

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

STATE FINANCES

FOR THE YEAR ENDED 31 MARCH 2015

GOVERNMENT OF UTTAR PRADESH

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PREFACE

1. This Report has been prepared for submission to the Governor of Uttar Pradesh under Article 151 of the Constitution.
2. Chapters 1 and 2 of the Report contain audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2015. Information has been obtained from the Government of Uttar Pradesh, wherever necessary.
3. Chapter 3 on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.
4. The Report containing the findings of performance audit and audit of transactions in various Departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.

EXECUTIVE SUMMARY

Based on the audited accounts of the Government of Uttar Pradesh for the year ending March 2015, this report provides an analytical review of the Annual Accounts of the State Government. The financial performance of the State has been assessed which is based on the Fiscal Responsibility and Budget Management Act, 2004 and its Second Amendment Act, 2011, Budget Documents, Report of the Thirteenth Finance Commission and other financial data obtained from various Government Departments and Organisations. The Report is structured in three Chapters.

Chapter 1 is based on the audit of Finance Accounts and makes an assessment of fiscal position of the Government of Uttar Pradesh as on 31 March 2015. It provides an insight into trends in overall finances of the State, Actual Expenditure *vis-à-vis* Budget Estimates, Committed Expenditure etc.

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

Chapter 3 is an inventory of compliance by the Government of Uttar Pradesh with various reporting requirements and financial rules.

Audit Findings

Chapter 1: Finances of the State Government

Revenue Receipts

- **Revenue Receipts** grew up by 15 *per cent* over 2013-14. The increase was mainly contributed by Grants from GoI (₹ 10,286 crore; 46 *per cent*), Tax Revenue (₹ 7,590 crore; 11 *per cent*), and Share of the State in Union Taxes and Duties (₹ 3,846 crore; six *per cent*). Revenue Receipts of ₹ 1,93,422 crore was lower (₹ 32,997 crore) than the Budget Estimates of ₹ 2,26,419 crore.

(Paragraph 1.1.1)

Revenue Expenditure

- **Revenue Expenditure** increased by eight *per cent* over 2013-14. However, it (₹ 1,71,027 crore) was lower (₹ 26,398 crore) than the Budget Estimates (₹ 1,97,425 crore). **Within revenue expenditure**, non-plan expenditure increased by ₹ 11,275 crore (nine *per cent*) and plan expenditure by ₹ 1,605 crore (five *per cent*) over 2013-14. Non-plan Revenue Expenditure (₹ 1,37,765 crore) was far ahead (56 *per cent*) of normative assessment made by the Thirteenth Finance Commission (₹ 88,219 crore).

(Paragraph 1.1.1)

Fiscal Situation

- Government had Revenue Surplus which was mainly due to 15 *per cent* increase in Revenue Receipts whereas Revenue Expenditure increased by eight *per cent* over 2013-14. Further, the Fiscal Deficit exceeded (0.33 *per cent*) the target of not more than three *per cent* of GSDP, as set by the Thirteenth Finance Commission and FRBM Act, to 3.33 *per cent*.

(Paragraph 1.1.2)

Capital Expenditure

- Capital expenditure increased by ₹ 20,434 crore (62 *per cent*) over 2013-14. The increases were mainly under Roads and Bridges, Power Projects, Major Irrigations, Rural Development under Economic Services. It was lower than the Budget Estimates.

(Paragraph 1.1.1)

Debt Sustainability

- Debt-GSDP ratio (31.53 *per cent*) at the end of 2014-15 was on lower side especially in view of the target of FRBM (Second Amendment) Act, 2011 containing it to 41.90 *per cent* by the end of 2014-15.

(Paragraph 1.1.2)

Contingent Liabilities

- The maximum amount guaranteed increased significantly (55 *per cent*) from the ₹ 50,459 crore in 2012-13 to ₹ 78,023 crore in 2014-15. The outstanding amount of guarantees (including interest) also increased significantly (63 *per cent*) from ₹ 43,337 crore in 2012-13 to ₹ 70,740 crore in 2014-15.

(Paragraph 1.9.4)

Fiscal Imbalances

- The fiscal deficit declined from ₹ 17,248 crore in 2010-11 to ₹ 15,433 crore in 2011-12, but again showed increasing trend and rose upto ₹ 32,513 crore in 2014-15 mainly due to considerable increase under capital expenditure (62 *per cent*) relative to 2013-14. At the end of the financial year 2014-15, there was a primary deficit of ₹ 13,648 crore. This was due to increase in the fiscal deficit by ₹ 8,833 crore as compared to the year 2013-14.

(Paragraph 1.11.1)

Financial Health of the State

- The fiscal deficit during 2014-15 stood at 3.33 *per cent* of GSDP which exceeded the FRBM Act target of three *per cent* by 0.33 *per cent* for the first time in last five years. The annual rate of increase in fiscal deficit also increased to 37 *per cent* in 2014-15, compared to only eight *per cent* in 2010-11, indicating increased fiscal imbalance.

(Paragraph 1.11.4)

Chapter 2: Financial Management and Budgetary Control

Large savings due to inaccurate budgeting

- Overall savings of ₹ 52,043.50 crore were the results of savings of ₹ 55,351.80 crore offset by excess of ₹ 3,308.30 crore.

(Paragraph 2.2)

Persistent Savings

- The cases of persistent savings occurred (₹ 100 crore and above) during the preceding five years. The savings increased from ₹ 6,459.69 crore in 2013-14 to ₹ 12,314.12 crore in 2014-15 under Revenue Voted section.

(Paragraph 2.3.2)

Excess over provisions requiring regularisation

- Excess expenditure of ₹ 20,352.17 crore for 2005-14 require regularisation under Article 205 of the Constitution of India.

(Paragraph 2.3.4)

Unnecessary/inadequate supplementary provisions and excessive, unnecessary re-appropriation of funds

- There were instances of unnecessary/inadequate supplementary provisions and excessive, unnecessary re-appropriations of funds. The cases of non-surrender of anticipated savings were also noticed. Rush of expenditure at the end of the financial year is another chronic feature noticed in the overall financial management.

(Paragraphs 2.3.6, 2.3.7, 2.3.10 & 2.3.12)

Chapter 3: Financial Reporting

Utilisation Certificates and Outstanding AC Bills

- As on 31 March 2015, Utilisation Certificates in respect of substantial amounts (₹ 1,27,743.38 crore) were not obtained from the grantees and 5,985 AC bills amounting to ₹ 236.62 crore were outstanding for want of DC bills.

(Paragraphs 3.1 & 3.2)

Cases of theft, losses, misappropriations and defalcations

- There were 139 cases of theft, losses, misappropriations and defalcations involving an overall amount of ₹ 884.60 lakh at the end of 2014-15.

(Paragraph 3.4)



1 FINANCES OF THE GOVERNMENT

1

FINANCES OF THE GOVERNMENT

Profile of the State of Uttar Pradesh

The State is located in the northern region of India and is the fifth largest State in terms of geographical area of 2.41 lakh square kilometer and the largest in terms of the population. The population of the State increased from 19.98 crore in 2011 to 21.33 crore in 2015 (projected). Approximately, 39.80 *per cent* of its population was living below poverty line, as compared to the All-India average of 30 *per cent* during 2011-12. The Gross State Domestic Product (GSDP) at current prices was ₹ 9,76,297 crore in 2014-15. The literacy rate in the State had increased from 56.27 *per cent* (2001 Census) to 67.68 *per cent* (2011 Census). The per capita income of the State stood at ₹ 45,777 at the close of 2014-15.

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

Gross State Domestic Product

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

Table 1.1: GDP of India and GSDP of the State at current prices (Base year 2004-05)

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
GDP of India (₹ in crore)	72,48,860	83,91,691	93,88,876	1,04,72,807	1,15,09,810
Growth rate of GDP (in <i>per cent</i>)	18.66	15.77	11.88	11.54	9.90
GSDP of the State (₹ in crore)	5,88,467	6,87,836	7,69,729	8,90,265	9,76,297
Growth rate of GSDP (in <i>per cent</i>)	19.78	16.89	11.91	15.66	9.66

(Source: GDP of 2014-15 excludes GSDP of three states viz. Goa, A&N Islands and Chandigarh)

Table revealed that GSDP of the State continued to rise during 2010-15. However, the rate of growth of GSDP indicated oscillating trend.

1.1 Introduction

The State Government presented budget for financial year 2014-15 on 20 June 2014. As per the budget speech, the State Government introduced new schemes with a budget provision of ₹ 20,957 crore. The State Government also made a provision of ₹ 41,538 crore for improvement and extension of quality education; ₹ 49,108 crore for infrastructure facilities;

₹ 25,522 crore for welfare of Scheduled Castes, Scheduled Tribes, Backward Classes, Handicapped, Minorities and poor people of General Category; ₹ 7,625 crore for Agriculture and other allied activities; ₹ 14,377 crore for Improvement and extension of quality in medical, health and family welfare facilities; and ₹ 1,000 crore for *Twarit* Economic Development Programme.

This chapter provides an audit perspective on finances of the State Government during 2014-15 and analyses changes in major fiscal aggregates relative to 2013-14 keeping in view overall trends during preceding five years. The analysis is based on Finance Accounts of the Government and information provided therein.

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 in 2014-15

Table 1.2 presents a summary of fiscal transactions of the State Government during 2014-15 *vis-à-vis* 2013-14. *Appendix 1.3* provides details of the receipts and disbursements as well as the overall fiscal position during 2014-15.

Table 1.2: Summary of Fiscal Transactions in 2014-15

(₹ in crore)

Receipts			Disbursements				
	2013-14	2014-15		2013-14	2014-15		
Section A: Revenue					Non Plan	Plan	Total
Revenue Receipts	1,68,213.75	1,93,421.60	Revenue Expenditure	1,58,146.87	1,37,764.87	33,262.45	1,71,027.32
Tax Revenue	66,582.08	74,172.42	General Services	61,983.49	64,266.13	39.60	64,305.73
Non-Tax Revenue	16,449.80	19,934.80	Social Services	60,756.28	34,032.41	26,873.37	60,905.78
Share of Union Taxes/ Duties	62,776.70	66,622.91	Economic Services	25,710.72	28,535.76	6,349.48	34,885.24
Grants from GoI	22,405.17	32,691.47	Grants-in-aid and Contributions	9,696.38	10,930.57	NIL	10,930.57
Section B: Capital & Others							
Miscellaneous Capital Receipts	-	-	Capital Expenditure	32,862.65	8,880.85	44,416.43	53,297.28
Recoveries of Loans and Advances	589.57	262.48	Loans and Advances disbursed	1,473.34	1,071.87	800.77	1,872.64
Public Debt Receipts	14,900.45	35,520.28	Repayment of Public Debt	8,166.74	9,411.21	-	9,411.21
Contingency Fund	262.32	0.55	Contingency Fund	86.55	203.15	-	203.15
Public Account Receipts	2,26,077.56	2,30,199.19	Public Account Disbursements	2,20,459.29	2,28,014.45	-	2,28,014.45
Opening Cash Balance	15,172.42	4,020.63	Closing Cash Balance	4,020.63	(-) 401.32	-	(-) 401.32
Total	4,25,216.07	4,63,424.73	Total	4,25,216.07	3,84,945.08	78,479.65	4,63,424.73

(Source: Finance Accounts for the years 2013-14 & 2014-15)

Following are the significant changes in fiscal transactions during 2014-15 over 2013-14:

- Revenue Receipts grew up by ₹ 25,208 crore (15 *per cent*) over 2013-14. The increase was mainly contributed by Grants from GoI (₹ 10,286 crore; 46 *per cent*), Tax Revenue (₹ 7,590 crore; 11 *per cent*) and Share of the State in Union Taxes and Duties (₹ 3,846 crore; six *per cent*). Revenue Receipts of ₹ 1,93,422 crore was lower (₹ 32,997 crore) than the Budget Estimates¹ of ₹ 2,26,419 crore.
- Tax Revenue increased by ₹ 7,590 crore (11 *per cent*) over 2013-14. The increase was mainly contributed by the Taxes on Sales, Trade etc. (₹ 3,289 crore; eight *per cent*), State Excise (₹ 1,839 crore; 16 *per cent*) and Stamps and Registration fee (₹ 2,282 crore; 24 *per cent*) over the previous year. The own tax revenue at ₹ 74,172 crore was below the Budget Estimates of ₹ 81,000 crore. However, it was above the normative assessment (₹ 59,619 crore) made by the Thirteenth Finance Commission.
- Non-tax Revenue increased by ₹ 3,485 crore (21 *per cent*) over 2013-14 and was below the Budget Estimate by ₹ 20,232 crore. It was above the normative projection (₹ 12,115 crore) made by the Thirteenth Finance Commission also.
- Grants-in-aid from GoI during 2014-15 (₹ 32,691 crore) increased by ₹ 10,286 crore (46 *per cent*) over 2013-14 (₹ 22,405 crore).
- State's Share in Union Taxes and Duties increased by ₹ 3,846 crore (six *per cent*) over 2013-14. However, it (₹ 66,623 crore) was below (₹ 9,879 crore) the Budget Estimates (₹ 76,502 crore).
- Revenue Expenditure increased by ₹ 12,880 crore (eight *per cent*) over 2013-14. However, it (₹ 1,71,027 crore) was lower (₹ 26,398 crore) than the Budget Estimates (₹ 1,97,425 crore).
- Within Revenue Expenditure, non-plan expenditure increased by ₹ 11,275 crore (nine *per cent*) and plan expenditure by ₹ 1,605 crore (five *per cent*) over 2013-14. Non-plan Revenue Expenditure (₹ 1,37,765 crore) was far ahead (56 *per cent*) of normative assessment made by the Thirteenth Finance Commission (₹ 88,219 crore).
- Capital Expenditure (₹ 53,297 crore) increased by ₹ 20,434 crore (62 *per cent*) over 2013-14. The increases were mainly under Roads and Bridges, Power Projects, Major Irrigations, Rural Development under Economic Services. It was lower (₹ 2,689 crore) than the Budget Estimates (₹ 55,986 crore).

¹Represents Mid Term Fiscal Restructuring Policy, 2014.

- **Recovery of Loans and Advances** (₹ 262 crore) decreased by ₹ 327 crore (55 *per cent*) over 2013-14 (₹ 589 crore) but was lower (₹ 229 crore; 47 *per cent*) than the Budget Estimates (₹ 491 crore). Disbursement of loans and advances (₹ 1,873 crore) was also lower by two *per cent* than the Budget Estimates (₹ 1,910 crore).
- **Public Debt Receipts** (₹ 35,520 crore) increased by ₹ 20,620 crore (138 *per cent*) over 2013-14 (₹ 14,900 crore). Within Public debt receipts the increases were mainly under Market loans (₹ 9,500 crore), Loans from other institutions (₹ 5,270 crore), Special Securities issued to NSSF (₹ 3,618 crore), Ways and Means advances from the RBI (₹ 1,724 crore) and Loans from the National Bank for Agriculture and Rural Development (₹ 405 crore).
- **Public Accounts Receipts** (₹ 2,30,199 crore) increased by ₹ 4,121 crore (two *per cent*) during 2014-15 over 2013-14 (₹ 2,26,078 crore). The increase was mainly due to increase of ₹ 4,178 crore (18 *per cent*) in receipts under Remittances (₹ 27,698 crore) during 2014-15 over 2013-14 (₹ 23,520 crore) and by ₹ 4,191 crore (three *per cent*) in Suspense and Miscellaneous (₹ 1,66,336 crore) in 2014-15 over 2013-14 (₹ 1,62,145 crore).
- **Public Accounts Disbursements** registered an increase of ₹ 7,555 crore (three *per cent*) over 2013-14.
- **Withdrawal of ₹ 203 crore from the Contingency Fund** during 2014-15 remained un-recouped.
- **Cash Balance** of ₹ 401 crore (debit), as of March 2015, decreased (110 *per cent*) by ₹ 4,422 crore from credit balance of ₹ 4,021 crore as of March 2014.
- **Revenue Surplus, Fiscal Deficit and the Primary Deficit** at the close of 2014-15 increased over the 2013-14 levels. The Revenue surplus of ₹ 22,394 crore at the close of 2014-15 exceeded by ₹ 12,327 crore (122 *per cent*), the Fiscal Deficit of ₹ 32,513 crore by ₹ 8,833 crore (37 *per cent*) and the Primary Deficit of ₹ 13,648 crore by ₹ 7,380 crore (118 *per cent*). The details are given in **Paragraph 1.11.1**.

1.1.2 Review of the fiscal situation

The State Government legislated (February 2004) the Fiscal Responsibility and Budget Management Act, 2004 (FRBM) and set out a reform agenda of long-term goal of securing growth with stability for economy. Under the Act, the State Government was also made responsible to lay Medium Term Fiscal Restructuring Policy along with the annual budget in the House, setting forth five year rolling targets for fiscal indicators and make rules for carrying out provisions of the Act *ibid*. The Fiscal Responsibility and Budget Management Rules were notified

by the Government in October 2006. The following fiscal targets were set therein to give effect to the principles of fiscal management as laid down in the Act.

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

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

Table 1.3: Fiscal Consolidation Path

Year	Fiscal Deficit	Total Liability (in <i>per cent</i> of GSDP)
2011-12	Not more than three <i>per cent</i> of GSDP	46.90
2012-13	Not more than three <i>per cent</i> of GSDP	45.10
2013-14	Not more than three <i>per cent</i> of GSDP	43.40
2014-15	Not more than three <i>per cent</i> of GSDP	41.90

(Source: Uttar Pradesh Government Gazette Notification of September 2011)

Performance of the State during 2014-15 under major variables provided in the budget based on recommendations of the Thirteenth Finance Commission and targeted in FRBM Act, is given in **Table 1.4**.

Table 1.4: Performance of the State during 2014-15

Key fiscal indicators	Targets set by the Thirteenth Finance Commission	Targets/ Projections set in FRBM Act	Targets in Budget Estimate	Projections in Five Year Fiscal Plan/ MTFP	Actuals
Revenue deficit (-) / surplus (+) (₹ in crore)	Nil deficit	Nil deficit	(+) 28,994	(+) 28,994	(+) 22,394
Fiscal deficit (-) / GSDP	Not more than three <i>per cent</i> of GSDP i.e., ₹ (-) 29,289 crore	Not more than three <i>per cent</i> of GSDP i.e., ₹ (-) 29,289 crore	2.97 <i>per cent</i>	2.97 <i>per cent</i>	3.33 <i>per cent</i>
Ratio of total outstanding debt to GSDP	41.90 <i>per cent</i> (₹ 4,09,068 crore) of GSDP	41.90 <i>per cent</i> (₹ 4,09,068 crore) of GSDP	27.80 <i>per cent</i>	27.80 <i>per cent</i>	31.53 <i>per cent</i>

(Source: Report of Thirteenth Finance Commission and UP Government Gazette Notification dated 1 September 2011)

Table revealed that the Government had Revenue Surplus which was mainly due to 15 *per cent* increase in Revenue Receipts whereas Revenue Expenditure increased by eight *per cent* over 2013-14. Further, the actual Fiscal Deficit exceeded by 0.33 *per cent* the target of not more than three *per cent* of GSDP, as set by the Thirteenth Finance Commission and FRBM Act. However, actual Total Outstanding Debt stood at 31.53 *per cent* of GSDP at the end of 2014-15 which was above (3.73 *per cent*) the target set (27.80 *per cent*) in the Budget Estimate but it was below (10.37 *per cent*) the projections (41.90 *per cent*) made in the Thirteenth Finance Commission and FRBM Act.

1.1.3 Budget Estimates and actuals

Budget Estimates

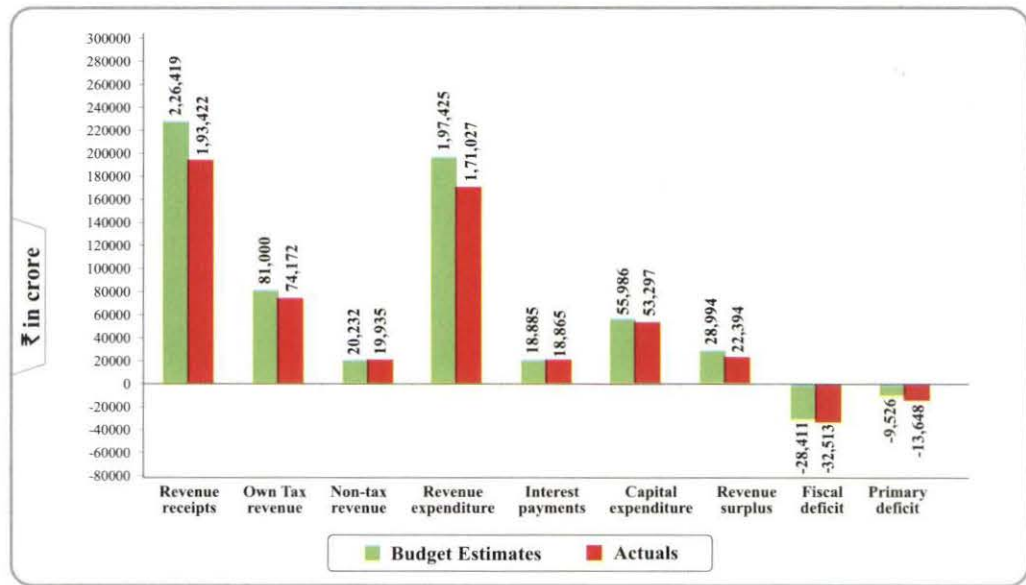
On receipt side, the Government aimed at augmenting revenues mainly from GoI under State's Share of Union Taxes and Duties (₹ 76,502 crore) and on expenditure side, focused at Social Services (Revenue expenditure: ₹ 75,479 crore; Capital expenditure: ₹ 14,210 crore) and the General Services (Revenue expenditure: ₹ 74,325 crore; Capital expenditure: ₹ 4,278 crore). On fiscal side, the Government estimated revenue surplus (₹ 28,994 crore), fiscal deficit (₹ 28,411 crore) and primary deficit (₹ 9,526 crore) (*Appendix 1.4*).

Budget Estimates *vis-à-vis* Actuals

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

Actuals *vis-à-vis* Budget Estimates of selected fiscal parameters for 2014-15 are shown in **Chart 1.1** and *Appendix 1.4*.

Chart 1.1: Selected Fiscal Parameters: Budget Estimates and Actuals during 2014-15



(Source: Budget and Finance Accounts 2014-15)

It would be seen from the **chart** given above that:

- Actual Revenue Receipts** (₹ 1,93,422 crore) fell short by ₹ 32,997 crore of the Budget Estimates (₹ 2,26,419 crore). Within revenue receipts, the actual collection of **Own Tax Revenue** fell short by ₹ 6,828 crore whereas **Non-tax Revenue** was below the Budget Estimate by ₹ 297 crore. The shortfalls in **Own Tax Revenue** were mainly under Taxes on Sales, Trade etc. (₹ 4,566 crore) followed by Stamps and Registration fee (₹ 920 crore) and Taxes on vehicles (₹ 153 crore). The decreases in **Non-tax Revenue** (₹ 297 crore) were mainly under Social Services (₹ 1,603 crore) and Economic Services (₹ 1,798 crore).
- Revenue Expenditure** (₹ 1,71,027 crore) fell short (₹ 26,398 crore) of the Budget Estimates (₹ 1,97,425 crore). The major shortfalls were noticed in Social Services, General Services and Economic Services. Under Social Services, the shortfalls amounted to ₹ 14,573 crore, under General Services ₹ 10,019 crore and under Economic Services ₹ 1,697 crore. Within **Social Services**, the shortfalls were mainly under Education, Sports, Art and Culture (₹ 5,855 crore) followed by Social Welfare and Nutrition (₹ 1,662 crore) and in Water Supply, Sanitation, Housing and Urban Development (₹ 2,522 crore). Within **General Services**, the shortfall was mainly under Administrative Services (₹ 2,543 crore), Pension and Miscellaneous General Services (₹ 3,502 crore) and Interest Payment and Servicing of Debt (₹ 3,220 crore). Within **Economic Services**, the shortfalls were mainly under Rural Development (₹ 2,081 crore) followed by Irrigation and Flood Control (₹ 1,129 crore) and Agriculture and Allied Services (₹ 460 crore) partly counter balanced by more expenditure under Energy (₹ 1,936 crore).
- Interest Payments** (₹ 18,865 crore) during the year 2014-15, fell short of Budget Estimates (₹ 18,885 crore) by ₹ 20 crore.

- **Capital Expenditure vis-à-vis Budget Estimates** fell short by ₹ 2,689 crore. Decreases in Capital Expenditure was under Social Services (₹ 1,455 crore), Economic Services (₹ 965 crore) and General Services (₹ 269 crore).
- **Revenue Surplus** (₹ 22,394 crore) declined (₹ 6,600 crore) the Budget Estimate (₹ 28,994 crore) and the **Fiscal Deficit** (₹ 32,513 crore) exceeded (₹ 4,102 crore) vis-à-vis the Budget Estimates (₹ 28,411 crore). The **Primary Deficit** (₹ 13,648 crore) was more than the Budget Estimates (₹ 9,526 crore) by ₹ 4,122 crore (43 per cent) during 2014-15.

The pattern of receipts and expenditure varied from what was envisaged at the stage of budget formulations for 2014-15 which indicates improper budget estimation.

1.1.4 Fiscal Policy Statement of the Government

With a view to increasing revenue receipts, the Government, in its budget speech, announced a growth of 17 per cent (relative to 2013-14) in Own Tax Revenue.

Table 1.5 depicts increase of Own Tax Revenue of the State Government during 2014-15 over 2013-14.

Table 1.5: Own Tax Revenue

Particulars	Amount
Actuals of Own Tax Revenue for 2013-14 (₹ in crore)	66,582
Actuals of Own Tax Revenue for 2014-15 (₹ in crore)	74,172
Increase in Actuals of Own Tax Revenue in 2014-15 (₹ in crore)	7,590
Increase in Actuals of Own Tax Revenue in 2014-15 (in per cent)	11.40

Table indicates growth of 11.40 per cent in Own Tax Revenue during 2014-15 over 2013-14 as against the stated growth of 17 per cent as per the announcement made in budget speech of 2014-15.

1.2 Resources of the State

1.2.1 Resources of the State as per Annual Finance Accounts

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

Table 1.2 presents receipts and disbursements of the Government during 2014-15 as recorded in Annual Finance Accounts. **Chart 1.2** depicts

composition of aggregate receipts, **Chart 1.3** the trends in various components of receipts during 2010-15 and **Chart 1.4** the composition of resources during 2014-15.

Chart 1.2: Composition of aggregate receipts during 2014-15

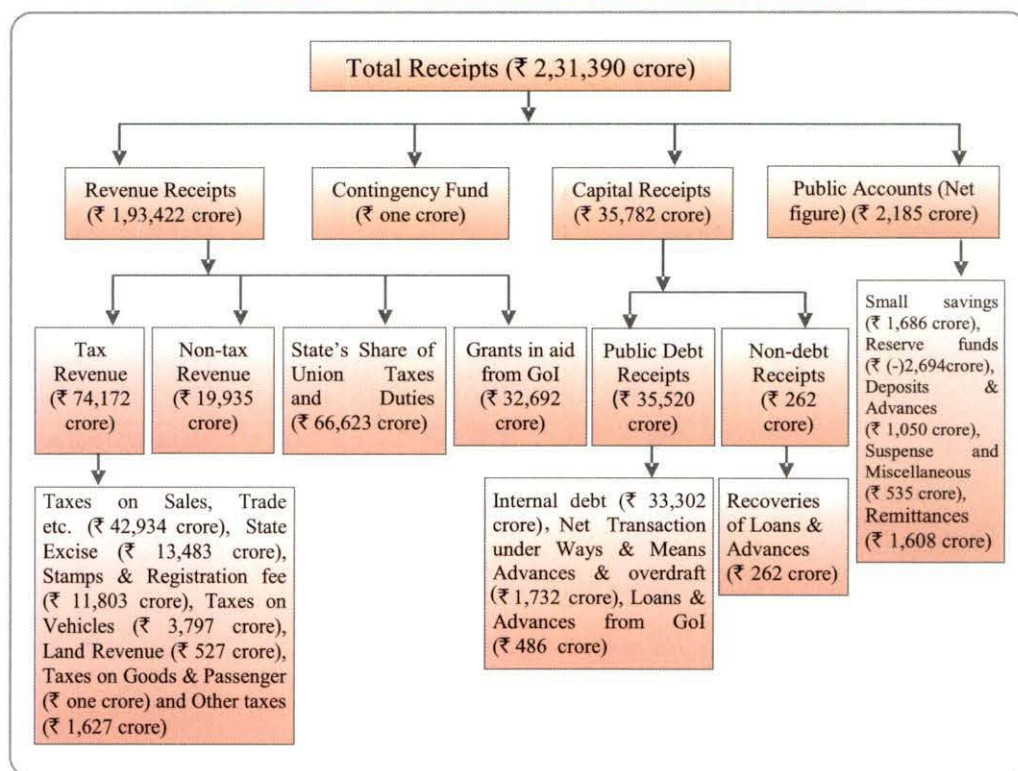
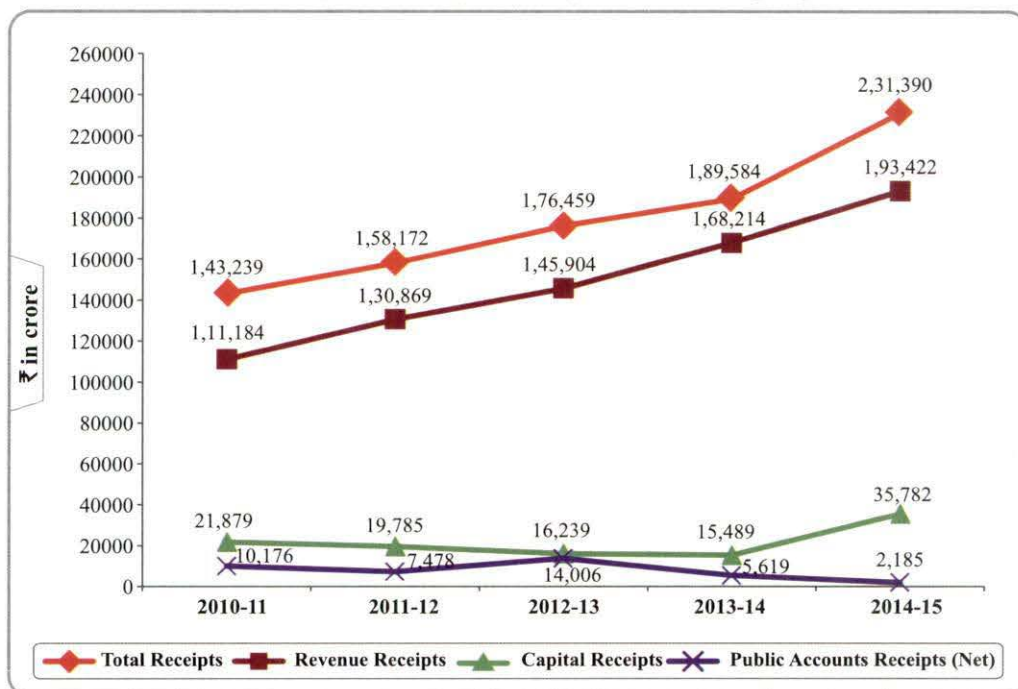


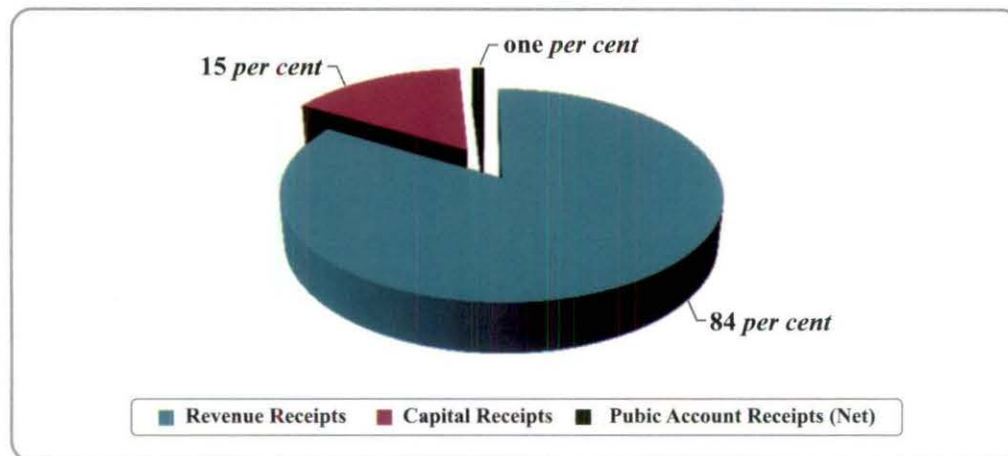
Chart 1.3: Trends in Receipts excluding the receipts from Contingency Fund of the State



(Source: Finance Accounts of the respective years)

It would be seen from the above chart that the Total Receipts of the Government for 2014-15 were ₹ 2,31,390 crore. Of this, Revenue Receipts were: ₹ 1,93,422 crore, Capital Receipts: ₹ 35,782 crore, Receipts from the Contingency Fund: ₹ one crore and Public Accounts Receipts: ₹ 2,185 crore (*net figure*²). Further, Total Receipts increased by ₹ 88,151 crore (62 *per cent*) from the level of ₹ 1,43,239 crore in 2010-11 to ₹ 2,31,390 crore in 2014-15.

Chart 1.4: Composition of Total Receipts during 2014-15



(Source: Finance Accounts 2014-15)

Chart 1.4 depicts that the share of Revenue Receipts to Total Receipts was 84 *per cent*, Public Accounts Receipts one *per cent* and the Capital Receipts 15 *per cent*.

1.2.2 Funds transferred by GoI to State Implementing Agencies

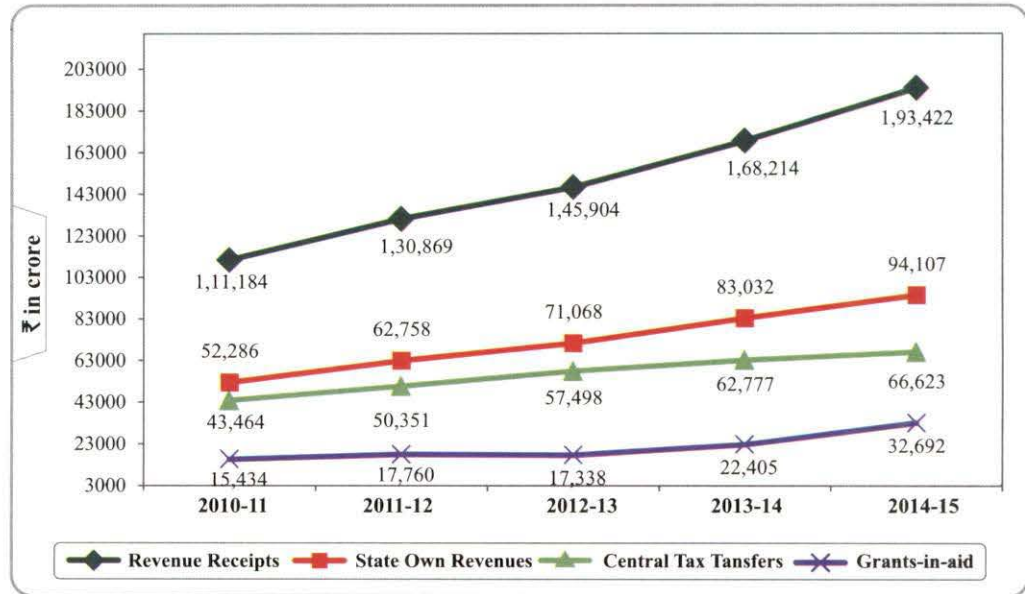
Till 31 March 2014, Government of India transferred substantial funds directly to State Implementing Agencies/ Non-Government Organisations (NGOs) for implementation of various schemes/ programmes. As per PFMS (Public Financial Management System) portal of the Controller General of Accounts, GoI released no amount directly to the implementing agencies during 2014-15. GoI's decision to release all assistance to CSSs/ACA directly to the State Government and not to implementing agencies has reduced the direct transfers to implementing agencies by 100 *per cent*, as compared to 2013-14.

1.3 Revenue Receipts

Statement 14 of the Finance Accounts gives details of the revenue receipts of the Government. The revenue receipts consist of its own tax revenues and non-tax revenues, central tax transfers and grants-in-aid from GoI. The trends and composition of revenue receipts during 2010-15 are presented in **Appendix 1.5** and also depicted in **Chart 1.5** and **Chart 1.6** respectively.

²Public Accounts Receipts: ₹ 2,30,199 crore minus Public Accounts Disbursements: ₹ 2,28,014 crore.

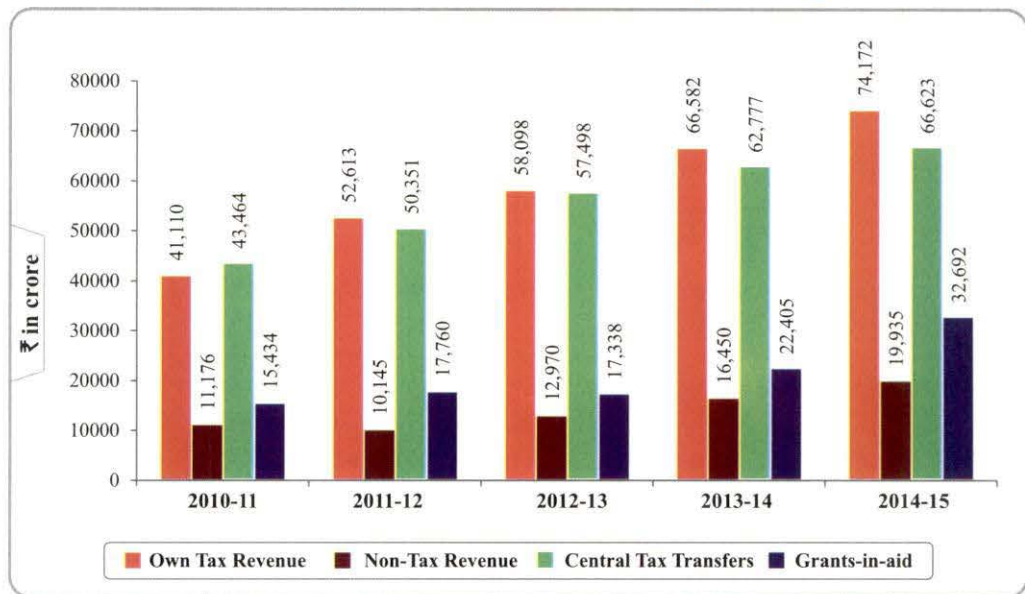
Chart 1.5: Trends in Revenue Receipts



(Source: Finance Accounts of the respective years)

Chart 1.5 depicts that during 2014-15 Revenue Receipts (₹ 1,93,422 crore) increased by ₹ 25,208 crore (15 per cent) over 2013-14. During 2010-15, it grew steadily from ₹ 1,11,184 crore to ₹ 1,93,422 crore.

Chart 1.6: The composition of Total Revenue Receipts during 2010-15



(Source: Finance Accounts of the respective years)

Chart 1.6 depicts that out of Total Revenue Receipts of ₹ 1,93,422 crore during 2014-15, ₹ 94,107 crore came from own sources of own tax revenue (₹ 74,172 crore) and non-tax revenue (₹ 19,935 crore) and the remaining ₹ 99,315 crore from GoI as State's Share in Union Taxes and Duties (₹ 66,623 crore) and Grants-in-aid (₹ 32,692 crore).

