सत्यमेव जयते

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

## For the year ended 31 March 2014

## Government of Uttar Pradesh

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

# STATE FINANCES

## FOR THE YEAR ENDED 31 MARCH 2014

## GOVERNMENT OF UTTAR PRADESH

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# PREFACE

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

2. Chapters 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 2014. 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. Chapter 4 of the report contain long paragraph on 'Management of Various Reserve Funds'.

5. 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 2014, 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 four 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 2014. It provides an insight into trends in overall finances of the State, Actual Expenditure *vis-à-vis* Budget Estimates, Committed Expenditure, besides a brief account of Funds transferred by Government of India directly to the State Implementing Agencies through off-budget route.

**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.

**Chapter 4** contains results of long paragraph on 'Management of various Reserve Funds'.

## Audit Findings

### Chapter 1: Finances of the State Government

***Fiscal situation***

- As per the targets set in FRBM Act, 2004 and Second Amendment Act, 2011, the State Government had a Revenue Surplus of ₹ 10,067 crore. It also kept Fiscal Deficit below three *per cent* of GSDP and the Total Liability below 43.4 *per cent* of GSDP at the close of 2013-14. The Revenue Surplus was mainly on account of increase in revenue receipts.

**(Para 1.1.2)**

**Funds transferred by GoI to the State implementing agencies**

- GoI has been transferring funds directly to the State Implementing Agencies for implementing various schemes and programmes. Under the present mechanism, these funds were not routed through the State Treasury System and hence do not find mention in the Finance Accounts

of the State Government. During 2013-14, GoI, directly transferred ₹ 12,282 crore to the State Implementing Agencies.

**(Para 1.2.2)**

***Revenue Receipts***

- The Revenue Receipts increased from ₹ 1,45,904 crore in 2012-13 to ₹ 1,68,214 crore during 2013-14 mainly due to increase in Tax Revenue, Non Tax Revenue, Grants-in-aid from GoI and Central Tax Transfers.

**(Paras 1.3, 1.3.1.1, 1.3.2 & 1.3.3)**

**Revenue Expenditure**

- Revenue Expenditure increased (12 *per cent*) from ₹ 1,40,724 crore in 2012-13 to ₹ 1,58,147 crore during 2013-14.

**(Para 1.6.2)**

- Within revenue expenditure, non-plan expenditure increased by ₹ 11,644 crore (10 *per cent*) during 2013-14 and plan expenditure by ₹ 5,779 crore (22 *per cent*) over 2012-13.

**(Para 1.7.1.2)**

**Debt sustainability**

- Debt-GSDP ratio (31.64 *per cent)* at the end of 2013-14 was on lower side especially in view of the target of FRBM (Second Amendment) Act, 2011 to contain it to 41.9 *per cent* by the end of 2014-15.

**(Para 1.1.2)**

**Chapter 2: Financial Management and Budgetary Control**

**Large savings due to inaccurate budgeting**

- During 2013-14, overall savings of ₹ 35,206.95 crore were the results of savings of ₹ 38,715 crore off set by excess of ₹ 3,508 crore.

**(Para 2.2)**

- The Grants of Agriculture and other allied departments (Agriculture, Rural Development and *Panchayati Raj*), Home (Police), Medical Department (Allopathy), Urban Development, Judicial, Women and Child Welfare, Revenue Department, Public Works (Establishment), Education (Secondary and Higher Education), Social Welfare (Special Component Plan for Scheduled Castes) and Finance (Debt Services and Other Expenditure) and Irrigation Department (Establishment) posted large savings persistently for the last five years.

**(Para 2.3.2)**

**Excess over provision requiring regularisation**

- Excess expenditure of ₹ 17,743.99 crore for the years 2005-13 also require regularisation under Article 205 of the Constitution of India.

**(Paras 2.3.4)**

**Unnecessary /inadequate supplementary provisions and excessive, unnecessary re-appropriations 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.

**(Paras 2.3.6, 2.3.7, 2.3.10 & 2.3.13)**

**Chapter 3: Financial Reporting**

**Deficient compliance of Rules and Procedures**

- Utilisation Certificates in respect of substantial amounts (₹ 1,11,348.81 crore) were not obtained from the grantees.

**(Para 3.1)**

- As on 31 March 2014, 7032 AC bills amounting to ₹ 115.96 crore were outstanding for want of DC bills.

**(Para 3.2)**

- An amount of ₹ 5,410.50 crore was retained in 1,494 Personal Deposit Accounts, as on March 2014.

**(Para 3.8)**

**Chapter 4: Long Paragraph on 'Management of Various Reserve Funds'**

- Out of 19, ten Reserve Funds were operative and nine Reserve Funds remained inoperative for four to 14 years.

**(Para 4.5)**

- The Government has not set up the Guarantee Redemption Fund despite recommendation by the Reserve Bank of India.

**(Para 4.7.1)**

- Government did not setup the consolidated sinking fund despite recommendation by the Twelfth Finance Commission and the Reserve Bank of India.

**(Para 4.8.1.2)**

- The amounts lying unspent in the calamity relief fund were not transferred to the State Disaster Response Fund.

**(Para 4.9.1)**

# MAIN REPORT



# 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 16.62 crore in 2001 to 20.98 crore[1] in 2014. Approximately, 29.43 *per cent* of its population was living below poverty line, as compared to the All-India average of 21.92 *per cent*. The Gross State Domestic Product (GSDP) at current prices was ₹ 8,90,265 crore in 2013-14. The literacy rate in the State had increased from 56.27 *per cent* (2001 Census) to 69.72 *per cent* (2011 Census). The per capita income[1] of the State stood at ₹ 37,630 at the close of 2013-14 as per records of the Director, *Arthik Bodh evam Sankhya Nideshak* Lucknow.

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 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|---|---|---|---|---|---|
| GDP of India (₹ in crore) | 61,08,903 | 72,48,860 | 83,91,691 | 93,88,876 | 1,04,72,807 |
| Growth rate of GDP (in *per cent*) | 15.18 | 18.66 | 15.77 | 11.88 | 11.54 |
| GSDP of the State (₹ in crore) | 4,91,302 | 5,88,467 | 6,87,836 | 7,69,729 | 8,90,265 |
| Growth rate of GSDP (in *per cent*) | 19.20 | 19.78 | 16.89 | 11.91 | 15.66 |

(Source: in respect of GSDP: Director, *Arthik Bodh evam Sankhya Nideshak*)

## 1.1 Introduction

On 19 February 2013, the State Government presented budget for financial year 2013-14. As per the budget speech, the State Government introduced 219 new schemes with a budget provision of ₹ 7,788 crore. The State

[1] Revised advanced estimate.

Government also made a provision of ₹ 32,886 crore for improvement and extension of quality education; ₹ 26,641 crore for infrastructure facilities; ₹ 20,293 crore for social welfare schemes; ₹ 17,174 crore for agriculture and other allied activities; ₹ 10,645 crore for improvement and extension of quality in medical and health facilities; and ₹ 1,000 crore for *Twarit* Economic Development Programme.

This chapter provides an audit perspective on finances of the State Government during 2013-14 and analyses changes in major fiscal aggregates relative to 2012-13 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 2013-14*

**Table 1.2** presents a summary of fiscal transactions of the State Government during 2013-14 *vis-à-vis* 2012-13. ***Appendix 1.3*** provides details of the receipts and disbursements as well as the overall fiscal position during 2013-14.

**Table 1.2: Summary of Fiscal Transactions in 2013-14**

**(₹ in crore)**

| Receipts | | | Disbursements | | | | |
|---|---|---|---|---|---|---|---|
| | 2012-13 | 2013-14 | | 2012-13 | 2013-14 | | |
| **Section A: Revenue** | | | | | Non Plan | Plan | Total |
| **Revenue Receipts** | **1,45,903.98** | **1,68,213.75** | **Revenue expenditure** | **1,40,723.64** | **1,26,489.47** | **31,657.40** | **1,58,146.87** |
| *Tax revenue* | *58,098.36* | *66,582.08* | *General services* | **59,906.72** | 61,900.65 | 82.84 | **61,983.49** |
| *Non-Tax Revenue* | *12,969.98* | *16,449.80* | *Social services* | **53,300.32** | 33,753.38 | 27,002.90 | **60,756.28** |
| *Share of Union Taxes/ Duties* | *57,497.85* | *62,776.70* | *Economic services* | **21,337.36** | 21,139.06 | 4,571.66 | **25,710.72** |
| *Grants from GoI* | 17,337.79 | 22,405.17 | *Grants-in-aid and Contributions* | **6,179.24** | 9,696.38 | Nil | **9,696.38** |
| **Section B: Capital & Others** | | | | | | | |
| **Miscellaneous Capital Receipts** | **-** | **-** | **Capital expenditure** | **23,834.29** | **2,254.53** | **30,608.12** | **32,862.65** |
| **Recoveries of Loans and Advances** | **418.80** | **589.57** | **Loans and Advances disbursed** | **1,003.24** | **650.62** | **822.72** | **1,473.34** |
| **Public Debt Receipts** | **15,819.95** | **14,900.45** | **Repayment of Public Debt** | **8,909.04** | **8,166.74** | **-** | **8,166.74** |
| **Contingency Fund** | **309.65** | **262.32** | **Contingency Fund** | **262.45** | **86.55** | **-** | **86.55** |
| **Public Account Receipts** | **1,43,477.51** | **2,26,077.56** | **Public Account disbursements** | **1,29,471.51** | **2,20,459.29** | **-** | **2,20,459.29** |
| **Opening Cash Balance** | **13,446.70** | **15,172.42** | **Closing Cash Balance** | **15,172.42** | **4,020.63** | **-** | **4,020.63** |
| **Total** | **3,19,376.59** | **4,25,216.07** | **Total** | **3,19,376.59** | **3,62,127.83** | **63,088.24** | **4,25,216.07** |

(Source: Finance Accounts for the years 2012-13 & 2013-14)

Following are the significant changes in fiscal transactions during 2013-14 over 2012-13:

- **Revenue receipts** grew up by ₹ 22,310 crore (15 *per cent*) over 2012-13. The increase was mainly contributed by the tax revenue (₹ 8,484 crore; 15 *per cent*) and Share of the State in Union Taxes and Duties (₹ 5,279 crore; nine *per cent*). Revenue receipts of ₹ 1,68,214 crore was lower (₹ 4,020 crore) than the Revised Estimates of ₹ 1,72,234 crore.[2]
- Increase in **Tax Revenue** by ₹ 8,484 crore (15 *per cent*) over 2012-13 was mainly contributed by the taxes on sales, trade etc. (₹ 4,775 crore; 14 *per cent*), state excise (₹ 1,861 crore; 19 *per cent*) and stamps and registration fee (₹ 779 crore; nine *per cent*) over the previous year. The own tax revenue at ₹ 66,582 crore was below the Revised Estimates of ₹ 69,100 crore. However, it was above the normative assessment (₹ 52,973 crore) made by the Thirteenth Finance Commission.
- **Non-tax revenue** increased by ₹ 3,480 crore (27 *per cent)* over 2012-13 and was above the revised estimate by ₹ 1,125 crore. It was above the normative projection (₹ 5,723 crore) made by the Thirteenth Finance Commission also.
- **Grants-in-aid** from GoI during 2013-14 (₹ 22,405 crore) increased by ₹ 5,067 crore (29 *per cent*) over 2012-13 (₹ 17,338 crore).
- **State's Share** in **Union Taxes and Duties** increased by ₹ 5,279 crore (nine *per cent*) over 2012-13. However, it (₹ 62,777 crore) was below (₹ 681 crore) the Revised Estimates (₹ 63,458 crore).
- **Revenue expenditure** increased by ₹ 17,423 crore (12 *per cent)* over 2012-13. However, it (₹ 1,58,147 crore) was lower (₹ 8,471 crore) than the Revised Estimates (₹ 1,66,618 crore).
- **Within revenue expenditure,** non-plan expenditure increased by ₹ 11,644 crore (10 *per cent*) and plan expenditure by ₹ 5,779 crore (22 *per cent*) over 2012-13. Non-plan Revenue Expenditure (₹ 1,26,490 crore) was far ahead (54 *per cent*) of normative assessment made by the Thirteenth Finance Commission (₹ 82,043 crore).
- **Capital expenditure** (₹ 32,863 crore) also increased by ₹ 9,029 crore (38 *per cent)* over 2012-13. The increases were mainly under Roads and Bridges, Power Projects, Major Irrigations under Economic Services. It also exceeded (₹ 2,810 crore) the Revised Estimates (₹ 30,053 crore).
- **Recovery of loans and advances** (₹ 589 crore) increased by ₹ 171 crore (41 *per cent*) over 2012-13 but was lower (₹ 245 crore; 29 *per cent)* than the Revised Estimates (₹ 834 crore). Disbursement of loans and advances (₹ 1,473 crore) was also lower than the Revised Estimates (₹ 1,780 crore). **Public debt receipts** (₹ 14,900 crore) decreased by ₹ 920 crore (six *per cent*) over 2012-13.

[2] Represents Mid Term Fiscal Restructuring Policy, 2014.

- **Public accounts receipts** (₹ 2,26,078 crore) increased by ₹ 82,600 crore (58 *per cent*) over 2012-13, mainly due to increase in receipts under Suspense and Miscellaneous head by ₹ 62,985 crore (64 *per cent*), Remittances ₹ 7,566 crore (47 *per cent*) and Deposits and Advances ₹ 9,149 crore (106 *per cent*). **Public Accounts Disbursements** registered an increase of ₹ 90,987 crore (70 *per cent*) over 2012-13.
- Withdrawal of ₹ 86.55 crore from the **Contingency Fund** during 2013-14 remained un-recouped.
- **Cash balances** (₹ 4,021 crore) decreased by ₹ 11,151 crore (73 *per cent*) from ₹ 15,172 crore of the previous year.

### *1.1.2 Review of the fiscal situation*

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

The State Government also responded (September 2011) to the recommendations of the Thirteenth Finance Commission by amending FRBM

Act, 2004 and developed its own Fiscal Consolidation Path for 2011-15 with key aim to eliminate revenue deficits and to bring about gradual reductions in fiscal and debt levels by 2014-15. The details are given in **Table 1.3**.

**Table 1.3: Fiscal Consolidation Path**

| Year | Fiscal Deficit | Total Liability (in *per cent* of GSDP) |
|---|---|---|
| 2011-12 | Not more than 3 *per cent* of GSDP | 46.9 |
| 2012-13 | Not more than 3 *per cent* of GSDP | 45.1 |
| 2013-14 | Not more than 3 *per cent* of GSDP | 43.4 |
| 2014-15 | Not more than 3 *per cent* of GSDP | 41.9 |

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

Performance of the State during 2013-14 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 2013-14**

| Key fiscal indicators | Targets set by the Thirteenth Finance Commission | Targets/ Projections set in FRBM Act | Targets in Revised Estimate | Projections in Five Year Fiscal Plan/ MTFP | Actuals |
|---|---|---|---|---|---|
| Revenue deficit (-) / surplus (+) (₹ in crore) | Nil deficit | Nil deficit | (+)5,617 | (+)5,617 | (+)10,067 |
| Fiscal deficit (-) / GSDP | Not more than three *per cent* of GSDP i.e. ₹ (-) 26,708 crore | Not more than three *per cent* of GSDP i.e. ₹ (-) 26,708 crore | 2.97 *per cent* | 2.97 *per cent* | 2.66 *per cent* |
| Ratio of total outstanding debt to GSDP | 43.4 *per cent* (₹ 3,86,375 crore) of GSDP | 43.4 *per cent* (₹ 3,86,375 crore) of GSDP | 27.70 *per cent* | 27.70 *per cent* | 31.64 *per cent* |

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

**Table 1.4** revealed that the Government had revenue surplus and contained fiscal deficit. Thus, the Government achieved targets set in FRBM Act. However, total outstanding debts to GSDP at the end of 2013-14 was above the target set in revised estimates and projection made in five year fiscal plan.

*Adequate measures be initiated in regard to fiscal management*

### *1.1.3 Budget estimates and actuals*

#### *Revised Estimates*

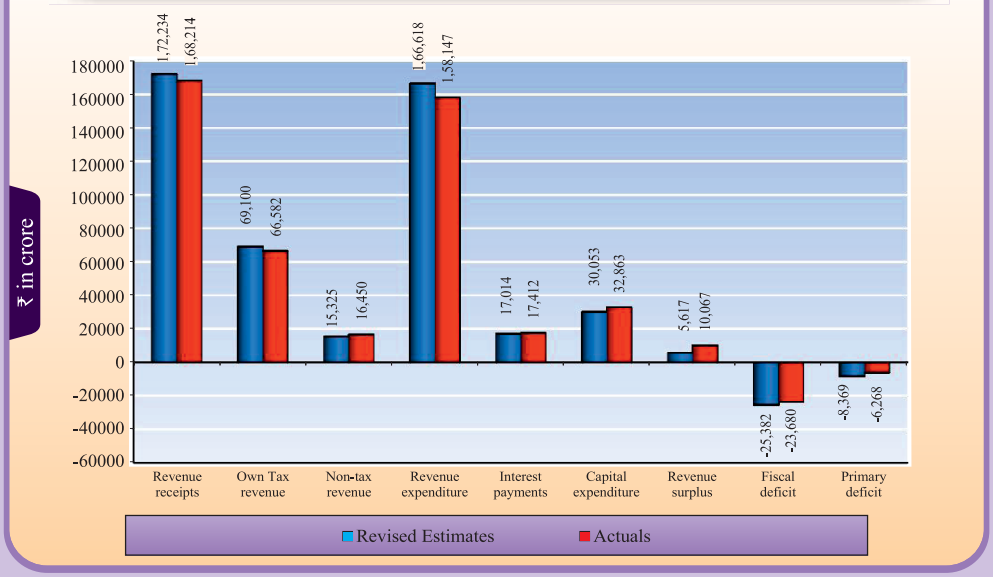
On receipt side, the Government aimed at augmenting revenues mainly from GoI under 'State's Share of Union Taxes and Duties' (₹ 63,458 crore) and on expenditure side, focused at Social Services (Revenue expenditure: ₹ 65,749 crore; Capital expenditure: ₹ 7,122 crore) and the General Services (Revenue expenditure: ₹ 64,697 crore; Capital expenditure: ₹ 3,798 crore). On fiscal side, the Government estimated revenue surplus (₹ 9,856 crore), fiscal deficit (₹ 23,913 crore) and primary deficits (₹ 6,859 crore).

### *Revised Estimates vis-a-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* revised estimates of selected fiscal parameters for 2013-14 are shown in **Chart 1.1** and ***Appendix 1.4***.

**Chart 1.1: Selected Fiscal Parameters: Revised Estimates and Actuals during 2013-14**




(Source: Budget and Finance Accounts 2013-14)

- **Actual Revenue Receipts** (₹ 1,68,214 crore) fell short by ₹ 4,020 crore of the revised estimates (₹ 1,72,234 crore). Within revenue receipts, the actual collection of **Own Tax Revenue** fell short by ₹ 2,518 crore whereas **Non-tax Revenue** was above the revised estimate by ₹ 1,125 crore. The shortfalls in **Own Tax Revenue** were mainly under Taxes on Sales, Trade etc. (₹ 2,254 crore) followed by Stamps and Registration fee (₹ 544 crore) and Taxes on vehicles (₹ 99 crore). The increases in **Non-tax Revenue** (₹ 1,125 crore) were mainly under Interest Receipt (₹ 224 crore) and Miscellaneous General Services (₹ 223 crore).

- **Revenue Expenditure** (₹ 1,58,147 crore) fell short (₹ 8,471 crore) of the Revised Estimates (₹ 1,66,618 crore). The major shortfalls were noticed in Social Services, General Services and Economic Services. Under Social Services, the shortfalls amounted to ₹ 4,993 crore, under General Services ₹ 2,714 crore and under Economic Services ₹ 682 crore. Within **Social Services**, the shortfalls were mainly under Education, Sports, Art and Culture (₹ 1,940 crore) followed by in Social Welfare and Nutrition

(₹ 901 crore) and in Labour and Labour Welfare (₹ 782 crore). Within **General Services**, the shortfall was mainly under Administrative Services (₹ 1,601 crore). Within **Economic Services**, the shortfalls were mainly under Irrigation and Flood Control (₹ 1,032 crore) followed by Agriculture and Allied Services (₹ 682 crore) partly counter balanced by more expenditure under Transport (₹ 1,125 crore).

- **Interest Payments** (₹ 17,412 crore) exceeded Revised Estimates (₹ 17,014 crore) by ₹ 398 crore.
- **Capital Expenditure exceeded Revised Estimates** by ₹ 2,810 crore. Increase in Capital expenditure was mainly under Economic Services (₹ 3,507 crore). However, there was less expenditure under Social Services (₹ 362 crore) and General Services (₹ 335 crore).
- **Revenue Surplus** (₹ 10,067 crore) exceeded (₹ 4,450 crore) the revised estimate (₹ 5,617 crore) and the **Fiscal Deficit** (₹ 23,680 crore) declined (₹ 1,702 crore) *vis-a-vis* the Revised Estimates (₹ 25,382 crore). The **Primary Deficit** stood at ₹ 6,268 crore against the Revised Estimates of ₹ 8,369 crore during 2013-14.

Thus, the pattern of receipts and expenditure varied from what was envisaged at the stage of budget formulations for 2013-14.

*Continuous monitoring in order to bridge the gap between variations in Revised Estimates and Actual Expenditure should be ensured.*

### *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 19 *per cent (*relative to 2012-13) in Own Tax Revenue and accordingly proposed increase in tax base during 2013-14.

**Table 1.5** depicts increase of own tax revenue of the State Government during 2013-14 over 2012-13.

**Table 1.5: Own Tax Revenue**

| Particulars | Amount |
|---|---|
| Actuals of own tax revenue for 2012-13 (₹ In crore) | 58,098 |
| Actuals of own tax revenue for 2013-14 (₹ In crore) | 66,582 |
| Increase in Actuals of own tax revenue in 2013-14 (₹ In crore) | 8,484 |
| Increase in Actuals of own tax revenue in 2013-14 *(*In *per cent)* | 14.60 |

Table indicates growth of 14.60 *per cent* in Own Tax Revenue during 2013-14 over 2012-13 as against the stated growth of 19 *per cent*.

## 1.2 Resources of the State

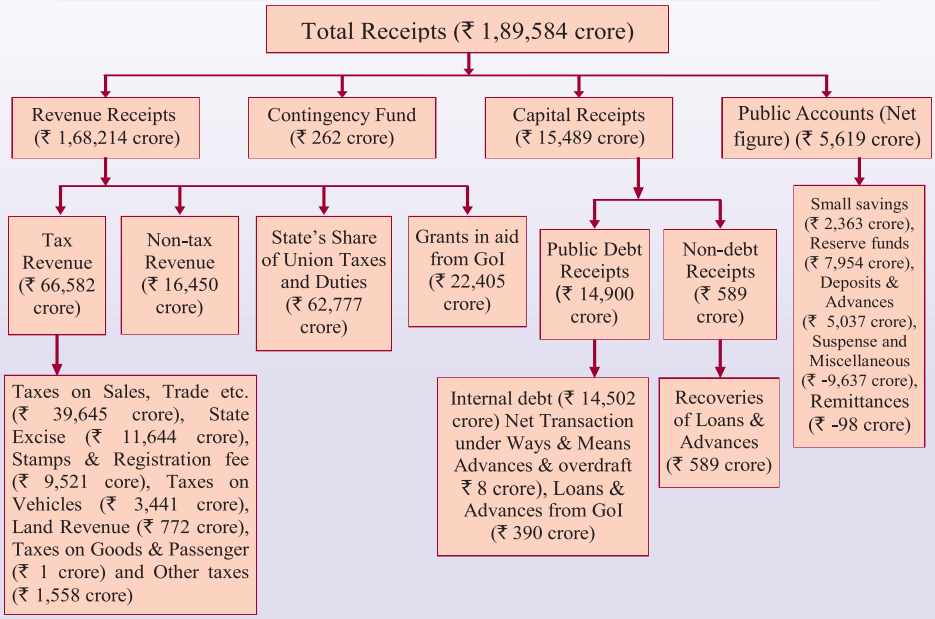
### *1.2.1 Resources of the State as per Annual Finance Accounts*

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.

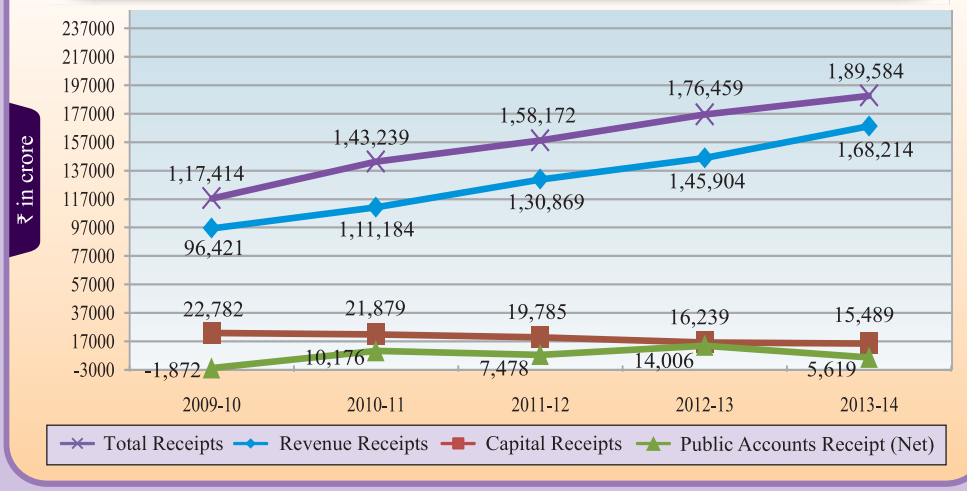
**Table 1.2** presents receipts and disbursements of the Government during 2013-14 as recorded in Annual Finance Accounts. **Chart 1.2** depicts composition of aggregate receipts, **Chart 1.3** the trends in various components of receipts during 2009-14 and **Chart 1.4** the composition of resources during 2013-14.

**Chart 1.2: Composition of aggregate receipts during 2013-14**




(Source: Finance Accounts of the respective year)

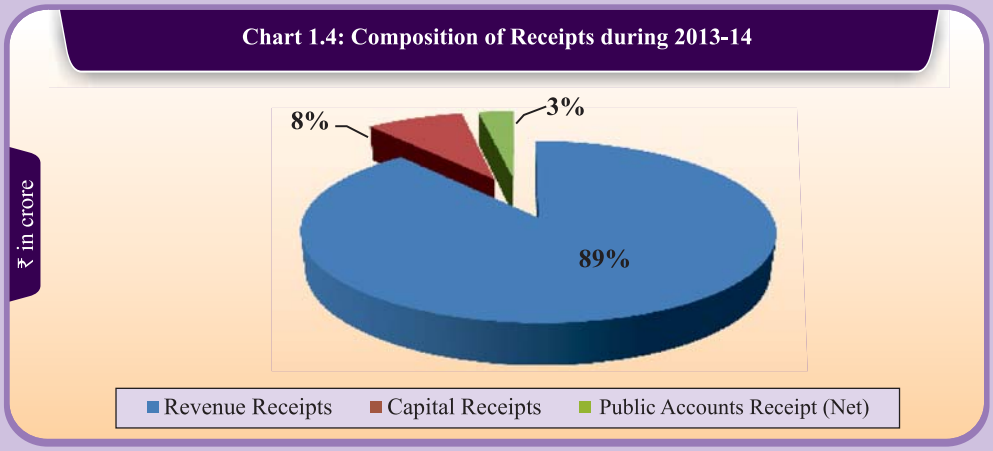
**Chart 1.3: Trends in Receipts excluding the receipts from Contingency Fund of the State**




(Source: Finance Accounts of the respective years)

Total Receipts of the Government for 2013-14 were ₹ 1,89,584 crore. Of this, Revenue Receipts were: ₹ 1,68,214 crore, Capital Receipts: ₹ 15,489 crore, Receipts from the Contingency Fund: ₹ 262 crore and Public Accounts Receipts: ₹ 5,619 crore (net figure[3]). Further, Total Receipts increased by ₹ 72,170 crore (61 *per cent*) from the level of ₹ 1,17,414 crore in 2009-10 to ₹ 1,89,584 crore in 2013-14.

