with effect from 8 November 2000.

**Recommendation:** *The State Government should expedite the apportionment of balances under Deposits and Advances (₹ 8,757.37 crore) between the two successor States.*

### 3.15 Variation in Cash Balance

As per the Certificate of confirmation of balances issued by Reserve Bank of India, the State had a debit balance of ₹ 1,407.94 crore while the closing cash balance of the State for the month of March 2017 as certified by the Accountant General (A&E) was ₹ 1,280.65 crore. Thus, there is a difference of ₹ 127.29 crore (net debit) including the previous years' balances, between the cash balance of the State Government, as worked out by the Accountant General (A&E) and as reported by the Reserve Bank of India (as on 31.03.2017).

The State Government stated (January, 2018) that the process of reconciliation is under progress.

### 3.16 Non-transfer of amounts to the Central Road Fund

The list of Major and Minor Heads prescribes the accounting procedure relating to the Central Road Fund (CRF). In terms of this procedure, such grants received from Government of India (GoI) are first to be transferred to the Public Account, from where expenditure on maintenance and repairs of roads and bridges is to be set off. GoUP, however, failed to transfer the ₹ 219.71 crore received as CRF grant in 2016-17 to the Public Account, and though ₹ 4,639.29 crore was incurred against maintenance and repairs of roads and bridges, it could not be ascertained how much of GoI release of ₹ 219.71 crore was utilised for the intended purposes.

The State Government stated that as the Central Government provides grants from Central Road Fund (created by the Central Government) to the State Government for construction of roads which is credited under the Major Head 1601- “Grants-in-aid from Central Government” and that the expenditure is incurred from the concerned Major Head 3054/5054 for maintenance of State Roads which are the assets of the State Government and therefore, it was not desirable to transfer an amount equivalent to the said grant to the Major Head 8449-103-Central Road Fund.

The view of the State Government is not in order as it deviates from the accounting procedure of the Central Road Fund.

### 3.17 Impact on Revenue Surplus and Fiscal Deficit

The impact of incorrect booking/accounting of expenditure and revenue resulted in overstatement of Revenue Surplus by ₹ 4,532.04 crore and understatement of Fiscal Deficit to the tune of ₹ 4,462.96 crore as depicted in the Finance Accounts is given in **table 3.10** below:

**Table 3.10: Impact on Revenue Surplus and Fiscal Deficit as per Accounts**

Particulars	Impact on Revenue Surplus (₹ in crore)		Impact on Fiscal Deficit (₹ in crore)	
	Over statement	Under statement	Over statement	Under statement
Minor construction works and grants-in-aid booked under Capital section instead of Revenue	69.08	-	-	-
Amount transferred from Sinking Fund to Consolidated Fund as revenue receipts	4,145.61	-	-	4,145.61
Non contribution to Guarantee Redemption Fund	298.27	-	-	298.27
Interest on balances of State Disaster Response Fund	19.08	-	-	19.08
<b>Total</b>	<b>4,532.04</b>	<b>-</b>	<b>-</b>	<b>4,462.96</b>

(Source: Finance Accounts 2016-17)

However, as discussed in various places in the report, the impact of incorrect booking/accounting of expenditure and revenue as worked out by Audit are discussed in **table 3.11**:

**Table 3.11: Impact on Revenue Surplus and Fiscal Deficit as per Audit**

Particulars	Impact on Revenue Surplus (₹ in crore)		Impact on Fiscal Deficit (₹ in crore)	
	Over statement	Under statement	Over statement	Under statement
Minor construction works and grants-in-aid booked under Capital section instead of Revenue	69.08	-	-	-
Sinking Fund transactions	-	6,626.74	6,626.74	-
Non contribution to Guarantee Redemption Fund	298.27	-	-	298.27
Interest on balances of State Disaster Response Fund	19.08	-	-	19.08
Non-payment of interest on deposits	256.92	-	-	256.92
Un-transferred amount of labour cess to Board	34.48	-	-	34.48
<b>Total</b>	<b>677.83</b>	<b>6,626.74</b>	<b>6,626.74</b>	<b>608.75</b>

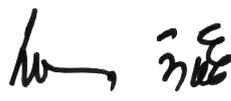
In view of the above, the Revenue Surplus and Fiscal Deficit of the State which was ₹ 20,283 crore and ₹ 41,187 crore (excluding UDAY) would actually be ₹ 19,605 crore and ₹ 41,796 crore respectively. The impact of sinking fund transactions above would result in increasing the outstanding liabilities of the State to that extent i.e., the outstanding liabilities would be ₹ 4,15,049 crore instead of ₹ 4,08,422 crore (excluding UDAY) as depicted in **table 1.32** above. The overall impact of these on the performance of the State are discussed in **para 1.1.2** above.

ALLAHABAD  
THE  
06 JUNE 2018

  
(P.K. KATARIA)  
Principal Accountant General (G&SSA)  
Uttar Pradesh

COUNTERSIGNED

NEW DELHI  
THE  
7th June, 2018

  
(RAJIV MEHRISHI)  
Comptroller and Auditor General of India

## Appendix 1.1

### State Profile

( Reference: Profile of the State; Page 1)

A. General Data			
Sl. No.	Particulars	Figures	
1	<b>Area</b>	2,40,928 Sq. Km.	
2	<b>Population</b>		
	a. As per 2011 Census.	19.98 crore	
	b. 2016	22.01 crore	
3	a. <b>Density of Population (as per 2001 Census)</b> (All India Density = 325 persons per Sq. Km )	690 persons per Sq. Km.	
	b. <b>Density of Population<sup>1</sup> (as per 2011 Census)</b> (All India Density = 382 persons per Sq. Km )	829 persons per Sq. Km.	
4	<b>Population below poverty line<sup>2</sup> (BPL)</b> (All India Average = 21.90 per cent)	29.40 per cent	
5	a. <b>Literacy (as per 2001 Census)</b> (All India Average = 64.80 per cent )	56.27 per cent	
	b. <b>Literacy<sup>3</sup> (as per 2011 Census)</b> (All India Average = 73.00 per cent ) (2017)	67.70 per cent	
6	<b>Infant mortality rate 2015<sup>4</sup> (per 1000 live births)</b> (All India Average = 37 per 1000 live births )	46 per 1000 live births	
7	<b>Life Expectancy at birth<sup>5</sup> 2011-15 (All India Average =68.3 years)</b>	64.5 years	
8	<b>Gini Coefficient<sup>6</sup></b>		
	a. <b>Rural. ( All India = 0.29 )</b>	0.36	
	b. <b>Urban. ( All India = 0.38)</b>	0.33	
9	<b>Gross State Domestic Product (GSDP) at current prices</b>	₹ 12,75,141 crore	
10	<b>Per capita GSDP CAGR (2007-08 to 2016-17)</b>	<b>Uttar Pradesh</b>	12.40
		<b>General Category States</b>	13.20
11	<b>GSDP<sup>7</sup> CAGR (2007-08 to 2016-17)</b>	<b>Uttar Pradesh</b>	14.30
		<b>General Category States</b>	14.60
12	<b>Population Growth<sup>8</sup> (2007 to 2016)</b>	<b>Uttar Pradesh</b>	16.60
		<b>General Category States</b>	11.90

<sup>1</sup> Census Info India 2011 Final Population Totals

<sup>2</sup> Economic Survey 2016-17 (August 2017), Vol.II, Page A154

<sup>3</sup> Economic Survey 2016-17 (August 2017), Vol.II, Page A149

<sup>4</sup> Economic Survey 2016-17 (August 2017), Vol.II, Page A156

<sup>5</sup> Economic Survey 2016-17 (August 2017), Vol.II, Page A146

<sup>6</sup> Gini-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. Latest figures available for 2009-10 has been adopted.

[http://planingcommission.nic.in/data/datatable/data\\_2312/DatabookDec2014%20106.pdf](http://planingcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.pdf)

<sup>7</sup> Population projections for India and States 2001-2016 (Revised December 2006) Report of the Technical Group on Population Projections constituted by the National Commission on Population Table-14 (Projected Total Population by Sex as on 1<sup>st</sup> October 2001-2016).

<sup>8</sup> In the GSDP Statement released by MoSPI on August 1, 2017, figures for the year 2016-17 regarding certain states such as Gujarat, Kerala, Maharashtra, Rajasthan, West Bengal, Arunachal Pradesh, Assam, Jammu & Kashmir (Budget Speech 2017-18), Manipur, Meghalaya, Mizoram, Nagaland and Tripura are not given. Therefore, GSDP figures for these have been obtained from respective AGs.

B. Financial Data					
Sl. No.	Particulars	Figures (in per cent)			
	CAGR	2007-08 to 2015-16		2015-16 to 2016-17	
		General Category States	Uttar Pradesh	General Category States	Uttar Pradesh
13	a. Revenue Receipts.	14.58	16.12	11.52	13.12
	b. Tax Revenue.	14.80	15.87	13.50	5.99
	c. Non Tax Revenue.	9.45	18.84	12.10	25.11
	d. Total Expenditure.	15.84	16.75	15.31	9.38
	e. Capital Expenditure.	14.53	18.16	17.91	8.33
	f. Revenue Expenditure on Education.	16.86	18.39	9.86	15.85
	g. Revenue Expenditure on Health.	18.43	17.40	14.92	14.89
	h. Salary and Wages.	14.89	18.34	13.06	14.75
	i. Pension.	17.17	18.68	10.63	16.88

(Source: Financial data is based on figures in Finance Accounts 2016-17)

## Appendix 1.2

### Structure and form of Government Accounts and Layout of Finance Accounts

( Reference: Paragraph 1.1; Page )

Part A: Structure and form of Government Accounts	
<p><b>Structure of Government Accounts:</b> The accounts of the State Government are kept in three parts: (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Accounts.</p> <p><b>Part I: Consolidated Fund :</b> 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><b>Part II: Contingency Fund:</b> 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><b>Part III: Public Accounts:</b> 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 Accounts, 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. Volume I contains the certificates of the Comptroller and Auditor General of India, 13 summary statements as given below and notes to accounts including accounting policy.</p>	
Volume I	
1	Statement on Financial Position
2	Statement on Receipts and Disbursements with Annexure A of Cash Balances and Investment of Cash Balances
3	Statement on Receipts (Consolidated Fund)
4	Statement on Expenditure (Consolidated Fund)
5	Statement on Progressive Capital Expenditure
6	Statement on Borrowings and Other Liabilities
7	Statement on Loans and Advances given by the Government
8	Statement on Investments of the Government
9	Statement on Guarantees given by the Government
10	Statement on Grants-in-aid given by the Government
11	Statement on Voted and Charged Expenditure
12	Statement on Sources and Application of funds for expenditure other than revenue account
13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account

<b>Volume II</b>	
<b>Part I</b>	
14	Detailed Statement on Revenue and Capital Receipts by minor heads
15	Detailed Statement on Revenue Expenditure by minor heads
16	Detailed Statement on Capital Expenditure by minor heads and sub-heads
17	Detailed Statement on Borrowings and Other Liabilities
18	Detailed Statement on Loans and Advances given by the State Government
19	Detailed Statement on Investments of the Government
20	Detailed Statement on Guarantees given by the Government
21	Detailed Statement on Contingency Fund and Other Public Account transactions
22	Detailed Statement on Investments of Earmarked Balances
<b>Part II (Appendices)</b>	
Appendix I	Comparative Expenditure on Salary.
Appendix II	Comparative Expenditure on Subsidy.
Appendix III	Grants-in-aid/ Assistance given by the State Government (Institution-wise and Scheme-wise).
Appendix IV	Details of Externally Aided Projects.
Appendix V	Plan Scheme expenditure A. Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes). B. State Plan Schemes.
Appendix VI	Direct Transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget) (Un-audited Figures).
Appendix VII	Acceptance and Reconciliation of balances (as depicted in Statements 18 and 21).
Appendix VIII	Financial Results of Irrigation Schemes.
Appendix IX	Commitments of the Government - List of Incomplete Capital Works.
Appendix X	Maintenance Expenditure with segregation of Salary and Non-Salary portion.
Appendix XI	Major policy decisions of the Government during the year or New Schemes proposed in the Budget.
Appendix XII	Committed Liabilities of the Government.
Appendix XIII	Re-organisation of the States- Items for which allocation of balances between/ among the States has not been finalised.

## Appendix 1.3

### Abstract of receipts and disbursements for the year 2016-17

( Reference: Paragraph 1.1.1; Page )

(₹ in crore)

		Receipts		Disbursements					
2015-16		2016-17	2015-16			Non-Plan	Plan	2016-17	
<b>Part A</b>									
<b>2,27,075.94</b>	<b>I</b>	<b>Revenue Receipts</b>	<b>2,56,875.15</b>	<b>2,12,735.95</b>	<b>I</b>	<b>Revenue Expenditure</b>	<b>1,86,886.03</b>	<b>49,706.23</b>	<b>2,36,592.26</b>
81,106.26		Tax Revenue	85,965.92	<b>72,227.92</b>		<b>General Services</b>	<b>88,110.97</b>	<b>143.84</b>	<b>88,254.81</b>
				<b>82,486.46</b>		<b>Social Services</b>	<b>50,702.89</b>	<b>41,158.23</b>	<b>91,861.12</b>
23,134.65		-Non-tax Revenue	28,944.07	45,077.35		-Education, Sports, Art and Culture	34,201.21	18,018.70	52,219.91
				11,195.21		-Health and Family Welfare	6,929.68	5,931.85	12,861.53
90,973.69		-State's Share of Union Taxes	1,09,428.29	3,924.34		-Water Supply, Sanitation, Housing and Urban Development	2,322.82	2,212.94	4,535.76
				190.35		-Information and Broadcasting	611.87	1.06	612.93
8,273.90		-Non-Plan Grants	9,334.95	4,510.78		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,410.51	2,760.53	4,171.04
1,933.17		-Grants for State Plan Schemes	232.32	514.10		-Labour and Labour Welfare	426.89	209.02	635.91
				16,995.08		-Social Welfare and Nutrition	4,705.66	12,023.63	16,729.29
21,654.27		-Grants for Central and Centrally Sponsored Plan Schemes	22,969.60	79.25		-Others	94.25	0.50	94.75
0.00		External Grants Assistance	0.00	<b>47,881.29</b>		<b>Economic Services</b>	<b>37,430.01</b>	<b>8,404.16</b>	<b>45,834.17</b>
				5,097.83		-Agriculture and Allied Activities	3,278.74	2,320.54	5,599.28
				7,714.16		-Rural Development	9,004.22	4,844.03	13,848.25
				11.68		-Special Areas Programme	0.01	11.97	11.98
				5,221.93		-Irrigation and Flood control	4,838.60	627.52	5,466.12
				22,225.00		-Energy	14,398.12	141.62	14,539.74

Report on State Finances for the year ended 31 March 2017

				3,082.18		-Industry and Minerals	283.73	388.78	672.51
				3,572.60		-Transport	4,825.02	0.90	4,825.92
				37.77		-Science, Technology and Environment	19.20	43.45	62.65
				918.14		-General Economic Services	782.35	25.35	807.70
				<b>10,140.28</b>		<b>Grants-in-aid &amp; Contributions</b>	<b>10,642.16</b>	<b>-</b>	<b>10,642.16</b>
<b>2,27,075.94</b>		<b>Total</b>	<b>2,56,875.15</b>	<b>2,12,735.95</b>		<b>Total</b>	<b>1,86,886.03</b>	<b>49,706.23</b>	<b>2,36,592.26</b>
<b>Nil</b>	<b>II</b>	<b>Revenue deficit carried over to Part B</b>	<b>Nil</b>	<b>14,339.99</b>	<b>II</b>	<b>Revenue Surplus carried over to Part B</b>	<b>-</b>	<b>-</b>	<b>20,282.89</b>
<b>2,27,075.94</b>		<b>Total</b>	<b>2,56,875.15</b>	<b>2,27,075.94</b>		<b>Total</b>			<b>2,56,875.15</b>
<b>Part B</b>									
<b>(-)401.32</b>	<b>III</b>	<b>Opening Cash balance including Permanent Advances &amp; Cash Balance Investment</b>	<b>(-)202.28</b>	<b>-</b>	<b>III</b>	<b>Opening Overdraft from Reserve Bank of India</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>-</b>	<b>IV</b>	<b>Miscellaneous Capital receipts</b>	<b>-</b>	<b>64,422.73</b>	<b>IV</b>	<b>Capital Outlay</b>	<b>9,215.70</b>	<b>60,573.42</b>	<b>69,789.12</b>
				<b>5,259.08</b>		<b>General Services</b>	<b>2,396.10</b>	<b>3,331.20</b>	<b>5,727.30</b>
				<b>11,706.76</b>		<b>Social Services</b>	<b>191.11</b>	<b>16,959.36</b>	<b>17,150.47</b>
				1,130.44		-Education, Sports, Art and Culture	3.05	2,015.25	2,018.30
				2,256.01		-Health and Family Welfare	15.46	2,906.84	2,922.30
				7,286.48		-Water Supply, Sanitation, Housing and Urban Development	136.20	10,521.40	10,657.60
				117.31		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	85.31	85.31
				662.17		-Social Welfare and Nutrition	1.16	1,108.54	1,109.70
				254.35		-Others	35.24	322.01	357.25
				<b>47,456.89</b>		<b>Economic Services</b>	<b>6,628.49</b>	<b>40,282.86</b>	<b>46,911.35</b>
				2,271.78		-Agriculture and Allied Activities	2,892.46	1,028.67	3,921.13
				4,756.88		-Rural Development	-	2,249.22	2,249.22

				554.42		-Special Areas Programmes	-	698.02	698.02
				5,051.88		-Irrigation and Flood Control	-	5,200.76	5,200.76
				18,809.10		-Energy	3,729.65	8,005.43	11,735.08
				91.85		-Industry and Minerals	5.83	146.20	152.03
				15,715.45		-Transport	0.55	22,652.52	22,653.07
				203.53		-General Economic Services	-	297.60	297.60
				2.00		Science Technology and Environment	-	4.42	4.42
<b>725.63</b>	<b>V</b>	<b>Recoveries of Loans and Advances</b>	<b>258.79</b>	<b>9,117.91</b>	<b>V</b>	<b>Loans and Advances disbursed</b>	<b>6,741.09</b>	<b>-</b>	<b>6,741.09</b>
				6,083.12		-For Power Projects	3,700.32	-	3,700.32
				106.79		-To Government Servants	91.54	-	91.54
				2,928.00		-To Others	2,949.24	-	2,949.24
<b>14,339.99</b>	<b>VI</b>	<b>Revenue Surplus brought down</b>	<b>20,282.89</b>	<b>-</b>	<b>VI</b>	<b>Revenue Deficit brought down</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>74,513.58</b>	<b>VII</b>	<b>Public Debt Receipts-</b>	<b>67,685.07</b>	<b>17,672.76</b>	<b>VII</b>	<b>Repayment of Public Debt</b>	<b>20,302.67</b>	<b>-</b>	<b>20,302.67</b>
69,421.17		-Internal debt other than Ways and Means Advances and overdrafts	57,958.94	10,044.95		-Internal debt other than Ways and Means Advances and Overdrafts	10,167.95	-	10,167.95
4,498.55		- Net transactions under Ways and Means Advances	8,695.05	6,230.51		- Net transactions under Ways and Means Advances	8,695.05	-	8,695.05
00		- Net transactions under overdraft	-	0.00		- Net transactions under overdraft	-	-	-
593.86		-Loans and Advances from Central Government	1,031.08	1,397.30		-Repayment of Loans and Advances to Central Government	1,439.67	-	1,439.67
-	<b>VIII</b>	<b>Appropriation from Contingency Fund</b>	<b>-</b>	<b>-</b>	<b>VIII</b>	<b>Appropriation to Contingency Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>201.28</b>	<b>IX</b>	<b>Amount transferred to Contingency Fund</b>	<b>173.12</b>	<b>44.07</b>	<b>IX</b>	<b>Expenditure from Contingency Fund</b>	<b>349.16</b>	<b>-</b>	<b>349.16</b>
<b>2,65,971.96</b>	<b>X</b>	<b>Public Account Receipts</b>	<b>3,06,406.38</b>	<b>2,64,293.87</b>	<b>X</b>	<b>Public Account Disbursements</b>	<b>2,96,523.22</b>	<b>-</b>	<b>2,96,523.22</b>