The increase (₹ 25,208 crore; 15 per cent) in **Revenue Receipts** during 2014-15 were mainly due to more allocation of grants-in-aid as well as net

proceeds assigned to the State by GoI, more collection of taxes under Sales Tax Act, realisation of more revenue on account of Country Spirit, Malt Liquors, Foreign Liquor and Spirits, realisation of more Taxes under Indian Motor Vehicle Act, more collection of receipt under Forestry and Wild Life and more collection of Taxes on consumption and sale of electricity. There was also decrease due to less receipt on account of technical education, tuition and other fees and Arts and Culture, less receipt from Land Revenue and sale proceeds of Waste Lands and redemption of Land Tax, less receipt from sale of water for irrigation purposes, less receipt from regulation of business undertakings and less receipt from tourism. The trends in Revenue Receipts relative to GSDP are presented in **Table 1.6**.

Table 1.6: Trends in Revenue Receipts relative to GSDP

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
Revenue Receipts (₹ in crore)	1,11,184	1,30,869	1,45,904	1,68,214	1,93,422
Rate of growth of Revenue Receipts (<i>per cent</i>)	15.31	17.70	11.49	15.29	14.99
Revenue Receipts/GSDP (<i>per cent</i>)	18.89	19.03	18.96	18.89	19.81
Buoyancy Ratios³					
Revenue Buoyancy w.r.t GSDP	0.774	1.048	0.964	0.976	1.552
State's Own Tax Buoyancy w.r.t GSDP	1.079	1.657	0.880	0.932	1.180
Revenue Buoyancy w.r.t State's own taxes	0.717	0.633	1.100	1.047	1.315
GSDP (₹ in crore)	5,88,467	6,87,836	7,69,729	8,90,265	9,76,297
Growth rate of GSDP	19.78	16.89	11.91	15.66	9.66

(Source: Finance Accounts of the respective years)

Table revealed the followings:

- Revenue buoyancy with reference to GSDP increased by 0.576 during 2014-15 relative to 2013-14.
- During 2011-12 and 2014-15, the growth rate in revenue receipts kept pace with the growth rate in GSDP. However, during 2010-11, 2012-13 and 2013-14 the growth rate of receipts was not commensurate with the growth rate of GSDP.
- The buoyancy of the State's Own Taxes with reference to GSDP also increased from 0.932 (2013-14) to 1.180 (2014-15). During 2010-15, the ratio of State's Own Taxes with reference to GSDP ranged between 0.880 and 1.657.

1.3.1 State's Own Resources

As the State's share in central taxes and grants-in-aid is determined on the basis of recommendations of the Finance Commission, the State's

³ Buoyancy ratio is the elasticity/degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, for 2010-11, revenue buoyancy at 0.7 implies that revenue receipts tend to increase by 0.7 percentage points, if the GSDP increases by one *per cent*.

performance in mobilisation of resources is assessed in terms of own tax revenue and non-tax revenue.

The gross collections of own tax revenue and non-tax revenue for 2010-15 are presented in **Appendix 1.6**. These increased (80 *per cent*) from ₹ 52,286 crore in 2010-11 to ₹ 94,107 crore in 2014-15.

The own tax revenue and non-tax revenue of the State for 2014-15, *vis-a-vis*, assessments made by the Thirteenth Finance Commission and Budget Estimates are given in **Table 1.7**.

Table 1.7: Actuals of Tax and Non-tax Receipts for 2014-15 *vis-à-vis* assessment made by Thirteenth Finance Commission and Budget Estimate

(₹ in crore)

Particulars	Thirteenth Finance Commission	Budget Estimates	Actuals
Own Tax Revenue	59,618.65	81,000.00	74,172.42
Non-Tax Revenue	12,115.47	20,231.95	19,934.80
Total	71,734.12	1,01,231.95	94,107.22

(Source: Thirteenth FC's recommendations, Budget Document and Finance Accounts 2014-15)

State's own tax revenue during 2014-15 increased by ₹ 14,554 crore (24 *per cent*) over the normative assessments made by the Thirteenth Finance Commission (₹ 59,619 crore). However, it was less by ₹ 6,828 crore (eight *per cent*) over the projections made in Budget Estimate during 2014-15.

Non-tax revenue during 2014-15 increased by ₹ 7,819 crore (65 *per cent*) over the normative assessments made by the Thirteenth Finance Commission (₹ 12,115 crore). It was decreased by ₹ 297 crore (one *per cent*) over the provisions made in the Budget Estimate during 2014-15.

1.3.1.1 Tax Revenue

The Tax Revenue comprises Taxes on Sales and Trade etc., State Excise, Taxes on Vehicles, Stamps and Registration fee etc. The component of tax revenue during 2010-15 is given in **Table 1.8** and **Chart 1.7**.

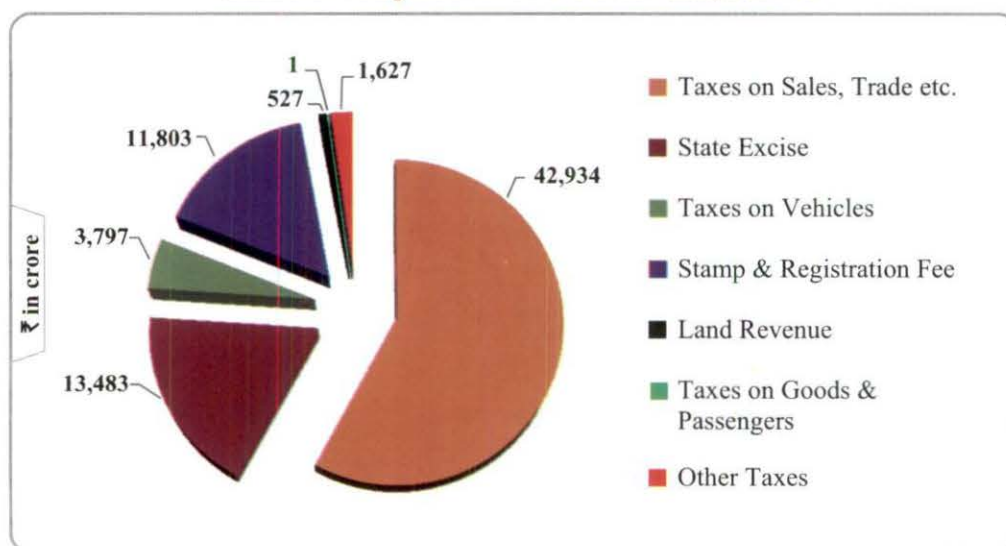
Table 1.8: Components of Tax Revenue

(₹ in crore)

Component of Revenues	2010-11	2011-12	2012-13	2013-14	2014-15	Percentage increase(+)/ decrease (-) during 2014-15 over 2013-14
Taxes on Sales, Trades etc.	24,837	33,107	34,870	39,645	42,934	8
State Excise	6,723	8,139	9,782	11,644	13,483	16
Taxes on Vehicles	1,817	2,376	2,993	3,441	3,797	10
Stamps and Registration Fee	5,975	7,694	8,742	9,521	11,803	24
Land Revenue	1,134	491	805	772	527	(-)32
Taxes on Goods and Passengers	242	5	1	1	1	0
Other Taxes	382	801	905	1,558	1,627	4
Total	41,110	52,613	58,098	66,582	74,172	11

(Source: Finance Accounts of the respective years)

Chart 1.7: Component of Own Tax Revenue, 2014-15



(Source: Finance Accounts of the respective years)

Table indicates that own tax revenue increased by ₹ 7,590 crore (11 per cent) during 2014-15 relative to 2013-14 due to increase in realisation of taxes on sales, trade etc., state excise, taxes on vehicles and stamp and registration fee. The increase in state excise was due to realisation of more revenue on accounts of 'Country Spirits', Foreign Liquor, Malt Liquor and Spirits. Increase under taxes on vehicle was due to more realisation of taxes on sale of vehicles and collection of taxes under State Motor Vehicle Act. However, there was drastic reduction in collection of land revenue due to less receipt from the Land Revenue and sale proceeds of Waste Lands and redemption of Land Tax.

1.3.1.2 Non-tax Revenue

Non-tax Revenue comprises receipts mainly from education, power, interest, forestry and wild life, industries, medical and public health, irrigation, agriculture and other allied activities. The receipts of Non-tax revenue during 2014-15 is given in **Table 1.9**.

Table 1.9: Non-tax Revenue

(₹ in crore)

Revenue Head	2010-11	2011-12	2012-13	2013-14	2014-15	Percentage increase(+)/ decrease (-) during 2014-15 over 2013-14
Interest Receipts	689	789	1,186	1,619	2,303	42
Dividends & Profits	27	38	63	5	8	60
Other non-tax Receipts	10,460	9,318	11,721	14,826	17,624	19
Total	11,176	10,145	12,970	16,450	19,935	21

(Source: Finance Accounts of the respective years)

Table indicates that there was overall increase (₹ 3,485 crore) of 21 *per cent* in Non-tax revenue receipts during 2014-15 over 2013-14. The increases were mainly due to more receipts under Interest Receipts, General and Economic Services and under other non-tax revenues.

Other non-tax revenues increased by ₹ 2,798 crore (19 *per cent*) during 2014-15 over 2013-14. The receipts under Other Non-tax Revenue increased mainly under Public Service Commission and Miscellaneous General Services.

1.3.2 Grants-in-aid from GoI

The Government receives grants-in-aid from GoI as non-plan grants, grants for State plan schemes/ Central plan schemes etc. The amounts of Grants-in-aid received during 2010-15 are given in **Table 1.10**.

Table 1.10: Grants-in-aid from GoI

(₹ in crore)

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
Non Plan Grants	3,092.99	4,396.73	4,341.00	7,933.79	6,808.88
Grants for State plan Schemes	6,772.07	6,813.40	5,518.39	6,595.22	6,576.02
Grants for Central Plan Schemes	435.16	212.45	12.31	225.90	17.37
Grants for Centrally Sponsored Plan Schemes	5,133.43	6,337.44	7,466.09	7,650.26	19,289.20
Total Grants	15,433.65	17,760.02	17,337.79	22,405.17	32,691.47
Percentage of increase/decrease over previous year	(-)9.96	15.07	(-)2.38	29.00	45.91
Revenue Receipts	1,11,184	1,30,869	1,45,904	1,68,214	1,93,422
Total grants as a percentage of Revenue Receipts	13.88	13.57	11.88	13.32	16.90

(Source: Finance Accounts of the respective year)

The Grants-in-aid received from GoI increased by ₹ 10,286 crore (46 *per cent*) from ₹ 22,405 crore in 2013-14 to ₹ 32,691 crore in 2014-15. Within the Grants-in-aid, the increase during 2014-15 relative to 2013-14, was under Centrally Sponsored schemes (₹ 11,640 crore) and major decreases were under Non-plan Grants (₹ 1,125 crore) and grants for Central Plan Schemes (₹ 209 crore) relative to 2013-14.

1.3.3 Central Tax Transfers

GoI transfers share of State Government in Union Taxes and Duties such as Income Tax, Service Tax, Union Excise Duties etc. The trends in these Central tax transfers during 2010-15 are given in **Table 1.11** and **Chart 1.8**.

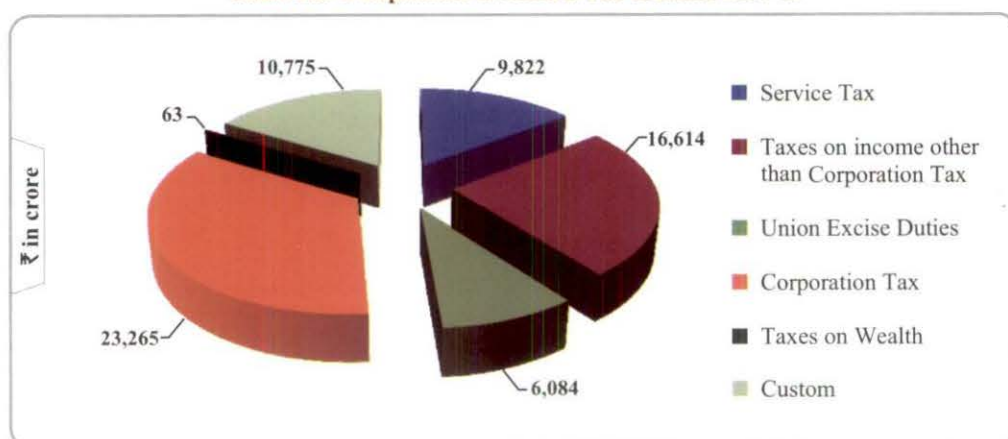
Table 1.11: Trends in Central Tax Transfers

(₹ in crore)

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
Total Central Tax Transfers	43,464	50,351	57,498	62,777	66,623
Service Tax	4,309	6,010	8,396	10,227	9,822
Taxes on income other than Corporation tax	8,927	10,067	12,365	13,902	16,614
Union Excise Duties	5,498	5,649	6,493	7,234	6,084
Corporation Tax	16,893	19,819	20,654	21,113	23,265
Taxes on wealth	35	76	35	58	63
Customs	7,557	8,730	9,555	10,243	10,775

(Source: Finance Accounts of the respective year)

Chart 1.8: Components of Central Tax Transfer 2014-15



(Source: Finance Accounts of the respective year)

Central tax transfers increased by ₹ 3,846 crore (six *per cent*) from ₹ 62,777 crore (2013-14) to ₹ 66,623 crore (2014-15). The increases during 2014-15 were mainly under Taxes on income other than Corporation Tax by ₹ 2,712 crore (20 *per cent*) and Corporation Tax by ₹ 2,152 crore (10 *per cent*) as compared to 2013-14.

1.3.4. Cost of collection

The gross collection in respect of major Revenue Receipts, expenditure incurred on collection and percentage of such expenditure to the gross collection during 2014-15 are mentioned in Table 1.12 below:

Table 1.12: 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)			
Commercial Tax	43,127	492	1.14	0.88
State Excise	13,479	135	1.00	1.81
Taxes on Motor Vehicles, Goods and Passenger	3,797	124	3.26	6.25
Stamps duty and Registration fee	11,858	232	1.95	3.37

(Source: Concerned Department)

Table revealed that during 2014-15, the cost of collection of State Excise, Taxes on Motor Vehicles, Goods and Passenger and Stamps Duty and Registration fee was lower than the All India Average of preceding year, while cost of collection of Commercial Taxes was higher than the All India average of preceding year. The Government should analyse the reasons.

1.3.5 Grants received under recommendation of the Thirteenth Finance Commission

To improve various organs of the State Government, the Thirteenth Finance Commission recommended grants for the Government. The financial status and shortfall thereof of selected grants is given in **Table 1.13**.

Table 1.13: Financial status of the Thirteenth Finance Commission grants

(₹ in crore)

Number & Name of Grant	Particulars	2010-11	2011-12	2012-13	2013-14	2014-15	Total
13 Agriculture & other Allied Department (Rural Development)	Budgeted Amount	Nil	50.00	47.56	50.00	50.00	197.56
	Expenditure	Nil	15.64	47.39	35.18	45.55	147.76
	Savings	Nil	34.36	0.17	14.82	0.45	49.80
37 Urban Development Department	Budgeted Amount	Nil	459.10	796.66	1,301.26	494.65	3,051.67
	Expenditure	Nil	168.82	795.92	1,099.33	494.65	2,558.72
	Savings	Nil	290.28	0.74	201.93	0	492.95
40 Planning Department	Budgeted Amount	Nil	Nil	Nil	5.27	15.45	20.72
	Expenditure	Nil	Nil	Nil	5.25	15.43	20.68
	Savings	Nil	Nil	Nil	0.02	0.02	0.04
42 Judicial Department	Budgeted Amount	39.41	12.21	149.39	43.07	136.15	380.23
	Expenditure	37.71	12.03	32.50	15.53	38.24	136.01
	Savings	1.70	0.18	116.89	27.54	97.91	244.22
92 Culture Department	Budgeted Amount	Nil	25.00	29.49	25.87	28.41	108.70
	Expenditure	Nil	25.00	29.44	0.84	28.41	83.69
	Savings	Nil	Nil	0.05	25.03	Nil	25.08
94 Irrigation Department (Works)	Budgeted Amount	Nil	341.00	309.15	751.07	Nil	1,401.22
	Expenditure	Nil	14.76	254.03	69.13	Nil	337.92
	Savings	Nil	326.24	55.12	681.94	Nil	1,063.30
Grand Total	Budgeted Amount	39.41	887.31	1,332.25	2,176.54	724.66	5,160.17
	Expenditure	37.71	236.25	1,159.28	1,225.26	622.28	3,284.78
	Savings	1.70	651.06	672.97	951.28	98.38	1,875.39

(Source: Appropriation Accounts of the respective years)

Table revealed that ₹ 1,875.39 crore (36 per cent) out of total budgeted amount of ₹ 5,160.17 crore received by the Government under

recommendations of the Thirteenth Finance Commission during 2010-15 lapsed to the Government account due to short/ under utilisation of funds, indicating slippages in programme implementation.

1.3.6 Arrear of Revenue

The Arrears of Revenue as on 31 March 2015 on some principal heads of revenue amounted to ₹ 26,837.24 crore of which ₹ 11,572.73 crore was outstanding for more than five years as detailed in the **Table 1.14**.

Table 1.14: Arrears of Revenue

(₹ in crore)

Sl. No.	Head of revenue	Total Amount outstanding as on 31 March 2015	Amount outstanding for more than five year as on 31 March 2015	Remarks
1	Taxes on Sales, Trade etc.	26,347.13	11,462.56	Out of ₹ 26,347.13 crore, demand for ₹ 2,594.53 crore had been certified for recovery as arrear of land revenue; recovery certificates for ₹ 1,276.72 crore have been sent to other states; recoveries for ₹ 4,441.96 crore had been stayed by the Hon'ble courts/ appellate authority and Government; recoveries for ₹ 560.79 crore were outstanding against the Government/semi Government Departments; the demand for recovery of ₹ 1,613.14 crore was likely to be written off; and ₹ 45.02 crore was outstanding from the transporters. For remaining amount of ₹ 15,814.97 crore, specific action is underway in the Department.
2	Stamps and Registration Fee	202.77	Not available	The details of arrears outstanding for more than five years were not available with the Department. The Department could not furnish stages under which recovery is pending.
3	Taxes on Vehicles	136.82	Not available	The details of arrears outstanding for more than five years were not available with the Department. The Department could not furnish stages under which recovery is pending.
4	Non-ferrous Mining and Metallurgical Industries	77.52	51.15	The details of arrear were not available with the Department at Directorate level.
5	State Excise	53.12	52.62	Demand for the entire outstanding amount ₹ 53.12 crore had been certified for recovery as arrears of land revenue. Out of ₹ 53.12 crore, recovery certificates for ₹ 0.06 crore have been sent to other states, demand for ₹ 16.87 crore had been stayed by the Hon'ble Courts and ₹ 5.85 crore was likely to be written off.
6	Entertainment Tax	19.88	6.40	Out of ₹ 19.88 crore, demand for ₹ 9.98 crore had been stayed by the Hon'ble Courts and demand for ₹ 8.65 crore had been certified for recovery as arrears of land revenue. The remaining amount of ₹ 1.35 crore was pending before appellate authorities.
Total		26,837.24	11,572.73	

(Source: Concerned Department)

The above table indicated that the recovery of ₹ 11,572.73 crore was pending for over five years.

1.4 Capital Receipts

Capital receipts comprise Public Debt receipts and recoveries of loans and advances. The trends of Capital Receipts during 2010-15 are given in Table 1.15.

Table 1.15: Trends in Capital Receipts

(₹ in crore)

Sources of State's Capital Receipts	2010-11	2011-12	2012-13	2013-14	2014-15
Capital Receipts	21,879	19,785	16,239	15,489	35,782
Recovery of Loans and Advances	485	133	419	589	262
Public Debt Receipts	21,394	19,652	15,820	14,900	35,520
Rate of growth of debt capital receipts	(-)5	(-)8	(-)19	(-)6	138
Rate of growth of non-debt capital receipts	66	(-)73	215	41	(-)56
Rate of growth of GSDP	19.78	16.89	11.91	15.66	9.66
Rate of growth of Capital Receipts (<i>per cent</i>)	(-)4	(-)10	(-)18	(-)5	131

(Source: Finance Accounts of the respective year)

Table depicts decreasing trends in collection of Capital Receipts during 2010-14, though it increased from ₹ 15,489 crore in 2013-14 to ₹ 35,782 crore in 2014-15. Within the Capital Receipts, growth rate of Public Debt Receipts decreased from *minus five per cent* in 2010-11 to *minus six per cent* in 2013-14, however it increased (138 *per cent*) from ₹ 14,900 crore in 2013-14 to ₹ 35,520 crore in 2014-15. The recovery of Loans and Advances decreased (56 *per cent*) from ₹ 589 crore during 2013-14 to ₹ 262 crore in 2014-15.

1.4.1 Recoveries of Loans and Advances

The recoveries of loans and advances and percentage of recoveries against the disbursement is shown in Table 1.16.

Table 1.16: Disbursement/ recoveries of loans and advances

(₹ in crore)

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
Disbursement	968	976	1,003	1,473	1,873
Recoveries	485	133	419	589	262
Percentage of recoveries with respect to disbursements	50	14	42	40	14

(Source: Finance Accounts of the respective years)

Table revealed that the recoveries of loans and advances ranged between 50 *per cent* and 14 *per cent* during 2010-15, indicating that the mechanism to recover loans and advances disbursed was ineffective.

1.4.2 Debt Receipts from Internal Sources

The debt receipts from internal sources comprise the market borrowings and loans from the financial institutions. The amount of debt receipts from internal sources during the years 2010-11 to 2014-15 is given in Table 1.17.

Table 1.17: Debt receipts from internal sources

(₹ in crore)

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
Market Borrowings	12,000	15,830	9,500	8,000	17,500
Loans from Financial Institutions	1,543	1,277	1,421	1,494	7,176

(Source: Finance Accounts of the respective years)

Table revealed that market borrowings increased substantially from ₹ 8,000 crore during 2013-14 to ₹ 17,500 crore during 2014-15 indicating increased dependence on borrowings from internal sources.

1.4.3 Loans and Advances from GoI

The State Government receives loans and advances from GoI. The details of the loans and advances from GoI during 2010-15 are given in **Table 1.18**.

Table 1.18: Loans and Advances from GoI

(₹ in crore)

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
Loans and Advances from GoI	363	316	296	390	486
Percentage of increase/decrease	28	(-)13	(-)6	32	25

(Source: Finance Accounts of the respective years)

Table revealed that there was decreasing trend in Loans and Advances from GoI during 2010-13. However, it increased by 32 *per cent* in 2013-14 as compared to 2012-13 and further by 25 *per cent* in 2014-15 as compared to 2013-14.

1.5 Public Accounts (Net)

Receipts and disbursements in respect of transactions such as small savings, provident funds and reserve funds etc. forming part of the Consolidated Fund, are kept in Public Accounts set up under Article 266(2) of the Constitution of India. These are not subject to vote by the legislature. In respect of these, the Government acts as a banker and the balances after disbursements are the funds available for use. The status of Public Accounts (Net) is given in **Table 1.19**.

Table 1.19: Status of Public Accounts (Net)

(₹ in crore)

Resources under various heads	2010-11	2011-12	2012-13	2013-14	2014-15
Public Accounts (Net)	10,176	7,478	14,006	5,619	2,185
a. Small savings, Provident Fund etc.	4,871	3,630	3,341	2,363	1,686
b. Reserve Funds	2,339	5,487	4,386	7,954	(-) 2,694
c. Deposits and Advances	1,842	(-) 2,038	1,753	5,037	1,050
d. Suspense and Miscellaneous	757	607	3,540	(-) 9,637	535
e. Remittances	367	(-) 208	986	(-) 98	1,608

The financial data represents net of the receipts and disbursements under the Public Account Receipts. The data pertaining 2010-13 may be at variance with those of earlier years.

(Source: Finance Accounts of the respective years)

Table revealed oscillating trends in Public Accounts (Net). It decreased from ₹ 10,176 crore at the end of 2010-11 to ₹ 2,185 crore at the close of 2014-15.

1.6 Application of Resources

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

1.6.1 Growth and composition of expenditure

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

Total Expenditure steadily increased (₹ 97,280 crore; 75 per cent) from ₹ 1,28,917 crore in 2010-11 to ₹ 2,26,197 crore in 2014-15 and Revenue Receipts, as a ratio to Total Expenditure ranged between 86 per cent and 89 per cent during 2010-15 and relative to 2013-14, there was a marginal decrease of one per cent during 2014-15.

Chart 1.9 presents the trends and composition of total expenditure and **Chart 1.10** presents total expenditure activities wise during 2010-15.

Chart 1.9 Total Expenditure : Trends and Composition

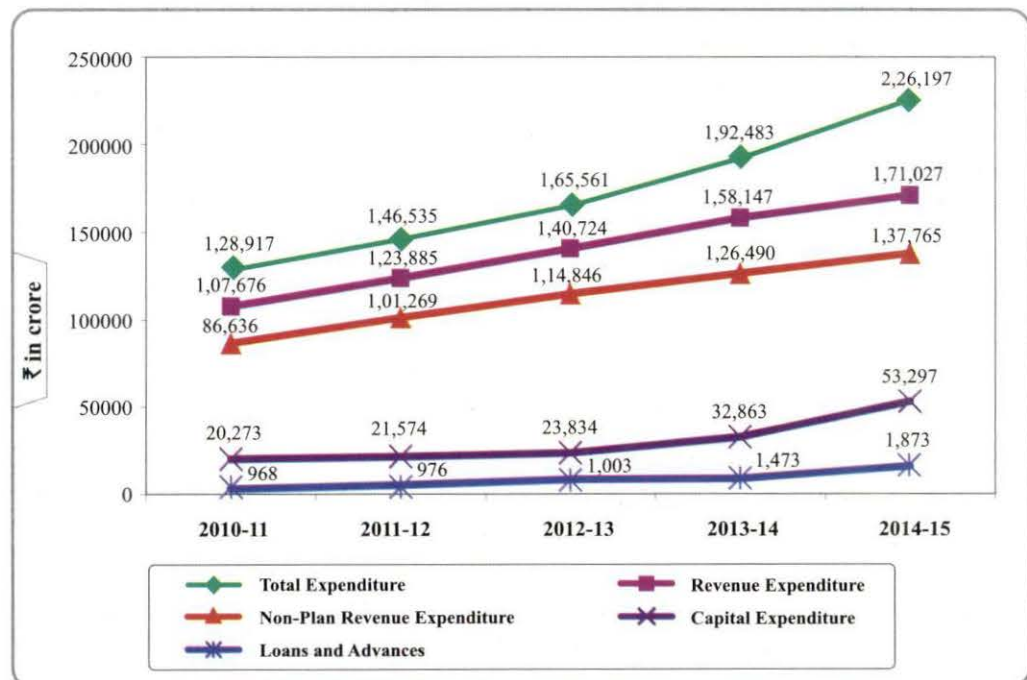
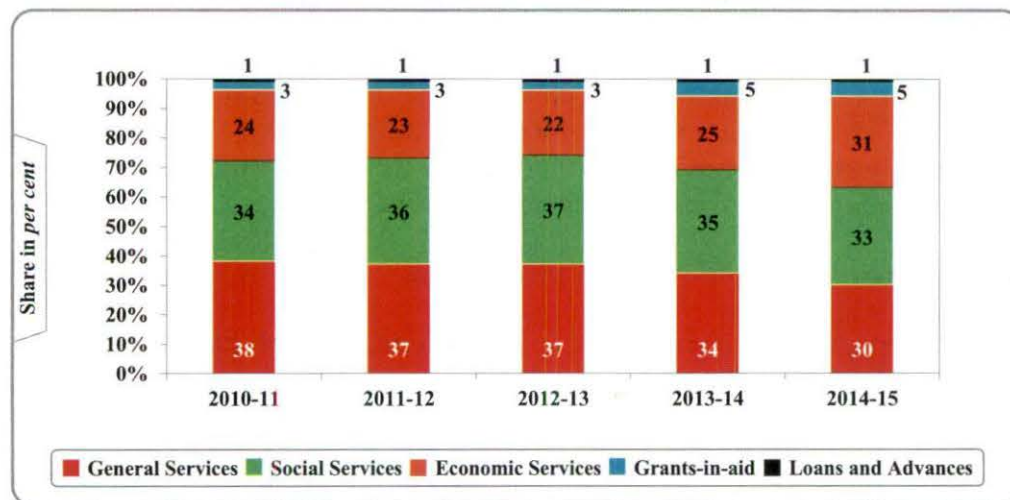


Chart 1.9 revealed increasing trends in Total Expenditure including its components during 2010-15.

Chart 1.10: Total Expenditure: Expenditure by Activities



(Source: Finance Accounts of the respective years)

Chart 1.10 revealed that there were marginal variations in expenditure by activities during 2010-15. Of the total expenditure during 2014-15, the expenditure under social services shared 33 *per cent* followed with economic services 31 *per cent* and general services 30 *per cent*. The remaining six *per cent* was shared between grants-in-aid (five *per cent*) and loan and advances (one *per cent*).

There was an overall increase (partly counterbalanced by decrease) of ₹ 12,880 crore (eight *per cent*) in **Revenue Expenditure** from ₹ 1,58,147 crore in 2013-14 to ₹ 1,71,027 crore in 2014-15. The increases during 2014-15 was mainly under **Power** (₹ 7,054 crore; 136 *per cent*) due to increased expenditure for Transmission and Distribution, **Family Welfare** (₹ 1,410 crore; 56 *per cent*) due to increased expenditure on Special Component Plan for Scheduled Castes and other expenditure and **Police** (₹ 1,273 crore; 14 *per cent*) due to expenses on Wireless and Computers, Forensic Science and other Expenses relative to 2013-14. The decreases during 2014-15 was mainly under less expenditure on education of students of Scheduled Castes and Scheduled Tribes, Other Backward Classes and on Special Component Plan for Scheduled Castes under **Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes** (₹ 3,782 crore; 68 *per cent*) and less expenses on Social Security for Labour and Special Component Plan for Scheduled Castes under **Labour and Employment** (₹ 951 crore; 48 *per cent*) relative to 2013-14.

Similarly, there was an increase (partly counterbalanced by decrease) of ₹ 20,434 crore (62 *per cent*) in **Capital Expenditure** from ₹ 32,863 crore in 2013-14 to ₹ 53,297 crore in 2014-15. The increases were mainly under

Housing (₹ 3,719 crore; 291 *per cent*) due to implementation of Lohia Gramin Awas Yojna, Asra Yojna and Central Plan and Centrally Sponsored Schemes on Rural Housing, **Other Rural Development Programme** (₹ 2,843 crore; 178 *per cent*) due to expenditure on rural developmental activities programmes and **Education, Sports, Art & Culture** (₹ 646 crore; 87 *per cent*) due to incurring expenditure on implementation of Central Plan/ Centrally Sponsored Schemes for secondary education, purchase and construction/ extension/ establishment of buildings of Government Higher Secondary Schools. The decrease was mainly due to less expenditure under Central Plan/ Centrally sponsored schemes on Social Welfare and other Social Security and Welfare programmes under **Social Security and Welfare** (₹ 349 crore; 37 *per cent*).

1.6.2 Revenue Expenditure

The trends in Revenue Expenditure relative to GSDP during 2010-15 are presented in **Table 1.20**.

Table 1.20: Trends of Revenue Expenditure relative to GSDP

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
Revenue Expenditure (₹ in crore)	1,07,676	1,23,885	1,40,724	1,58,147	1,71,027
Revenue Surplus (₹ in crore)	(+)3,508	(+)6,984	(+)5,180	(+)10,067	(+)22,394
State's GSDP (₹ in crore)	5,88,467	6,87,836	7,69,729	8,90,265	9,76,297
Rate of growth of RE	20.48	15.05	13.59	12.38	8.14
RE/ GSDP	18.30	18.01	18.28	17.76	17.52
Rate of growth of GSDP	19.78	16.89	11.91	15.66	9.66

(Source: Finance Accounts of the respective years)

Table indicates that the rate of growth of Revenue Expenditure was lower than the rate of growth of GSDP during 2011-12, 2013-14 and 2014-15. However, it was higher than the rate of growth of GSDP during 2010-11 and 2012-13. It indicated that the rate of growth of Revenue Expenditure commensurate the rate of growth of GSDP during 2011-12, 2013-14 and 2014-15. However, it did not commensurate the rate of growth of GSDP during 2010-11 and 2012-13.

1.6.3 Committed Expenditure

The Committed Expenditure of the Government under Revenue Head mainly consists of interest payments (₹ 18,865 crore), expenditure on salaries and wages (₹ 62,147 crore), pensions (₹ 22,305 crore) and subsidies (₹ 7,661 crore). The Committed Expenditure (₹ 1,10,978 crore) constitutes a major component of revenue expenditure and consumed 81 *per cent* of the non-plan revenue expenditure (₹ 1,37,765 crore).

Table 1.21 and **Chart 1.11** present the trends under the committed expenditure during 2010-15.

Table 1.21: Trends in Components of Committed Expenditure (₹ in crore)

Components of Committed Expenditure	2010-11	2011-12	2012-13	2013-14	2014-15	
					BE	Actuals
Salaries* & Wages, Of which	40,159(36)	47,521(36)	52,755 (36)	54,892 (33)	72,244	62,147 (32)
Non-Plan Head	36,316	42,244	46,007	47,654	-	51,195
Plan Head**	3,843	5,277	6,748	7,238		10,952
Interest Payments	14,216(13)	15,481(12)	16,921(12)	17,412 (10)	18,885	18,865(10)
Expenditure on Pensions	12,618(11)	14,127(11)	17,921(12)	19,521 (12)	25,799	22,305(11)
Subsidies	4,437(4)	5,601(4)	5,964(4)	6,608 (4)	8,343	7,661(4)
Total Committed Expenditure	71,430(64)	82,730(63)	93,561(64)	98,433 (59)	1,25,315	1,10,978(57)

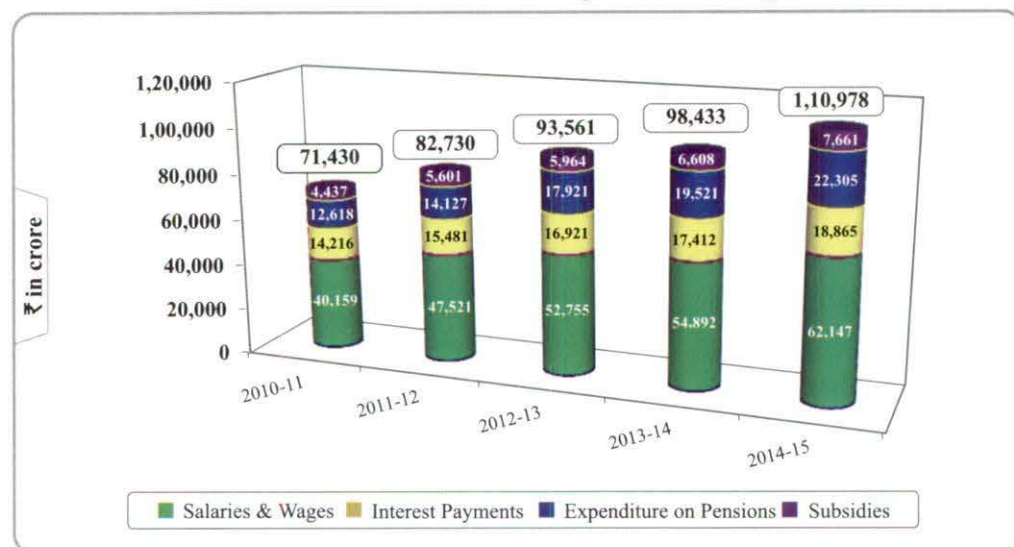
Figures in the parentheses indicate percentage to Revenue Receipts.

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

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

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

Chart 1.11: Trends of Committed Expenditure during 2010-15



(Source: Finance Accounts of the respective years)

Analysis of committed expenditure indicates increasing trends in all of its constituents during 2010-15. It increased by 55 *per cent* from ₹ 71,430 crore in 2010-11 to ₹ 1,10,978 crore in 2014-15 and the increases were mainly under salaries & wages and pensions. The component-wise increase/decrease under various indices of committed expenditure are discussed in succeeding paragraphs.

Salaries & Wages

An analysis of **Table 1.21** indicates that expenditure on Salaries and Wages increased by 31 *per cent* during 2014-15 over 2013-14. Further, Non-plan heads and Plan heads shows an increasing trend during 2010-15. The expenditure under Non-plan heads increased (41 *per cent*) from ₹ 36,316 crore in 2010-11 to ₹ 51,195 crore in 2014-15. It was greater than

the normative assessment (₹ 19,942 crore) made by the Thirteenth Finance Commission. Under Plan heads, the expenditure on salaries and wages increased (185 *per cent*) from ₹ 3,843 crore in 2010-11 to ₹ 10,952 crore in 2014-15.

Pension Payments

The expenditure on pensions indicates an increasing trend during 2010-15. It increased (77 *per cent*) from ₹ 12,618 crore in 2010-11 to ₹ 22,305 crore in 2014-15. Relative to 2013-14, it increased (14 *per cent*) by ₹ 2,784 crore. The expenditure of ₹ 22,305 crore during 2014-15 was in excess (₹ 8,373 crore) over the projections made by the Thirteenth Finance Commission (₹ 13,932 crore). The Government had also introduced a Contributory Pension Scheme for employees recruited on or after 1 April 2005 to mitigate impact of rising pension liabilities.

Interest Payments

Interest Payments relative to Revenue Receipts decreased from 13 *per cent* in 2010-11 to 10 *per cent* in 2014-15. Actual Interest Payments (₹ 18,865 crore) declined (₹ 20 crore) the provision made in Budget Estimates (₹ 18,885 crore). However, the expenditure of ₹ 18,865 crore during 2014-15 was also short of (₹ 678 crore) over the projections made by the Thirteenth Finance Commission (₹ 19,543 crore).

Subsidies

Finance Accounts (*Appendix II*) showed that the Government paid explicit subsidies amounting to ₹ 7,661 crore during 2014-15, which constituted four *per cent* of the Revenue Receipts. Of the total subsidy paid, ₹ 5,644 crore (74 *per cent*) was disbursed under Non-plan, ₹ 1,282 crore (17 *per cent*) under Plan and ₹ 735 crore (nine *per cent*) under Centrally Sponsored Schemes⁴. The major activities given subsidy included energy activities: ₹ 5,297 crore (69 *per cent*); agriculture and other allied activities: ₹ 1,924 crore (25 *per cent*) and social welfare: ₹ 288 crore (four *per cent*). The activity wise details are discussed below.

Relative to 2013-14, the expenditure on payment of subsidy under **energy sector** increased by ₹ 108 crore (two *per cent*) during 2014-15. Maximum amount of subsidy was paid under non-plan heads to U.P. Power Corporation Limited amounting ₹ 4,327 crore as a compensatory grant and ₹ 850 crore as revenue compensation grant against amount paid as Electricity Tax during 2014-15. Apart from this, subsidies amounting to ₹ 120 crore was also paid towards compensation against rebate in Electricity rate to the powerloom weavers.