**Chart 1.4: Composition of Receipts during 2013-14**




(Source: Finance Accounts 2013-14)

**Chart 1.4** depicts that the share of Revenue Receipts to Total Receipts was 89 *per cent* and to Public Accounts Receipts three *per cent* and the Capital Receipts eight *per cent*.

### *1.2.2 Funds transferred by GoI to State Implementing Agencies*

GoI has been transferring funds directly to the State implementing agencies for implementation of various schemes/programmes. As under the present mechanism, these funds are not routed through the State Treasury System and hence do not find a mention in the Finance Accounts of the Government. As such, the Finance Accounts does not provide a complete picture of the resources under control of the Government.

During 2013-14, GoI transferred ₹ 12,282.27 crore directly to the State implementing agencies as presented in **Table 1.6.**

**Table 1.6: Funds transferred directly by GoI to State implementing agencies**

**(₹ in crore)**

| Sl. No. | Programme/Scheme | Name of the Implementing Agency in Uttar Pradesh | Funds transferred directly by GoI | |
|---|---|---|---|---|
| | | | 2012-13 | 2013-14 |
| 1 | Mahatma Gandhi National Rural Employment Guarantee Scheme | Commissioner, Rural Development, Lucknow | 1,695.78 | 2,896.09 |
| 2 | Pradhan Mantri Gram Sadak Yojna | Uttar Pradesh Rural Road Development Agency, Lucknow | NIL | 501.93 |
| 3 | Sarva Siksha Abhiyan | Director, UP Education For All Project Board, Lucknow | 2,880.74 | 4,682.07 |
| 4 | National Rural Health Mission Normal | Director, Health and Family Welfare | 1,398.88 | 1,330.23 |

[3]Public Accounts Receipts: ₹ 2,26,078 crore minus Public Accounts Disbursements: ₹ 2,20,459 crore.

| | | | | |
|---|---|---|---|---|
| 5 | Rural Housing Indira Awas Yojna | Commissioner, Rural Development, Lucknow | 1,175.53 | 966.41 |
| 6 | Accelerated Rural Water Supply Scheme | Managing Director, UP Jal Nigam, Lucknow | 982.01 | 536.66 |
| 7 | Swarn Jayanti Gram Swarojgar Yojna | Commissioner, Rural Development, Lucknow | 341.57 | 55.27 |
| 8 | MPs Local Area Development Scheme | District Magistrate | 559.50 | 651.00 |
| 9 | Integrated Water Shed Management Programme | District Rural Development Agencies | 129.31 | 95.13 |
| 10 | Total Sanitation Campaign | Director Panchayati Raj Institutions, Lucknow | 289.76 | 376.32 |
| 11 | Swarn Jayanti Shahari Rojgar Yojna | State Urban Development Agencies, Uttar Pradesh | 47.07 | 94.51 |
| 12 | District Rural Development Agency Administration | Commissioner, Rural Development, Lucknow | 64.70 | 41.53 |
| 13 | Handlooms | Director, Handloom and Textiles UPSG | 0.05 | 5.33 |
| 14 | Research and Development Support | Statutory Bodies etc. e.g. IIT Kanpur, Banaras Hindu University | 18.90 | 7.15 |
| 15 | Integrated Oil Seeds, Palm Oil, Pulses, Maize Development | Different Government Autonomous Bodies | 8.53 | 7.23 |
| 16 | Medicinal Plants | Government Autonomous Bodies | 8.39 | 4.76 |
| 17 | Science and Technology Programme for Socio-Economic Development | Voluntary Institute for Community Applied Science | 5.28 | 4.70 |
| 18 | National Mission on Nano Science and Nano Technology | University of Allahabad | 0.57 | 3.32 |
| 19 | Technology Development Programme | National Research Centre for Agro Forestry | 4.52 | 0.00 |
| 20 | International Cooperation S&T | Central and State Statutory Bodies PSU's etc. | 2.71 | 0.00 |
| 21 | Assistance to Panchyati Raj Institutions, Voluntary Organisation, Self-Help Group | Different NGO's such as Shaheed Memorial Societies | 0.82 | 0.00 |
| 22 | Research and Development Department of Biotechnology | Different statutory Bodies, Autonomous Bodies etc. e.g. IIT Kanpur, Banaras Hindu University | 17.01 | 22.63 |
| | | **Total** | **9,631.63** | **12,282.27** |

(Source: Finance Accounts 2013-14)

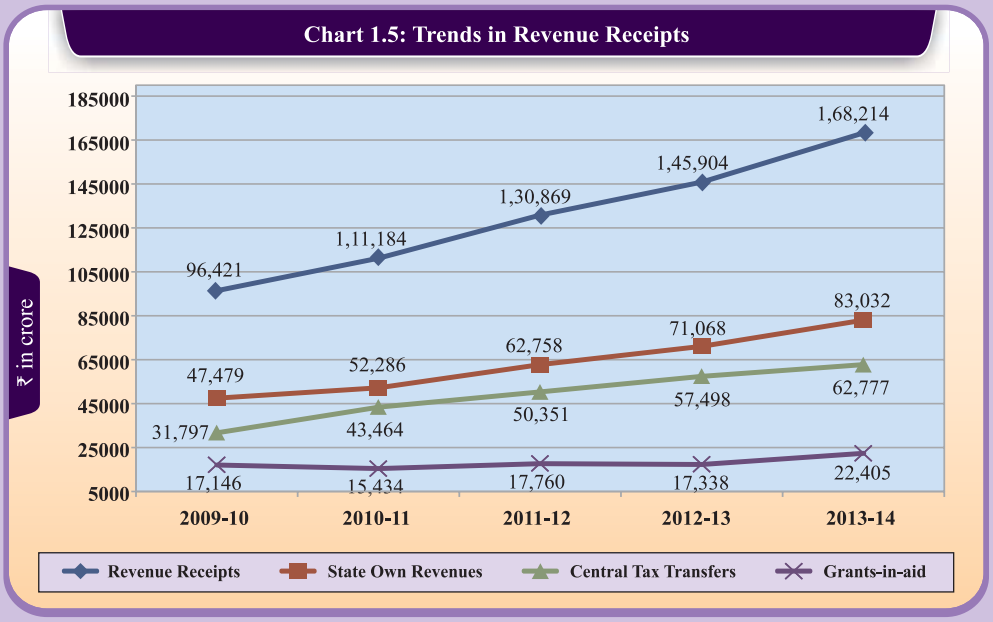
**Table** indicates that the amounts of funds directly transferred by GoI to the State implementing agencies increased from ₹ 9,631.63 crore during 2012-13 to 12,282.27 crore during 2013-14. The significant increase of ₹ 1,801 crore (63 *per cent*) was under *Sarva Shiksha Abhiyan* and of ₹ 1,200 crore (71 *per cent*) under Mahatma Gandhi National Rural Employment Guarantee Scheme. Similarly, significant decreases of ₹ 445 crore (45 *per cent*) was under Accelerated Rural Water Supply Scheme, ₹ 286 crore (84 *per cent*) under Swarn Jayanti Gram Swarojgar Yojna and ₹ 209 crore (18 *per cent*) under Rural Housing Indira Awas Yojna.

*A mechanism should be in place for providing a complete picture of the resources of the State Government.*

## 1.3 Revenue Receipts

**Statement 11** 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 2009-14 are presented in ***Appendix 1.5*** and also depicted in **Chart 1.5** and **1.6** respectively.

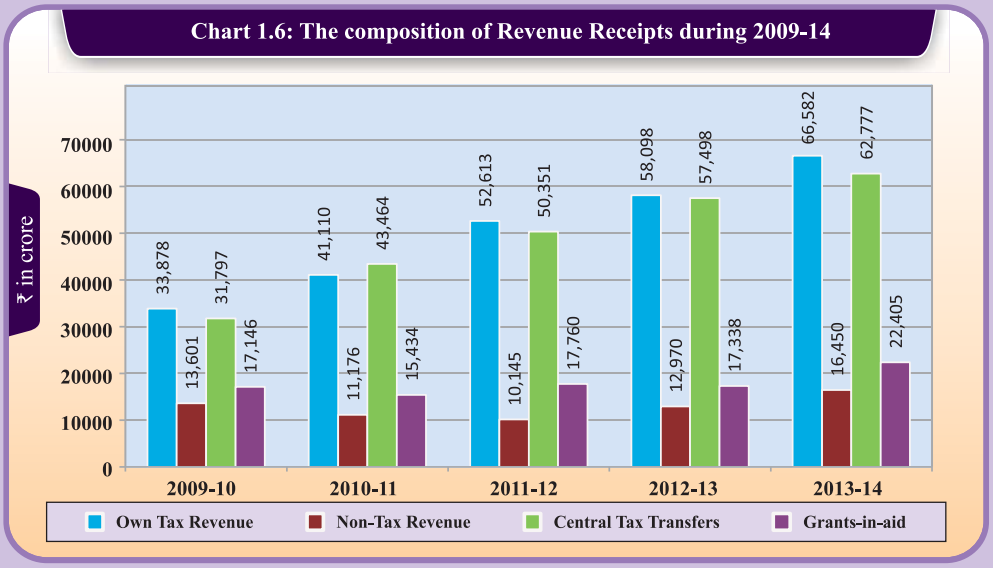
**Chart 1.5: Trends in Revenue Receipts**




(Source: Finance Accounts of the respective years)

**Chart 1.5** shows increasing trend in Revenue Receipts (₹ 1,68,214 crore) during 2009-14 and grew steadily from ₹ 96,421 crore in 2009-10 to ₹ 1,68,214 crore in 2013-14.

**Chart 1.6: The composition of Revenue Receipts during 2009-14**




(Source: Finance Accounts of respective years)

**Chart 1.6** also depicts that out of Total Revenue Receipts of ₹ 1,68,214 crore during 2013-14, ₹ 83,032 crore came from own sources of own tax revenue (₹ 66,582 crore) and non-tax revenue (₹ 16,450 crore) and the remaining

₹ 85,182 crore from GoI as State's Share in Union Taxes and Duties (₹ 62,777 crore) and Grants-in-aid (₹ 22,405 crore).

The increase in Revenue Receipts during 2013-14 were mainly due to more allocation of net proceeds assigned to the State by GoI, more collection of taxes under Sales Tax Act, more collection of fee under Indian Electricity Rules and realization of more Taxes under Indian Motor Vehicle Act. The trends in Revenue Receipts relative to GSDP are presented in **Table 1.7**.

**Table 1.7: Trends in revenue receipts relative to GSDP**

| Particulars | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|---|---|---|---|---|---|
| **Revenue Receipts (₹ in crore)** | **96,421** | **1,11,184** | **1,30,869** | **1,45,904** | **1,68,214** |
| Rate of growth of Revenue Receipts (*per cent)* | 23.89 | 15.31 | 17.70 | 11.49 | 15.29 |
| Revenue Receipts/GSDP (*per cent)* | 19.63 | 18.89 | 19.03 | 18.96 | 18.89 |
| **Buoyancy Ratios**[4] | | | | | |
| Revenue Buoyancy w.r.t GSDP | 1.244 | 0.774 | 1.048 | 0.964 | 0.976 |
| State's Own Tax Buoyancy w.r.t GSDP | 0.948 | 1.079 | 1.657 | 0.880 | 0.932 |
| Revenue Buoyancy w.r.t State's own taxes | 1.312 | 0.717 | 0.633 | 1.100 | 1.047 |
| GSDP (₹ in crore) | 4,91,302 | 5,88,467 | 6,87,836 | 7,69,729 | 8,90,265 |
| Growth rate of GSDP | 19.20 | 19.78 | 16.89 | 11.91 | 15.66 |

(Source: Finance Accounts of the respective years)

**Table 1.7** revealed the followings:

- Revenue buoyancy with reference to GSDP increased by 0.012 during 2013-14 relative to 2012-13.
- During 2009-10 and 2011-12, the growth rate[5] 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 0.880 (2012-13) to 0.932 (2013-14). During 2009-14, it 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 performance in mobilistion of resources is assessed in terms of own tax revenue and non-tax revenue.

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

[5] The growth rate of GSDP during 2008-09 was 13.34 *per cent*.

The gross collections of own tax revenue and non-tax revenue for 2009-14 are presented in ***Appendix 1.6.*** These increased (75 *per cent)* from ₹ 47,479 crore in 2009-10 to ₹ 83,032 crore in 2013-14.

The own tax revenue and non-tax revenue of the State for 2013-14, *vis-a-vis*, assessments made by the Thirteenth Finance Commission and Revised Estimates are given in **Table 1.8.**

**Table 1.8: Actuals of Tax and Non-tax Receipts for 2013-14 *vis-à-vis* assessment made by Thirteenth Finance Commission and Revised Estimate**

**(₹ in crore)**

| Particulars | Thirteenth Finance Commission | Budget Estimates | Revised Estimates | Actuals |
|---|---|---|---|---|
| Own Tax Revenue | 52,973.30 | 72,193.00 | 69,100.00 | 66,582.08 |
| Non-Tax Revenue | 10,726.60 | 13,182.48 | 15,324.64 | 16,449.80 |
| **Total** | **63,699.90** | **85,375.48** | **84,424.64** | **83,031.88** |

(Source: Thirteenth FC's recommendations, Budget document and Finance Accounts 2013-14)

State's own tax revenue during 2013-14 increased by ₹ 13,608.78 crore (26 *per cent*) over the normative assessments made by the Thirteenth Finance Commission. However, it was less by ₹ 2,517.92 crore (four *per cent*) and by ₹ 5,610.92 crore (eight *per cent*) over the projections made in Revised Estimate and Budget Estimate respectively during 2013-14.

Non-tax revenue during 2013-14 increased by ₹ 5,723.20 crore (53 *per cent*) over the normative assessments made by the Thirteenth Finance Commission. It was also increased by ₹ 1,125.16 crore (seven *per cent*) and by ₹ 3,267.32 crore (25 *per cent*) over the provisions made in the Revised Estimate and Budget Estimate respectively during 2013-14.

### *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 2009-14 is given in **Table 1.9.**

**Table 1.9: Components of Tax Revenue**

**(₹ in crore)**

| Component of Revenues | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | Percentage increase (+)/ decrease (-) during 2013-14 over 2012-13 |
|---|---|---|---|---|---|---|
| Taxes on Sales, trades etc. | 20,825 | 24,837 | 33,107 | 34,870 | 39,645 | 14 |
| State Excise | 5,666 | 6,723 | 8,139 | 9,782 | 11,644 | 19 |
| Taxes on Vehicles | 1,404 | 1,817 | 2,376 | 2,993 | 3,441 | 15 |
| Stamps and Registration fee | 4,562 | 5,975 | 7,694 | 8,742 | 9,521 | 9 |
| Land Revenue | 663 | 1,134 | 491 | 805 | 772 | -4 |
| Taxes on Goods and Passengers | 271 | 242 | 5 | 1 | 1 | 0 |
| Other Taxes | 487 | 382 | 801 | 905 | 1,558 | 72 |
| **Total** | **33,878** | **41,110** | **52,613** | **58,098** | **66,582** | **15** |

(Source: Finance Accounts of respective years)

**Table 1.9** indicates that own tax revenue increased by ₹ 8,484 crore (15 *per cent*) during 2013-14 relative to 2012-13 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 sale of Government estates during 2013-14 relative to 2012-13.

### *1.3.1.2 Non-tax Revenue*

Non-tax Revenue comprises receipts mainly from education, power, interest, forestry and wild life, industries, medical and public health, irrigation, agriculture and other allied activities. The receipts of Non-tax revenue during 2013-14 is given in T**able 1.10.**

**Table 1.10: Non-tax revenue**

**(₹ in crore)**

| Revenue Head | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | Percentage increase(+)/ decrease (-) during 2013-14 over 2012-13 |
|---|---|---|---|---|---|---|
| Interest Receipts | 604 | 689 | 789 | 1,186 | 1,619 | 37 |
| Dividends & Profits | 27 | 27 | 38 | 63 | 5 | (-) 92 |
| Other non-tax receipts | 12,970 | 10,460 | 9,318 | 11,721 | 14,826 | 26 |
| **Total** | **13,601** | **11,176** | **10,145** | **12,970** | **16,450** | **27** |

(Source: Finance Accounts of the respective years)

**Table 1.10** indicates that there was overall increase (₹ 3,480 crore) of 27 *per cent* in Non-tax revenue receipts during 2013-14 over 2012-13. The increases were due to more receipts under interest receipts, social and economic services and under other non-tax revenues.

Other non-tax revenues increased by ₹ 3,105 crore (26 *per cent*) during 2013-14 over 2012-13. The receipts under Other Non-tax Revenue increased mainly under Public Service Commission and Other General Economic Services. The other non-tax receipts decreased under 'miscellaneous general services' (₹ 1,300 crore) due to less allocation from Sinking Fund and under 'other rural development programme' (₹ 116 crore) due to less receipts under *Panchayati Raj* Act.

### *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 2009-14 are given in **Table 1.11**.

**Table 1.11: Grants-in-aid from GoI**

(₹ in crore)

| Particulars | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|---|---|---|---|---|---|
| Non Plan Grants | 3,947.97 | 3,092.99 | 4,396.73 | 4,341.00 | 7,933.79 |
| Grants for State plan Schemes | 5,624.02 | 6,772.07 | 6,813.40 | 5,518.39 | 6,595.22 |
| Grants for Central Plan Schemes | 3,992.43 | 435.16 | 212.45 | 12.31 | 225.90 |
| Grants for Centrally Sponsored Plan Schemes | 3,576.82 | 5,133.43 | 6,337.44 | 7,466.09 | 7,650.26 |
| **Total Grants** | **17,141.24** | **15,433.65** | **17,760.02** | **17,337.79** | **22,405.17** |
| Percentage of increase/ decrease over previous year | 49.09 | (-)9.96 | 15.07 | (-)2.38 | 29 |
| Revenue Receipts | 96.421 | 1,11,184 | 1,30,869 | 1,45,904 | 1,68,214 |
| Total grants as a percentage of Revenue Receipts | 17.78 | 13.88 | 13.57 | 11.88 | 13.32 |

(Source: Finance Accounts of respective year)

The Grants-in-aid received from GoI increased by ₹ 5,067.38 crore (29 *per cent*) from ₹ 17,337.79 crore in 2012-13 to ₹ 22,405.17 crore in 2013-14. Within the Grants-in-aid, the increase during 2013-14 relative to 2012-13, was under non-plan grants (₹ 3,592.79 crore), grants for State plan schemes (₹ 1,076.83 crore), grants for Central Plan Schemes (₹ 213.59 crore) and Centrally Sponsored schemes (₹ 184.17 crore).

### *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 2009-14 are given in **Table 1.12**.

**Table 1.12: Trends in Central Tax Transfers**

(₹ in crore)

| Particulars | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|---|---|---|---|---|---|
| **Total Central Tax Transfers** | **31,797** | **43,464** | **50,351** | **57,498** | **62,777** |
| Service Tax | 3,357 | 4,309 | 6,010 | 8,396 | 10,227 |
| Taxes on income other than Corporation tax | 7,289 | 8,927 | 10,067 | 12,365 | 13,902 |
| Union Excise Duties | 3,585 | 5,498 | 5,649 | 6,493 | 7,234 |
| Corporation Tax | 13,086 | 16,893 | 19,819 | 20,654 | 21,113 |
| Taxes on wealth | 30 | 35 | 76 | 35 | 58 |
| Customs | 4,450 | 7,557 | 8,730 | 9,555 | 10,243 |

(Source: Finance Accounts of respective year)

Central tax transfers increased by ₹ 5,279 crore (nine *per cent*) from ₹ 57,498 crore (2012-13) to ₹ 62,777 crore (2013-14). The increases during 2013-14 were mainly under Service Tax by ₹ 1,831 crore (22 *per cent*), Taxes on income other than Corporation Tax by ₹ 1,537 crore (12 *per cent*) and Union Excise Duties by ₹ 741 crore (11 *per cent*) as compared to 2012-13.

### *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 2013-14 are mentioned in **Table 1.13** below:

**Table 1.13: Cost of collection**

| Particular | Gross collection | Expenditure on collection | Percentage of cost of collection to gross collection | All India Average of previous year |
|---|---|---|---|---|
| | (₹ in crore) | | | |
| Stamps duty and Registration fee | 9,521 | 84 | 0.88 | 3.25 |
| State excise | 11,644 | 119 | 1.02 | 2.96 |
| Taxes on sales and trade etc. | 39,645 | 522 | 1.32 | 0.73 |
| Taxes on vehicles | 3,441 | 126 | 3.66 | 4.17 |

Table revealed that the cost of collection of taxes on sales and trade during 2013-14 was higher than the All India average of preceding year. Keeping it in view, 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 of selected grants is given in **Table 1.14.**

**Table 1.14: Financial status of the Thirteenth Finance Commission grants**

**(₹ in crore)**

| Grant Number | Name of Grant | Budgeted amount | Savings |
|---|---|---|---|
| 13 | Agriculture & Other Allied Department (Rural Development) | 50.00 | 14.82 |
| 37 | Urban Development Department | 1,301.26 | 201.94 |
| 40 | Planning Department | 5.27 | 0.02 |
| 42 | Judicial Department | 129.50 | 103.90 |
| 92 | Culture Department | 25.87 | 25.03 |
| 94 | Irrigation Department (Works) | 751.07 | 681.94 |
| | **Total** | **2,262.97** | **1,027.65** |

(Source: Appropriation Accounts 2013-14)

Thus, it can be seen from the above table that out of the total budgeted amount of grants received by the Government under recommendations of the Thirteenth Finance Commission (₹ 2,262.97 crore), an amount of ₹ 1,027.65 crore, constituting 45 *per cent* of the total amount was lapsed to the Government account at the close of 2013-14, indicating that the grants were not utilised optimally.

### *1.3.6 Arrear of Revenue*

The Arrears of revenue as on 31 March 2014 on some principal heads of revenue amounted to ₹ 24,806.78 crore of which ₹ 18,130.56 crore was outstanding for more than five years as detailed in the **table 1.15**.

**Table 1.15: Arrears of revenue**

| Sl. No. | Head of revenue | Total Amount outstanding as on 31 March 2014 (₹ in crore) | Amount outstanding for more than five year as on 31 March 2014 (₹ in crore) | Remarks |
|---|---|---|---|---|
| 1 | Tax on sales, trade etc. | 24,461.64 | 18,072.11 | Out of ₹ 24,461.64 crore, demand for ₹ 1,957.95 crore had been certified for recovery as arrear of land revenue; recovery certificates for ₹ 1,152.99 crore have been sent to other states; recoveries for ₹ 4,588.62 crore bad been stayed by the Hon'ble courts/appellate authority; recoveries for ₹ 656.34 crore were outstanding against the Government/semi Government departments; the demand for recovery of ₹ 1,627.94 crore was likely to be written off; and ₹ 40.37 crore was outstanding from the transporters. For remaining amount of ₹ 14,437.43 crore, specific action is underway in the department. |
| 2 | State Excise | 53.85 | 48.19 | Out of ₹ 53.85 crore, ₹ 48.19 crore were outstanding for more than five years. Demand for the entire outstanding amount i.e. ₹ 53.85 crore had been certified for recovery as arrears of land revenue. Demand for ₹ 16.62 crore had been stayed by the Hon'ble Courts. ₹ 6.06 crore was likely to be written off. |
| 3 | Stamps and Registration fee | 145.99 | Not available | The department has not furnished details of arrears. |
| 4 | Taxes on Vehicles | 125.64 | Not available | The department has not furnished details of arrears. |
| 5 | Entertainment Tax | 19.66 | 10.26 | Out of ₹ 19.66 crore, ₹ 10.26 crore were outstanding for more than five years. Demand for ₹ 9.98 crore had been stayed by the Hon'ble Courts. Demand for ₹ 8.66 crore had been certified for recovery as arrears of land revenue. |
| | **Total** | **24,806.78** | **18,130.56** | |

(Source: Concerned Department)

The table above indicated that the recovery of ₹ 18,130.56 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 2009-14 are given in **Table 1.16**.

**Table 1.16: Trends in Capital Receipts**

(₹ in crore)

| Sources of State's Capital Receipts | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|---|---|---|---|---|---|
| **Capital Receipts** | **22,782** | **21,879** | **19,785** | **16,239** | **15,489** |
| Recovery of Loans and Advances | 293 | 485 | 133 | 419 | 589 |
| Public Debt Receipts | 22,489 | 21,394 | 19,652 | 15,820 | 14,900 |
| Rate of growth of debt capital receipts | 34 | -5 | -8 | -19 | -6 |
| Rate of growth of non-debt capital receipts | -62 | 66 | -73 | 215 | 41 |
| Rate of growth of GSDP | 19.20 | 19.78 | 16.89 | 11.91 | 15.66 |
| Rate of growth of Capital Receipts (*per cent*) | 30 | -4 | -10 | -18 | -5 |

(Source: Finance Accounts of respective year)

**Table 1.16** depicts decreasing trends in collection of Capital Receipts during 2009-14. It decreased from ₹ 22,782 crore in 2009-10 to ₹ 15,489 crore in 2013-14. Within the Capital Receipts, growth rate of Public Debt Receipts decreased from 34 *per cent* in 2009-10 to minus six *per cent* in 2013-14. The recovery of Loans and Advances increased from ₹ 293 crore in 2009-10 to ₹ 485 crore in 2010-11. It, however, dipped to ₹ 133 crore in 2011-12 and increased to ₹ 419 crore during 2012-13 and further to ₹ 589 crore during 2013-14.

### *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 1.17**.

**Table 1.17: Disbursement/ recoveries of loans and advances**

(₹ in crore)

| Particulars | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|---|---|---|---|---|---|
| Disbursement | 942 | 968 | 976 | 1,003 | 1,473 |
| Recoveries | 293 | 485 | 133 | 419 | 589 |
| Percentage of recoveries with respect to disbursements | 31 | 50 | 14 | 42 | 40 |

(Source: Finance Accounts of respective years)

**Table 1.17** revealed that the recoveries of loans and advances ranged between 14 *per cent* and 50 *per cent* during 2009-14, 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 2009-10 to 2013-14 is given in **Table 1.18.**

**Table 1.18: Debt receipts from internal sources**

(₹ in crore)

| Particulars | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|---|---|---|---|---|---|
| Market Borrowings | 13,877 | 12,000 | 15,830 | 9,500 | 8,000 |
| Loans from Financial Institutions | 2,385 | 1,543 | 1,277 | 1,421 | 1,494 |

(Source: Finance Accounts of respective years)

**Table 1.18** revealed that market borrowings decreased from ₹ 9,500 crore during 2012-13 to ₹ 8,000 crore during 2013-14. Further, the dependence on loans from the financial institutions had declining trend during 2009-12 which, however, increased to ₹ 1,421 crore during 2012-13 and ₹ 1,494 crore during 2013-14.