**Report on State Finances for the year ended 31 March 2017**

10,302.77		-Small Savings & Provident Funds	10,171.49	8,768.41		-Small Savings & Provident Funds	8,552.40	-	8,552.40
15,598.88		-Reserve Funds	20,005.79	13,038.35		-Reserve Funds	12,780.77	-	12,780.77
1,98,734.45		-Suspense & Miscellaneous	15,762.62	1,99,411.79		-Suspense and Miscellaneous	16,063.24	-	16,063.24
27,976.77		-Remittances	2,27,377.96	28,173.38		-Remittances	2,26,786.07	-	2,26,786.07
13,359.09		-Deposits & Advances	33,088.52	14,901.94		-Deposits and Advances	32,340.74	-	32,340.74
-	<b>XI</b>	<b>Closing Overdraft from RBI</b>	-	<b>(-) 200.21</b>	<b>XI</b>	<b>Cash Balance at end</b>		-	<b>898.71</b>
				00		-Cash in Treasuries and Local Remittances	-	-	00
				(-) 1,409.33		-Deposits with Reserve Bank	-	-	(-)1,280.65
				12.68		-Departmental Cash Balance including permanent Advances	-	-	11.13
				1,196.44		-Cash Balance Investment Account	-	-	2,168.23
<b>5,68,087.07</b>		<b>Total</b>	<b>6,51,479.12</b>	<b>5,68,087.07</b>		<b>Total</b>			<b>6,51,479.12</b>

**Appendix 1.4**  
**Budget Estimates, Actual Receipts and Expenditure for 2016-17**  
*(Reference: Paragraph 1.1.3; Page )*

(₹ in crore)

Particulars	Budget Estimates	Actuals	Increase/ Decrease (-)	Increase/ Decrease(-) in per cent
1	2	3	4 (3-2)	5
<b>Revenue Receipts of which</b>	<b>2,81,555.44</b>	<b>2,56,875.15</b>	<b>-24,680.29</b>	<b>-8.77</b>
<b>Tax Revenue</b>	<b>1,01,256.50</b>	<b>85,965.92</b>	<b>-15,290.58</b>	<b>-15.10</b>
Taxes on Sales, Trade etc.	57,940.30	51,882.88	-6,057.42	-10.45
State Excise	19,250.00	14,273.49	-4,976.51	-25.85
Taxes on Vehicles	5,123.80	5,148.06	24.26	0.47
Stamps and Registration Fees	16,319.60	11,564.02	-4,755.58	-29.14
Taxes on Goods and Passenger	0.00	0.31	0.31	0.00
Land Revenue	660.00	760.05	100.05	15.16
Other Taxes	1,962.80	2,337.11	374.31	19.07
<b>Non Tax Revenue</b>	<b>24,240.85</b>	<b>28,944.07</b>	<b>4,703.22</b>	<b>19.40</b>
Interest Receipts	750.00	1,164.94	414.94	55.33
Miscellaneous General Services	4,220.61	4,460.40	239.79	5.68
Non-ferrous Mining and Metallurgical Industries	1,650.00	1,548.39	-101.61	-6.16
Other Non-Tax Revenue	17,620.24	21,770.34	4,150.10	23.55
<b>Share of Union Taxes and Duties</b>	<b>1,05,637.10</b>	<b>1,09,428.29</b>	<b>3,791.19</b>	<b>3.59</b>
<b>Grants-in-aid from GOI</b>	<b>50,420.99</b>	<b>32,536.87</b>	<b>-17,884.12</b>	<b>-35.47</b>
<b>Revenue Expenditure of which</b>	<b>2,53,354.54</b>	<b>2,36,592.26</b>	<b>-16,762.28</b>	<b>-6.62</b>
<b>General Services</b>	<b>92,856.00</b>	<b>88,254.81</b>	<b>-4,601.19</b>	<b>-4.96</b>
Administrative services	19,242.62	16,324.14	-2,918.48	-15.17
Pension and Miscellaneous General Services	28,539.82	28,270.19	-269.63	-0.94
Interest Payments & Servicing of Debt	38,106.31	37,708.02	-398.29	-1.05
Fiscal Services	4,073.20	3,470.89	-602.31	-14.79
Organs of State	2,894.04	2,481.57	-412.47	-14.25
<b>Social Services</b>	<b>1,01,789.83</b>	<b>91,861.12</b>	<b>-9,928.71</b>	<b>-9.75</b>
Education, Sports, Art and Culture	52,332.21	52,219.91	-112.30	-0.21
Social Welfare and Nutrition	20,637.01	16,729.29	-3,907.72	-18.94
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	5,228.96	4,171.04	-1,057.92	-20.23
Health and Family Welfare	15,452.96	12,861.53	-2,591.43	-16.77
Water Supply, Sanitation, Housing and Urban Development	6,628.95	4,535.76	-2,093.19	-31.58
Information and Broadcasting	331.69	612.93	281.24	84.79
Labour and Labour Welfare	1,070.37	635.91	-434.46	-40.59
Others	107.68	94.75	-12.93	-12.01
<b>Economic Services</b>	<b>48,021.19</b>	<b>45,834.17</b>	<b>-2,187.02</b>	<b>-4.55</b>
Agriculture and Allied Services	6,850.18	5,599.30	-1,250.88	-18.26
Rural Development	12,417.99	13,848.25	1,430.26	11.52
Special Area Programme	58.51	11.98	-46.53	-79.52
Irrigation & Flood Control	6,920.05	5,466.12	-1,453.93	-21.01
Energy	13,942.57	14,539.74	597.17	4.28

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Industry & Minerals	3,105.72	672.52	-2,433.20	-78.35
Transport	3,545.32	4,825.92	1,280.60	36.12
Science, Technology and Environment	62.86	62.65	-0.21	-0.33
General Economic Services	1,117.98	807.69	-310.29	-27.75
<b>Grants-in-aid and Contributions</b>	<b>10,687.52</b>	<b>10,642.16</b>	<b>-45.36</b>	<b>-0.42</b>
<b>Capital expenditure of which</b>	<b>71,877.99</b>	<b>69,789.12</b>	<b>-2,088.87</b>	<b>-2.91</b>
<b>General Services</b>	<b>6,824.00</b>	<b>5,727.30</b>	<b>-1,096.70</b>	<b>-16.07</b>
<b>Social Services</b>	<b>19,009.47</b>	<b>17,150.47</b>	<b>-1,859.00</b>	<b>-9.78</b>
Education, Sports, Art and Culture	3,701.74	2,018.30	-1,683.44	-45.48
Health and Family Welfare	3,683.59	2,922.30	-761.29	-20.67
Water Supply, Sanitation, Housing and Urban Development	9,774.55	10,657.60	883.05	9.03
Welfare of Scheduled Caste, Scheduled Tribe and Other Backward Classes	180.04	85.31	-94.73	-52.62
Social Welfare & Nutrition	1,273.73	1,109.70	-164.03	-12.88
Other Social Services	395.82	357.26	-38.56	-9.74
<b>Economic Services</b>	<b>46,044.52</b>	<b>46,911.35</b>	<b>866.83</b>	<b>1.88</b>
Agriculture and Allied Services	1,286.15	3,921.13	2,634.98	204.87
Rural Development	6,135.00	2,249.22	-3,885.78	-63.34
Special Area Programme	834.24	698.02	-136.22	-16.33
Irrigation & Flood Control	6,904.95	5,200.76	-1,704.19	-24.68
Energy	11,577.59	11,735.09	157.50	1.36
Industries and Minerals	148.10	152.03	3.93	2.65
Transport	19,001.55	22,653.08	3,651.53	19.22
Science, Technology and Environment	4.50	4.42	-0.08	-1.78
General Economic Services	152.45	297.60	145.15	95.21
<b>Revenue Surplus (+)/Deficits (-)</b>	<b>28,200.90</b>	<b>20,282.89</b>	<b>-7,918.01</b>	<b>-28.08</b>
<b>Fiscal Deficits (-)</b>	<b>49,960.88</b>	<b>55,988.53</b>	<b>6,027.65</b>	<b>12.06</b>
<b>Primary Surplus (+)/Deficits (-)</b>	<b>22,626.92</b>	<b>29,052.86</b>	<b>6,425.94</b>	<b>28.40</b>

**Appendix 1.5**  
**Time series data on the State Government Finances**  
*( Reference: Paragraph 1.2.2; Page )*

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>PART A - RECEIPTS</b>					
<b>1. Revenue Receipts</b>	<b>1,45,904</b>	<b>1,68,214</b>	<b>1,93,422</b>	<b>2,27,076</b>	<b>2,56,875</b>
<b>(i) Tax Revenue</b>	58,098(40)	66,582(40)	74,172(38)	81,106(36)	85,966(33)
Taxes on Sales, Trade, etc.	34,870 (60)	39,645(60)	42,934(58)	47,692(59)	51,883(60)
State Excise	9,782 (17)	11,644(18)	13,483(18)	14,084(17)	14,274(17)
Taxes on Vehicles	2,993 (5)	3,441(5)	3,797(5)	4,410(5)	5,148(6)
Stamps and Registration fees	8,742 (15)	9,521(14)	11,803(16)	12,404(15)	11,564(13)
Land Revenue	805 (1)	772(1)	527(1)	505(1)	760(1)
Taxes on Goods and Passengers	1 (0)	1(0)	1(0)	1(0)	0
Other Taxes	905 (2)	1,558(2)	1,627(2)	2,010(3)	2,337(3)
<b>(ii) Non Tax Revenue</b>	12,970 (9)	16,450(10)	19,935(10)	23,135(10)	28,944(11)
<b>(iii) State's Share of Union Taxes and Duties</b>	57,498 (39)	62,777(37)	66,623(35)	90,974(40)	1,09,428(43)
<b>(iv) Grants-in-aid from GoI</b>	17,338 (12)	22,405(13)	32,692(17)	31,861(14)	32,537(13)
<b>2. Miscellaneous Capital Receipts</b>	-	-	-	-	-
<b>3. Recoveries of Loans and Advances</b>	<b>419</b>	<b>589</b>	<b>262</b>	<b>726</b>	<b>259</b>
<b>4. Total Revenue and Non debt Capital Receipts (1+2+3)</b>	<b>1,46,323</b>	<b>1,68,803</b>	<b>1,93,684</b>	<b>2,27,802</b>	<b>2,57,134</b>
<b>5. Public Debt Receipts</b>	<b>15,820</b>	<b>14,900</b>	<b>35,520</b>	<b>74,514</b>	<b>67,685</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	15,493 (98)	14,502(97)	33,302(94)	69,421(93)	57,959(86)
Net transactions under Ways and Means Advances and Overdrafts	31 (0)	8(0)	1,732(5)	4,499(6)	8,695(13)
Loans and Advances from GoI	296 (2)	390(3)	486(1)	594(1)	1,031(1)
<b>6. Total Receipts in the Consolidated Fund(4+5)</b>	<b>1,62,143</b>	<b>1,83,703</b>	<b>2,29,204</b>	<b>3,02,316</b>	<b>3,24,819</b>
<b>7. Contingency Fund Receipts</b>	<b>310</b>	<b>262</b>	<b>1</b>	<b>201</b>	<b>173</b>
<b>8. Public Account Receipts</b>	<b>1,43,478</b>	<b>2,26,078</b>	<b>2,30,199</b>	<b>2,65,972</b>	<b>3,06,406</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>3,05,931</b>	<b>4,10,043</b>	<b>4,59,404</b>	<b>5,68,489</b>	<b>6,31,398</b>
<b>PART B - EXPENDITURE/ DISBURSEMENT</b>					
<b>10. Revenue Expenditure</b>	<b>1,40,724 (85)</b>	<b>1,58,147(82)</b>	<b>1,71,027(76)</b>	<b>2,12,736(74)</b>	<b>2,36,592(76)</b>
Plan	25,878 (18)	31,657(20)	33,262(19)	43,251(20)	49,706(21)
Non Plan	1,14,846 (82)	1,26,490(80)	1,37,765(81)	1,69,485(80)	1,86,886(79)
General Services (including interest payments)	59,907 (43)	61,983(39)	64,305(38)	72,228(34)	88,255(37)
Social Services	53,300 (38)	60,756(39)	60,906(36)	82,487(39)	91,861(39)
Economic Services	21,338 (15)	25,711(16)	34,885(20)	47,881(22)	45,834(19)
Grants-in-aid and contributions	6,179 (4)	9,696(6)	10,931(6)	10,140(5)	10,642(5)

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	2012-13	2013-14	2014-15	2015-16	2016-17
<b>11. Capital Expenditure</b>	<b>23,834 (14)</b>	<b>32,863(17)</b>	<b>53,297(23)</b>	<b>64,423(23)</b>	<b>69,789(22)</b>
Plan	22,608 (95)	30,608(93)	44,416(83)	49,045(76)	60,573(87)
Non Plan	1,226 (5)	2,255(7)	8,881(17)	15,378(24)	9,216(13)
General Services	1,405 (6)	3,463(10)	4,009(7)	5,259(8)	5,727(8)
Social Services	7,594 (32)	6,760(21)	12,755(24)	11,707(18)	17,151(25)
Economic Services	14,835 (62)	22,640(69)	36,534(69)	47,457(74)	46,911(67)
<b>12. Disbursement of Loans and Advances</b>	<b>1,003 (1)</b>	<b>1,473(1)</b>	<b>1,873(1)</b>	<b>9,118(3)</b>	<b>6,741(2)</b>
<b>13. Total Expenditure (10+11+12)</b>	<b>1,65,561</b>	<b>1,92,483</b>	<b>2,26,197</b>	<b>2,86,277</b>	<b>3,13,122</b>
<b>14. Repayments of Public Debt</b>	<b>8,909</b>	<b>8,167</b>	<b>9,411</b>	<b>17,673</b>	<b>20,303</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	7,514 (84)	6,694(82)	8,051(86)	10,045(57)	10,168(50)
Net transactions under Ways and Means Advances and Overdraft	-	8(0)	-	6,231(35)	8,695(43)
Loans and Advances from Government of India	1,395 (16)	1,465(18)	1,360(14)	1,397(8)	1,440(7)
<b>15. Appropriation to Contingency Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>16. Total Disbursement out of Consolidated Fund (Total Expenditure) (13+14+15)</b>	<b>1,74,470</b>	<b>2,00,650</b>	<b>2,35,608</b>	<b>3,03,950</b>	<b>3,33,425</b>
<b>17. Contingency Fund disbursements</b>	<b>262</b>	<b>87</b>	<b>203</b>	<b>44</b>	<b>349</b>
<b>18. Public Account disbursements</b>	<b>1,29,472</b>	<b>2,20,459</b>	<b>2,28,014</b>	<b>2,64,294</b>	<b>2,96,523</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>3,04,204</b>	<b>4,21,196</b>	<b>4,63,825</b>	<b>5,68,288</b>	<b>6,30,297</b>
<b>PART C. DEFICITS</b>					
<b>20. Revenue Deficit(-)/Revenue Surplus(+) (1-10)</b>	<b>(+)5,180</b>	<b>(+)10,067</b>	<b>(+) 22,394</b>	<b>(+) 14,340</b>	<b>(+)20,283</b>
<b>21. Fiscal Deficit (-)/Fiscal Surplus (+)(4-13)</b>	<b>(-)19,238</b>	<b>(-)23,680</b>	<b>(-) 32,513</b>	<b>(-) 58,475</b>	<b>(-)55,988</b>
<b>22. Primary Deficit (21+23)</b>	<b>(-)2,317</b>	<b>(-)6,268</b>	<b>(-) 13,648</b>	<b>(-) 37,027</b>	<b>(-)29,052</b>
<b>PART D. OTHER DATA</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	<b>16,921</b>	<b>17,412</b>	<b>18,865</b>	<b>21,448</b>	<b>26,936</b>
<b>24. Financial Assistance to local bodies, etc.</b>	<b>43,212</b>	<b>45,576</b>	<b>52,241</b>	<b>77,069</b>	<b>-</b>
<b>25. Ways and Means Advances/ Overdraft availed (days)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14</b>	<b>-</b>
Ways and Means Advances availed (days)	-	-	-	-	-
Overdraft availed (days)	-	-	-	-	-
<b>26. Interest on Ways and Means Advances/ Overdraft</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>27 Gross State Domestic Product (GSDP)<sup>9</sup> at current prices</b>	<b>8,22,393</b>	<b>9,40,356</b>	<b>10,11,790</b>	<b>11,20,836</b>	<b>12,75,141</b>
<b>28 Outstanding Fiscal liabilities (year end)</b>	<b>2,59,621</b>	<b>2,81,709</b>	<b>3,07,859</b>	<b>3,67,252</b>	<b>4,23,224</b>

<sup>9</sup> Figures for GSDP- New series has been changed from 2012-13.

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>29. Outstanding guarantees (year end) (including interest)</b>	<b>43,337</b>	<b>62,822</b>	<b>70,740</b>	<b>57,618</b>	<b>55,825</b>
<b>30. Maximum amount guaranteed (year end)</b>	<b>50,459</b>	<b>69,752</b>	<b>78,023</b>	<b>78,826</b>	<b>66,702</b>
<b>31. Number of incomplete projects</b>	<b>383</b>	<b>412</b>	<b>545</b>	<b>924</b>	<b>611</b>
<b>32. Capital blocked in incomplete projects</b>	<b>3,393</b>	<b>3,032</b>	<b>7,714</b>	<b>14,407</b>	<b>12,987</b>
<b>PART E. FISCAL HEALTH INDICATORS</b>					
<b>I Resource Mobilisation</b>					
Tax Revenue/GSDP	7.06	7.08	7.33	7.24	6.74
Non-Tax Revenue/GSDP	1.58	1.75	1.97	2.06	2.26
Central Transfers/GSDP	6.99	6.68	6.58	8.12	8.58
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	20.13	20.47	22.36	25.54	24.56
Total Expenditure/Revenue Receipts	113.47	114.43	116.94	126.07	121.90
Revenue Expenditure/Total Expenditure	85.00	82.16	75.61	74.31	75.56
Expenditure on Social Services/ Total Expenditure	37	35	33	33	35
Expenditure on Economic Services/ Total Expenditure	22	25	32	33	30
Capital Expenditure/Total Expenditure	14	17	24	23	22
Capital Expenditure on Social and Economic Services/Total Expenditure	14	15	22	21	20
<b>III Management of Fiscal Imbalances</b>					
Revenue Deficit (Surplus)/GSDP	(+)0.63	(+)1.07	(+)2.21	(+)1.28	(+)1.59
Fiscal Deficit/GSDP	(-)2.34	(-)2.52	(-)3.21	(-)5.22	(-)4.39
Primary Deficit (Surplus) /GSDP	(-)0.28	(-)0.67	(-)1.35	(-)3.30	(-)2.28
Revenue Deficit/Fiscal Deficit	-	-	-	-	-
Primary Revenue Balance/GSDP	(-)1.43	(-)0.78	(+)0.35	(-)0.63	(-)0.52
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	32	30	30	33	33
Fiscal Liabilities/RR	178	167	159	162	165
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	62.70	5.23	8.08	42.66	86.34
Balance from Current Revenue	26,323	35,617	32,275	27,037	36,015
Financial Assets/Liabilities	0.85	0.89	0.97	1.02	1.06

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

## Appendix 1.6

### (A) Tax Revenue during 2012-17

### (B) Non-Tax Revenue during 2012-17

( Reference: Paragraph 1.2.2.1; Page )

#### (A) Tax Revenue during 2012-17

(₹ in crore)

Heads	2012-13	2013-14	2014-15	2015-16	2016-17	
					Budget Estimate	Actuals
Taxes on Sales, Trade etc.	34,870	39,645	42,934	47,692	57,941	51,883
State Excise	9,782	11,644	13,483	14,084	19,250	14,274
Taxes on Vehicles	2,993	3,441	3,797	4,410	5,124	5,148
Stamp and Registration Fees	8,742	9,521	11,803	12,404	16,320	11,564
Land Revenue	805	772	527	505	660	760
Taxes on Goods and Passenger	1	1	1	1	0	0
Other taxes	905	1,558	1,627	2,010	1,962	2,337
<b>Total A</b>	<b>58,098</b>	<b>66,582</b>	<b>74,172</b>	<b>81,106</b>	<b>1,01,257</b>	<b>85,966</b>

#### (B) Non-Tax Revenue during 2012-17

(₹ in crore)