Relative to 2013-14, the expenditure on payment of subsidy under **agriculture sector** increased by ₹ 724 crore (60 *per cent*) during 2014-15. Maximum amount of subsidy amounting to ₹ 240 crore was paid under non-plan heads,

⁴ Funds routed through State Budget.

to U.P. Electricity Corporation for electricity supply to private tubewell farmers for improvement in agricultural production during 2014-15. Apart from this, subsidies were also paid for Agricultural Development Schemes (₹ 164 crore), National Crop Insurance Programme (₹ 160 crore), National Food Security Mission (₹ 146 crore), Golden Jubilee Village Self Employment scheme (₹ 124 crore) and ₹ 87 crore for Grant Scheme of establishment of solar photovoltaic irrigation pump.

Relative to 2013-14, the subsidy under **social welfare sector**, increased by ₹ 174 crore (153 *per cent*) during 2014-15. Maximum amount of subsidies were paid to *Swarn Jayanti* Rural Self Employment Scheme (₹ 118 crore), grant for implementation of Rural Cleanliness Programme (₹ 34 crore) and ₹ 30 crore for assistance to small and marginal farmers for agricultural production (free boring).

Some of the implicit subsidies during 2014-15 are detailed in **Table 1.22**.

Table 1.22: Details of some of the implicit subsidy during 2014-15
(₹ in crore)

Sl. No.	Schemes/ Subsidy	Name of Department	Amount
1	Distribution of free books to boys of General Category	Education Department (Primary Education)	22.40
2	Distribution of free books to Class 6 to 8 boys of General Category	Education Department (Primary Education)	26.38
3	Free Uniforms to children studying in primary and higher primary schools	Education Department (Primary Education)	43.50
4	<i>Kanya Vidya Dhan</i> Scheme	Education Department (Secondary Education)	0.54
5	Free Laptops to 12 th passed Boys/ Girls	Education Department (Secondary Education)	11.90
Total			104.72

(Source: Appropriation Accounts 2014-15)

Thus, the State Government made the payment of ₹ 104.72 crore on account of implicit subsidy during 2014-15.

1.7 Quality of Expenditure

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

1.7.1 Adequacy of Public Expenditure

The expenditure responsibilities relating to Social Sector and Economic Infrastructure are largely State subjects. Enhancing human development levels

requires the States to step up their expenditure on key Social Services like, education and health etc. Low fiscal priority (ratio of expenditure under a category to Aggregate Expenditure) is attached to a particular sector if it is below the respective National Average. The fiscal priorities of the State Government with regard to Development Expenditure, Social Expenditure and Capital Expenditure during 2014-15 is analysed in **Table 1.23**.

Table 1.23: Fiscal Priorities of the State in 2011-12 and 2014-15

(in per cent)

Fiscal Priority (percentage to GSDP)	AE/ GSDP	DE [^] / AE	SSE/ AE	ESE/ AE	CE/ AE	Education/ AE	Health/ AE
General Category States* Average (Ratio) 2011-12	15.98	65.39	36.63	28.76	13.23	17.10	4.68
Uttar Pradesh's Average (Ratio) 2011-12	21.29	59.34	35.91	23.21	14.73	17.96	4.58
General Category States Average (Ratio) 2014-15	16.49 [#]	69.12	36.50	32.61	14.01	16.23	5.04
Uttar Pradesh's Average (Ratio) 2014-15	23.17	64.86	32.89	31.97	23.56	15.62	5.29
* Based on data from 18 General Category States # Based on data from 17 States except Goa and Puducherry AE: Aggregate Expenditure; DE: Development Expenditure; SSE: Social Sector Expenditure; ESE: Economic Sector Expenditure; CE: Capital Expenditure. ^ Development expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.							

Analysis revealed that:

- Aggregate Expenditure of the State as a ratio to GSDP was higher in both the years 2011-12 and 2014-15 as compared to General Category States (GCS).
- The State Government has not given adequate fiscal priority to Development Expenditure in 2011-12 and 2014-15 as its ratio to Aggregate Expenditure was less than the ratio for GCS.
- The ratio of Social Sector Expenditure to Aggregate Expenditure was slightly lower than the ratio for GCS in 2011-12 and 2014-15.
- The ratio of Economic Sector Expenditure to Aggregate Expenditure in the State was lower than GCS in 2011-12 and 2014-15.
- The ratio of Capital Expenditure to Aggregate Expenditure was higher than the ratio for GCS in 2011-12 and 2014-15.
- The ratio of expenditure on Education Sector to Aggregate Expenditure in Uttar Pradesh was slightly higher than GCS in 2011-12 but it is slightly lower as compared to GCS in 2014-15.
- Expenditure on the Health Sector in the State was slightly lower than GCS in 2011-12 but it is slightly higher than the Average of GCS in 2014-15.

The State Government is required to give more priority to Development Expenditure and Social Sector Expenditure (including expenditure on Education).

1.7.1.1 Development and Non-Development Expenditure

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

The rate of growth of development and non-development expenditure of the Government during 2010-15 is given in **Table 1.24**.

Table 1.24: Development and Non-Development Expenditure

(₹ in crore)

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
Revenue expenditure	1,07,676	1,23,885	1,40,724	1,58,147	1,71,027
Capital expenditure	20,273	21,574	23,834	32,863	53,297
Loans and advances	968	976	1,003	1,473	1,873
Total expenditure	1,28,917	1,46,435	1,65,561	1,92,483	2,26,197
Development expenditure	75,019	86,897	97,904	1,17,209	1,46,705
Rate of growth of development expenditure (in <i>per cent</i>)	6	16	13	20	25
Non-development expenditure	53,898	59,538	67,657	75,274	79,492
Rate of growth of non-development expenditure (in <i>per cent</i>)	20	10	14	11	6

(Source: Finance Accounts of the respective years)

Table indicates that the rate of growth of non-development expenditure decreases from 20 *per cent* in 2010-11 to six *per cent* in 2014-15. The rate of growth of development expenditure exceeded rate of growth of non-development expenditure significantly in 2014-15. This indicated that the Government has given priority to developmental activities.

1.7.1.2 Plan and non-plan revenue expenditure

Total Expenditure, Revenue Expenditure (including plan and non-plan), Capital Expenditure and Loans & Advances of the State, rate of growth of Total Expenditure, rate of growth of Non-plan Revenue Expenditure and rate of growth of Plan Expenditure are given in **Table 1.25**.

Table 1.25: Plan and Non-plan Revenue Expenditure

(₹ in crore)

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
Total Expenditure	1,28,917	1,46,435	1,65,561	1,92,483	2,26,197
Revenue Expenditure	1,07,676	1,23,885	1,40,724	1,58,147	171,027
Non-plan Revenue Expenditure	86,636	1,01,269	1,14,846	1,26,490	1,37,765
Plan Expenditure	21,040	22,616	25,878	31,657	33,262
Capital Expenditure	20,273	21,574	23,834	32,863	53,297
Loans and Advances	968	976	1,003	1,473	1,873
Rate of Growth of Total Expenditure	12	14	13	16	18
Rate of growth of Non-plan Revenue expenditure	18	17	13	10	9
Rate of growth of plan expenditure	34	7	14	22	5

(Source: Finance Accounts of the respective years)

Table indicates that the rate of growth of Total Expenditure oscillated between 12 *per cent* and 18 *per cent* and rate of growth of plan expenditure also oscillated between five *per cent* and 34 *per cent* during 2010-15. The rate of growth of non-plan revenue expenditure decreased steadily from 18 *per cent* (2010-11) to nine *per cent* in 2014-15.

1.7.2 Efficiency of Expenditure use

Table 1.26 provides the details of Capital Expenditure and the components of Revenue Expenditure incurred on maintenance of selected social and economic services. The ratio of capital expenditure to total expenditure during 2014-15 increased over 2013-14 by 8.52 *per cent*.

Table 1.26: Efficiency of Expenditure use in selected Social and Economic Services

Social/Economic Infrastructure	2013-14			2014-15		
	Ratio of CE to TE	Revenue expenditure (₹ in crore)		Ratio of CE to TE	Revenue expenditure (₹ in crore)	
		S&W	O&M		S&W	O&M
General Education	2.32	25,057	12	3.97	29,603	11
Health and Family Welfare	14.15	5,372	98	15.87	5,794	106
WS, Sanitation & HUD	50.44	93	53	75.33	96	131
Total (SS)	9.91	31,783	181	17.14	36,883	271
Agriculture & Allied Activities	10.10	2,011	31	19.78	2,396	41
Irrigation and Flood Control	38.31	2,373	1,101	43.35	2,491	1,541
Power & Energy	55.85	26	00	47.04	22	00
Transport	74.86	84	2,351	81.88	04	2,023
Total (ES)	46.21	7,915	3,510	50.52	8,856	3,637
Total (SS+ES)	25.08	39,698	3,691	33.60	45,739	3,908

TE: Total Expenditure; CE: Capital Expenditure; S&W: Salaries and Wages; O&M: Operations & Maintenance.

(Source: Finance Accounts and VLC data of 2013-14, 2014-15)

The share of Capital Expenditure to Total Expenditure during 2014-15 under Social Services increased by 7.23 *per cent* and under Economic Services by 4.31 *per cent* over the previous year. Under the Social Services, the increase in the ratio of Capital Expenditure to Total Expenditure during 2014-15 over the previous year was 24.89 *per cent* in the area of water supply, sanitation and urban housing development. Under the Economic Services, there was increase of 9.68 *per cent* in agriculture and allied activities, 7.02 *per cent* in transport and 5.04 *per cent* in irrigation and flood control, though there was a decrease of 8.81 *per cent* in power and energy sector.

The share of Salaries and Wages to Total Expenditure increased by ₹ 6,041 crore in 2014-15 relative to 2013-14. The increases were in Social Services 16 *per cent* and in Economic Services 12 *per cent*. The increases were shared between Social Sector (₹ 5,100 crore) and Economic Sector (₹ 941 crore), though there was decrease of ₹ 80 crore in Transport as compared to the year 2013-14.

The share of O&M expenditure in the Revenue Expenditure under Social Services increased by ₹ 90 crore in 2014-15 relative to 2013-14. Similarly, the overall share of O&M expenditure in the Revenue Expenditure under the Economic Services increased by ₹ 127 crore in 2014-15 relative to 2013-14, though there was significant decrease of ₹ 328 crore (14 *per cent*) in Transport as compared to the year 2013-14.

1.8 Financial Analysis of Government Expenditure and Investments

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

1.8.1 Financial results of irrigation works

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

Receipts (₹ 397 crore) from the major, medium and minor irrigation projects during 2014-15 were eight *per cent* of the expenditure of ₹ 5,009 crore on their operation and maintenance which was much below the cost recovery assessment of 75 *per cent* of the Thirteenth Finance Commission for 2014-15, indicating that the projects were commercially unviable.

The Cost recovery rate and Maintenance expenditure with reference to norms to Thirteenth Finance Commission is given in **Table 1.27**.

Table 1.27: Cost recovery rate and Maintenance expenditure with reference to norms to Thirteenth Finance Commission

Year	Revenue Expenditure	Revenue Receipts	Revenue Receipts to Revenue Expenditure	Cost recovery assessment of 13 th FC(2010-15)	Gap in cost recovery
	₹ in crore		In per cent		
2010-11	3,409	186	5	25	20
2011-12	3,736	232	6	35	29
2012-13	4,323	258	6	45	39
2013-14	4,472	550	12	60	48
2014-15	5,009	397	8	75	67

(Source: Finance Accounts of the respective years)

Table indicates that the Government could not achieve norms fixed by the Thirteenth Finance Commissions for 2010-15 in respect of cost recovery rate and maintenance expenditure for major, medium and minor irrigation works. Besides, the gap in cost recovery continued to rise between 20 *per cent* and 67 *per cent* during the award period (2010-15) despite the continuous increase in revenue expenditure during the same periods.

1.8.2 Incomplete Projects

Blocking of funds on incomplete works impinge negatively on the quality of expenditure. The department wise position of incomplete projects is given in **Table 1.28**.

Table 1.28: Department wise profile of Incomplete Projects as on 31 March 2015

(₹ in crore)

Department	No. of Incomplete projects	Initial budgeted cost	Revised cost of Projects	Cumulative Actual expenditure (March 2015)
Public Works (Roads & Bridges)	521	6,339	1,011	3,396
Irrigation	24	1,314	5,300	4,318
Total	545	7,653	6,311	7,714

(Source: Finance Accounts 2014-15)

An expenditure of ₹ 7,714 crore (March 2015) incurred on 545 incomplete projects did not deliver envisaged benefits.

1.8.3 Investments and Returns

As of 31 March 2015, the Government had invested ₹ 58,606 crore in Statutory Corporations (₹ 596 crore), Government companies (₹ 57,021 crore), Co-operatives (₹ 928 crore) and Banks (₹ 61 crore). The position of return on the investments during 2010-15 is given in **Table 1.29**.

Table 1.29: Returns on Investment

Investment ⁵ /return/cost of borrowings	2010-11	2011-12	2012-13	2013-14	2014-15
Investment at the end of the year (₹ in crore)	38,272.54	42,607.07	46,227.91	52,466.73	58,606.06
Returns (₹ in crore)	26.81	38.17	62.70	5.23	8.08
Returns (<i>per cent</i>)	0.07	0.09	0.14	0.01	0.01
Average rate of interest on Government borrowings (<i>per cent</i>)	6.67	6.62	6.73	6.43	6.40
Difference between interest rate and returns (<i>per cent</i>)	6.60	6.53	6.59	6.42	6.39

(Source: Finance Accounts of the respective years)

⁵ The figures of investments upto 2014-15 under section-1 and Major and Minor head wise investment during the year under section -2 of Statement number 19 of the Finance Accounts 2014-15 do not agree with each other. During 2014-15, the difference of ₹ 6,155.35 crore between the amount of investment as shown in section-1 (₹ 52,450.71 crore) and section-2 (₹ 58,606.06 crore) is under reconciliation.

Table revealed that:

- During 2014-15, the Government mainly invested in share capitals of corporations engaged in thermal power generation, power transmission and distribution etc.
- The return on these investments was only 0.01 *per cent* while the Government paid interest at an average rate of 6.40 *per cent* on its borrowings during 2014-15. Thus, return on Government investment was meager as compared to cost of its borrowings.

1.8.4 Public Private Partnership Projects

Public Private Partnership (PPP) is an arrangement between a Government/ statutory entity/ Government owned entity on one side and a private sector entity on the other, for provision of public assets and/or public services, through investments being made and/or management being undertaken by the private sector entity, for a specified period of time, where there is well defined allocation of risk between the private sector and the public entity and the private entity receives performance linked payments that conform (or are benchmarked) to specified and pre-determined performance standards, measurable by the public entity or its representative.

Upto 2014-15, 102 PPP projects involving ₹ 1,40,691.50 crore were undertaken. However, the financial obligations of the State Government under PPP arrangements were not intimated as of August 2015.

1.8.5 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. **Table 1.30** presents outstanding Loans and Advances as on 31 March 2015 and interest receipt *vis-à-vis* interest payments during the last three years.

Table 1.30: Average interest received on Loans and Advances by State Government

(₹ in crore)

Particulars	2012-13	2013-14	2014-15
Opening Balance	10,988	11,572	12,456
Amount advanced during the year	1,003	1,473	1,873
Amount repaid during the year	419	589	262
Closing Balance	11,572	12,456	14,067
Of which outstanding balance for which terms and conditions have been settled			
Net addition	(+) 584	(+) 884	(+) 1,611
Interest receipts	26	19	14
Interest receipts as <i>per cent</i> to outstanding Loans and Advances	0.22	0.15	0.10
Outstanding fiscal liabilities of the State Government	2,59,621	2,81,709	3,07,859
Interest payment as <i>per cent</i> to outstanding fiscal liabilities of the State Government	6.52	6.18	6.13
Difference between interest payments and interest receipts (<i>per cent</i>)	6.30	6.03	6.03

(Source: Finance Accounts of the respective years)

The loans outstanding increased by ₹ 1,611 crore from ₹ 12,456 crore in 2013-14 to ₹ 14,067 crore in 2014-15. Major portion of loans advanced during 2014-15 was to Water Supply, Sanitation, Housing and Urban Development (₹ 730 crore), Industries and Minerals (₹ 816 crore) and Loans to Government Servant (₹ 103 crore).

1.8.6 Cash Balances and Investment of Cash Balances

The Government received interest amounting to ₹ 469.05 crore during the year 2014-15 on investments of cash balances. **Table 1.31** depicts the Cash Balances and Investments made by the State Government out of Cash Balances during 2014-15.

Table 1.31: Cash Balances and Investment of Cash Balances

(₹ in crore)		
Particulars	Opening balance as on 1 April 2014	Closing balance as on 31 March 2015
(a) General Cash Balances		
Cash in Treasuries	#	00.00
Deposits with Reserve Bank	(-) 1,156.31	(-) 1,009.27
Remittances in Transit- local	#	00.00
Total	(-) 1,156.31	(-) 1,009.27
Investment held in Cash Balance Investment Account	5,164.46	595.35
Total (a)	4,008.15	(-) 413.92
(b) Other Cash Balances and Investments		
Cash with Departmental Officers viz. Public Works Departmental Officers, Forest Department Officers, District Collectors	12.05	12.17
Permanent Advances for contingency expenditure with Departmental Officers	0.43	0.43
Investment of Earmarked Funds	45.20	45.20
Total (b)	57.68	57.80
Grand Total (a) + (b)	4,065.83	(-) 356.12
# Amount is less than ₹ One Lakh		

(Source: Finance Accounts 2014-15)

The Cash Balances stood at ₹ 401.32 crore (*debit*) after deducting ₹ 45.20 crore (₹ 401.32 crore *minus* ₹ 45.20 crore = ₹ 356.12 crore *debit* balance) on account of investments of the Earmarked Funds at the close of 2014-15. The cash balances at the close of March 2015 had declined by ₹ 4,421.95 crore relative to March 2014 (₹ 4,021 crore).

1.9 Assets and Liabilities

1.9.1 Growth and Composition of Assets and Liabilities

In the existing Government accounting system, comprehensive accounting of the fixed assets like land and buildings owned by the Government is not done. However, the Government accounts capture the financial liabilities and assets created out of expenditure incurred. **Appendix 1.7** gives an abstract of such liabilities and assets, as on 31 March 2015, compared with corresponding position on 31 March 2014. While the liabilities in **Appendix 1.7** consist mainly of Internal Borrowings, Loans and Advances from GoI, the Receipts from Public Accounts and Reserve Funds, the assets comprise mainly Capital

Outlay and Loans and Advances given by the State Government and the Cash Balances.

1.9.2 Fiscal Liabilities

Trends in outstanding fiscal liabilities of the State are indicated in *Appendix 1.7* and the composition of fiscal liabilities during 2014-15, *vis-à-vis*, 2013-14 is presented in **Chart 1.12** and **1.13**.

Chart 1.12: Composition of Outstanding Fiscal Liabilities as on 1 April 2014

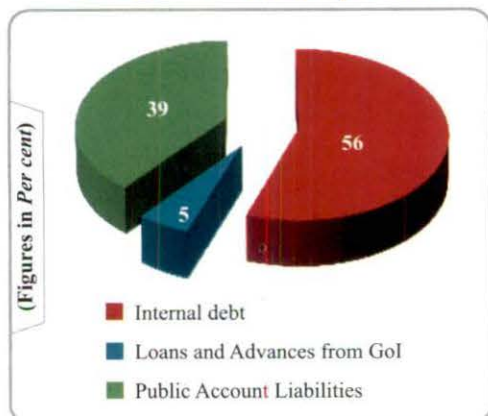
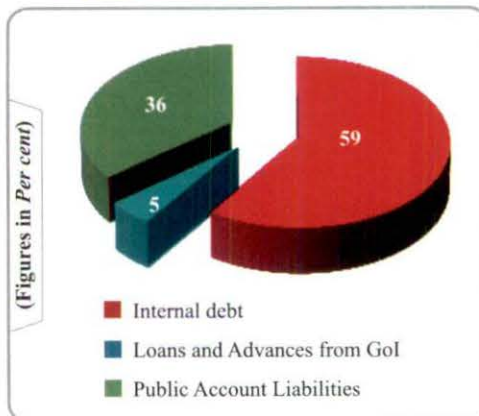


Chart 1.13: Composition of Outstanding Fiscal Liabilities as on 31 March 2015



(Source: Finance Accounts of 2013-14 and 2014-15)

Chart 1.12 and **Chart 1.13** indicate slight changes in the components of fiscal liabilities⁶ of the Government at the close of 2014-15 relative to 2013-14.

The rate of growth, its ratio to GSDP, to revenue receipts and to State's own resources and buoyancy of fiscal liabilities with reference to these parameters is presented in **Table 1.32**.

Table 1.32: Fiscal Liabilities- Basic Parameters

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
Fiscal Liabilities (₹ in crore)	2,24,785	2,43,229	2,59,621	2,81,709	3,07,859
Rate of Growth (<i>per cent</i>)	11.43	8.21	6.74	8.51	9.28
Ratio of Fiscal Liabilities to					
GSDP (<i>per cent</i>)	38.20	35.36	33.73	31.64	31.53
Revenue Receipts (<i>per cent</i>)	202.17	185.86	177.94	167.47	159.16
Own Resources (<i>per cent</i>)	429.91	387.56	365.31	339.28	327.14
Buoyancy of Fiscal Liabilities with reference to					
GSDP (ratio)	0.578	0.486	0.566	0.543	0.961
Revenue Receipts (ratio)	0.747	0.464	0.587	0.557	0.619
Own Resources (ratio)	1.129	0.410	0.509	0.506	0.696

(Source: Finance Accounts of the respective years)

6

Particulars	(₹ in crore)	
	As on 1 April 2014	As on 31 March 2015
Internal debt	1,56,208	1,83,191
Loans and advances from GoI	15,336	14,462
Public Account Liabilities	1,10,165	1,10,206
Outstanding fiscal Liabilities	2,81,709	3,07,859

Table revealed that the overall Fiscal Liabilities increased 37 *per cent* from ₹ 2,24,785 crore in 2010-11 to ₹ 3,07,859 crore in 2014-15 with growth rate of 9.28 *per cent* during 2014-15 relative to 8.51 *per cent* in 2013-14. However, the ratio of the Fiscal Liabilities to GSDP showed decreasing trend during 2010-15. The buoyancy of fiscal liabilities with respect to GSDP during 2014-15 was 0.961.

1.9.3 Transactions under Reserve Funds

There exist a number of Reserve Funds in the accounts of the State Government, which have been created for specific and well defined purposes and are led by contributions of Grants from the Consolidated Fund of the State or from outside agencies. The year wise details of such funds *viz.* name of funds, opening and closing balances together with receipts and disbursements for 2012-15 is given in *Appendix 1.8* and summarised in **Table 1.33**.

Table 1.33: Position of Reserve Funds during 2012-15

(₹ in lakh)							
Sl. No.	Head of Accounts	Number of Reserve Funds		Opening balance as on 1 April 2012	Receipts during 2012-15	Disbursements during 2012-15	Closing balance as on 31 March 2015
		Operative	Inoperative				
Reserve Funds bearing interest							
1	8115-Depreciation/ Renewal Reserve Fund	01	01	1,848.54	00	6,290.11	-4,441.57
2	8121-General and other Reserve Fund	01	01	126.69	00	126.69	Nil
Reserve Fund not bearing interest							
1	8222-Sinking Fund	01	Nil	29,80,966.95	21,12,593.24	10,17,069.86	40,76,490.33
2	8223-Famine Relief Fund	01	Nil	853.50	00	931.51	-78.01
3	8225-Roads and Bridges Fund	01	Nil	99,841.03	4,90,000.00	6,22,014.76	-32,173.73
4	8226-Depreciation/ Renewal Reserve Funds	01	Nil	4,909.77	1,022.00	1,901.80	4,029.97
5	8229-Development and Welfare funds	04	02	42,970.55	4,71,951.35	4,70,929.13	43,992.77
6	8235-General and Other Reserve Funds	03	03	22,331.92	1,84,966.71	1,76,658.66	30,639.97
Total		13	07	31,53,848.95	32,60,533.30	22,95,922.52	41,18,459.73
Or say ₹ 41,184.60 crore							

(Source: Finance Accounts of the respective years)

Table revealed that seven reserve funds out of 20 (with a closing balances of ₹ 41,184.60 crore) were not operated during the period 2012-15. The seven reserve funds had closing balances of ₹ 47.98 crore (credit balance in six funds) and ₹ 44.42 crore (debit balance in one fund) at the end of March 2015.

1.9.4 Contingent Liabilities – Status of Guarantees

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

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

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

As per **Statement 9** of the Finance Accounts, the maximum amount for which guarantees were given by the Government and those outstanding for the last three years is given in **Table 1.34**.

Table 1.34: Guarantees given by the Government

(₹ in crore)

Particulars	2012-13	2013-14	2014-15
Maximum amount guaranteed	50,459	69,752	78,023
Outstanding amount of guarantees (including interest)	43,337	62,822	70,740
Percentage of maximum amount guaranteed to total revenue receipts	34.58	41.47	40.34

(Source: Finance Accounts of the respective years)

The maximum amount guaranteed increased significantly (55 *per cent*) from the level of ₹ 50,459 crore in 2012-13 to ₹ 78,023 crore in 2014-15. The outstanding amount of guarantees (including interest) also increased significantly (63 *per cent*) from ₹ 43,337 crore in 2012-13 to ₹ 70,740 crore in 2014-15 and the maximum increase was under Power (₹ 4,500.74 crore, three institutions) and other institutions (₹ 91.81 crore, 11 institutions). As a percentage of Total Revenue Receipts, the maximum amount guaranteed increased from 34.58 *per cent* in 2012-13 to 40.34 *per cent* in 2014-15. The outstanding amount of guarantees, including interest, as on 31 March 2015 stood against State Financial Corporation (₹ 27.46 crore, one institution), institutions engaged in the energy sector (₹ 67,530.86 crore), cooperative institutions (₹ 1,953.01 crore, two institutions) and other institutions (₹ 1,228.30 crore, 14 institutions).

1.9.5 Impact of incorrect booking/ accounting on Revenue Surplus and Fiscal Deficit

There were cases of incorrect booking/ accounting of expenditure and Revenue in Government accounts. The details are given in **Table 1.35**.

Table 1.35: Details of Impact of incorrect booking/ accounting on Revenue Surplus and Fiscal Deficit

Impact on Fiscal Deficit (₹ in crore)		Impact on Revenue Surplus (₹ in crore)		Particulars
Over statement	Under statement	Over statement	Under statement	
-	-	47.75	14.49	Under the Government Accounting Rules, expenditure on 'Major Works' should be booked to the Capital Section and expenditure on 'Minor Works' to the Revenue Section. However, the Government provided and booked minor construction works (₹ 47.75 crore) under various Capital Heads. Further ₹ 14.49 crore towards major construction works was provided and booked under the Revenue Section thereby understating the Revenue Surplus to this extent.
-	-	806.09	-	During 2014-15, the Government booked ₹ 806.09 crore (including reduction in gross expenditure on account of receipt of ₹ 638.70 crore under Sugar Khandsari Scheme) against Capital Outlay on Food Storage and Warehousing-Food (Major Head 4408-01). This consisted of ₹ 0.14 crore as expenditure on the establishment of the department, ₹ 1,025.64 crore on procurement and supply of foodgrains and ₹ 419 crore on interest payments against loans taken from the State Bank of India for procurement of food grains. The progressive capital expenditure (net) as of March 2015 under Food (MH 4408-01) was ₹ 17,075.49 crore {₹ 9,024.64 crore (pre-reorganisation of the State) and ₹ 8,050.85 crore (post-reorganisation)}. Such expenditure is primarily Revenue in nature. Even where elements of Capital nature exist within these, the normal accounting practice is to book entire expenditure under Revenue and thereafter transfer the specific expenditure to Capital. The Government, however, booked expenditure of ₹ 806.09 crore to Capital Head, thereby overstating Revenue Surplus.
-	98.71	98.71	-	The expenditure during 2014-15 on "Pension and other Retirement Benefits" to the employees of the State Government recruited on or before 31 March 2005 was ₹ 22,304.61 crore (including ₹ 1,132.75 crore on account of leave encashment benefits which was 13.04 <i>per cent</i> of the total revenue expenditure i.e. ₹ 1,71,027 crore). The State Government employees recruited on or after 1 April 2005 are eligible for the new pension schemes. In term of the scheme, the employee contributes 10 <i>per cent</i> of the basic pay and dearness allowances, 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 actual amount payable by the employees and the matching Government contribution has not been estimated correctly but against employees contribution of ₹ 604.64 crore during 2014-15, the State Government, contributed ₹ 505.93 crore, and the entire amount of ₹ 1,110.57 crore has been deposited under MH 8342-117-Defined Contribution

				Pension Scheme. An amount of ₹ 1,052.10 crore has been transferred to NSDL/Trustee Bank during 2014-15, leaving a balance of ₹ 553.83 crore in the fund as on 31 March, 2015. The short contribution of ₹ 98.71 crore (₹ 604.64 crore – ₹ 505.93 crore) by the Government under new pensioners benefits scheme overstated Revenue Surplus to this extent.
-	4.81	4.81	—	The Government is required to pay interest on uninvested balance of ₹ 64.16 crore. This has been estimated at ₹ 4.81 crore (at the rate of 7.5 <i>per cent</i> , which is the average of interest on Ways and Means Advances for 2014-15). This has not been done. Consequently, the Revenue Surplus for the year has been overstated. The amount of interest outstanding against these interest bearing reserve funds over the years has, however, not been estimated, but this will impact the overall liability of the State Government.
-	3,987.81	3,987.81	—	The book balance equivalent to repaid amount, that is lying in the Sinking Fund, is debited and credited (contra-debit) by book transfer as revenue receipts under Head of Account 0075-Miscellaneous General Services- Receipts from Sinking Fund, without involving any cash outflow from the Sinking Fund. This has resulted in overstatement of the Revenue Surplus by ₹ 3,987.81 crore.
-	336.75	336.75	—	The Twelfth Finance Commission recommended that the State Governments should set up Guarantee Redemption Funds. The State Government was required to make minimum annual contributions of ₹ 336.75 crore (half <i>per cent</i> of outstanding guarantee of ₹ 67,350.54 crore at the beginning of 2014-15). However, this was not contributed. Thus, the Revenue Surplus was overstated to that extent.
-	14.32	14.32	—	At the beginning of 2014-15, State Disaster Response Fund (SDRF) had a balance of ₹ 190.89 crore. In terms of the guidelines of SDRF, interest on uninvested balance is to be calculated at the average interest rate of Ways and Means Advances. The interest of ₹ 14.32 crore for the year 2014-15 (at the rate of 7.5 <i>per cent</i> , which is the average of interest on Ways and Means Advances for 2014-15) has not been paid by the State Government, the Revenue Surplus has been overstated by ₹ 14.32 crore for 2014-15. The fact of non-investment and that the Fund continues to be non-interest bearing, has impacted the corpus. Further, since all transactions in the Fund are based on book adjustments, the Fund does not represent actual cash balance.
-	4,442.40	5,296.24	14.49	Total
₹ 4,442.40 crore		₹ 5,296.24 crore minus ₹ 14.49 crore is equal to ₹ 5,281.75 crore		

(Source: Finance Accounts 2014-15)

The budgeting and booking under incorrect expenditure and revenue heads of accounts has impacted upon the Revenue Surplus and Fiscal Deficit by overstating revenue surplus by ₹ 5,281.75 crore and understating fiscal deficit by ₹ 4,442.40 crore.

1.10 Debt Management

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

Table 1.36 presents indicators of debt sustainability for the period of five years beginning from 2010-15.

Table 1.36: Debt Sustainability- Indicators and Trends

(₹ in crore)

Indicators of Debt Sustainability	2010-11	2011-12	2012-13	2013-14	2014-15
Debt Stabilisation (Quantum Spread + Primary Deficit)	23,413	23,134	10,282	17,695	(-)4,465
Sufficiency of Non-debt Receipts (resource gap)	1,445	1,815	(-)3,805	(-)4,442	(-)8,833
Net availability of Borrowed Funds	8,915	3,051	(-)463	4,741	7,352
Burden of Interest Payments (Interest Payment/Revenue Receipt ratio)	13	12	12	10	10
Outstanding Debt	2,24,785	2,43,229	2,59,621	2,81,709	3,07,859
GSDP	5,88,487	6,87,836	7,69,729	8,90,265	9,76,297
Outstanding Debt (Fiscal Liabilities) / GSDP	38	35	34	32	32
Resource gap: Difference of Revenue Receipts and non-debt capital receipts of 2013-14 and 2014-15 minus difference of total expenditure of 2013-14 and 2014-15.					

(Source: Finance Accounts of the respective years)

An important condition for debt sustainability is stabilisation in terms of debt GSDP ratio. When the quantum spread and primary deficit are negative, the debt GSDP ratio will be high indicating unsustainable levels of public debt and when the quantum spread and primary deficit are positive, debt GSDP ratio will be low indicating sustainable levels of public debt.

Table revealed that the quantum spread together with primary deficit was positive during 2010-14, which indicates the sustainable level of public debt. However, the quantum spread together with primary deficit turned negative (₹ -4,465 crore) in 2014-15 which indicates that the public debt during 2014-15 were unsustainable. The Debt-GSDP ratio was 32 *per cent* in the State, which indicates that the State needed to step up resource mobilisation efforts to ensure debt stability.

1.10.1 Net Availability of Borrowed Funds

The net funds available on account of the Internal Debt and Loans and Advances from GoI and other obligations after providing for the interest and repayments varied between *minus 1.05 per cent* and *16.14 per cent* during 2010-15.

Table 1.37 indicates receipts, repayments and net availability of borrowed funds.

Table 1.37: Net availability of Borrowed Funds

(₹ in crore)

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
Receipts under Public Debts and Other Liabilities	55,236	49,849	44,039	55,057	71,455
Repayments (principal and interest) under Public Debts and other Liabilities	46,321	46,797	44,502	50,316	64,103
Net funds available	8,915	3,051	(-)463	4,741	7,352
Net fund available (in <i>per cent</i> of receipts)	16.14	6.12	(-)1.05	8.61	10.29

(Source: Finance Accounts of the respective years)

It would be seen from the **Table** that the receipts during 2014-15 were above the repayments made by the Government on account of internal debt of ₹ 8,050.64 crore, GoI loans of ₹ 1,360.57 crore and also other obligations of ₹ 35,893.10 crore along with interest of ₹ 18,865 crore as a result of which percentage of availability of borrowed funds increased to 10.29 *per cent* at the end of 2014-15 from 8.61 *per cent* in 2013-14. The trends in debt redemption ratio also varied between 84 *per cent* and 101 *per cent* during 2010-15.

1.10.2 Maturity Profile of Market Borrowings

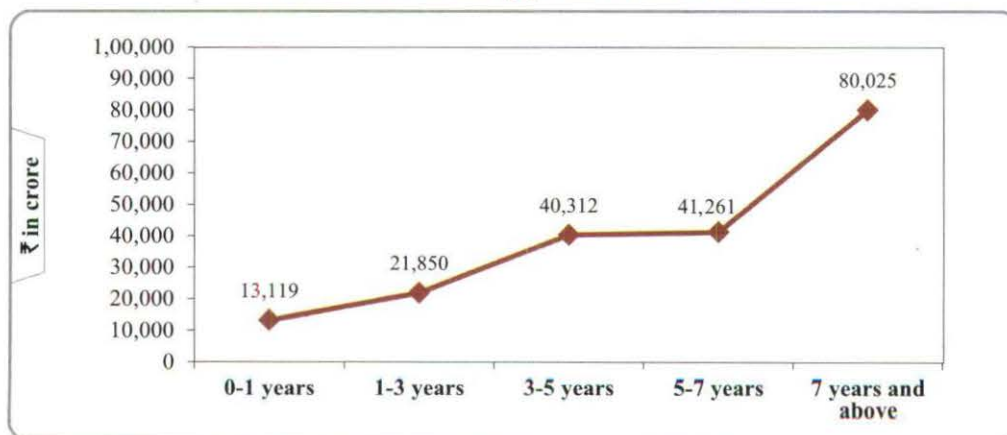
In terms of maturity profile, 40.49 *per cent* of the outstanding State debt belonged to the maturity category of seven years and above. **Table 1.38** and **Chart 1.14** present maturity profile of State debt.

Table 1.38: Maturity Profile of State Debt

(₹ in crore)

Maturity profile	Internal Debt	Loans & Advances from the Central Government	Total	Per cent
0 – 1 year	11,780	1,339	13,119	6.64
1 – 3 years	19,109	2,741	21,850	11.05
3 – 5 years	37,509	2,803	40,312	20.39
5 – 7 years	38,418	2,843	41,261	20.88
7 years and above	75,289	4,736	80,025	40.49
Under reconciliation with the State Government	1,086	00	1,086	0.55
Total	1,83,191	14,462	1,97,653	100

Chart 1.14: Maturity profile of State debt



(Source: Finance Accounts 2014-15)

Chart 1.14 indicated bunching of repayments after one year and seven years and above, making the repayment burden critical.

1.11 Fiscal Imbalances

Three key fiscal parameters - revenue, fiscal and primary deficits - indicate the extent of overall fiscal imbalances in Finances of the Government during a specified period. The deficit in Government accounts represents gap between its receipts and expenditure. The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficit is financed and the resources raised are applied, are important pointers to its fiscal health. This section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of revenue and fiscal deficits, *vis-à-vis*, targets set under FRBM Act, 2004/Rules for the financial year 2014-15.

1.11.1 Trends in Deficits

Chart 1.15 and **1.16** present the trends in deficit indicators over the period 2010-15.