### *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 2009-14 are given in **Table 1.19.**

**Table 1.19: Loans and advances from GoI**

(₹ in crore)

| Particulars | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|---|---|---|---|---|---|
| Loans and advances from GoI | 283 | 363 | 316 | 296 | 390 |

(Source: Finance Accounts of respective years)

**Table 1.19** revealed that the amount of loans and advances from GoI increased from ₹ 283 crore in 2009-10 to ₹ 390 crore at the close of 2013-14 with inter-year marginal increases/ decreases.

## 1.5 Public Accounts

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 is given in **Table 1.20.**

**Table 1.20: Status of Public Accounts**

(₹ in crore)

| Resources under various heads | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|---|---|---|---|---|---|
| **Public Accounts** | **-1,872** | **10,176** | **7,478** | **14,006** | **5,619** |
| a. Small savings, Provident Fund etc. | 3,871 | 4,871 | 3,630 | 3,341 | 2,363 |
| b. Reserve Funds | -4,474 | 2,339 | 5,487 | 4,386 | 7,954 |
| c. Deposits and Advances | 94 | 1,842 | -2,038 | 1,753 | 5,037<br>5,037 |
| d. Suspense and Miscellaneous | -1,367 | 757 | 607 | 3,540 | -9,637 |
| e. Remittances | 4 | 367 | -208 | 986 | -98 |
| The financial data represents net of the receipts and disbursements under the Public Account Receipts. The data pertaining 2009-13 may be at variance with those of earlier years. | | | | | |

(Source: Finance Accounts of the respective years)

**Table 1.20** revealed oscillating trends in Public Accounts. It increased from minus ₹ 1,872 crore at the end of 2009-10 to ₹ 5,619 crore at the close of 2013-14.

## 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 (₹ 77,076 crore; 67 *per cent*) from ₹ 1,15,407 crore in 2009-10 to ₹ 1,92,483 crore in 2013-14 and Revenue Receipts, as a ratio to Total Expenditure ranged between 84 *per cent* and 89 *per cent* during 2009-14 and relative to 2012-13, there was a marginal decrease of one *per cent*.

**Chart 1.7** presents the trends and composition of total expenditure and **Chart 1.8** presents total expenditure activities wise during 2009-14.

**Chart 1.7 Total Expenditure : Trends and Composition**

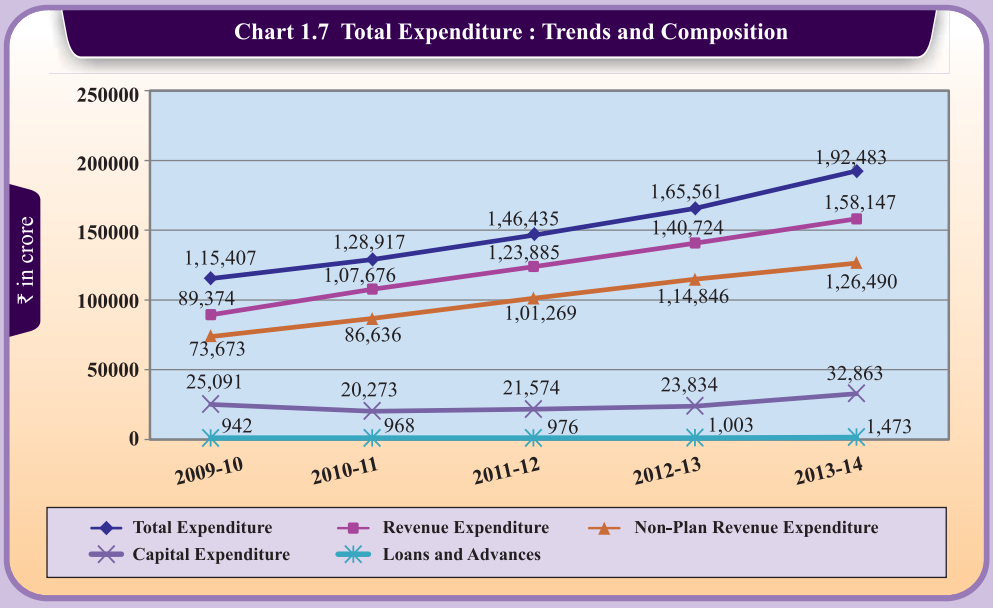
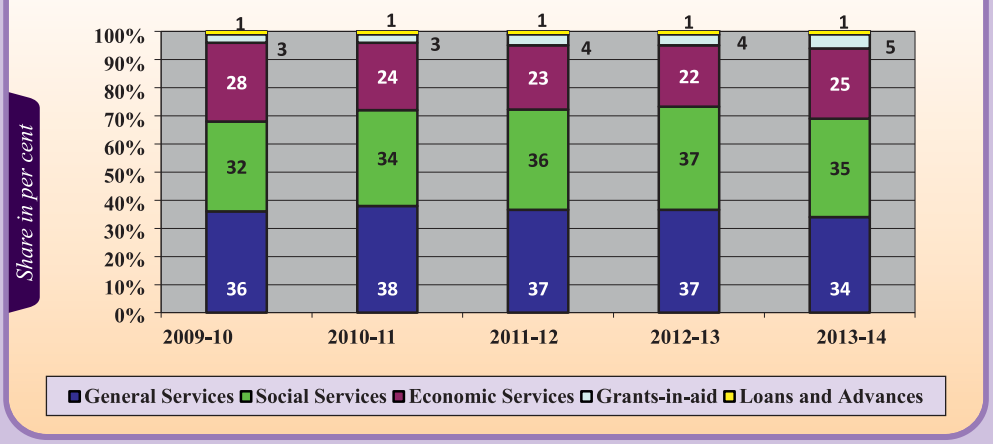


**Chart 1.7** revealed increasing trends in Total Expenditure including its components during 2009-14.

**Chart 1.8: Total Expenditure: Expenditure by Activities**




(Source: Finance Accounts of respective years)

**Chart 1.8** revealed that there were marginal variations in expenditure by activities during 2009-14. Of the total expenditure during 2013-14, the expenditure under social services shared 35 *per cent* followed with general services 34 *per cent* and economic services 25 *per cent*. The remaining six *per cent* was shared between grants-in-aid (five *per cent*) and loan and advances (one *per cent*).

### *1.6.2 Revenue Expenditure*

The trends in Revenue Expenditure relative to GSDP during 2009-14 are presented in **Table 1.21.**

**Table 1.21: Trends of Revenue Expenditure relative to GSDP**

| Particulars | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|---|---|---|---|---|---|
| Revenue Expenditure (₹ in crore) | 89,374 | 1,07,676 | 1,23,885 | 1,40,724 | 1,58,147 |
| Revenue Surplus (₹ in crore) | (+) 7,047 | (+)3,508 | (+)6,984 | (+)5,180 | (+)10,067 |
| State's GSDP (₹ in crore) | 4,91,302 | 5,88,467 | 6,87,836 | 7,69,729 | 8,90,265 |
| Rate of growth of RE | 17.64 | 20.48 | 15.05 | 13.59 | 12.38 |
| RE/ GSDP | 18.19 | 18.30 | 18.01 | 18.28 | 17.76 |
| Rate of growth of GSDP | 19.20 | 19.78 | 16.89 | 11.91 | 15.66 |

(Source: Finance Accounts of respective years)

**Table 1.21** indicates that the rate of growth of Revenue Expenditure was lower than the rate of growth of GSDP during 2009-10, 2011-12 and 2013-14. However, it was higher than 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, expenditure on salaries and wages, pensions and

subsidies. The Committed Expenditure constitutes a major component of revenue expenditure and consumed 78 *per cent* of the non-plan revenue expenditure.

**Table 1.22** and **Chart 1.9** present the trends under the committed expenditure during 2009-14.

**Table 1.22: Trends in components of committed expenditure**

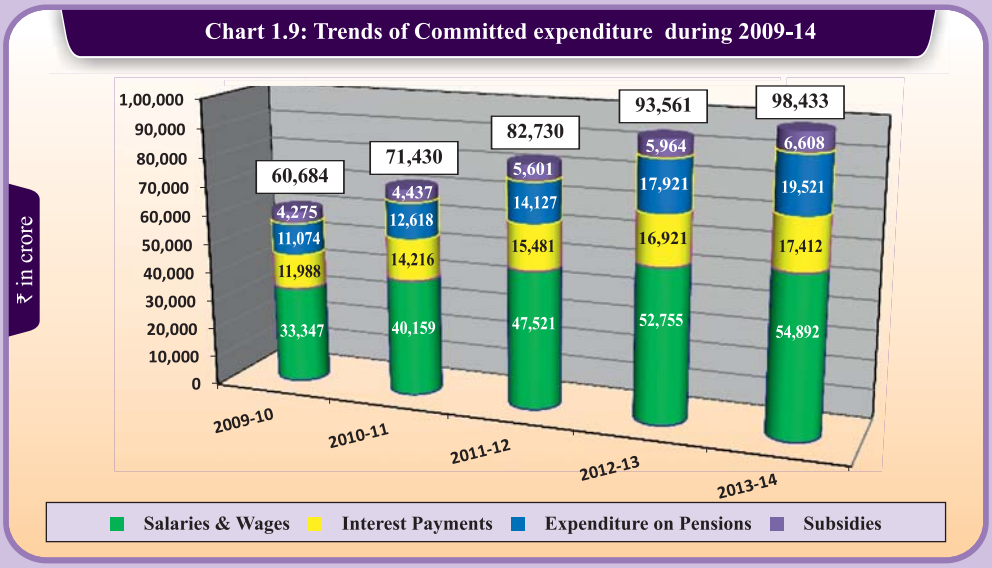
**(₹ in crore)**

| Components of Committed expenditure | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | |
|---|---|---|---|---|---|---|
| | | | | | RE | Actuals |
| **Salaries* &Wages, *Of which*** | **33,347 (*35*)** | **40,159(*36*)** | **47,521(*36*)** | **52,755 (*36*)** | **57,768** | **54,892 (33)** |
| Non-Plan Head | 31,137 | 36,316 | 42,244 | 46,007 | | 47,654 |
| Plan Head** | 2,210 | 3,843 | 5,277 | 6,748 | | 7,238 |
| **Interest Payments** | **11,988 (*13*)** | **14,216(*13*)** | **15,481(*12*)** | **16,921(*12*)** | **17,014** | **17,412 (10)** |
| **Expenditure on Pensions** | **11,074 (*11*)** | **12,618(*11*)** | **14,127(*11*)** | **17,921(*12*)** | **20,659** | **19,521 (12)** |
| **Subsidies** | **4,275 (*4*)** | **4,437(*4*)** | **5,601(*4*)** | **5,964(*4*)** | **7,450** | **6,608 (4)** |
| **Total committed expenditure** | **60,684 (*63*)** | **71,430(*64*)** | **82,730(*63*)** | **93,561(*64*)** | **1,02,891** | **98,433 (59)** |

Figures in the parentheses indicate percentage to Revenue Receipts.
*It also includes the salaries paid out of Grants-in-aid.
**Plan Head also includes the salaries and wages paid under Centrally sponsored schemes.

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

**Chart 1.9: Trends of Committed expenditure during 2009-14**




(Source: Finance Accounts of the respective years)

Analysis of committed expenditure indicates increasing trends in all of its constituents during 2009-14. It increased by 62 *per cent* from ₹ 60,684 crore in 2009-10 to ₹ 98,433 crore in 2013-14 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 1.22** indicates that expenditure on Salaries and Wages increased. Further, Non-plan heads and Plan heads shows an increasing trend during 2009-14. The expenditure under Non-plan heads increased (53 *per cent*) from ₹ 31,137 crore in 2009-10 to ₹ 47,654 crore in 2013-14 and under Plan heads increased (228 *per cent)* from ₹ 2,210 crore in 2009-10 to ₹ 7,238 crore in 2013-14.

### *Pension Payments*

The expenditure on pensions indicates an increasing trend during 2009-14. It increased (76 *per cent*) from ₹ 11,074 crore in 2009-10 to ₹ 19,521 crore in 2013-14. Relative to 2012-13, it increased (nine *per cent*) by ₹ 1,600 crore. The expenditure of ₹ 19,521 crore during 2013-14 was in excess (₹ 6,856 crore) over the projections made by the Thirteenth Finance Commission. 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 2009-10 to 11 *per cent* in 2013-14. Actual Interest Payments (₹ 17,412 crore) exceeded (₹ 398 crore) the provision made in Revised Estimates (₹ 17,014 crore). However, The expenditure of ₹ 17,412 crore during 2013-14 was short of (₹ 570 crore) over the projections made by the Thirteenth Finance Commission (₹ 17,982 crore).

### *Subsidies*

Finance Accounts (***Appendix III***) showed that the Government paid explicit subsidies amounting to ₹ 6,608 crore during 2013-14, which constituted four *per cent* of the Revenue Receipts. Of the total subsidy paid, ₹ 5,513 crore (84 *per cent*) was disbursed under Non-plan, ₹ 873 crore (13 *per cent*) under Plan and ₹ 222 crore (three *per cent*) under Centrally Sponsored Schemes[6]. The major activities given subsidy included energy activities: ₹ 5,189 crore (79 *per cent*); agriculture and other allied activities: ₹ 1,200 crore (18 *per cent*); and social welfare: ₹ 114 crore (two *per cent*). The activity wise details are discussed below.

Relative to 2012-13, the expenditure on payment of subsidy under **energy sector** increased by ₹ 754 crore **(**17 *per cent*) during 2013-14. Maximum amount of subsidy was paid under non-plan heads to U.P. Power Corporation Limited amounting ₹ 4,150 crore as a compensatory grant and ₹ 850 crore as revenue compensation grant against amount paid as Electricity Tax during 2013-14. Apart from this, subsidies amounting to ₹ 189 crore was also paid towards compensation against rebate in Electricity rate and for payment of pending electricity bills to the powerloom weavers.

[6] Funds routed through State Budget.

Relative to 2012-13, the expenditure on payment of subsidy under **agriculture sector** decreased by ₹ 42 crore (three *per cent*) during 2013-14. Maximum amount of subsidy amounting to ₹ 240 crore was paid under non-plan heads, to U.P. Electricity Corporation for electricity supply to private tubewell farmers for improvement in agricultural production during 2013-14. Apart from this, subsidies were also paid for Construction of medium bored tubewells in alluvium areas (₹ 68 crore), grant to certified seeds (₹ 63 crore) and minor irrigation schemes (₹ 56 crore).

Relative to 2012-13, the subsidy under **social welfare sector**, decreased by ₹ 45 crore (28 *per cent*) during 2013-14. Maximum amount of subsidies were paid to assistance for free boring to small and marginal farmers for agricultural production (₹ 29 crore) and *Swarn Jayanti* Rural Self Employment Scheme (₹ 15 crore).

Some of the implicit subsidies during 2013-14 are detailed in **Table 1.23**.

**Table 1.23: Details of some of the implicit subsidy during 2013-14**

| Sl. No. | Schemes/ Subsidy | Name of Department | Amount (₹ in crore) |
|---|---|---|---|
| 1 | Distribution of free books to boys of General Category | Education Department (Primary Education) | 28.16 |
| 2 | Distribution of free books to Class 6 to 8 boys of General Category | Education Department (Primary Education) | 25.98 |
| 3 | Free Uniforms to children of primary and higher primary schools | Education Department (Primary Education) | 73.51 |
| 4 | *Kanya Vidya Dhan* Scheme | Education Department (Secondary Education) | 515.21 |
| 5 | Free Tablets to 10$^{th}$ passed Boys/ Girls | Education Department (Secondary Education) | 0.84 |
| 6 | Free Laptops to 12$^{th}$ passed Boys/ Girls | Education Department (Secondary Education) | 1,500.02 |
| | | **Total** | **2,143.72** |

(Source: Appropriation Accounts 2013-14)

The payment of ₹ 2,143.72 crore made on account of implicit Subsidy during 2013-14 were, however, well within the projections made by the Government in Revised Estimate (₹ 7,450 crore).

*The Government should carry out fiscal consolidation based on avoidance of unproductive expenditure and at the same time ensure sustainable and viable service delivery.*

## 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 2013-14 is analysed in **Table 1.24**.

**Table 1.24: Fiscal priorities of the State in 2010-11 and 2013-14**

**(in *per cent*)**

| Fiscal Priority (percentage to GSDP) | AE/GSDP | DE#/AE | SSE/AE | CE/AE | Education/ AE | Health/ AE |
|---|---|---|---|---|---|---|
| General Category States* Average (Ratio) 2010-11 | 15.78 | 65.09 | 36.88 | 13.49 | 17.48 | 4.37 |
| Uttar Pradesh's Average (Ratio) 2010-11 | 21.91 | 58.19 | 34.63 | 15.73 | 16.80 | 5.02 |
| General Category States Average (Ratio) 2013-14 | 15.92 | 66.45 | 37.56 | 13.62 | 17.20 | 4.51 |
| Uttar Pradesh's Average (Ratio) 2013-14 | 21.62 | 60.89 | 35.44 | 17.07 | 16.71 | 4.84 |

* General Category States exclude Delhi, Goa and Puducherry.
AE: Aggregate Expenditure; DE: Development Expenditure; SSE: Social Sector Expenditure
CE: Capital Expenditure.
# Development expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.

**Analysis revealed:**

- Aggregate expenditure of the State as a ratio to GSDP was higher in both the years 2010-11 and 2013-14 as compared to General Category States.
- The State Government has not given adequate fiscal priority to Development Expenditure in 2010-11 and 2013-14 as its ratio to Aggregate Expenditure was less than the ratio for General Category States.
- The ratio of Social Sector Expenditure to Aggregate Expenditure was lower than the ratio for General Category States in 2010-11 and 2013-14.
- The ratio of Capital Expenditure to Aggregate Expenditure was higher than the ratio for General Category States in 2010-11 and 2013-14.
- The ratio of expenditure on Education Sector to Aggregate Expenditure in Uttar Pradesh was lower as compared to General Category States in 2010-11 and 2013-14.
- Expenditure on the Health Sector in the State was significant as its ratio was higher than the Average of General Category States in 2010-11 and 2013-14.

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

### *1.7.1.1 Development and non-development expenditure*

All expenditure relating to Revenue head, Capital Outlay and Loans and Advances are categorized 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 2009-14 is given in **Table 1.25**.

**Table 1.25: Development and Non-Development Expenditure**

(₹ in crore)

| Particulars | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|---|---|---|---|---|---|
| Revenue expenditure | 89,374 | 1,07,676 | 1,23,885 | 1,40,724 | 1,58,147 |
| Capital expenditure | 25,091 | 20,273 | 21,574 | 23,834 | 32,863 |
| Loans and advances | 942 | 968 | 976 | 1,003 | 1,473 |
| **Total expenditure** | **1,15,407** | **1,28,917** | **1,46,435** | **1,65,561** | **1,92,483** |
| **Development expenditure** | **70,554** | **75,019** | **86,897** | **97,904** | **1,17,209** |
| Rate of growth of development expenditure (In *per cent*) | 9 | 6 | 16 | 13 | 20 |
| **Non-development expenditure** | **44,853** | **53,898** | **59,538** | **67,657** | **75,274** |
| Rate of growth of non-development expenditure (In *per cent*) | 30 | 20 | 10 | 14 | 11 |

(Source: Finance Accounts of the respective years)

**Table 1.25** indicates that the non-development expenditure decreases from 30 *per cent* in 2009-10 to 10 *per cent* in 2010-12. However, it increased to 14 *per cent* in 2012-13 and again decreased to 11 *per cent* in 2013-14. The rate of growth of development expenditure exceeded rate of growth of non-development expenditure significantly in 2013-14. This indicated that the Government has given priority to developmental activities.

### *1.7.1.2 Plan and non-plan revenue expenditure*

Total Expenditure, Revenue (including plan and non-plan) and Capital Expenditure of the State are given in **Table 1.26**.

**Table 1.26: Plan and Non-plan Revenue Expenditure**

(₹ in crore)

| Particulars | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|---|---|---|---|---|---|
| **Total Expenditure** | **1,15,407** | **1,28,917** | **1,46,435** | **1,65,561** | **1,92,483** |
| Revenue Expenditure | 89,374 | 1,07,676 | 1,23,885 | 1,40,724 | 1,58,147 |
| Non-plan Revenue Expenditure | 73,673 | 86,636 | 1,01,269 | 1,14,846 | 1,26,490 |
| Plan Expenditure | 15,701 | 21,040 | 22,616 | 25,878 | 31,657 |
| Capital Expenditure | 25,091 | 20,273 | 21,574 | 23,834 | 32,863 |
| Loans and Advances | 942 | 968 | 976 | 1,003 | 1,473 |
| Rate of Growth of Total Expenditure | 16 | 12 | 14 | 13 | 16 |
| Rate of growth of Non-plan Revenue expenditure | 26 | 18 | 17 | 13 | 10 |
| Rate of growth of plan expenditure | - 9 | 34 | 7 | 14 | 22 |

(Source: Finance Accounts of the respective years)

**Table 1.26** indicates that the rate of growth of plan expenditure oscillated between minus nine *per cent* and 34 *per cent* during 2009-14. The rate of growth of non-plan decreased steadily from 26 *per cent* (2009-10) to 10 *per cent* in 2013-14.

### *1.7.2 Efficiency of Expenditure use*

**Table 1.27** provides the details of Capital Expenditure and the components of Revenue Expenditure incurred on maintenance of selected social and economic services.

**Table 1.27: Efficiency of Expenditure use in selected Social and Economic Services**

| Social/Economic Infrastructure | 2012-13 | | | 2013-14 | | |
|---|---|---|---|---|---|---|
| | Ratio of CE to TE | Revenue expenditure (₹ in crore) | | Ratio of CE to TE | Revenue expenditure (₹ in crore) | |
| | | S&W | O&M | | S&W | O&M |
| General Education | 1.11 | 23,810 | 10 | 2.32 | 25,057 | 12 |
| Health and Family Welfare | 12.92 | 5,720 | 97 | 14.15 | 5,372 | 98 |
| WS, Sanitation, & HUD | 80.71 | 9 | 48 | 50.44 | 93 | 53 |
| **Total (SS)** | **12.42** | **30,814** | **155** | **9.91** | **31,783** | **181** |
| Agriculture & Allied Activities | 16.14 | 1,906 | 38 | 10.10 | 2,011 | 31 |
| Irrigation and Flood Control | 28.87 | 2,377 | 1,256 | 38.31 | 2,373 | 1,101 |
| Power & Energy | 43.81 | 22 | 00 | 55.85 | 26 | 00 |
| Transport | 75.25 | 80 | 2,018 | 74.86 | 84 | 2,351 |
| **Total (ES)** | **40.35** | **7,594** | **3,351** | **46.21** | **7,915** | **3,510** |
| **Total (SS+ES)** | **22.91** | **38,408** | **3,506** | **25.08** | **39,698** | **3,691** |

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

(Source: Finance Accounts of 2012-13, 2013-14 and VLC data)

The share of Capital Expenditure to Total Expenditure during 2013-14 under Social Services decreased by 2.51 *per cent* and increased in Economic Services by 5.86 *per cent* over the previous year. Under the Social Services, the decrease in the ratio of Capital Expenditure to Total Expenditure during 2013-14 over the previous year was 30.27 *per cent* in the area of water supply, sanitation and urban housing development. Under the Economic Services, there was increase of 12.04 *per cent* in power and energy and 9.44 *per cent* in irrigation and flood control.

The share of Salaries and Wages to Total Expenditure increased by ₹ 1,290 crore in 2013-14 relative to 2012-13. The increases were in Social Services 3.14 *per cent* and in Economic Services 4.21 *per cent*. The increases were shared between Social Sector (₹ 969 crore) and Economic Sector (₹ 320 crore).

The share of O&M expenditure in the Revenue Expenditure under Social Services increased by ₹ 26 crore in 2013-14 relative to 2012-13. Similarly, the overall share of O&M expenditure in the Revenue Expenditure under the Economic Services increased by ₹ 159 crore in 2013-14 relative to 2012-13. There was an increase of ₹ 333 crore (17 *per cent)* in Transport.

## 1.8 Financial Analysis of Government Expenditure and Investments

In the post-FRBM framework, the Government is expected to keep its fiscal deficit (and borrowings) not only at low levels but also meet its 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 (₹ 550 crore) for the major, medium and minor irrigation projects during 2013-14 were 12 *per cent* of the expenditure of ₹ 4,472 crore on their operation and maintenance which was much below the cost recovery assessment of 60 *per cent* of the Thirteenth Finance Commission for 2013-14.

The Cost recovery rate and Maintenance expenditure with reference to norms to Twelfth/ Thirteenth Finance Commission is given in **Table 1.28**.

**Table 1.28: Cost recovery rate and Maintenance expenditure with reference to norms to Twelfth/ Thirteenth Finance Commission**

| Year | Revenue Expenditure | Revenue Receipts | Revenue Receipts to Revenue Expenditure | Cost recovery assessment of 12th FC (2005-10) and 13th FC(2010-15) | Gap in cost recovery |
|---|---|---|---|---|---|
| | ₹ in crore | | In *per cent* | | |
| 2009-10 | 2,633 | 267 | 10 | 90 | 80 |
| 2010-11 | 3,409 | 186 | 5 | 25 | 20 |
| 2011-12 | 3,736 | 232 | 6 | 35 | 29 |
| 2012-13 | 4,323 | 258 | 6 | 45 | 39 |
| 2013-14 | 4,472 | 550 | 12 | 60 | 48 |

(Source: Finance Accounts of the respective years)

**Table** indicates that the Government could not achieve norms fixed by the Twelfth and Thirteenth Finance Commissions for 2009-14 in respect of cost recovery rate and maintenance expenditure for major, medium and minor irrigation works.

### *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 1.29.**

**Table 1.29: Department wise profile of Incomplete Projects**

(₹ in crore)

| Department | No. of Incomplete projects | Initial budgeted cost | Revised cost of Projects | Cumulative Actual expenditure (March 2014) |
|---|---|---|---|---|
| Public Works (Roads & Bridges) | 367 | 3,704 | 108 (10 Projects) | 1,472 |
| Irrigation | 45 | 845 | 1,576 (24 Projects) | 1,560 |
| **Total** | **412** | **4,549** | **1,684** | **3,032** |

(Source: Finance Accounts 2013-14)

An expenditure of ₹ 3,032 crore (March 2014) on 412 incomplete projects did not deliver envisaged benefits.

### *1.8.3 Investments and Returns*

As of 31 March 2014, the Government had invested ₹ 52,467 crore in Statutory Corporations (₹ 445 crore), Government companies (₹ 51,057 crore), Co-operatives (₹ 904 crore) and Banks (₹ 61 crore). The position of return on the investments during 2009-14 is given in **Table 1.30**.

**Table 1.30: Returns on Investment**

| Investment/return/cost of borrowings | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|---|---|---|---|---|---|
| Investment at the end of the year (₹ in crore) | 39,666.64 | 38,272.54 | 42,607.07 | 46,227.91 | 52,466.73[7] |
| Returns (₹ in crore) | 8.36 | 26.81 | 38.17 | 62.70 | 5.23 |
| Returns *( per cent)* | 0.021 | 0.07 | 0.09 | 0.14 | 0.01 |
| Average rate of interest on Government borrowings *(per cent)* | 6.16 | 6.67 | 6.62 | 6.73 | 6.43 |
| Difference between interest rate and returns *(per cent)* | 6.14 | 6.60 | 6.53 | 6.59 | 6.42 |

(Source: Finance Accounts of the respective years)

During 2013-14, the Government mainly invested in the share capital of corporations engaged in the thermal power generation, power transmission and distribution etc.