Heads	2012-13	2013-14	2014-15	2015-16	2016-17	
					Budget Estimate	Actuals
Interest Receipts, Dividend and Profits	1,249	1,624	2,310	676	758	1,251
General Services	5,069	3,907	7,122	6,114	5,158	5,994
Social Services	4,670	7,159	6,514	11,264	11,665	14,653
Economic Services	1,982	3,760	3,988	5,081	6,660	7,046
<b>Total B</b>	<b>12,970</b>	<b>16,450</b>	<b>19,935</b>	<b>23,135</b>	<b>24,241</b>	<b>28,944</b>
<b>Grand Total (A + B)</b>	<b>71,068</b>	<b>83,032</b>	<b>94,107</b>	<b>1,04,241</b>	<b>1,25,498</b>	<b>1,14,910</b>

## Appendix 1.7

### Summarised financial position of the Government as on 31 March 2017

( Reference: Paragraph 1.5.1; Page )

(₹ in crore)

As on 31.03.2016			As on 31.03.2017
<b>Liabilities</b>			
<b>2,40,835.79</b>	<b>Internal Debt</b>		<b>2,88,626.78</b>
1,27,968.32	Market Loans bearing interest	1,64,872.76	
2.65	Market Loans not bearing interest	2.63	
4.15	Loans from Life Insurance Corporation of India	2.30	
1,12,860.67	Loans from Other Institutions	1,23,749.09	
00	Ways and Means Advances	00	
00	Overdrafts from Reserve Bank of India	00	
<b>13,658.21</b>	<b>Loans and Advances from Central Government</b>		<b>13,249.62</b>
9.94	Pre 1984-85 Loans	9.94	
72.42	Non-Plan Loans	65.52	
13,564.23	Loans for State Plan Schemes	13,162.54	
00	Loans for Central Plan Schemes	00	
10.19	Loans for Centrally Sponsored Plan Schemes	10.19	
1.43	Ways and Means Advances	1.43	
<b>600.00</b>	<b>Contingency Fund (Corpus)</b>		<b>600.00</b>
<b>46,655.29</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>48,237.64</b>
<b>22,312.18</b>	<b>Deposits</b>		<b>22,094.39</b>
<b>43,790.33</b>	<b>Reserve Funds</b>		<b>51,015.35</b>
<b>2,732.76</b>	<b>Remittance Balances</b>		<b>3,480.54</b>
<b>6,401.55</b>	<b>Surplus in Government Account</b>		<b>23,891.38</b>
7,938.45	(i) Accumulated deficit at the beginning of the year	3,608.49	
14,339.99	(ii) Add: Revenue Surplus of the current year	20,282.89	
<b>3,76,986.11</b>	<b>Total</b>		<b>4,51,195.70</b>
<b>Assets</b>			
<b>3,52,856.28</b>	<b>Gross Capital Outlay on Fixed Assets</b>		<b>4,20,315.71</b>
84,356.79	Investments in shares of Companies, Corporations, etc.	9,64,00.05	
2,68,499.49	Other Capital Outlay	3,23,915.66	
<b>132.08</b>	<b>Contingency Fund (unrecouped)</b>		<b>308.12</b>
<b>22,458.65</b>	<b>Loans and Advances</b>		<b>28,446.79</b>
8,013.55	Loans for Power Projects	11,713.87	
14,219.52	Other Development Loans	16,518.22	
225.57	Loans to Government servants and Miscellaneous loans	214.70	
<b>45.20</b>	<b>Reserve Fund Investments</b>		<b>45.20</b>
<b>8.75</b>	<b>Advances</b>		<b>91.58</b>
<b>1,685.36</b>	<b>Suspense and Miscellaneous Balances</b>		<b>1,089.59</b>

(-) 200.21	<b>Cash</b>		<b>898.71</b>
00	Cash in Treasuries and Local Remittances	00	
(-) 1,409.33	Deposits with Reserve Bank	(-)1,280.65	
12.21	Departmental Cash Balance	10.69	
0.47	Permanent Advances	0.44	
1,196.44	Cash Balance Investments	2,168.23	
<b>3,76,986.11</b>	<b>Total</b>		<b>4,51,195.70</b>

### 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 ₹ 127.29 crore (**Net debit**) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under “Deposits with Reserve Bank”.

**Appendix 1.8**  
**Details of Reserve Funds**  
( Reference: Paragraph 1.5.2; Page )

(₹ in lakh)

Particulars	Opening Balance	Receipt	Disbursement	Closing Balance
<b>2014-15</b>				
<b>Reserve Funds</b>				
<b>Reserve Fund Bearing Interest</b>				
<b>8115-Depreciation/Renewal Reserve Fund</b>	<b>1,848.54</b>	<b>00</b>	<b>6,290.11</b>	<b>-4,441.57</b>
103-Depreciation Reserve Fund-Government Commercial Departments and Undertakings	6,290.11	00	6,290.11	00
105-Depreciation Reserve Fund-Investment Account	-4,441.57	00	00	-4,441.57
<b>8121-General and other Reserve Fund</b>	<b>126.69</b>	<b>00</b>	<b>126.69</b>	<b>0.00</b>
102-Development Fund for Agricultural Purposes	120.50	00	126.69	-6.19
111-Contingency Reserve Fund-Electricity	6.19	00	00	6.19
<b>Total</b>	<b>1,975.23</b>	<b>00</b>	<b>6,416.80</b>	<b>-4,441.57</b>
<b>Reserve Fund not Bearing Interest</b>				
<b>8222-Sinking Fund</b>	<b>40,25,270.93</b>	<b>4,50,000.00</b>	<b>3,98,780.60</b>	<b>4,076,490.33</b>
01-Appropriation for Reduction or avoidance of debt	40,25,270.93	4,50,000.00	3,98,780.60	4,076,490.33
101-Sinking Funds				
<b>8223-Famine Relief Fund</b>	<b>853.50</b>	<b>00</b>	<b>931.51</b>	<b>-78.01</b>
101-Famine Relief Fund	931.51	00	931.51	0.00
102-Famine Relief Fund Investment Account	-78.01	00	00	-78.01
<b>8225-Roads and Bridges Fund</b>	<b>2,15,744.65</b>	<b>2,80,000.00</b>	<b>5,27,918.38</b>	<b>-32,173.73</b>
101-State Roads and Bridges Fund	2,15,744.65	2,80,000.00	5,27,918.38	-32,173.73
<b>8226-Depreciation/Renewal Reserve Funds</b>	<b>5,931.77</b>	<b>00</b>	<b>1,901.80</b>	<b>4,029.97</b>
102-Depreciation Reserve Fund of Government Non-commercial Departments	5,931.77	00	1,901.80	4,029.97
<b>8229-Development and Welfare Funds</b>	<b>1,09,361.95</b>	<b>2,00,565.15</b>	<b>2,65,934.33</b>	<b>43,992.77</b>
101-Development Funds for Educational Purposes	4,327.38	2,00,565.14	20,102.35	1,84,790.17
102-Development Funds for Medical and Public Health Purposes	1,088.84	00	00	1,088.84
105-Sugar Development Funds	1,000.00	00	00	1,000.00
106-Industrial Development Funds	3,022.38	00	00	3,022.38
109-Cooperative Development Funds	4.77	0.01	00	4.78
200-Other Development and Welfare Funds	99,918.58	00	2,45,831.98	-1,45,913.40
<b>8235-General and other Reserve Funds</b>	<b>28,745.91</b>	<b>68,603.79</b>	<b>66,709.73</b>	<b>30,639.97</b>
101-General Reserve Funds of Government Commercial Departments/Undertakings	498.54	586.52	735.56	349.50
102-Jamindari Abolition Funds	707.78	00	00	707.78
103-Religious and Charitable Endowment Fund	33.79	00	00	33.79
105-General Insurance Fund	27.78	00	00	27.78
111-State Disaster Response Fund	19,089.44	65,590.58	65,123.45	19,556.57
200-Other Funds	8,388.58	2,426.69	850.72	9,964.55
<b>Total</b>	<b>43,85,908.71</b>	<b>9,99,168.94</b>	<b>12,62,176.35</b>	<b>41,22,901.30</b>
<b>Grand Total</b>	<b>43,87,883.94</b>	<b>9,99,168.94</b>	<b>12,68,593.15</b>	<b>41,18,459.73</b>

Report on State Finances for the year ended 31 March 2017

2015-16				
Particulars	Opening Balance	Receipt	Disbursement	Closing Balance
<b>Reserve Funds</b>				
<b>Reserve Fund Bearing Interest</b>				
<b>8115-Depreciation/Renewal Reserve Fund</b>	(-) 4,441.57	00	00	(-) 4,441.57
103-Depreciation Reserve Fund-Government Commercial Departments and Undertakings	00	00	00	00
105-Depreciation Reserve Fund-Investment Account	(-) 4,441.57	00	00	(-) 4,441.57
<b>8121-General and other Reserve Fund</b>	00	00	00	00
102-Development Fund for Agricultural Purposes	(-) 6.19	00	00	(-) 6.19
111-Contingency Reserve Fund-Electricity	6.19	00	00	6.19
<b>Total</b>	<b>(-) 4,441.57</b>	<b>00</b>	<b>00</b>	<b>(-) 4,441.57</b>
<b>Reserve Fund not Bearing Interest</b>				
<b>8222-Sinking Fund</b>	<b>40,76,490.33</b>	<b>6,96,678.20</b>	<b>4,69,904.00</b>	<b>43,03,264.53</b>
01-Appropriation for Reduction or avoidance of debt	40,76,490.33	6,96,678.20	4,69,904.00	43,03,264.53
101-Sinking Funds				
<b>8223-Famine Relief Fund</b>	<b>(-) 78.01</b>	<b>00</b>	<b>00</b>	<b>(-) 78.01</b>
101-Famine Relief Fund	00	00	00	00
102-Famine Relief Fund Investment Account	(-) 78.01	00	00	(-) 78.01
<b>8225-Roads and Bridges Fund</b>	<b>(-) 32,173.73</b>	<b>2,50,000.00</b>	<b>2,49,972.76</b>	<b>(-) 32,146.49</b>
101-State Roads and Bridges Fund	(-) 32,173.73	2,50,000.00	2,49,972.76	(-) 32,146.49
<b>8226-Depreciation/Renewal Reserve Funds</b>	<b>4,029.97</b>	<b>2,000.00</b>	<b>9,829.00</b>	<b>(-) 799.03</b>
102-Depreciation Reserve fund of Government Non-commercial Departments	4,029.97	2,000.00	6,829.00	(-) 799.03
<b>8229-Development and Welfare Funds</b>	<b>43,992.77</b>	<b>2,00,003.47</b>	<b>1,76,389.06</b>	<b>67,607.18</b>
101-Development Funds For Educational Purposes	1,84,790.17	(-) 2,00,557.11	(-) 20,102.35	4,335.41
102-Development Funds for Medical and Public Health Purposes	1,088.84	00	1,088.84	00
105-Sugar Development Funds	1,000.00	560.58	00	1,560.58
106-Industrial Development Funds	3,022.38	00	1,800.00	1,222.38
109-Cooperative Development Funds	4.78	00	4.77	0.01
200-Other Development and Welfare Funds	(-) 1,45,913.40	4,00,000.00	1,93,597.80	60,488.80
<b>8235-General and other Reserve Funds</b>	<b>30,639.97</b>	<b>4,11,206.30</b>	<b>4,00,740.29</b>	<b>41,105.98</b>
101-General Reserve Funds of Government commercial Departments/Undertakings	349.50	292.41	(-)735.56	1,377.47
102-Jamindari Abolition Funds	707.78	0.00	707.78	0.00
103-Religious And Charitable Endowment Fund	33.79	-	-	33.79
105-General Insurance Fund	27.78	00	27.78	00
107-Ethyl Alcohol Storage Facilities Fund	00	0.52	00	0.52
111-State Disaster Response Fund	19,556.57	4,06,725.51	3,99,841.60	26,440.48
200-Other Funds	9,964.55	4,187.86	898.69	13,253.72
<b>Total</b>	<b>41,22,901.30</b>	<b>15,59,887.97</b>	<b>13,03,835.11</b>	<b>43,78,954.16</b>
<b>Grand Total</b>	<b>41,18,459.73</b>	<b>15,59,887.97</b>	<b>13,03,835.11</b>	<b>43,74,512.59</b>

2016-17				
Particulars	Opening Balance	Receipt	Disbursement	Closing Balance
<b>Reserve Funds</b>				
<b>Reserve Fund Bearing Interest</b>				
<b>8115-Depreciation/Renewal Reserve Fund</b>	(-) 4,441.57	00	00	(-) 4,441.57
105-Depreciation Reserve Fund-Investment Account	(-) 4,441.57	00	00	(-) 4,441.57
<b>8121-General and other Reserve Fund</b>	00	00	00	00
102-Development Fund for Agricultural Purposes	(-) 6.19	00	00	(-) 6.19
111-Contingency Reserve Fund-Electricity	6.19	00	00	6.19
<b>Total</b>	<b>(-) 4,441.57</b>	<b>00</b>	<b>00</b>	<b>(-) 4,441.57</b>
<b>Reserve Fund not Bearing Interest</b>				
<b>8222-Sinking Fund</b>	<b>43,03,264.53</b>	<b>10,77,235.00</b>	<b>4,14,560.80</b>	<b>49,65,938.73</b>
01-Appropriation for Reduction or avoidance of debt 101-Sinking Funds	43,03,264.53	10,77,235.00	4,14,560.80	49,65,938.73
<b>8223-Famine Relief Fund</b>	(-) 78.01	00	00	(-) 78.01
102-Famine Relief Fund Investment Account	(-) 78.01	00	00	(-) 78.01
<b>8225-Roads and Bridges Fund</b>	(-) 32,146.49	4,40,000.00	4,40,000.00	(-) 32,146.49
101-State Roads and Bridges Fund	(-) 32,146.49	4,40,000.00	4,40,000.00	(-) 32,146.49
<b>8226-Depreciation/Renewal Reserve Funds</b>	(-) 799.03	00	00	(-) 799.03
102-Depreciation Reserve fund of Government Non-commercial Departments	(-) 799.03	00	00	(-) 799.03
<b>8229-Development and Welfare Funds</b>	<b>67,607.18</b>	<b>2,50,000.00</b>	<b>2,28,775.63</b>	<b>88,831.55</b>
101-Development Funds For Educational Purposes	4,335.41	00	00	4,335.41
105-Sugar Development Funds	1,560.58	00	00	1,560.58
106-Industrial Development Funds	1,222.38	00	00	1,222.38
109-Cooperative Development Funds	0.01	00	00	0.01
200-Other Development and Welfare Funds	60,488.80	2,50,000.00	2,28,775.63	81,713.17
<b>8235-General and other Reserve Funds</b>	<b>41,105.98</b>	<b>2,33,344.64</b>	<b>1,94,740.64</b>	<b>79,709.98</b>
101-General Reserve Funds of Government commercial Departments/Undertakings	1,377.47	5,089.33	00	6,466.80
103-Religious And Charitable Endowment Fund	33.79	0.03	00	33.82
107-Ethyl Alcohol Storage Facilities Fund	0.52	(-)0.52	00	00
111-State Disaster Response Fund	26,440.48	2,28,255.80	1,93,483.67	61,212.61
200-Other Funds	13,253.72	00	1,256.97	11,996.75
<b>Total</b>	<b>43,78,954.16</b>	<b>20,00,579.64</b>	<b>12,78,077.07</b>	<b>51,01,456.73</b>
<b>Grand Total</b>	<b>43,74,512.59</b>	<b>20,00,579.64</b>	<b>12,78,077.07</b>	<b>50,97,015.16</b>

**Appendix 2.1**  
**Excess expenditure despite reduction in provision**  
**by re-appropriation**

(Reference: Paragraph 2.2.1; Page )

(₹ in crore)

Sl. No.	Name of scheme	Provision	Reduction	Total Provision	Expenditure	Excess Expenditure
1.	Maintenance and repairs of District and other roads (3054-04-337-03)	O-1,703.00	7.32	1,695.68	1,859.41	163.73
2.	Maintenance of Districts and other roads from State Road Fund (3054-04-337-05)	O-1,500.00 S-1,000.00	17.60	2,482.40	2,709.19	226.79
3.	Incomplete works/ strengthening/ widening of roads in Bharat Nepal frontline districts approved by 13 <sup>th</sup> Finance Commission (5054-02-337-04)	O- 57.37	10.60	46.77	51.44	4.67
4.	Construction works of State Highways (5054-03-337-03)	O- 324.00 S- 229.00	41.34	511.66	859.61	347.95
5.	Lump-sum provision for construction works of State Highways (5054-03-337-13)	O- 75.00 S- 109.00	32.22	151.78	378.38	226.60
6.	Construction of by-pass in cities having population over one lakh (5054-03-337-84)	O- 10.00 S- 20.00	20.00	10.00	11.00	1.00
7.	Expenses from Uttar Pradesh Trade Development Fund (5054-04-337-05)	O- 625.00	112.49	512.51	559.30	46.79
8.	Lump-sum provision for District and other road construction work (5054-04-337-13)	O-2,479.00 S- 589.00	106.87	2,961.13	3,166.81	205.68
9.	Provision for current works of construction of roads and small bridges in naxal affected areas (5054-04-337-63)	O- 40.00	1.80	38.20	42.02	3.82
10.	Lump-sum provision for re-construction of damaged link roads of villages having population 1000 or more selected under Shri Ram Manohar Lohia Integrated Village Development Scheme (5054-04-337-90)	O- 50.00	1.22	48.78	55.14	6.36
11.	Lump-sum provision for new work of link roads/minor bridges in unconnected inhabitations for agriculture marketing facilities (5054-04-337-93)	O- 40.00	0.59	39.41	46.40	6.99
<b>Total</b>		<b>O-6,903.37 S-1,947.00</b>	<b>352.05</b>	<b>8,498.32</b>	<b>9,738.70</b>	<b>1,240.38</b>

## Appendix 2.2

**(A) Excess expenditure relating to previous years requiring regularisation**

**(B) Excess of expenditure requiring regularisation during 2016-17**

(Reference: Paragraph 2.2.2 ; Page )

**(A) Excess expenditure relating to previous years requiring regularisation**

(₹ in crore)

Sl. No.	Year	Number of grants/ appropriations	Details of grants/ appropriations	Amounts of excess
1.	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
2.	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
3.	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
4.	2008-09	5-Grants 1-Appropriation	Revenue Voted-62,96; Capital Voted-55,58,96; Revenue Charged-52;	3,399.42
5.	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
6.	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
7.	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
8.	2012-13	4-Grants 3-Appropriations	Revenue Voted-51,57; Capital Voted-55,58; Revenue Charged-55,62,89;	2,380.23
9.	2013-14	2- Grants 1- Appropriation	Capital Voted - 55, 58; Capital Charged - 52;	2,608.18
10.	2014-15	7- Grants 1- Appropriation	Revenue Voted - 57,91; Capital Voted -1,40,55,57,58; Revenue Charged -13;	2,225.32
11.	2015-16	4- Grants 4- Appropriations	Capital Voted - 55,57,58,87; Revenue Charged -2,23,52,62;	1,566.71
<b>Total</b>				<b>24,144.20</b>

(Source: Appropriation Accounts of the respective years)

**(B) Excess of expenditure requiring regularisation during 2016-17**

(₹ 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
<b>Capital - Voted</b>						
1.	55- Public Works Department (Buildings)	81.02	115.35	34.33	7.91	26.42
2.	58- Public Works Department (Communications - Roads)	11,515.48	13,217.15	1,701.67	860.75	840.92
3.	87-Soldiers' Welfare Department	2.14	2.15	0.01	0.00	0.01
<b>Total</b>		<b>11,598.64</b>	<b>13,334.65</b>	<b>1,736.01</b>	<b>868.66</b>	<b>867.35</b>
<b>Revenue - Charged</b>						
4.	89-Institutional Finance Department (Commercial Tax)	65.45	65.58	0.13	0.00	0.13
<b>Total</b>		<b>65.45</b>	<b>65.58</b>	<b>0.13</b>	<b>0.00</b>	<b>0.13</b>
<b>Capital - Charged</b>						
5.	61- Finance Department (Debt services and Other Expenditure)	15,435.44	20,230.22	4,794.78	0.09 <sup>1</sup>	4,794.69
<b>Total</b>		<b>15,435.44</b>	<b>20,230.22</b>	<b>4,794.78</b>	<b>0.09</b>	<b>4,794.69</b>
<b>Grand Total</b>		<b>27,099.53</b>	<b>33,630.45</b>	<b>6,530.92</b>	<b>868.75</b>	<b>5,662.17</b>

(Source: Appropriation Accounts 2016-17)

<sup>1</sup> The clearance of suspense for the year 2015-16 amounting to ₹ 9.14 lakh.