Chart 1.15 : Trends in Surplus/Deficit Indicators

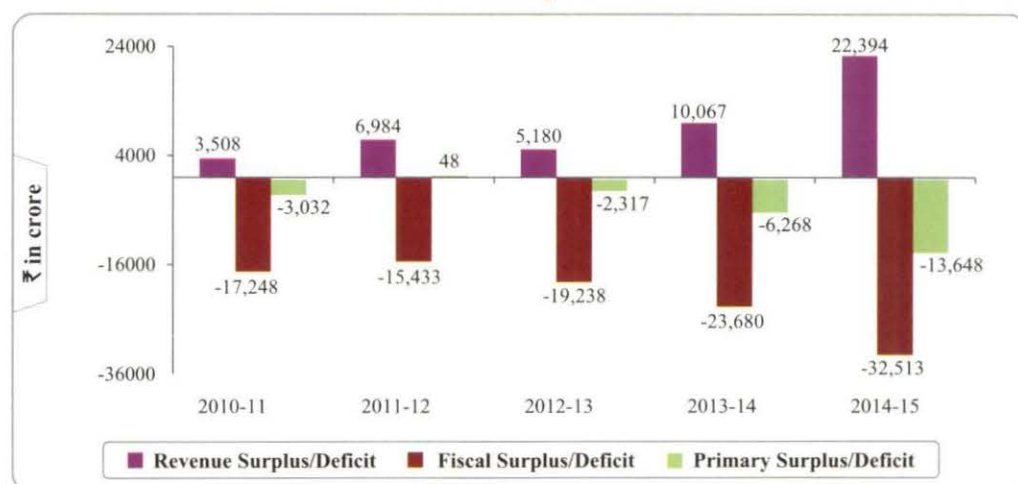
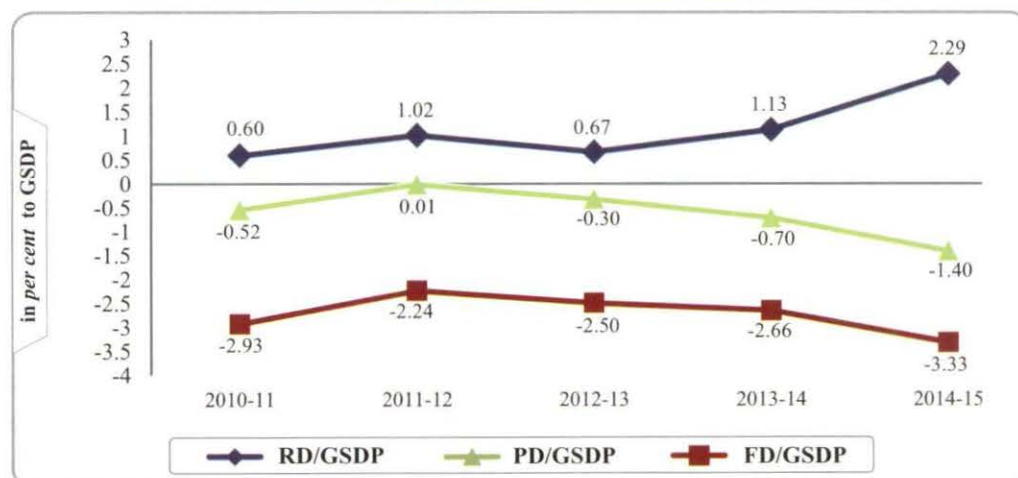


Chart 1.16: Trends in Deficit Indicators relative to GDP



(Source: Finance Accounts of the respective years)

As per the fiscal targets set for the Government in FRBM Act, 2004, the revenue deficit was to be reduced to nil by March 2010. FRBM Act was amended in 2011 and according to which the revenue deficit was to remain nil and the fiscal deficit was to be reduced to not more than three *per cent* of GSDP by the end of 2014-15.

The State achieved the target of reducing the revenue deficit to nil in 2006-07 itself and continued to have revenue surplus upto 2014-15. At the end of 2014-15, the State has a revenue surplus of ₹ 22,394 crore. The fiscal deficit declined from ₹ 17,248 crore in 2010-11 to ₹ 15,433 crore in 2011-12, but again showed increasing trend and rose upto ₹ 32,513 crore in 2014-15 mainly due to considerable increase under capital expenditure (62 *per cent*) relative to 2013-14. At the end of the financial year 2014-15, there was a primary deficit of ₹ 13,648 crore. This was due to increase in the fiscal deficit by ₹ 8,833 crore as compared to the year 2013-14 (**Chart 1.15**).

1.11.2 Composition of Fiscal Deficit and its Financing Pattern

Fiscal deficit is the total borrowing requirement of the State and is the excess of the Revenue Expenditure and Capital Expenditure including Loans and Advances over Revenue and Non-debt Capital Receipts. Composition of fiscal deficit reveals the extent of various borrowings resorted to by the State to meet its requirement of funds over and above the Revenue and Non-debt Receipts. The financing pattern of the fiscal deficit is reflected in **Table 1.39**.

Table 1.39: Components of Fiscal Deficit and its Financing Pattern

(₹ in crore)

Particulars		2010-11	2011-12	2012-13	2013-14	2014-15
Decomposition of Fiscal Deficit						
Fiscal deficit (1 to 3) and figures in brackets indicate <i>per cent</i> to GSDP		17,248 (2.93)	15,433 (2.24)	19,238 (2.50)	23,680 (2.66)	32,513 (3.33)
1	Revenue Deficit(+)/Surplus (-)	(-)3,508	(-) 6,984	(-)5,180	(-)10,067	(-)22,394
2	Net Capital Expenditure	20,273	21,574	23,834	32,863	53,297
3	Net Loans and Advances	483	843	584	884	1,610
Financing Pattern of Fiscal Deficit*						
1	Market Borrowings	10,074	12,834	6,263	5,054	13,513
2	Loans from GoI	(-)937	(-) 999	(-)1,099	(-)1,075	(-) 875
3	Special Securities issued to NSSF	5,415	395	2,429	2,768	6,325
4	Loans from Financial Institutions	(-)541	(-) 865	(-) 681	(-)12	7,146
5	Small Savings, PF etc.	4,871	3,630	3,342	2,363	1,686
6	Deposits and Advances	1,843	(-) 2,038	1,753	5,037	1,050
7	Suspense and Miscellaneous	757	608	3,540	(-)9,637	535
8	Remittances	367	(-) 209	986	(-)98	1,608
9	Others (i.e. transactions under Contingency Fund, Reserve Fund, Cash Balances and Investment)	(-)4,601	2,077	2,705	19,280	1,525
Fiscal deficit		17,248	15,433	19,238	23,680	32,513

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

(Source: Finance Accounts of the respective years)

Fiscal deficits, during 2010-15, ranged between ₹ 15,433 crore (2011-12) and ₹ 32,513 crore (2014-15). The fiscal deficit, relative to previous year, increased from ₹ 23,680 crore in 2013-14 to ₹ 32,513 crore during 2014-15 (37 per cent).

1.11.3 Quality of Deficit/Surplus

The ratio of revenue deficit to fiscal deficit and decomposition of primary deficit into primary revenue deficit and capital expenditure (including loans and advances) indicate the quality of deficit in the States' finances. The ratio of revenue deficit to fiscal deficit indicates the extent to which borrowed funds were used. Further, persistently high ratio of revenue deficit to fiscal deficit also indicates that the asset base of the State was continuously shrinking and a part of borrowings (fiscal liabilities) did not have any asset backup. The bifurcation of primary deficit (**Table 1.40**) 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.

Table 1.40: Primary Deficit/Surplus – Bifurcation of Factors

(₹ in crore)

Year	Non-debt Receipts	Primary Revenue Expenditure	Capital Expenditure	Loans and Advances	Primary Expenditure	Primary Revenue surplus (+)	Primary deficit (-)/surplus (+)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
2010-11	1,11,669	93,460	20,273	968	1,14,701	(+)18,209	(-)3,032
2011-12	1,31,002	1,08,404	21,574	976	1,30,954	(+) 22,598	(+) 48
2012-13	1,46,323	1,23,803	23,834	1,003	1,48,640	(+)22,520	(-)2,317
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

(Source: Finance Accounts of the respective years)

- During the period 2010-15, the Non-debt Receipts increased (73 per cent) from ₹ 1,11,669 crore in 2010-11 to ₹ 1,93,684 crore during 2014-15.
- The Government had primary deficit ranging from ₹ 2,317 crore (2012-13) to ₹ 13,648 crore during 2014-15 because Non-debt Receipts were not sufficient to meet the primary revenue expenditure, capital expenditure and loans and advances altogether.

1.11.4 Financial Health of the State

The various parameters such as Fiscal Deficit and Fiscal Liabilities are the important indicators to determine financial health of the State Government. The position of these parameters together with their growth rates during 2010-15 is given in **Table 1.41**.

Table 1.41: Financial Health of the State

(₹ in crore)

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
GSDP	5,88,467	6,87,836	7,69,729	8,90,265	9,76,297
Revenue Receipts	1,11,184	1,30,869	1,45,904	1,68,214	1,93,422
Fiscal Deficit (-)	(-) 17,248	(-) 15,433	(-) 19,238	(-) 23,680	(-) 32,513
Fiscal Deficit/ GSDP	(-) 2.93	(-) 2.24	(-) 2.50	(-) 2.66	(-) 3.33
Growth Rate of Fiscal Deficit (Per cent)	8	13	25	23	37
Fiscal Liabilities	2,24,785	2,43,229	2,59,621	2,81,709	3,07,859
Fiscal Liabilities/GSDP	38	35	34	32	32
Growth Rate of Fiscal Liabilities (Per cent)	11	8	7	9	9
Fiscal Liabilities / Revenue Receipts (Per cent)	202	186	178	167	159

(Source: Finance Accounts of the respective years)

The fiscal deficit during 2014-15 stood at 3.33 *per cent* of GSDP which exceeded the FRBM Act target of three *per cent* by 0.33 *per cent* for the first time in last five years. The annual rate of increase in fiscal deficit also increased to 37 *per cent* in 2014-15, compared to only eight *per cent* in 2010-11, indicating increased fiscal imbalance. The higher level of fiscal deficit is attributed to higher revenue expenditure and increase in allocation to Economic Services. The fiscal deficit of ₹ 32,513 crore was financed through increased market borrowings and loans from the financial institutions etc. The ratio of fiscal liabilities to revenue receipts, however, declined during 2010-15 from 202 *per cent* to 159 *per cent* indicating improved debt sustainability on account of higher revenue receipts.

1.12 Conclusion and Recommendations

Review of Fiscal situation

- The Government had Revenue Surplus which was mainly due to 15 *per cent* increase in Revenue Receipts whereas Revenue Expenditure increased only by eight *per cent* over 2013-14. Further, the Fiscal Deficit exceeded (0.33 *per cent*) the target of not more than three *per cent* of GSDP, set by the Thirteenth Finance Commission and FRBM Act, to 3.33 *per cent*. However, Total Outstanding Debt (₹ 3,07,859 crore) to GSDP (₹ 9,76,297 crore) at the end of 2014-15 was above the target (27.80 *per cent*) set in the Budget Estimate but it was below the projections (41.90 *per cent*) made in the Thirteenth Finance Commission and FRBM Act.

Grants received under recommendation of the Thirteenth Finance Commission

- The Government received ₹ 5,160.17 crore under recommendations of the Thirteenth Finance Commission during 2010-15. However, ₹ 1,875.39 crore (36 *per cent*) out of ₹ 5,160.17 crore lapsed to the

Government account due to short/ under utilisation of funds, indicating slippages in programme implementation.

Budget Estimates and Actuals

- The pattern of receipts and expenditure varied from what was envisaged at the stage of budget formulations for 2014-15 which indicates improper budget estimation. The Revenue Receipts of ₹ 1,93,422 crore and Revenue Expenditure of ₹ 1,71,027 crore fell short of the Budget Estimates of Revenue Receipts (₹ 2,26,419 crore) and Revenue Expenditure (₹ 1,97,425 crore). The Interest Payments and Servicing of Debts (₹ 23,364 crore) was below (₹ 3,220 crore) the Budget Estimate (₹ 26,584 crore).

Recommendation: In order to bridge the gap between variations in Budget Estimates and Actual Expenditure, adequate monitoring should be ensured.

Revenue Receipts

- **Revenue Receipts** grew up by ₹ 25,208 crore (15 *per cent*) over 2013-14. The increase was mainly contributed by Grants from GoI (₹ 10,286 crore; 46 *per cent*), tax revenue (₹ 7,590 crore; 11 *per cent*), and Share of the State in Union Taxes and Duties (₹ 3,846 crore; six *per cent*). Within Revenue Receipts, Own Tax Revenue increased by 11 *per cent* against the stated growth rate of 17 *per cent* (relative to 2013-14) in budget speech by the Government.

Revenue Expenditure

- During 2014-15, Revenue Expenditure (₹ 1,71,027 crore) increased by eight *per cent* relative to 2013-14 and Plan Expenditure (₹ 33,262 crore) and Non-plan Expenditure (₹ 1,37,765 crore) increased by five *per cent* and nine *per cent* respectively. The increases under Plan Expenditure show growth of infrastructure and services network of the State.

Capital Expenditure

- During 2014-15, Capital Expenditure increased by 62 *per cent* relative to 2013-14. Within the Capital Expenditure, the Plan and Non-plan Expenditure increased by 45 *per cent* and 294 *per cent* respectively over the previous year.

Recommendation: The Government should avoid unproductive expenditure and also ensure sustainable and viable service delivery.

Adequacy of Public Expenditure

- The State Government has not given adequate fiscal priority to the Development Expenditure in 2011-12 and 2014-15 as its ratio to Aggregate Expenditure was less than the ratio for General Category States.

Recommendation: The Government should accord fiscal priority to the Development Expenditure for better social and physical infrastructure.

Incomplete Projects

- An expenditure of ₹ 7,714 crore incurred (March 2015) on 545 incomplete projects did not deliver envisaged benefits.

Recommendation: Blocking of funds on incomplete works impinge negatively on the quality of expenditure.

Financial Health of the State

- Annual rate of increase in fiscal deficit increased from eight *per cent* in 2010-11 to 37 *per cent* in 2014-15 indicating increased fiscal imbalance. However, the declining trend in ratio of fiscal liabilities to revenue receipts indicated improved debt sustainability in the State.



2

FINANCIAL MANAGEMENT AND BUDGETARY CONTROL



2

FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

2.1 Introduction

2.1.1 Appropriation Accounts are accounts of expenditure, voted and charged, of the Government for each financial year compared with amounts of voted grants and appropriations charged for different purposes as specified in schedules appended to the Appropriation Act, 2014. These Accounts list original budget estimates, supplementary grants, surrenders and re-appropriations distinctly and indicate actual capital and revenue expenditure on various specified services, *vis-à-vis*, those authorised by the Act in respect of both charged and voted items of the budget. Appropriation Accounts are thus a control document facilitating management of finances and monitoring of the budgetary provisions and are therefore complementary to the Finance Accounts.

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

2.2 Summary of Appropriation Accounts

As per para 141 of the Budget Manual, no amount out of the savings reported in the final statement shall subsequently be utilised by the controlling officer without the prior approval of the Finance Department. All final savings must be surrendered to the Finance Department by 25 March.

The summarised position of Actual Expenditure during 2014-15 against 94 grants/appropriations is as given in **Table 2.1**.

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

(₹ in crore)

Nature of expenditure		Original grant/ Appropriation	Supplementary Grant/ Appropriation	Total Grant/ Appropriation	Actual Expenditure	Savings	Amount surrendered	Amount surrendered on 31 March 2015	Percentage of savings surrendered by 31 March 2015
		1	2	3	4	5	6	7	Col.7/ Col.6
Voted	I- Revenue	1,72,264.13	6,611.81	1,78,875.94	1,49,660.00	29,215.94	16,374.84	16,374.84	56
	II -Capital	67,997.14	7,714.66	75,711.80	66,734.54	8,977.26	7,224.75	7,224.75	80
	III -Loans and Advances	1,909.67	514.50	2,424.17	1,872.64	551.53	324.08	324.08	59
	Total Voted	2,42,170.94	14,840.97	2,57,011.91	2,18,267.18	38,744.73	23,923.67	23,923.67	62
Charged	IV -Revenue	26,926.14	15.17	26,941.31	23,671.87	3,269.44	320.14	320.14	10
	V- Capital	510.83	0	510.83	454.17	56.66	43.78	43.78	77
	VI- Public Debt- Repayment	19,383.88	0	19,383.88	9,411.21	9,972.67	8,268.15	8,268.15	83
	Total Charged	46,820.85	15.17	46,836.02	33,537.25	13,298.77	8,632.07	8,632.07	65
Grand Total		2,88,991.79	14,856.14	3,03,847.93	2,51,804.43	52,043.50	32,555.74	32,555.74	63
Note: Figures of actual expenditure include recoveries adjusted as reduction of expenditure under voted revenue expenditure (₹ 2,304.54 crore) and voted capital expenditure (₹ 13,891.43 crore).									

(Source: Appropriation Accounts, Finance Accounts and Budget documents 2014-15)

Table 2.1 indicates that the overall savings of ₹ 52,043.50 crore is 17 *per cent* of total grants/ appropriation (₹ 3,03,847.93 crore). Out of overall savings (₹ 52,043.50 crore), ₹ 32,555.74 crore was surrendered, which constitutes 63 *per cent* of the overall savings. Under Voted Section, the savings (₹ 38,744.73 crore) was 15 *per cent* of the total grant (₹ 2,57,011.91 crore). Out of this, ₹ 23,923.67 crore was surrendered on 31 March 2015, which constituted 62 *per cent* of the savings. Under Charged Section, the total savings was ₹ 13,298.77 crore, which constituted 28 *per cent* of the total Appropriation (₹ 46,836.02 crore). Out of the total savings, ₹ 8,632.07 crore was surrendered on 31 March 2015, which constituted 65 *per cent* of the savings.

Overall savings of ₹ 52,043.50 crore were the results of savings of ₹ 55,351.80 crore in 125 cases of grants and appropriations under Revenue Section and 76 cases of grants and appropriations under Capital Section including Loan Section (Public Debt-Repayments), offset by excess of ₹ 3,308.30 crore in six grants and appropriations under Revenue Section and six grants under Capital Section.

2.3 Financial Accountability and Budget Management

2.3.1 Appropriation, *vis-à-vis*, Allocative Priorities

Appropriation Audit revealed that savings exceeded ₹ 10 crore in each case or by more than 20 *per cent* of total provisions in 136 cases (*Appendix 2.1*). Against the savings of ₹ 55,351.80 crore, savings of ₹ 52,902.17 crore (96 *per cent*) occurred in 47 cases (exceeding ₹100 crore in each case) relating to 33 grants/ appropriations. The details thereof are given in **Table 2.2**.

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

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant	Provision			Actual Expenditure	Savings
			Original Grant	Supplementary	Total Grant		
Revenue Voted							
1	11	Agriculture and other Allied Departments (Agriculture)	2,797.56	224.26	3,021.82	2,596.44	425.38
2	12	Agriculture and other Allied Departments (Land Development and Water Resources)	500.54	0.00	500.54	231.20	269.34
3	13	Agriculture and other Allied Departments (Rural Development)	1,974.09	0.40	1,974.49	1,574.75	399.74
4	14	Agriculture and other Allied Departments (Panchayati Raj)	6,009.48	557.89	6,567.37	4,199.10	2,368.27
5	26	Home Department (Police)	11,641.86	2.12	11,643.98	10,649.89	994.09
6	32	Medical Department (Allopathy)	4,111.43	255.83	4,367.26	3,695.12	672.14
7	33	Medical Department (Ayurvedic and Unani)	597.08	0.00	597.08	491.55	105.53
8	35	Medical Department (Family Welfare)	3,618.60	7.70	3,626.30	3,415.59	210.71
9	36	Medical Department (Public Health)	549.22	0.00	549.22	359.14	190.08
10	37	Urban Development Department	4,978.83	568.61	5,547.44	2,785.32	2,762.12
11	40	Planning Department	305.58	6.32	311.90	161.96	149.94
12	42	Judicial Department	1,427.27	15.00	1,442.27	1,111.62	330.65
13	48	Minorities Welfare Department	1,694.91	0.35	1,695.26	879.86	815.40
14	49	Women and Child Welfare Department	5,069.81	101.10	5,170.91	4,800.87	370.04
15	50	Revenue Department (District Administration)	779.45	1.92	781.37	605.29	176.08
16	51	Revenue Department (Relief on Account of Natural Calamities)	494.81	198.00	692.81	487.31	205.50
17	52	Revenue Department (Board of Revenue and other Expenditure)	2,837.78	60.00	2,897.78	2,560.38	337.40
18	54	Public Works Department (Establishment)	1,806.52	21.00	1,827.52	561.84	1,265.68
19	61	Finance Department (Debt Services and other Expenditure)	11,043.60	0.02	11,043.62	10,933.98	109.64
20	62	Finance Department (Superannuation Allowances and Pensions)	24,296.58	5.15	24,301.73	20,472.20	3,829.53
21	69	Vocational Education Department	416.55	0.40	416.95	247.13	169.82
22	71	Education Department (Primary Education)	27,215.55	74.69	27,290.24	22,899.70	4,390.54
23	72	Education Department (Secondary Education)	7,229.39	25.50	7,254.89	6,467.14	787.75
24	73	Education Department (Higher Education)	2,042.50	18.04	2,060.54	1,638.15	422.39
25	77	Labour Department (Employment)	455.37	0.00	455.37	232.90	222.47
26	79	Social Welfare Department (Welfare of the Handicapped and Backward Classes)	1,509.52	1.45	1,510.97	908.64	602.33
27	80	Social Welfare Department (Social Welfare and Welfare of Scheduled Castes)	5,070.96	0.00	5,070.96	3,458.11	1,612.85
28	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	9,315.95	150.33	9,466.28	6,956.34	2,509.94
29	94	Irrigation Department (Works)	2,522.71	646.39	3,169.10	2,423.15	745.95
30	95	Irrigation Department (Establishment)	3,217.16	0.00	3,217.16	2,477.86	739.30
Total			1,45,530.66	2,942.47	1,48,473.13	1,20,282.53	28,190.60

Revenue – Charged							
31	61	Finance Department (Debt Services and other Expenditure)	26,228.78	0.00	26,228.78	23,016.99	3,211.79
Total			26,228.78	0.00	26,228.78	23,016.99	3,211.79
Capital – Voted							
32	7	Industries Department (Heavy and Medium Industries)	3,279.78	141.66	3,421.44	2,964.56	456.88
33	9	Power Department	11,096.18	2,295.56	13,391.74	11,776.74	1,615.00
34	11	Agriculture and other Allied Departments (Agriculture)	809.00	156.75	965.75	679.58	286.17
35	13	Agriculture and other Allied Departments (Rural Development)	9,025.66	1,398.02	10,423.68	8,405.78	2,017.90
36	21	Food and Civil Supplies Department	7,776.51	0.00	7,776.51	5,584.47	2,192.04
37	26	Home Department (Police)	757.80	107.97	865.77	754.93	110.84
38	35	Medical Department (Family Welfare)	1,059.01	0.00	1,059.01	6.24	1,052.77
39	42	Judicial Department	725.63	13.50	739.13	585.24	153.89
40	48	Minorities Welfare Department	999.98	0.00	999.98	359.54	640.44
41	49	Women & Child Welfare Department	169.66	0.00	169.66	69.53	100.13
42	50	Revenue Department (District Administration)	274.14	0.00	274.14	144.73	129.41
43	61	Finance Department (Debt Services & other Expenditure)	2,221.40	0.00	2,221.40	2,104.65	116.75
44	72	Education Department (Secondary Education)	648.11	11.00	659.11	302.40	356.71
45	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	6,691.20	1,181.43	7,872.63	6,237.87	1,634.76
46	94	Irrigation Department (Works)	5,044.86	316.05	5,360.91	4,696.28	664.63
Total			50,578.92	5,621.94	56,200.86	44,672.54	11,528.32
Capital – Charged							
47	61	Finance Department (Debt Services & other Expenditure)	19,331.17	0.00	19,331.17	9,359.71	9,971.46
Total			19,331.17	0.00	19,331.17	9,359.71	9,971.46
Grand Total			2,41,669.53	8,564.41	2,50,233.94	1,97,331.77	52,902.17

(Source: Appropriation Accounts 2014-15)

Table shows that savings exceeding ₹ 500 crore occurred (14 Grants) under Grant numbers 14- Agriculture and other Allied Department (Panchayati Raj), 26- Home Department (Police), 32 – Medical Department (Allopathy), 37- Urban Development Department, 48- Minorities Welfare Department, 54- Public Works Department (Establishment), 62-Finance Department (Superannuation Allowances and Pensions), 71-Education Department (Primary Education), 72-Education Department (Secondary Education), 79- Social Welfare Department (Welfare of the Handicapped and Backward Classes), 80- Social Welfare Department (Social Welfare and Welfare of Scheduled Castes), 83- Social Welfare Department (Special Component Plan for Scheduled Castes), 94-Irrigation Department (Works) and 95- Irrigation Department (Establishment) pertaining to Revenue voted. Similarly, savings exceeding ₹ 500 crore also occurred (seven Grants) under Grant numbers 9- Power Department, 13- Agriculture and other Allied Departments (Rural Development), 21-Food and Civil Supplies Department, 35- Medical Department (Family Welfare), 48- Minorities Welfare Department, 83- Social Welfare Department (Special Component Plan for Scheduled Castes) and 94-Irrigation Department (Works) pertaining to Capital voted. Likewise,

savings exceeding ₹ 500 crore also occurred under Grant number 61-Finance Department (Debt Services and other Expenditure) pertaining to Revenue Charged as well as under Capital Charged.

During 2014-15, savings (exceeding ₹ 500 crore) occurred in 19 grants namely Grant no. 9 (Power), 13 (Agriculture & other Allied Departments - Rural Development), 14 (Agriculture & other Allied Departments - Panchayati Raj), 21 (Food and Civil Supplies Department), 26 (Home Department - Police), 32 (Medical Department- Allopathy), 35 (Medical Department - Family Welfare), 37 (Urban Development Department), 48 Minorities Welfare, 54 (Public Works Department - Establishment), 61 (Finance Department - Debt Services and other Expenditure), 62 (Finance Department - Superannuation Allowances and Pensions), 71 (Education Department - Primary Education), 72 (Education Department - Secondary Education), 79 (Social Welfare - Welfare of the Handicapped and Backward Classes), 80 (Social Welfare - Social Welfare and Welfare of Scheduled Castes), 83 (Social Welfare Department - Special Component plan for Scheduled Castes), 94 (Irrigation Department - Works) and 95 (Irrigation Department Establishment).

When compared with the savings occurring during 2013-14, we noticed that the savings (exceeding ₹ 500 crore) occurred in 13 out of these 19 grants as detailed in **Table 2.3**.

Table 2.3: Grants indicating Savings

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant	Savings occurred (₹ 500 crore and above) during	
			2013-14	2014-15
1	21	Food and Civil Supplies Department- Capital Voted	4,664.82	2,192.04
2	26	Home Department (Police) -Revenue Voted	982.88	994.09
3	37	Urban Development Department – Revenue Voted	654.69	2,762.12
4	54	Public Works Department (Establishment) - Revenue Voted	1,041.27	1,265.68
5	61	Finance Department (Debt services and other Expenditure) - Capital Charged	9,840.02	9,971.46
6	62	Finance Department (Superannuation Allowances and Pensions) – Revenue Voted	1,833.47	3,829.53
7	71	Education Department (Primary Education) - Revenue Voted	2,567.23	4,390.54
8	72	Education Department (Secondary Education)- Revenue voted	874.11	787.75
9	83	Social Welfare Department (Special Component Plan for Scheduled Castes)- Revenue Voted	1,315.74	2,509.94
10	83	Social Welfare Department (Special Component Plan for Scheduled Castes)- Capital Voted	524.04	1,634.76
11	94	Irrigation Department (Works) – Revenue Voted	738.76	745.95
12	94	Irrigation Department (Works) – Capital Voted	1,756.34	664.63
13	95	Irrigation Department (Establishment) – Revenue Voted	597.47	739.30

(Source: Appropriation Accounts 2013-14 & 2014-15)

Savings of substantial amounts occurring during 2014-15, out of the budgeted grants/ appropriations indicated incorrect estimation of funds required.

2.3.2 Persistent Savings

In 18 cases involving 16 grants, there were persistent savings (₹ 100 crore and above) during the preceding five years. The details are given in **Table 2.4**. During 2014-15, the savings ranged between ₹ 110.84 crore (Capital Voted section of grant no. 26 – Home Department -Police) and ₹ 9,971.46 crore (Capital Charged section of grant no. 61- Finance Department - Debt Services and other Expenditure).

Table 2.4: Grants indicating Persistent Savings

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant	Amount of Savings					
			2010-11	2011-12	2012-13	2013-14	2014-15	
Revenue - Voted								
1	11	Agriculture and other Allied Departments (Agriculture)	217.67	766.36	644.92	596.10	425.39	
2	13	Agriculture and other Allied Departments (Rural Development)	148.94	134.32	103.79	201.09	399.75	
3	14	Agriculture and other Allied Departments (Panchayati Raj)	226.92	211.62	907.53	462.21	2,368.27	
4	32	Medical Department (Allopathy)	203.62	145.70	403.79	471.31	672.14	
5	37	Urban Development Department	711.79	625.51	238.51	654.69	2,762.12	
6	42	Judicial Department	230.59	172.36	178.52	223.31	330.65	
7	49	Women and Child Welfare Department	180.62	636.10	372.97	271.58	370.04	
8	54	Public Works Department (Establishment)	396.56	238.54	681.45	1,041.27	1,265.68	
9	72	Education Department (Secondary Education)	785.84	582.87	1,276.77	874.11	787.75	
10	73	Education Department (Higher Education)	571.89	745.76	816.09	348.28	422.39	
11	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	110.33	792.46	1,762.10	1,315.74	2,509.94	
Total			3,784.77	5,051.60	7,386.44	6,459.69	12,314.12	
Capital - Voted								
12	21	Food & Civil Supplies Department	3,963.00	1,811.79	1,039.49	4,664.82	2,192.04	
13	26	Home Department (Police)	356.13	488.36	363.24	126.51	110.84	
14	48	Minorities Welfare Department	165.56	373.36	164.73	148.22	640.44	
15	61	Finance Department (Debt Services and other Expenditure)	153.04	401.78	222.64	190.59	116.75	
16	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	103.62	415.46	588.84	524.04	1,634.76	
17	94	Irrigation Department (Works)	1,086.27	734.86	805.77	1,756.34	664.63	
Total			5,827.62	4,225.61	3,184.71	7,410.52	5,359.46	
Capital - Charged								
18	61	Finance Department (Debt Services and other Expenditure)	9,288.06	9,999.25	9,934.16	9,840.02	9,971.46	
Total			9,288.06	9,999.25	9,934.16	9,840.02	9,971.46	

(Source: Appropriation Accounts of the respective years)

Table revealed that the cases of persistent savings occurred (₹ 100 crore and above) during the preceding five years; under Revenue Voted Section, the saving increased from ₹ 6,459.69 crore in 2013-14 to ₹ 12,314.12 crore (₹ 5,854.43 crore; 91 *per cent*) in 2014-15. The increases were mainly under Grant number 14 - Agriculture and other Allied Departments (Panchayati Raj)- ₹ 1,906.06 crore (412 *per cent*), Grant number 37 – Urban Development Department - ₹ 2,107.43 crore (322 *per cent*) and grant number 83 - Social Welfare Department (Special Component Plan for Scheduled Castes) – ₹ 1,194.20 crore (91 *per cent*).

Similarly, under Capital Voted Section, cases of persistent savings (₹ 100 crore and above) during the preceding five years, savings in Grant number 48- Minorities Welfare Department, increased from ₹ 148.22 crore in 2013-14 to ₹ 640.44 crore in 2014-15 (₹ 492.22 crore; 332 *per cent*) and in Grant number 83- Social Welfare Department (Special Component Plan for Scheduled Castes), savings increased from ₹ 524.04 crore in 2013-14 to ₹ 1,634.76 crore (₹ 1,110.72 crore; 212 *per cent*).

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

2.3.3 Excess Expenditure

Expenditure amounting to ₹ 19,773.49 crore exceeded the provision by ₹ 3,288.28 crore where expenditure was more than ₹ 10 crore or more in seven cases involving six grants in each case or more than 20 *per cent* of the total provision. Details are given in **Appendix 2.2**.

Substantial excess expenditure was noticed in the following grants consistently for preceding five years ending 2014-15 as detailed in **Table 2.5**.

Table 2.5: Grants indicating Persistent Excess Expenditure

(₹ in crore)

Sl. No.	Number and name of the Grant	Excess Expenditure				
		2010-11	2011-12	2012-13	2013-14	2014-15
Revenue-Voted						
1	58-Public Works Department (Communications -Roads)	121.37	106.77	166.12	204.95	310.73
Capital-Voted						
2	55- Public Works Department (Buildings)	144.20	54.55	71.97	70.68	47.23
3	58- Public Works Department (Communications -Roads)	1,152.14	1,068.66	2,152.37	3,131.34	2,430.21

(Source: Appropriation Accounts of the respective years)

Persistent excess expenditure in Public Works Department during 2010-15 under Revenue section of Grant number 58 - Public Works Department

(Communications -Roads) and Capital section of grant numbers 55- Public Works Department (Buildings) and 58 - Public Works Department (Communications -Roads) indicated underestimation of demands at the time of preparation of budget.

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

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get excess expenditure over a grant/appropriation regularised by the State Legislature. However, the excess expenditure amounting to ₹ 20,352.17 crore pertaining to the years 2005-14 was yet to be regularised. The year-wise break-up of the amount of excess expenditure awaiting regularisation under 84 grants and 33 appropriations is given in **Table 2.6**.

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

Year	Number of Grants/ Appropriations	Details of Grants/ Appropriations	Amounts of excess (₹ in crore)
2005-06	25- Grants 4-Appropriations	Revenue Voted - 8,12,19,53,55,57,58,72; Capital Voted - 15,16,18,23, 24, 33, 34,37,38,40, 55,56, 57, 58, 73,75,96; Revenue Charged - 1,52; Capital Charged - 52,55;	1,026.78
2006-07	18-Grants 6-Appropriations	Revenue Voted - 9,13,55,58,61,62,73,91,95; Capital Voted - 3,16,31, 37, 55,57,58,89,96; Revenue Charged - 2,3,10,52,62,89;	2,484.47
2007-08	12-Grants 2-Appropriations	Revenue Voted - 51,55,57,58,62; Capital Voted - 13,16,55,58,63,83,96; Revenue Charged - 51,66;	3,610.65
2008-09	5-Grants 1-Appropriations	Revenue Voted - 62,96; Capital Voted - 55,58,96; Revenue Charged - 52;	3,399.42
2009-10	6-Grants 6-Appropriations	Revenue Voted - 58; Capital Voted - 1,16,55,58,59; Revenue Charged - 3,10,16,48,52,66;	1,250.16
2010-11	6-Grants 4-Appropriations	Revenue Voted - 30,51,91; Capital Voted - 10,55,58; Revenue Charged - 10,23,61,82;	1,702.62
2011-12	6-Grants 6-Appropriations	Revenue Voted - 21,62,91; Capital Voted - 1,55,58; Revenue Charged - 13,18,23,61,62,82;	1,889.66
2012-13	4-Grants 3-Appropriations	Revenue Voted - 51,57; Capital Voted - 55,58; Revenue Charged - 55,62,89;	2,380.23
2013-14	2- Grants 1- Appropriation	Capital Voted - 55, 58; Capital Charged - 52;	2,608.18
Total			20,352.17

(Source: Appropriation Accounts of the respective years)

2.3.5 Excess of expenditure over grants/appropriations during 2014-15 requiring regularisation

Table 2.7 presents summary of excesses in eight cases of grants/appropriations amounting to ₹ 2,225.32 crore¹ over and above the authorisation from the Consolidated Fund of the State during 2014-15.

Table 2.7: Excess over provision requiring regularisation during 2014-15

(₹ in crore)

Sl. No.	Number and name of grant/appropriation	Total grant/appropriation	Expenditure	Excess expenditure	Adjustment of amounts during the year	Excess expenditure requiring regularisation
1	2	3	4	5	6	7
Revenue Voted						
1	57-Public Works Department (Communication - Bridges)	17.00	19.03	2.03	1.73	0.30
2	91- Institutional Finance Department (Stamps and Registration)	234.63	239.33	4.70	0.00	4.70
Total		251.63	258.36	6.73	1.73	5.00
Capital Voted						
3	1- Excise Department	2.43	3.08	0.65	0.00	0.65
4	40-Planning Department	2,234.44	2,600.69	366.25	0.00	366.25
5	55- Public Works Department (Buildings)	40.90	88.13	47.23	4.08	43.15
6	57- Public Works Department (Communication - Bridges)	1,297.46	1,430.56	133.10	130.05	3.05
7	58- Public Works Department (Communications - Roads)	8,761.46	11,191.67	2,430.21	623.10	1,807.11
Total		12,336.69	15,314.13	2,977.44	757.23	2,220.21
Revenue Charged						
8	13-Agriculture and other Allied Departments (Rural Development)	0.16	0.27	0.11	0.00	0.11
Total		0.16	0.27	0.11	0.00	0.11
Grand Total		12,588.48	15,572.76	2,984.28	758.96	2,225.32

(Source: Appropriation Accounts 2014-15)

It would be seen from the Table that ₹ 2,225.32 crore was awaiting regularisation under Article 205 of the Constitution, as of March 2015.

2.3.6 Unnecessary/ Inadequate Supplementary Provision

During 2014-15, supplementary provision amounting to ₹ 6,543.41 crore obtained in 51 cases, (₹ one crore or more in each case) proved unnecessary as the expenditure was not even up to the level of the original provision as detailed in *Appendix 2.3*. However, Supplementary provision of ₹ 1,974.24 crore in Grant number 40- Planning Department, 55- Public Works Department (Buildings), 57- Public Works Department (Communications -

¹ Remaining excess amount (i.e. ₹ 3,308.30 crore- ₹ 2,225.32 crore) does not require separate regularisation being *pro-rata* / suspense adjustment in relevant grants.

Bridges), 58- Public Works Department (Communications - Roads) and 91-Institutional Finance Department (Stamps and Registration) proved insufficient leaving an aggregate uncovered excess expenditure of ₹ 3,252.70 crore (*Appendix 2.4*). Unnecessary and inadequate supplementary provisions indicated that the provision made in the supplementary budget was not based on actual estimated requirement.

2.3.7 Excessive/Unnecessary Re-appropriation of Funds

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

Injudicious re-appropriations proved excessive or insufficient and resulted in savings of ₹ 1,892.82 crore in 114 sub-heads involving 41 grants and excess of ₹ 913.90 crore occurred in 49 sub-heads involving 25 grants as detailed in *Appendix 2.5*.

2.3.8 Substantial Surrenders

Substantial surrenders (50 *per cent* or more of the total provision) amounting to ₹ 18,900.92 crore were made in respect of 254 sub-heads mainly due to economy measures and non-approval of administrative and financial approval of different schemes/ projects. Out of total provision amounting to ₹ 24,135.61 crore in 254 schemes/ programmes, ₹ 18,900.92 crore (78 *per cent*) was surrendered during 2014-15, which included cent *per cent* surrenders in 115 schemes/ programmes (₹ 3,285.24 crore). The details *viz.* names of the grants, heads of accounts, amounts surrendered together with the reasons for surrender as intimated by the Government are given in *Appendix 2.6*. Substantial surrender of amounts indicated that the budgeting was not done with due prudence.

2.3.9 Surrender in Excess of Actual Savings

As against savings of ₹ 5,598.54 crore, the amount surrendered was ₹ 6,023.92 crore resulting in excess surrender of ₹ 425.38 crore during 2014-15 in 10 grants (₹ 50 lakh or more in each case) as detailed in *Appendix 2.7*. The surrender in excess of actual savings indicated that the Departments did not exercise adequate budgetary controls by watching flow of expenditure through monthly expenditure statements.

2.3.10 Anticipated Savings not surrendered

As per para 139 of the Budget Manual, spending Departments are required to surrender grants/appropriations or portion thereof to the Finance Department as and when savings are anticipated. At the end of 2014-15, it was noticed that under 21 cases of grants/ appropriations in which savings occurred but

²Budget Manual, Section II.

no part of it was surrendered by the spending Departments. The amount involved was ₹ 8,543.35 crore. The details are given in *Appendix 2.8*.

Similarly, out of total savings of ₹ 45,742.98 crore under 63 cases (savings of ₹ one crore and above), an amount of ₹ 23,118.61 crore (51 *per cent*) was not surrendered (*Appendix 2.9*), which forms 42 *per cent* of total savings of ₹ 55,351.80 crore. This is indicative of inadequate financial control and resultant blocking of funds thereby resulting in non-availability of funds for alternative purposes of development.