### *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

[7] Includes ₹ 8,459 crore pertaining to 2013-14 and previous years which is under reconciliation.

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.

As per information[8] provided by the State Government, 102 PPP Projects involving ₹ 1,43,864.96 crore, were undertaken as of 31 March 2014, where developer had been selected. The Government has, however, not intimated its financial obligations under PPP arrangements.

### *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 1.31** presents outstanding Loans and Advances as on 31 March 2014 and interest receipt *vis-à-vis* interest payments during the last three years.

**Table 1.31: Average interest received on Loans and Advances by State Government**

**(₹ in crore)**

| Particulars | 2011-12 | 2012-13 | 2013-14 |
|---|---|---|---|
| **Opening Balance** | **10,145** | **10,988** | **11,572** |
| Amount advanced during the year | 976 | 1,003 | 1,473 |
| Amount repaid during the year | 133 | 419 | 589 |
| **Closing Balance** | **10,988** | **11,572** | **12,456** |
| Of which outstanding balance for which terms and conditions have been settled | | | |
| Net addition | +843 | +584 | +884 |
| Interest receipts | 101 | 26 | 19 |
| Interest receipts as *per cent* to outstanding Loans and Advances | 0.92 | 0.22 | 0.15 |
| Outstanding fiscal liabilities of the State Government | 2,43,229 | 2,59,621 | 2,81,709 |
| Interest payment as *per cent* to outstanding fiscal liabilities of the State Government | 6.36 | 6.52 | 6.18 |
| Difference between interest payments and interest receipts (*per cent*) | 5.44 | 6.30 | 6.03 |

(Source: Finance Accounts of the respective years)

The loans outstanding increased by ₹ 884 crore from ₹ 11,572 crore in 2012-13 to ₹ 12,456 crore in 2013-14. Major portion of loans advanced during 2013-14 was to Water Supply, Sanitation, Housing and Urban Development (₹ 697 crore), Industries and Minerals (₹ 633 crore) and Loans to Government Servant (₹ 107 crore).

### *1.8.6 Cash Balances and Investment of Cash Balances*

The Government received interest amounting to ₹ 1,126.34 crore during the year 2013-14 on investments of cash balances. The amount of interest received represents 22 *per cent* of the Investments held in Cash Balance Investment

[8] Paragraph number 3 (XIV) of Finance Accounts, Volume I, 2013-14.

Account, which was above the interest rate paid (6.43 *per cent*) by the Government on its borrowings.

**Table 1.32** depicts the Cash Balances and Investments made by the State Government out of Cash Balances during 2013-14.

**Table 1.32: Cash Balances and Investment of Cash Balances**

**(₹ in crore)**

| Particulars | Opening balance as on 1 April 2013 | Closing balance as on 31 March 2014 |
|---|---|---|
| **(a) General Cash Balances** | | |
| Cash in Treasuries | # | # |
| Deposits with Reserve Bank | -39.52 | -1,156.31 |
| Remittances in Transit- local | # | # |
| **Total** | **-39.52** | **-1,156.31** |
| Investment held in Cash Balance Investment Account | 15,198.72 | 5,164.46 |
| **Total (a)** | **15,159.20** | **4,008.15** |
| **(b) Other Cash Balances and Investments** | | |
| Cash with Departmental Officers viz. Public Works Departmental Officers, Forest Department Officers, District Collectors | 12.79 | 12.05 |
| Permanent Advances for contingency expenditure with Departmental Officers. | 0.42 | 0.43 |
| Investment of Earmarked Funds | 45.20 | 45.20 |
| **Total (b)** | **58.41** | **57.68** |
| **Grand Total (a) + (b)** | **15,217.61** | **4,065.83** |

(Source: Finance Accounts 2013-14)

At the close of 2013-14, the Government had Cash Balances amounting to ₹ 4,020.63 crore after deducting ₹ 45.20 crore on account of investments of the Earmarked Funds. The cash balances at the close of March 2014 had declined by ₹ 11,151.79 crore relative to March 2013.

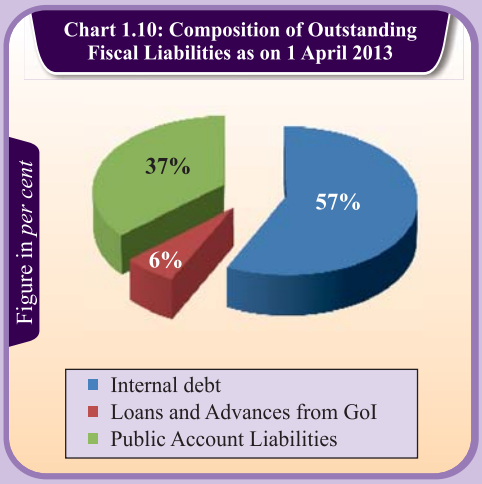
## 1.9 Assets and Liabilities

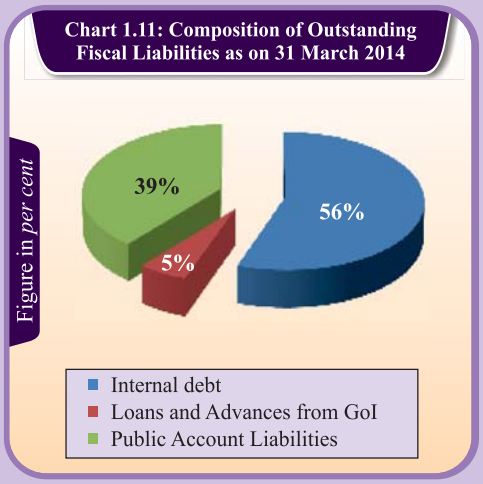
### *1.9.1 Growth and Composition of Assets and Liabilities*

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 2014, compared with corresponding position on 31 March 2013. 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 2013-14, *vis-à-vis*, 2012-13 is presented in **Chart 1.10** and **1.11.**




(Source: Finance Accounts of 2012-13 and 2013-14)

**Chart 1.10** and **Chart 1.11** indicate no major change in the fiscal liabilities[9] of the Government at the close of 2013-14 relative to 2012-13.

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 1.33.**

**Table 1.33: Fiscal Liabilities- Basic Parameters**

| Particulars | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|---|---|---|---|---|---|
| Fiscal Liabilities (₹ in crore) | 2,01,720 | 2,24,785 | 2,43,229 | 2,59,621 | 2,81,709 |
| Rate of Growth (*per cent*) | 7.64 | 11.43 | 8.21 | 6.74 | 8.51 |
| **Ratio of Fiscal Liabilities to** | | | | | |
| GSDP (*per cent*) | 41.06 | 38.20 | 35.36 | 33.73 | 31.64 |
| Revenue Receipts (*per cent*) | 209.21 | 202.17 | 185.86 | 177.94 | 167.47 |
| Own Resources (*per cent*) | 424.86 | 429.91 | 387.56 | 365.31 | 339.28 |
| **Buoyancy[10] of Fiscal Liabilities with reference to** | | | | | |
| GSDP (ratio) | 0.398 | 0.578 | 0.486 | 0.566 | 0.543 |
| Revenue Receipts (ratio) | 0.320 | 0.747 | 0.464 | 0.587 | 0.557 |
| Own Resources (ratio) | 0.225 | 1.129 | 0.410 | 0.509 | 0.506 |

(Source: Finance Accounts of the respective years)

**Table 1.33** revealed that the overall Fiscal Liabilities increased from ₹ 2,01,720 crore (40 *per cent*) in 2009-10 to ₹ 2,81,709 crore in 2013-14 with growth rate of 8.51 *per cent* during 2013-14 relative to 6.74 *per cent* in 2012-13. However, the ratio of the Fiscal Liabilities to GSDP showed decreasing trend during 2009-14. The buoyancy of fiscal liabilities with respect to GSDP during 2013-14 was 0.543.

[9]

(₹ in crore)

| Particulars | As on 1 April 2013 | As on 31 March 2014 |
|---|---|---|
| Internal debt | 1,48,399 | 1,56,208 |
| Loans and advances from GoI | 16,412 | 15,336 |
| Public Account Liabilities | 94,810 | 1,10,165 |
| **Outstanding fiscal Liabilities** | **2,59,621** | **2,81,709** |

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

### *1.9.3 Impact of incorrect booking/ accounting on Revenue Surplus*

The budgeting and booking under incorrect expenditure and revenue heads of accounts has impacted upon the revenue surplus by overstating the Revenue Surplus by ₹ 3,465.36 crore. The details are given in **Table 1.34.**

**Table 1.34: Details of Impact of incorrect booking/ accounting on Revenue Surplus**

| Impact on Revenue Surplus (₹ in crore) | | Particulars |
|---|---|---|
| Over statement | Under statement | |
| 4.58 | _ | As per the Government Accounting Rules, expenditure on Grants-in-aid cannot be classified as capital expenditure and should not be debited to capital heads. However, the State Government provided in the budget and booked ₹ 4.58 crore as 'Grants- in-aid for creation of assets' under 4047-Other Fiscal Services and 4058-Printing and Stationery Heads during 2013-14 from Capital heads, thereby overstating the Revenue surplus by this amount. |
| 55.30 | 7.71 | 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 (₹ 55.30 crore) under various Capital Heads. Further ₹ 7.71 crore towards major construction works was provided and booked under the Revenue Section thereby understating the Revenue Surplus to this extent. |
| 22.35 | _ | During 2013-14, the Government booked ₹ 22.35 crore against Capital Outlay on Food Storage and Warehousing-Food (Major Head 4408-01). This consisted of ₹ 62.17 crore as expenditure on the establishment of the department, ₹ 242.09 crore on procurement and supply of foodgrains and ₹ 231.70 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 2014 under Food (MH 4408-01) was ₹ 16,269.40 crore {₹ 9,024.64 crore (pre-reorganisation of the State) and ₹ 7,244.76 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 ₹ 22.35 crore to Capital Head, thereby inflating Revenue Surplus and its Assets. |
| 207.23 | _ | The expenditure during 2013-14 on "Pension and other Retirement Benefits" to the employees of the State Government recruited on or before 31 March 2005 was ₹ 19,238.87 crore (including ₹ 1,006.13 crore on account of leave encashment benefits and 12.17 *per cent* of the total revenue expenditure). 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 *per cent* 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 ₹ 489.57 crore during 2013-14, the State Government, contributed ₹ 282.34 crore, and the entire amount of ₹ 771.91 crore has been deposited under MH 8342-Defined Contribution Pension Scheme. An amount of ₹ 889.59 crore has been transferred to NSDL/Trustee Bank during 2013-14, leaving a balance of ₹ 495.35 crore in the fund as on 31 March, 2014. The short contribution of ₹ 207.23 crore by the Government under new pensioners benefits scheme overstated Revenue Surplus to this extent. |
| 4.75 | – | The Government is required to pay interest on uninvested balance of ₹ 63.38 crore. This has been estimated at ₹ 4.75 crore (at the rate of 7.5 *per cent,* which is the average of interest on Ways and Means Advances for 2013-14). 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. |
| 2,945.98 | – | 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 ₹ 2,945.98 crore. |
| 207.96 | – | The Twelfth Finance Commission recommended that the Srtate Governments should set up Guarantee Redemption Funds. The State Government was required to make minimum annual contributions of ₹ 207.96 crore (half *per cent* of outstanding guarantee of ₹ 41,591.18 crore at the beginning of 2013-14). However, this was not contributed. Thus, the Revenue Surplus was overstated to that extent. |
| 24.92 | – | At the beginning of 2013-14, State Disaster Redemption Fund (SDRF) had a balance of ₹ 332.24 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. As the interest (at the rate of 7.5 *per cent*, which is the average of interest on Ways and Means Advances for 2013-14) has not been paid by the State Government, the Revenue Surplus has been overstated by ₹ 24.92 crore for 2013-14. 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. |
| **3,473.07** | **7.71** | **Total** |
| **₹ 3,473.07 crore minus ₹ 7.71 crore is equal to ₹ 3,465.36 crore** | | |

(Source: Finance Accounts 2013-14)

## 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 1.35** presents indicators of debt sustainability for the period of five years beginning from 2009-10.

**Table 1.35: Debt Sustainability- Indicators and Trends**

(₹ in crore)

| Indicators of debt sustainability | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|---|---|---|---|---|---|
| **Debt stabilization (Quantum spread + primary deficit)** | **17,733** | **23,413** | **23,134** | **10,282** | **17,695** |
| Sufficiency of Non-debt Receipts (resource gap) | 1,820 | 1,445 | 1,815 | (-)3,805 | (-)4,442 |
| Net availability of borrowed funds | 2,387 | 8,915 | 3,051 | (-)463 | 4,741 |
| Burden of Interest Payments (Interest Payment/Revenue Receipt ratio) | 12 | 13 | 12 | 12 | 10 |
| Resource gap: Difference of Revenue Receipts and non-debt capital receipts of 2012-13 and 2013-14 minus difference of total expenditure of 2012-13 and 2013-14. | | | | | |

(Source: Finance Accounts of the respective years)

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

**Table 1.35** revealed that the quantum spread together with primary deficit was positive during 2009-14 and oscillated between ₹ 10,282 crore and ₹ 23,413 crore. It indicated sustainable level of public debt.

### *1.10.1 Net Availability of Borrowed Fund*

The net funds available on account of the Internal Debt and Loans and Advances from GoI and other obligations after providing for the interest and repayments varied between minus 1.05 *per cent* and 16.14 *per cent* during 2009-12[11]. During 2013-14, the receipts were much above the repayments made by the Government on account of internal debt of ₹ 6,701 crore, GoI loans of ₹ 1,465 crore and also other obligations of ₹ 24,802 crore along with interest of ₹ 17,412 crore as a result of which percentage of availability of borrowed funds increased to 8.61 *per cent* at the end of 2013-14 from minus 1.05 *per cent* in 2012-13. The trends in debt redemption ratio varied between 84 *per cent* and 91 *per cent* during 2009-14.

[11]

(₹ in crore)

| | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|---|---|---|---|---|---|
| Receipts under Public Debts and Other Liabilities | 53,485 | 55,236 | 49,849 | 44,039 | 55,057 |
| Repayments (principal and interest) under Public Debts and other Liabilities | 51,098 | 46,321 | 46,797 | 44,502 | 50,316 |
| Net funds available | 2,387 | 8,915 | 3,051 | (-)463 | 4,741 |
| Net fund available (in *per cent* of receipts) | 4.46 | 16.14 | 6.12 | (-)1.05 | 8.61 |

### *1.10.2 Maturity Profile of Market Borrowings*

In terms of maturity profile, 44.51 *per cent* of the outstanding State debt belonged to the maturity bracket of seven years and above. **Table 1.36** and **Chart 1.12** present maturity profile of State debt.

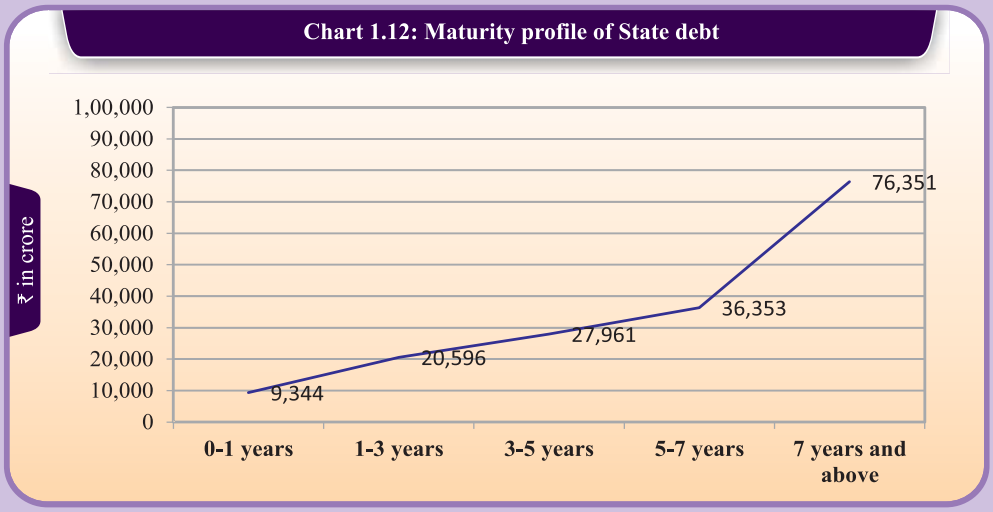
**Table 1.36: Maturity Profile of State Debt**

(₹ in crore)

| Maturity profile | Internal Debt | Loans & Advances from the Central Government | Total | *Per cent* |
|---|---|---|---|---|
| 0 – 1 year | 8,013 | 1,331 | 9,344 | 5.45 |
| 1 – 3 years | 17,903 | 2,693 | 20,596 | 12.00 |
| 3 – 5 years | 25,213 | 2,748 | 27,961 | 16.30 |
| 5 – 7 years | 33,570 | 2,783 | 36,353 | 21.19 |
| 7 years and above | 70,570 | 5,781 | 76,351 | 44.51 |
| Under reconciliation with the State Government | 939 | Nil | 939 | 0.55 |
| **Total** | **1,56,208** | **15,336** | **1,71,544** | **100** |

(Source: Finance Accounts 2013-14)

**Chart 1.12: Maturity profile of State debt**




(Source: Finance Accounts 2013-14)

**Chart 1.12** indicated bunching of repayments after one year and seven years, making the repayment burden critical.

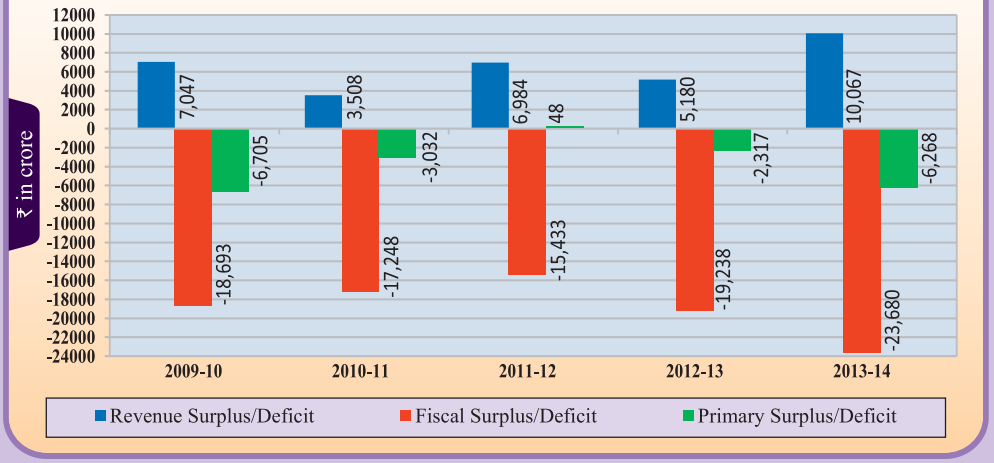
## 1.11 Fiscal Imbalances

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 2013-14.

### *1.11.1 Trends in Deficits*

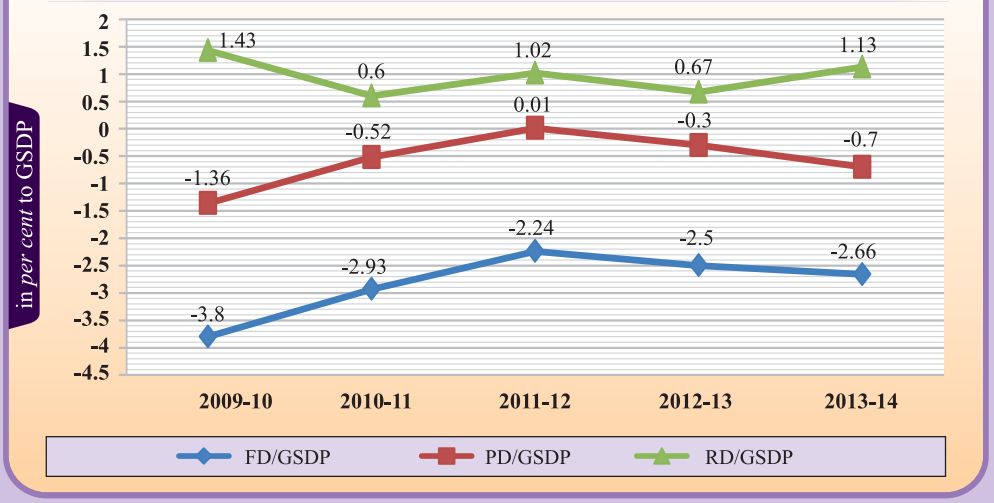
**Chart 1.13** and **1.14** present the trends in deficit indicators over the period 2009-14.

**Chart 1.13: Trends in Surplus/Deficit Indicators**




(Source: Finance Accounts of respective years)

**Chart 1.14: Trends in Deficit Indicators relative to GSDP**




(Source: Finance Accounts of respective years)

As per the fiscal targets set for the Government in FRBM Act, 2004, the revenue deficit was to be reduced to nil by March 2010. FRBM Act was amended in 2011 and according to which the revenue deficit was to remain nil and the fiscal deficit was to be reduced to not more than three *per cent of* GSDP by the end of 2013-14.

The State achieved the target of reducing the revenue deficit to nil in 2006-07 itself and continued to have Revenue surplus upto 2013-14. At the end of 2013-14, the State has a Revenue surplus of ₹ 10,067 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 ₹ 23,680 crore in 2013-14 mainly due to considerable increase under capital expenditure (38 *per cent*). At the end of the financial year 2013-14, there was a primary deficit of ₹ 6,268 crore. This was due to increase in the fiscal deficit by ₹ 4,442 crore coupled with increase in interest payment by ₹ 491 crore during 2013-14 relative to the preceding year (**Chart 1.13**).

### *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 1.37**.

**Table 1.37: Components of Fiscal Deficit and its Financing Pattern**

**(₹ in crore)**

| | Particulars | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|---|---|---|---|---|---|---|
| **Decomposition of Fiscal Deficit** | | | | | | |
| **Fiscal deficit (1 to 3)** and figures in brackets indicate *per cent* to GSDP | | **18,693 (3.80)** | **17,248 (2.93)** | **15,433 (2.24)** | **19,238 (2.50)** | **23,680 (2.66)** |
| 1 | Revenue Deficit/Surplus (-) | (-) 7,047 | (-)3,508 | (-) 6,984 | (-)5,180 | (-)10,067 |
| 2 | Net Capital Expenditure | 25,091 | 20,273 | 21,574 | 23,834 | 32,863 |
| 3 | Net Loans and Advances | 649 | 483 | 843 | 584 | 884 |
| **Financing Pattern of Fiscal Deficit*** | | | | | | |
| 1 | Market Borrowings | 11,421 | 10,074 | 12,834 | 6,263 | 5,054 |
| 2 | Loans from GOI | (-) 917 | (-)937 | (-) 999 | (-)1,099 | (-)1,075 |
| 3 | Special Securities Issued to NSSF | 3,899 | 5,415 | 395 | 2,429 | 2,768 |
| 4 | Loans from Financial Institutions | 418 | (-)541 | (-) 865 | (-) 681 | (-)12 |
| 5 | Small Savings, PF etc. | 3,870 | 4,871 | 3,630 | 3,342 | 2,363 |
| 6 | Deposits and Advances | 93 | 1,843 | (-) 2,038 | 1,753 | 5,037 |
| 7 | Suspense and miscellaneous | (-) 1,365 | 757 | 608 | 3,540 | (-)9,637 |
| 8 | Remittances | 3 | 367 | (-) 209 | 986 | (-)98 |
| 9 | Others (i.e. transactions under Contingency Fund, Reserve Fund, Cash Balances investment and Cash Balances with RBI) | 1,271 | (-)4,601 | 2,077 | 2,705 | 19,280 |
| | **Fiscal deficit** | **18,693** | **17,248** | **15,433** | **19,238** | **23,680** |

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

(Source: Finance Accounts of the respective years)

Fiscal deficits, during 2009-14, ranged between ₹ 15,433 crore (2011-12) and ₹ 23,680 crore (2013-14). The fiscal deficit, relative to previous year, increased from ₹ 19,238 crore in 2012-13 to ₹ 23,680 crore during 2013-14 (23 *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 1.38)** 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 1.38: 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) |
| 2009-10 | 96,714 | 77,386 | 25,091 | 942 | 1,03,419 | (+) 19,328 | (-) 6,705 |
| 2010-11 | 1,11,669 | 93,460 | 20,273 | 968 | 1,14,701 | (+)18,209 | (-)3,032 |
| 2011-12 | 1,31,002 | 1,08,404 | 21,574 | 976 | 1,30,954 | (+) 22,598 | (+) 48 |
| 2012-13 | 1,46,323 | 1,23,803 | 23,834 | 1,003 | 1,48,640 | (+)22,520 | (-)2,317 |
| 2013-14 | 1,68,803 | 1,40,735 | 32,863 | 1,473 | 1,75,071 | (+)28,068 | (-)6,268 |

(Source: Finance Accounts of the respective years)

- During the period 2009-14, the Non-debt Receipts increased (75 *per cent*) from ₹ 96,714 crore in 2009-10 to ₹ 1,68,803 crore during 2013-14.

- The Government experienced primary deficit ranging from ₹ 2,317 crore (2012-13) to ₹ 6,705 crore during 2009-10 because Non Debt Receipts were not sufficient to meet the primary revenue expenditure, capital expenditure and loans and advances altogether.

## 1.12 Conclusion

### Review of Fiscal situation

➢ The Government had revenue surplus and at the same time it contained fiscal deficit to below three *per cent* of GSDP and the Total Liability below 43.4 *per cent* of GSDP at the close of the financial year 2013-14 as envisaged in FRBM Act, 2004 and Second Amendment Act, 2011.

### Budget Estimates and Actuals

➢ There had been variations in the Revised Estimates and Actuals during 2013-14. The Revenue Receipts (₹ 1,68,214 crore) and Revenue Expenditure (₹ 1,58,147 crore) fell short of the Revised Estimates of Revenue Receipts (₹ 1,72,234 crore) and Revenue Expenditure

(₹ 1,66,618 crore). The Interest Payments and Servicing of Debts (₹ 25,777 crore) exceeded the revised estimate (₹ 25,378 crore).

### Funds transferred by GoI to State Implementing Agencies

- GoI directly transferred ₹ 12,282 crore to the State Implementing Agencies. The present mechanism, however, does not provide a complete picture of the resources under the control of the State Government.

### Revenue Receipts

- The Revenue Receipts increased by 15 *per cent* during 2013-14 over the preceding year mainly due to increase in Tax Revenue (15 *per cent*) and increase in State's Share of Union Taxes (nine *per cent)*. Revenue Receipts of ₹ 1,68,214 crore were below the target set under Revised Estimates (₹ 1,72,234 crore). Tax Revenue which is a major constituent of the Revenue Receipts was below the target of estimates by ₹ 2,518 crore.

### Revenue Expenditure

- During 2013-14, Revenue Expenditure increased by 12 *per cent* relative to 2012-13. Plan Expenditure and Non-plan Expenditure increased by 10 *per cent* and 22 *per cent* respectively over the previous year. The increases under Plan Expenditure show growth of infrastructure and services network of the State. The Total Expenditure had also shown increasing trends during the last five years period (2009-14).

### Adequacy of Public Expenditure

- The Government has not given adequate fiscal priority to Development Expenditure during 2010-14 as its ratio to aggregate expenditure was below the corresponding ratio for General Category States.