### Appendix 2.3

#### Savings more than ₹ 10 crore under each Grant/Appropriation and more than 20 per cent of total provision

(Reference: Paragraph 2.2.3; Page )

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Provision	Expenditure	Savings	Percentage
<b>Revenue- Voted</b>						
1.	02	Housing Department	965.93	743.32	222.61	23
2.	06	Industries Department (Handloom Industry)	257.02	39.74	217.28	85
3.	07	Industries Department (Heavy and Medium Industries)	1,150.19	143.34	1,006.85	88
4.	10	Agriculture and other Allied Departments (Horticultural and Sericulture Development)	362.15	264.67	97.48	27
5.	11	Agriculture and other Allied Departments (Agriculture)	3,534.84	2,706.26	828.58	23
6.	12	Agriculture and other Allied Departments (Land Development and Water Resources)	306.52	202.85	103.67	34
7.	17	Agriculture and other Allied Departments (Fisheries)	120.95	62.20	58.75	49
8.	24	Cane Development Department (Sugar Industry)	1,249.26	65.25	1,184.01	95
9.	27	Home Department (Civil Defence)	21.85	11.16	10.69	49
10.	33	Medical Department (Ayurvedic and Unani)	850.03	609.18	240.85	28
11.	34	Medical Department (Homoeopathy)	373.64	284.37	89.27	24
12.	35	Medical Department (Family Welfare)	5,188.59	3,925.01	1,263.58	24
13.	36	Medical Department (Public Health)	695.02	413.71	281.31	40
14.	37	Urban Development Department	7,500.60	4,749.13	2,751.47	37
15.	40	Planning Department	287.74	186.58	101.16	35
16.	41	Election Department	476.79	367.67	109.12	23
17.	42	Judicial Department	1,775.51	1,343.25	432.26	24
18.	43	Transport Department	241.63	185.99	55.64	23
19.	44	Tourism Department	82.84	51.81	31.03	37
20.	48	Minorities Welfare Department	2,153.58	1,179.81	973.77	45
21.	51	Revenue Department (Relief on Account of Natural Calamities)	6,965.50	2,833.00	4,132.50	59
22.	54	Public Works Department (Establishment)	2,180.26	401.89	1,778.37	82
23.	60	Forest Department	672.88	534.66	138.22	21
24.	63	Finance Department (Treasury and Accounts Administration)	286.75	189.87	96.88	34
25.	69	Vocational Education Department	469.50	345.64	123.86	26
26.	73	Education Department (Higher Education)	2,280.36	1,820.07	460.29	20
27.	75	Education Department (State Council of Educational Research and Training)	154.18	115.21	38.97	25
28.	88	Institutional Finance Department (Directorate)	919.65	698.35	221.30	24
29.	92	Culture Department	80.33	58.81	21.52	27
30.	95	Irrigation Department (Establishment)	4,014.52	2,834.11	1,180.41	29
<b>Net Total</b>			<b>45,618.61</b>	<b>27,366.91</b>	<b>18,251.70</b>	<b>40</b>

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<b>Revenue- Charged</b>						
31.	20	Personnel Department (Public Service Commission)	62.77	48.12	14.65	23
<b>Net Total</b>			<b>62.77</b>	<b>48.12</b>	<b>14.65</b>	<b>23</b>
<b>Capital-Voted</b>						
32.	11	Agriculture and other Allied Departments (Agriculture)	789.66	356.83	432.83	55
33.	13	Agriculture and other Allied Departments (Rural Development)	11,831.31	8,530.35	3,300.96	28
34.	15	Agriculture and other Allied Departments (Animal Husbandry)	263.19	158.27	104.92	40
35.	26	Home Department (Police)	1,741.50	1,289.45	452.05	26
36.	32	Medical Department (Allopathy)	862.20	581.03	281.17	33
37.	35	Medical Department (Family Welfare)	188.99	0.00	188.99	100
38.	38	Civil Aviation Department	302.00	196.59	105.41	35
39.	42	Judicial Department	1,179.51	598.09	581.42	49
40.	43	Transport Department	290.81	177.78	113.03	39
41.	44	Tourism Department	423.45	298.91	124.54	29
42.	47	Technical Education Department	258.26	175.71	82.55	32
43.	48	Minorities Welfare Department	1,057.51	712.51	345.00	33
44.	51	Revenue Department (Relief on Account of Natural Calamities)	22.50	6.65	15.85	70
45.	52	Revenue Department (Board of Revenue and other Expenditure)	73.87	11.83	62.04	84
46.	62	Finance Department (Superannuation Allowances and Pensions)	300.00	34.57	265.43	88
47.	71	Education Department (Primary Education)	1,331.45	55.00	1,276.45	96
48.	72	Education Department (Secondary Education)	603.51	367.44	236.07	39
49.	74	Home Department (Home Guards)	36.60	14.22	22.38	61
50.	75	Education Department (State Council of Educational Research and Training)	50.57	2.26	48.31	96
51.	76	Labour Department (Labour Welfare)	10.25	0.25	10.00	98
52.	79	Social Welfare Department (Welfare of the Handicapped and Backward Classes)	188.10	145.38	42.72	23
53.	81	Social Welfare Department (Tribal Welfare)	47.89	17.12	30.77	64
54.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	10,375.08	7,897.10	2,477.98	24
55.	84	General Administration Department	23.75	10.50	13.25	56
56.	86	Information Department	34.00	0.00	34.00	100
57.	88	Institutional Finance Department (Directorate)	38.00	19.00	19.00	50
58.	92	Culture Department	59.15	35.16	23.99	41
59.	94	Irrigation Department (Works)	7,312.97	5,678.05	1,634.92	22
<b>Net Total</b>			<b>39,696.08</b>	<b>27,370.05</b>	<b>12,326.03</b>	<b>31</b>
<b>Capital - Charged</b>						
60.	58	Public Works Department (Communications-Roads)	12.00	1.34	10.66	89
<b>Net Total</b>			<b>12.00</b>	<b>1.34</b>	<b>10.66</b>	<b>89</b>
<b>Grand Total</b>			<b>85,389.46</b>	<b>54,786.42</b>	<b>30,603.04</b>	<b>36</b>

## Appendix 2.4

### Savings of ₹ 100 crore and above under each Grant/Appropriation

(Reference: Paragraph 2.2.3; Page )

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Provision			Actual Expenditure	Savings
			Original Grant	Supplementary	Total Grant		
<b>Revenue – Voted</b>							
1.	2	Housing Department	964.93	1.00	965.93	743.32	222.61
2.	6	Industries Department (Handloom Industry)	257.02	0.00	257.02	39.74	217.28
3.	7	Industries Department (Heavy and Medium Industries)	1,144.19	6.00	1,150.19	143.34	1,006.85
4.	9	Power Department	14,441.46	935.22	15,376.68	15,004.89	371.79
5.	11	Agriculture and other Allied Departments (Agriculture)	3,484.71	50.13	3,534.84	2,706.26	828.58
6.	12	Agriculture and other Allied Departments (Land Development and Water Resources)	306.52	0.00	306.52	202.85	103.67
7.	13	Agriculture and other Allied Departments (Rural Development)	1,999.44	209.11	2,208.55	1,905.69	302.86
8.	15	Agriculture and other Allied Departments (Animal Husbandry)	1,066.90	5.33	1,072.23	918.04	154.19
9.	24	Cane Development Department (Sugar Industry)	1,241.57	7.69	1,249.26	65.25	1,184.01
10.	26	Home Department (Police)	13,524.59	0.25	13,524.84	12,638.50	886.34
11.	31	Medical Department (Medical Education and Training)	1,900.34	179.00	2,079.34	1,927.26	152.08
12.	32	Medical Department (Allopathy)	5,417.21	64.65	5,481.86	4,393.44	1,088.42
13.	33	Medical Department (Ayurvedic and Unani)	850.03	0.00	850.03	609.18	240.85
14.	35	Medical Department (Family Welfare)	5,188.59	0.00	5,188.59	3,925.01	1,263.58
15.	36	Medical Department (Public Health)	695.02	0.00	695.02	413.71	281.31
16.	37	Urban Development Department	6,907.80	592.80	7,500.60	4,749.13	2,751.47
17.	40	Planning Department	286.74	1.00	287.74	186.58	101.16
18.	41	Election Department	366.79	110.00	476.79	367.67	109.12
19.	42	Judicial Department	1,718.57	56.94	1,775.51	1,343.25	432.26
20.	48	Minorities Welfare Department	2,153.57	0.01	2,153.58	1,179.81	973.77

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21.	49	Women and Child Welfare Department	5,752.54	260.44	6,012.98	4,906.25	1,106.73
22.	51	Revenue Department (Relief on Account of Natural Calamities)	4,965.50	2,000.00	6,965.50	2,833.00	4,132.50
23.	52	Revenue Department (Board of Revenue and other Expenditure)	3,185.91	98.86	3,284.77	2,685.35	599.42
24.	54	Public Works Department (Establishment)	2,180.26	0.00	2,180.26	401.89	1,778.37
25.	60	Forest Department	672.88	0.00	672.88	534.66	138.22
26.	69	Vocational Education Department	468.96	0.54	469.50	345.64	123.86
27.	71	Education Department (Primary Education)	36,794.61	3,614.06	40,408.67	37,994.05	2,414.62
28.	72	Education Department (Secondary Education)	8,430.12	1.03	8,431.15	8,037.09	394.06
29.	73	Education Department (Higher Education)	2,247.11	33.25	2,280.36	1,820.07	460.29
30.	78	Secretariat Administration Department	767.32	0.00	767.32	662.06	105.26
31.	80	Social Welfare Department (Social Welfare and Welfare of Scheduled Castes)	5,869.29	1.00	5,870.29	5,483.71	386.58
32.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	12,523.18	50.36	12,573.54	10,869.33	1,704.21
33.	88	Institutional Finance Department (Directorate)	904.65	15.00	919.65	698.35	221.30
34.	94	Irrigation Department (Works)	2,208.78	64.00	2,272.78	2,170.24	102.54
35.	95	Irrigation Department (Establishment)	4,014.52	0.00	4,014.52	2,834.11	1,180.41
<b>Total</b>			<b>1,54,901.62</b>	<b>8,357.67</b>	<b>1,63,259.29</b>	<b>1,35,738.72</b>	<b>27,520.57</b>
<b>Revenue – Charged</b>							
36.	9	Power Department	4,008.18	49.01	4,057.19	3,691.77	365.42
<b>Total</b>			<b>4,008.18</b>	<b>49.01</b>	<b>4,057.19</b>	<b>3,691.77</b>	<b>365.42</b>
<b>Capital – Voted</b>							
37.	2	Housing Department	2,039.00	360.00	2,399.00	2,139.90	259.10
38.	7	Industries Department (Heavy and Medium Industries)	5,702.25	2,020.76	7,723.01	6,239.19	1,483.82
39.	9	Power Department	14,348.19	1,142.52	15,490.71	15,242.71	248.00
40.	11	Agriculture and other Allied Departments (Agriculture)	776.60	13.06	789.66	356.83	432.83

41.	13	Agriculture and other Allied Departments (Rural Development)	11,213.51	617.80	11,831.31	8,530.35	3,300.96
42.	15	Agriculture and other Allied Departments (Animal Husbandry)	175.37	87.82	263.19	158.27	104.92
43.	21	Food and Civil Supplies Department	7,655.87	1,506.97	9,162.84	8,876.13	286.71
44.	26	Home Department (Police)	1,501.50	240.00	1,741.50	1,289.45	452.05
45.	31	Medical Department (Medical Education and Training)	2,318.57	344.00	2,662.57	2,164.18	498.39
46.	32	Medical Department (Allopathy)	842.20	20.00	862.20	581.03	281.17
47.	35	Medical Department (Family Welfare)	188.99	0.00	188.99	0.00	188.99
48.	38	Civil Aviation Department	202.00	100.00	302.00	196.59	105.41
49.	40	Planning Department	1,234.24	656.25	1,890.49	1,554.28	336.21
50.	42	Judicial Department	1,090.51	89.00	1,179.51	598.09	581.42
51.	43	Transport Department	233.15	57.66	290.81	177.78	113.03
52.	44	Tourism Department	152.45	271.00	423.45	298.91	124.54
53.	48	Minorities Welfare Department	902.39	155.12	1,057.51	712.51	345.00
54.	61	Finance Department (Debt Services & other Expenditure)	2,726.40	0.00	2,726.40	2,608.90	117.50
55.	62	Finance Department (Superannuation Allowances and Pensions)	300.00	0.00	300.00	34.57	265.43
56.	71	Education Department (Primary Education)	1,271.45	60.00	1,331.45	55.00	1,276.45
57.	72	Education Department (Secondary Education)	526.71	76.80	603.51	367.44	236.07
58.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	9,048.64	1,326.44	10,375.08	7,897.10	2,477.98
59.	94	Irrigation Department (Works)	6,597.97	715.00	7,312.97	5,678.05	1,634.92
<b>Total</b>			<b>71,047.96</b>	<b>9,860.20</b>	<b>80,908.16</b>	<b>65,757.26</b>	<b>15,150.90</b>
<b>Grand Total</b>			<b>2,29,957.76</b>	<b>18,266.88</b>	<b>2,48,224.64</b>	<b>2,05,187.75</b>	<b>43,036.89</b>

## Appendix 2.5

### Grants with Persistent Savings

(Reference: Paragraph 2.2.4; Page )

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant	Amount of Savings				
			2012-13	2013-14	2014-15	2015-16	2016-17
<b>Revenue – Voted</b>							
1.	11	Agriculture and other Allied Departments (Agriculture)	644.92	596.10	425.39	438.74	828.58
2.	13	Agriculture and other Allied Departments (Rural Development)	103.79	201.09	399.75	208.61	302.86
3.	26	Home Department (Police)	793.40	982.88	994.09	1,346.41	886.34
4.	32	Medical Department (Allopathy)	403.79	471.31	672.14	938.53	1,088.42
5.	35	Medical Department (Family Welfare)	221.35	169.95	210.71	1,404.12	1,263.58
6.	37	Urban Development Department	238.51	654.69	2,762.12	1,390.72	2,751.47
7.	42	Judicial Department	178.52	223.31	330.65	329.12	432.26
8.	48	Minorities Welfare Department	104.26	201.19	815.40	852.81	973.77
9.	49	Women and Child Welfare Department	372.97	271.58	370.04	1,058.88	1,106.73
10.	52	Revenue Department (Board of Revenue and other expenditure)	353.02	202.58	337.40	456.79	599.42
11.	54	Public Works Department (Establishment)	681.45	1,041.27	1,265.68	1,384.03	1,778.37
12.	71	Education Department (Primary Education)	1,865.81	2,567.23	4,390.54	3,229.85	2,414.62
13.	72	Education Department (Secondary Education)	1,276.77	874.11	787.75	918.15	394.06
14.	73	Education Department (Higher Education)	816.09	348.28	422.39	278.80	460.29
15.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	1,762.10	1,315.74	2,509.94	2,306.78	1,704.21
16.	94	Irrigation Department (Works)	198.79	738.76	745.95	766.33	102.54
17.	95	Irrigation Department (Establishment)	483.40	597.47	739.30	933.97	1,180.41
<b>Total</b>			<b>10,498.94</b>	<b>11,457.54</b>	<b>18,179.24</b>	<b>18,242.64</b>	<b>18,267.93</b>
<b>Capital – Voted</b>							
18.	11	Agriculture and other Allied Departments (Agriculture)	177.73	470.53	286.17	533.67	432.83
19.	13	Agriculture and other Allied Departments (Rural Development)	203.22	145.76	2,017.90	1,669.11	3,300.96
20.	26	Home Department (Police)	363.24	126.51	110.84	282.44	452.05
21.	48	Minorities Welfare Department	164.73	148.22	640.44	635.44	345.00
22.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	588.84	524.04	1,634.76	1,357.70	2,477.98
<b>Total</b>			<b>1,497.76</b>	<b>1,415.06</b>	<b>4,690.11</b>	<b>4,478.36</b>	<b>7,008.82</b>
<b>Grand Total</b>			<b>11,996.70</b>	<b>12,872.60</b>	<b>22,869.35</b>	<b>22,721.00</b>	<b>25,276.75</b>

## Appendix 2.6

### Cases where supplementary provision (₹ one crore or more in each case) proved unnecessary

(Reference: Paragraph 2.2.5; Page )

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Original Provision	Actual Expenditure	Supplementary Provision	Savings out of Original Provision
<b>Revenue – Voted</b>						
1.	02	Housing Department	964.93	743.32	1.00	221.61
2.	03	Industries Department (Small Industry and Export Promotion)	324.13	273.56	11.12	50.57
3.	07	Industries Department (Heavy and Medium Industries)	1,144.19	143.34	6.00	1,000.85
4.	10	Agriculture and other Allied Departments (Horticultural and Sericulture Development)	330.45	264.67	31.70	65.78
5.	11	Agriculture and other Allied Departments (Agriculture)	3,484.71	2,706.27	50.13	778.44
6.	13	Agriculture and other Allied Departments (Rural Development)	1,999.44	1,905.70	209.11	93.74
7.	15	Agriculture and other Allied Departments (Animal Husbandry)	1,066.89	918.04	5.33	148.85
8.	17	Agriculture and other Allied Departments (Fisheries)	90.95	62.20	30.00	28.75
9.	21	Food and Civil Supplies Department	329.04	310.39	56.05	18.65
10.	24	Cane Development Department (Sugar Industry)	1,241.57	65.25	7.69	1,176.32
11.	32	Medical Department (Allopathy)	5,417.21	4,393.44	64.65	1,023.77
12.	37	Urban Development Department	6,907.80	4,749.13	592.80	2,158.67
13.	39	Language Department	22.75	22.18	1.72	0.57
14.	40	Planning Department	286.74	186.58	1.00	100.16
15.	42	Judicial Department	1,718.57	1,343.25	56.94	375.32
16.	43	Transport Department	232.31	185.99	9.32	46.32
17.	46	Administrative Reforms Department	14.21	13.66	1.60	0.55
18.	49	Women and Child Welfare Department	5,752.54	4,906.25	260.44	846.29
19.	50	Revenue Department (District Administration)	797.51	711.87	1.49	85.64
20.	51	Revenue Department (Relief on account of Natural Calamities)	4,965.50	2,833.00	2,000.00	2,132.50
21.	52	Revenue Department (Board of Revenue and other Expenditure)	3,185.92	2,685.35	98.86	500.57
22.	65	Finance Department (Audit, Small Savings, etc.)	255.25	207.32	2.10	47.93
23.	72	Education Department (Secondary Education)	8,430.12	8,037.09	1.03	393.03

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24.	73	Education Department (Higher Education)	2,247.11	1,820.07	33.25	427.04
25.	75	Education Department (State Council of Educational Research and Training)	149.37	115.21	4.81	34.16
26.	76	Labour Department (Labour Welfare)	301.49	257.04	4.50	44.45
27.	80	Social Welfare Department (Social Welfare and Welfare of Scheduled Castes)	5,869.29	5,483.71	1.00	385.58
28.	81	Social Welfare Department (Tribal Welfare)	239.49	223.66	23.87	15.83
29.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	12,523.18	10,869.33	50.36	1,653.85
30.	88	Institutional Finance Department (Directorate)	904.65	698.35	15.00	206.30
31.	92	Culture Department	69.03	58.81	11.30	10.22
32.	94	Irrigation Department (Works)	2,208.78	2,170.24	64.00	38.54
<b>Total</b>			<b>73,475.12</b>	<b>59,364.27</b>	<b>3,708.17</b>	<b>14,110.85</b>
<b>Revenue – Charged</b>						
33.	9	Power Department	4,008.18	3,691.77	49.01	316.41
34.	42	Judicial Department	311.78	291.83	20.85	19.95
<b>Total</b>			<b>4,319.96</b>	<b>3,983.60</b>	<b>69.86</b>	<b>336.36</b>
<b>Capital – Voted</b>						
35.	11	Agriculture and other Allied Departments (Agriculture)	776.60	356.83	13.06	419.77
36.	13	Agriculture and other Allied Departments (Rural Development)	11,213.51	8,530.35	617.80	2,683.16
37.	15	Agriculture and other Allied Departments (Animal Husbandry)	175.37	158.27	87.81	17.10
38.	26	Home Department (Police)	1,501.50	1,289.45	240.00	212.05
39.	31	Medical Department (Medical Education and Training)	2,318.57	2,164.18	344.00	154.39
40.	32	Medical Department (Allopathy)	842.20	581.03	20.00	261.17
41.	38	Civil Aviation Department	202.00	196.59	100.00	5.41
42.	42	Judicial Department	1,090.51	598.09	89.00	492.42
43.	43	Transport Department	233.15	177.78	57.66	55.37
44.	47	Technical Education Department	257.26	175.71	1.00	81.55
45.	48	Minorities Welfare Department	902.39	712.51	155.13	189.88
46.	59	Public Works Department (Estate Directorate)	411.92	405.01	2.00	6.91
47.	69	Vocational Education Department	243.65	242.94	1.83	0.71
48.	71	Education Department (Primary Education)	1,271.45	55.00	60.00	1,216.45
49.	72	Education Department (Secondary Education)	526.71	367.45	76.80	159.26
50.	74	Home Department (Home Guards)	31.60	14.22	5.00	17.38