2.3.11 Advances from the Contingency Fund

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

The transaction relating to the Contingency Fund is depicted under the Major Head 8000 – Contingency Fund in Statement number 21 of the Finance Accounts. It revealed that ₹ 203.15 crore, drawn from the Contingency Fund during 2014-15, was not recouped to the Contingency Fund during the same year and was lying unrecouped at the close of March 2015.

2.3.12 Rush of Expenditure

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

During 2014-15, 20.59 *per cent* of the total Revenue Expenditure and 46.78 *per cent* of the total Capital expenditure was incurred during the month of March 2015 alone. Such expenditure constituted a significant portion (21 *per cent*) of the budget for the year of the Departments. Details are given in *Appendix 2.10*.

2.3.13 Drawls of funds to avoid lapse of budgetary provision

The Thirteenth Finance Commission recommended that the Public Accounts should not be treated as an alternative to the Consolidated Fund of the State and the Government expenditure should be directly incurred from the Consolidated Fund, avoiding transfer from Consolidated Fund to the Public Accounts. Further, Rule 162 of FHB Volume V, Part I forbids drawls of money from the treasury unless it is required for immediate disbursement.

However, we in test check of sanction orders of the Social Welfare and Women and Child Welfare Department, noticed that funds amounting to ₹ 82.56 crore were drawn from the treasury and deposited in Personal Ledger Account (PLA) to avoid lapse of funds as per details given in **Table 2.8**.

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

Sl. No.	Number, name of Grant, Department and Major Head	Budget Provision (₹ in crore)	Amount deposited in PLA (₹ in crore)	Audit Observations involving financial repercussions
1	Grant No. 49 – Women and Child Welfare Department MH 2235	5,171.01	77.56	<ul style="list-style-type: none"> Rupees 17.70 crore sanctioned (March 2015) for purchase of Medicine Kits was drawn from the treasury on (March 2015) and deposited (March 2015) in PLA of U.P. Social Welfare Construction Corporation (UPSWCC) Lucknow. Rupees 6.91 crore was sanctioned (March 2015) for purchase of MIS register was drawn (March 2015) from the treasury and deposited (March 2015) in PLA of UPSWCC, Lucknow. Rupees 52.95 crore sanctioned (March 2015) for purchase of Pre-school Kits was drawn (March 2015) from the treasury and deposited (March 2015) in PLA of UPSWCC, Lucknow.
2	Grant No. 80 – Social Welfare Department (Social Welfare and Welfare of Scheduled Castes) MH 2235	4,075.05	5.00	<ul style="list-style-type: none"> Rupees five crore was sanctioned (January 2015) for assistance to Voluntary Organisations for residential houses to aged and infirmed persons and drawn (March 2015) from the treasury and deposited (March 2015) in PLA of UP State Construction and Infrastructure Development Corporation, Lucknow.
Total		9,246.06	82.56	

(Source: Concerned Departments)

Thus, moneys to the extent of ₹ 82.56 crore were drawn from the treasury during 2014-15 and parked in PLAs in disregard to the recommendations made by the Thirteenth Finance Commission and in violation of the provisions contained in FHB Volume V, Part I by the Departments to avoid lapse of budgetary provisions.

2.4 Outcome of the Review of Selected Grant

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

Out of 94 Grants as per the Appropriation Act, 2014, Grant No. 21- Food and Civil Supplies Department was reviewed in audit in October 2015. The details of amount budgeted, expenditure and savings etc. for 2014-15 under the Grant are summarised in *Appendix 2.11*. The results of review are set out below:

Grant No. 21- Food and Civil Supplies Department

The Government made a budget provision of ₹ 7,059.14 crore under the head 4408-01-101-03-Food Grain Supply Scheme for purchase of 16.75 lakh metric tons (MT) of Food grains from the farmers during 2014-15. Against the budgeted amount of ₹ 7,059.14 crore, only ₹ 5,171.48 crore was spent on the procurement of food grains and ₹ 1,887.66 crore remained unspent. The food grains wise targets and achievement is given in **Table 2.9**.

Table 2.9: Targets and Achievements for procurement of food grains during 2014-15

Sl. No.	Particulars	Target fixed for procurement	Actual procurement	Excess (+)/ Shortfall (-) (per cent in bracket)
In lakh MT				
1	Wheat	10.25	0.55	(-) 9.70 (95 per cent)
2	Paddy	6.50	11.30	(+) 4.80 (74 per cent)
Total		16.75	11.85	(-) 4.90 (29 per cent)

(Source: Concerned Departments)

Table 2.9 revealed that not only the food grains (wheat and paddy) were not procured as per targets fixed for each, there was overall shortfall in their procurement by 29 per cent. As a result of shortfalls in procurement and inter-food grains variations in procurement in terms of quantity, savings of ₹ 1,887.66 crore occurred during 2014-15. The savings were surrendered at the close of the financial year.

2.5 Outcome of Treasury Inspection Report

There are 79 treasuries and 207 sub treasuries in the State. During 2014-15, inspection of 76 treasuries and 207 sub treasuries was carried out by the Office of the Accountant General (Accounts & Entitlement), Uttar Pradesh, Allahabad. Outcomes of the Treasury Inspection Report are discussed below.

2.5.1 Non-recovery of undisbursed pension of deceased pensioners

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

However, scrutiny of pension records available in treasuries revealed that in 52 treasuries, undisbursed amount of ₹ 120.65 lakh pertaining to 612 cases was not recovered from the banks and was lying with the concerned banks as of 2014-15. Treasury wise non-recovery of undisbursed amount is detailed in *Appendix 2.12*.

2.5.2 Excess/under payment of gratuity/ commutation

Scrutiny of the records revealed that during 2014-15, in six treasuries³, ₹ 3.62 lakh was paid in excess and in 11 treasuries⁴ less payment of ₹ 35.10 lakh was made against retirement gratuity. Similarly, in two treasuries⁵ ₹ 3.19 lakh was paid in excess and in eight treasuries⁶ less payment of ₹ 4.22 lakh was made against commutation of pension.

2.5.3 Non-allotment of PRAN

According to Contributory Pension Scheme, every employee appointed in Government/ Semi-government Service, on or after 01 April, 2005 was allotted PRAN (Permanent Retirement Account Number). During test check of Treasury Inspection, it is revealed that in 22 treasuries, 14,123 employees, covered under New Pension Scheme, allotment of PRAN is awaited, as of 31 March 2015 (*Appendix 2.13*).

2.6 Conclusion and Recommendations

Financial Accountability and Budget Management

- There were overall savings of ₹ 52,043.50 crore which were the result of savings of ₹ 55,351.80 crore offset by excess of ₹ 3,308.30 crore. Besides, there were cases of unnecessary, inadequate, excess savings and supplementary provisions.

Recommendation : The Government should ensure that the budgetary control is strengthened in all Departments to avoid cases of provisions remaining unutilised. The Government should also ensure that the excessive, unnecessary supplementary provision injudiciously be avoided.

Excess expenditure

- Excess expenditure of ₹ 20,352.17 crore pertaining to 2005-14 and ₹ 2,225.32 crore pertaining to 2014-15 require regularisation under Article 205 of the Constitution of India.

Recommendation: The Government should take immediate steps to regularise the excess expenditure.

³ Saharanpur, Bhadohi, Sultanpur, Hardoi, Baghpat and Mau.

⁴ Gautam Buddha Nagar, Baghpat, Saharanpur, Sant Ravidas Nagar, Sultanpur, Pilibhit, Bareilly, Jhansi, Mau, Sonbhadra and PAO, New Delhi.

⁵ Hardoi and Gautam Buddha Nagar.

⁶ Sultanpur, PAO, New Delhi, Baghpat, Hardoi, Mau, Sonbhadra, Sant Ravidas Nagar and Sitapur.



3

FINANCIAL REPORTING

3

FINANCIAL REPORTING

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

3.1 Non-submission of Utilisation Certificates

3.1.1 The State Government rules (Para 369-H of FHB Volume 5 Part I) prescribe that where grants are sanctioned for specific purposes, the departmental officers concerned should obtain Utilisation Certificates (UCs) from grantees which after verification should be forwarded to the Accountant General (A&E). Non submission of UCs makes it difficult to ensure that the funds released have been utilised for intended purposes. The position of outstanding UCs as on 31 March 2015 is given in **Table 3.1**.

Table 3.1: Outstanding Utilisation Certificates

Periods	Number of UCs awaited	Amount (₹ in crore)
Up to 2012-13	3,86,669	87,986.34
2013-14	24,870	17,583.69
2014-15	19,640	22,173.35
Total	4,31,179	1,27,743.38

(Source: Finance Accounts 2014-15)

Table revealed that a large number of UCs in respect of substantial amounts were outstanding at the close of 2014-15.

3.2 Detailed Contingency Bills

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

As on 31 March 2015, 5,985 AC bills amounting to ₹ 236.62 crore were outstanding for want of DC bills. Year-wise details are given in the **Table 3.2**.

Table 3.2: Outstanding Abstract Contingent Bills

Period	AC Bills drawn		DC Bills Received upto 31 March 2015		AC Bills outstanding as on 31 March 2015	
	Number	Amount (₹ in crore)	Number	Amount (₹ in crore)	Number	Amount (₹ in crore)
Upto 2012-13	34,047	706.45	28,593	642.58	5,454	63.87
2013-14	498	38.56	390	14.18	108	24.38
2014-15	764	160.72	341	12.35	423	148.37
Total	35,309	905.73	29,324	669.11	5,985	236.62

(Source: Finance Accounts 2014-15)

During 2014-15, out of 764 AC bills, amounting to ₹ 160.72 crore, 66 AC bills amounting to ₹ 31.70 crore were drawn in March 2015 which includes 35 AC bills amounting to ₹ 6.70 crore which were drawn between 24 March and 31 March 2015. Significant expenditure against AC bills in the month of March, especially in the last week of March, indicates that the draws were primarily for the purpose of exhausting the budget and indicates inadequate budgetary control.

3.3 Departmental Commercial Undertakings

Departmental Commercial Undertakings finalise *proforma* accounts in prescribed format annually showing the working results of the financial operations and efficiency in business. The accounts should be submitted to the Accountants General for audit within three months from the month of closure of the accounts.

As of March 2015, there were nine such undertakings in the State. Three of these had not finalised their upto date *proforma* accounts. The department-wise position of arrears of accounts is given in *Appendix 3.1*. The State Pharmacy of Ayurvedic and Unani Medicine (with no investment) had not finalised their accounts since 1990-91 (as of 2014-15). The *proforma* accounts of the State Live Stock-cum-Agriculture Farm with an investment of ₹ 24.85 crore was not finalised for 2011-12 to 2014-15. Similarly, the *proforma* accounts of Public Distribution System of Food grains with an investment of ₹ 2,617.93 crore was not finalised for 2012-13 to 2014-15.

As a result, the investments in Departmental Commercial Undertakings remained beyond scrutiny of Audit/State Legislature.

3.4 Reporting of Pending Cases

As per Paragraph 82 of the Financial Rules, cases of defalcation or losses should immediately be reported to the office of the Principal Accountant

General (G&SSA), U.P., Allahabad even though made good by the person responsible for it.

As of 2014-15, 139 such cases involving ₹ 8.85 crore (884.60 lakh) were pending for settlement. The Department-wise break up of pending cases and their age-wise analysis is given in *Appendix 3.2*. The nature of these cases is given in *Appendix 3.3*. The nature and age profile of the pending cases given in the appendices are summarised in **Table 3.3**.

Table 3.3: 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	13	175.19	Theft	65	42.90
5 - 10	21	220.48			
10 - 15	12	28.27	Misappropriations	08	58.73
15 - 20	36	70.69			
20 - 25	17	23.42	Losses	23	171.27
25 & above	40	366.55	Defalcations	43	611.70
Total	139	884.60	Total	139	884.60

(Source: Records of Concerned Departments)

We observed that out of 142 cases (as of 31 March 2014) involving ₹ 891.23 lakh, three cases, involving ₹ 6.63 lakh was settled/written off during 2014-15 (*Appendix 3.4*) and remaining 139 cases involving ₹ 884.60 lakh were pending as of March 2015 for various reasons as listed in **Table 3.4**.

Table 3.4: Reasons for Pending cases

Reasons for the delay/ outstanding cases		Number of cases	Amount (₹ in lakh)
i	Awaiting departmental and criminal investigation	27	189.67
ii	Departmental action initiated but not finalised	74	541.63
iii	Criminal proceedings finalised but execution of cases for the recovery of the amount pending	2	4.58
iv	Awaiting orders for recovery or write off	12	7.99
v	Pending in the Hon'ble Courts of law	24	140.73
Total		139	884.60

(Source: Records of Concerned Departments)

3.5 Operation of Minor Head '800'

Minor Heads 800-Other Receipts/Other Expenditure are 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.

However, during 2014-15, ₹ 31,126.17 crore, under the various Revenue and Capital Major Heads of accounts on the expenditure side, constituting about 13.88 *per cent* of the total expenditure, ₹ 2,24,324.60 crore (Revenue and Capital), was recorded under Minor Head 800-Other Expenditure below the concerned Major Heads. Similarly, ₹ 35,718.28 crore, under various Revenue Major Heads of accounts on the receipt side, constituting about 18.47 *per cent* of the total Revenue Receipts of ₹ 1,93,421.60 crore, was recorded under Minor Head 800-Other Receipts under concerned Major Heads. Instances where substantial proportion (50 *per cent* or more of the total Receipts/Expenditure under the Major Head) of the receipts/expenditure under the Major Head of the receipts/expenditure were classified under Minor Head '800-Other Receipts/Expenditure' are given in *Appendices 3.5* and *3.6* and summarised in **Table 3.5**.

Table 3.5: Bookings under Minor Head 800- 'Other Receipts' and 'Other Expenditure'

Particulars	Receipts		Expenditure	
	Amounts (₹ in crore)	Heads of accounts	Amounts (₹ in crore)	Heads of accounts
100 <i>per cent</i> and above	1,116.61	1452, 0801, 0217, 0023, 0810, 0506, 1456, 0852, 0575, 0415, 0875, 0047	14,366.48	4401, 2245, 2801, 2040, 5053, 4070, 2705, 4859, 5425, 4853, 4047, 2407, 2885, 2041
Between 75 <i>per cent</i> and 99 <i>per cent</i>	8,150.60	0235, 0851, 0075, 0406, 1055, 0071, 0029, 1053 0230, 0059, 1054, 0220, 0211, 0403	2,578.65	3475, 4575, 4235, 2425
Between 50 <i>per cent</i> and 74 <i>per cent</i>	23,383.19	1601, 0056, 0055, 0070, 0700	5,224.72	2405, 4217, 4216, 3452, 2211
Total	32,650.40		22,169.85	

(Source: Finance Accounts 2014-15)

As a result, expenditure incurred under various programmes/ activities of the Government and classified under Minor Head '800- Other expenditure' could not be depicted distinctly in the proper heads of Finance Accounts 2014-15.

The minor head 800-Other Receipts/Expenditure is utilised at the time of budget making in those cases where specific minor head is not available for receipts/ expenditure, provision relating to the scheme. However, the State Government continued to book a substantial percentage of receipts and expenditure under the omnibus minor head 800 for several years.

3.6 Non-transfer of amounts to the Central Road Fund

There was a budget provision of ₹ 200 crore for grant from Central Road Fund for the year 2014-15. As against this, GoI released ₹ 234.26 crore from Central Road Fund to the State Government in 2014-15. In terms of guidelines, the central grant is to be booked as Revenue Receipts under Major Head '1601-Grants-in-aid' and an equivalent amount transferred to the Public

Account under Major Head '8449-Other Deposits-103-Subventions from Central Road Fund by debiting the Revenue Expenditure Major Head '3054- Roads and Bridges'. However, due to non-availability of budget provision under Major Head-3054, no amount was transferred to the Major Head 8449- 103 under the Public Account. Further, since no expenditure has been booked against the aforesaid head in Public Account on Roads and Bridges during 2014-15, the utilisation of Government of India release of ₹ 234.26 crore for construction of National Highways is not ascertainable.

The Government stated that it makes provision for expenditure under the Major Head 5054-Capital Outlay on Roads and Bridges against the grant received from Central Road Fund and incurs expenditure to ensure reflection of the assets (roads constructed) in State Accounts. However, the State Government made plea that the road constructed (assets) from this fund would have no reflection in the State Accounts. This plea of the State Government is not in consonance with the guidelines of the Central Government as stated above.

3.7 Variation in Cash Balance

The difference of ₹ 45.54 crore (net *debit*) 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, is mainly due to non-reconciliation of figures by the Agency Banks. This is being reconciled.

3.8 Transfer of Funds to Personal Deposit Accounts

As per para 4 of Uttar Pradesh Personal Ledger Account Rules 1998, the State Government is authorised to open Personal Deposit (PD) Accounts for specific purposes in consultation with the Accountant General. Designated Administrators are authorised to operate these PD accounts by transfer of funds, which is booked as expenditure against the Consolidated Fund (Service Major Heads) of the State. These PD accounts are required to be closed on the last working day of the following financial year and the unspent balances remitted back to the Government Accounts. However, the State Government has not followed this procedure. Details are given in **Table 3.6**.

Table 3.6: Status of Personal Deposit Accounts

Opening Balance (01.04.2014)		Addition during 2014-15		Clearance during 2014-15		Closing Balance (31.03.2015)	
No. of accounts	Amount involved (₹ in crore)	No. of accounts	Amount involved (₹ in crore)	No. of accounts	Amount involved (₹ in crore)	No. of accounts	Amount involved (₹ in crore)
1,459	5,868.25	0	0.00	0	0.00	1,459	5,868.25

(Source: Finance Accounts 2014-15)

As per information received from the State Government, out of 1,459 PD Accounts, 1,051 are operative and 408 are inoperative. The inoperative accounts with unspent balance of ₹ 94.38 crore are required to be closed. The

State Government has stated that the procedure for closing of inoperative PD accounts is being finalised.

Further, 50 out of 79 treasuries in the State intimated the Accountant General (A&E) that 878 PD accounts maintained by them had been reconciled during 2014-15. The status of reconciliation of the remaining 29 treasuries has not been made available by the respective treasuries.

3.9 Non-submission of details of grants/loans paid

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

3.10 Conclusion and Recommendations

Outstanding Utilisation Certificate

- A large number (4,31,179) of utilisation certificate were outstanding at the close of 2014- 2015 from the grantees.

Recommendation: The Government should take steps for obtaining Utilisation Certificates from the grantees.

Detailed Contingency Bills

- As many as 5,985 AC bills amounting to ₹ 236.62 crore were awaiting adjustment as on 31 March 2015.

Recommendation: The Government should ensure adjustment of Abstract Contingent Bill within stipulated period.

Cases of theft, losses and misappropriations

- There were 139 cases of theft, losses and misappropriations involving an amount of ₹ 884.60 lakh.

Recommendation: The Government should expedite inquiries in cases of misappropriation, theft, etc. and strengthening the internal control system to prevent recurrence of such cases.

Operation of omnibus minor head '800'

- Classification of large amounts booked under the minor heads '800-Other Receipts/ Expenditure' does not give a complete picture in the financial reporting.

Recommendation: The Government should discourage routine operation of Minor Heads-800 since it renders the accounts opaque.



(P. K. KATARIA)

Principal Accountant General (G&SSA)
Uttar Pradesh

ALLAHABAD
THE

01 JAN 2016

COUNTERSIGNED



(SHASHI KANT SHARMA)

Comptroller and Auditor General of India

NEW DELHI
THE

04 JAN 2016

APPENDICES

Appendix 1.1

State Profile (Reference: Profile of the State; Page 1)

A. General Data			
Sl. No.	Particulars		Figures
1	Area		2,40,928 Sq. Km.
2	Population		
	a.	As per 2001 Census.	16.62 crore
	b.	2014-15 (Projected population 2014)	21.33 crore
3	a.	Density of Population (as per 2001 Census) (All India Density = 325 persons per Sq. Km)	690 persons per Sq. Km.
	b.	Density of Population ¹ (as per 2011 Census) (All India Density = 382 persons per Sq. Km)	829 persons per Sq. Km.
4	Population below poverty line as per 2011-12 ² (BPL) (All India Average = 30.00 per cent)		39.80 per cent
5	a.	Literacy (as per 2001 Census) (All India Average = 64.80 per cent)	56.27 per cent
	b.	Literacy ¹ (as per 2011 Census) (All India Average = 73.00 per cent)	67.68 per cent
6	Infant mortality rate 2013 ³ (per 1000 live births) (All India Average = 40 per 1000 live births)		50 per 1000 live births
7	Life Expectancy at birth ⁴ 2009-13 (All India Average = 67.50 years)		63.80 years
8	Gini Coefficient ⁵		
	a.	Rural. (All India = 0.29)	0.36
	b.	Urban. (All India = 0.38)	0.33
9	Gross State Domestic Product (GSDP) at current prices		₹ 9,76,297 crore
10	Per capita GSDP CAGR (2005-06 to 2014-15)	Uttar Pradesh	12.30
		General Category States	13.86
11	GSDP CAGR (2004-05 to 2013-14)	Uttar Pradesh	14.30
		General Category States	15.44
12	Population Growth ⁶ (2004-05 to 2013-14)	Uttar Pradesh	17.27
		General Category States	12.76

¹ Census Info India 2011 Final Population Totals

² Report of Expert Group (Rangarajan) to Review the Methodology for Measurement of Poverty, Planning Commission (June 2014), page 66 (Latest figures available for 2011-12 has been adopted)

³ Report of Expert Group (Rangarajan) to Review the Methodology for Measurement of Poverty, Planning Commission (June 2014), page 66 (SRS Bulletin September 2014)

⁴ Economic survey 2014-15, Table 9.1, Page A 129.

⁵ 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.

⁶ Projected total population 2001-2026 by Census India.

B. Financial Data						
Sl. No.	Particulars		Figures (in <i>per cent</i>)			
13	CAGR		2005-06 to 2013-14		2013-14 to 2014-15	
			General Category States	Uttar Pradesh	General Category States	Uttar Pradesh
	a.	Of Revenue Receipts.	15.76	17.80	16.10	14.99
	b.	Of Own Tax Revenue.	15.32	17.08	10.51	11.40
	c.	Of Non Tax Revenue.	13.53	24.07	10.07	21.19
	d.	Of Total Expenditure.	15.23	16.68	19.32	17.52
	e.	Of Capital Expenditure.	14.61	18.05	21.87	62.18
	f.	Of Revenue Expenditure on Education.	17.10	17.26	14.55	8.03
	g.	Of Revenue Expenditure on Health.	16.20	15.10	28.73	25.98
	h.	Of Salary and Wages.	15.23	16.98	11.75	13.22
	i.	Of Pension.	18.70	21.95	12.43	14.26

Source: Financial data is based on figures in Finance Accounts 2014-15.

Appendix 1.2

Structure and form of Government Accounts and Layout of Finance Accounts

(Reference: Paragraph 1.1; Page 2)

Part A: Structure and form of Government Accounts

Structure of Government Accounts: The accounts of the State Government are kept in three parts: (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Accounts.

Part I: Consolidated Fund : All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans form one consolidated fund titled 'The Consolidated Fund of State' established under Article 266 (1) of the Constitution of India.

Part II: Contingency Fund: Contingency Fund of the State, established under Article 267(2) of the Constitution, is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Accounts: 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.

Part B: Layout of Finance Accounts

Statement No.	Layout
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.	

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 in Consolidated Fund
4	Statement on expenditure from 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 of Uttar Pradesh
8	Statement on Investments of the Government of Uttar Pradesh
9	Statement on Guarantees given by the Government of Uttar Pradesh
10	Statement on Grants-in-aid given by the Government of Uttar Pradesh
11	Statement on Voted and Charged Expenditure
12	Statement on Sources and Application of funds for expenditure other than revenue account
13	Summary on Balances under Consolidated Fund, Contingency Fund and Public Account

Volume II	
Part I	
14	Detailed Statement on Revenue and Capital Receipts of the Government by Minor Heads.
15	Detailed Statement on Revenue Expenditure of the Government 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 Government of Uttar Pradesh
19	Detailed Statement on Investments of the Government of Uttar Pradesh
20	Detailed Statement on Guarantees given by the Government of Uttar Pradesh
21	Detailed Statement on Contingency Fund and Other Public Account Transactions
22	Detailed Statement on Investments of Earmarked Balances
Part II (Appendices)	
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 Transfers 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 taken by 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 2014-15 (Reference: Paragraph 1.1.1; Page 2)

(₹ in crore)

	Receipts			Disbursements					
2013-14				2013-2014			Non-Plan	Plan	
Part A									
1,68,213.75	I	Revenue Receipts	1,93,421.60	1,58,146.87	I	Revenue Expenditure	1,37,764.87	33,262.45	1,71,027.32
66,582.08		Tax Revenue	74,172.42	61,983.49		General Services	64,266.13	39.60	64,305.73
				60,756.28		Social Services	34,032.41	26,873.37	60,905.78
16,449.80		-Non-tax Revenue	1,99,34.80	31,425.17		-Education, Sports, Art and Culture	23,911.84	10,037.21	33,949.05
				7,997.63		-Health and Family Welfare	5,505.77	4,569.96	10,075.73
62,776.70		-State's Share of Union Taxes	66,622.91	2,715.80		-Water Supply, Sanitation, Housing and Urban Development	1,103.46	944.86	2,048.32
				66.48		-Information and Broadcasting	72.69	1.36	74.05
7,933.79		-Non-Plan Grants	6,808.88	5,546.53		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	673.90	1,091.11	1,765.01
6,595.22		-Grants for State Plan Schemes	6,576.02	1,983.45		-Labour and Labour Welfare	374.24	658.07	1,032.31
				10,954.44		-Social Welfare and Nutrition	2,319.84	9,570.80	11,890.64
7,876.16		-Grants for Central and Centrally Sponsored Plan Schemes	19,306.57	66.78		-Others	70.67	-	70.67
0.00		External Grants Assistance	0.00	25,710.72		Economic Services-	28,535.76	6,349.48	34,885.24
				4,604.79		-Agriculture and Allied Activities	3,587.91	2,038.67	5,626.58
				6,595.94		-Rural Development	3,340.48	2,951.54	6,292.02
				282.89		-Special Areas Programme	-	373.27	373.27
				4,758.12		-Irrigation and Flood control	4,710.59	638.01	5,348.60
				5,256.69		-Energy	12,265.36	74.82	12,340.18

				486.61		-Industry and Minerals	786.12	215.27	1,001.39
				3,375.13		-Transport	3,170.34	2.89	3,173.23
				35.66		-Science, Technology and Environment	17.71	20.08	37.79
				314.89		-General Economic Services	657.24	34.94	692.18
				9,696.38		Grants-in-aid & Contributions	10,930.57	-	10,930.57
1,68,213.75		Total	1,93,421.60	1,58,146.87		Total			1,71,027.32
Nil	II	Revenue deficit carried over to Section B	Nil	10,066.88	II	Revenue Surplus carried over to Section B	-	-	22,394.28
1,68,213.75		Total	1,93,421.60	1,68,213.75		Total			1,93,421.60
Part B									
15,172.42	III	Opening Cash balance including Permanent Advances & Cash Balance Investment	4020.63	-	III	Opening Overdraft from Reserve Bank of India	-	-	-
-	IV	Miscellaneous Capital receipts	00	32,862.65	IV	Capital Outlay-	8,880.85	44,416.43	53,297.28
				3,463.35		General Services-	1,166.14	2,842.54	4,008.68
				6,759.50		Social Services-	61.24	12,693.48	12,754.72
				739.05		-Education, Sports, Art and Culture	0.63	1,384.55	1,385.18
				1,318.17		-Health and Family Welfare	15.05	1,885.66	1,900.71
				3,473.74		-Water Supply, Sanitation, Housing and Urban Development	43.38	8,440.09	8,483.47
				39.53		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	00	62.32	62.32
				950.92		-Social Welfare and Nutrition	0.25	601.21	601.46
				238.09		-Others	1.92	319.65	321.58
				22,639.80		Economic Services-	7,653.47	28,880.41	36,533.88
				518.65		-Agriculture and Allied Activities	818.22	588.24	1,406.46
				1,600.07		-Rural Development	(-) 0.42	4,443.36	4,442.94

				779.07		-Special Areas Programmes	00	1,081.99	1,081.99
				2,955.28		-Irrigation and Flood Control	00	4,093.03	4,093.03
				6,650.17		-Energy	6,749.02	4,210.94	10,959.96
				3.69		-Industry and Minerals	6.60	48.15	54.75
				10,051.74		-Transport	80.05	14,257.68	14,337.73
				81.13		-General Economic Services	00	147.02	147.02
				00		Science Technology and Environment	00	10.00	10.00
589.57	V	Recoveries of Loans and Advances	262.48	1,473.34	V	Loans and Advances disbursed-	1,071.87	800.77	1,872.64
422.25		-From Power Projects	109.71	00		-For Power Projects	-	-	-
90.22		-From Govt. Servants	96.61	107.12		-To Government Servants	102.74	-	102.74
77.10		-From Others	56.16	1,366.22		-To Others	969.13	800.77	1,769.90
10,066.88	VI	Revenue Surplus brought down	22,394.28	-	VI	Revenue Deficit brought down	-	-	-
14,900.45	VII	Public Debt Receipts-	35,520.28	8,166.74	VII	Repayment of Public Debt-	9,411.21	-	9,411.21
14,502.48		-Internal debt other than Ways and Means Advances and overdrafts	33,302.35	6,693.35		-Internal debt other than Ways and Means Advances and Overdrafts	8,050.64	-	8,050.64
8.07		- Net transactions under Ways and Means Advances	1,731.95	8.07		- Net transactions under Ways and Means Advances	-	-	00
-		- Net transactions under overdraft	00	-		- Net transactions under overdraft	-	-	00
389.90		-Loans and Advances from Central Government	485.98	1,465.32		-Repayment of Loans and Advances to Central Government	1,360.57	-	1,360.57
-	VIII	Appropriation from Contingency Fund	-	-	VIII	Appropriation to Contingency Fund	-	-	-
262.32	IX	Amount transferred to Contingency Fund	0.55	86.55	IX	Expenditure from Contingency Fund	-	-	203.15

2,26,077.56	X	Public Account Receipts	2,30,199.19	2,20,459.29	X	Public Account Disbursements-	-	-	2,28,014.45
9,659.91		-Small Savings & Provident Funds	9,987.94	7,297.12		-Small Savings & Provident Funds	-	-	8,301.56
12,975.36		-Reserve Funds	9,991.69	5,021.15		-Reserve Funds	-	-	12,685.93
1,62,144.85		-Suspense & Miscellaneous	1,66,335.90	1,71,782.91		-Suspense and Miscellaneous	-	-	1,65,800.48
23,520.11		-Remittances	27,698.35	23,617.81		-Remittances	-	-	26,090.77
17,777.33		-Deposits & Advances	16,185.31	12,740.30		-Deposits and Advances	-	-	15,135.71
-	XI	Closing Overdraft from RBI	-	4,020.63	XI	Cash Balance at end-	-	-	(-) 401.32
				#		-Cash in Treasuries and Local Remittances	-	-	00
				(-)1,156.31		-Deposits with Reserve Bank	-	-	(-) 1,009.27
				12.48		-Departmental Cash Balance including permanent Advances	-	-	12.60
				5,164.46		-Cash Balance Investment Account	-	-	595.35
2,67,069.20		Total	4,85,819.01	2,67,069.20		Total			4,85,819.01

(#) – 'Amount is less than ₹1.00 lakh'

Appendix 1.4

Actuals, vis-à-vis, Budget Estimates for 2014-15 (Reference: Paragraph 1.1.3; Page 6)

(₹ in crore)

Particulars	Budget Estimates	Actuals	Increase/ Decrease (-)	Increase/ Decrease(-) in per cent
1	2	3	4 (3-2)	5
Revenue Receipts of which	2,26,418.77	1,93,421.60	-32,997.17	-14.57
Own Tax Revenue	81,000.00	74,172.42	-6,827.58	-8.43
Taxes on Sales, Trade etc.	47,500.00	42,934.56	-4,565.44	-9.61
State excise	14,500.00	13,482.57	-1,017.43	-7.02
Taxes on vehicles	3,950.00	3,797.03	-152.97	-3.87
Stamps and Registration fees	12,722.66	11,803.34	-919.32	-7.23
Taxes on Goods and Passenger	00	0.55	0.55	0
Land Revenue	869.34	527.23	-342.11	-39.35
Other taxes	1,458.00	1,627.14	169.14	11.60
Non Tax Revenue	20,231.95	19,934.80	-297.15	-1.47
Interest Receipts	1,434.90	2,302.82	867.92	60.49
Miscellaneous General Services	4,037.81	6,400.41	2,362.60	58.51
Non-ferrous Mining and Metallurgical Industries	1,100.00	1,029.41	-70.59	-6.42
Other Non-Tax Revenue	13,659.24	10,202.16	-3,457.08	-25.31
Share of Union Taxes and Duties	76,501.55	66,622.91	-9,878.64	-12.91
Grants-in-aid from GOI	48,685.27	32,691.47	-15,993.80	-32.85
Revenue Expenditure of which	1,97,424.88	1,71,027.32	-26,397.56	-13.37
General Services	74,325.18	64,305.73	-10,019.45	-13.48
Administrative services	16,418.50	13,875.38	-2,543.12	-15.49
Pension and Miscellaneous General Services	25,842.64	22,340.46	-3,502.18	-13.55
Interest Payments & Servicing of Debt	26,584.28	23,364.53	-3,219.75	-12.11
Fiscal Services	3,223.48	2,828.96	-394.52	-12.24
Organs of State	2,256.28	1,896.40	-359.88	-15.95
Social Services	75,478.78	60,905.78	-14,573.00	-19.31
Education, Sports, Art and Culture	39,803.61	33,949.05	-5,854.56	-14.71
Social Welfare and Nutrition	13,552.24	11,890.64	-1,661.60	-12.26
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	4,885.71	1,765.01	-3,120.70	-63.87
Health and Family Welfare	11,127.33	10,075.73	-1,051.60	-9.45
Water Supply, Sanitation, Housing and Urban Development	4,569.88	2,048.32	-2,521.56	-55.18
Information and Broadcasting	157.56	74.05	-83.51	-53.00
Labour and Labour Welfare	1,282.06	1,032.31	-249.75	-19.48
Others	100.39	70.67	-29.72	-29.60

Economic Services	36,582.55	34,885.24	-1,697.31	-4.64
Agriculture and Allied Services	6,086.83	5,626.58	-460.25	-7.56
Rural Development	8,372.63	6,292.02	-2,080.61	-24.85
Special Area Programme	909.23	373.27	-535.96	-58.95
Irrigation & Flood Control	6,477.21	5,348.60	-1,128.61	-17.42
Energy	10,404.02	12,340.18	1,936.16	18.61
Industry & Minerals	839.98	1,001.39	161.41	19.22
Transport	2,645.18	3,173.23	528.05	19.96
Science, Technology and Environment	37.93	37.79	-0.14	-0.37
General Economic Services	809.54	692.18	-117.36	-14.50
Grants-in-aid and Contributions	11,038.37	10,930.57	-107.80	-0.98
Capital expenditure <i>of which</i>	55,986.16	53,297.28	-2,688.88	-4.80
General Services	4,277.89	4,008.68	-269.21	-6.29
Social Services	14,209.77	12,754.72	-1,455.05	-10.24
Education, Sports, Art and Culture	2,010.93	1,385.18	-625.75	-31.12
Health and Family Welfare	3,249.60	1,900.71	-1,348.89	-41.51
Water Supply, Sanitation, Housing and Urban Development	7,197.16	8,483.47	1,286.31	17.87
Welfare of Scheduled Caste, Scheduled Tribe and Other Backward Classes	147.59	62.32	-85.27	-57.77
Social Welfare & Nutrition	1,286.38	601.46	-684.92	-53.24
Other Social Services	318.11	321.58	3.47	1.09
Economic Services	37,498.50	36,533.88	-964.62	-2.57
Agriculture and Allied Services	775.61	1,406.46	630.85	81.34
Rural Development	4,090.90	4,442.94	352.04	8.61
Special Area programme	1,195.94	1,081.99	-113.95	-9.53
Irrigation & Flood Control	5,283.12	4,093.03	-1,190.09	-22.53
Energy	10,608.23	10,959.96	351.73	3.32
Industries and Minerals	75.10	54.75	-20.35	-27.10
Transport	15,328.53	14,337.73	-990.80	-6.46
Science, Technology and Environment	10.00	10.00	0.00	0.00
General Economic Services	131.07	147.02	15.95	12.17
Revenue Surplus (+)/Deficits (-)	(+)28,993.89	(+) 22,394.28	-6,599.61	-22.76
Fiscal Deficits (-)	(-)28,410.98	(-) 32,513.16	4,102.18	14.44
Primary Surplus (+)/Deficits (-)	(-) 9,525.64	(-) 13,648.63	4,122.99	43.28

Appendix 1.5

Time series data on the State Government Finances

(Reference: Paragraph 1.3; Page 10)

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
PART A. RECEIPTS					
1. Revenue Receipts	1,11,184	1,30,869	1,45,904	1,68,214	1,93,422
(i) Own Tax Revenue	41,110(37)	52,613 (40)	58,098(40)	66,582(40)	74,172(38)
Taxes on Sales, Trade, etc.	24,837(60)	33,107 (63)	34,870 (60)	39,645(60)	42,934(58)
State Excise	6,723(16)	8,139 (15)	9,782 (17)	11,644(18)	13,483(18)
Taxes on Vehicles	1,817(4)	2,376 (4)	2,993 (5)	3,441(5)	3,797(5)
Stamps and Registration fees	5,975(15)	7,694 (15)	8,742 (15)	9,521(14)	11,803(16)
Land Revenue	1,134(3)	491 (1)	805 (1)	772(1)	527(1)
Taxes on Goods and Passengers	242(1)	5 (0)	1 (0)	1(0)	1(0)
Other Taxes	382(1)	801 (2)	905 (2)	1,558(2)	1,627(2)
(ii) Non Tax Revenue	11,176(10)	10,145 (8)	12,970 (9)	16,450(10)	19,935(10)
(iii) State's share of Union taxes and duties	43,464(39)	50,351 (38)	57,498 (39)	62,777(37)	66,623(35)
(iv) Grants in aid from GoI	15,434(14)	17,760 (14)	17,338 (12)	22,405(13)	32,692(17)
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	485	133	419	589	262
4. Total Revenue and Non debt Capital Receipts (1+2+3)	1,11,669	1,31,002	1,46,323	1,68,803	1,93,684
5. Public Debt Receipts	21,394	19,652	15,820	14,900	35,520
Internal Debt (excluding Ways and Means Advances and Overdrafts)	20,317 (95)	19,336 (98)	15,493 (98)	14,502(97)	33,302(94)
Net transactions under Ways and Means Advances and Overdrafts	714(3)	-	31 (0)	8(0)	1,732(5)
Loans and Advances from GoI	363(2)	316 (2)	296 (2)	390(3)	486(1)
6. Total Receipts in the Consolidated Fund(4+5)	1,33,063	1,50,654	1,62,143	1,83,703	2,29,204
7. Contingency Fund Receipts	Nil	40	310	262	1
8. Public Account Receipts	1,27,649	1,38,449	1,43,478	2,26,078	2,30,199
9. Total Receipts of the State (6+7+8)	2,60,712	2,89,143	3,05,931	4,10,043	4,59,404
PART B. EXPENDITURE/ DISBURSEMENT					
10. Revenue Expenditure	1,07,676(83)	1,23,885 (84)	1,40,724 (85)	1,58,147(82)	1,71,027(76)
Plan	21,040(20)	22,616 (18)	25,878 (18)	31,657(20)	33,262(19)
Non Plan	86,636(80)	1,01,269 (82)	1,14,846 (82)	1,26,490(80)	1,37,765(81)
General Services (including interest payments)	48,019(45)	52,947 (43)	59,907 (43)	61,983(39)	64,305(38)
Social Services	39,567(37)	47,391 (38)	53,300 (38)	60,756(39)	60,906(36)
Economic Services	15,725(15)	18,292 (15)	21,338 (15)	25,711(16)	34,885(20)
Grants-in-aid and contributions	4,365(4)	5,255 (4)	6,179 (4)	9,696(6)	10,931(6)

	2010-11	2011-12	2012-13	2013-14	2014-15
11. Capital Expenditure	20,273(16)	21,574 (15)	23,834 (14)	32,863(17)	53,297(23)
Plan	19,581(97)	20,735 (96)	22,608 (95)	30,608(93)	44,416(83)
Non Plan	692(3)	839 (4)	1,226 (5)	2,255(7)	8,881(17)
General Services	1,002(5)	1,144 (5)	1,405 (6)	3,463(10)	4,009(7)
Social Services	4,796(24)	5,187 (24)	7,594 (32)	6,760(21)	12,755(24)
Economic Services	14,475(71)	15,243 (71)	14,835 (62)	22,640(69)	36,534(69)
12. Disbursement of Loans and Advances	968(1)	976 (1)	1,003 (1)	1,473(1)	1,873(1)
13. Total Expenditure (10+11+12)	1,28,917	1,46,435	1,65,561	1,92,483	2,26,197
14. Repayments of Public Debt	7,383	8,288	8,909	8,167	9,411
Internal Debt (excluding Ways and Means Advances and Overdrafts)	5,369(73)	6,973 (84)	7,514 (84)	6,694(82)	8,051(86)
Net transactions under Ways and Means Advances and Overdraft	714(10)	-	-	8(0)	-
Loans and Advances from Government of India	1,300(17)	1,315 (16)	1,395 (16)	1,465(18)	1,360(14)
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (Total Expenditure) (13+14+15)	1,36,300	1,54,723	1,74,470	2,00,650	2,35,608
17. Contingency Fund disbursements	40	310	262	87	203
18. Public Account disbursements	1,17,473	1,30,971	1,29,472	2,20,459	2,28,014
19. Total disbursement by the State (16+17+18)	2,53,813	2,86,004	3,04,204	4,21,196	4,63,825
PART C. DEFICITS					
20. Revenue Deficit(-)/Revenue Surplus(+) (1-10)	(+)3,508	(+)6,984	(+)5,180	(+)10,067	(+) 22,394
21. Fiscal Deficit (-)/Fiscal Surplus (+)(4-13)	(-)17,248	(-) 15,433	(-)19,238	(-)23,680	(-) 32,513
22. Primary Deficit (21+23)	(-)3,032	(+) 48	(-)2,317	(-)6,268	(-) 13,648
PART D. OTHER DATA					
23. Interest Payments (included in revenue expenditure)	14,216	15,481	16,921	17,412	18,865
24. Financial Assistance to local bodies, etc.	30,683	39,214	43,212	45,576	52,241
25. Ways and Means Advances/Overdraft availed (days)	-	-	-	-	-
Ways and Means Advances availed (days)	4	-	-	-	-
Overdraft availed (days)	4	-	-	-	-
26. Interest on Ways and Means Advances/ Overdraft	-	-	-	-	-
27 Gross State Domestic Product (GSDP)⁷	5,88,467⁷	6,87,836⁸	7,69,729⁹	8,90,265	9,76,297
28 Outstanding Fiscal liabilities (year end)	2,24,785	2,43,229	2,59,621	2,81,709	3,07,859

⁷Figures of GSDP for 2010-11 is quick.⁸Figures of GSDP for 2011-12 is revised Advance Estimates.⁹Figures of GSDP for 2012-13 is revised Advance Estimate.