# 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, 2013. 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

The summarised position of Actual Expenditure during 2013-14 against 92 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 | Excess (+)/ Savings(-) |
|---|---|---|---|---|---|---|
| **Voted** | I- Revenue | 1,43,185.79 | 6,183.10 | 1,49,368.89 | 1,32,860.22 | (-)16,508.67 |
| | II -Capital | 44,927.85 | 4,394.60 | 49,322.45 | 41,894.04 | (-)7,428.41 |
| | III -Loans and Advances | 1,953.73 | 75.97 | 2,029.70 | 1,473.34 | (-)556.36 |
| **Total Voted** | | **1,90,067.37** | **10,653.67** | **2,00,721.04** | **1,76,227.60** | **(-)24,493.44** |
| **Charged** | IV -Revenue | 26,326.27 | 70.99 | 26,397.26 | 26,041.56 | (-)355.70 |
| | V- Capital | 194.92 | 7.50 | 202.42 | 265.73 | (+)63.31 |
| | VI- Public Debt- Repayment | 18,587.86 | 0 | 18,587.86 | 8,166.74 | (-)10,421.12 |
| **Total Charged** | | **45,109.05** | **78.49** | **45,187.54** | **34,474.03** | **(-)10,713.51** |
| **Grand Total** | | **2,35,176.42** | **10,732.16** | **2,45,908.58** | **2,10,701.63** | **(-)35,206.95** |

***Note: Figures of actual expenditure include recoveries adjusted as reduction of expenditure under voted revenue expenditure (₹ 754.91 crore), voted capital expenditure (₹ 9,221.22 crore) and under charged capital expenditure (₹ 75.90 crore).***

(Source: Appropriation and Finance Accounts 2013-14)

Overall savings of ₹ 35,206.95 crore were the results of savings of ₹ 38,715.63 crore ***(Appendix 2.1)*** in 126 cases of grants and appropriations under Revenue Section and 75 cases of grants and appropriations under Capital Section including Loan Section (Public Debt-Repayments), offset by excess of ₹ 3,508.68 crore in three grants and appropriations under Revenue Section and five grants under Capital Section.

*The Government should ensure that the budgetary control is strengthened in all Departments to avoid cases of provision remaining unutilised.*

## 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 144 cases ***(Appendix 2.2)***. Against the savings of ₹ 38,715.63 crore, savings of ₹ 36,545.94 crore (94 *per cent*) occurred in 48 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) | 2,582.08 | 112.79 | 2,694.87 | 2,098.77 | 596.10 |
| 2 | 12 | Agriculture and other Allied Departments (Land Development and Water Resources) | 308.59 | 0.00 | 308.59 | 186.60 | 121.99 |
| 3 | 13 | Agriculture and Other Allied Departments (Rural Development) | 1,571.20 | 0.10 | 1,571.30 | 1,370.20 | 201.10 |
| 4 | 14 | Agriculture and Other Allied Departments (Panchayati Raj) | 4,926.35 | 899.44 | 5,825.79 | 5,363.58 | 462.21 |
| 5 | 26 | Home Department (Police) | 10,156.90 | 192.00 | 10,348.90 | 9,366.02 | 982.88 |
| 6 | 32 | Medical Department (Allopathy) | 3,485.91 | 0.00 | 3,485.91 | 3,014.60 | 471.31 |
| 7 | 35 | Medical Department (Family Welfare) | 2,540.90 | 4.34 | 2,545.24 | 2,375.29 | 169.95 |
| 8 | 36 | Medical Department (Public Health) | 484.86 | 0.00 | 484.86 | 372.25 | 112.61 |
| 9 | 37 | Urban Development Department | 3,229.92 | 586.92 | 3,816.84 | 3,162.15 | 654.69 |
| 10 | 41 | Election Department | 135.17 | 109.06 | 244.23 | 117.25 | 126.98 |
| 11 | 42 | Judicial Department | 1,260.36 | 7.16 | 1,267.52 | 1,044.21 | 223.31 |
| 12 | 48 | Minorities Welfare Department | 1,816.16 | 17.11 | 1,833.27 | 1,632.08 | 201.19 |
| 13 | 49 | Women and Child Welfare Department | 4,149.84 | 0.00 | 4,149.84 | 3,878.27 | 271.57 |
| 14 | 50 | Revenue Department (District Administration) | 701.32 | 0.00 | 701.32 | 570.62 | 130.70 |
| 15 | 51 | Revenue Department (Relief on Account of Natural Calamities) | 472.37 | 218.23 | 690.60 | 455.12 | 235.48 |
| 16 | 52 | Revenue Department (Board of Revenue and Other Expenditure) | 2,285.23 | 100.08 | 2,385.31 | 2,182.74 | 202.57 |
| 17 | 54 | Public Works Department (Establishment) | 1,616.70 | 0.00 | 1,616.70 | 575.43 | 1,041.27 |
| 18 | 62 | Finance Department (Superannuation Allowances and Pensions) | 19,830.46 | 0.00 | 19,830.46 | 17,996.99 | 1,833.47 |
| 19 | 69 | Vocational Education Department | 317.01 | 8.13 | 325.14 | 218.27 | 106.87 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 20 | 71 | Education Department (Primary Education) | 20,958.70 | 230.14 | 21,188.84 | 18,621.61 | 2,567.23 |
| 21 | 72 | Education Department (Secondary Education) | 8,816.86 | 0.00 | 8,816.86 | 7,942.75 | 874.11 |
| 22 | 73 | Education Department (Higher Education) | 2,536.38 | 3.40 | 2,539.78 | 2,191.50 | 348.28 |
| 23 | 79 | Social Welfare Department (Welfare of the Handicapped and Backward Classes) | 2,161.13 | 0.12 | 2,161.25 | 1,899.33 | 261.92 |
| 24 | 80 | Social Welfare Department (Social Welfare and Welfare of Scheduled Castes) | 4,098.99 | 439.33 | 4,538.32 | 4,100.68 | 437.64 |
| 25 | 83 | Social Welfare Department (Special Component Plan for Scheduled Castes) | 8,042.74 | 720.10 | 8,762.84 | 7,447.10 | 1,315.74 |
| 26 | 84 | General Administration Department | 112.67 | 0.00 | 112.67 | 5.48 | 107.19 |
| 27 | 94 | Irrigation Department (Works) | 2,181.43 | 544.06 | 2,725.49 | 1,986.73 | 738.76 |
| 28 | 95 | Irrigation Department (Establishment) | 2,916.85 | 0.00 | 2,916.85 | 2,319.38 | 597.47 |
| | | **Total** | **1,13,697.08** | **4,192.51** | **1,17,889.59** | **1,02,495.00** | **15,394.59** |
| | | **Revenue – Charged** | | | | | |
| 29 | 61 | Finance Department (Debt Services and Other expenditure) | 25,734.80 | 0.00 | 25,734.80 | 25,445.96 | 288.84 |
| | | **Total** | **25,734.80** | **0.00** | **25,734.80** | **25,445.96** | **288.84** |
| | | **Capital – Voted** | | | | | |
| 30 | 9 | Power Department | 5,516.17 | 900.00 | 6,416.17 | 6,060.57 | 355.60 |
| 31 | 11 | Agriculture and other Allied Departments (Agriculture) | 965.80 | 4.94 | 970.74 | 500.21 | 470.53 |
| 32 | 13 | Agriculture and other Allied Departments (Rural Development) | 2,532.78 | 100.00 | 2,632.78 | 2,487.02 | 145.76 |
| 33 | 21 | Food and Civil Supplies Department | 9,626.01 | 61.69 | 9,687.70 | 5,022.88 | 4,664.82 |
| 34 | 26 | Home Department (Police) | 646.30 | 25.00 | 671.30 | 544.79 | 126.51 |
| 35 | 31 | Medical Department (Medical Education and Training) | 1,037.75 | 73.55 | 1,111.30 | 917.89 | 193.41 |
| 36 | 32 | Medical Department (Allopathy) | 627.94 | 0.00 | 627.94 | 344.11 | 283.83 |
| 37 | 37 | Urban Development Department | 1,645.13 | 8.11 | 1,653.24 | 1,283.33 | 369.91 |
| 38 | 40 | Planning Department | 1,868.05 | 514.73 | 2,382.78 | 1,917.29 | 465.49 |
| 39 | 42 | Judicial Department | 801.19 | 12.38 | 813.57 | 477.40 | 336.17 |
| 40 | 48 | Minorities Welfare Department | 870.61 | 20.00 | 890.61 | 742.40 | 148.21 |
| 41 | 61 | Finance Department (Debt Services & Other Expenditure) | 2,321.40 | 0.00 | 2,321.40 | 2,130.81 | 190.59 |
| 42 | 62 | Finance Department (Superannuation Allowances and Pensions) | 150.00 | 0.00 | 150.00 | 0.00 | 150.00 |
| 43 | 72 | Education Department (Secondary Education) | 218.99 | 0.00 | 218.99 | 61.04 | 157.95 |
| 44 | 73 | Education Department (Higher Education) | 226.50 | 53.82 | 280.32 | 94.97 | 185.35 |
| 45 | 83 | Social Welfare Department (Special Component Plan for Scheduled Castes) | 3,099.67 | 0.00 | 3,099.67 | 2,575.63 | 524.04 |
| 46 | 94 | Irrigation Department (Works) | 4,829.57 | 290.27 | 5,119.84 | 3,363.50 | 1,756.34 |
| | | **Total** | **36,983.86** | **2,064.49** | **39,048.35** | **28,523.84** | **10,524.51** |
| | | **Capital – Charged** | | | | | |
| 47 | 21 | Food and Civil Supplies Department | 653.22 | 0.00 | 653.22 | 155.24 | 497.98 |
| 48 | 61 | Finance Department (Debt Services & Other Expenditure) | 18,034.33 | 0.00 | 18,034.33 | 8,194.31 | 9,840.02 |
| | | **Total** | **18,687.55** | **0.00** | **18,687.55** | **8,349.55** | **10,338.00** |
| | | **Grand Total** | **1,95,103.29** | **6,257.00** | **2,01,360.29** | **1,64,814.35** | **36,545.94** |

(Source: Appropriation Accounts 2013-14)

**Table 2.2** shows that savings exceeding ₹ 500 crore occurred (10 Grants) under Grant numbers 11- Agriculture and Other Allied Department (Agriculture), 26- Home Department (Police), 37- Urban Development Department, 54- Public Works Department (Establishment), 62- Finance Department (Superannuation Allowances and Pensions), 71-Education Department (Primary Education), 72-Education Department (Secondary Education), 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 (three Grants) under Grant numbers 21- Food and Civil Supplies 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 Capital charged.

When compared with the savings occurring in the previous year, we noticed that the savings (exceeding ₹ 500 crore) occurred in 11 out of 12 grants[1] as detailed in **Table 2.3**.

**Table 2.3: Grants indicating Savings**

**(₹ in crore)**

| SI No. | Grant No. | Name of the Grant | Savings occurred during | |
|---|---|---|---|---|
| | | | 2012-13 | 2013-14 |
| 1 | 11 | Agriculture & other Allied Departments (Agriculture) - Revenue voted | 644.92 | 596.10 |
| 2 | 21 | Food and Civil Supplies Department- Capital Voted | 1,039.49 | 4,664.82 |
| 3 | 26 | Home Department (Police) -Revenue Voted | 793.40 | 982.88 |
| 4 | 54 | Public Works Department (Establishment) - Revenue Voted | 681.45 | 1,041.27 |
| 5 | 61 | Finance Department (Debt services and other Expenditure) - Capital Charged | 9,934.16 | 9,840.02 |
| 6 | 62 | Finance Department (Superannuation )- Revenue Voted | 677.76 | 1,833.47 |
| 7 | 71 | Education Department (Primary Education)-Revenue Voted | 1,865.81 | 2,567.23 |
| 8 | 72 | Education Department (Secondary Education)- Revenue voted | 1,276.78 | 874.11 |
| 9 | 83 | Social Welfare Department (Special Component Plan for Scheduled Castes)- Revenue Voted | 1,762.10 | 1,315.74 |
| 10 | | Social Welfare Department (Special Component Plan for Scheduled Castes)- Capital Voted | 588.84 | 524.04 |
| 11 | 94 | Irrigation Department (Works) – Capital Voted | 805.77 | 1,756.34 |

(Source: Appropriation Accounts 2012-13 & 2013-14)

### *2.3.2 Persistent Savings*

In 21 cases involving 16 grants, there were persistent savings during the preceding five years. The details are given in **Table 2.4**. During 2013-14, the

[1] Grant no. 11 (Agriculture & Other Allied Departments - Agriculture), 21 (Food and Civil Supplies Department), 26 (Home Department – Police), 37 (Urban Development Department), 54 (Public Works Department – Establishment), 61 (Finance Department – Debt services and other expenditure), 62 (Finance Department- Superannuation, allowances and pensions), 71 (Education Department – Primary Education), 72 (Education Department – Secondary Education), 83 (Social Welfare Department – Special Component plan for Scheduled Castes), 94 (Irrigation Department Works) and 95 (Irrigation Department Establishment).

savings ranged between ₹ 126.51 crore (grant no. 26 – Capital Voted) and ₹ 9,840.02 crore (grant no. 61- Capital Charged).

**Table 2.4: Grants indicating Persistent Savings**

**(₹ in crore)**

| Sl. No. | Number and Name of the Grant | Amount of Savings | | | | |
|---|---|---|---|---|---|---|
| | | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
| **Revenue - Voted** | | | | | | |
| 1 | 11-Agriculture and other Allied Departments (Agriculture) | 720.33 | 217.67 | 766.36 | 644.92 | 596.10 |
| 2 | 13-Agriculture and other Allied Departments (Rural Development) | 33.08 | 148.94 | 134.32 | 103.79 | 201.09 |
| 3 | 14-Agriculture and other Allied Departments (*Panchayati Raj*) | 334.35 | 226.92 | 211.62 | 907.53 | 462.21 |
| 4 | 26-Home Department (Police) | 101.09 | 149.67 | 54.74 | 793.40 | 982.88 |
| 5 | 32-Medical Department (Allopathy) | 414.68 | 203.62 | 145.70 | 403.79 | 471.31 |
| 6 | 37-Urban Development Department | 54.47 | 711.79 | 625.51 | 238.51 | 654.69 |
| 7 | 42-Judicial Department | 191.88 | 230.59 | 172.36 | 178.52 | 223.31 |
| 8 | 49-Women and Child Welfare Department | 218.28 | 180.62 | 636.10 | 372.97 | 271.58 |
| 9 | 52-Revenue Department (Board of Revenue and other Expenditure) | 64.65 | 104.39 | 69.90 | 353.02 | 202.58 |
| 10 | 54-Public Works Department (Establishment) | 442.11 | 396.56 | 238.54 | 681.45 | 1,041.27 |
| 11 | 72-Education Department (Secondary Education) | 258.35 | 785.84 | 582.87 | 1,276.77 | 874.11 |
| 12 | 73-Education Department (Higher Education) | 93.50 | 571.89 | 745.76 | 816.09 | 348.28 |
| 13 | 83-Social Welfare Department (Special Component Plan for Scheduled Castes) | 291.56 | 110.33 | 792.46 | 1,762.10 | 1,315.74 |
| 14 | 95-Irrigation Department (Establishment) | 16.76 | 14.71 | 18.03 | 483.40 | 597.47 |
| **Total** | | **3,202.01** | **3,904.60** | **5,059.95** | **8,912.47** | **8,242.62** |
| **Capital - Voted** | | | | | | |
| 15 | 11-Agriculture and other Allied Departments (Agriculture) | 32.74 | 50.30 | 100.86 | 177.73 | 470.53 |
| 16 | 26-Home Department (Police) | 145.34 | 356.13 | 488.36 | 363.24 | 126.51 |
| 17 | 37-Urban Development Department | 374.16 | 687.12 | 261.76 | 737.99 | 369.91 |
| 18 | 48-Minorities Welfare Department | 134.62 | 165.56 | 373.36 | 164.73 | 148.22 |
| 19 | 61-Finance Department (Debt Services and other Expenditure) | 274.13 | 153.04 | 401.78 | 222.64 | 190.59 |
| 20 | 83- Social Welfare Department (Special Component Plan for Scheduled Castes) | 724.30 | 103.62 | 415.46 | 588.84 | 524.04 |
| **Total** | | **1,652.55** | **1,465.47** | **1,940.72** | **2,077.44** | **1,829.80** |
| **Capital - Charged** | | | | | | |
| 21 | 61- Finance Department (Debt Services and other Expenditure) | 9,219.96 | 9,288.06 | 9,999.25 | 9,934.16 | 9,840.02 |
| **Total** | | **9,219.96** | **9,288.06** | **9,999.25** | **9,934.16** | **9,840.02** |

(Source: Appropriation Accounts of respective years)

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

### *2.3.3 Excess Expenditure*

Expenditure amounting to ₹ 13,805.85 crore exceeded the provision by ₹ 3,502.07 crore where expenditure was more than ₹ 10 crore or more in five

cases involving four grants in each case or more than 20 *per cent* of the total provision. Details are given in ***Appendix 2.3.***

Substantial excess expenditure was noticed in the following grants consistently for preceding five years ending 2013-14 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 | | | | |
|---|---|---|---|---|---|---|
| | | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
| **Revenue-Voted** | | | | | | |
| 1 | **58-**Public Works Department (Communications -Roads) | 132.39 | 121.37 | 106.77 | 166.12 | 204.95 |
| **Capital-Voted** | | | | | | |
| 2 | **55-** Public Works Department (Buildings) | 362.12 | 144.20 | 54.55 | 71.97 | 70.68 |
| 3 | **58-** Public Works Department (Communications -Roads) | 1,140.84 | 1,152.14 | 1,068.66 | 2,152.37 | 3,131.34 |

(Source**:** Appropriation Accounts of respective years)

Persistent excess expenditure in Public Works Department during 2009-14 under Grant number 58 of Revenue section and 55 and 58 of Capital section 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. It was noticed that the State Government has regularised the excess expenditure pertaining to period upto 2004-05. However, the excess expenditure, amounting to ₹ 17,743.99 crore pertaining to the years 2005-13, was yet to be regularised. The year-wise break-up of the amount of excess expenditure awaiting regularisation under 82 grants and 32 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<br>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<br>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<br>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<br>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 |
| | | **Total** | **17,743.99** |

(Source: Appropriation Accounts of respective years)

### 2.3.5 *Excess of expenditure over grants/appropriations during 2013-14 requiring regularisation*

**Table 2.7** presents summary of excesses in three cases of grants/ appropriations amounting to ₹ 2,608.18 crore[2], over and above the authorisation from the Consolidated Fund of the State during 2013-14.

**Table 2.7: Excess over provision requiring regularisation during 2013-14**

**(₹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 |
| **Capital Voted** | | | | | | |
| 1 | 55- Public Works Department (Buildings) | 50.42 | 121.10 | 70.68 | 4.86 | 65.82 |
| 2 | 58- Public Works Department (Communications Roads) | 5,953.90 | 9,085.24 | 3,131.34 | 589.95 | 2,541.39 |
| | **Total** | **6,004.32** | **9,206.34** | **3,202.02** | **594.81** | **2,607.21** |
| **Capital Charged** | | | | | | |
| 3 | 52- Revenue Department (Board of Revenue & Other Expenditure) | 0.06 | 1.03 | 0.97 | 0.00 | 0.97 |
| | **Total** | **0.06** | **1.03** | **0.97** | **0.00** | **0.97** |
| | **Grand Total** | **6,004.38** | **9,207.37** | **3,202.99** | **594.81** | **2,608.18** |

(Source: Appropriation Accounts 2013-14)

It would be seen from the table that ₹ 2,608.18 crore was awaiting regularisation under Article 205 of the Constitution, as of March 2014.

*The Government should ensure that the excess expenditure pending regularisation is regularised under Article 205 of the Constitution of India.*

[2] Remaining excess amount (*i.e. ₹ 3,508.68 crore- ₹ 2,608.18 crore)* does not require separate regularisation being *pro-rata* / suspense adjustment in relevant grants.

### *2.3.6 Unnecessary/Inadequate Supplementary Provision*

During 2013-14, supplementary provision amounting to ₹ 3,687.52 crore obtained in 46 cases, (₹ one crore or more in each case) proved unnecessary as the expenditure was not even up to the level of the original provision as detailed in ***Appendix 2.4***. However, Supplementary provision of ₹ 1,232.20 crore in Grant number 55- Public Works Department (Buildings), 57- Public Works Department (Communications Bridges) and 58- Public Works Department (Communication Roads) proved insufficient leaving an aggregate uncovered excess expenditure of ₹ 3,501.10 crore ***(Appendix 2.5)***. Unnecessary and inadequate supplementary provisions indicated that the provision made in the supplementary budget was not based on actual estimated requirement.

### *2.3.7 Excessive/Unnecessary Re-appropriation of Funds*

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another where additional funds are needed[3].

Injudicious re-appropriations proved excessive or insufficient and resulted in savings of ₹ 2,062.79 crore in 120 sub-heads involving 41 grants and excess of ₹ 1,166.16 crore occurred in 60 sub-heads involving 30 grants as detailed in ***Appendix 2.6***.

### *2.3.8 Substantial Surrenders*

Substantial surrenders (50 *per cent* or more of the total provision) amounting to ₹ 16,300.67 crore were made in respect of 142 sub-heads due to various reasons. Out of total provision amounting to ₹ 21,091.99 crore in 142 schemes/ programmes, ₹ 16,300.67 crore (77 *per cent*) was surrendered during 2013-14, which included cent *per cent* surrenders in 62 schemes/ programmes (₹ 372.28 crore). The details *viz*. names of the grants, heads of accounts, amounts surrendered together with the reasons for surrender (wherever intimated by the Government) are given in ***Appendix 2.7***. Substantial surrender of amounts indicated that the budgeting was not done with due prudence.

### *2.3.9 Surrender in Excess of Actual Savings*

As against savings of ₹ 10,643.12 crore, the amount surrendered was ₹ 11,071.24 crore resulting in excess surrender of ₹ 428.12 crore during 2013-14 in 10 grants (₹ 50 lakh or more in each case) as detailed in ***Appendix 2.8***. The surrender in excess of actual savings indicated that the departments 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

[3] Budget Manual, Section II.

as and when savings are anticipated. At the end of 2013-14, it was noticed that under 55 cases of grants/appropriations in which savings occurred but no part of it was surrendered by the spending departments. The amount involved was ₹ 13,674.28 crore ***(Appendix 2.9)***.

Similarly, out of total savings of ₹ 23,764.13 crore under 92 cases (savings of ₹ one crore and above), an amount of ₹ 15,120.81 crore (64 *per cent*) was not surrendered (***Appendix 2.10)***, which forms 39 *per cent* of total savings of ₹ 38,715.63 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 authorization 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 18 of the Finance Accounts. It revealed that ₹ 86.55 crore, drawn from the Contingency Fund during 2013-14, was not recouped to the Fund during the same year and was lying unrecouped at the close of March 2014.

### *2.3.12 Drawls of funds to avoid lapse of budgetary provision*

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

However, we in test check noticed that funds amounting to ₹ 622.61 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.26- Home Department (Police) MH 4055 | 659.30 | 9.00 | Rupees nine crore released for purchase of equipment for Ultra Modern Police Control Room at Allahabad was drawn, on 31 March 2014 and deposited in PLA of U.P. Police Awas Nigam. |
| 2 | Grant No.37-Urban Development | 3,048.97 | 393.23 | The following amounts were drawn from the treasury and |

| | | | | |
|---|---|---|---|---|
| | MH 2217 | | | deposited in PLAs<br>• Rupees 164 crore under Urban Infrastructure Development Scheme for Small and Medium Towns (JNNURM Scheme),<br>• Rupees 14.68 crore under Adarsh Nagar Development Yojana<br>• Rupees 4.13 crore under Satellite Town Development<br>• Rupees 210.42 crore under JNNURM Scheme, |
| 3 | Grant No. 49 – Women and Child Welfare Department MH 2235 and 4235 | 4,313.95 | 220.38 | • Rupees 160.60 crore relating to construction of Anganbadi Centres was sanctioned on 30 March 2014 and drawn from the treasury on 31 March 2014 and deposited in PLA of U.P. Social Welfare Construction Corporation Lucknow.<br>• Rupees 46.54 crore relating to purchase of machines/ tools and equipment and ₹ 13.24 crore relating to purchase of Material/ Supply was sanctioned on 31 March 2014 and drawn from the treasury on 31 March 2014 and deposited in PLA of U.P. S.W.C.C. Lucknow. |
| | **Total** | **8,022.22** | **622.61** | |

(Source: Concerned Departments)

Thus, moneys were drawn from the treasury during 2013-14 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.

*The Government should ensure that the excessive unnecessary supplementary provision and re-appropriation of funds injudiciously is avoided. The departmental budget is made more realistic and cases of persistent non-utilisation of funds, excessive provision of funds should be avoided.*

### *2.3.13 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 2013-14, 23.37 *per cent* of the total Revenue expenditure and 50.11 *per cent* of the total Capital expenditure was incurred during the month of March 2014 alone. Such expenditure constituted a significant

portion (24 *per cent*) of the budget for the year of the departments. Details are given in ***Appendix 2.11.***

## 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 92 Grants as per the Appropriation Act, 2013, Grant No. 36- Medical Department (Public Health) was reviewed in audit in September 2014. The details of amount budgeted for, expenditure and savings etc. for 2013-14 are summarised in ***Appendix 2.12.*** The results of review are set out in succeeding paragraphs

### Grant Number 36

Under Grant No. 36-Medical Department (Public Health), ₹ 492.46 crore was provided for 2013-14. Out of this, ₹ 374.20 crore was spent leaving savings of ₹ 118.26 crore. Scrutiny of the records revealed as under.

- The Government provided ₹ 422.43 crore for prevention and control of Diseases. Scrutiny of records revealed that savings of ₹ 102.82 crore was due to non-filling of 199 vacancies[4] of the Department.
- Further, ₹ 7.58 crore was provided for up-gradation of Government Public Analyst Laboratories including construction of Building and purchase of apparatus. Out of this, ₹ 1.94 crore was spent for construction of laboratories at Lucknow, Gorakhpur and Jhansi and ₹ 5.64 crore was saved due to incomplete tendering process, non-receiving of proposals for purchase of machinery and equipment, instruments and apparatus.

## 2.5 Conclusion

### Financial Accountability and Budget Management

- Overall savings of ₹ 35,206.95 crore was the result of savings of ₹ 38,715.63 crore offset by excess of ₹ 3,508.68 crore.
- There were cases of unnecessary, inadequate, excess savings etc.

### Excess expenditure

- Excess expenditure of ₹ 17,743.99 crore for 2005-13 and ₹ 2,608.18 crore for 2013-14 require regularisation under Article 205 of the Constitution of India.

[4] Assistant Director Malaria -09, District Malaria Officer -21, Filaria Controlling Officer-01, Insect Science Assistant -03, Assistant Malaria Officer-54, Biologist-10, Sr. Malaria Inspector -56, Malaria Inspector-19,Filaria Inspector-22,Administrative Officer-01, Head Clerk-01, Sr. Assistant -02.




# 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 prescribe that where grants are sanctioned for specific purposes, the departmental officers 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 2014 is given in **Table 3.1**.

**Table 3.1: Outstanding utilisation certificates**

| Periods | Number of UCs awaited | Amount (₹ in crore) |
|---|---|---|
| Up to 2011-12 | 3,76,875 | 80,438.16 |
| 2012-13 | 33,401 | 12,219.03 |
| 2013-14 | 26,538 | 18,691.62 |
| **Total** | **4,36,814** | **1,11,348.81**[1] |

(Source: Finance Accounts 2013-14)

**Table** revealed that a large number of UCs in respect of substantial amounts were outstanding at the close of 2013-14.