51.	79	Social Welfare Department (Welfare of the Handicapped and Backward Classes)	185.46	145.38	2.64	40.08
52.	81	Social Welfare Department (Tribal Welfare)	45.22	17.13	2.67	28.09
53.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	9,048.64	7,897.10	1,326.44	1,151.54
54.	86	Information Department	24.00	0.00	10.00	24.00
55.	92	Culture Department	52.38	35.16	6.77	17.22
56.	94	Irrigation Department (Works)	6,597.97	5,678.05	715.00	919.92
<b>Total</b>			<b>37,952.06</b>	<b>29,798.23</b>	<b>3,934.61</b>	<b>8,153.83</b>
<b>Grand total</b>			<b>1,15,747.14</b>	<b>93,146.10</b>	<b>7,712.64</b>	<b>22,601.04</b>

**Appendix 2.7**  
**Excess/Unnecessary Re-appropriation of Funds**  
(Reference: Paragraph 2.2.6; Page )

(₹ in lakh)

Sl. No.	Grant No.	Name of the Grant	Head of Account	Re-appropriation	Excess	Savings (-)
1.	01	Excise Department	2039-001-03	407.03	0.00	22.19
2.	02	Housing Department	4217-60-800-05	1,114.50	4,796.23	0.00
3.	04	Industries Department (Mines and Minerals)	2853-02-001-03	192.87	0.00	29.27
4.	07	Industries Department (Heavy and Medium Industries)	4859-02-800-10	4,000.00	0.00	5,000.00
5.	08	Industries Department (Printing and Stationery)	2058-001-03	410.00	0.00	4.05
6.			2058-103-04	1.25	1.27	0.00
7.	09	Power Department	4801-06-190-06	83,792.00	0.00	14,210.18
8.	10	Agriculture and other Allied Departments (Horticultural and Sericulture Development)	2401-001-03	2.46	0.86	0.00
9.			2401-119-01	100.43	0.00	139.42
10.			2851-001-03	10.00	0.00	199.33
11.	11	Agriculture and other Allied Departments (Agriculture)	2415-80-120-09	238.29	0.00	385.34
12.			4415-80-277-27	570.14	0.00	355.64
13.	13	Agriculture and other Allied Departments (Rural Development)	2501-01-800-03	1,492.22	0.00	672.17
14.			2515-102-06	19.00	0.00	283.35
15.			2515-001-03	362.13	0.00	14.20
16.			2515-800-07	443.80	0.00	300.00
17.			2515-800-08	4,737.00	300.00	0.00
18.			4215-01-102-02	5,462.86	6,032.98	0.00
19.			4216-03-800-04	1,11,138.29	0.00	1,11,138.29
20.			5054-04-337-03	41,829.74	25,071.83	0.00
21.	15	Agriculture and other Allied Departments (Animal Husbandry)	2403-102-13	92.00	0.00	0.58
22.			2403-102-22	100.00	31.24	0.00
23.			2403-104-01	21.00	0.00	25.00
24.			2403-106-03	200.00	0.00	61.96
25.			2403-107-01	15.00	0.00	0.70
26.			2403-113-01	123.50	0.00	187.49
27.	17	Agriculture and other Allied Departments (Fisheries)	2405-101-02	1,631.70	0.00	1,631.70
28.	18	Agriculture and other Allied Departments (Co-operative)	2425-001-06	12.00	0.00	14.75
29.	21	Food and Civil Supplies Department	3475-106-04	1.00	0.00	17.76
30.	25	Home Department (Jails)	2056-001-03	68.35	6.30	0.00
31.			2056-102-03	150.00	2.17	0.00
32.	27	Home Department (Civil Defence)	2070-106-03	8.00	0.00	47.02
33.	28	Home Department (Political Pension and other expenditure)	2235-60-800-03	4,000.00	0.00	15.52
34.	32	Medical Department (Allopathy)	2210-01-110-04	1,206.79	4,279.14	0.00
35.			2210-01-110-97	5,582.89	0.00	12.38
36.	33	Medical Department (Ayurvedic and Unani)	2210-05-101-06	19.98	0.00	1,485.35

37.	37	Urban Development Department	2215-01-192-04	1,132.46	698.89	0.00
38.			2215-02-191-04	1,282.69	863.98	0.00
39.			2217-04-051-03	5,000.00	0.00	4,372.72
40.			2217-80-191-04	115.71	0.00	54.41
41.			2217-80-193-04	40.00	0.00	57.50
42.			4215-01-101-97	25,000.00	99.81	0.00
43.			6215-02-193-04	500.00	0.00	368.58
44.	39	Language Department	2202-05-102-05	1.50	0.00	8.50
45.	40	Planning Department	2575-02-800-04	5,000.00	81.86	0.00
46.			2575-06-105-05	30.00	0.00	30.00
47.			3451-092-05	5.80	0.00	6.14
48.			3454-02-001-03	3.52	0.32	0.00
49.			3454-02-001-04	5,689.19	0.00	236.11
50.			4515-800-05	1,500.00	4.67	0.00
51.			4575-02-800-04	11,189.00	1,892.03	0.00
52.			4575-06-102-03	61.87	123.57	0.00
53.			4575-06-800-15	158.63	0.00	158.63
54.	41	Election Department	2015-103-05	167.22	12.61	0.00
55.			2015-106-04	66.22	0.00	3.95
56.	42	Judicial Department	4216-01-700-10	2,163.60	5,291.66	0.00
57.	44	Tourism Department	3452-80-800-03	140.00	0.00	32.91
58.			5452-80-104-08	443.31	75.12	0.00
59.	47	Technical Education Department	2203-105-03	33.30	0.00	498.62
60.			2203-800-03	162.00	0.00	0.37
61.			4202-02-104-58	950.24	0.00	650.24
62.	48	Minorities Welfare Department	2202-01-800-03	30.00	71.87	0.00
63.			4202-01-800-01	2,072.83	0.00	2,072.83
64.	49	Women and Child Welfare Department	2235-02-190-06	40.27	0.00	40.27
65.	55	Public Work Department (Buildings)	4059-60-051-04	72.22	0.00	72.22
66.			4059-80-051-18	200.00	111.80	0.00
67.			4059-80-051-23	190.80	24.17	0.00
68.			4216-01-106-03	625.00	152.71	0.00
69.			4216-01-700-05	200.00	177.82	0.00
70.	58	Public Works Department (Communications- Roads)	5054-03-337-03	1,100.00	34,795.42	0.00
71.			5054-04-337-11	1,100.00	4,560.81	0.00
72.			5054-04-337-13	1,700.00	20,567.67	0.00
73.			5054-04-337-58	10,000.00	20,082.43	0.00
74.			5054-04-337-75	1,100.00	3,777.49	0.00
75.			5054-04-800-04	10,800.00	33,488.27	0.00
76.	59	Public Works Department (Estate Directorate)	2013-800-03	208.02	50.00	0.00
77.			2059-60-053-03	30.88	35.01	0.00
78.	60	Forest Department	2235-60-200-04	100.00	70.30	0.00
79.			4406-01-102-05	930.66	0.00	0.01
80.			4406-02-110-15	170.17	0.53	0.00
81.	61	Finance Department (Debt Services and other Expenditure)	2049-01-123-04	31,614.85	0.01	0.00
82.			2049-01-200-03	328.03	0.01	0.00
83.			2049-01-305-03	1,947.15	0.00	0.01
84.	65	Finance Department (Audit, Small saving, etc.)	2070-105-03	50.00	0.00	331.05

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85.	68	Legislative Assembly Secretariat	2011-02-101-03	800.75	89.48	0.00
86.			2011-02-103-03	170.00	0.00	0.02
87.			4059-80-800-04	35.25	0.00	35.25
88.	69	Vocational Education Department	2230-03-003-01	3.18	6.00	0.00
89.	72	Education Department (Secondary Education)	2202-01-102-04	2,100.00	0.00	629.20
90.			2202-02-001-03	67.70	19.13	0.00
91.			2202-05-103-04	2,000.00	0.00	10.76
92.			2202-05-103-05	387.09	0.00	237.68
93.	73	Education Department (Higher Education)	2202-03-001-03	82.00	0.00	249.66
94.			2202-03-001-04	12.00	0.00	29.32
95.			2202-03-102-27	100.00	0.00	100.00
96.			2202-03-103-03	675.00	0.00	12,195.18
97.			4202-01-203-08	655.18	0.00	655.18
98.			4202-01-203-19	89.82	0.00	189.82
99.			4202-01-203-29	255.00	0.00	1,755.00
100.	74	Home Department (Home Guards)	2070-107-04	28.00	0.00	341.19
101.			2070-107-07	892.00	0.00	29.36
102.	75	Education Department (State Council of Education Research & Training)	2202-80-001-03	16.35	0.00	7.95
103.			2202-80-003-05	12.18	0.00	5.65
104.			2202-80-003-10	764.69	0.00	434.45
105.			2202-80-003-11	52.66	0.00	3.62
106.	76	Labour Department (Labour Welfare)	2210-01-102-03	9.09	3.57	0.00
107.			2210-01-102-04	0.17	0.00	0.70
108.			2210-01-102-05	2.40	0.00	10.01
109.			2210-01-102-06	2.50	0.00	21.70
110.			2230-01-001-03	20.10	0.00	88.26
111.			2230-01-101-03	4.61	0.99	0.00
112.			2230-01-102-03	0.66	0.00	0.02
113.			2230-01-103-04	11.13	0.00	5.39
114.	78	Secretariat Administration Department	2013-104-03	295.00	0.00	0.01
115.			2251-090-03	40.00	71.46	0.00
116.			2251-090-04	4.38	0.00	5.39
117.			3451-090-03	50.00	60.16	0.00
118.	79	Social Welfare Department (Welfare of the Handicapped and Backward Classes)	2225-03-277-03	2,599.88	8.50	0.00
119.			2235-02-101-03	227.42	0.00	159.62
120.			2235-02-101-10	1,767.00	0.00	0.23
121.			4235-02-101-11	212.13	400.00	0.00
122.			4235-02-101-28	400.00	0.00	0.01
123.			4235-02-101-29	622.52	0.00	0.01
124.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	2225-01-789-01	200.00	0.00	27,408.10
125.			2235-01-789-09	101.54	0.00	99.51
126.			2235-02-789-07	91.70	0.00	92.71
127.			4225-01-789-10	3,005.62	0.00	2,433.64
128.			4575-02-789-03	300.00	14.51	0.00
129.	86	Information Department	2220-60-001-03	519.58	0.01	0.00
130.			2220-60-111-03	4.70	0.00	0.01
131.	88	Institutional Finance Department (Directorate)	2052-091-03	2.00	0.00	21.39
132.			2052-091-06	12.00	0.00	103.81
133.	89	Institutional Finance	2040-800-03	10.26	296.99	0.00

134.		Department (Commercial Tax)	2040-800-05	18.25	10.42	0.00
135.	91	Institutional Finance Department (Stamps and Registration)	2030-03-001-03	100.00	0.00	387.53
136.	92	Culture Department	2205-001-03	10.00	0.00	338.92
137.			2205-103-01	11.90	0.00	24.31
138.	94	Irrigation Department (Works)	2700-08-101-03	83.45	0.00	0.41
139.			2700-09-101-03	26.22	42.45	0.00
140.			2701-36-101-03	5.00	0.00	0.44
141.			2701-64-101-03	80.41	0.00	0.01
142.			2701-68-101-03	10.25	0.00	0.01
143.			4700-04-051-10	1,309.74	0.00	1,599.12
144.			4700-05-051-10	2,646.72	0.00	2,842.84
145.			4700-09-051-15	33,151.58	0.00	2,367.69
146.			4700-19-051-10	1,000.00	0.00	358.71
147.			4700-20-051-10	5,000.00	0.00	95.88
148.			4700-23-051-10	1,500.00	0.00	52.94
149.			4700-97-051-10	200.00	0.00	3,322.02
150.			4701-34-051-10	8,049.21	0.00	7,821.03
151.			4701-78-051-10	1,000.00	0.00	0.01
152.			4702-101-03	150.00	0.00	618.27
153.			4702-101-04	250.00	0.00	264.73
154.			4702-102-03	343.00	0.00	5,790.19
155.			4711-01-103-01	718.76	0.00	9,302.35
156.			4711-01-103-03	303.61	0.00	59.95
157.			4711-01-103-06	950.23	0.00	250.48
158.	4711-01-103-08	300.00	0.00	679.95		
159.	4711-01-103-09	2,758.94	687.35	0.00		
160.	4711-03-103-03	1,903.05	0.00	471.25		
161.	95	Irrigation Department (Establishment)	2700-32-800-97	63.00	0.00	170.53
162.			2701-02-001-05	500.00	0.00	60.72
<b>Total</b>				<b>4,77,161.92</b>	<b>1,69,343.88</b>	<b>2,29,488.81</b>
				<b>or</b>	<b>or</b>	<b>or</b>
				<b>4,771.62 crore</b>	<b>1,693.44 crore</b>	<b>2,294.89 crore</b>

**Appendix 2.8**  
**Substantial surrenders made during 2016-17**  
(Reference: Paragraph 2.2.7; Page )

(₹ in lakh)

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount Surrendered	Surrender in per cent
1.	1	Excise Department	2039-001-04- District Executive Establishment	20.00	19.42	97
2.	2	Housing Department	4216-01-106-03- Construction of towers of Civil Services	4,500.00	2,500.00	56
3.			4217-60-190-03- Share Capital Investments in Kanpur Metro Rail Project	5,000.00	5,000.00	100
4.			4217-60-190-04- Share Capital Investments in Varanasi Metro Rail Project	5,000.00	5,000.00	100
5.			6217-03-800-03-Loans to Braj Niyojan and Viskas Board	1,000.00	1,000.00	100
6.			3	Industries Department (Small Industry and Export Promotion)	2851-102-26- Interest Gratuity under Micro, Small and Medium Entrepreneur Policy	260.00
7.	2851-800-08- Samajwadi Handicraft Pension Scheme	1,000.00			950.00	95
8.	5	Industries Department (Handloom and Village Industries)	2851-105-10- New Model Charkha distribution in naxal affected scheduled tribe population of Bundelkhand and other backward districts	1,500.00	1,500.00	100
9.	6	Industries Department (Handloom Industry)	2851-102-03- Implementation of Mega Project under Uttar Pradesh Textile Industries Policy 2014	1,000.00	1,000.00	100
10.			2851-102-04 Interest Gratuity Scheme under Uttar Pradesh Textile Industries Policy 2014	2,000.00	1,564.26	78
11.			2851-103-06-Samajwadi Handloom Weaver Pension Scheme	3,000.00	2,865.69	96
12.			2851-108-04 Re-imburement of rebate in electricity rate to powerloom weavers	15,000.00	15,000.00	100
13.			2851-108-07- Janeshwar Mishra Powerloom Industry Development Scheme	1,500.00	827.25	55
14.			7	Industries Department (Heavy and Medium Industries)	2852-07-202-04- Implementation of Uttar Pradesh Electronics Manufacturing Policy-2014	1,100.00
15.	2852-07-202-22-Directorate of Electronic Mission	113.10			93.10	82
16.	2852-80-800-08- Dis-investment and Privatisation of Public- Private Projects and Public Sector & co-operative units	405.00			268.39	66
17.	2852-80-800-10- Incentive to Industrial Units under Heavy Industry Investment Policy	41,500.00			41,500.00	100
18.	2852-80-800-12- Express Way Project from Lucknow to Ballia via Azamgarh	520.00			320.00	62
19.	4059-80-800-03- Perfume Park and Museum in the District Kannauj	10,000.00			10,000.00	100
20.	4859-02-800-13- Establishment of Command Centres	4,392.00			4,392.00	100
21.	6885-01-190-06- Industrial Investment Incentive Scheme	27,596.00			27,596.00	100

22.	10	Agriculture and other Allied Departments (Horticultural and Sericulture Development)	2401-108-07 Implementation of Uttar Pradesh Potato Development Policy 2014	34.00	25.28	74
23.			2401-119-04- Fruits	7,498.50	4,775.21	64
24.			4401-119-01- Central Sponsored Schemes	730.00	436.25	60
25.	12	Agriculture and other Allied Departments (Land Development and Water Resources)	2515-800-03 Payment of Salary etc. of Retrenched Employees of Divisional Development Corporations	52.98	49.36	93
26.	13	Agriculture and other Allied Departments (Rural Development)	4515-102-04- Construction of residential/non-residential buildings of Block Development Offices	2,500.00	2,500.00	100
27.			4515-103-03- I. Sparsh Scheme	30,000.00	24,710.23	82
28.			4702-102-13- Establishment of regional ground water hub	315.00	240.00	76
29.	19	Personnel Department (Training and other Expenditure)	2070-003-08- Training of Probationers Officers of Indian Administrative Services	195.87	123.94	63
30.	21	Food and Civil Supplies Department	4059-60-051-01- Central Sponsored Schemes	664.00	586.96	88
31.			4408-01-101-01- Central Sponsored Schemes	4,497.66	2,432.01	54
32.			4408-01-101-04- Double Fortified Salt	8,524.95	3,695.96	43
33.	22	Sports Department	4202-03-800-83 Construction of New Sports Stadium in the district Ghazipur	500.00	500.00	100
34.	23	Cane Development Department (Cane)	2401-111-03- Study of the action of Cane Production Programme and its import	44.80	23.71	53
35.	24	Cane Development Department (Sugar Industries)	2852-08-201-06 Aid to Cooperative Societies	22,350.00	22,350.00	100
36.			2852-08-201-07-Additional aid/recoupment of concession to sugar factories for payment of sugarcane price to farmers	93,600.00	93,600.00	100
37.			2852-08-201-08 Concession/Rebate under the Generation and Aaswan Promotion Policy to Sugarcane Industry	2,500.00	1,275.00	51
38.			2852-08-201-09- Payment of consideration/compensation of land of M/s Jaswant Sugar Mill Maliyana, Meerut	269.00	269.00	100
39.	25	Home Department (Jails)	2056-001-03- Main	10.00	10.00	100
40.	28	Home Department (Political Pension and other Expenditure)	2052-091-04- Incidental Expenditure for District Passport Cell	24.54	21.74	89
41.			2251-200-06- Monetary assistance to dependents of deceased Freedom Fighters for their Funeral Ceremony	10.00	5.61	56
42.			3055-190-04- Payment to U.P.S.R.T.C. for free journey facility by bus to political prisoners in emergency period of MISSA and D.R.I.	400.00	296.79	74
43.			4250-800-03- Construction of Memento/relics of martyrs of Freedom Fighters by Swatantrata Sangram Senani Sansthan and Birth Centenary	30.00	30.00	100
44.	31	Medical Department (Medical Education and Training)	4210-03-105-08- Establishment of Para-Medical Institute in Rural Institute of Medical Sciences and Research, Saifai, Etawa	3,594.00	2,787.94	78
45.			4210-03-105-10- Prime Minister Health Security Yojna (P.M.H.S.Y.)	2,000.00	2,000.00	100
46.			4210-03-105-39- Ganesh Shankar Vidyarthi Memorial Medical College, Kanpur	1,807.00	1,095.15	61
47.			4210-03-105-63- Para Medical College, Azamgarh	74.80	74.80	100