29. Outstanding guarantees (year end) (including interest)	20,162	21,752	43,337	62,822	70,740
30. Maximum amount guaranteed (year end)	29,778	29,629	50,459	69,752	78,023
31. Number of incomplete projects	119	183	383	412	545
32. Capital blocked in incomplete projects	2,735	2,453	3,393	3,032	7,714
PART E. FISCAL HEALTH INDICATORS					
I Resource Mobilisation					
Own Tax Revenue/GSDP	6.99	7.65	7.55	7.48	7.60
Own Non-Tax Revenue/GSDP	1.90	1.47	1.69	1.85	2.04
Central Transfers/GSDP	7.39	7.32	7.47	7.05	6.82
II Expenditure Management					
Total Expenditure/GSDP	21.91	21.29	21.51	21.62	23.17
Total Expenditure/Revenue Receipts	115.95	111.89	113.47	114.43	116.94
Revenue Expenditure/Total Expenditure	83.52	84.60	85.00	82.16	75.61
Expenditure on Social Services/ Total Expenditure	34	36	37	35	33
Expenditure on Economic Services/ Total Expenditure	23	23	22	25	32
Capital Expenditure/Total Expenditure	16	15	14	17	24
Capital Expenditure on Social and Economic Services/Total Expenditure.	15	14	14	15	22
III Management of Fiscal Imbalances					
Revenue Deficit (Surplus)/GSDP	(+)0.60	(+)1.02	(+)0.67	(+)1.13	(+)2.29
Fiscal Deficit/GSDP	(-)2.93	(-) 2.24	(-)2.50	(-)2.66	(-)3.33
Primary Deficit (Surplus) /GSDP	(-)0.52	(+) 0.007	(-)0.30	(-)0.70	(-)1.40
Revenue Deficit/Fiscal Deficit	--	-	-	-	-
Primary Revenue Balance/GSDP	(-)1.82	(-) 1.24	(-)1.53	(-)0.83	(+)0.36
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	38	35	34	32	32
Fiscal Liabilities/RR	202	186	178	167	159
Primary Deficit vis-à-vis Quantum Spread	(+)23,413	(+) 23,134	(+)10,282	(+)17,695	(-)4,465
Debt Redemption (Principal +Interest)/ Total Debt Receipts	84	94	101	91	90
V Other Fiscal Health Indicators					
Return on Investment	26.81	38.17	62.70	5.23	8.08
Balance from Current Revenue	19,530	24,864	26,323	35,617	32,275
Financial Assets/Liabilities	0.77	0.81	0.85	0.89	0.97

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

@ GSDP figures communicated by the Government adopted.

Appendix 1.6

(A) Own Tax Revenue during 2010-15 (B) Non-Tax Revenue during 2010-15 (Reference: Paragraph 1.3.1; Page 13)

(A) Own Tax Revenue during 2010-15

(₹ in crore)

Heads	2010-11	2011-12	2012-13	2013-14	2014-15	
					Budget Estimate	Actuals
Taxes on sales, Trade etc.	24,837	33,107	34,870	39,645	47,500	42,934
State Excise	6,723	8,139	9,782	11,644	14,500	13,483
Taxes on Vehicles	1,817	2,376	2,993	3,441	3,950	3,797
Stamp and Registration Fees	5,975	7,694	8,742	9,521	12,723	11,803
Land Revenue	1,134	491	805	772	869	527
Taxes on goods and passenger	242	5	1	1	00	1
Other taxes	382	801	905	1,558	1,458	1,627
Total A	41,110	52,613	58,098	66,582	81,000	74,172

(B) Non-Tax Revenue during 2010-15

(₹ in crore)

Heads	2010-11	2011-12	2012-13	2013-14	2014-15	
					Budget Estimate	Actuals
Interest Receipts, Dividend and Profits	716	827	1,249	1,624	1,443	2,310
General Services	5,807	4,907	5,069	3,907	4,886	7,122
Social Services	3,019	2,662	4,670	7,159	8,117	6,514
Economic Services	1,634	1,749	1,982	3,760	5,786	3,988
Total B	11,176	10,145	12,970	16,450	20,232	19,935
Grand Total (A + B)	52,286	62,758	71,068	83,032	1,01,232	94,107

Appendix 1.7

Summarised financial position of the Government as on 31 March 2015

(Reference: Paragraphs 1.9.1 & 1.9.2; Page 33 & 34)

(₹ in crore)

As on 31.03.2014			As on 31.03.2015
Liabilities			
1,56,207.87	Internal Debt -		1,83,191.54
89,154.71	Market Loans bearing interest	1,02,667.36	
2.79	Market Loans not bearing interest	2.77	
9.81	Loans from Life Insurance Corporation of India	6.43	
67,040.56	Loans from other Institutions	78,783.03	
00	Ways and Means Advances	1,731.95	
00	Overdrafts from Reserve Bank of India	00	
15,336.24	Loans and Advances from Central Government -		14,461.65
9.94	Pre 1984-85 Loans	9.94	
86.55	Non-Plan Loans	79.41	
15,228.14	Loans for State Plan Schemes	14,360.68	
0	Loans for Central Plan Schemes	00	
10.18	Loans for Centrally Sponsored Plan Schemes	10.19	
1.43	Ways and Means Advances	1.43	
600.00	Contingency Fund (Corpus)		600.00
43,434.55	Small Savings, Provident Funds, etc.		45,120.93
22,806.25	Deposits		23,855.22
43,924.04	Reserve Funds		41,229.79
1,321.78	Remittance Balances		2,929.37
2,83,630.73	Total		3,11,388.50
Assets			
2,35,136.28	Gross Capital Outlay on Fixed Assets -		2,88,433.56
52,466.73	Investments in shares of Companies, Corporations, etc.	58,606.06	
1,82,669.55	Other Capital Outlay	2,29,827.50	
86.69	Contingency Fund (unrecouped)		289.29
12,456.20	Loans and Advances -		14,066.37
2,040.15	Loans for Power Projects	1,930.43	
10,203.12	Other Development Loans	11,916.89	
212.93	Loans to Government servants and Miscellaneous loans	219.05	
45.20	Reserve Fund Investments		45.20
9.57	Advances		8.94
1,543.43	Suspense and Miscellaneous Balances		1,008.01
4,020.63	Cash -		(-) 401.32

00	Cash in Treasuries and Local Remittances	00	
(-)1,156.31	Deposits with Reserve Bank	(-) 1,009.27	
12.05	Departmental Cash Balance	12.17	
0.43	Permanent Advances	0.43	
5,164.46	Cash Balance Investments	595.35	
30,332.73	Deficit on Government Account -		7,938.45
40,399.61*	(i) Accumulated deficit at the beginning of the year	30,332.73	
10,066.88	(ii) Less: Revenue Surplus of the current year	22,394.28	
2,83,630.73	Total		3,11,388.50

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 ₹ 45.54 crore (**Net debit**) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank".

*due to rounding off.

Appendix 1.8

Details of Reserve Funds (Reference: Paragraph 1.9.3 Page 35)

(₹ in lakh)

Particulars	Opening Balance	Receipt	Disbursement	Closing Balance
2012-13				
Reserve Funds				
Reserve Fund bearing interest				
8115-Depreciation/Renewal Reserve Fund	1,848.54	0.00	0.00	1,848.54
103-Depreciation Reserve fund-Government commercial departments and undertakings	6,290.11	0.00	0.00	6,290.11
105-Depreciation reserve fund-investment Account	-4,441.57	0.00	0.00	-4,441.57
8121-General and other Reserve Fund	126.69	0.00	0.00	126.69
102-Development fund for agricultural purposes	120.50	0.00	0.00	120.50
111-Contingency Reserve Fund-Electricity	6.19	0.00	0.00	6.19
Total	1,975.23	0.00	0.00	1,975.23
Reserve Fund not bearing interest				
8222-Sinking Fund	29,80,966.95	8,26,168.64	3,23,691.26	34,83,444.33
01-Appropriation for reduction of avoidance of debt	29,80,966.95	8,26,168.64	3,23,691.26	34,83,444.33
101-Sinking funds				
8223-Famine Relief Fund	853.50	0.00	0.00	853.50
101- Famine relief fund	931.51	0.00	0.00	931.51
102- Famine relief fund investment Account	-78.01	0.00	0.00	-78.01
8225-Roads and Bridges Fund	99,841.03	0.00	94,096.38	5,744.65
101-State Roads and Bridges Fund	99,841.03	0.00	94,096.38	5,744.65
8226-Depreciation/Renewal Reserve Funds	4,909.77	11.00	0.00	4,920.77
102-Depreciation Reserve fund of Government noncommercial departments	4,909.77	11.00	0.00	4,920.77
8229-Development and Welfare Funds	42,970.55	71,319.89	60,385.18	53,905.26
101-Development funds for educational purposes	4,192.14	133.93	0.00	4,326.07
102-Development funds for medical and public health purposes	1,084.89	3.95	0.00	1,088.84
105-Sugar development funds	1,000.00	0.00	0.00	1,000.00
106-Industrial development funds	3,022.38	0.00	0.00	3,022.38
109-Cooperative development funds	4.77	0.00	0.00	4.77
200-Other Development and Welfare funds	33,666.37	71,182.01	60,385.18	44,463.20
8235-General and other Reserve Funds	22,331.92	66,328.45	47,041.57	41,618.80
101-General Reserve funds of Government commercial departments/undertakings	483.70	4.80	0.00	488.50
102-Jamindari Abolition funds	707.78	0.00	0.00	707.78
103-Religious and charitable Endowment fund	33.79	0.00	0.00	33.79
105-General insurance fund	27.78	0.00	0.00	27.78
111-State Disaster Response Fund	17,807.74	62,458.00	47,041.57	33,224.17
200-Other funds	3,271.13	3,865.65	0.00	7,136.78
Total	31,51,873.72	9,63,827.98	5,25,214.39	35,90,487.31
Grand Total	31,53,848.95	9,63,827.98	5,25,214.39	35,92,462.54

2013-14				
Reserve Funds				
Reserve Fund bearing interest				
8115-Depreciation/Renewal Reserve Fund	1,848.54	00	00	1,848.54
103-Depreciation Reserve fund-Government commercial departments and undertakings	6,290.11	00	00	6,290.11
105-Depreciation reserve fund-investment Account	-4,441.57	00	00	-4,441.57
8121-General and other Reserve Fund	126.69	00	00	126.69
102-Development fund for agricultural purposes	120.50	00	00	120.50
111-Contingency Reserve Fund-Electricity	6.19	00	00	6.19
Total	1,975.23	00	00	1,975.23
Reserve Fund not bearing interest				
8222-Sinking Fund	34,83,444.33	836424.60	294598.00	40,25,270.93
01-Appropriation for reduction of avoidance of debt 101-Sinking Funds	34,83,444.33	836424.60	294598.00	40,25,270.93
8223-Famine Relief Fund	853.50	00	00	853.50
101-Famine Relief Fund	931.51	00	00	931.51
102-Famine Relief Fund Investment Account	-78.01	00	00	-78.01
8225-Roads and Bridges Fund	5,744.65	2,10,000.00	00	2,15,744.65
101-State Roads and Bridges Fund	5,744.65	2,10,000.00	00	2,15,744.65
8226-Depreciation/Renewal Reserve Funds	4,920.77	1,011.00	00	5,931.77
102-Depreciation Reserve Fund of Government non commercial departments	4,920.77	1,011.00	00	5,931.77
8229-Development and Welfare Funds	53,905.26	2,00,066.31	1,44,609.62	1,09,361.95
101-Development funds for educational purposes	4,326.07	40.60	39.29	4,327.38
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	00	00	4.77
200-Other Development and Welfare funds	44,463.20	2,00,025.71	1,44,570.33	99,918.58
8235-General and other Reserve Funds	41,618.80	50,034.47	62,907.36	28,745.91
101-General Reserve funds of Government commercial departments/undertakings	488.50	10.04	00	498.54
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	33,224.17	48,772.63	62,907.36	19,089.44
200-Other funds	7,136.78	1,251.80	00	8,388.58
Total	35,90,487.31	12,97,536.38	5,02,114.98	43,85,908.71
Grand Total	35,92,462.54	12,97,536.38	5,02,114.98	43,87,883.94

2014-15				
Reserve Funds				
Reserve Fund bearing interest				
8115-Depreciation/Renewal Reserve Fund	1,848.54	00	6,290.11	-4,441.57
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
8121-General and other Reserve Fund	126.69	00	126.69	0.00
102-Development fund for agricultural purposes	120.50	00	126.69	-6.19
111-Contingency Reserve fund-Electricity	6.19	00	00	6.19
Total	1,975.23	00	6,416.80	-4,441.57
Reserve Fund not bearing interest				
8222-Sinking Fund	40,25,270.93	4,50,000.00	3,98,780.60	4,076,490.33
01-Appropriation for reduction of avoidance of debt	40,25,270.93	4,50,000.00	3,98,780.60	4,076,490.33
101-Sinking funds				
8223-Famine Relief Fund	853.50	00	931.51	-78.01
101-Famine Relief Fund	931.51	00	931.51	0.00
102-Famine Relief Fund Investment Account	-78.01	00	00	-78.01
8225-Roads and Bridges Fund	2,15,744.65	2,80,000.00	5,27,918.38	-32,173.73
101-State Roads and Bridges Fund	2,15,744.65	2,80,000.00	5,27,918.38	-32,173.73
8226-Depreciation/Renewal Reserve Funds	5,931.77	00	1,901.80	4,029.97
102-Depreciation Reserve fund of Government non commercial departments	5,931.77	00	1,901.80	4,029.97
8229-Development and Welfare Funds	1,09,361.95	2,00,565.15	2,65,934.33	43,992.77
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
8235-General and other Reserve Funds	28,745.91	68,603.79	66,709.73	30,639.97
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
Total	43,85,908.71	9,99,168.94	12,62,176.35	41,22,901.30
Grand Total	43,87,883.94	9,99,168.94	12,68,593.15	41,18,459.73

Appendix 2.1

Statement of Grants/Appropriations where savings were more than ₹ 10 crore in each Grant/Appropriation or more than 20 per cent of the total provision

(Reference: Paragraph 2.3.1; Page 48)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Department	Total	Savings	Percentages
Revenue - Voted					
1.	3	Industries Department (Small Industry and Export Promotion)	216.05	35.31	16
2.	4	Industries Department (Mines and Minerals)	27.40	5.55	20
3.	6	Industries Department (Handloom Industry)	85.46	51.13	60
4.	7	Industries Department (Heavy and Medium Industries)	112.42	45.31	40
5.	8	Industries Department (Printing and Stationery)	141.79	25.26	18
6.	10	Agriculture and other Allied Departments (Horticultural and Sericulture Development)	295.99	52.92	18
7.	11	Agriculture and other Allied Departments (Agriculture)	3,021.82	425.39	14
8.	12	Agriculture and other Allied Departments (Land Development and Water Resources)	500.54	269.34	54
9.	13	Agriculture and other Allied Departments (Rural Development)	1,974.49	399.75	20
10.	14	Agriculture and other Allied Departments (Panchayati Raj)	6,567.37	2,368.27	36
11.	15	Agriculture and other Allied Departments (Animal Husbandry)	717.89	54.12	8
12.	17	Agriculture and other Allied Departments (Fisheries)	92.46	19.83	21
13.	18	Agriculture and other Allied Departments (Co-operative)	1,087.73	34.34	3
14.	20	Personnel Department (Public Service Commission)	4.77	1.81	38
15.	21	Food and Civil Supplies Department	243.57	25.35	10
16.	23	Cane Development Department (Cane)	170.32	31.06	18
17.	24	Cane Development Department (Sugar Industry)	622.41	42.37	7
18.	25	Home Department (Jails)	523.70	24.61	5
19.	26	Home Department (Police)	11,643.98	994.09	9
20.	28	Home Department (Political Pension and Other Expenditure)	168.70	40.19	24
21.	31	Medical Department (Medical Education and Training)	1,192.67	13.43	1
22.	32	Medical Department (Allopathy)	4,367.26	672.14	14
23.	33	Medical Department (Ayurvedic and Unani)	597.08	105.53	18
24.	34	Medical Department (Homoeopathy)	280.22	44.58	16
25.	35	Medical Department (Family Welfare)	3,626.30	210.71	6
26.	36	Medical Department (Public Health)	549.21	190.08	35
27.	37	Urban Development Department	5,547.44	2,762.12	50
28.	40	Planning Department	311.90	149.94	48
29.	41	Election Department	250.02	11.54	5
30.	42	Judicial Department	1,442.27	330.65	29
31.	43	Transport Department	165.10	22.00	13
32.	47	Technical Education Department	286.92	47.81	17
33.	48	Minorities Welfare Department	1,695.26	815.40	48

34.	49	Women and Child Welfare Department	5,170.91	370.04	7
35.	50	Revenue Department (District Administration)	781.37	176.08	23
36.	51	Revenue Department (Relief on account of Natural Calamities)	692.81	205.51	30
37.	52	Revenue Department (Board of Revenue and other Expenditure)	2,897.78	337.40	12
38.	53	National Integration Department	1.89	0.72	38
39.	54	Public Works Department (Establishment)	1,827.52	1,265.68	69
40.	60	Forest Department	569.76	67.22	12
41.	61	Finance Department (Debt Services and other Expenditure)	11,043.62	109.64	1
42.	62	Finance Department (Superannuation Allowances and Pensions)	24,301.73	3,829.53	16
43.	63	Finance Department (Treasury and Accounts Administration)	218.45	47.11	22
44.	65	Finance Department (Audit, Small Savings etc.)	216.45	38.47	18
45.	68	Legislative Assembly Secretariat	99.29	11.63	12
46.	69	Vocational Education Department	416.95	169.83	39
47.	71	Education Department (Primary Education)	27,290.24	4,390.54	16
48.	72	Education Department (Secondary Education)	7,254.89	787.75	11
49.	73	Education Department (Higher Education)	2,060.54	422.39	20
50.	75	Education Department (State Council of Education Research and Training)	117.52	53.69	46
51.	76	Labour Department (Labour Welfare)	284.96	50.45	18
52.	77	Labour Department (Employment)	455.37	222.47	49
53.	78	Secretariat Administration Department	604.03	87.67	15
54.	79	Social Welfare Department (Welfare of the Handicapped & Backward Classes)	1,510.97	602.33	40
55.	80	Social Welfare Department (Social Welfare & Welfare of the Scheduled Castes)	5,070.96	1,612.85	32
56.	81	Social Welfare Department (Tribal Welfare)	124.82	77.87	62
57.	83	Social Welfare Department (Special Component Plan For Scheduled Castes)	9,466.28	2,509.94	27
58.	84	General Administration Department	3.77	0.94	25
59.	86	Information Department	168.46	96.00	57
60.	89	Institutional Finance Department (Commercial Tax)	582.59	73.54	13
61.	90	Institutional Finance Department (Entertainment and Betting Tax)	75.73	27.78	37
62.	94	Irrigation Department (Works)	3,169.10	745.95	24
63.	95	Irrigation Department (Establishment)	3,217.16	739.30	23
Net Total			1,58,226.43	29,452.25	
Revenue - Charged					
64.	1	Excise Department	0.20	0.09	45
65.	2	Housing Department	6.50	4.25	65
66.	3	Industries Department (Small Industry and Export Promotion)	0.06	0.05	83
67.	11	Agriculture and other Allied Departments (Agriculture)	0.15	0.07	47
68.	15	Agriculture and other Allied Departments (Animal Husbandry)	0.14	0.14	100
69.	23	Cane Development Department (Cane)	0.02	0.02	100
70.	25	Home Department (Jails)	0.10	0.06	60

71.	26	Home Department (Police)	0.75	0.58	77
72.	32	Medical Department (Allopathy)	0.20	0.20	100
73.	35	Medical Department (Family Welfare)	0.26	0.25	96
74.	36	Medical Department (Public Health)	0.02	0.02	100
75.	42	Judicial Department	273.35	35.31	13
76.	49	Women and Child Welfare Department	0.10	0.10	100
77.	50	Revenue Department (District Administration)	0.17	0.16	94
78.	52	Revenue Department (Board of Revenue and other Expenditure)	0.19	0.18	95
79.	54	Public Works Department (Establishment)	0.04	0.03	75
80.	58	Public Works Department (Communications - Roads)	0.05	0.05	100
81.	60	Forest Department	0.14	0.07	50
82.	61	Finance Department (Debt Services and other Expenditure)	26,228.78	3,211.79	12
83.	67	Legislative Council Secretariat	0.57	0.30	53
84.	68	Legislative Assembly Secretariat	1.25	0.80	64
85.	72	Education Department (Secondary Education)	0.03	0.03	100
86.	95	Irrigation Department (Establishment)	0.50	0.24	48
Net Total			26,513.57	3,254.79	
Capital-Voted					
87.	6	Industries Department (Handloom Industry)	42.35	37.45	88
88.	7	Industries Department (Heavy and Medium Industries)	3,421.44	456.88	13
89.	8	Industries Department (Printing and Stationery)	8.34	2.18	26
90.	9	Power Department	13,391.74	1,615.00	12
91.	11	Agriculture and other Allied Departments (Agriculture)	965.75	286.17	30
92.	13	Agriculture and other Allied Departments (Rural Development)	10,423.68	2,017.90	19
93.	14	Agriculture and other Allied Departments (Panchayati Raj)	843.87	74.50	9
94.	15	Agriculture and other Allied Departments (Animal Husbandry)	98.58	17.59	18
95.	19	Personnel Department (Training and other Expenditure)	67.00	67.00	100
96.	21	Food and Civil Supplies Department	7,776.51	2,192.04	28
97.	26	Home Department (Police)	865.77	110.84	13
98.	28	Home Department (Political Pension and other Expenditure)	0.30	0.30	100
99.	31	Medical Department (Medical Education and Training)	1,175.19	29.97	3
100.	32	Medical Department (Allopathy)	639.29	93.86	15
101.	35	Medical Department (Family Welfare)	1,059.00	1,052.77	99
102.	36	Medical Department (Public Health)	7.65	4.20	55
103.	37	Urban Development Department	1,633.20	81.86	5
104.	42	Judicial Department	739.13	153.89	21
105.	43	Transport Department	189.85	13.20	7
106.	44	Tourism Department	160.07	12.01	8
107.	47	Technical Education Department	255.04	66.08	26
108.	48	Minorities Welfare Department	999.97	640.44	64
109.	49	Women & Child Welfare Department	169.66	100.13	59
110.	50	Revenue Department (District Administration)	274.14	129.41	47

111.	51	Revenue Department (Relief on Account of Natural Calamities)	25.00	14.54	58
112.	52	Revenue Department (Board of Revenue and other Expenditure)	9.16	2.32	25
113.	53	National Integration Department	0.01	0.01	100
114.	56	Public Works Department (Special Area Programme)	270.00	28.82	11
115.	60	Forest Department	288.68	15.35	5
116.	61	Finance Department (Debt Services and other Expenditure)	2,221.40	116.75	5
117.	62	Finance Department (Superannuation Allowances and Pensions)	100.00	97.63	98
118.	65	Finance Department (Audit, Small Savings etc.)	0.05	0.03	60
119.	67	Legislative Council Secretariat	0.04	0.04	100
120.	70	Science and Technology Department	50.00	15.47	31
121.	71	Education Department (Primary Education)	179.99	97.85	54
122.	72	Education Department (Secondary Education)	659.11	356.71	54
123.	73	Education Department (Higher Education)	346.41	69.77	20
124.	75	Education Department (State Council of Education Research and Training)	13.36	5.44	41
125.	79	Social Welfare Department (Welfare of the Handicapped and Backward Classes)	115.48	42.67	37
126.	81	Social Welfare Department (Tribal Welfare)	35.46	20.64	58
127.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	7,872.63	1,634.76	21
128.	91	Institutional Finance Department (Stamps and Registration)	5.27	1.07	20
129.	92	Culture Department	84.29	45.86	54
130.	94	Irrigation Department (Works)	5,360.91	664.63	12
Net Total			62,844.77	12,486.03	
Capital-Charged					
131.	21	Food and Civil Supplies Department	460.61	41.60	9
132.	42	Judicial Department	22.91	8.13	35
133.	52	Revenue Department (Board of Revenue and other Expenditure)	0.06	0.06	100
134.	58	Public Works Department (Communications - Roads)	6.00	2.25	38
135.	61	Finance Department (Debt Services and other Expenditure)	19,331.18	9,971.46	52
136.	94	Irrigation Department (Works)	20.00	4.72	24
Net Total			19,840.76	10,028.22	
Grand Total			2,67,425.53	55,221.29	

Appendix 2.2

Statement of Grants/Appropriations where expenditure was more than ₹ 10 crore in each Grant/Appropriation or more than 20 per cent of the total provision (Reference: Paragraph 2.3.3.; Page 53)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Department	Total Grant	Total Expenditure	Percentage of Excess Expenditure
Revenue -Voted					
1	58	Public Works Department (Communications- Roads)	4,148.36	4,459.09	7
Total			4,148.36	4,459.09	
Revenue -Charged					
2	13	Agriculture and other Allied Departments (Rural Development)	0.16	0.27	69
Total			0.16	0.27	
Capital- Voted					
3	01	Excise Department	2.43	3.08	27
4	40	Planning Department	2,234.44	2,600.69	16
5	55	Public Works Department (Buildings)	40.90	88.13	115
6	57	Public Works Department (Communications - Bridges)	1,297.46	1,430.56	10
7	58	Public Works Department (Communications- Roads)	8,761.46	11,191.67	28
Total			12,336.69	15,314.13	
Grand Total			16,485.21	19,773.49	

Appendix 2.3

Cases where supplementary provision (₹ one crore or more in each case) proved unnecessary (Reference: Paragraph 2.3.6; Page 55)

(₹ in crore)

Sl. No.	Grant Number	Name of the Grant/ Appropriation	Original Provision	Actual Expenditure	Supplementary Provision	Savings out of Original Provision
Revenue - Voted						
1.	3	Industries Department (Small Industry and Export Promotion)	212.05	180.74	4.00	31.31
2.	10	Agriculture and other Allied Departments (Horticultural and Sericulture Development)	289.92	243.07	6.07	46.85
3.	11	Agriculture and other Allied Departments (Agriculture)	2,797.56	2,596.44	224.26	201.12
4.	14	Agriculture and other Allied Departments (Panchayati Raj)	6,009.48	4,199.10	557.88	1,810.38
5.	15	Agriculture and other Allied Departments (Animal Husbandry)	675.60	663.77	42.29	11.83
6.	16	Agriculture and other Allied Departments (Dairy Development)	70.08	65.30	4.25	4.78
7.	17	Agriculture and other Allied Departments (Fisheries)	78.42	72.62	14.03	5.80
8.	21	Food and Civil Supplies Department	229.50	218.22	14.07	11.28
9.	22	Sports Department	65.04	64.73	6.40	0.31
10.	26	Home Department (Police)	11,641.86	10,649.89	2.12	991.97
11.	31	Medical Department (Medical Education and Training)	1,184.69	1,179.24	7.98	5.45
12.	32	Medical Department (Allopathy)	4,111.43	3,695.13	255.83	416.30
13.	35	Medical Department (Family Welfare)	3,618.60	3,415.59	7.70	203.01
14.	37	Urban Development Department	4,978.83	2,785.32	568.61	2,193.51
15.	40	Planning Department	305.58	161.96	6.32	143.62
16.	41	Election Department	247.72	238.48	2.30	9.24
17.	42	Judicial Department	1,427.27	1,111.62	15.00	315.65
18.	43	Transport Department	147.64	143.10	17.47	4.54
19.	44	Tourism Department	36.37	31.97	3.00	4.40
20.	49	Women and Child Welfare Department	5,069.81	4,800.87	101.10	268.94
21.	50	Revenue Department (District Administration)	779.45	605.29	1.93	174.16

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22.	51	Revenue Department (Relief on Account of Natural Calamities)	494.81	487.31	198.00	7.50
23.	52	Revenue Department (Board of Revenue and other Expenditure)	2,837.78	2,560.38	60.00	277.40
24.	54	Public Works Department (Establishment)	1,806.52	561.84	21.00	1,244.68
25.	60	Forest Department	558.80	502.54	10.95	56.26
26.	62	Finance Department (Superannuation Allowances and Pensions)	24,296.58	20,472.20	5.15	3,824.38
27.	71	Education Department (Primary Education)	27,215.55	22,899.70	74.70	4,315.85
28.	72	Education Department (Secondary Education)	7,229.39	6,467.15	25.50	762.24
29.	73	Education Department (Higher Education)	2,042.50	1,638.15	18.04	404.35
30.	75	Education Department (State Council of Education Research and Training)	115.43	63.83	2.09	51.60
31.	78	Secretariat Administration Department	589.03	516.36	15.00	72.67
32.	79	Social Welfare Department (Welfare of the Handicapped and Backward Classes)	1,509.52	908.64	1.45	600.88
33.	81	Social Welfare Department (Tribal Welfare)	93.03	46.95	31.79	46.08
34.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	9,315.96	6,956.35	150.33	2,359.61
35.	86	Information Department	155.96	72.46	12.50	83.50
36.	92	Culture Department	52.03	47.68	2.72	4.35
37.	94	Irrigation Department (Works)	2,522.71	2,423.15	646.39	99.56
Total			1,24,812.50	1,03,747.14	3,138.22	21,065.36
Revenue – Charged						
38.	42	Judicial Department	263.25	238.04	10.10	25.21
Total			263.25	238.04	10.10	25.21
Capital – Voted						
39.	6	Industries Department (Handloom Industry)	22.35	4.90	20.00	17.45
40.	7	Industries Department (Heavy and Medium Industries)	3,279.78	2,964.56	141.66	315.22
41.	11	Agriculture and other Allied Departments (Agriculture)	809.00	679.58	156.75	129.42
42.	13	Agriculture and other Allied Departments (Rural Development)	9,025.66	8,405.78	1,398.02	619.88
43.	26	Home Department (Police)	757.80	754.93	107.97	2.87

44.	37	Urban Development Department	1,607.53	1,551.35	25.67	56.18
45.	42	Judicial Department	725.63	585.24	13.50	140.39
46.	47	Technical Education Department	241.04	188.95	14.00	52.09
47.	72	Education Department (Secondary Education)	648.11	302.40	11.00	345.71
48.	81	Social Welfare Department (Tribal Welfare)	31.72	14.82	3.74	16.90
49.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	6,691.20	6,237.87	1,181.43	453.33
50.	92	Culture Department	78.99	38.44	5.30	40.55
51.	94	Irrigation Department (Works)	5,044.86	4,696.29	316.05	348.57
Total			28,963.67	26,425.11	3,395.09	2,538.56
Grand total			1,54,039.42	1,30,410.29	6,543.41	23,629.13

Appendix 2.4

Statement of Grants/Appropriations where supplementary provision proved insufficient by more than ₹ Two crore in each Grant/ Appropriation

(Reference: Paragraph 2.3.6; Page 56)

(₹ in crore)

Sl. No.	Grant No.	Name of The Grant/Appropriation	Original Provision	Supplementary Provision	Total Provision	Total Expenditure	Excess
Revenue Voted							
1.	55	Public Works Department (Buildings)	72.20	13.15	85.35	93.06	7.71
2.	58	Public Works Department (Communications-Roads)	3,398.36	750.00	4,148.36	4,459.09	310.73
3.	91	Institutional Finance Department (Stamps and Registration)	209.54	25.09	234.63	239.33	4.70
Total			3,680.10	788.24	4,468.34	4,791.48	323.14
Capital Voted							
4.	40	Planning Department	1,834.44	400.00	2,234.44	2,600.69	366.25
5.	57	Public Works Department (Communications - Bridges)	1,222.46	75.00	1,297.46	1,430.56	133.10
6.	58	Public Works Department (Communications-Roads)	8,050.46	711.00	8,761.46	11,191.67	2,430.21
Total			11,107.36	1,186.00	12,293.36	15,222.92	2,929.56
Grand Total			14,787.46	1,974.24	16,761.70	20,014.40	3,252.70

Appendix 2.5

Excess/Unnecessary/Insufficient Re-appropriation of Funds (Reference: Paragraph 2.3.7 ; Page 56)

(₹ in lakh)

Sl. No.	Grant No.	Name of the Grant	Head of Account	Re-appropriation	Excess	Savings (-)
1	01	Excise Department	2039-001-03	53.95	00	9.19
2			2039-001-04	15.00	00	0.22
3			2039-001-05	22.10	27.74	00
4	02	Housing Department	4217-800-05	2,368.54	2,500.00	00
5	10	Agriculture and other Allied Departments (Horticultural and Sericulture Development)	2851-107-03	7.00	00	14.67
6	11	Agriculture and other Allied Departments (Agriculture)	2401-001-05	235.00	2.79	00
7			2401-109-97	296.00	00	90.00
8			2415-120-07	50.00	00	50.00
9	13	Agriculture and other Allied Departments (Rural Development)	2515-001-03	130.02	00	0.85
10			2515-001-04	81.86	1.72	00
11	15	Agriculture and other Allied Departments (Animal Husbandry)	2403-001-03	241.30	3.74	00
12			2403-103-07	25.00	0.22	00
13			2403-106-03	350.00	00	4.38
14	17	Agriculture and other Allied Departments (Fisheries)	2405-001-03	17.02	00	1.07
15			2405-190-01	107.55	00	0.01
16	21	Food and Civil Supplies Department	2075-800-03	6.80	00	1.50
17	22	Sports Department	2204-104-13	165.00	00	0.03
18	23	Cane Development Department (Cane)	2401-001-03	0.96	00	0.04
19	25	Home Department (Jails)	2056-001-03	10.75	00	163.29
20			2056-101-03	14.73	00	2,277.34
21			2056-102-03	307.20	00	1.33
22			4070-800-16	264.00	00	0.70
23	26	Home Department (Police)	2055-116-03	98.44	00	14.06
24			4055-207-12	2,482.13	1,985.44	00
25	29	Confidential Department (Governor's Secretariat)	2012-103-03	4.00	00	5.41
26	31	Medical Department (Medical Education and Training)	2210-110-01	97.53	00	75.05
27	32	Medical Department (Allopathy)	2210-110-04	300.00	00	22,130.85
28	33	Medical Department (Ayurvedic and Unani)	2210-02-103-03	1.75	2.70	00
29			2210-04-103-03	19.60	00	26.97