*A review of grants provided to the grantees needs to be done to identify the departments not pursuing the receipt of utilisation certificates.*

## 3.2 Detailed Contingency Bills

Drawing and Disbursing Officers[2] are authorised to draw sums of money by preparing Abstract Contingent (AC) Bills by debiting service heads. After utilisation of the money, Detailed Contingent Bills (DC Bills) are presented within 30 days to the Accountant General (A&E) along with supporting documents. Prolonged non-submission of supporting DC bills renders the expenditure under AC bills opaque.

[1] Excludes ₹ 1,46,060.73 crore (1042241 items) of Grants given by the Government for salary purposes.
[2] Vide Government Order No. A-1-c (1) Ten- 10820/ 2001 dated 24 January 2006.

As on 31 March 2014, 7,032 AC bills amounting to ₹ 115.96 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 during 2013-14 | | AC Bills outstanding as on 31 March 2014 | |
|---|---|---|---|---|---|---|
| | Number | Amount (₹ in crore) | Number | Amount (₹ in crore) | Number | Amount (₹ in crore) |
| Upto 2011-12 | 33,329 | 674.69 | 26,613 | 596.33 | 6,716 | 78.36 |
| 2012-13 | 735 | 33.03 | 649 | 28.24 | 86 | 4.79 |
| 2013-14 | 499 | 38.56 | 269 | 5.75 | 230 | 32.81 |
| **Total** | **34,563** | **746.28** | **27,531** | **630.32** | **7,032** | **115.96** |

(Source: Finance Accounts 2013-14)

During 2013-14, out of 499 AC bills amounting to ₹ 38.56 crore, 94 AC bills amounting to ₹ 13.86 crore were drawn in March 2014 which includes 23 AC bills amounting to ₹ 5.52 crore which were drawn between 26 March and 30 March 2014. Significant expenditure against AC bills in the month of March, especially in the last week of March, indicates that the drawls 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 2014, 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) as per their latest accounts, had not finalised their accounts since 1990-91 (as of 2013-14). Similarly, *proforma* accounts of the Public Distribution System of Foodgrains and State Live Stock–cum-Agriculture Farm with an investment of ₹ 6,230.69 crore and ₹ 24.85 crore respectively were not finalised for 2010-11 to 2013-14.

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 2013-14, 142 such cases involving ₹ 8.91 crore 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 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 lakhs)** | **Nature of the cases** | **Number of cases** | **Amount involved (₹ in lakhs)** |
| 0 - 5 | 22 | 358.15 | Theft | 65 | 42.90 |
| 5 - 10 | 22 | 59.07 | | | |
| 10 - 15 | 07 | 19.43 | Misappropriation | 10 | 64.89 |
| 15 - 20 | 43 | 66.81 | | | |
| 20 - 25 | 19 | 31.73 | Losses | 24 | 171.74 |
| 25 & above | 29 | 356.04 | Defalcation | 43 | 611.70 |
| **Total** | **142** | **891.23** | **Total** | **142** | **891.23** |

(Source: Records of concerned departments)

We observed that out of 143 cases (as of 31 March 2013) involving ₹ 8.94 crore, one case[3], involving ₹ 2.61 lakh was settled/written off (2013-14) and the remaining 142 cases involving ₹ 8.91 crore were pending as of March 2014 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 | 76 | 547.79 |
| 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 | 25 | 141.20 |
| | **Total** | **142** | **891.23** |

(Source: Records of concerned Departments)

*The departmental enquiries in all the cases of theft, misappropriations, losses, defalcations etc. should be conducted expeditiously.*

[3]

| Department | Authority | Brief Particulars | No. of cases | Amount (₹ in lakh) |
|---|---|---|---|---|
| Revenue | Government of UP | Embezzlement -made by Lekhpal in Tehsil Rasoolabad, Kanpur Dehat | One | 2.61 |

## 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. However, during 2013-14, ₹ 23,446.22 crore, under the various Revenue and Capital Major Heads of accounts on the expenditure side, constituting about 12.27 *per cent* of the total expenditure, ₹ 1,91,009.52 crore (Revenue and Capital), was recorded under Minor Head 800-Other Expenditure below the concerned Major Heads. Similarly, ₹ 23,345.53 crore, under various Revenue Major Heads of accounts on the receipt side, constituting about 13.88 *per cent* of the total Revenue Receipts of ₹ 1,68,213.75 crore, was recorded under Minor Head 800-Other Receipts under concerned Major Heads. Instances where substantial proportion (50 *per cent* or more) 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 3.4*** and ***3.5*** 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 *per cent* | 1,206.58 | 0801, 0217, 0023, 1456, 0810, 0415, 0575, 0852, 0875, 0215, 0047 | 6,484.52 | 2801, 2040, 2245, 5053, 2705, 2407, 4047, 2885, 2041, 4853 |
| Between 75 *per cent* and 99 *per cent* | 5,145.90 | 0235,1452, 0075, 0700, 0406, 0056, 0211, 0071, 0029, 1054, 0230, 0059, 1055 | 1,533.30 | 4070,2425, 4575 |
| Between 50 *per cent* and 74 *per cent* | 12,622.40 | 0403, 0851, 0055, 0515, 1601, 0220 | 2,440.54 | 4235, 2700, 4401, 2501, 2405, 2230, 3454 |
| **Total** | **18,974.88** | | **10,458.36** | |

(Source: Finance Accounts 2013-14)

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 2013-14.

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

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

GoI released ₹ 182.72 crore from Central Road Fund to the State Government in 2013-14. 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 Accounts 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 Public Accounts. Consequently, the revenue surplus was overstated by ₹ 182.72 crore.

## 3.7 Variation in Cash Balance

The difference of ₹ 76.50 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 and is under reconciliation.

## 3.8 Transfer of Funds to Personal Deposit Accounts

The State Government is authorised to open Personal Deposit (PD) Accounts for specific purposes. Designated Administrators are authorised to operate these PD accounts by transfer of funds, which is booked as expenditure against the Consolidated Fund of the State (Service Major Heads). However, 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 | | Addition during 2013-14 | | Clearance during 2013-14 | | Closing Balance | |
|---|---|---|---|---|---|---|---|
| No. of accounts | Amount involved (₹ in crore) | No. of accounts | Amount involved (₹ in crore) | No. of accounts | Amount involved (₹ in crore) | No. of accounts | Amount involved (₹ in crore) |
| 1,502 | 2,311.31 | Nil | 3,099.19 | 08 | Nil | 1,494[4] | 5,410.50 |

(Source: Finance Accounts 2013-14)

Further, 47 out of 77 treasuries in the State intimated to the Accountant General (A&E) that 867 accounts maintained by them had been reconciled during 2013-14. The status of reconciliation of the remaining 30 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.

[4]As per information received from the State Government, out of 1,494 PD accounts, 816 were operative and the remaining 678 inoperative. Closing of inoperative PD accounts is under process.

## 3.10 Conclusion

### Non-submission of utilisation certificates and detailed contingent bills

- Utilisation certificates and the Detailed Contingent bills against Abstract Contingency bills were outstanding at the close of the financial year 2013-14.

### Cases of theft and misappropriation

- Substantial cases of theft and misappropriations, defalcation etc. involving an amount of ₹ 891.23 lakh, were pending either for recovery or write off.

# 4 FINANCE DEPARTMENT MANAGEMENT OF VARIOUS RESERVE FUNDS

# 4 FINANCE DEPARTMENT MANAGEMENT OF VARIOUS RESERVE FUNDS

## 4.1 Introduction

As per the List of Major and Minor Heads of Accounts, the Government can create Reserve Funds for specific purposes by setting aside certain amounts out of the Consolidated Fund of the State and the moneys in these funds are committed to the specified purposes.

## 4.2 Audit objectives:

Audit objectives were to assess:

- whether the creation and operation of funds were in accordance with extant rules/laws; and
- the accounting procedures were in order.

## 4.3 Audit criteria:

Followings were the sources of audit criteria adopted:

- Guidelines of various reserve funds;
- Budget estimates of respective years of the Government of Uttar Pradesh;
- Budget manual, financial rules and list of major & minor heads; and
- Government/departmental orders, manuals and circulars etc. issued from time to time in this regard.

## 4.4 Scope and methodology:

The records pertaining to the period 2009-14, of the office of the Principal Secretaries, Finance, Revenue & Public Works Department (PWD) and Engineer-in-Chief, PWD were examined during June and July 2014. On the basis of higher money value, out of 19 Reserve Funds[1], three operative[2] and two inoperative[3] Reserve Funds were selected for audit.

The Exit Conference was held with the Principal Secretary, Finance Department on 1 December 2014 during which the audit findings and recommendations were discussed. Results of discussion/ replies given by the Government have been suitably incorporated at relevant places in the report.

[1] As per Finance Accounts of Uttar Pradesh.
[2] Sinking Fund, State Disaster Response Fund and State Roads Fund.
[3] Zamindari Abolition Fund and Famine Relief Fund.

## Audit findings

### 4.5 Financial status

Closing balances in Reserve Funds as on 31 March for the period 2009-14 are given in **Table 4.1** and details are in ***Appendix-4.1***.

**Table 4.1: Closing balances in Reserve Funds during 2009-14**

**(₹ in crore)**

| Particulars | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14[4] |
|---|---|---|---|---|---|
| Total number of Reserve Funds, of which | 20 | 20 | 19 | 19 | 19 |
| ***(i) Reserve Funds Bearing Interest*** | | | | | |
| Number of Reserve Funds | 3 | 3 | 3 | 3 | 3 |
| Closing Balance | 16,50.30 | 714.17 | 64.17 | 64.17 | 64.17 |
| Investment Account | 44.42 | 44.42 | 44.42 | 44.42 | 44.42 |
| ***(ii) Reserve Funds Not Bearing Interest*** | | | | | |
| Number of Reserve Funds | 17 | 17 | 16 | 16 | 16 |
| Closing Balance | 22,107.48 | 25,382.27 | 31,519.52 | 35,905.65 | 43,859.87 |
| Investment Account | 0.78 | 0.78 | 0.78 | 0.78 | 0.78 |
| **Total of closing balances (i and ii)** | **23,757.78** | **26,096.44** | **31,583.69** | **35,969.82** | **43,924.04** |
| **Total of investment account (i and ii)** | **45.20** | **45.20** | **45.20** | **45.20** | **45.20** |

(Source: Finance Accounts of respective years)

It was also noticed that out of 19 Reserve Funds (RFs), ten RFs were operative with closing balances of ₹ 43,865.49 crore and investment of ₹ 44.42 crore and nine RFs remained inoperative for four to 14 years[5] with closing balances of ₹ 58.55 crore and investment of ₹ 0.78 crore at the end of 2014 ***(Appendix 4.2A & 4.2B)***.

GoUP replied (October 2014) that AG (A&E) has been requested (October 2014) to accord permission for closure of such Reserve Funds and to credit the balances in revenue. The fact remains that the purpose of creation of such Reserve Funds has been defeated.

### 4.6 Receipts and disbursements of select Reserve Funds

Based on the Finance Accounts of the Government, the opening and closing balances of select Reserve Funds together with the receipts and disbursements during 2009-14, is given in the table below:

[4] Unapportioned balance of Reserve Fund bearing interest: ₹ 979.74 crore (Credit) & Investment: ₹ 44.42 crore and Unapportioned balance of Reserve Fund not bearing interest: ₹ 7006.92 crore (Credit) & Investment of ₹ 0.78 crore; total unapportioned balances of 19 Reserve Funds: ₹`7986.66 crore (Credit) and Investment: ₹ 45.20 crore

[5] Inoperation has been taken since reorganization of Uttar Pradesh on 9 November 2000.

**Table 4.2: Receipts and disbursements of select Reserve Funds**

**(₹ in crore)**

| Particulars | Sinking Fund | State Disaster Response Fund[6] | State Road Fund | *Zamindari* Abolition Fund[7] | Balance in the Famine Relief Fund/ Investment of Famine Relief Fund | Total of balances in the Reserve Funds/ Investments of Reserve Funds |
|---|---|---|---|---|---|---|
| Opening balances (1 April 2009) | 24,846.59 | 35.48 | 998.41 | 37.92 (debit) | 9.31/0.78 | 25,851.87/0.78 |
| Receipts (2009-14) | 37,441.85 | 2,938.33 | 2,100.00 | Nil | Nil | 42,480.18 |
| Disbursements (2009-14) | 22,035.73 | 2737.91 | 940.96 | Nil | Nil | 25,714.60 |
| Closing balances (31 March 2014) | 40,252.71 | 190.89 | 2,157.45 | 7.08 | 9.31/0.78 | 42,617.44/0.78 |

(Source: Finance Accounts of respective years)

Table shows that substantial amounts were kept in RFs by GoUP and the share of three operative RFs (₹ 42,601.05 crore) stood at 97 *per cent* of all RFs (balances of ₹ 43,924.04 crore and investments of ₹ 45.20 crore; **Table-4.1**) at the end of 2014.

During discussion, Principal Secretary, Finance Department, accepted (December 2014) the facts.

## 4.7 Creation of Reserve Funds

Reserve Funds can be created by the Government with the concurrence of the competent authority for specific purposes by setting aside certain amounts out of the Consolidated Fund. Where there is a statutory obligation, relevant heads must be notified to the competent authority.

Audit sought for documents/information relating to the creation of selected RFs but Finance Department replied (July 2014) that it only deals with the Sinking Fund and neither any Rules have been framed nor records relating to the creation of Sinking Fund is available. Thus, it could not be ascertained as to whether selected funds were created by statutes or otherwise and had the required concurrence of the competent authority.

### *4.7.1 Non-creation of Guarantee Redemption Fund*

According to the Uttar Pradesh Fiscal Responsibility and Budget Management Act, 2004, GoUP cannot give guarantee for any amount exceeding the limit stipulated under any rule or law of GoUP. Further, Reserve Bank of India (RBI) also proposed (May 2006) the constitution of Guarantee Redemption Fund (GRF) for servicing of contingent liabilities arising from invocation of guarantees. The status of guarantees given by GoUP during 2009-14 is given below:

[6] Opening and closing balances differ by ₹ 45 crore due to proforma corrections.
[7] Opening and closing balances differ by ₹ 45 crore due to proforma corrections.

**Table 4.3: Guarantees given by GoUP**

(₹ in crore)

| Particulars | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|---|---|---|---|---|---|
| Maximum amount guaranteed | 29,311 | 29,778 | 29,629 | 50,459 | 69,752 |
| Outstanding amount of guarantees (including interest) | 20,038 | 20,162 | 21,752 | 43,337 | 62,822 |

(Source: Finance Accounts of respective years)

It may be seen from the table above that at the end of 2013-14, the contingent liabilities arising out of maximum amount guaranteed was ₹ 69752 crore. It was observed that during 2009-10, guarantee of ₹ 55.50 crore was invoked. Nevertheless, GoUP neither enacted any law nor framed any rules for fixing the ceilings on the guarantees to be given by GoUP nor set up GRF for meeting contingent liabilities.

During discussion, Principal Secretary, Finance Department, accepted (December 2014) the facts that GoUP has not created GRF.

## 4.8 Operation of Reserve Funds

### *4.8.1 Operative Reserve Funds*

#### *4.8.1.1 Operation of Sinking Fund*

GoUP operates a Sinking Fund (SF) for amortization of market loans under Major Head: 8222-Sinking Fund-01-101-Sinking Fund by way of book transfer from Major Head: 2048. It was observed that considerable amounts were transferred to SF without assessing its requirements as below:

**Table 4.4: Financial status of Sinking Fund during 2009-14**

(₹ in crore)

| Year | Transferred to SF from MH: 2048 | Market loans matured during the year | Repayments of market loans during the year | Excess transfer over requirement (col. 2 – col 4) |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| 2009-10 | 4,866.62 | 2,633.82 | 2,643.24 | 2,223.38 |
| 2010-11 | 7,322.69 | 1,925.37 | 1,928.46 | 5,394.23 |
| 2011-12 | 8,626.61 | 2,996.24 | 2,997.05 | 5,629.56 |
| 2012-13 | 8,261.69 | 3,236.91 | 3,237.08 | 5,024.61 |
| 2013-14 | 8,364.24 | 2,945.98 | 2,946.09 | 5,418.15 |
| **Total** | **37,441.85** | **13,738.22** | **13,751.92** | **23,689.93** |

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

Table shows that transfers to SF were much more than requirements due to which the closing balance (Table: 4.2) inflated. It was, however, observed that GoUP has not made investments from SF.

During discussion, Principal Secretary, Finance Department, stated (December 2014) that on the basis of maturity of market loans, amounts are transferred into SF. The fact remains that excess amounts were transferred into SF.

*The Government should transfer amounts into SF as per the requirements and frame rules for operation of SF immediately.*

#### *4.8.1.2 Non-observance of the recommendations made by RBI for creation of Consolidated Sinking Fund (CSF)*

On the recommendations of the Twelfth Finance Commission (2005-10) and various committees[8], RBI proposed (May 2006) a scheme of CSF which was to be constituted by GoUP. As per scheme, CSF was to be utilised as an Amortisation Fund for redemption of the outstanding liabilities (internal debt and public accounts liabilities). The minimum annual contribution was to be made at the rate of 0.5 *per cent* of outstanding liabilities at the end of the previous year beginning 2006-07 and the Fund was to be utilised from 2011-12 after a lock-in period of five years. The accretions to the fund was to be invested in Government of India securities and the interest accrued and accumulated in the Fund only was to be utilised towards the redemption of the outstanding liabilities of the Government. However, the GoUP did not set up CSF.

FD accepted (July 2014) the fact that CSF has not been created.

*The Government should create Consolidated Sinking Fund and make investment for redemption of outstanding liabilities.*

### 4.9 Operation of State Disaster Response Fund (SDRF)

#### *4.9.1 Fund kept outside Government Account*

According to SDRF Guidelines (September 2010), SDRF was to be created with the nomenclature "State Disaster Response Fund" in the Public Account under the Reserve Fund in the accounts of the State Government and the balance as on 31 March 2010 in CRF will be transferred to SDRF and CRF will cease to exist. Further, whenever such RFs or parts thereof are invested, the investment account will appear as a distinct sub-head, below the sub-head relating to the Fund. The records revealed that GoUP did not transfer the amounts to SDRF but kept ₹ 136.57 crore with maturity value of ₹ 154.58 crore (maturing upto 30 March 2018) pertaining to CRF in various bank accounts in the form of fixed deposits, which were not shown as a distinct sub-head, below the sub-head relating to the Fund in the Government Accounts.

GoUP replied (July 2014) that if required, GoUP would take decision to transfer the invested amount into SDRF. The fact remains that GoUP kept ₹ 136.57 crore with maturity value of ₹ 154.58 crore outside the Government Accounts.

*The Government should transfer the funds of the Calamity Relief Fund into the State Disaster Response Fund as per Guidelines of the Government of India.*

[8] The Technical Group on Borrowings by States (Chairperson: Smt. S. Gopinath) and the Advisory Committee on Ways and Means Advances to States (Chairman: Shri M.P. Bezbarauah).

### *4.9.2 Irregular expenditure from SDRF*

As per Para 17 of SDRF guidelines, SDRF is meant for the immediate relief from natural calamities and disaster preparedness, restoration, reconstruction and mitigation should not be a part of SDRF. Such expenditure is needed to be built into the State Plan Funds. However, expenditure incurred by GoUP on restoration of public properties during 2010-14 as below:

**Table 4.5: Status of expenditure on restoration works from SDRF**

**(₹ in crore)**

| Year | Total expenditure | Expenditure on restoration of public property | Percentage |
|---|---|---|---|
| 2010-11 | 618.33 | 320.07 | 52 |
| 2011-12 | 690.15 | 544.04 | 79 |
| 2012-13 | 510.88 | 367.98 | 72 |
| 2013-14 | 656.46 | 368.49 | 56 |
| **Total** | **2,475.82** | **1,600.58** | |

(Source: Revenue Department)

The table above shows that expenditure on restoration works ranged between ₹ 320.07 crore (52 *per cent)* and ₹ 544.04 crore (79 *per cent)* of the total expenditure during 2010-14.

GoUP stated (June 2014) due to the big size of the State and losses due to disasters, expenditure were incurred on restoration works. The reply was not acceptable as SDRF is meant for the immediate relief for meeting expenditure on account of natural calamities and expenditure on disaster preparedness, restoration, reconstruction and mitigation should not be a part of SDRF.

*The Government should avoid expenditure from the State Disaster Response Fund on restoration works.*

### *4.9.3 Non-investment of SDRF*

As per Para 19 of the Guidelines of SDRF, GoUP was to invest the funds in one or more instruments[9] and the interest earned thereon was to be credited to SDRF. Scrutiny revealed that ₹ 1,661.07 crore[10] was contributed by GoI and GoUP during 2010-14, but no investment was made. Non-investment of the fund resulted in loss of interest.

GoUP accepted (July 2014) the fact and stated that investment out of SDRF has not been made.

*The Government should invest funds in the instruments as mentioned in SDRF guidelines.*

[9] Central Government dated Securities, Auctioned Treasury Bills as well as Interest earning deposits and certificates of deposits with Scheduled Commercial Banks.
[10] 2010-11: ₹ 385.39 crore; 2011-12: ₹ 404.66 crore; 2012-13: ₹ 424.89 crore; and 2013-14: ₹ 446.13 crore.

### *4.9.4 Accounting of SDRF*

SDRF guidelines envisaged Major Head: 8121 (interest bearing) to operate SDRF by the State Governments, which had to pay interest at the rate applicable to overdrafts under overdraft Regulation Guidelines of RBI. However, records revealed that GoUP has been operating the fund under Major Head: 8235 (non-interest bearing) and not under prescribed Major Head: 8121.

GoUP replied (July 2014) that FD had allocated Major Head: 8235 for operation of SDRF. The reply was not correct as SDRF guidelines permit to operate the fund under Major Head: 8121 (interest bearing reserve funds).

*The Government should operate SDRF under prescribed major heads of accounts (interest bearing Reserve Funds).*

### *4.9.5 Expenditure booked under SDRF not shown as deduct under Revenue Expenditure Head*

As per SDRF guidelines, the actual expenditure on relief works was to be booked only under respective minor heads within Major Head: 2245 and the expenditure to be charged to SDRF was to be shown as a negative entry under MH: 2245-05-901-deduct amount met from SDRF for relief expenditure. The status of CRF/ SDRF during 2009-14 was as under:

**Table 4.6: Status of Calamity Relief Fund/ State Disaster Response Fund**

**(₹ in lakh)**

| Year | Grant-in-aid (75% GoI share) | Central + State Share (100 %) | Major Head 2245-05-101 | Major Head - 8235-00-111-Receipts | Major Head - 8235-00-111-Disbursement | Deduct under MH-2245 |
|---|---|---|---|---|---|---|
| 2009-10 | 39,851.00[11] | 53,134.67 | 33,268.59 | 33,273.34 | 47,587.83 | 0.00 |
| 2010-11 | 55,426.50 | 73,902.00 | 38,539.00 | 38,539.00 | 53,021.37 | 0.00 |
| 2011-12 | 30,350.00 | 40,466.67 | 1,10,783.33 | 1,10,789.94 | 63,232.97 | 0.00 |
| 2012-13 | 32,367.00 | 43,156.00 | 61,458.00 | 62,458.00 | 47,041.57 | 0.00 |
| 2013-14 | 33,460.00 | 44,613.33 | 44,613.25 | 48,772.63 | 62,907.36 | 62,907.36 |

(Source: Finance Accounts of respective years)

The table shows that during 2009-13, expenditures booked under SDRF were not shown as negative entry under 2245-05-901, though required.

During discussion, Principal Secretary, Finance Department, stated (December 2014) that this procedure has been started in accounts from 2013-14. The fact remains that it was started only after being pointed out by audit.

## 4.10 Operation of State Road Fund (SRF)

### *4.10.1 Enhanced tax levied for SRF not transferred to the Fund*

GoUP notified the State Road Fund Rules in January 2000 and imposed enhanced sales tax on diesel from 16 to 20 *per cent* and petrol from

[11] Contribution towards Calamity Relief Fund: ₹ 24951.44 lakh and Relief on account of Natural Calamity: ₹ 14899.56 lakh Total = ₹ 39851.00 lakh.

14 *per cent* to 20 *per cent* respectively to finance SRF. Accordingly, GoUP created (January 2000) SRF under Major Head: 8225.

The status of total Sales Tax *vis-à-vis* enhanced sales tax at the rate of four and six *per cent* respectively on diesel and petrol during 2009-14 is given below:

**Table 4.7: Status of enhanced tax for SRF**

**(₹ in crore)**

| Year | Total Sales tax on diesel and petrol | Amount of enhanced tax to be transferred to SRF | Amount transferred to SRF | Balance amount (progressive) |
|---|---|---|---|---|
| 2009-10 | 4,739.36 | 1,105.20 | 0.00 | 1,105.20 |
| 2010-11 | 5,956.97 | 1,405.21 | 0.00 | 2,510.41 |
| 2011-12 | 7,032.54 | 1,676.64 | 0.00 | 4,197.05 |
| 2012-13 | 8,088.44 | 1,922.35 | 0.00 | 6,119.40 |
| 2013-14 | 9,480.37 | 2,252.13 | 2,100.00 | 6,271.53 |
| **Total** | **35,297.68** | **8,361.53** | **2,100.00** | |

(Source: Commercial Tax Department and Public Works Department)

It would be seen from the table above that GoUP collected ₹ 8,361.53 crore on account of enhanced tax during 2009-14 but transferred ₹ 2,100.00 crore into SRF during 2009-14. However, GoUP again made SRF operational and credited ₹ 2,100 crore into the fund against ₹ 2,252.13 crore collected as enhanced tax during 2013-14 resulting in overall short credit of ₹ 6,271.53 crore during 2009-14.

During discussion, Principal Secretary, Finance Department, accepted the fact and stated (December 2014) that this fund has now been made operational from 2013-14.

*The Government should transfer the cess collected from enhanced taxes on diesel and petrol into the State Road Fund every year to achieve the objectives of the fund.*

### *4.10.2 Inadmissible expenditure from SRF*

SRF was to be spent on maintenance and repairs of roads under Major Head 3054-Roads and Bridges. As per scheme, SRF Management Committee was responsible to assess the items and criteria for utilisation of SRF. Rules were amended in January 2013 and expenditure from SRF for capital nature under Major Head: 5054 was also allowed by the Government.

Scrutiny (June and July 2014) of the records of Engineer-in-Chief, Public Works Department revealed that in contravention to the scheme, GoUP spent ₹ 1,434.06 crore on works of capital nature under Major Head-5054 during 2009-12.

During discussion, Principal Secretary, Finance Department, stated (December 2014) that expenditure of capital nature was incurred as per the recommendations of SRF Management Committee. The reply was not

acceptable as the expenditure of capital nature works (Major Head: 5054) was admissible only after January 2013.

## 4.11 Inoperative Reserve Funds

### *4.11.1 Famine Relief Fund*

The Uttar Pradesh Famine Relief Fund (FRF), established under the Uttar Pradesh Famine Relief Fund Act, 1936 is financed under Major Head-2245-Relief on account of Natural Calamities. Further, consequent upon the creation (1990-91) of CRF the balance at the credit of FRF was to be transferred to the newly created Fund.

Audit, however, observed that GoUP did not transfer the balance of ₹ 9.31 crore and investment of ₹ 0.78 crore[12] into CRF as of March 2014.