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48.			4210-03-105-64- Establishment of Intensive Care Unit (ICU) in Government Medical College	95.01	95.01	100
49.			6075-800-03- Revolving Fund for treatment of State Employees in S.G.P.G.I., Lucknow	100.00	100.00	100
50.	32	Medical Department (Allopathy)	2210-01-110-06- Establishment of Dialysis Unit at Divisional Headquarter	1,000.00	1,000.00	100
51.			2210-01-110-07- Kishori Health Suraksha Yojna	3,000.00	2,117.05	71
52.			2210-01-110-08- Cashless Medical facility of State Government Employees for treatment of incurable disease	25.00	25.00	100
53.			2210-03-110-04- Kishori Health Suraksha Yojna	3,000.00	2,047.96	68
54.			2210-03-110-05- Consolidation of Primary Health Services with the help of B.M.G.F.	2,000.00	2,000.00	100
55.			2210-80-800-06- Establishment of health fund	500.00	411.05	82
56.			2210-80-800-07- Assistance to families of deceased people and handicapped due to JE/AES	500.00	282.50	57
57.			2210-80-800-08- Clean Green Mission	10.00	10.00	100
58.			2210-80-800-09- Implementation of Departmental Website	500.00	500.00	100
59.			2210-80-800-10- Accidental Medical Care on Lucknow Agra Express way	440.40	440.40	100
60.			2210-01-001-03- Direction	20.00	14.30	72
61.			4210-01-110-10- Construction of Postmortem House	807.50	583.65	72
62.			4210-01-110-13-Construction of Patients Shelter in Male/Female in District Hospitals	95.00	59.22	62
63.			4210-01-110-16- Construction of 300 bedded hospital building in Aligarh	95.00	95.00	100
64.			4210-01-110-19- Building Construction of Plastic Surgery and Burn Unit (District Plan)	617.50	386.27	63
65.			4210-01-110-24 Establishment of Eye Hospital 50 bedded Dr. Ram Manohar Lohia at Vidhuna, Auraiya	636.16	318.08	50
66.			4210-01-110-72- Establishment of 100 bedded Hospitals	4,750.00	2,708.04	57
67.			4210-01-110-79- Extension of premises of Dr. Shyama Prasad Mukherjee Civil Hospital, Lucknow	1,900.00	1,900.00	100
68.			4210-02-104-10- Purchase of equipment for Community Health Centres	2,514.05	1,325.81	53
69.			4210-02-110-17- Construction of 100 bedded Hospital Building in village Aurangabad (Aheer), Sikandarabad in Bulandshahar District	2,000.00	2,000.00	100
70.	37	Urban Development Department	2070-800-05-Constitution of State level committee for operation of animal slaughter house	27.70	17.62	64
71.	38	Civil Aviation Department	5053-80-800-03- Purchase of Helicopter/Aeroplane	10,000.00	10,000.00	100
72.			5053-80-800-04 Special maintenance of Helicopter/ Aeroplane	200.00	157.23	79
73.	40	Planning Department	2575-06-105-04- Lump-sum provision for Skill Development Mission	300.00	300.00	100
74.			2575-06-800-04-Lump-sum provision for review, training and evaluation	50.00	50.00	100
75.			3425-60-004-03- Establishment of innovation Cell	30.00	30.00	100
76.			3425-60-004-04- State innovation Fund	900.00	900.00	100
77.			3425-60-004-05- Award for Innovation	70.00	70.00	100

78.			3451-092-07- Arrangement for use of services of experts in process of evaluation of different schemes/programme by State Planning Institute (Evaluation Section)	50.00	44.08	88
79.			3451-800-06- Grant for innovation Social Institute/Organisation to promote in the field of good governance	100.00	100.00	100
80.			4575-06-800-04- Lump - sum Provision for construction/extension of building of Homoeopathy Hospital	5.00	5.00	100
81.			4575-06-800-07- Construction of Community Buildings	50.00	38.48	77
82.			4575-06-800-08- Construction of Ayurvedic Dispensaries Buildings	5.00	5.00	100
83.			4575-06-800-11—Lump - sum Provision for construction of Mini Stadium	100.00	69.51	70
84.			4575-06-800-12—Lump - sum Provision for construction of boundary wall and road in premises of scheduled castes Ashram Type School	50.00	29.36	59
85.			4575-06-800-13- Lump-sum Provision for construction of Toilet	600.00	329.74	55
86.			4801-05-800-03- Accelerated Economic Development Scheme	12,300.01	7,300.01	59
87.			4801-80-800-03- Accelerated Economic Development Scheme	2,000.01	1,589.53	79
88.	41	Election Department	2015-105-03- General Election	1,271.31	702.49	55
89.			2015-105-04 Bye-Election	391.00	387.31	99
90.	43	Transport Department	3055-800-05 Expenditure from Uttar Pradesh Road Safety Fund	1,500.00	1,284.58	86
91.			3055-800-97- Externally Aided Schemes	1,000.00	1,000.00	100
92.			4047-800-01- Central Plan/Centrally Sponsored Schemes	500.00	500.00	100
93.			4059-01-051-15- Construction of building in Assistant Regional Transport Office, Azamgarh	1,700.00	1,700.00	100
94.			4059-01-051-16- Construction of building in Assistant Regional Transport Office, Gautam Buddh Nagar	1,500.00	1,493.02	100
95.			4059-80-800-01- Central Sponsored Schemes	497.76	497.76	100
96.			5055-800-05- Expenditure from Uttar Pradesh Road Safety Fund	3,500.00	2,420.32	69
97.	44	Tourism Department	3452-80-800-08 For seat under right relating in Air-Service facility in the State	1,500.00	1,210.00	81
98.			5452-80-104-01 Centrally Sponsored Schemes	8,500.00	6,663.46	78
99.			5452-80-104-03- Acquisition of land for Tourist	25.00	25.00	100
100.			5452-80-104-21-Schemes of Tourism Development in Ayodhya	100.00	100.00	100
101.			5452-80-104-28- Development of Infrastructure facilities in Pilgrim House constructed in Kushinagar	30.00	30.00	100
102.			5452-80-104-31- Operation of Cruise Boat in Gomti River	2,000.00	2,000.00	100
103.			5452-80-104-32- Tourism Development of Kakori	500.00	250.82	50
104.			5452-80-104-14- Development of Tourism Infrastructure facilities on Historical/Ethical places	1,000.00	985.29	99

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105.	47	Technical Education Department	2203-112-17- For fair and transparent entrance and fees fixation in Post Graduate, Graduate and Diploma Courses in Medical, Engineering Institutions of private sector operated in the state and in vocational course runned by Educational Department	45.32	26.28	58
106.			2203-112-21 Establishment of Engineering Colleges	1,600.00	1,582.04	99
107.			4202-02-105-01-Central Sponsored Schemes	6,453.00	5,933.00	92
108.			4202-02-105-06- Grant in aid to Kamla Nehru Institute of Science and Technology, Sultanpur, (District Plan)	260.00	130.00	50
109.			4202-02-105-15-Skill Development and Design Institute, Unnao Distirct	1,418.00	1,118.00	79
110.			4202-02-105-20- Establishment of engineering College in District Pratapgarh	100.00	100.00	100
111.	48	Minorities Welfare Department	2070-001-06 Registrar/ Inspector Arbi Farsi Madarsa, Uttar Pradesh, Allahabad	83.31	54.99	66
112.			2070-800-03 Uttar Pradesh Waqf Judicial Board	427.60	350.67	82
113.			2071-01-117-03- Contribution in tier I account for teachers and non-teaching staff of aided Farsi Madarasas	1,000.00	1,000.00	100
114.			2202-01-800-01- Central Sponsored Schemes	33,636.90	17,779.18	53
115.			2202-01-800-06- Maintenance grant to Arbi Farsi madarasas	10.00	5.85	59
116.			2202-02-800-12- State Teacher Award Scheme	7.25	6.55	90
117.			2225-80-800-01 Centrally Sponsored Schemes	64,436.56	64,291.67	100
118.			2235-02-800-01- Central Sponsored Schemes	5,750.00	4,303.28	75
119.			4202-01-800-04- Coaching Institute for Minority students in All India Administrative/Provincial Civil Services	395.54	395.54	100
120.			4202-01-800-05 Establishment of Multipurpose Educational Hub in Minority Populated Areas	8,500.00	4,464.17	53
121.			4250-800-03- Construction of Haz House, Lucknow and Ghaziabad	1,512.26	1,512.26	100
122.	50	Revenue Department (District Administration)	2053-093-03- Collectorate Establishment	15.00	15.00	100
123.	51	Revenue Department (Relief on account of Natural Calamities)	2235-02-200-03 Assistance to Other State Governments on account of Natural Calamities	10.00	5.00	50
124.			2245-05-800-04- Additional assistance from State Government to farmers affected due to Natural Calamities	2,25,000.00	1,69,193.43	75
125.			2245-80-800-06 Uttar Pradesh Calamities Management Authority	300.00	200.00	67
126.			2245-80-800-07 District Calamities Management Authority	300.00	245.54	82
127.			4070-800-01 Centrally Sponsored Schemes	250.00	250.00	100
128.			4250-101-05 Expenditure from State Disaster Mitigation Fund	250.00	250.00	100

129.			4250-101-06 Expenditure from District Disaster Mitigation Fund	250.00	250.00	100
130.			4250-101-07 Uttar Pradesh Calamity Management Authority	500.00	453.05	91
131.	52	Revenue Department (Board of Revenue and other Expenditure)	2029-800-05- Land acquisition, rehabilitation and rehabilitation authority	947.29	946.44	100
132.			2059-80-053-03- Maintenance of Non-residential buildings of Board of Revenue	15.00	15.00	100
133.			2075-800-06- Annuities payable to Waqfs, Trusts and Endowments	12.00	11.77	98
134.			2216-01-700-03- Maintenance of residential buildings of Board of Revenue	15.00	15.00	100
135.			2029-001-03- Land Acquisition-General Revenue Expenditure	5.00	5.00	100
136.			2029-101-03- Collection charges of Land Revenue (Mall Gujari) Taquavi canal and other miscellaneous Government dues	10.50	10.50	100
137.			4059-01-800-04-Different construction work in non-residential buildings of Board of Revenue, Lucknow	120.00	120.00	100
138.			4059-01-800-10- Minor construction work in non-residential buildings of Board of Revenue	10.00	10.00	100
139.			4216-01-700-03- Residential buildings of Board of Revenue	10.00	10.00	100
140.			4216-01-700-05- Different construction work in residential buildings of Board of Revenue	112.16	83.00	74
141.			6003-106-03- Interest bearing Bonds	5.00	5.00	100
142.	53		National Integration Department	2070-800-01 Central Plan/Centrally Sponsored Schemes	60.00	38.30
143.		2070-800-03 Grant to Maulana Azad Memorial Academy		15.00	7.50	50
144.		2070-800-08 Organisation of National Integration and Communal Harmony Programmes on the Birth Day of Great Persons		26.25	17.31	66
145.		2070-800-09 Expenditure on District Integration Committees		15.00	8.01	53
146.		2070-800-13 Incentive for Inter-religion marriage (Cash award) (State Share 100%)-		10.00	7.50	75
147.	57	Public Works Department (Communication - Bridges)		5054-04-101-36- Construction of new bridges on different categories of roads in the State (Financed by NABARD)	5,000.00	2,597.08
148.	58	Public Works Department (Communication - Roads)	5054-03-337-84- Construction of by-pass in cities having population over one lakh	3,000.00	2,000.00	67
149.			5054-04-337-06- Provision for acquisition of land for proposed roads on Indo-Nepal Border	22,000.00	15,000.00	68
150.			5054-05-337-97- Externally Aided Projects	58,500.00	38,288.22	65
151.			5054-80-800-04- Purchase of machinery and tools from Price Depreciation Reserve Fund	2,000.00	2,000.00	100
152.			5054-80-800-03- Other Expenditure	1,200.00	1,058.32	88
153.	60	Forest Department	2406-02-110-04- Sponsoring bird festival	100.00	50.00	50
154.			2406-02-110-05-Jungle Lounge and Resorts Society	100.00	85.00	85
155.			2406-01-001-04- Establishment	13.70	7.99	58

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156.			4406-01-800-17 Development of Van Vihar Park in Gaura Hardo, Azamgarh	500.00	264.93	53
157.			4406-02-110-18- Construction of forest Guest House at Sandy Bird Sanctuary, Hardoi	50.00	50.00	100
158.			4406-02-111-11 Butterfly Park in Kanpur Zoological Park, Kanpur	95.00	68.50	72
159.	61	Finance Department (Debt Services and other Expenditure)	2235-60-200-03 Assistance to dependents of Deceased Government Employees	100.00	65.55	66
160.			4070-800-03 Expenditure of D.P.R. of Projects	500.00	500.00	100
161.			6075-800-03 Loan Assistance for financial re-organisation of Public Sector Undertakings/Corporations/ Autonomous bodies	10,000.00	8,264.00	83
162.			7610-202-03 Advances for purchases of Motor Conveyances to State employees	1,000.00	655.37	66
163.			7610-204-03 Advances for purchases of personal Computer to State employees	80.00	74.30	93
164.			7610-201-03- House Building Advances to Officers of All India Services for Purchase/Construction/Repairs or Extension of Buildings	60.00	59.00	98
165.	63	Finance Department (Treasury and Accounts Administration)	2054-097-04- Computerisation of Treasury	100.00	92.43	92
166.			4059-01-051-03 Miscellaneous Construction/Renovation Works in Treasuries/Sub Treasuries	200.00	166.00	83
167.	67	Legislative Council Secretariat	2011-02-102-03- Legislative Council	72.92	25.76	35
168.	69	Vocational Education Department	2230-03-101-04 New Vocational Training in Government Industrial Training Institutes	122.59	100.86	82
169.			4250-203-01 Centrally Sponsored Schemes	380.06	228.36	60
170.	71	Education Department (Primary Education)	2202-01-053-04 Lump-Sum Provision for Maintenance of Buildings of Primary and Junior High Schools	500.00	500.00	100
171.			2202-01-102-32 Free of cost uniforms to students studying in Primary and Higher Primary Schools operated in the State	4,000.00	2,066.36	52
172.			2202-01-105-03- Establishment expenditure of Project Officer/Assistant Project Officer under Non-formal Education	1,816.00	1,816.00	100
173.			2202-01-105-11 India Literacy Mission-2012	273.94	155.81	57
174.			2202-01-800-04 Providing school bags to Girls and Boys students of Primary Schools	15,000.00	9,084.81	61
175.			2202-01-800-09- Construction of Hostel in compound of Sakchhrata Niketan, Lucknow	100.00	100.00	100
176.			2202-80-800-04- Establishment of Cell for monitoring of Budget works and other schemes at Secretariat level under "Education for All" Project of World Bank	10.32	8.89	86

177.			2202-80-800-05- Free journey facility to National/State Awarded Teachers in the buses of Road Transport Corporation	10.00	10.00	100
178.			4202-01-201-01 Centrally Sponsored Schemes	95,553.55	95,553.55	100
179.			4202-01-201-03 Construction of Office Buildings of BSA's in Districts (District Plan)-	312.36	168.45	54
180.			4202-01-201-05 Development of infrastructure facilities in Higher Primary Schools operated by Board of Basic Education	26,358.30	26,354.91	100
181.			4202-01-201-10- Model Primary Schools	1,500.00	1,500.00	100
182.	72	Education Department (Secondary Education)	2202-02-107-11 National Scholarships to talented Students of Rural Areas of Secondary level (Class 9-10)	8.00	6.24	78
183.			2202-02-107-13 Increase in the rate of Scholarships of High School and Intermediate	42.50	24.54	58
184.			2202-02-107-19- Scholarship to Students of Uttar Pradesh studying in National Indian Military College, Dehradun	10.80	7.68	71
185.			2202-02-109-06 Opening of new sections and inclusion of new subjects in Government Higher Secondary School (District Plan)	176.76	100.77	57
186.			2202-02-110-05 Educational Tour of Teachers in aided Higher secondary schools	5.00	5.00	100
187.			2202-02-110-08 Provision for honorarium to subject experts of Non-government Higher Secondary Schools	50.00	38.75	78
188.			2202-02-800-03 Contribution of State Government to Group Insurance Scheme in Non-Government Secondary Schools	23.76	23.76	100
189.			2202-02-800-07 Grading of Secondary Schools for improvement in the educational quality	50.00	37.79	76
190.			2202-02-800-15- State Open Schools Council	20.00	20.00	100
191.			2202-02-800-22- Ek Sur Ek Taal Programme	50.00	26.09	52
192.			2202-02-800- 27- Payment of honorarium to part time teachers of non-Government non-aided schools recognized from Board of Secondary Education	20,000.00	10,855.73	54
193.			4202-01-202-15 Central State Library	10.00	8.01	80
194.			4202-01-202-23 Uttar Pradesh Sainik Schools	10.00	10.00	100
195.	75	Education Department (State Council of Educational Research And Training)	2202-80-003-04- Council of Hindi Language Department of State Hindi Institute, Varanasi	106.18	53.74	51
196.	76	Labour Department (Labour Welfare)	2230-01-103-08- Abolition of Child Labour	28.92	15.75	54
197.			4250-201-03- Construction of boundrywall for security of Industrial Labour Colonies	1,000.00	1,000.00	100
198.	78	Secretariat Administration Department	2013-800-03- Miscellaneous expenditure of Ministers and Dy. Ministers	245.01	167.95	69
199.			2052-090-05- Parliamentary work department	11.70	9.63	82

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200.	81	Social Welfare Department (Tribal Welfare)	2217-05-796-01- Central Sponsored Schemes	50.00	38.80	78
201.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	2202-80-789-01 Central Sponsored Schemes	3,198.63	1,822.00	57
202.			2204-789-01 Central Sponsored Schemes	100.70	100.70	100
203.			2217-05-789-01- Central Sponsored Scheme	12,500.00	12,500.00	100
204.			2230-02-789-01 Central Sponsored Schemes	5,450.00	4,356.63	80
205.			2515-789-05- Ambedkar Rojgar Yojna	600.00	600.00	100
206.			2852-80-789-04 Express Way Projects with the help of private sector	10.00	10.00	100
207.			4202-02-789-01- Central Sponsored Schemes	497.00	367.00	74
208.			4202-02-789-17- Establishment of Skills Institute, Unnao	420.00	420.00	100
209.			4202-03-789-04- Construction of Special Stadium in Sonbhadra	36.71	36.71	100
210.			4210-02-789-09- Purchasing of equipments for Community Health Centres	668.29	587.06	88
211.			4210-03-789-08- Government Allopathic Medical College, Ambedkarnagar	302.97	302.97	100
212.			4210-03-789-09- Government Medical College, Agra	636.30	445.42	70
213.			4210-03-789-10- Government Medical College, Kanpur	21.21	21.21	100
214.			4210-03-789-11- Government Medical College, Allahabad	424.20	328.76	78
215.			4210-03-789-12- Government Medical College, Meerut	474.74	379.30	80
216.			4210-03-789-13- Government Medical College, Jhansi	466.62	371.18	80
217.			4210-03-789-14- Government Medical College, Gorakhpur	397.40	248.78	63
218.			4210-03-789-16- Government Medical College, Badaun	1,272.60	1,272.60	100
219.			4210-03-789-17- Government Medical College, Azamgarh	848.40	848.40	100
220.			4210-03-789-19- Para Medical College, Azamgarh	21.21	21.21	100
221.			4210-03-789-20- 500 bedded Child Care Medical Institute in Medical College, Gorakhpur	1,272.60	1,272.60	100
222.			4210-03-789-21- Cardiological Hospital in Medical College, Kannauj	318.15	318.15	100
223.			4210-03-789-22- Cancer Hospital in Medical College, Kannauj	318.15	318.15	100
224.	4210-03-789-25- Cardiological Institute establishment in Ganesh Shankar Vidyarthi Memorial Medical College, Kanpur	84.84	84.84	100		
225.	4210-03-789-32- Government Medical College, Chandauli	106.05	106.05	100		
226.	4216-02-789-01- Central Sponsored Schemes	3,000.00	2,484.03	83		
227.	4406-01-789-01- Central Sponsored Schemes	17.55	17.55	100		
228.	4406-01-789-04- National Forestry Programme (C.C.L. System)	316.05	34.94	11		
229.	4702-789-02- Prime Minister Agriculture Irrigation Scheme	1,677.00	974.92	58		
230.	4801-06-789-01- Central Sponsored Schemes	30,000.00	30,000.00	100		