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30			2210-05-103-03	25.60	22.38	00
31	37	Urban Development Department	2215-192-04	2,320.61	1,746.44	00
32			2217-192-04	500.00	00	208.64
33			2217-193-04	500.00	00	369.98
34			6215-192-04	7,500.00	1,633.65	00
35	39	Language Department	2202-102-08	4.94	00	1.56
36	40	Planning Department	2575-800-04	586.20	00	0.79
37			2575-102-03	13.72	00	15.00
38			2575-105-04	35.50	00	33.70
39			2575-101-03	13.53	102.30	00
40			3451-101-04	109.64	00	0.36
41			4059-800-03	387.07	104.36	00
42			4215-101-03	568.57	840.07	00
43			4575-800-04	10,222.87	00	3,687.12
44			4575-102-03	24.68	00	2.11
45			4575-800-10	8.45	32.61	00
46			5054-337-03	10,383.21	46,026.15	00
47			4575-102-03	954.50	00	1,000.00
48			4575-337-03	711.33	00	26.50
49			4575-800-07	17.26	00	7.04
50	41	Election Department	2015-103-05	126.41	00	0.77
51			2015-105-04	4.00	00	2.28
52			2015-103-06	500.00	00	0.64
53			2015-105-03	1,444.49	00	78.50
54			2015-106-03	25.64	1.38	00
55			2015-106-05	327.45	00	0.42
56			2015-106-06	46.81	00	1.55
57	42	Judicial Department	2014-800-03	40.00	00	72.67
58			2052-091-03	14.30	00	35.92
59			2235-200-04	200.00	00	246.02
60			2014-114-03	71.07	00	49.23
61	43	Transport Department	2041-800-03	1.90	00	0.55
62			3055-001-03	44.90	00	7.61
63			3055-800-05	500.00	00	5.44
64	44	Tourism Department	3452-001-03	27.17	00	231.59
65	47	Technical Education Department	2203-001-03	33.03	00	0.83
66			2203-104-15	53.63	00	21.45
67			2203-105-04	60.00	00	2.29
68	48	Minorities Welfare Department	2202-800-03	36.50	1,780.63	00
69	55	Public Works Department (Buildings)	4059-051-21	50.56	40.17	00
70			4059-051-23	105.00	28.47	00
71			4059-051-24	20.00	4.00	00
72			4216-700-05	101.35	95.80	00

73	58	Public Works Department (Communications - Roads)	5054-03-337-13	8,475.65	3,920.32	00
74			5054-337-84	350.00	13.99	00
75			5054-04-337-13	750.00	11,348.10	00
76			5054-04-337-58	3,468.81	16,385.98	00
77			5054-04-337-65	69.00	6.90	00
78			5054-04-337-83	274.74	57.48	00
79	59	Public Works Department (Estate Directorate)	2013-800-04	145.00	00	20.00
80			2013-800-03	20.00	294.27	00
81			2059-053-03	75.00	26.99	00
82			2059-053-04	45.00	37.73	00
83	61	Finance Department (Debt Services and other Expenditure)	2049-101-36	5,300.00	00	20,216.25
84			2049-101-34	3,851.20	192.75	00
85			2049-123-04	34,110.88	0.02	00
86			2049-101-05	178.51	524.83	00
87			7610-201-04	500.00	00	722.69
88	62	Finance Department (Superannuation Allowances and Pensions)	2071-800-11	1,000.00	00	950.01
89	63	Finance Department (Treasury and Accounts Administration)	2054-095-03	16.38	00	544.24
90			2054-097-03	566.84	00	3,822.10
91	69	Vocational Education Department	4250-203-07	95.00	00	784.55
92			4250-203-05	1,446.49	00	41.00
93	72	Education Department (Secondary Education)	2202-101-03	30.00	00	456.63
94			2202-107-13	2.30	00	16.22
95			2202-108-04	32.15	00	634.68
96			2202-109-03	34.04	00	13,477.59
97			2202-102-03	1,500.00	00	859.56
98			2202-107-11	5.27	00	4.75
99			2202-108-03	820.25	00	231.62
100			2202-109-04	148.20	00	0.87
101			2202-109-08	1,000.00	00	416.79
102			2202-800-12	39.76	00	2.10
103			2202-800-20	519.00	00	203.21
104			2202-103-04	2,000.00	00	565.63
105	73	Education Department (Higher Education)	2202-103-03	625.00	00	623.23
106			2202-104-04	50.00	00	50.00
107			2202-001-03	87.92	00	84.20
108			2202-001-04	38.00	00	26.67
109			2202-800-09	94.75	00	8.81
110	74	Home Department (Home Guards)	2070-107-04	120.90	00	20.54
111			2070-107-05	26.44	00	98.36
112			2070-107-03	35.00	41.07	00
113			4070-800-04	200.00	00	127.13

114	75	Education Department (State Council of Education Research & Training)	2202-001-03	11.83	00	0.85
115	76	Labour Department (Labour Welfare)	2210-102-03	0.55	4.24	00
116			2210-102-04	0.50	2.81	00
117			2230-001-03	2.50	00	78.76
118			2230-101-03	5.43	00	429.60
119			2230-101-04	33.28	00	524.24
120			2230-101-05	15.30	00	17.00
121			2230-103-03	1.50	00	199.19
122			2230-103-04	0.02	00	277.84
123	77	Labour Department (Employment)	2230-001-03	2.15	0.17	00
124	78	Secretariat Administration Department	2052-090-03	183.50	28.39	00
125			2013-104-03	200.00	00	89.49
126			2013-800-03	120.00	00	0.01
127	79	Social Welfare Department (Welfare of the Handicapped & Backward Classes)	2225-001-03	6.27	9.23	00
128			2225-277-03	13,133.00	00	26,474.64
129			2225-277-07	8,075.96	00	24,957.18
130			2235-101-14	52.34	00	183.88
131			2235-101-03	166.12	00	51.04
132			2235-101-06	50.56	00	0.01
133	81	Social Welfare Department (Tribal Welfare)	2235-796-05	199.98	00	0.05
134	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	2230-789-03	86.00	00	28.11
135			2501-789-02	19,274.67	00	19,274.67
136			4202-789-01	675.00	00	8,582.12
137			4250-789-03	30.03	00	38.06
138			5054-789-04	19,160.00	0.40	00
139			5054-789-11	6,000.00	00	217.29
140			5054-789-12	425.10	95.74	00
141			5054-789-20	295.00	35.74	00
142			5054-789-23	3,985.80	668.50	00
143			5054-789-25	295.00	00	564.39
144	86	Information Department	2220-001-03	80.00	3.91	00
145			2220-101-05	400.00	00	8,661.03
146	88	Institutional Finance Department (Directorate)	2052-091-06	3.00	00	2.30
147	89	Institutional Finance Department (Commercial Tax)	2040-800-03	235.00	36.80	00
148	91	Institutional Finance Department (Stamps and Registration)	2030-001-03	90.00	00	1.74
149	92	Culture Department	2205-104-01	13.62	0.01	00

150	94	Irrigation Department (Works)	4700-051-10	294.03	00	2,228.22
151			4700-05-051-10	500.00	00	3,563.03
152			4700-08-051-10	39.21	00	735.59
153			4700-07-051-10	1,500.00	00	614.22
154			4700-22-051-10	4,000.00	00	7,725.04
155			4700-97-051-10	2,600.00	00	4,725.79
156			4701-005-10	1,412.01	00	120.87
157			4711-103-06	3,240.41	00	1,474.10
158			4711-103-07	1,046.42	00	174.31
159			4711-103-08	2,982.99	00	220.29
160			4711-103-09	5,171.08	00	992.98
161			4700-19-051-10	700.00	00	68.74
162			4701-051-10	432.77	14.44	00
163			4702-102-03	592.10	656.76	00
Total				2,12,462.63 or 2,124.63 crore	91,390.33 or 913.90 crore	1,89,282.21 or 1,892.82 crore

Appendix 2.6

Substantial surrenders made during 2014-15 (Reference: Paragraph 2.3.8.;, Page 56)

(₹ in lakh)

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount Surrendered	Surrender in per cent	Reasons for Surrender
1	1	Excise Department	2216-700-03 Repair and Maintenance of residential Buildings of Excise Department	10.00	8.41	84	Due to Economy measures.
2			4059-051-03 Lumpsum provision for construction of office and Godowns of Excise Department	50.00	32.79	66	Due to less demand by subordinate offices for minor construction work.
3			4059-051-05 Construction of office building at excise godowns in Sant Ravidas Nagar District	17.49	17.49	100	Due to refusal of amount in account and work on current estimate by executing agency C&Ds. unit-38 Uttar Pradesh Jal Nigam, Sonbhadra.
4	3	Industries Department (Small Industry and Export Promotion)	2851-102-23 Interest upadan under women entrepreneur incentive scheme	150.00	150.00	100	Due to expenditure being nil of sanctioned budget provision owing to non-availability of eligible cases.
5			2851-102-06 District Industry Centers	4.00	4.00	100	Due to payment on the basis of actual dues.
6			4851-800-04 Establishment of General Facilities and Training Centre of Handicraft in District Rampur	50.00	50.00	100	Due to non-issuance of financial sanction of the amount of budget provision till the end of the year.
7	6	Industries Department (Handloom Industry)	2851-103-01 Central Plan/Centrally Sponsored Schemes	6,384.69	4,737.25	74	Due to less sanction from Government of India.
8			4851-103-04 Weaver's market in Varanasi & Agra	1,500.00	1,350.00	90	Due to non-issuance of financial sanction owing to unavailability of land for site.
9			6860-190-08 Loans to UPICA for working capital	1,000.00	1,000.00	100	Reasons have not been intimated.
10			6860-190-09 Loans to Uttar Pradesh Handloom Corporation for working capital	1,000.00	1,000.00	100	Reasons have not been intimated.
11	7	Industries Department (Heavy and Medium Industries)	2852-202-16 Implementation of Uttar Pradesh Information Technology Policy-2012-	1,600.00	1,551.00	97	Due to non-receipt of proposal for releasing amount.

12			2852-800-04 Express Way Schemes with Cooperation of Private Sector	172.74	172.74	100	Due to non-drawal of amount owing to operating Agra to Lucknow Entry controlled Express-way (Green field) project of E.P.C System.
13			2852-800-06 Pursuance of suits in courts	60.00	55.71	93	Due to saving after making payment of all expenses.
14			2852-800-08 Disinvestment and Privatisation of Public Private Partnership Projects and Public Sector and Cooperative Units	655.00	636.50	97	Due to non-receipt of matured proposals from the concerned departments.
15			2885-800-03 Formation of N.R.I Cell	10.00	10.00	100	Due to non-utilisation of entire provision in current financial year.
16			2852-800-19 Implementation of Infrastructure and Industrial Investment Policy-2012	2,070.00	2,009.97	97	Due to non-receipt of proposal in nodal agency U.P.F.C and P.I.C.U.P the scheme.
17			6860-190-07 Loans to I.T.R Company Bareilly for various miscellaneous expenditure	9.00	5.69	63	Due to saving after making payment of all expenses.
18	10	Agriculture and other Allied Departments (Horticultural and Sericulture Development)	2406-112-04 Lohiya Environmental Garden and Park	59.80	59.80	100	No reasons have been intimated.
19			4406-112-03 Lohiya Environmental Garden and Park	90.20	45.50	50	No reasons have been intimated.
20	11	Agriculture and other Allied Departments (Agriculture)	2401-109-01 Central Plan/Centrally Sponsored Schemes	20,778.08	14,221.29	68	Due to excess provision than administrative approval of Government of India.
21			2401-109-08 Utilisation of Information Technology for Agriculture Development	3,290.13	2,237.51	68	Due to approval of less amount for work plan, non-payment to service provider and late receipt of sanction order for advance payment of hardware
22			2401-111-05 Data Bank of Crops Production and Statistics of Production	949.00	790.00	83	Due to late and less amount sanction for work plan.
23			2402-102-01 Central Plan/ Centrally Sponsored Schemes	6,734.27	4,774.51	71	Due to non-release of amount by Government of India
24			2402-102-04 Schemes of irrigation and rain water reserve in Vindhya Region	100.00	57.94	58	Due to demand being nil.
25			2402-102-11 National Agricultural Development Scheme	3,990.00	2,300.36	58	Due to non-release of amount by Government of India.

26			4401-190-03 National Agriculture Development Scheme	1,000.00	1,000.00	100	Due to non-approval of projects.
27			4401-800-01 Central Plan/Centrally Sponsored Schemes	5,289.00	5,289.00	100	Due to non-receipt of sanction from Government of India.
28			4401-800-04 Construction/ Development of Agricultural Marketing Yard	17,700.00	8,850.00	50	Due to non-release of granted amount by Government of India and non-issuance of financial sanction by Uttar Pradesh Government in year 2014-15
29			4402-102-01 Central Plan/Centrally Sponsored Schemes	880.00	880.00	100	Due to non-receipt of approval from Government of India.
30			4402-102-03 Strengthening of biodegradable manure production laboratories/ Incentive Programme for use of biodegradable manure	194.00	194.00	100	Due to non-completion of tender process.
31	12	Agriculture and other Allied Departments (Land Development and Water Resources)	2501-101-01 Central Plan/ Centrally Sponsored Schemes	20,000.00	13,390.00	67	Reasons have not been intimated.
32			2515-800-03 Payment of salary to retrenched staff of divisional Development Corporation	52.98	30.79	58	Reasons have not been intimated.
33	13	Agriculture and other Allied Departments (Rural Development)	2501-800-02 National Rural Livelihood Mission	48,400.00	27,944.93	58	Reasons have not been intimated.
34			2515-102-01 Central Plan/ Centrally Sponsored Schemes	500.00	500.00	100	Reasons have not been intimated.
35			2702-800-01 Central Plan /Centrally Sponsored Schemes	459.91	274.10	60	Due to posts remaining vacant and non-receipt of full central share from Government of India.
36			2515-800-03 Rural Engineering Services	7.50	7.49	100	Reasons have not been intimated.
37			2515-001-03 Development Commissioner (Headquarter)	8.80	8.80	100	Reasons have not been intimated.
38			4216-800-01 Central Plan/Centrally Sponsored Schemes	46,801.67	24,961.04	53	Reasons have not been intimated.
39			4702-800-04 Construction of Boring Godowns under minor irrigation scheme (District Plan)	48.00	24.00	50	Due to lack of time and local problems.
40			5054-337-02 Prime Minister Gram Sarak Yojana (P.M.G.S.Y.)	71,700.00	71,700.00	100	Reasons have not been intimated.
41			5054-337-03 Construction of roads under Pradhan Mantri Gramodaya Scheme (C100/ S.0)	1,84,600.00	1,05,903.00	57	Reasons have not been intimated.

42	14	Agriculture and other Allied Departments (Panchayati Raj)	2204-104-02 Expedition of Panchayat Youth Games and Sports	5,428.44	4,499.69	83	Reasons have not been intimated.
43			2235-200-03 Sarees for women of BPL families	100.00	100.00	100	Reasons have not been intimated.
44			2235-200-04 Blankets for old person of BPL families	100.00	100.00	100	Reasons have not been intimated.
45			2515-101-02 Nirmal Bharat Abhiyan	16,686.01	11,633.98	70	Reasons have not been intimated.
46			2515-101-05 Rajeev Gandhi Panchayat Sashktikaran Abhiyan (Centre-75 State-25 Centre+State)	2,600.00	1,589.71	61	Reasons have not been intimated.
47			2515-101-06 Clean India Mission (Rural)	55,685.00	33,956.52	61	Reasons have not been intimated.
48			2515-800-11 Provision for Panchayati Raj Election	7,600.00	4,215.07	55	Due to saving after actual expenditure and economy measure.
49			2575-192-03 Programmes Financed by Backward Areas Grant Fund	16,363.40	9,226.20	56	Reasons have not been intimated.
50			2575-196-03 Programmes Financed by Backward Areas Grant Fund	13,090.72	7,380.96	56	Reasons have not been intimated.
51			2575-197-03 Programmes Financed by Backward Areas Grant Fund	6,545.36	3,690.48	56	Reasons have not been intimated.
52			2575-198-03 Programmes Financed by Backward Areas Grant Fund	45,817.52	25,833.36	56	Reasons have not been intimated.
53			2575-800-03 Programmes Financed by Backwards Areas Grant Fund	3,500.00	3,500.00	100	Reasons have not been intimated.
54			4202-800-02 Expedition of Panchayat Youth games and sports	5,108.55	5,108.55	100	Reasons have not been intimated.
55			4515-101-04 Rajeev Gandhi Panchayat Sashktikaran Abhiyan (Centre-75 State-25 Centre+State)	2,600.00	2,402.67	92	Reasons have not been intimated.
56	15	Agriculture and other Allied Departments (Animal Husbandry)	2403-104-01 Central Plan/Centrally Sponsored Schemes	39.66	39.66	100	Due to non-receipt of equal central share under the scheme.
57			2403-106-01 Central Plan/Centrally Sponsored Schemes	75.00	75.00	100	Due to non-receipt of equal central share under the scheme.
58			2403-106-02 National Live Stock Management Programme	1,144.87	890.07	78	Due to non-receipt of equal central share and financial sanction.
59			2403-107-02 National Live Stock Management Programme	166.10	166.10	100	Due to non-receipt of equal central share and late receipt of financial sanction and

							non-receipt of sanction for advance withdrawal.
60			2403-001-03 Directorate	13.79	13.79	100	Due to nil requirements.
61			4403-101-07 Veterinary Service Centre/Hospital of 'D' category (District Plan)	10.00	10.00	100	Due to non-receipt of financial sanction.
62			4403-101-08 Construction of Veterinary Hospitals R.I.D.F (District Plan)	301.00	301.00	100	Due to non-receipt of financial sanction.
63			4403-101-10 Establishment of Veterinary Science Degree College in District Azamgarh	400.00	400.00	100	Due to non-availability of land under the scheme.
64			4403-102-03 Establishment of Cow and Buffalo Development Dairy Complex	51.00	51.00	100	Due to delay in completion of tender process.
65			4403-106-02 National Live Stock Management Programme	200.00	200.00	100	Due to non-receipt of financial sanction from Government of India.
66			4403-107-02 National Live Stock Management Programme	157.40	152.90	97	Due to non-receipt of financial sanction from Government of India.
67	16	Agriculture and other Allied Department (Dairy Development)	2404-102-02 National Plan of Milk Development	300.00	300.00	100	Due to non-receipt of financial sanction from Government of India.
68			2404-191-01 Central Plan/ Centrally Sponsored Schemes	200.00	100.00	50	Due to non-receipt of financial sanction from Government of India.
69			6404-190-04 Loans to P.C.D.F. for establishment of milk powder plan in Kanpur	500.00	500.00	100	Due to non- receipt of sanction.
70	17	Agriculture and other Allied Department (Fisheries)	2405-800-01 Central Plan/ Centrally Sponsored Schemes	168.61	156.50	93	Due to late sanction of central share by centre and release of less amount than central assistance.
71	19	Personnel Department (Training and other Expenditure)	2070-003-07 Organisation of Training Co-ordination Cell	57.75	31.24	54	Due to posts remaining vacant and requirement being nil.
72			4070-003-03 U.P. Administrative and Management Academy	6,700.00	6,700.00	100	Due to non-utilization of amount in construction.
73	21	Food and Civil Supplies Department	4408-101-01 Central Plan/ Centrally Sponsored Schemes	4,886.04	2,759.01	56	Reasons have not been intimated.
74	22	Sports Department	2204-104-10 State Awards to distinguished Players	6.00	6.00	100	Due to non-receipt of sanction.

75			2204-104-22 Non recurring Grant to State Game Unions, Clubs and other Game Unions, etc. for purchasing of Game Equipments and organising Competitions	5.00	5.00	100	Due to non-receipt of proposal.
76			2204-104-29 Organisation of National and International Sports Competitions	5.00	5.00	100	Due to non-receipt of proposal.
77	26	Home Department (Police)	2055-109-09 Crime Branch	1,031.67	1000.00	97	Due to non-recruitment of employees.
78			2055-114-03 Police Computer Centre	6,286.92	3,508.35	56	Due to less demand, retirements, non-recruitment and saving after purchasing.
79			2235-200-07 Payment of compensation to the owners of animals and Persons deceased/injured by wild animals	10.00	10.00	100	Due to nil requirements.
80			2235-200-09 Assistance in the cases of acid attacks, Rapes, Human Rights by Police	200.00	200.00	100	Due to nil requirements.
81			2235-200-10 Financial assistance to Victims/ Dependents of injured/deceased in the cases of breach of Human Rights by Police.	400.00	243.39	61	Due to nil requirements.
82			2055-800-04 Police Force appointed by Government of India District Police	0.17	0.17	100	Due to token provision and increasing expenditure.
83			2235-200-06 Assistance to the Families of Persons deceased/injured in rail accident	0.01	0.01	100	Due to petty saving.
84	28	Home Department (Political Pension and Expenditure) other	2052-091-04 Incidental Expenditure for District Passport Cell	24.54	17.51	71	Due to expenses not incurred by District Passport Cells.
85			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	307.29	77	Reasons have not been intimated.
86			4250-800-03 Subsidiary Grant to Swatantrata Sangram Senani Sansthan for birth centenary and construction of monuments/ relics of freedom fighters	30.00	30.00	100	Due to non-receipt of matured proposals from districts.

Report on State Finances for the year ended 31 March 2015

87	29	Confidential Department (Governor's Secretariat)	2012-800-03 Purchase of car for Governor	10.00	10.00	100	Due to non-purchasing of vehicle.
88	31	Medical Department (Medical Education and Training)	4210-105-09 Government Medical College, Chandauli	400.00	400.00	100	Due to non-selection of land.
89			4210-105-63 Para Medical College, Azamgarh	287.90	287.90	100	Due to non-acquisition of land.
90			6075-800-03 Revolving fund for treatment of State Government employees in S.G.P.G.I.	500.00	500.00	100	Reasons have not been intimated.
91	33	Medical Department (Ayurvedic and Unani)	2210-101-07 Establishment of Naturopathy and Yoga Units in Government Ayurvedic Medical Colleges	36.75	36.75	100	Due to non-permission of expenditure by Government.
92	34	Medical Department (Homoeopathy)	2210-102-06 Homeopathic Medicine Manufacture Testing Laboratory	30.75	30.75	100	Due to non-creation of posts.
93			4210-800-03 Construction of Hospital Buildings of Govt. National Homeopathy Medical College, Lucknow, Pt. Jawahar Lal Nehru Govt. Homeopathy Medical College, Kanpur and Lal Bahadur Shastri Govt. Homoeopathy Medical College, Allahabad	100.00	92.99	93	Due to non-issuance of financial sanction owing to non-completion of formalities of revised estimate.
94	35	Medical Department (Family Welfare)	2211-001-01 Central Plan/Centrally Sponsored Schemes	20.00	20.00	100	Due to posts remaining vacant and expenditure on the basis of actual requirement.
95			4210-800-01 Central Plan/ Centrally Sponsored Schemes	3,137.00	3,137.00	100	Due to non-release of amount by Director General, Family Welfare.
96			4211-103-02 National Rural Health Mission	1,02,000.00	1,02,000.00	100	Due to non-receipt of amount from Government of India
97	37	Urban Development Department	2053-094-05 Arrangement for holding provincialised Fairs and Exhibition	255.00	159.00	62	Reasons have not been intimated.
98			2070-800-04 Financial Resources Development Board of Uttar Pradesh Municipal Corporation	130.00	86.06	66	Due to non-issuance of financial sanction and economy measures.
99			2070-800-05 Constituted state level committee for operation of animal slaughter houses	11.00	8.24	75	Due to economy measures.

100		2215-106-01 Central Plan/ Centrally Sponsored Schemes	7,770.00	7,770.00	100	Due to non-receipt of central share from Government of India.
101		2215-107-01 Central Plan/ Centrally Sponsored Schemes	47,485.00	46,265.40	97	Due to non-receipt of central share from Government of India.
102		2217-191-03 Urban Infrastructure Development Scheme for Small and Medium Towns (Central 80/ State 10)	20,097.00	11,932.42	59	Due to non-receipt of amount of central share from GOI.
103		2217-192-01 Central Plan/Centrally Sponsored Schemes	500.00	492.68	99	Due to non-receipt of amount of central share from GOI.
104		2217-192-03 Urban Infrastructure Development Scheme for Small and Medium Towns (Central 80/ State 10)	28,000.00	27,307.32	98	Due to non-receipt of amount of central share from GOI.
105		2217-193-03 Urban Infrastructure Development Scheme for Small and Medium Towns	48,000.00	47,087.16	98	Due to non-receipt of amount of central share from GOI.
106		2217-05-191-03 Assistance for J.N.N.U.R.M. Scheme (Central 50/ State 20)	73,800.00	60,721.13	82	Due to non-receipt of central share from GOI.
107		2217-05-191-04 Urban Solid Waste Management	500.00	500.00	100	Due to no requirement.
108		2217-05-191-05 Implementation of 13 th Finance Commission Recommendation	9,375.00	9,272.16	99	Due to non-issuance of financial sanction from GOI.
109		2217-05-191-06 Modernisation of Slaughter House near Army Aviation Centre, Bareilly	1,000.00	1,000.00	100	Due to non-utilization of budget during financial year.
110		2217-05-192-03 Assistance for J.N.N.U.R.M. Scheme (Central 50/ State 20)	291.00	198.57	68	Due to non-receipt of amount of central share from GOI.
111		2217-05-192-04 Urban Solid Waste Management	4,500.00	4,467.22	99	Due to non-availability of land.
112		2217-05-800-07 Directorate of Urban Transport	200.00	200.00	100	Due to posts remaining vacant and no requirement.
113		2217-80-800-03 Advisory Services under Schemes Implemented on Public Private Partnership mode	200.00	200.00	100	Due to no requirement.
114		2217-80-800-04 Project Management Unit (Central 100/ State 0)	100.00	50.00	50	Due to no appointment on all posts and economy measure.

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115			2217-80-800-05 Project Implementation Unit (Central 100/ State 0)	100.00	57.00	57	Due to no appointment on all posts and economy measure.
116			2217-80-800-10 Modernisation of Animal Slaughter Houses	5,000.00	4,000.00	80	Due to non-receipt of matured proposal.
117			4217-800-02 National Training Institute, Rampur	1,000.00	1,000.00	100	Due to non- availability of land for Training Institute.
118	40	Planning Department	2575-800-03 Special Schemes of Bundelkhand	1,500.00	826.69	55	Due to non-sanction of new projects by Govt. of India
119			2575-800-04 Special Schemes of Bundelkhand	3,550.76	3,150.12	89	Due to non-sanction of new projects by Govt. of India
120			2575-06-800-04 Lump-Sum provision for review, training and evaluation	40.00	26.47	66	Due to no requirements.
121			2810-800-03 Bio- energy Mission Cell	10.15	5.84	58	Reasons have not been intimated.
122			3451-092-07 Arrangement for use of services of experts in process of evaluation of different schemes / programmes by State Planning Institute (Evaluation Section)	50.00	47.15	94	Reasons have not been intimated.
123			3454-001-06 Structure of District Scheme (District Planning Committee)	18.00	9.02	50	Reasons have not been intimated.
124			3454-800-04 National Census Register	7,125.00	7,125.00	100	Reasons have not been intimated.
125			4575-201-03 Lump- sum provision for construction/ extension of boundary wall of school building	5.00	5.00	100	Due to non-proposal of Basic Education Scheme by the State Level Screening committee
126			4575-207-03 Lump- sum provision for construction of barrack, order post etc. at Indo-Nepal border districts	10.00	10.00	100	Due to non-proposal of scheme by the State Level Screening Committee
127			4575-800-04 Lump- sum Provision for construction/ extension of Building of Homeopathy Hospital	5.00	5.00	100	Due to non-proposal of scheme by the Committee.
128			4575-800-07 Construction of Community Buildings	50.00	50.00	100	Due to non-proposal of any programme in the scheme by State Level Screening Committee.
129			4575-800-08 Construction of Ayurvedic Dispensaries Buildings	5.00	5.00	100	Due to non-proposal of any programme in the scheme by the Committee.

130			4575-800-11 Lump-sum Provision for construction of Mini Stadium	5.00	5.00	100	Due to non-proposal of any programme in the scheme by the Committee.
131	43	Transport Department	3055-800-97 Externally Aided Schemes	20.00	20.00	100	Due to non-issuance of financial sanction.
132			4059-051-04 Construction of Office Building in Amethi and Farrukhabad	358.31	204.17	57	Due to non-release of amount for second instalment.
133	45	Environment Department	3435-001-05 Establishment of Laboratory in Environmental Directorate	5.80	5.80	100	Due to non-receipt of sanction of created posts for the Laboratory.
134	47	Technical Education Department	2203-104-01 Central plan/ Centrally Sponsored schemes	414.00	318.17	77	Due to non-issue of Financial sanction from Government of India.
135			2203-105-19 I.T Polytechnic	136.79	127.90	94	Due to non-recruitment on created posts.
136			4202-104-01 Central plan/ Centrally Sponsored schemes	7,090.00	4,161.10	59	Due to non-receipt of amount from Government of India.
137			4202-104-50 Different Construction works in Government Polytechnics (District Plan)	500.00	304.35	61	Due to non-receipt of amount from Government of India.
138			4202-105-01 Central plan/Centrally Sponsored schemes	2,480.00	1,654.00	67	Due to no expenditure and non-receipt of Central Share from Government of India.
139	48	Minorities Welfare Department	2070-001-06 Registrar/ Inspector Arbi Farsi Madarsa, U.P., Allahabad	75.48	39.40	52	Due to some posts remaining vacant and on the basis of actual expenditure.
140			2070-800-03 Uttar Pradesh Waqf Board	35.00	32.13	92	Due to some posts remaining vacant and on the basis of actual expenditure.
141			2202-800-06 Maintenance grant to Arbi Farsi Madrasas	10.00	10.00	100	Reasons have not been intimated.
142			2225-190-03 Welfare of Minorities	158.65	152.65	96	Due to non-receipt of grant from Government of India, non-sanction of amount and less number of students.
143	49	Women and Child Welfare Department	2235-102-97 Externally Aided Schemes	2,507.50	2,054.20	82	On the basis of actual expenditure.
144			2235-103-09 Reward to Couple for marriage with Widows	45.00	28.83	64	Due to non-availability of beneficiaries.
145			2235-103-18 State Assistance for rehabilitation to inhabitants and freed from different departmental institutions	10.00	9.86	99	Due to expenditure as per requirement.

146			2235-107-05 Assistance to Voluntary Organisation/ Institutions	50.00	29.89	60	Due to 100 <i>per cent</i> expenditure against sanction issued.
147	50	Revenue Department (District Administration)	2053-093-03 Collectorate Establishment	15.00	13.65	91	On the basis of actual expenditure and adjustment.
148			4059-051-48 Implementation of recommendation of 13 th Finance Commission	3,500.00	3,500.00	100	On the basis of actual expenditure.
149	51	Revenue Department (Relief on Account of Natural Calamities)	2052-090-03 Establishment related to Natural Calamities	52.40	31.60	60	Due to saving on the basis of actual expenditure.
150			2235-200-03 Assistance to other State Government on account of Natural Calamities	10.00	10.00	100	Due to saving on the basis of actual expenditure.
151			2245-800-06 Uttar Pradesh Calamity Management Authority	250.00	235.00	94	Due to non-appointment of Management Authority Staff and non-operating of Calamity Management Authority.
152			2245-800-07 District Calamity Management Authority	300.00	246.77	82	Due to non-constitution of D.D.M.A in the right way.
153			2245-800-08 Disaster risk Reduction Programme (U.N.D.P Aided)	25.00	25.00	100	Due to non-operating of programme by U.N.D.P
154			4250-101-05 Expenditure from State Disaster Mitigation Fund	500.00	500.00	100	Due to non-receipt of demand from district.
155			4250-101-06 Expenditure from district Disaster Mitigation Fund	500.00	500.00	100	Due to non-receipt of demand from district.
156			4250-101-07 Uttar Pradesh Calamity Management Authority	500.00	454.00	91	Due to non-receipt of demand from district.
157	52	Revenue Department (Board of Revenue and other Expenditure)	2029-101-03 Collection charges of Land Revenue (Maal Gujari) Taquavi canal and other miscellaneous Govt. dues	66,527.84	35,402.66	53	On the basis of actual expenditure and adjustment.
158			2059-053-03 Maintenance of Non-residential buildings of Board of Revenue	30.00	30.00	100	Due to non-issuance of sanction owing to late receipt of immatured proposal.
159			2059-053-05 Maintenance of Non-residential buildings of Land Record Training Institute, Hardoi	5.00	5.00	100	Due to non-issuance of financial sanction.

160			2216-700-03 Maintenance of residential buildings of Board of Revenue	6.00	6.00	100	Due to non-issuance of sanction owing to late receipt of immatured proposal.
161			2216-700-06 Maintenance of residential buildings of Land Record Training Institute, Hardoi	5.00	5.00	100	Due to non-issuance of financial sanction.
162			2029-001-03 Land Acquisition- General Revenue Expenditure	5.00	5.00	100	On the basis of actual expenditure and adjustment.
163			2029-101-03 Collection charges of Land Revenue (Maal Gujari) Taquavi Canal and other miscellaneous Government dues	10.50	10.06	96	On the basis of actual expenditure.
164			4059-800-10 Minor construction work in non-residential buildings of Board of Revenue	8.00	8.00	100	Due to non-issuance of sanction owing to late receipt of immatured proposal.
165			4059-60-051-01 Central Plan/Centrally Sponsored Schemes	151.81	125.53	83	On the basis of actual expenditure.
166			6003-106-03 Interest bearing Bonds	5.00	5.00	100	Due to no demand from districts.
167			6003-106-04 Interest free bonds	5.00	5.00	100	Due to no demand from districts.
168	53	National Integration Department	2070-800-06 Facilities admissible to Vice-President, State Integration Council	8.60	8.60	100	Due to non-appointment of Vice-President.
169			2070-800-08 Organisation of National Integration and Communal harmony Programmes on the birthday of great persons	26.25	18.10	69	Due to non-utilisation of amount in districts.
170			2070-800-09 Expenditure on District Integration Committees	15.00	9.03	60	Due to non-utilisation of amount in districts.
171			2070-800-13 Incentive for inter-religion marriages (Cash Reward) (State Share 100%)	15.00	8.50	57	Due to non-utilisation of fund by Commissioner.
172			2070-800-14 Facilities to the President of State Integration Council	12.95	12.95	100	Due to non-appointment of President.
173	54	Public Works Department (Establishment)	2059-800-05 Establishment expenditure for surplus employees of Public Works Department	0.02	0.02	100	Reasons have not been intimated.

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174	56	Public Works Department (Special Area Programme)	4575-800-12 Bundelkhand Region	3,750.00	2,013.00	54	Due to non-receipt of amount from Government of India.
175	58	Public Works Department (Communications-Roads)	5054-337-01 Central Plan/ Centrally Sponsored Schemes	45,000.00	39,804.95	88	Reasons have not been intimated.
176	60	Forest Department	4406-02-110-05 Transfer of land of Irrigation Department to Forest Department in Sarnath (C.C.L System)	124.00	124.00	100	Reasons have not been intimated.
177	61	Finance Department (Debt Services and other Expenditure)	2049-101-37 Interest on Market Loans Issued in Financial Year 2014-15	47,400.00	24,098.80	51	Due to less loan and payment of residual interest.
178			6003-110-03 Repayment of ways and Means Advances	10,00,000.00	8,26,804.60	83	Due to expenditure being nil.
179	67	Legislative Council Secretariat	2011-102-03 Legislative Council	57.49	29.63	52	Due to post of Hon'ble Vice Chairman remaining vacant.
180	68	Legislative Assembly Secretariat	2011-101-03 Legislative Assembly	124.89	79.61	64	Due to economy measures, requirement being nil and post of Hon'ble Vice Chairman remaining vacant.
181	71	Education Department (Primary Education)	2202-053-04 Lump-Sum Provision for Maintenance of Buildings of Primary and Junior High Schools	500.00	500.00	100	Reasons have not been intimated.
182			2202-102-31 Free and Compulsory Education	500.03	494.83	99	Reasons have not been intimated.
183			2202-105-01 Central Plan/ Centrally Sponsored Schemes	1,256.76	642.26	51	Reasons have not been intimated.
184			2202-105-11 Educated India Mission-2012	203.24	121.49	60	Reasons have not been intimated.
185			2202-800-03 Contribution of state Government's share for Group Insurance Schemes Non-Government Primary School	72.14	36.54	51	Reasons have not been intimated.
186			4202-201-08 Sarva Shiksha Abhiyan	17,187.98	9,743.27	57	Reasons have not been intimated.
187	72	Education Department (Secondary Education)	2202-800-19 Kanya Vidya Dhan Scheme	100.00	100.00	100	Due to expenditure being nil.
188			2202-800-24 Providing to Free Laptops to 12 th passed Boys/Girls	100.00	100.00	100	Due to postponement of scheme.
189			4202-202-27 Establishment of new Sainik Schools	600.00	600.00	100	Due to expenditure being nil.

190	73	Education Department (Higher Education)	2202-102-26 Siddharth University, Kapilvastu, Siddharthnagar	5.00	5.00	100	Due to requirement being nil.
191			2202-102-32 Grant for Inter University Youth Festival	20.00	17.00	85	Due to non-receipt of appropriate proposal from Universities.
192			2202-102-33 Grant for arrangement of Inter University Sports Competitions	20.00	13.50	68	Due to non-receipt of appropriate proposal from Universities.
193			2202-102-49 Establishment of Centre for Excellence	300.00	235.74	79	Due to non-receipt of appropriate proposal from Universities.
194			2202-104-13 Higher Education Quality enhancement incentive Scheme	200.00	162.89	81	Due to non-receipt of right demand proposal from Universities.
195			2202-800-06 National Higher Education Programme	2,008.44	1,403.79	70	Due to non-receipt of central share from Government of India.
196			4202-203-06 Purchase of land/construction of building for office of Regional Higher Education Officer	200.00	111.03	56	Due to non-availability of land for construction of two regional offices.
197			4202-203-08 Arabi-Farsi University Lucknow	2,000.00	1,056.05	53	Reasons have not been intimated.
198			4202-203-15 Provision for basic facilities in Government Degree Colleges	100.01	100.01	100	Due to token amount.
199			4202-203-31 Establishment of State University in District Allahabad	1,000.00	1,000.00	100	Due to non-availability of land.
200	75	Education Department (State Council of Educational Research and Training)	2202-800-06 Arrangement of B.T.C exam and B.T.C Selection, T.E.T selection for Regularity Examination Office, Allahabad	2,027.76	2,027.76	100	Reasons have not been intimated.
201	76	Labour Department (Labour Welfare)	2230-103-01 Central Plan/ Centrally Sponsored Schemes	860.00	770.01	90	Due to non-release of amount of central share and non-receipt of sanction of scheme by Government of India.
202	77	Labour Department (Employment)	2230-800-04 Adjustment Accounts	20,766.31	20,766.31	100	Due to non-issuance of sanction.
203	78	Secretariat Administration Department	2013-101-04 Amount of Income-Tax due to Government of India to be borne by State Government	25.00	16.13	65	Due to actual expenditure.
204			2052-090-04 Development and Extension of Secretariat Script Centre and library	10.00	8.03	80	Due to non-completion of formalities for purchasing the books etc.

205			2052-090-05 Parliamentary Affairs Department	11.70	6.59	56	Due to actual expenditure.
206			2251-090-04 Programme Implementation Department	21.10	11.55	55	Due to actual expenditure, adopting economy measures etc.
207	79	Social Welfare Department (Welfare of the Handicapped and Backward Classes)	2225-277-08 Monitoring and computerisation of scholarship schemes operated for Backward Classes	168.51	162.24	96	Due to expenditure being nil.
208			2225-800-04 Economic assistance for marriage and illness of daughters of backward Class persons	100.00	100.00	100	Due to postponing of scheme in the financial year 2014-15.
209			4225-277-01 Central Plan/Centrally Sponsored Schemes	2,425.92	2,425.92	100	Due to non-issue of sanction owing to non-receipt of central share/non-valuation of proposed scheme.
210			4235-101-01 Central Plan/Centrally Sponsored Schemes	2,500.00	1,822.58	73	Due to actual expenditure.
211	80	Social Welfare Department (Social Welfare and Welfare of Scheduled Castes)	2225-277-06 Non Recurring Assistance to Scheduled Castes Students of Medical, Engineering and Technology for purchase of books and equipments	25.00	25.00	100	Due to non-receipt of demand from districts.
212			2225-277-10 Scholarship and Non-recurring assistance to scheduled Castes Students Studying in class 1 st to 8th	100.00	100.00	100	Due to in-sufficient amount.
213			2225-277-20 Scholarship to Pre-High School (1 st to 10th) Students of persons involved in work like Sweeper & Leather removal services	100.00	100.00	100	Due to requirement being nil.
214			2225-800-05 Economic Assistance to persons of Scheduled Castes for treatment and Marriage of Daughters of applicants (District Plan)	100.00	100.00	100	Due to in-sufficient amount.
215			2225-80-102-03 Establishment of Dr. Ambedkar Birth Centenary Foundation	14.80	14.80	100	Due to expenditure being nil.
216			2235-800-03 Assistance for rehabilitation to displaced persons of Kashmir	27.81	14.72	53	Due to requirement based expenditure.