During discussion, Principal Secretary, Finance Department, accepted (December 2014) the fact and stated that effort would be made to transfer the balances into SDRF.

### *4.11.2 Zamindari Abolition Fund*

The Uttar Pradesh Zamindari Abolition Fund (ZAF) was created in 1949. The deposits made by the tenants for the acquisition of *Bhumidhari* rights under the Uttar Pradesh Agriculture Tenants (Acquisition of Privileges) Act, 1949, were credited to the Fund. Since the abolition of *Zamindari*, the deposits made by *Sirdars* for acquisition of *Bhumidhar* rights under Uttar Pradesh Zamindari Abolition and Land Reform Act, 1950 are credited to the Fund.

Audit observed that ZAF remained inoperative prior to the reorganisation of Uttar Pradesh in November 2000 with an outstanding balances of ₹ 7.08 crore as of March 2014.

During discussion, Principal Secretary, Finance Department, stated (December 2014) that orders for closure of this fund was issued in March 2009 but due to non-apportionment of balances between Uttar Pradesh and Uttarakhand the fund could not be abolished.

## 4.12 Non-settlement of unapportioned balances of Uttar Pradesh and Uttarakhand

As per Section 47 of Uttar Pradesh Reorganisation Act, 2000, the balances lying in RFs of Uttar Pradesh created wholly out of appropriations from the Consolidated Fund of the existing State of Uttar Pradesh to the extent the balances have not been invested outside Government account, shall not be carried forward to similar RFs in the Public Account of the successor States.

Scrutiny of the records revealed that ₹ 8,031.86 crore (including investment: ₹ 45.20 crore), was lying unapportioned as on 31 March 2014 due to

[12] ₹ 0.38 crore prior to 1998-99 and ₹ 0.40 crore in 1998-99.

non- settlement of unapportioned balances between the Governments of Uttar Pradesh and Uttarakhand though in a state level meeting with AG (A&E) in July 2013, GoUP stated that settlement of unapportioned balances under RFs do not require the concurrence of Uttarakhand State but no action was taken by the Government. As a result, ₹ 8,031.86 crore in 19 RFs as on 31 March 2014 remained unutilised even after lapse of more than 13 years since reorganisation of the State.

GoUP stated (October 2014) that balances under RFs were not to be apportioned and AG (A&E) has been requested (October 2014) accordingly. The fact remains that due to inaction huge amounts were lying idle since November 2000.

*The Government should augment the process of settlement of unapportioned balances lying unutilised since November 2000.*

### 4.13 Conclusion

**Financial status:**

- Out of 19 Reserve Funds, nine Reserve Funds remained inoperative for four to 14 years.
- The share of three operative Reserve Funds stood at 97 *per cent* of all Reserve Funds.

**Non-creation of Guarantee Redemption Fund:**

- Despite recommendation of the Reserve Bank of India, the Government has not set up the Guarantee Redemption Fund though the guarantee was invoked in 2009-10.

**Operation of Sinking Fund:**

- The Rules for operation of Sinking Fund were not framed by the Government as a result the Government has been transferring amounts into Sinking Fund in excess of the requirements.
- Despite recommendations of the Twelfth Finance Commission and the Reserve Bank of India, the Government did not create the Consolidated Sinking Fund.

**Operation of State Disaster Response Fund:**

- The funds of the Calamity Relief Fund were not transferred into the State Disaster Response Fund.
- Most of the funds of the State Disaster Response Fund were spent on restoration works.
- Investments of the State Disaster Response Fund were not made.

**Operation of State Road Fund:**

- The enhanced tax collected on account of the State Road Fund was not transferred into the fund during 2009-13.
- The State Road Fund was irregularly spent on works of capital nature.

**Inoperative Reserve Funds:**

- Despite creation of the Calamity Relief Fund in 1990-91, the balances of the Famine Relief Fund were not transferred into it. Further, the Zamindari Abolition Fund was inoperative for 13 years.

**Non-settlement of unapportioned balances:**

- Even after a lapse of 13 years of reorganisation of Uttar Pradesh, the balances under the Reserve Funds were lying unapportioned between the states of Uttar Pradesh and Uttarakhand.

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

ALLAHABAD
THE 17 JAN 2015

COUNTERSIGNED

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

NEW DELHI
THE 19 JAN 2015

# 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.** | **2012-13 (Revised Advance Estimate)** | | 20.98 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 (as per 2011 Census) (All India Density = 382 persons per sq.Km )** | | 828 persons per sq Km. |
| 4 | **[1]Population below poverty line (BPL) (All India Average = 21.92 *per cent*)** | | | 29.43 *per cent* |
| 5 | **a.** | **Literacy (as per 2001 Census) (All India Average = 64.8 *per cent* )** | | 56.27 *per cent* |
| | **b.** | **Literacy (as per 2011 Census) (All India Average = 74.04 *per cent* )** | | 69.72 *per cent* |
| 6 | **Infant mortality[2] (per 1000 live births) (All India Average = 40 per 1000 live births )** | | | 53 per 1000 live births. |
| 7 | **Life Expectancy at birth[3] (All India Average =65.8 years)** | | | 62.7 years |
| 8 | **Gini Coefficient[4]** | | | |
| | **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** | | | ₹ 8,90,265 crore |
| 10 | **Per capita GSDP CAGR (2004-05 to 2013-14)** | | **Uttar Pradesh** | 12.45 |
| | | | **General Category States[5]** | 14.88 |
| 11 | **GSDP CAGR (2004-05 to 2013-14)** | | **Uttar Pradesh** | 14.53 |
| | | | **General Category States** | 15.49 |
| 12 | **Population Growth[6] (2004-05 to 2013-14 )** | | **Uttar Pradesh** | 17.94 |
| | | | **General Category States** | 12.94 |

[1] Press note July 2013 Planning Commission BPL 2011-12 by Tendulkar methodology.
[2] SRS Bulletin September 2013.
[3] Economic survey indicators for 2010-11 as shown in Economic survey of 2012-13.
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. The data is of Planning Commission for 2009-10.
[5] All India average of General Category States has been calculated on the basis of figures provided by 16 general category states (excluding Delhi,Goa and Puducherry).
[6] Projected total population 2001-2026 by Census India.

| B. Financial Data | | | | | |
|---|---|---|---|---|---|
| **Sl. No.** | **Particulars** | | **Figures (in *per cent*)** | | |
| 13 | **CAGR** | | **2004-05 to 2012-13** | | **2003-04 to 2012-13** |
| | | | **General Category States** | **Uttar Pradesh** | **Uttar Pradesh** |
| | a. | Of Revenue Receipts. | 16.93 | 18.46 | 18.11 |
| | b. | Of Own Tax Revenue. | 16.42 | 17.78 | 17.42 |
| | c. | Of Non Tax Revenue. | 12.49 | 21.56 | 22.14 |
| | d. | Of Total Expenditure. | 15.37 | 12.87 | 13.25 |
| | e. | Of Capital Expenditure. | 17.01 | 19.71 | 21.60 |
| | f. | Of Revenue Expenditure on Education. | 17.44 | 19.07 | 17.66 |
| | g. | Of Revenue Expenditure on Health. | 16.50 | 17.73 | 16.41 |
| | h. | Of Salary and Wages. | 14.73 | 17.98 | 16.34 |
| | i. | Of Pension. | 18.34 | 22.38 | 20.81 |

**Source:** Financial data is based on figures in Finance Accounts 2013-14.

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 1 presents the Financial Statements of the Government in the form of commonly understood summerised form while the details are presented in Volume II. Volume I contains the certificates of the Comptroller and Auditor General of India, four summary statements as given below and notes to accounts including accounting policy.** | |
| **Volume I** | |
| 1 | Statement of financial position depicting cumulative figures of assets and liabilities at the end of the financial year. |
| 2 | Statement of receipts and disbursements depicting receipts and disbursements in all the three parts. |
| 3 | Statement of receipts in Consolidated Fund comprising revenue and capital receipts and receipts from borrowings. |
| 4 | Statement of expenditure in Consolidated Fund depicting expenditure by function and nature. |
| Appendix 1-A | Statement of Periodical/ Other Adjustments |
| Appendix 1-B | Statement of Major Head-wise Receipts booked under Minor Head “800-Other Receipts”. |
| Appendix 1-C | Statement of Major Head-wise Expenditure booked under Minor Head “800-Other Expenditure”. |
| Appendix 1-D | List of Treasuries which were not reported to reconcile the balances of PD Accounts with their Administrators. |
| Appendix 1-E | Position of balances under Suspense and Remittance heads for the last three years. |
| Appendix 1-F | Statement showing Rush of Expenditure under Revenue section |
| Appendix 1-G | Statement showing Rush of Expenditure under Capital section |
| Appendix 1-H | Statement of un-utilised Supplementary Budget |
| Appendix 1-I | Statement of Completed/ Under completion Projects running under the Public Private Partnership Mode. |
| Appendix 1-J | Details of Abstract Contingent Bills drawn drawn during 26 March 2014 to 30 March 2014. |

| Volume II | |
|---|---|
| **Part I** | |
| 5 | Statement of Progressive Capital Expenditure detailing progressive capital expenditure the aggregate of which is depicted in Statement No. 1. |
| 6 | Statement of Borrowings and Other Liabilities depicting market loans raised by it and Loans and Advances received from the Government of India. |
| 7 | Statement of Loans and Advances given by the Government of Uttar Pradesh together with recoveries. |
| 8 | Statement of Grants-in-aid given by the Government of Uttar Pradesh. |
| 9 | Statement of Guarantees given by the Government for repayments of loans, etc., raised by Statutory Corporations, Government companies, Local Bodies and other Institutions during the financial year. |
| 10 | Statement of Voted and Charged Expenditure presenting details of Voted and Charged expenditure. |
| **Part II** | |
| 11 | Detailed Statement of Revenue and Capital Receipts of the Government by Minor Heads. |
| 12 | Detailed Statement of Revenue Expenditure of the Government by Minor Heads. |
| 13 | Detailed Statement of Capital Expenditure by Minor Heads and Sub-heads including Plan and Non Plan figures. |
| 14 | Detailed Statement of Investments of the Government depicting investments in the share capital, debentures of different concerns including types of shares held, face value, dividend received etc. |
| 15 | Detailed Statement of Borrowings and Other Liabilities including maturity and repayment profile of all loans. |
| 16 | Detailed Statement on Loans and Advances given by the Government presenting changes in loan balances, loans written off, interests received on loans etc. |
| 17 | Detailed Statement on Sources and Application of Funds for Expenditure other than on Revenue Account. |
| 18 | Detailed Statement on Contingency Fund and Other Public Account Transactions. |
| 19 | Detailed Statement on Investments of Earmarked Funds. |
| **Part III (Appendices)** | |
| Appendix II | Comparative Expenditure on Salary. |
| Appendix III | Comparative Expenditure on Subsidy. |
| Appendix IV | Grants-in-Aid/ Assistance given by the State Government (Institution-wise and Scheme-wise). |
| Appendix V | Details of Externally Aided Projects. |
| Appendix VI | Plan Scheme expenditure. |
| Appendix VII | Direct Transfers of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget) (Un-audited Figures) |
| Appendix VIII | Summary of Balances under Consolidated Fund, Contingency Fund and Public Accounts. |
| Appendix IX | Financial Results of Irrigation Works. |
| Appendix X | Statement of Commitments on Incomplete Public Works Contracts. |
| Appendix XI | Statement on Maintenance Expenditure of the State. |
| Appendix XII | Statement on Implications of Major policy decisions taken by the Government during the year or New Schemes proposed in the Budget for the Future Cash Flows. |
| Appendix XIII | Statement on committed liabilities of the State in future. |
| Appendix XIV | Statement of Items for which Allocation of Balances as a result of Re-organisation of States has not been finalised. |

Appendix 1.3

# Abstract of receipts and disbursements for the year 2013-14

*( Reference: Paragraph 1.1.1; Page 2)*

**(₹ in crore)**

| Receipts | | | | Disbursements | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **2012-13** | | | **2013-14** | **2012-13** | | | **Non-Plan** | **Plan** | **2013-2014** |
| **Part A** | | | | | | | | | |
| **1,45,903.98** | **I** | **Revenue receipts** | **1,68,213.75** | **1,40,723.64** | **I** | **Revenue expenditure** | **1,26,489.47** | **31,657.40** | **1,58,146.87** |
| **58,098.36** | | Tax revenue | **66,582.08** | **59,906.72** | | **General services** | **61,900.65** | **82.84** | **61,983.49** |
| | | | | **53,300.32** | | **Social Services** | **33,753.38** | **27,002.90** | **60,756.28** |
| 12,969.98 | | -Non-tax revenue | 16,449.80 | 29,382.62 | | -Education, Sports, Art and Culture | 22,539.87 | 8,885.30 | 31,425.17 |
| | | | | 7,518.85 | | -Health and Family Welfare | 5,110.27 | 2,887.36 | 7,997.63 |
| 57,497.85 | | -State's share of Union Taxes | 62,776.70 | 960.24 | | -Water Supply, Sanitation, Housing and Urban Development | 1,191.76 | 1,524.04 | 2,715.80 |
| | | | | 58.24 | | -Information and Broadcasting | 65.53 | 0.95 | 66.48 |
| 4,341.00 | | -Non-Plan grants | 7,933.79 | 4,468.38 | | -Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 2,277.74 | 3,268.79 | 5,546.53 |
| 5,518.39 | | -Grants for State Plan Schemes | 6,595.22 | 1,102.67 | | -Labour and Labour Welfare | 503.45 | 1,480.00 | 1,983.45 |
| | | | | 9,744.67 | | -Social Welfare and Nutrition | 1,997.98 | 8,956.46 | 10,954.44 |
| 7,478.40 | | -Grants for Central and Centrally sponsored Plan Schemes | 7,876.16 | 64.65 | | -Others | 66.78 | - | 66.78 |
| 0.00 | | External Grants Assistance | 0.00 | **21,337.36** | | **Economic Services-** | **21,139.06** | **4,571.66** | **25,710.72** |
| | | | | 4,598.43 | | -Agriculture and Allied Activities | 3,189.91 | 1,414.88 | 4,604.79 |
| | | | | 4,625.29 | | -Rural Development | 4,630.16 | 1,965.78 | 6,595.94 |
| | | | | 27.38 | | -Special Areas Programme | - | 282.89 | 282.89 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | 4,674.07 | | -Irrigation and Flood control | 4,105.89 | 652.23 | 4,758.12 |
| | | | | 4,650.24 | | -Energy | 5,215.21 | 41.48 | 5,256.69 |
| | | | | 368.68 | | -Industry and Minerals | 365.30 | 121.31 | 486.61 |
| | | | | 2,122.93 | | -Transport | 3,371.93 | 3.20 | 3,375.13 |
| | | | | 32.66 | | -Science, Technology and Environment | 16.51 | 19.15 | 35.66 |
| | | | | 237.68 | | -General Economic Services | 244.15 | 70.74 | 314.89 |
| | | | | **6,179.24** | | **Grants-in-aid &Contributions** | **9,696.38** | **-** | **9,696.38** |
| **1,45,903.98** | | **Total** | **1,68,213.75** | **1,40,723.64** | | **Total** | **1,26,489.47** | **31,657.40** | **1,58,146.87** |
| **Nil** | **II** | **Revenue deficit carried over to Section B** | **Nil** | **5,180.34** | **II** | **Revenue Surplus carried over to Section B** | **-** | **-** | **10,066.88** |
| **1,45,903.98** | | **Total** | **1,68,213.75** | **1,45,903.98** | | **Total** | **1,26,489.47** | **31,657.40** | **1,68,213.75** |
| **Part B** | | | | | | | | | |
| **13,446.70** | **III** | **Opening Cash balance including Permanent Advances &Cash Balance Investment** | **15,172.42** | **-** | **III** | **Opening Overdraft from Reserve Bank of India** | **-** | **-** | **-** |
| **–** | **IV** | **Miscellaneous Capital receipts** | **-** | **23,834.29** | **IV** | **Capital Outlay-** | **2,254.53** | **30,608.12** | **32,862.65** |
| | | | | **1,404.95** | | **General Services-** | **742.18** | **2,721.17** | **3,463.35** |
| | | | | **7,594.51** | | **Social Services-** | **61.13** | **6,698.37** | **6,759.50** |
| | | | | 707.08 | | -Education, Sports, Art and Culture | 0.72 | 738.33 | 739.05 |
| | | | | 1,115.62 | | -Health and Family Welfare | 15.60 | 1,302.57 | 1,318.17 |
| | | | | 5,023.11 | | -Water Supply, Sanitation, Housing and Urban Development | 43.22 | 3,430.52 | 3,473.74 |
| | | | | - | | -Information and Broadcasting | 00 | 00 | 00 |
| | | | | 57.97 | | -Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 00 | 39.53 | 39.53 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | 608.74 | | -Social Welfare and Nutrition | 0.22 | 950.70 | 950.92 |
| | | | | 81.99 | | -Others | 1.37 | 236.72 | 238.09 |
| | | | | **14,834.83** | | **Economic Services-** | **1,451.22** | **21,188.58** | **22,639.80** |
| | | | | 888.49 | | -Agriculture and Allied Activities | 32.22 | 486.43 | 518.65 |
| | | | | 1,051.70 | | -Rural Development | (-)0.98 | 1,601.05 | 1,600.07 |
| | | | | 840.31 | | -Special Areas Programmes | (-)2.53 | 781.60 | 779.07 |
| | | | | 1,896.69 | | -Irrigation and Flood Control | 00 | 2,955.28 | 2,955.28 |
| | | | | 3,625.88 | | -Energy | 1,422.25 | 5,227.92 | 6,650.17 |
| | | | | 6.55 | | -Industry and Minerals | 0.21 | 3.48 | 3.69 |
| | | | | 6,454.52 | | -Transport | 0.05 | 10,051.69 | 10,051.74 |
| | | | | 70.69 | | -General Economic Services | 00 | 81.13 | 81.13 |
| | | | | - | | Science Technology and Environment | 00 | 00 | 00 |
| **418.80** | **V** | **Recoveries of Loans and Advances** | **589.57** | **1,003.24** | **V** | **Loans and Advances disbursed-** | **650.62** | **822.72** | **1,473.34** |
| - | | -From Power Projects | 422.25 | - | | -For Power Projects | 00 | 00 | 00 |
| 83.10 | | -From Govt. Servants | 90.22 | 106.76 | | -To Government Servants | 107.12 | 00 | 107.12 |
| 335.70 | | -From Others | 77.10 | 896.48 | | -To Others | 543.50 | 822.72 | 1,366.22 |
| **5,180.34** | **VI** | **Revenue Surplus brought down** | **10,066.88** | **-** | **VI** | **Revenue Deficit brought down** | **-** | **-** | **-** |
| **15,819.95** | **VII** | **Public debt receipts-** | **14,900.45** | **8,909.04** | **VII** | **Repayment of Public debt** | **8,166.74** | **-** | **8,166.74** |
| **-** | | -External debt | **-** | - | | -External debt | - | - | - |
| 15,493.30 | | -Internal debt other than Ways and Means Advances and overdrafts | 14,502.48 | 7,513.87 | | -Internal debt other than Ways and Means Advances and Overdrafts | - | - | 6,693.35 |
| 30.69 | | - Net transactions under Ways and Means Advances | 8.07 | - | | - Net transactions under Ways and Means Advances | - | - | 8.07 |
| - | | - Net transactions under overdraft | - | - | | - Net transactions under overdraft | - | - | - |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 295.96 | | -Loans and Advances from Central Government | 389.90 | 1,395.17 | | -Repayment of Loans and Advances to Central Government | - | - | 1,465.32 |
| - | VIII | **Appropriation from Contingency Fund** | - | - | VIII | **Appropriation to Contingency Fund** | - | - | - |
| **309.65** | **IX** | **Amount transferred to Contingency Fund** | **262.32** | **262.45** | **IX** | **Expenditure from Contingency Fund** | - | - | **86.55** |
| **1,43,477.51** | **X** | **Public Account receipts** | **2,26,077.56** | **1,29,471.51** | **X** | **Public Account disbursements** | - | - | **2,20,459.29** |
| 10,096.34 | | -Small Savings &Provident Funds | 9,659.91 | 6,754.83 | | -Small Savings & Provident Funds | - | - | 7,297.12 |
| 9,638.28 | | -Reserve Funds | 12,975.36 | 5,252.14 | | -Reserve Funds | - | - | 5,021.15 |
| 99,159.77 | | -Suspense & Miscellaneous | 1,62,144.85 | 95,620.37 | | -Suspense and Miscellaneous | - | - | 1,71,782.91 |
| 15,954.43 | | -Remittances | 23,520.11 | 14,968.51 | | -Remittances | - | - | 23,617.81 |
| 8,628.69 | | -Deposits & Advances | 17,777.33 | 6,875.66 | | -Deposits and Advances | - | - | 12,740.30 |
| **-** | **XI** | **Closing Overdraft from RBI** | **-** | **15,172.42** | **XI** | **Cash Balance at end** | **-** | **-** | **4,020.63** |
| | | | | # | | -Cash in Treasuries and Local Remittances | - | - | # |
| | | | | (-)39.52 | | -Deposits with Reserve Bank | - | - | (-)1,156.31 |
| | | | | 13.21 | | -Departmental Cash Balance including permanent Advances | - | - | 12.48 |
| | | | | 15,198.73 | | -Cash Balance Investment Account | - | - | 5,164.46 |
| **3,24,556.93** | | **Total** | **2,67,069.20** | **3,24,556.93** | | **Total** | | | **2,67,069.20** |

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

Appendix 1.4

# Actual, vis-à-vis, Revised for 2013-14

*( Reference: Paragraph 1.1.3; Page 6)*

(₹ in crore)

| Particulars | Budget Estimates | Revised Estimates | Actuals | Increase/ Decrease (-) | Increase/ Decrease(-) in *per cent* |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 (4-3) | 6 |
| **Revenue Receipts *of which*** | **1,77,748.21** | **1,72,234.34** | **1,68,213.75** | **-4,020.59** | ***-2.33*** |
| **Own Tax Revenue** | **72,193.00** | **69,100.00** | **66,582.08** | **-2,517.92** | **-3.64** |
| *Taxes on Sales, Trade etc.* | 43,936.00 | 41,899.17 | 39,645.45 | -2,253.72 | *-5.38* |
| *State excise* | 12,084.00 | 11,523.30 | 11,643.84 | 120.54 | *1.05* |
| *Taxes on vehicles* | 3,713.00 | 3,540.72 | 3,441.42 | -99.30 | *-2.80* |
| *Stamps and Registration fees* | 10,555.00 | 10,065..25 | 9,520.92 | -544.33 | *-5.41* |
| *Taxes on Goods and Passenger* | 00 | 00 | 0.60 | 0.60 | *100.00* |
| *Land Revenue* | 798.00 | 760.97 | 772.00 | *11.03* | *1.45* |
| *Other taxes* | 1,107.00 | 1,310.59 | 1,557.85 | 247.26 | *18.87* |
| **Non Tax Revenue** | **13,182.48** | **15,324.64** | **16,449.80** | **1,125.16** | ***7.34*** |
| *Interest Receipts* | 858.36 | 1,395.69 | 1,619.35 | 223.66 | *16.03* |
| *Miscellaneous General Services* | 2,970.98 | 2,970.98 | 3,194.28 | 223.30 | *7.52* |
| *Non-ferrous Mining and Metallurgical Industries* | 1,000.00 | 1,000.00 | 912.52 | -87.48 | *-8.75* |
| *Other Non-Tax Revenue* | 8,353.14 | 9,957.97 | 10,723.65 | 765.68 | *7.69* |
| **Share of Union Taxes and Duties** | **68,458.00** | **63,458.00** | **62,776.70** | **-681.30** | ***-1.07*** |
| **Grants-in-aid from GOI** | **23,914.73** | **24,351.70** | **22,405.17** | **-1,946.53** | ***-7.99*** |
| **Revenue Expenditure *of which*** | **1,67,892.20** | **1,66,617.59** | **1,58,146.87** | **-8,470.72** | ***-5.08*** |
| **General Services** | **66,342.70** | **64,697.36** | **61,983.49** | **-2,713.87** | ***-4.19*** |
| *Administrative services* | 14,649.14 | 14,010.40 | 12,409.41 | -1,600.99 | *-11.43* |
| *Pension and Miscellaneous General Services* | 20,893.52 | 20,699.30 | 19,552.51 | -1,146.79 | *-5.54* |
| *Interest Payments & Servicing of Debt* | 26,037.34 | 25,377.83 | 25,776.68 | 398.85 | *1.57* |
| *Fiscal Services* | 2,882.82 | 2,748.36 | 2,625.63 | -122.73 | *-4.47* |
| *Organs of State* | 1,879.88 | 1,861.47 | 1,619.26 | -242.21 | *-13.01* |
| **Social Services** | **66,219.05** | **65,749.29** | **60,756.28** | **-4,993.01** | ***-7.59*** |
| *Education, Sports, Art and Culture* | 35,307.69 | 33,365.02 | 31,425.17 | -1,939.85 | *-5.81* |
| *Social Welfare and Nutrition* | 11,645.26 | 11,855.39 | 10,954.44 | -900.95 | *-7.60* |
| *Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes* | 5,161.29 | 6,310.35 | 5,546.53 | -763.82 | *-12.10* |
| *Health and Family Welfare* | 8,935.56 | 8,631.99 | 7,997.63 | -634.36 | *-7.35* |
| *Water Supply, Sanitation, Housing and Urban Development* | 2,703.97 | 2,582.46 | 2,715.80 | 133.34 | *5.16* |

| | | | | | |
|---|---|---|---|---|---|
| *Information and Broadcasting* | 150.81 | 148.90 | 66.48 | -82.42 | *-55.35* |
| *Labour and Labour Welfare* | 2,222.33 | 2,765.89 | 1,983.45 | -782.44 | *-28.29* |
| *Others* | 92.14 | 89.29 | 66.78 | -22.51 | *-25.21* |
| **Economic Services** | **25,552.71** | **26,393.20** | **25,710.72** | **-682.48** | ***-2.59*** |
| *Agriculture and Allied Services* | 5,286.97 | 5,286.91 | 4,604.79 | -682.12 | *-12.90* |
| *Rural Development* | 6,043.95 | 6,377.86 | 6,595.94 | 218.08 | *3.42* |
| *Special Area Programme* | 718.03 | 361.65 | 282.89 | -78.76 | *-21.78* |
| *Irrigation & Flood Control* | 5,741.48 | 5,790.18 | 4,758.12 | -1,032.06 | *-17.82* |
| *Energy* | 4,666.85 | 5,265.83 | 5,256.69 | -9.14 | *-0.17* |
| *Industry & Minerals* | 491.29 | 612.81 | 486.61 | -126.20 | *-20.59* |
| *Transport* | 2,153.22 | 2,249.72 | 3,375.13 | 1,125.41 | *50.02* |
| *Science, Technology and Environment* | 36.25 | 36.13 | 35.66 | -0.47 | *-1.3* |
| *General Economic Services* | 414.67 | 412.11 | 314.89 | -97.22 | *-23.59* |
| **Grants-in-aid and Contributions** | **9,777.74** | **9,777.74** | **9,696.38** | **-81.36** | ***-0.83*** |
| **Capital expenditure *of which*** | **32,767.40** | **30,052.82** | **32,862.65** | **2,809.83** | ***9.35*** |
| **General Services** | **3,915.56** | **3,798.10** | **3,463.35** | **-334.75** | ***-8.81*** |
| **Social Services** | **8,346.38** | **7,121.60** | **6,759.50** | **-362.10** | ***-5.08*** |
| *Education, Sports, Art and Culture* | 1,112.11 | 1,041.75 | 739.05 | -302.70 | *-29.06* |
| *Health and Family Welfare* | 1,817.03 | 1,576.56 | 1,318.17 | -258.39 | *-16.39* |
| *Water Supply, Sanitation, Housing and Urban Development* | 3,928.89 | 3,273.37 | 3,473.74 | 200.37 | *6.12* |
| *Welfare of Scheduled Caste, Scheduled Tribe and Other Backward Classes* | 124.43 | 101.11 | 39.53 | -61.58 | *-60.90* |
| *Social Welfare & Nutrition* | 1,057.35 | 864.32 | 950.92 | 86.60 | *10.02* |
| *Other Social Services* | 306.57 | 264.49 | 238.09 | -26.40 | *-9.98* |
| ***Economic Services*** | **20,505.46** | **19,133.12** | **22,639.80** | **3,506.68** | ***18.33*** |
| *Agriculture and Allied Services* | 809.32 | 768.10 | 518.66 | -249.44 | *-32.47* |
| *Rural Development* | 1,519.07 | 1,606.45 | 1,600.07 | -6.38 | *-0.4* |
| *Special Area programme* | 1,229.55 | 1,099.05 | 779.07 | -319.98 | *-29.11* |
| *Irrigation & Flood Control* | 5,060.20 | 4,290.18 | 2,955.28 | -1,334.90 | *-31.12* |
| *Energy* | 5,485.78 | 4,619.29 | 6,650.17 | 2,030.88 | *43.97* |
| *Industries and Minerals* | 17.50 | 15.40 | 3.68 | -11.72 | *-76.10* |
| *Transport* | 6,285.54 | 6,640.67 | 10,051.74 | 3,411.07 | *51.37* |
| *Science, Technology and Environment* | 00 | 00 | 00 | 00 | *00* |
| *General Economic Services* | 98.50 | 93.98 | 81.13 | -12.85 | *-13.67* |
| **Revenue surplus (+)/ deficits (-)** | **(+) 9,856.01** | **(+) 5,616.75** | **(+) 10,066.88** | **(+) 4,450.13** | ***79.23*** |
| **Fiscal Deficits (-)** | **(-) 23,913.29** | **(-)25,382.26** | **(-) 23,679.54** | **1,702.72** | ***-7.19*** |
| **Primary surplus (+)/ deficits (-)** | **(-) 6,858.75** | **(-) 8,368.67** | **(-) 6,267.56**[7] | **2,101.11** | ***-33.52*** |

[7] Due to rounding off.