231.			4801-06-789-07- Capital Share for electricity distribution works under Deen Dayal Upadhyay Gram Jyoti Yojna	7,300.00	7,300.00	100
232.			5054-04-789-21- Construction of new bridges under R.I.D.F. financed by NABARD	1,345.98	699.12	52
233.			4210-03-789-30- Paramedical Institute, Saifai, Etawah	100.00	99.00	99
234.	84	General Administration Department	2075-800-05- Maharani Ahilyabai Holkar Award Scheme	6.00	6.00	100
235.			4250-800-04- Development/ Construction of Bhajan Sandhya and Circuit in Chitrakoot	1,375.00	824.68	60
236.	86	Information Department	2220-01-003-02- Film Television and Liberal Arts Institute	500.00	250.00	50
237.			2220-01-105-06- Digital Broadcasting Scheme	40.45	35.85	89
238.			2220-60-103-04- Teleprinter Scheme	18.53	14.49	78
239.			2220-60-800-07- Establishment of Film Development Fund	1,500.00	1,500.00	100
240.			4059-01-051-03- Construction of Headquarters building of Information and Public Relation Department, Uttar Pradesh	2,400.00	2,400.00	100
241.			4059-80-800-03- Establishment of Film Television and Liberal Arts Institute	1,000.00	1,000.00	100
242.	88	Institutional Finance Department (Directorate)	2235-60-110-03-Implementation of Samajwadi Kisan and Sarvhit Insurance Scheme	2,060.00	1,035.87	50
243.			4059-01-051-03- Construction of office building of Institutional Finance Directorate in district Lucknow.	3,800.00	1,900.00	50
244.	89	Institutional Finance Department (Commercial Tax)	2040-800-07- Personal Accident Risk Scheme for Registered Traders of Uttar Pradesh	500.00	486.60	97
245.			2040-800-09- Expenses related to G.S.T.N.	6,273.00	3,975.22	63
246.			2040-800-10- Implementation of G.S.T.	3,000.00	1,867.68	62
247.			2040-800-03- Establishment of Commercial Tax Commissioner	10.00	6.29	63
<b>Total</b>				<b>11,08,684.25</b> Or <b>11,086.84</b> crore	<b>9,28,048.29</b> Or <b>9,280.48</b> crore	

**Appendix 2.9**  
**Surrenders in excess of actual savings (₹ 50 lakh or more)**  
*(Reference: Paragraph 2.2.8; Page )*

(₹ in crore)

Sl. No.	Grant No.	Name of Grant	Total Grant	Savings	Amount Surrendered	Surrender in Excess
<b>Revenue – Voted</b>						
1.	51	Revenue Department (Relief on account of Natural Calamities)	6,965.50	4,132.50	4,468.69	336.19
2.	68	Legislative Assembly Secretariat	134.44	0.05	0.94	0.89
3.	72	Education Department (Secondary Education)	8,431.15	394.07	614.86	220.79
4.	78	Secretariat Administration Department	767.32	105.26	107.30	2.04
<b>Net Total</b>			<b>16,298.41</b>	<b>4,631.88</b>	<b>5,191.79</b>	<b>559.91</b>
<b>Capital – Voted</b>						
5.	43	Transport Department	290.81	113.03	117.85	4.82
6.	44	Tourism Department	423.45	124.54	125.29	0.75
<b>Net Total</b>			<b>714.26</b>	<b>237.57</b>	<b>243.14</b>	<b>5.57</b>
<b>Grand Total</b>			<b>17,012.67</b>	<b>4,869.45</b>	<b>5,434.93</b>	<b>565.48</b>

## Appendix 2.10

### Grants /Appropriations where savings occurred but were not surrendered

(Reference: Paragraph 2.2.9; Page )

(₹ in crore)

Sl. No.	Grant No.	Name of Grant / Appropriation	Savings	
			Revenue	Capital
<b>I – Grants</b>				
1.	09	Power Department	371.79	248.01
2.	11	Agriculture and other Allied Departments (Agriculture)	-	432.83
3.	14	Agriculture and other Allied Departments (Panchayati Raj)	-	0.82
4.	15	Agriculture and other Allied Departments (Animal Husbandry)	154.19	104.92
5.	16	Agriculture and other Allied Departments (Dairy Development)	5.03	46.05
6.	17	Agriculture and other Allied Departments (Fisheries)	58.75	-
7.	18	Agriculture and other Allied Departments (Co-operative)	16.86	-
8.	26	Home Department (Police)	886.35	452.05
9.	27	Home Department (Civil Defence)	10.69	-
10.	30	Confidential Department (Revenue Special Intelligence Directorate and other Expenditure)	0.89	-
11.	33	Medical Department (Ayurvedic and Unani)	240.85	4.37
12.	34	Medical Department (Homoeopathy)	89.27	3.58
13.	35	Medical Department (Family Welfare)	1,263.58	188.99
14.	36	Medical Department (Public Health)	-	3.93
15.	42	Judicial Department	432.26	581.42
16.	49	Women and Child Welfare Department	1,106.73	35.60
17.	62	Finance Department (Superannuation Allowances and Pensions)	28.70	265.43
18.	65	Finance Department (Audit, Small Savings, etc.)	50.04	-
19.	73	Education Department (Higher Education)	460.29	57.84
20.	74	Home Department (Home Guards)	4.28	22.38
21.	79	Social Welfare Department (Welfare of the Handicapped and Backward Classes)	34.29	42.72
22.	80	Social Welfare Department (Social Welfare and Welfare of Scheduled Castes)	386.58	-
23.	91	Institutional Finance Department (Stamps and Registration)	36.99	2.00
24.	92	Culture Department	21.52	23.98
25.	94	Irrigation Department (Works)	102.54	1,634.91
26.	95	Irrigation Department (Establishment)	1,180.41	-
<b>Total</b>			<b>6,942.88</b>	<b>4,151.83</b>
<b>II – Appropriations</b>				
27.	09	Power Department	365.42	-
28.	15	Agriculture and other Allied Departments (Animal Husbandry)	0.14	-
29.	17	Agriculture and other Allied Departments (Fisheries)	0.05	-
30.	18	Agriculture and other Allied Departments (Co-operative)	1.14	4.50
31.	20	Personnel Department (Public Service Commission)	-	0.10
32.	26	Home Department (Police)	0.27	-

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33.	35	Medical Department (Family Welfare)	0.02	-
34.	36	Medical Department (Public Health)	0.02	-
35.	42	Judicial Department	40.79	2.95
36.	49	Women and Child Welfare Department	0.08	-
37.	54	Public Works Department (Establishment)	0.04	-
38.	62	Finance Department (Superannuation Allowances and Pensions)	9.94	-
39.	72	Education Department (Secondary Education)	0.03	-
40.	94	Irrigation Department (Works)	-	9.13
41.	95	Irrigation Department (Establishment)	0.30	-
<b>Total</b>			<b>418.24</b>	<b>16.68</b>
<b>Grand Total</b>			<b>7,361.12</b>	<b>4,168.51</b>
<b>Total of Revenue and Capital</b>			<b>11,529.63</b>	

## Appendix 2.11

### Savings of ₹ one crore and above not surrendered

(Reference: Paragraph 2.2.9; Page )

(₹ in crore)

Sl. No.	Grant No.	Name of Grant/Appropriation	Savings	Surrender	Savings, not Surrendered
<b>Revenue – Voted</b>					
1.	02	Housing Department	222.61	220.61	2.00
2.	03	Industries Department (Small Industry and Export Promotion)	61.69	32.45	29.24
3.	07	Industries Department (Heavy and Medium Industries)	1,006.85	437.20	569.65
4.	09	Power Department	371.79	0.00	371.79
5.	10	Agriculture and other Allied Departments (Horticultural and Sericulture Development)	97.48	87.59	9.89
6.	11	Agriculture and other Allied Departments (Agriculture)	828.58	26.99	801.59
7.	12	Agriculture and other Allied Departments (Land Development and Water Resources)	103.67	19.67	84.00
8.	13	Agriculture and other Allied Departments (Rural Development)	302.86	77.10	225.76
9.	14	Agriculture and other Allied Departments (Panchayati Raj)	95.73	63.26	32.47
10.	15	Agriculture and other Allied Departments (Animal Husbandry)	154.19	0.00	154.19
11.	16	Agriculture and other Allied Departments (Dairy Development)	5.03	0.00	5.03
12.	17	Agriculture and other Allied Departments (Fisheries)	58.75	0.00	58.75
13.	18	Agriculture and other Allied Departments (Co-operative)	16.86	0.00	16.86
14.	21	Food and Civil Supplies Department	74.71	38.40	36.31
15.	26	Home Department (Police)	886.35	0.00	886.35
16.	27	Home Department (Civil Defence)	10.69	0.00	10.69
17.	28	Home Department (Political Pension and other Expenditure)	32.08	16.99	15.09
18.	31	Medical Department (Medical Education and Training)	152.08	147.95	4.13
19.	32	Medical Department (Allopathy)	1,088.42	730.30	358.12
20.	33	Medical Department (Ayurvedic and Unani)	240.85	0.00	240.85
21.	34	Medical Department (Homoeopathy)	89.27	0.00	89.27
22.	35	Medical Department (Family Welfare)	1,263.58	0.00	1,263.58
23.	36	Medical Department (Public Health)	281.30	266.59	14.71
24.	37	Urban Development Department	2,751.47	729.56	2,021.91
25.	40	Planning Department	101.16	99.84	1.32
26.	42	Judicial Department	432.26	0.00	432.26
27.	43	Transport Department	55.64	50.17	5.47
28.	47	Technical Education Department	64.72	54.83	9.89
29.	49	Women and Child Welfare Department	1,106.73	0.00	1,106.73
30.	52	Revenue Department (Board of Revenue and other Expenditure)	599.42	594.01	5.41

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31.	54	Public Works Department (Establishment)	1,778.37	310.19	1,468.18
32.	62	Finance Department (Superannuation Allowances and Pensions)	28.70	0.00	28.70
33.	65	Finance Department (Audit, Small Savings, etc.)	50.04	0.00	50.04
34.	70	Science and Technology Department	5.08	2.00	3.08
35.	71	Education Department (Primary Education)	2,414.62	1,935.32	479.30
36.	73	Education Department (Higher Education)	460.29	0.00	460.29
37.	74	Home Department (Home Guards)	4.28	0.00	4.28
38.	75	Education Department (State Council of Educational Research and Training)	38.97	36.52	2.45
39.	76	Labour Department (Labour Welfare)	48.95	47.35	1.60
40.	79	Social Welfare Department (Welfare of the Handicapped and Backward Classes)	34.29	0.00	34.29
41.	80	Social Welfare Department (Social Welfare and Welfare of Scheduled Castes)	386.58	0.00	386.58
42.	81	Social Welfare Department (Tribal Welfare)	39.70	6.77	32.93
43.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	1,704.21	814.10	890.11
44.	88	Institutional Finance Department (Directorate)	221.30	210.79	10.51
45.	91	Institutional Finance Department (Stamps and Registration)	36.99	0.00	36.99
46.	92	Culture Department	21.52	0.00	21.52
47.	94	Irrigation Department (Works)	102.54	0.00	102.54
48.	95	Irrigation Department (Establishment)	1,180.41	0.00	1,180.41
<b>Total</b>			<b>21,113.66</b>	<b>7,056.55</b>	<b>14,057.11</b>
<b>Capital – Voted</b>					
49.	07	Industries Department (Heavy and Medium Industries)	1,483.82	1,233.82	250.00
50.	09	Power Department	248.01	0.00	248.01
51.	10	Agriculture and other Allied Departments (Horticultural and Sericulture Development)	6.49	4.66	1.83
52.	11	Agriculture and other Allied Departments (Agriculture)	432.83	0.00	432.83
53.	13	Agriculture and other Allied Departments (Rural Development)	3,300.96	280.04	3,020.92
54.	15	Agriculture and other Allied Departments (Animal Husbandry)	104.92	0.00	104.92
55.	16	Agriculture and other Allied Departments (Dairy Development)	46.05	0.00	46.05
56.	21	Food and Civil Supplies Department	286.71	201.31	85.40
57.	22	Sports Department	33.78	13.98	19.80
58.	26	Home Department (Police)	452.05	0.00	452.05
59.	32	Medical Department (Allopathy)	281.17	259.80	21.37
60.	33	Medical Department (Ayurvedic and Unani)	4.37	0.00	4.37
61.	34	Medical Department (Homoeopathy)	3.58	0.00	3.58
62.	35	Medical Department (Family Welfare)	188.99	0.00	188.99
63.	36	Medical Department (Public Health)	3.93	0.00	3.93
64.	37	Urban Development Department	39.58	30.25	9.33
65.	42	Judicial Department	581.42	0.00	581.42
66.	47	Technical Education Department	82.55	74.11	8.44

67.	49	Women and Child Welfare Department	35.60	0.00	35.60
68.	52	Revenue Department (Board of Revenue and other Expenditure)	62.05	4.44	57.61
69.	59	Public Works Department (Estate Directorate)	8.91	7.45	1.46
70.	61	Finance Department (Debt Services and other Expenditure)	117.50	115.97	1.53
71.	62	Finance Department (Superannuation Allowances and Pensions)	265.43	0.00	265.43
72.	71	Education Department (Primary Education)	1,276.45	1,275.34	1.11
73.	72	Education Department (Secondary Education)	236.07	0.23	235.84
74.	73	Education Department (Higher Education)	57.84	0.00	57.84
75.	74	Home Department (Home Guards)	22.38	0.00	22.38
76.	79	Social Welfare Department (Welfare of the Handicapped and Backward Classes)	42.72	0.00	42.72
77.	81	Social Welfare Department (Tribal Welfare)	30.77	0.47	30.30
78.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	2,477.98	791.13	1,686.85
79.	84	General Administration Department	13.25	8.25	5.00
80.	91	Institutional Finance Department (Stamps and Registration)	2.00	0.00	2.00
81.	92	Culture Department	23.98	0.00	23.98
82.	94	Irrigation Department (Works)	1,634.91	0.00	1,634.91
<b>Total</b>			<b>13,889.05</b>	<b>4,301.25</b>	<b>9,587.80</b>
<b>Revenue – Charged</b>					
83.	09	Power Department	365.42	0.00	365.42
84.	18	Agriculture and other Allied Departments (Co-operative)	1.14	0.00	1.14
85.	42	Judicial Department	40.79	0.00	40.79
86.	61	Finance Department (Debt Services and other Expenditure)	70.47	5.58	64.89
87.	62	Finance Department (Superannuation Allowances and Pensions)	9.94	0.00	9.94
<b>Total</b>			<b>487.76</b>	<b>5.58</b>	<b>482.18</b>
<b>Capital – Charged</b>					
88.	18	Agriculture and other Allied Departments (Co-operative)	4.50	0.00	4.50
89.	42	Judicial Department	2.95	0.00	2.95
90.	94	Irrigation Department (Works)	9.13	0.00	9.13
<b>Total</b>			<b>16.58</b>	<b>0.00</b>	<b>16.58</b>
<b>Grand total</b>			<b>35,507.05</b>	<b>11,363.38</b>	<b>24,143.67</b>

**Appendix 2.12**  
**Rush of Expenditure**  
(Reference: Paragraph 2.2.12; Page )

(₹ in crore)

Sl. No.	Major Head	Nature of Expenditure	Total Budget	Expenditure during March (Gross)	Percentage
<b>Revenue</b>					
1.	2202	General Education	55,376.66	11,841.28	21.38
2.	2049	Interest Payments	27,382.97	4,342.07	15.86
3.	2515	Other Rural Development Programmes	14,062.31	3,813.33	27.12
4.	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	5,230.95	3,280.61	62.72
5.	3054	Roads and Bridges	6,834.44	3,247.44	47.52
6.	2235	Social Security and Welfare	16,074.25	3,073.74	19.12
7.	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	10,687.52	2,692.75	25.20
8.	2211	Family Welfare	6,227.65	2,399.70	38.53
9.	2055	Police	13,137.95	2,213.75	16.85
10.	2210	Medical and Public Health	9,468.96	1,736.05	18.33
11.	2217	Urban Development	6,291.22	1,194.06	18.98
12.	2401	Crop Husbandry	3,232.52	538.61	16.66
13.	2501	Special Programmes for Rural Development	545.78	233.84	42.85
14.	2015	Elections	516.74	207.51	40.16
15.	3475	Other General Economic Services	690.86	191.54	27.72
16.	2403	Animal Husbandry	1,126.15	184.72	16.40
17.	2402	Soil and Water Conservation	746.70	138.40	18.53
18.	2053	District Administration	822.36	135.12	16.43
19.	2030	Stamps and Registration	294.46	114.01	38.72
20.	2220	Information and Publicity	636.69	103.59	16.27
21.	2056	Jails	638.40	99.03	15.51
22.	3055	Road Transport	244.25	87.23	35.71
23.	2408	Food Storage and Warehousing	247.17	55.61	22.50
24.	2203	Technical Education	350.39	53.42	15.25
25.	3454	Census, Surveys and Statistics	159.29	46.26	29.04
26.	2051	Public Service Commission	156.01	44.71	28.66
27.	2404	Dairy Development	126.40	28.32	22.41
28.	2216	Housing	91.35	27.77	30.40
29.	2045	Other Taxes and Duties on Commodities and Services	84.72	18.55	21.90
30.	2075	Miscellaneous General Services	47.29	8.77	18.55
31.	3435	Ecology and Environment	10.75	6.09	56.65
32.	3053	Civil Aviation	2.96	0.65	21.96
<b>Total</b>			<b>1,81,546.12</b>	<b>42,158.53</b>	

Sl. No.	Major Head	Nature of Expenditure	Total Budget	Expenditure during March (Gross)	Percentage
<b>Capital</b>					
1.	5054	Capital Outlay on Roads and Bridges	26,210.55	5,937.98	22.65
2.	4216	Capital Outlay on Housing	6,782.22	2,804.29	41.35
3.	4210	Capital Outlay on Medical and Public Health	3,849.03	1,209.61	31.43
4.	4215	Capital Outlay on Water Supply and Sanitation	3,240.00	558.32	17.23
5.	4070	Capital Outlay on other Administrative Services	1,198.28	431.62	36.02
6.	4235	Capital Outlay on Social Security and Welfare	1,426.37	412.80	28.94
7.	4055	Capital Outlay on Police	1,697.50	318.64	18.77
8.	4406	Capital Outlay on Forestry and Wild Life	751.45	296.20	39.42
9.	4711	Capital Outlay on Flood Control Projects	661.31	205.12	31.02
10.	4851	Capital Outlay on Village and Small Industries	779.53	190.09	24.39
11.	4575	Capital Outlay on other Special Areas Programmes	884.24	174.17	19.70
12.	4702	Capital Outlay on Minor Irrigation	690.92	167.09	24.18
13.	4250	Capital Outlay on other Social Services	423.99	119.05	28.08
14.	5053	Capital Outlay on Civil Aviation	302.00	116.00	38.41
15.	4701	Capital Outlay on Medium Irrigation	724.00	113.12	15.62
16.	4403	Capital Outlay on Animal Husbandry	264.04	42.14	15.96
17.	4415	Capital Outlay on Agricultural Research and Education	90.97	33.79	37.14
18.	4402	Capital Outlay on Soil and Water Conservation	26.89	10.68	39.72
19.	4047	Capital Outlay on other Fiscal Services	5.00	4.98	99.60
20.	4058	Capital Outlay on Stationery and Printing	12.34	4.14	33.55
<b>Total</b>			<b>50,020.63</b>	<b>13,149.83</b>	

**Appendix 3.1**  
**Disbursement of two per cent additional Stamp Duty**  
*(Reference: Paragraph 3.3 ;Page )*

(₹ in crore)