217			2235-200-03 Scholarship to pre-High school (Class 1 st to 10th) students of other category families (General) other than reserved category living below the poverty line	1,664.00	1,511.97	91	Due to requirement based expenditure.
218			2235-200-05 Pre Examination Training to young men/ women of families of general category living below poverty line	108.00	85.00	79	Due to requirement based expenditure.
219			2235-800-03 Arrangement of full time Doctors for residential Institutions	23.67	13.10	55	Due to requirement based expenditure.
220			2235-102-03 Old age/ Farmer Pension	11,651.23	11,389.78	98	Due to requirement based expenditure.
221	81	Social Welfare Department (Tribal Welfare)	2515-796-01 Central Plan/ Centrally Sponsored Schemes	49.75	49.39	99	Reasons have not been intimated.
222			2515-796-02 Swachha Bharat Mission (Grameen)	467.02	300.66	64	Reasons have not been intimated.
223			4515-796-01 Central Plan/ Centrally Sponsored Schemes	7.26	7.26	100	Reasons have not been intimated.
224	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	2202-789-06 Kanya Vidya Dhan Scheme	100.00	100.00	100	Due to expenditure being nil.
225			2230-789-03 Provincial Staff training and Research Centre at I.T.I Aliganj, Lucknow	120.04	61.73	51	On the basis of actual expenditure.
226			2230-789-05 Short-period vocational Training in Government Industrial Training Institutes	107.09	83.09	78	Due to demand being nil.
227			2235-789-09 Saree for women of B.P.L families	100.00	100.00	100	No specific reasons have been intimated.
228			2235-789-10 Blanket to Old Persons of B.P.L. families	100.00	100.00	100	No specific reasons have been intimated.
229			2403-789-01 Central Plan/ Centrally Sponsored Schemes	632.00	341.59	54	Due to non-receipt of central share under the scheme and non-purchasing of vaccine.
230			2515-789-01 Central Plan/ Centrally Sponsored Schemes	19,905.72	16,373.95	82	No reasons have been intimated.
231			2852-789-04 Express Way Projects with the help of private sector	63.63	63.63	100	Due to non-drawal of amount owing to implementation of Agra to Lucknow entry Controlled "Express Way (Green Field) Project" on E.P.C Mode.

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232			4235-789-01 Central Plan/ Centrally Sponsored Schemes	2,000.00	2,000.00	100	Due to non-fixing of new standards.
233			4515-789-01 Central Plan/ Centrally Sponsored Schemes	750.00	697.34	93	Reasons have not been intimated.
234			4810-789-04 Incentive Scheme for non-conventional sources of energy	1,336.39	999.04	75	Due to non- expenditure of budget provision in construction of transmission lines of Solar Power Projects.
235			6215-789-03 Naya Savera Nagar Vikas Yojana	30,000.00	17,933.05	60	Due to non-issuance of sanction owing to non-receipt of proposals from corporations in current financial year.
236	84	General Administration Department	2250-101-04 Grant to pilgrims for journey to Kailash Mansarovar Yatra	50.00	28.50	57	Due to saving after incurring expenditure only on 43 pilgrims found qualified for Sri Kailash Mansarovar pilgrimage.
237	86	Information Department	2220-103-04 Teleprinter Scheme	16.71	16.24	97	Due to non- appointment on vacant posts owing to promotion of Teleprinter operator, non-receipt of recommendation of CMO on the cases of medical reimbursement.
238	89	Institutional Finance Department (Commercial Tax)	2040-800-10 Scheme to prepare I.T. Vision Document for providing on line facilities to the Traders of the State for prevention of tax evasion.	20.65	20.65	100	Due to expenditure being nil.
239			2040-800-03 Establishment of Commercial Tax Commissioner	10.00	9.40	94	Due to saving after actual expenditure.
240			4059-800-03 Establishment of Trade Tax Commissioner	20.00	20.00	100	Due to non-receipt of any proposal.
241	92	Culture Department	4202-106-04 Implementation of 13 th Finance Commission's recommendations	5,700.00	2,858.73	50	Due to saving after actual expenditure.
242			4202-106-09 Construction of statue of great personalities	50.00	50.00	100	Due to saving after actual expenditure.
243			4202-800-01 Central Plan/ Centrally Sponsored Schemes	600.00	500.00	83	Due to saving after actual expenditure.
244			4202-800-03 Construction of Auditorium/ Open air dais	300.00	211.24	70	Due to saving after actual expenditure.
245			4202-800-07 Construction of Lohia Auditorium in the	100.00	100.00	100	Reasons have not been intimated.

			premises of Tulsi Memorial located at Rajapur, Chitrakoot				
246			4202-800-08 Construction of building of Hariaudh Kala Kendra at Azamgarh	50.00	50.00	100	Reasons have not been intimated.
247			4202-800-09 Establishment of Janeshwar Mishra Library in Allahabad District	500.00	500.00	100	No reasons have been intimated.
248			4202-800-33 Construction of Archival Gallery at Uttar Pradesh State Archives, Lucknow	200.00	200.00	100	No Reasons have been intimated.
249	94	Irrigation Department (Works)	2700-800-05 Implementation of recommendations of 13 th Finance Commission	43,833.92	43,833.92	100	Due to non-utilization of amount.
250			2701-800-12 Implementation of recommendations of 13 th Finance Commission	21,004.58	21,004.58	100	Due to non-utilization of amount.
251			2702-800-05 Implementation of recommendations of 13 th Finance Commission	3,361.50	3,361.50	100	Due to non-utilization of amount.
252			4701-08-051-10 Canals	600.00	300.00	50	Due to amount surrender of saving by Chief Engineer.
253			4701-84-050-10 Canals	3,200.00	2,359.77	74	Due to surrender of saving of saving check by Chief Engineer and nil requirements.
254			4701-92-051-10 Canals	5,675.63	4,042.10	71	Due to non-approval of projects.
TOTAL				24,13,560.68 or 24,135.61 crore	18,90,091.59 or 18,900.92 crore		

Appendix 2.7

Surrenders in excess of actual savings (₹ 50 lakh or more) (Reference: Paragraph 2.3.9; Page 56)

(₹ in crore)

Sl. No.	Grant No.	Name of The Grant/ Department	Total Grant	Savings	Amount Surrendered	Surrender in Excess
Revenue Voted						
1.	13	Agriculture and other Allied Departments (Rural Development)	1,974.49	399.75	410.40	10.65
2.	14	Agriculture and other Allied Departments (Panchayati Raj)	6,567.37	2,368.27	2,372.24	3.97
3.	33	Medical Department (Ayurvedic and Unani)	597.08	105.53	106.40	0.87
4.	52	Revenue Department (Board of Revenue and other Expenditure)	2,897.78	337.40	571.72	234.32
Net Total			12,036.72	3,210.95	3,460.76	249.81
Capital Voted						
5.	13	Agriculture and other Allied Departments (Rural Development)	10,423.68	2,017.90	2,100.69	82.79
6.	14	Agriculture and other Allied Departments (Panchayati Raj)	843.87	74.50	76.56	2.06
7.	23	Cane Development Department (Cane)	63.79	00	0.59	0.59
8.	26	Home Department (Police)	865.77	110.84	123.58	12.74
9.	37	Urban Development Department	1,633.20	81.86	149.52	67.66
10.	56	Public Works Department (Special Area Programme)	270.00	28.82	35.13	6.31
11.	73	Education Department (Higher Education)	346.41	69.77	70.94	1.17
12.	89	Institutional Finance Department (Commercial Tax)	24.34	3.90	6.15	2.25
Net Total			14,471.06	2,387.59	2,563.16	175.57
Grand Total			26,507.78	5,598.54	6,023.92	425.38

**Appendix
2.8**

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

(Reference: Paragraph 2.3.10; Page 57)

(₹ in crore)

Sl. No.	Grant No.	Name of Grant / Appropriation	Savings	
			Revenue	Capital
I - Grants				
1.	9	Power Department	1.27	1,615.00
2.	25	Home Department (Jails)	24.61	0.35
3.	32	Medical Department (Allopathy)	672.14	93.86
4.	42	Judicial Department	330.65	153.89
5.	44	Tourism Department	7.40	12.01
6.	48	Minorities Welfare Department	-	640.44
7.	61	Finance Department (Debt Services and other Expenditure)	-	116.75
8.	62	Finance Department (Superannuation Allowances and Pensions)	3,829.53	97.63
9.	63	Finance Department (Treasury and Accounts Administration)	47.11	1.73
10.	69	Vocational Education Department	169.83	4.93
11.	94	Irrigation Department (works)	-	664.63
Total			5,082.54	3,401.22
II - Appropriations				
12.	2	Housing Department	4.25	-
13.	18	Agriculture and other Allied Departments (Co-operative)	-	1.10
14.	25	Home Department (Jails)	0.06	-
15.	32	Medical Department (Allopathy)	0.20	-
16.	36	Medical Department (Public Health)	0.02	-
17.	42	Judicial Department	35.31	8.13
18.	49	Women and Child Welfare Department	0.10	-
19.	60	Forest Department	0.07	-
20.	62	Finance Department (Superannuation Allowances and Pensions)	5.63	-
21.	94	Irrigation Department (Works)	-	4.72
Total			45.64	13.95
Grand Total			5,128.18	3,415.17
Total of Revenue and Capital			8,543.35	

Appendix 2.9

Details of Savings of ₹ one crore and above not surrendered (Reference: Paragraph 2.3.10; Page 57)

(₹ in crore)

Sl. No.	Grant No.	Name of Grant/Appropriation	Savings	Surrenders	Not Surrendered
Revenue – Voted					
1.	8	Industries Department (Printing and Stationery)	25.26	5.15	20.11
2.	9	Power Department	1.27	0.00	1.27
3.	11	Agriculture and other Allied Department (Agriculture)	425.39	418.48	6.91
4.	18	Agriculture and other Allied Department (Co-operative)	34.34	13.15	21.19
5.	21	Food and Civil Supplies Department	25.35	12.36	12.99
6.	24	Cane Development Department (Sugar Industry)	42.37	4.43	37.94
7.	25	Home Department (Jails)	24.61	0.00	24.61
8.	26	Home Department (Police)	994.09	930.93	63.16
9.	28	Home Department (Political Pension and other Expenditure)	40.19	35.84	4.35
10.	32	Medical Department (Allopathy)	672.14	0.00	672.14
11.	35	Medical Department (Family Welfare)	210.71	205.90	4.81
12.	36	Medical Department (Public Health)	190.08	7.33	182.75
13.	37	Urban Development Department	2,762.12	2,711.51	50.61
14.	42	Judicial Department	330.65	0.00	330.65
15.	44	Tourism Department	7.40	0.00	7.40
16.	48	Minorities Welfare Department	815.40	38.45	776.95
17.	49	Women and Child Welfare Department	370.04	307.70	62.34
18.	51	Revenue Department (Relief on Account of Natural Calamities)	205.51	18.73	186.78
19.	54	Public Works Department (Establishment)	1,265.68	174.96	1,090.72
20.	60	Forest Department	67.22	0.34	66.88
21.	61	Finance Department (Debt Services and other Expenditure)	109.64	107.84	1.80
22.	62	Finance Department (Superannuation Allowances and Pensions)	3,829.53	0.00	3,829.53
23.	63	Finance Department (Treasury and Accounts Administration)	47.11	0.00	47.11
24.	65	Finance Department (Audit, Small Savings, etc)	38.47	5.75	32.72
25.	69	Vocational Education Department	169.83	0.00	169.83
26.	71	Education Department (Primary Education)	4,390.54	4,386.70	3.84
27.	72	Education Department (Secondary Education)	787.75	7.88	779.87
28.	73	Education Department (Higher Education)	422.39	23.11	399.28
29.	76	Labour Department (Labour Welfare)	50.45	32.35	18.10
30.	79	Social Welfare Department (Welfare of the Handicapped and Backward Classes)	602.33	40.28	562.05
31.	80	Social Welfare Department (Social Welfare and Welfare of Scheduled Castes)	1,612.85	189.05	1,423.80

32.	81	Social Welfare Department (Tribal Welfare)	77.87	3.99	73.88
33.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	2,509.94	279.65	2,230.29
34.	86	Information Department	96.00	9.30	86.70
35.	94	Irrigation Department (Works)	745.95	682.20	63.75
36.	95	Irrigation Department (Establishment)	739.30	706.16	33.14
Total			24,739.77	11,359.52	13,380.25
Capital Voted					
37.	3	Industries Department (Small Industry and Export Promotion)	1.80	0.72	1.08
38.	9	Power Department	1,615.00	0.00	1,615.00
39.	21	Food and Civil Supplies Department	2,192.04	2,181.79	10.25
40.	32	Medical Department (Allopathy)	93.86	0.00	93.86
41.	36	Medical Department (Public Health)	4.20	3.10	1.10
42.	41	Election Department	3.81	1.45	2.36
43.	42	Judicial Department	153.89	0.00	153.89
44.	44	Tourism Department	12.01	0.00	12.01
45.	48	Minorities Welfare Department	640.44	0.00	640.44
46.	49	Women and Child Welfare Department	100.13	97.97	2.16
47.	61	Finance Department (Debt Services and other Expenditure)	116.75	0.00	116.75
48.	62	Finance Department (Superannuation Allowances and Pensions)	97.63	0.00	97.63
49.	63	Finance Department (Treasury and Accounts Administration)	1.73	0.00	1.73
50.	69	Vocational Education Department	4.93	0.00	4.93
51.	72	Education Department (Secondary Education)	356.71	6.00	350.71
52.	81	Social Welfare Department (Tribal Welfare)	20.64	0.54	20.10
53.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	1,634.76	351.19	1,283.57
54.	92	Culture Department	45.86	44.75	1.11
55.	94	Irrigation Department (Works)	664.63	0.00	664.63
Total			7,760.82	2,687.51	5,073.31
Revenue –Charged					
56.	2	Housing Department	4.25	0.00	4.25
57.	42	Judicial Department	35.31	0.00	35.31
58.	61	Finance Department (Debt Services and other Expenditure)	3,211.79	309.29	2,902.50
59.	62	Finance Department (Superannuation Allowances and Pensions)	5.63	0.00	5.63
Total			3,256.98	309.29	2,947.69
Capital – Charged					
60.	18	Agriculture and other Allied Department (Co-operative)	1.10	0.00	1.10
61.	42	Judicial Department	8.13	0.00	8.13
62.	61	Finance Department (Debt Services and other Expenditure)	9,971.46	8,268.05	1,703.41
63.	94	Irrigation Department (Works)	4.72	0.00	4.72
Total			9,985.41	8,268.05	1,717.36
Grand total			45,742.98	22,624.37	23,118.61

Appendix 2.10

Rush of Expenditure (Reference: Paragraph 2.3.12; Page 57)

(₹ in crore)

Major Head	Nature of Expenditure	Total Budget	Expenditure during March (Gross)	Percentage
Revenue				
2049	Interest Payments	18,892.50	6,672.39	35.32
2202	General Education	39,396.03	4,633.16	11.76
2235	Social Security and Welfare	13,220.60	3,311.78	25.05
2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	4,896.71	2,849.72	58.20
3054	Roads and Bridges	4,242.08	2,290.49	53.99
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	11,038.37	2,091.45	18.95
2055	Police	11,305.35	1,635.24	14.46
2515	Other Rural Development Programmes	7,967.00	1,488.91	18.69
2211	Family Welfare	4,186.56	1,397.40	33.38
2801	Power	12,243.44	1,151.89	9.41
2217	Urban Development	4,439.03	1,140.02	25.68
2071	Pensions and other Retirement benefits	26,124.51	1,057.72	4.05
2210	Medical and Public Health	7,185.36	963.11	13.40
2425	Co-operation	1,184.30	720.00	60.80
2401	Crop Husbandry	2,625.21	545.15	20.77
2701	Medium Irrigation	4,170.05	360.34	8.64
2501	Special Programmes for Rural Development	1,091.35	346.48	31.75
2230	Labour and Employment	1,517.05	329.26	21.70
3475	Other General Economic Services	434.04	320.86	73.92
2215	Water Supply and Sanitation	1,133.10	246.24	21.73
2029	Land Revenue	2,167.52	184.44	8.51
2059	Public Works	1,931.76	183.86	9.52
2014	Administration of Justice	1,725.97	175.85	10.19
2070	Other Administrative Services	1,034.34	126.68	12.25
2402	Soil and Water Conservation	787.71	112.89	14.33
2403	Animal Husbandry	746.27	101.92	13.66
2053	District Administration	795.87	96.89	12.17
2702	Minor Irrigation	1,583.73	81.96	5.18
2056	Jails	523.80	75.12	14.34
2700	Major Irrigation	894.80	74.14	8.29
2406	Forestry and Wild Life	591.79	69.89	11.81
2030	Stamps and Registration	232.13	68.70	29.60
2711	Flood Control and Drainage	175.00	68.15	38.94
2851	Village and Small Industries	398.55	61.25	15.37

2015	Elections	271.50	55.89	20.59
2852	Industries (1)	736.93	55.34	7.51
2040	Taxes on Sales, Trade etc.	581.17	46.30	7.97
2203	Technical Education	293.71	44.14	15.03
2705	Command Area Development	300.01	40.75	13.58
2204	Sports and Youth Services	221.04	35.92	16.25
2810	Non-Conventional Sources of Energy	98.71	35.57	36.03
3055	Road Transport	167.77	34.94	20.83
2054	Treasury and Accounts Administration	293.06	29.87	10.19
3454	Census, Surveys and Statistics	200.59	27.12	13.52
2011	Parliament / State/ Union Territory Legislatures	135.84	26.15	19.25
2052	Secretariat - General Services	436.95	24.20	5.54
2405	Fisheries	92.46	21.99	23.78
2216	Housing	69.31	19.88	28.68
2415	Agricultural Research and Education	158.14	16.37	10.35
2013	Council of Ministers	158.83	15.78	9.94
2058	Stationery and Printing	142.10	15.17	10.68
2039	State Excise	136.07	15.09	11.09
2408	Food Storage and Warehousing	160.55	14.99	9.34
2220	Information and Publicity	170.06	13.33	7.84
2404	Dairy Development	89.53	13.01	14.53
2045	Other Taxes and Duties on Commodities and Services	104.63	12.71	12.15
2205	Art and Culture	65.36	11.60	17.75
3452	Tourism	39.37	9.74	24.74
2575	Other Special Area Programmes	909.23	8.35	0.92
2075	Miscellaneous General Services	43.59	7.97	18.28
2051	Public Service Commission	52.86	6.62	12.52
3425	Other Scientific Research	32.70	6.45	19.72
3435	Ecology and Environment	10.23	6.36	62.17
3451	Secretariat -Economic Services	118.43	4.00	3.38
2853	Non-ferrous Mining and Metallurgical Industries	27.40	3.55	12.96
3456	Civil Supplies	40.41	3.37	8.34
2047	Other Fiscal Services	26.35	2.01	7.63
2251	Secretariat - Social Services	90.02	1.49	1.66
2885	Other Outlays on Industries and Minerals	21.79	1.21	5.55
2250	Other Social Services	11.02	1.01	9.17
2012	President, Vice-President/ Governor/ Administration of Union Territories	11.71	0.55	4.70
2435	Other Agricultural Programmes	15.75	0.49	3.11
2407	Plantations	5.39	0.47	8.72
3053	Civil Aviation	2.80	0.32	11.43
2041	Taxes on Vehicles	0.73	0.08	10.96
3453	Foreign Trade and Export Promotion	0.07	0.00	0.00

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2506	Land Reforms	0.04	0.00	0.00
2048	Appropriation for reduction or avoidance of Debt	7,698.94	0.00	0.00
2245	Relief on account of Natural Calamities	692.19	-514.06	-74.27
Total		2,05,817.22	35,209.44	
Capital				
4801	Capital Outlay on Power Projects	14,350.43	6,607.95	46.05
5054	Capital Outlay on Roads and Bridges	18,251.78	5,926.87	32.47
4075	Capital Outlay on Miscellaneous General Services	2,000.00	2,000.00	100
4216	Capital Outlay on Housing	6,077.48	1,705.62	28.06
4700	Capital Outlay on Major Irrigation	3,537.43	1,251.40	35.38
4210	Capital Outlay on Medical and Public Health	2,123.91	1,073.48	50.54
4215	Capital Outlay on Water Supply and Sanitation	2,492.24	631.85	25.35
4575	Capital Outlay on Other Special Area Programmes	1,195.94	600.67	50.23
4202	Capital Outlay on Education, Sports, Art and Culture	2,184.66	577.67	26.44
4217	Capital Outlay on Urban Development	942.75	530.38	56.26
4408	Capital Outlay on Food Storage and Warehousing	8,218.61	529.02	6.44
4235	Capital Outlay on Social Security and Welfare	1,286.51	428.29	33.29
4711	Capital Outlay on Flood Control Projects	738.33	350.80	47.51
4059	Capital Outlay on Public Works	1,215.50	341.60	28.10
4702	Capital Outlay on Minor Irrigation	635.48	338.23	53.22
4515	Capital Outlay on other Rural Development Programmes	4,515.00	302.21	6.69
4055	Capital Outlay on Police	853.77	290.56	34.03
4701	Capital Outlay on Medium Irrigation	764.03	285.99	37.43
5053	Capital Outlay on Civil Aviation	282.00	268.12	95.08
4250	Capital Outlay on Other Social Services	353.79	191.76	54.20
4851	Capital Outlay on Village and Small Industries	542.43	174.21	32.12
5055	Capital Outlay on Road Transport	163.85	138.14	84.31
4070	Capital Outlay on Other Administrative Services	373.78	96.34	25.77
5452	Capital Outlay on Tourism	160.07	70.86	44.27
4401	Capital Outlay on Crop Husbandry	865.60	54.57	6.30
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	147.60	47.74	32.34
4415	Capital Outlay on Agricultural Research and Education	94.85	29.67	31.28
4403	Capital Outlay on Animal Husbandry	98.58	24.06	24.41
4406	Capital Outlay on Forestry and Wild Life	308.68	17.92	5.81
4810	Capital Outlay on Non-Conventional sources of Energy	53.36	11.19	20.97

5425	Capital Outlay on other Scientific and Environmental Research	10.00	10.00	100
4859	Capital Outlay on Telecommunication and Electronic Industries	25.61	9.60	37.49
4853	Capital Outlay from Non-Ferrous Mining and Metallurgical Industries	7.06	6.23	88.24
4058	Capital Outlay on Stationery and Printing	8.34	6.13	73.50
4047	Capital Outlay on Other Fiscal Services	5.73	0.68	11.87
4402	Capital Outlay on Soil and Water Conservation	10.74	-	0
4425	Capital Outlay on Co-operation	26.71	-	0
4211	Capital Outlay on Family Welfare	1,300.00	-	0
Total		76,222.63	24,929.81	

Appendix 2.11

Summary of Grant reviewed (Reference: Paragraph 2.4; Page 59)

(₹ in thousands)

Particulars	Amount	Total	Actual Expenditure	Savings	Head of Accounts
Grant No. 21 – Food and Civil Supplies Department					
Revenue Voted					
Original	22,94,987	24,35,663	21,82,195	2,53,468	MH 2075, 2408, 3475
Supplementary	1,40,676				
Revenue Charged					
Original	350	350	276	74	MH 2075, 2408, 3475
Supplementary	00				
Capital Voted					
Original	7,77,65,084	7,77,65,084	5,58,44,664	2,19,20,420	MH 4059, 4408
Supplementary	00				
Capital Charged					
Original	46,06,082	46,06,082	41,90,037	4,16,045	MH 4059, 4408
Supplementary	00				
Grand Total	8,48,07,179	8,48,07,179	6,22,17,172	2,25,90,007	

(Source: Appropriation Accounts 2014-15)

Appendix 2.12

Undisbursed amount of pensions not deposited in the Government Account

(Reference: Paragraph 2.5.1; Page 59)

Sl. No.	Name of Treasury	No. of pensioners	Undisbursed amount (₹)	Sl. No.	Name of Treasury	No. of pensioners	Undisbursed amount (₹)
1	Ballia	26	4,30,928.00	2	Bahraich	25	7,69,782.00
3	Balrampur	16	2,24,941.00	4	Kannauj	06	39,814.00
5	Etawah	07	99,848.00	6	Auraiya	06	77,849.00
7	Sitapur	06	44,473.00	8	Farrukhabad	06	97,698.00
9	Jhansi	10	21,762.00	10	Jalaun	01	3,242.00
11	Agra	08	1,45,878.00	12	Aligarh	20	2,42,367.00
13	Kasganj	05	39,854.00	14	Azamgarh	12	1,23,577.00
15	Pilibhit	17	2,65,078.00	16	Gonda	24	1,93,923.00
17	Raebareli	12	1,95,318.00	18	Hardoi	46	16,42,236.00
19	Bulandshahr	11	1,73,059.00	20	Pratapgarh	10	4,53,393.00
21	Unnao	18	3,74,753.00	22	Civil Lines Allahabad	10	1,49,486.00
23	Basti	15	3,13,063.00	24	Mirzapur	17	3,53,329.00
25	Rampur	02	48,073.00	26	Ghazipur	27	8,19,526.00
27	Kaushambi	08	1,24,417.00	28	Lakhimpur Kheri	13	4,19,109.00
29	Sonbhadra	05	71,129.00	30	Deoria	10	1,72,713.00
31	Chhatrapati Shahuji Maharaj Nagar	08	98,063.00	32	Chandauli	17	3,67,487.00
33	Gorakhpur	12	2,22,488.00	34	Moradabad	09	81,500.00
35	Bhadohi	17	1,70,746.00	36	Badaun	06	48,902.00
37	Ghaziabad	12	3,95,890.00	38	Maharajganj	03	56,718.00
39	Shahjahanpur	12	2,34,311.00	40	Varanasi	18	4,88,265.00
41	Kushinagar	03	51,385.00	42	Ambedkar Nagar	01	1,913.00
43	Sant Kabir Nagar	02	5,697.00	44	Banda	02	16,128.00
45	J.P. Nagar	02	54,725.00	46	Faizabad	03	25,562.00
47	Meerut	07	1,68,377.00	48	Shravasti	02	8,962.00
49	Jaunpur	26	6,32,885.00	50	Fatehpur	10	71,297.00
51	Mathura	32	6,00,648.00	52	Kanpur Nagar	09	1,32,812.00
Total						612	1,20,65,379.00 or say 120.65 lakh

Appendix 2.13

Non-Allotment of PRAN, covered under New Pension Scheme (Reference: Paragraph 2.5.3; Page 60)

Sl. No.	Name of Treasury	No. of Employees	PRAN allotted	Awaited for allotment of PRAN
1.	Ballia	1,057	1,040	17
2.	Mau	3,160	3,129	31
3.	Balrampur	2,675	2,591	84
4.	Auraiya	1,473	1,408	65
5.	Sitapur	3,604	2,743	861
6.	Jalaun	3,031	2,731	300
7.	Azamgarh	7,844	7,464	380
8.	Bulandshahr	3,100	2,243	857
9.	Civil Lines, Allahabad	2,611	2,328	283
10.	Allahabad (Collectorate)	7,919	4,838	3,081
11.	Lakhimpur Khiri	4,015	3,800	215
12.	Firozabad	2,375	2,170	205
13.	Deoria	4,193	3,295	898
14.	Gorakhpur	6,350	4,581	1,769
15.	Moradabad	5,153	5,082	71
16.	Ghaziabad	4,658	3,786	872
17.	Maharajganj	2,724	2,654	70
18.	Varanasi	4,186	4,045	141
19.	Ambedkar Nagar	3,358	690	2,668
20.	Baghpat	1,337	1,313	24
21.	Sant Kabir Nagar	2,784	2,759	25
22.	Meerut	4,639	3,433	1,206
Total		82,246	68,123	14,123

Appendix 3.1

Statement of finalisation of accounts and investments in departmentally managed commercial and quasi-commercial undertakings

(Reference: Paragraph 3.3; Page 62)

Sl. No.	Name of the undertaking	Accounts finalised up to	Investment as per the last account finalised (₹ in crore)
Irrigation Department			
1	Irrigation Workshop Division, Kanpur	2014-15	0.27
2	Irrigation Workshop Division, Jhansi	2014-15	0.44
3	Irrigation Workshop Division, Bareilly	2014-15	2.38
4	Irrigation Workshop Division, Meerut	2014-15	0.49
5	Irrigation Workshop Division, Gorakhpur	2014-15	1.54
6	Irrigation Workshop Division, Allahabad	2014-15	1.78
Animal Husbandry Department			
7	State Live Stock cum Agriculture Farm	2010-11	24.85
Food and Civil Supplies Department			
8	Scheme for Public Distribution System of Food grain	2011-12	2,617.93
Health Department			
9	State Pharmacy of Ayurvedic & Unani Medicines	1990-91	Not available
Total			2,649.68

Appendix 3.2

Department-wise/duration-wise break-up of the pending cases (cases where final action was pending at the end of March 2015) (Reference: Paragraph 3.4; Page 63)

(Figures in bracket indicate ₹ in lakh)

Sl. No	Name of Department	Up to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	Above 25 years	Total no. of cases
1	Agriculture	-	-	4 (9.09)	-	-	-	4 (9.09)
2	Animal Husbandry	-	-	1 (3.20)	3 (0.79)	6 (0.72)	6 (1.84)	16 (6.55)
3	Co-operative	-	-	-	2(1.45)	-	-	2(1.45)
4	Education	1 (1.60)	4 (111.34)	-	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)	-	4 (16.42)	4 (9.30)	9 (28.78)
7	Irrigation	5 (110.94)	8 (0.24)	4 (0.35)	24 (9.50)	-	-	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	-	-	-	1 (3.87)	3 (2.45)	7 (9.57)	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	3 (50.52)	6 (96.87)	1 (0.98)	-	-	-	10 (148.37)
14	Revenue	1 (6.68)	-	-	1 (1.72)	-	3 (6.09)	5(14.49)
15	Rural Development	-	-	-	2(0.63)	1(1.02)	9 (2.19)	12 (3.84)
16	Social Welfare	1 (4.44)	-	-	1 (0.25)	-	2 (0.70)	4 (5.39)
17	Technical Education	-	-	1 (11.59)	-	-	-	1 (11.59)
18	Weight and Measurement	-	-	-	-	-	1 (1.01)	1 (1.01)
19	Horticulture	-	1 (3.59)	-	-	-	-	1 (3.59)
20	Finance	-	-	-	-	-	1 (0.67)	1 (0.67)
Total		13(175.19)	21(220.48)	12(28.27)	36(70.69)	17(23.42)	40(366.55)	139(884.60)

Appendix 3.3

Department-wise/category-wise details in respect of cases of loss to the Government due to theft, misappropriation, loss and defalcation of the Government material (Reference: Paragraph 3.4; Page 63)

(₹ in lakh)

Name of Department	Theft cases		Misappropriation cases		Cases of Loss of the Government material		Defalcation cases		Total	
	Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount
Agriculture	1	1.47	1	5.45	2	2.17	-	-	4	9.09
Animal Husbandry	11	1.78	-	-	3	1.55	2	3.22	16	6.55
Co-operative	1	1.28	-	-	-	-	1	0.17	2	1.45
Education	2	6.60	1	6.19	-	-	3	105.15	6	117.94
Fisheries	-	-	-	-	1	1.23	2	1.38	3	2.61
Food and Civil Supplies	-	-	-	-	4	10.15	5	18.63	9	28.78
Irrigation	33	15.84	3	29.72	3	5.28	2	70.19	41	121.03
Judiciary	-	-	-	-	-	-	1	4.44	1	4.44
Land Acquisition	-	-	2	5.78	-	-	1	326.00	3	331.78
Medical, Health and Family Welfare	8	11.91	-	-	-	-	3	3.98	11	15.89
Police	-	-	-	-	2	4.01	4	4.09	6	8.10
PAC	-	-	-	-	-	-	2	47.99	2	47.99
PWD	3	1.63	-	-	7	146.74	-	-	10	148.37
Revenue	-	-	-	-	-	-	5	14.49	5	14.49
Rural Development	5	1.38	-	-	1	0.14	6	2.32	12	3.84
Social Welfare	-	-	-	-	-	-	4	5.39	4	5.39
Technical Education	-	-	1	11.59	-	-	-	-	1	11.59
Weight and Measurement	1	1.01	-	-	-	-	-	-	1	1.01
Horticulture	-	-	-	-	-	-	1	3.59	1	3.59
Finance	-	-	-	-	-	-	1	0.67	1	0.67
Total	65	42.90	8	58.73	23	171.27	43	611.70	139	884.60

Appendix 3.4

Department-wise details of cases settled/written off during 2014-15

(Reference: Paragraph 3.4; Page 63)

(₹ in lakh)

Sl. No.	Name of Department	Authority	Brief Particulars	No. of cases	Amount
1	Fisheries	Government of Uttar Pradesh	Loss due to accident of vehicle no. UTP- 7398 in the office of Assistant Director, Fisheries, Jhansi	One	0.47
2	Public Works	Government of Uttar Pradesh	Cash found short in cash chest in the office of EEPD, Mainpuri	One	2.94
3	Public Works	Government of Uttar Pradesh	Fake temporary imprest in the name of Shri A.C. Pandey, Jr. Engineer in the office of EEPD, Mainpuri	One	3.22
Total					6.63

Appendix 3.5

Major Head-wise Receipts booked under Minor Head '800- Other Receipts'

(Reference: Paragraph 3.5; Page 64)

(₹ in crore)

Major Head	Major Head Description	Total Receipt	Receipt under Minor Head '800'- Other Receipts	Percentage
1452	Tourism	0.99	1.62	163.64(*)
0801	Power	967.87	967.87	100
0217	Urban Development	85.48	85.48	100
0023	Taxes on Hotel Receipts	43.29	43.29	100
0810	Non-Conventional Sources of Energy	6.60	6.60	100
0506	Land Reforms	5.94	5.94	100
1456	Civil Supplies	3.44	3.44	100
0852	Industries	1.74	1.74	100
0575	Other Special Area Programmes	0.30	0.30	100
0415	Agricultural Research and Education	0.17	0.17	100
0875	Other Industries	0.10	0.10	100
0047	Other Fiscal Services	0.06	0.06	100
0235	Social Security and Welfare	209.71	208.84	99.59
0851	Village and Small Industries	58.66	58.16	99.15
0075	Miscellaneous General Services	6,400.41	6,297.93	98.40
0406	Forestry and Wild Life	415.06	397.08	95.67
1055	Road Transport	8.15	7.59	93.13
0071	Contributions and Recoveries towards Pension and other Retirement benefits	53.17	49.37	92.85
0029	Land Revenue	527.23	482.04	91.43
1053	Civil Aviation	0.18	0.16	88.89
0230	Labour and Employment	66.75	57.80	86.59
0059	Public Works	82.95	69.51	83.80
1054	Roads and Bridges	587.41	490.80	83.55
0220	Information and Publicity	0.12	0.10	83.33
0211	Family Welfare	0.30	0.24	80.00
0403	Animal Husbandry	38.76	30.98	79.93
1601	Grants-in-aid from Central Government	32,691.48	23,100.21	70.66
0056	Jails	5.07	3.35	66.07
0055	Police	254.29	132.73	52.20
0070	Other Administrative Services	281.89	144.34	51.20
0700	Major Irrigation	5.08	2.56	50.39

(*) It is due to refunds of ₹ 0.84 crore under the minor head 900- deduct refunds.

Appendix 3.6

Major Head-wise Expenditure booked under Minor Head '800- Other Expenditure' (Reference: Paragraph 3.5; Page 64)

(₹ in crore)

Major Head	Major Head Description	Total Receipt	Expenditure under Minor Head '800'- Other Expenditure	Percentage
4401	Capital Outlay on Crop Husbandry	122.31	183.92	150.37(a)
2245	Relief on account of Natural Calamities	487.10	659.89	135.47(*)
2801	Power	12,242.44	12,242.44	100
2040	Taxes on Sales, Trade etc.	507.60	507.60	100
5053	Capital Outlay on Civil Aviation	278.42	278.42	100
4070	Capital Outlay on other Administrative Services	275.76	275.76	100
2705	Command Area Development	164.88	164.88	100
4859	Capital Outlay on Telecommunication and Electronic Industries	25.41	25.41	100
5425	Capital Outlay on other Scientific and Environmental Research	10.00	10.00	100
4853	Capital Outlay from Non-Ferrous Mining and Metallurgical Industries	6.23	6.23	100
4047	Capital Outlay on other Fiscal Services	5.03	5.03	100
2407	Plantations	4.75	4.75	100
2885	Other Outlays on Industries and Minerals	1.54	1.54	100
2041	Taxes on Vehicles	0.61	0.61	100
3475	Other General Economic Services	430.07	379.62	88.27
4575	Capital Outlay on Other Special Area Programmes	1,081.99	885.94	81.88
4235	Capital Outlay on Social Security and Welfare	601.46	459.80	76.45
2425	Co-operation	1,128.53	853.29	75.61
2405	Fisheries	72.62	53.67	73.91
4217	Capital Outlay on Urban Development	871.48	475.15	54.52
4216	Capital Outlay on Housing	4,996.26	2,672.65	53.49
3452	Tourism	31.97	16.77	52.46
2211	Family Welfare	3,936.82	2,006.48	50.97

(a) It is due to Capital Receipts (₹ 475.52 crore) which is taken as minus expenditure under the head.

(*) It is on account of Refunds of ₹ 651.23 crore under minor head 901- deduct refunds.

Basis of Calculation

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

Explanation of Terms

Terms	Explanation
Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, for 2010-11, revenue buoyancy at 0.7 implies that revenue receipts tend to increase by 0.7 percentage points, if the GSDP increases by one <i>per cent</i> .
Core public goods and merit goods	Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. Merit goods are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.
Development expenditure	The analysis of expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorised into social services, economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.
Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
Debt stabilisation	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilise eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.
Sufficiency of non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
Net availability of borrowed funds	Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.

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

Acronyms

Acronyms	Full form
AC Bill	Abstract Contingency Bill
AE	Aggregate Expenditure
BE	Budget Estimates
CAG	Comptroller and Auditor General of India
CE	Capital Expenditure
DCC Bill	Detailed Countersigned Contingency Bill
DCRF	Debt Consolidation and Relief Facility
DE	Development Expenditure
FCP	Fiscal Correction Path
GOI	Government of India
GSDP	Gross State Domestic Product
FRBM Act	Fiscal Responsibility and Budget Management Act
IP	Interest Payment
MTFRPS	Medium Term Fiscal Restructuring Policy Statement
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