Sl. No.	Name of Municipal Corporations/ Municipalities/ Parishad/ Development Authorities	Amount disbursed
1.	Agra Vikas Pradhikaran	20.15
2.	Bulandshahar Vikas Pradhikaran	11.46
3.	Firozabad Shikohabad Vikas Pradhikaran	4.00
4.	Kanpur Vikas Pradhikaran	18.87
5.	Khurja Vikas Pradhikaran	4.15
6.	Aligarh Vikas Pradhikaran	6.09
7.	Ghaziabad Development Authority	45.81
8.	Hapur Pilakhua Vikas Pradhikaran	6.66
9.	Lucknow Development Authority	43.88
10.	Mathura Vrindavan Vikas Pradhikaran	9.91
11.	Mujaffarnagar Vikas Pradhikaran	14.65
12.	Unnao Shuklaganj Vikas Pradhikaran	6.39
13.	Allahabad Vikas Pradhikaran	14.43
14.	Ayodhya Faizabad Vikas Pradhikaran	2.91
15.	Azamgarh Vikas Pradhikaran	1.08
16.	Banda Vikas Pradhikaran	1.13
17.	Bareilly Vikas Pradhikaran	7.47
18.	Chitrakoot Vikas Pradhikaran	1.46
19.	Gorakhpur Vikas Pradhikarn	9.73
20.	Jhansi Vikas Pradhikaran	4.59
21.	Kushinagar Visheshkshetra Vikas Pradhikaran	1.89
22.	Meerut Vikas Pradhikaran	13.27
23.	Mirzapur Vindhyachal Visheshkshetra Vikas Pradhikaran	0.67
24.	Moradabad Vikas Pradhikaran	9.31
25.	Orai Vikas Pradhikaran	1.70
26.	Raebareli Vikas Pradhikaran	1.24
27.	Rampur Vikas Pradhikaran	1.66
28.	Saharanpur Vikas Pradhikaran	4.93
29.	Shaktinagar Visheshkshetra Vikas Pradhikaran	0.75
30.	Varanasi Vikas Pradhikaran	20.36
31.	Uttar Pradesh Awas evam Vikas Parishad	127.75
<b>Total</b>		<b>418.35</b>

**Appendix 3.2**  
**Non- maintenance of Cash Books**  
*(Reference: Paragraph 3.5 ;Page )*

(₹ in crore)

Sl. No.	AIR No.	Name of Unit	Period of non-maintenance of cash book	Amount not entered in Cash book
1.	09/121/2017-18	CMO, Etawah	02/2017 to 03/2017	10.73
2.	29/2017-18	District Magistrate, Jalaun	04/2014 to 03/2017	85.08
3.	09/2017-18	District Horticulture Officer, Lalitpur	04/2016 to 03/2017	3.76
4.	118/17-18	DDO, Sant Kabir Nagar	04/2014 to 03/2017	210.27
5.	01/2017-18	F.A.O. (Secondary Education), Ambedkar Nagar	09/2012 to 03/2016	8.65
6.	09/2017-18	District Probation Officer, Bareilly	05/2015 to 11/2016	5.48
7.	13/2017-18	F.A.O. (Secondary Education), Barabanki	09/2012 to 03/2017	95.75
8.	27/2017-18	District Soldier Welfare and Rehabilitation Officer, Pratapgarh	11/2016 to 03/2017	0.48
9.	29/2017-18	Regional Higher Education Officer, Lucknow	02/2016 to 03/2017	299.95
10.	40/2017-18	F.A.O. (Secondary Education), Sant Kabir Nagar	04/2014 to 03/2017	7.74
11.	45/2017-18	D.I.O.S., Azamgarh	02/2016 to 03/2017	18.55
12.	48/2017-18	F.A.O. (Secondary Education), Baharaich	04/2013 to 03/2017	34.32
13.	55/2017-18	D.I.O.S., Faizabad	04/2014 to 03/2017	243.38
14.	62/2017-18	F.A.O. (Secondary Education), Kushinagar	04/2013 to 03/2017	9.14
15.	63/2017-18	D.I.O.S., Badaun	04/2014 to 03/2016	55.61
16.	66/2017-18	Regional Higher Education Officer, Varanasi	08/2016 to 03/2017	125.99
17.	68/2017-18	D.I.O.S., Gorakhpur	04/2015 to 03/2017	290.21
18.	75/2017-18	Regional Higher Education Officer, Agra	04/2015 to 03/2017	379.17
19.	22/2016-17	Directorate Basic Education, U.P., Allahabad	04/2016 to 03/2017	7.77
20.	96/2017-18	District Social Welfare Officer, Ambedkar Nagar	11/2016 to 03/2017	0.51
21.	11/2017-18	District Social Welfare Officer, Azamgarh	06/2016 to 03/2017	23.43
22.	83/2017-18	District Social Welfare Officer, Hardoi	04/2016 to 03/2017	20.64
<b>Grand Total</b>				<b>1,936.61</b>

**Appendix 3.3****Investments in 2016-17 by the State Government in PSUs  
whose accounts were in arrears as on 31 March 2017***(Reference: Paragraph 3.6 ;Page )***(₹ in crore)**

Sl. No.	Name of Public Sector Undertakings	Year up to which accounts finalised	Paid up capital	Period of accounts pending finalisation	Investment made by the State Government during the year for which accounts are in arrear			
					Equity	Loans	Grants	Subsidy
<b>A. Working Government Companies</b>								
1.	Uttar Pradesh Bhumi Sudhar Nigam	2014-15	1.50	2015-16 to 2016-17	00	00	130.00	00
2.	Uttar Pradesh Scheduled Castes Finance and Development Corporation Limited	2013-14	230.42	2014-15 to 2016-17	00	00	00	42.44
3.	Uttar Pradesh State Spinning Company Limited	2015-16	93.24	2016-17	00	2.48	00	00
4.	Uttar Pradesh Electronics Corporation Limited	2015-16	91.54	2016-17	00	00	15.84	00
5.	Uttar Pradesh State Yarn Company Limited (Subsidiary of Uttar Pradesh State Textile Corporation Limited)	2015-16	53.67	2016-17	00	3.01	00	00
6.	Pashchimanchal Vidyut Vitaran Nigam Limited (Subsidiary of Uttar Pradesh Power Corporation Limited)	2014-15	5,941.25	2015-16 to 2016-17	00	00	00	1,228.91
7.	Jawahar Vidyut Utpadan Nigam Limited	2015-16	1.05	2016-17	125.00	00	00	00
8.	Uttar Pradesh Power Transmission Corporation Limited (Subsidiary of Uttar Pradesh Power Corporation Limited)	2014-15	8,641.20	2015-16 to 2016-17	1,695.00	00	00	00
9.	Purvanchal Vidyut Vitaran Nigam Limited (Subsidiary of Uttar Pradesh Power Corporation Limited)	2014-15	7,558.07	2015-16 to 2016-17	2,073.26	00	00	2,076.22
10.	Uttar Pradesh Power Corporation Limited	2014-15	49,930.46	2015-16 to 2016-17	9,722.98	3,700.32	00	00
11.	U.P. Development Systems Corporation Limited	2014-15	1.00	2015-16 to 2016-17	00	20.00	2.00	00
12.	Uttar Pradesh Food & Essential Commodities Corporation Limited	2008-09	5.50	2009-10 to 2016-17	00	40.00	00	00
13.	Uttar Pradesh Waqf Vikas Nigam Limited	2003-04	5.25	2004-05 to 2016-17	1.50	00	00	00
14.	Allahabad City Transport Services	2013-14	4.91	2014-15 to 2016-17	00	00	5.49	00
15.	Varanasi City Transport Services Limited	-		2010-11 to 2016-17	00	00	2.54	00
<b>Total A (Working Government Companies)</b>					<b>13,617.74</b>	<b>3,765.81</b>	<b>155.87</b>	<b>3,347.57</b>

<b>B. Working Statutory Corporation</b>									
1	Uttar Pradesh State Road Transport Corporation	2014-15	568.08	2015-16 to 2016-17	100.00	50.00	00	00	
<b>Total (A+B)</b>					<b>13,717.74</b>	<b>3,815.81</b>	<b>155.87</b>	<b>3,347.57</b>	
<b>C. Non-working Companies</b>									
1	Chhata Sugar Company Limited (subsidiary of Uttar Pradesh State Sugar Corporation Limited)	2014-15	81.38	2015-16 to 2016-17	00	0.68	00	00	
2	Uttar Pradesh State Textile Corporation Limited	2015-16	160.79	2016-17	00	0.85	00	00	
<b>Total C (Non-working Companies)</b>					<b>00</b>	<b>1.53</b>	<b>00</b>	<b>00</b>	
<b>Grand Total (A+B+C)</b>					<b>13,717.74</b>	<b>3,817.34</b>	<b>155.87</b>	<b>3,347.57</b>	

**Appendix 3.4****Investments in 2016-17 by the State Government in PSUs  
whose accounts were in arrears as on 31 March 2016***(Reference: Paragraph 3.6 ;Page )***(₹ in crore)**

Sl. No.	Name of Public Sector Undertakings	Year up to which accounts finalised	Paid up capital	Period of accounts pending finalisation	Investment made by the State Government during the year for which accounts are in arrears			
					Equity	Loans	Grants	Subsidy
<b>A. Working Government Companies</b>								
1.	Uttar Pradesh Scheduled Castes Finance and Development Corporation Limited	2011-12	216.99	2012-13 to 2015-16	00	00	00	59.17
2.	Uttar Pradesh Electronics Corporation Limited	2014-15	91.54	2015-16	00	00	20.93	00
3.	Uttar Pradesh State Yarn Company Limited (Subsidiary of Uttar Pradesh State Textile Corporation Limited)	2014-15	53.67	2015-16	00	0.85	00	00
4.	Uttar Pradesh State Tourism Development Corporation Limited	2013-14	18.60	2014-15 to 2015-16	14.00	00	00	00
5.	Lucknow Metro Rail Corporation	2014-15	80.05	2015-16	450.00	150.00	300.00	00
6.	Uttar Pradesh Food & Essential Commodities Corporation Limited	2007-08	5.50	2008-09 to 2015-16	5.50	11.88	00	00
7.	U.P. Rajya Vidyut Utpadan Nigam Limited	2014-15	8,043.05	2015-16	832.91	00	00	00
8.	Uttar Pradesh Power Transmission Corporation Limited (Subsidiary of Uttar Pradesh Power Corporation Limited)	2014-15	8,641.20	2015-16	1,450.00	00	00	00
9.	Uttar Pradesh Power Corporation Limited	2013-14	35,690.22	2014-15 to 2015-16	16,498.92	00	00	00
<b>Total A (Working Government Companies)</b>			<b>52,840.82</b>		<b>19,251.33</b>	<b>162.73</b>	<b>320.93</b>	<b>59.17</b>
<b>B. Working Statutory Corporation</b>					NIL			
<b>C. Non-working Companies</b>					NIL			
<b>Grand Total (A+B+C)</b>			<b>52,840.82</b>		<b>19,251.33</b>	<b>162.73</b>	<b>320.93</b>	<b>59.17</b>

**Appendix 3.5**  
**Profit earning PSUs**  
(Reference: Paragraph 3.7 ;Page )

(₹ in crore)

Sl. No.	Sector /Name of the Company	Period of accounts	Net Profit	Accumulated Profit/ loss	Paid-up capital (State Government)	Dividend to be declared	Dividend declared
1.	Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited	2016-17	871.58	920.97	9970.40	498.52	0.00
2.	Uttar Pradesh State Industrial Development Corporation Limited	2012-13	125.63	282.16	24.08	1.20	1.20
3.	Uttar Pradesh Rajkiya Nirman Nigam Limited	2012-13	115.29	800.72	1.00	0.05	0.20
4.	Uttar Pradesh State Warehousing Corporation	2014-15	87.07	426.00	7.79	0.39	0.00
5.	Uttar Pradesh Awas Evam Vikas Parishad	2015-16	50.68	4747.26	0.00	0.00	0.00
6.	Uttar Pradesh State Bridge Corporation Limited	2014-15	47.03	172.66	15.00	0.75	3.71
7.	Uttar Pradesh Purva Sainik Kalyan Nigam Limited	2014-15	28.97	149.35	0.43	0.02	0.02
8.	Uttar Pradesh Jal Vidyut Nigam Limited	2014-15	27.88	-327.03	434.53	0.00	0.00
9.	Uttar Pradesh Financial Corporation	2012-13	17.38	-898.38	114.17	0.00	0.00
10.	Uttar Pradesh Jal Nigam	2011-12	16.82	-81.15	0.00	0.00	0.00
11.	Uttar Pradesh Police Awas Nigam Limited	2015-16	16.53	25.24	3.00	0.15	0.00
12.	Uttar Pradesh State Agro Industrial Corporation Limited	2010-11	16.12	-16.09	46.30	0.00	0.00
13.	Uttar Pradesh State Construction & Infrastructure Development Corporation Limited (formely known as Uttar Pradesh Samaj Kalyan Nirman Nigam Limited)	2015-16	15.82	71.56	0.15	0.01	0.02
14.	U.P. Projects Corporation Limited	2014-15	11.16	56.62	5.40	0.27	0.64
15.	Uttar Pradesh Scheduled Castes Finance and Development Corporation Limited	2013-14	8.74	121.76	123.24	6.16	0.00
16.	Uttar Pradesh Food and Essential Commodities Corporation Limited	2008-09	7.39	30.79	5.50	0.28	0.65
17.	Uttar Pradesh Small Industries Corporation Limited	2007-08	4.39	-9.48	5.96	0.00	0.00
18.	Uttar Pradesh Forest Corporation	2015-16	4.26	1424.63	0.00	0.00	0.00

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19.	Uttar Pradesh State Road Transport Corporation	2014-15	3.96	-1313.10	508.07	0.00	0.00
20.	Uttar Pradesh Beej Vikas Nigam Limited	2012-13	3.51	113.37	6.92	0.35	0.00
21.	NOIDA Metro Rail Corporation Limited	2015-16	3.04	525.61	0.00	0.00	0.00
22.	Uttar Pradesh Development Systems Corporation Limited	2014-15	2.66	5.18	1.00	0.05	0.00
23.	Uttar Pradesh Electronics Corporation Limited.	2015-16	1.93	5.40	91.54	4.58	0.10
24.	Almora Magnesite Limited (139 (5) & (7) Company)	2015-16	1.90	2.54	0.00	0.00	0.00
25.	Uptron Powertronics Ltd. (subsidiary of Uttar Pradesh Electronics Corporation)	2015-16	1.87	-2.70	0.00	0.00	0.00
26.	Shreetron India Limited (Subsidiary of Uttar Pradesh Electronics Corporation Limited)	2015-16	1.40	2.84	0.00	0.00	0.00
27.	Uttar Pradesh Mahila Kalyan Nigam Limited	2013-14	0.36	2.07	4.71	0.24	0.00
28.	Uttar Pradesh State Leather Development and Marketing Corporation Limited	2000-01	0.26	-6.85	5.74	0.00	0.00
29.	Uttar Pradesh Alpsankhyak Vitta evam Vikas Nigam Limited	2002-03	0.22	2.68	30.00	1.50	0.00
30.	Uttar Pradesh Matsya Vikas Nigam Limited	2009-10	0.19	1.11	1.07	0.05	0.00
31.	Uttar Pradesh Bhumi Sudhar Nigam	2014-15	0.08	0.74	1.50	0.08	0.00
32.	Uttar Pradesh (Madhya) Ganna Beej evam Vikas Nigam Limited	2016-17	0.02	-0.80	0.15	0.00	0.00
33.	UCM Coal Company Limited	2015-16	0.01	-0.08	0.00	0.00	0.00
<b>Total</b>			<b>1494.15</b>		<b>11407.65</b>	<b>507.48</b>	<b>6.54</b>

10 PSUs did not declare dividend of ₹ 507.48 crore.

### Appendix 3.6

#### Department-wise/duration-wise break-up of the pending cases (where final action was pending at the end of March 2017)

(Reference: Paragraph 3.9; Page )

(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	-	-	2(7.44)	-	-	1(0.18)	3(7.62)
2.	Animal Husbandry	-	-	-	2(3.46)	6(1.18)	8(1.91)	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(1.60)	3(2.61)
6.	Food and Civil Supplies	-	-	1(3.06)	-	-	8(25.72)	9(28.78)
7.	Irrigation	3(53.12)	4(57.89)	10(0.52)	7(3.67)	17(5.83)	-	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)	9(11.94)	11(15.89)
11.	Police	1(0.00)	1(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	-	4(111.96)	6(36.41)	-	-	-	10(148.37)
14.	Revenue	1(6.68)	-	-	1(1.72)	-	3(6.09)	5(14.49)
15.	Rural Development	-	-	-	-	2(1.21)	7(2.07)	9(3.28)
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)
<b>Total</b>		<b>6(64.24)</b>	<b>15(287.80)</b>	<b>22(67.05)</b>	<b>14(62.86)</b>	<b>29(13.55)</b>	<b>49(387.07)</b>	<b>135(882.57)</b>

**Appendix 3.7****Department-wise/category-wise details of loss to Government due to theft, misappropriation, loss and defalcation**

(Reference: Paragraph 3.9; Page )

(₹ in lakh)

Sl. No.	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
1.	Agriculture	-	-	1	5.45	2	2.17	-	-	3	7.62
2.	Animal Husbandry	11	1.78	-	-	3	1.55	2	3.22	16	6.55
3.	Co-operative	1	1.28	-	-	-	-	1	0.17	2	1.45
4.	Education	2	6.60	1	6.19	-	-	3	105.15	6	117.94
5.	Fisheries	-	-	-	-	1	1.23	2	1.38	3	2.61
6.	Food and Civil Supplies	-	-	-	-	4	10.15	5	18.63	9	28.78
7.	Irrigation	33	15.84	3	29.72	3	5.28	2	70.19	41	121.03
8.	Judiciary	-	-	-	-	-	-	1	4.44	1	4.44
9.	Land Acquisition	-	-	2	5.78	-	-	1	326.00	3	331.78
10.	Medical, Health and Family Welfare	6	4.13	-	-	1	1.09	4	10.67	11	15.89
11.	Police	-	-	-	-	2	4.00	4	4.10	6	8.10
12.	PAC	-	-	-	-	-	-	2	47.99	2	47.99
13.	PWD	3	1.63	-	-	7	146.74	-	-	10	148.37
14.	Revenue	-	-	-	-	-	-	5	14.49	5	14.49
15.	Rural Development	4	0.94	-	-	1	0.14	4	2.20	9	3.28
16.	Social Welfare	-	-	-	-	-	-	4	5.39	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
<b>Total</b>		<b>61</b>	<b>33.21</b>	<b>8</b>	<b>58.73</b>	<b>24</b>	<b>172.35</b>	<b>42</b>	<b>618.28</b>	<b>135</b>	<b>882.57</b>

**Appendix 3.8**  
**Statement of finalisation of accounts and investments**  
**in Departmentally managed Commercial Undertakings**  
*(Reference: Paragraph 3.10; Page )*

Sl. No.	Name of the Undertaking	Accounts finalised up to	Investment as per the last account finalised (₹ in crore)
<b>Irrigation Department</b>			
1.	Irrigation Workshop Division, Kanpur	2016-17	1.69
2.	Irrigation Workshop Division, Jhansi	2016-17	12.78
3.	Irrigation Workshop Division, Bareilly	2016-17	11.72
4.	Irrigation Workshop Division, Meerut	2016-17	0.51
5.	Irrigation Workshop Division, Gorakhpur	2016-17	(-)0.14
6.	Irrigation Workshop Division, Allahabad	2016-17	3.71
<b>Food and Civil Supplies Department</b>			
7.	Scheme for Public Distribution System of Food grain	2012-13	3,659.94
<b>Animal Husbandry Department</b>			
8.	State Live Stock cum Agriculture Farm	2014-15	27.97
<b>Health Department</b>			
9.	State Pharmacy of Ayurvedic & Unani Medicines	1987-88	Not available
<b>Total</b>			<b>3,718.18</b>

**Appendix 4**  
**GLOSSARY (ADDITIONAL DATA)**

**Basis of Calculation**

Terms	Basis of Calculation
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	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
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 <i>minus</i> all Plan Grants and Non-plan Revenue Expenditure excluding expenditure recorded under the Major Head 2048 – Appropriation for reduction or Avoidance of debt.

## Explanation of Terms

Terms	Explanation
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 U.P. 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 <sup>th</sup> 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	Contingent Bill
AE	Aggregate Expenditure
BE	Budget Estimates
CAG	Comptroller and Auditor General of India
CE	Capital Expenditure
DCC Bill	Detailed Countersigned Contingent Bill
DCRF	Debt Consolidation and Relief Facility
DE	Development Expenditure
FCP	Fiscal Consolidation 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
NPRE	Non Plan Revenue Expenditure
O&M	Operation and Maintenance
PAC	Public Accounts Committee
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