Appendix 1.5

# Time series data on the State Government Finances

*( Reference: Paragraph 1.3; Page 11)*

(₹ in crore)

| | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|---|---|---|---|---|---|
| **PART A. RECEIPTS** | | | | | |
| **1. Revenue Receipts** | **96,421** | **1,11,184** | **1,30,869** | **1,45,904** | **1,68,214** |
| **(i) Own Tax Revenue** | 33,878(35) | 41,110(37) | 52,613 (40) | 58,098(40) | 66,582(40) |
| Taxes on Sales, Trade, etc. | 20,825 (62) | 24,837(60) | 33,107 (63) | 34,870 (60) | 39,645(60) |
| State Excise | 5,666 (17) | 6,723(16) | 8,139 (15) | 9,782 (17) | 11,644(18) |
| Taxes on Vehicles | 1,404 (4) | 1,817(4) | 2,376 (4) | 2,993 (5) | 3,441(5) |
| Stamps and Registration fee | 4,562 (13) | 5,975(15) | 7,694 (15) | 8,742 (15) | 9,521(14) |
| Land Revenue | 663 (2) | 1,134(3) | 491 (1) | 805 (1) | 772(1) |
| Taxes on Goods and Passengers | 271 (1) | 242(1) | 5 (0) | 1 (0) | 1(0) |
| Other Taxes | 487 (1) | 382(1) | 801 (2) | 905 (2) | 1,558(2) |
| **(ii) Non Tax Revenue** | 13,601(14) | 11,176(10) | 10,145 (8) | 12,970 (9) | 16,450(10) |
| **(iii) State's share of Union taxes and duties** | 31,797 (33) | 43,464(39) | 50,351 (38) | 57,498 (39) | 62,777(37) |
| **(iv) Grants in aid from GoI** | 17,146 (18) | 15,434(14) | 17,760 (14) | 17,338 (12) | 22,405(13) |
| **2. Miscellaneous Capital Receipts** | - | - | - | - | - |
| **3. Recoveries of Loans and Advances** | **293** | **485** | **133** | **419** | **589** |
| **4. Total Revenue and Non debt Capital Receipts (1+2+3)** | **96,714** | **1,11,669** | **1,31,002** | **1,46,323** | **1,68,803** |
| **5. Public Debt Receipts** | **22,489** | **21,394** | **19,652** | **15,820** | **14,900** |
| Internal Debt (excluding Ways and Means Advances and Overdrafts) | 22,206 (99) | 20,317 (95) | 19,336 (98) | 15,493 (98) | 14,502(97) |
| Net transactions under Ways and Means Advances and Overdrafts | - | 714(3) | - | 31 (0) | 8(0) |
| Loans and Advances from GoI | 283 (1) | 363(2) | 316 (2) | 296 (2) | 390(3) |
| **6. Total Receipts in the Consolidated Fund(4+5)** | **1,19,203** | **1,33,063** | **1,50,654** | **1,62,143** | **1,83,703** |
| **7. Contingency Fund Receipts** | **83** | **Nil** | **40** | **310** | **262** |
| **8. Public Account Receipts** | **99,908** | **1,27,649** | **1,38,449** | **1,43,478** | **2,26,078** |
| **9. Total Receipts of the State (6+7+8)** | **2,19,194** | **2,60,712** | **2,89,143** | **3,05,931** | **4,10,043** |
| **PART B. EXPENDITURE/ DISBURSEMENT** | | | | | |
| **10. Revenue Expenditure** | **89,374 (77)** | **1,07,676(83)** | **1,23,885 (84)** | **1,40,724 (85)** | **1,58,147 (82)** |
| Plan | 15,701(18) | 21,040(20) | 22,616 (18) | 25,878 (18) | 31,657(20) |
| Non Plan | 73,673 (82) | 86,636(80) | 1,01,269 (82) | 1,14,846 (82) | 1,26,490 (80) |
| General Services (including interest payments) | 40,641(45) | 48,019(45) | 52,947 (43) | 59,907 (43) | 61,983 (39) |
| Social Services | 32,064 (36) | 39,567(37) | 47,391 (38) | 53,300 (38) | 60,756(39) |
| Economic Services | 13,308 (15) | 15,725(15) | 18,292 (15) | 21,338 (15) | 25,711(16) |
| Grants-in-aid and contributions | 3,360 (4) | 4,365(4) | 5,255 (4) | 6,179 (4) | 9,696(6) |

| | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|---|---|---|---|---|---|
| ***11. Capital Expenditure*** | **25,091 (22)** | **20,273(16)** | **21,574 (15)** | **23,834 (14)** | **32,863(17)** |
| Plan | 19,224 (77) | 19,581(97) | 20,735 (96) | 22,608 (95) | 30,608(93) |
| Non Plan | 5,867 (23) | 692(3) | 839 (4) | 1,226 (5) | 2,255(7) |
| General Services | 611 (2) | 1,002(5) | 1,144 (5) | 1,405 (6) | 3,463(10) |
| Social Services | 4,702 (19) | 4,796(24) | 5,187 (24) | 7,594 (32) | 6,760(21) |
| Economic Services | 19,778 (79) | 14,475(71) | 15,243 (71) | 14,835 (62) | 22,640(69) |
| ***12. Disbursement of Loans and Advances*** | **942 (1)** | **968(1)** | **976 (1)** | **1,003 (1)** | **1,473(1)** |
| ***13. Total Expenditure (10+11+12)*** | **1,15,407** | **1,28,917** | **1,46,435** | **1,65,561** | **1,92,483** |
| ***14. Repayments of Public Debt*** | **7,669** | **7,383** | **8,288** | **8,909** | **8,167** |
| Internal Debt (excluding Ways and Means Advances and Overdrafts) | 6,469 (84) | 5,369(73) | 6,973 (84) | 7,514 (84) | 6,694(82) |
| Net transactions under Ways and Means Advances and Overdraft | - | 714(10) | - | - | 8(0) |
| Loans and Advances from Government of India | 1,200 (16) | 1,300(17) | 1,315 (16) | 1,395 (16) | 1,465(18) |
| ***15. Appropriation to Contingency Fund*** | - | - | - | - | - |
| ***16. Total disbursement out of Consolidated Fund (Total Expenditure) (13+14+15)*** | **1,23,076** | **1,36,300** | **1,54,723** | **1,74,470** | **2,00,650** |
| ***17. Contingency Fund disbursements*** | - | **40** | **310** | **262** | **87** |
| ***18. Public Account disbursements*** | **1,01,780** | **1,17,473** | **1,30,971** | **1,29,472** | **2,20,459** |
| **19. Total disbursement by the State (16+17+18)** | **2,24,856** | **2,53,813** | **2,86,004** | **3,04,204** | **4,21,196** |
| **PART C. DEFICITS** | | | | | |
| **20. Revenue Deficit(-)/Revenue Surplus(+) (1-10)** | **(+) 7,047** | **(+)3,508** | **(+)6,984** | **(+)5,180** | **(+)10,067** |
| **21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)** | **(-)18,693** | **(-)17,248** | **(-) 15,433** | **(-)19,238** | **(-)23,680** |
| **22. Primary Deficit (21+23)** | **(-) 6,705** | **(-)3,032** | **(+) 48** | **(-)2,317** | **(-)6,268** |
| **PART D. OTHER DATA** | | | | | |
| **23. Interest Payments (included in revenue expenditure)** | **11,988** | **14,216** | **15,481** | **16,921** | **17,412** |
| **24. Financial Assistance to local bodies, etc.** | **18,120** | **30,683** | **39,214** | **43,212** | **45,576** |
| **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)[@]** | **4,91,302[8]** | **5,88,467[9]** | **6,87,836[10]** | **7,69,729[11]** | **8,90,265** |

[8] Figures of GSDP for 2009-10 is advance.
[9] Figures of GSDP for 2010-11 is quick.
[10] Figures of GSDP for 2011-12 is revised Advance Estimates.
[11] Figures of GSDP for 2012-13 is revised Advance Estimate.

| | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|---|---|---|---|---|---|
| **28 Outstanding Fiscal liabilities (year end)** | **2,01,720** | **2,24,785** | **2,43,229** | **2,59,621** | **2,81,709** |
| **29. Outstanding guarantees (year end) (including interest)** | **20,038** | **20,162** | **21,752** | **43,337** | **62,822** |
| **30. Maximum amount guaranteed (year end)** | **29,311** | **29,778** | **29,629** | **50,459** | **69,752** |
| **31. Number of incomplete projects** | **126** | **119** | **183** | **383** | **412** |
| **32. Capital blocked in incomplete projects** | **880.85** | **2,735** | **2,453** | **3,393** | **3,032** |
| **PART E. FISCAL HEALTH INDICATORS** | | | | | |
| **I Resource Mobilisation** | | | | | |
| Own Tax revenue/GSDP | 6.90 | 6.99 | 7.65 | 7.55 | 7.48 |
| Own Non-Tax Revenue/GSDP | 2.77 | 1.90 | 1.47 | 1.69 | 1.85 |
| Central Transfers/GSDP | 6.47 | 7.39 | 7.32 | 7.47 | 7.05 |
| **II Expenditure Management** | | | | | |
| Total Expenditure/GSDP | 23.49 | 21.91 | 21.29 | 21.51 | 21.62 |
| Total Expenditure/Revenue Receipts | 119.69 | 115.95 | 111.89 | 113.47 | 114.43 |
| Revenue Expenditure/Total Expenditure | 77.44 | 83.52 | 84.60 | 85.00 | 82.16 |
| Expenditure on Social Services/Total Expenditure | 32 | 34 | 36 | 37 | 35 |
| Expenditure on Economic Services/Total Expenditure | 29 | 23 | 23 | 22 | 25 |
| Capital Expenditure/Total Expenditure | 22 | 16 | 15 | 14 | 17 |
| Capital Expenditure on Social and Economic Services/Total Expenditure. | 21 | 15 | 14 | 14 | 15 |
| **III Management of Fiscal Imbalances** | | | | | |
| Revenue deficit (surplus)/GSDP | - | - | - | - | - |
| Fiscal deficit/GSDP | (-)3.80 | (-)2.93 | (-) 2.24 | (-)2.50 | (-)2.66 |
| Primary Deficit (surplus) /GSDP | (-)1.36 | (-)0.52 | (+) 0.007 | (-)0.30 | (-)0.70 |
| Revenue Deficit/Fiscal Deficit | -- | -- | - | - | - |
| Primary Revenue Balance/GSDP | (-) 1.01 | (-)1.82 | (-) 1.24 | (-)1.53 | (-)0.83 |
| **IV Management of Fiscal Liabilities** | | | | | |
| Fiscal Liabilities/GSDP | 41 | 38 | 35 | 34 | 32 |
| Fiscal Liabilities/RR | 209 | 202 | 186 | 178 | 167 |
| Primary deficit vis-à-vis quantum spread | (+)17,733 | (+)23,413 | (+) 23,134 | (+)10,282 | (+)17,695 |
| Debt Redemption (Principal +Interest)/ Total Debt Receipts | 96 | 84 | 94 | 101 | 91 |
| **V Other Fiscal Health Indicators** | | | | | |
| Return on Investment | 0.84 | 26.81 | 38.17 | 62.70 | 5.23 |
| Balance from Current Revenue | 14,422 | 19,530 | 24,864 | 26,323 | 35,617 |
| Financial Assets/Liabilities | 0.72 | 0.77 | 0.81 | 0.85 | 0.89 |

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 2009-14
# (B) Non-Tax Revenue during 2009-14

*( Reference: Paragraph 1.3.1; Page 13)*

## (A) Own Tax Revenue during 2009-14

(₹ in crore)

| Heads | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | |
|---|---|---|---|---|---|---|
| | | | | | Revised Estimate | Actuals |
| Taxes on sales, Trade etc. | 20,825 | 24,837 | 33,107 | 34,870 | 41,899 | 39,645 |
| State Excise | 5,666 | 6,723 | 8,139 | 9,782 | 11,523 | 11,644 |
| Taxes on Vehicles | 1,404 | 1,817 | 2,376 | 2,993 | 3,541 | 3,441 |
| Stamp and Registration Fee | 4,562 | 5,975 | 7,694 | 8,742 | 10,065 | 9,521 |
| Land Revenue | 663 | 1,134 | 491 | 805 | 761 | 772 |
| Taxes on goods and passenger | 271 | 242 | 5 | 1 | 00 | 1 |
| Other taxes | 487 | 382 | 801 | 905 | 1,311 | 1,558 |
| **Total A** | **33,878** | **41,110** | **52,613** | **58,098** | **69,100** | **66,582** |

## (B) Non-Tax Revenue during 2009-14

(₹ in crore)

| Heads | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | |
|---|---|---|---|---|---|---|
| | | | | | Revised Estimate | Actuals |
| Interest Receipts, Dividend and Profits | 631 | 716 | 827 | 1,249 | 1,403 | 1,624 |
| General Services | 8,482 | 5,807 | 4,907 | 5,069 | 3,574 | 3,907 |
| Social Services | 2,622 | 3,019 | 2,662 | 4,670 | 6,630 | 7,159 |
| Economic Services | 1,866 | 1,634 | 1,749 | 1,982 | 3,718 | 3,760 |
| **Total B** | **13,601** | **11,176** | **10,145** | **12,970** | **15,325** | **16,450** |
| **Grand Total (A + B)** | **47,479** | **52,286** | **62,758** | **71,068** | **84,425** | **83,032** |

Appendix 1.7

# Summarised financial position of the Government as on 31 March 2014

*(Reference:Paragraph 1.9.1; Page 31)*

(₹ in crore)

| As on 31.03.2013 | | | As on 31.03.2014 |
|---|---|---|---|
| | **Liabilities** | | |
| **1,48,398.74** | **Internal Debt -** | | **1,56,207.87** |
| 84,100.69 | Market Loans bearing interest | 89,154.71 | |
| 2.85 | Market Loans not bearing interest | 2.79 | |
| 13.99 | Loans from Life Insurance Corporation of India | 9.81 | |
| 64,281.21 | Loans from other Institutions | 67,040.56 | |
| 00 | Ways and Means Advances | 00 | |
| - | Overdrafts from Reserve Bank of India | 00 | |
| **16,411.66** | **Loans and Advances from Central Government -** | | **15,336.24** |
| 9.96 | Pre 1984-85 Loans | 9.94 | |
| 93.85 | Non-Plan Loans | 86.55 | |
| 16,198.90 | Loans for State Plan Schemes | 15,228.14 | |
| 0.80 | Loans for Central Plan Schemes | 0 | |
| 106.72 | Loans for Centrally Sponsored Plan Schemes | 10.18 | |
| 1.43 | Ways and Means Advances | 1.43 | |
| **600.00** | **Contingency Fund (Corpus)** | | **600.00** |
| **41,071.76** | **Small Savings, Provident Funds, etc.** | | **43,434.55** |
| **17,768.76** | **Deposits** | | **22,806.25** |
| **35,969.82** | **Reserve Funds** | | **43,924.04** |
| **1,419.49** | **Remittance Balances** | | **1,321.78** |
| **2,61,640.23** | **Total** | | **2,83,630.73** |
| | **Assets** | | |
| **2,02,273.63** | **Gross Capital Outlay on Fixed Assets -** | - | **2,35,136.28** |
| 46,227.91 | Investments in shares of Companies, Corporations, etc. | 52,466.73 | |
| 1,56,045.72 | Other Capital Outlay | 1,82,669.55 | |
| **262.45** | **Contingency Fund (unrecouped)** | | **86.69** |
| **11,572.44** | **Loans and Advances -** | | **12,456.20** |
| 2,462.40 | Loans for Power Projects | 2,040.15 | |
| 8,914.01 | Other Development Loans | 10,203.12 | |
| 196.03 | Loans to Government servants and Miscellaneous loans | 212.93 | |

| | | | |
|---|---|---|---|
| **45.20** | **Reserve Fund Investments** | | **45.20** |
| **9.10** | **Advances** | | **9.57** |
| **(-)8,094.63** | **Suspense and Miscellaneous Balances** | | **1,543.43** |
| **15,172.42** | **Cash -** | | **4,020.63** |
| 00 | Cash in Treasuries and Local Remittances | 00 | |
| (-)39.52 | Deposits with Reserve Bank | (-)1,156.31 | |
| 12.79 | Departmental Cash Balance | 12.05 | |
| 0.42 | Permanent Advances | 0.43 | |
| 15,198.73 | Cash Balance Investments | 5,164.46 | |
| **40,399.62** | **Deficit on Government Account -** | | **30,332.73** |
| 45,579.96 | (i)Accumulated deficit at the beginning of the year | 40,399.61* | |
| 5,180.34 | (ii)**Less:** Revenue Surplus of the current year | 10,066.88 | |
| **2,61,640.23** | **Total** | | **2,83,630.73** |

**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 **₹ 76.50 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 2.1

# Cases of Grants and Appropriations under Savings

*(Reference: Paragraph 2.2; Page 42)*

(₹ in thousands)

| Sl. No. | Grant No. | Name of Grants | Total grant or appropriation | Expenditure | Savings |
|---|---|---|---|---|---|
| | | **REVENUE** | | | |
| | 1 | Excise Department | | | |
| 1 | | Voted | 1,24,18,03 | 1,19,41,59 | 4,76,44 |
| 2 | | *Charged* | *20,00* | *1,24* | *18,76* |
| | 2 | Housing Department | | | |
| 3 | | Voted | 1,63,70,16 | 1,14,12,69 | 49,57,47 |
| 4 | | *Charged* | *3,65,88* | *2,90,74* | *75,14* |
| | 3 | Industries Department (Small Industry and Export Promotion) | | | |
| 5 | | Voted | 1,47,26,31 | 1,21,06,25 | 26,20,06 |
| 6 | | *Charged* | *6,00* | *3,58* | *2,42* |
| | 4 | Industries Department (Mines and Minerals) | | | |
| 7 | | Voted | 25,05,70 | 19,61,46 | 5,44,24 |
| | 5 | Industries Department (Handloom and Village Industries) | | | |
| 8 | | Voted | 92,76,58 | 92,56,00 | 20,58 |
| | 6 | Industries Department (Handloom Industries) | | | |
| 9 | | Voted | 87,24,05 | 28,63,69 | 58,60,36 |
| | 7 | Industries Department (Heavy and Medium Industries) | | | |
| 10 | | Voted | 90,66,90 | 31,36,01 | 59,30,89 |
| | 8 | Industries Department (Printing and Stationery) | | | |
| 11 | | Voted | 1,45,07,75 | 1,25,67,35 | 19,40,40 |
| | 9. | Power Department | | | |
| 12 | | Voted | 67,13,25,53 | 67,12,41,24 | 84,29 |
| | 10 | Agriculture and Other Allied Departments (Horticultural & Sericulture Development) | | | |
| 13 | | Voted | 2,14,44,10 | 1,82,95,82 | 31,48,28 |
| 14 | | *Charged* | *1,25,23* | *1,20,43* | *4,80* |
| | 11 | Agriculture and Other Allied Departments (Agriculture) | | | |
| 15 | | Voted | 26,94,86,80 | 20,98,76,60 | 5,96,10,20 |
| 16 | | *Charged* | *15,20* | *7,91* | *7,29* |
| | 12 | Agriculture and Other Allied Departments (Land Development & Water Resources) | | | |
| 17 | | Voted | 3,08,59,22 | 1,86,59,56 | 1,21,99,66 |
| | 13 | Agriculture and Other Allied Departments (Rural Development) | | | |
| 18 | | Voted | 15,71,29,67 | 13,70,20,20 | 2,01,09,47 |
| 19 | | *Charged* | *15,50* | *1,19* | *14,31* |

| | | | | | |
|---|---|---|---|---|---|
| | 14 | Agriculture and Other Allied Departments (*Panchayati Raj*) | | | |
| 20 | | Voted | 58,25,79,03 | 53,63,58,32 | 4,62,20,71 |
| | 15 | Agriculture and Other Allied Departments (Animal Husbandry) | | | |
| 21 | | Voted | 5,37,56,11 | 5,12,53,98 | 25,02,13 |
| 22 | | *Charged* | *13,79* | *6,83* | *6,96* |
| | 16 | Agriculture and Other Allied Departments (Dairy Development) | | | |
| 23 | | Voted | 99,11,12 | 92,24,05 | 6,87,07 |
| | 17 | Agriculture and Other Allied Departments (Fisheries) | | | |
| 24 | | Voted | 78,49,75 | 54,89,80 | 23,59,95 |
| | 18 | Agriculture and Other Allied Departments (Co-operative) | | | |
| 25 | | Voted | 10,13,13,32 | 9,72,18,01 | 40,95,31 |
| 26 | | *Charged* | *7,62,96* | *3,17,57* | *4,45,39* |
| | 19 | Personnel Department (Training and other Expenditure) | | | |
| 27 | | Voted | 9,98,38 | 4,93,40 | 5,04,98 |
| | 20 | Personnel Department (Public Service Commission) | | | |
| 28 | | Voted | 2,01,87 | 2,01,53 | 34 |
| 29 | | *Charged* | *45,38,94* | *45,16,90* | *22,04* |
| | 21 | Food and Civil Supplies Department | | | |
| 30 | | Voted | 62,92,72 | 59,96,63 | 2,96,09 |
| | 22 | Sports Department | | | |
| 31 | | Voted | 60,14,64 | 56,48,10 | 3,66,54 |
| | 23 | Cane Development Department (Cane) | | | |
| 32 | | Voted | 1,59,10,46 | 1,27,79,15 | 31,31,31 |
| 33 | | *Charged* | *2,00* | .. | *2,00* |
| | 24 | Cane Development Department (Sugar Industry) | | | |
| 34 | | Voted | 1,75,98,14 | 1,70,46,83 | 5,51,31 |
| | 25 | Home Department (Jails) | | | |
| 35 | | Voted | 4,45,82,70 | 4,45,09,80 | 72,90 |
| 36 | | *Charged* | *10,00* | *1,14* | *8,86* |
| | 26 | Home Department (Police) | | | |
| 37 | | Voted | 1,03,48,90,38 | 93,66,02,26 | 9,82,88,12 |
| 38 | | *Charged* | *75,00* | *19,29* | *55,71* |
| | 27 | Home Department (Civil Defence) | | | |
| 39 | | Voted | 5,01,74,69 | 4,89,03,10 | 12,71,59 |
| | 28 | Home Department (Political Pension and other Expenditure) | | | |
| 40 | | Voted | 1,48,98,26 | 1,12,28,38 | 36,69,88 |
| | 29 | Confidential Department (Governor's Secretariat) | | | |
| 41 | | *Charged* | *10,96,78* | *9,27,80* | *1,68,98* |
| | 30 | Confidential Department (Revenue Special Intelligence Directorate and other Expenditure) | | | |
| 42 | | Voted | 4,04,45 | 4,02,84 | 1,61 |
| | 31 | Medical Department (Medical Education and Training) | | | |

| | | | | | |
|---|---|---|---|---|---|
| 43 | | Voted | 13,12,97,48 | 12,37,32,43 | 75,65,05 |
| | 32 | Medical Department (Allopathy) | | | |
| 44 | | Voted | 34,85,91,25 | 30,14,59,92 | 4,71,31,33 |
| 45 | | *Charged* | *20,00* | *2,06* | *17,94* |
| | 33 | Medical Department (Ayurvedic and Unani) | | | |
| 46 | | Voted | 5,34,92,52 | 4,50,73,86 | 84,18,66 |
| | 34 | Medical Department (Homoeopathy) | | | |
| 47 | | Voted | 2,40,95,77 | 2,29,79,51 | 11,16,26 |
| | 35 | Medical Department (Family Welfare) | | | |
| 48 | | Voted | 25,45,24,57 | 23,75,29,20 | 1,69,95,37 |
| 49 | | *Charged* | *16,00* | *3,23* | *12,77* |
| | 36 | Medical Department (Public Health) | | | |
| 50 | | Voted | 4,84,85,78 | 3,72,25,20 | 1,12,60,58 |
| 51 | | *Charged* | *2,00* | *10* | *1,90* |
| | 37 | Urban Development Department | | | |
| 52 | | Voted | 38,16,84,17 | 31,62,15,40 | 6,54,68,77 |
| | 38 | Civil Aviation Department | | | |
| 53 | | Voted | 27,58,70 | 25,35,58 | 2,23,12 |
| | 39 | Language Department | | | |
| 54 | | Voted | 13,46,86 | 11,93,27 | 1,53,59 |
| | 40 | Planning Department | | | |
| 55 | | Voted | 2,59,74,94 | 1,74,53,15 | 85,21,79 |
| | 41 | Election Department | | | |
| 56 | | Voted | 2,44,22,63 | 1,17,24,89 | 1,26,97,74 |
| | 42 | Judicial Department | | | |
| 57 | | Voted | 12,67,52,48 | 10,44,21,02 | 2,23,31,46 |
| 58 | | *Charged* | *2,52,54,31* | *1,99,89,29* | *52,65,02* |
| | 43 | Transport Department | | | |
| 59 | | Voted | 1,36,02,99 | 1,16,95,01 | 19,07,98 |
| | 44 | Tourism Department | | | |
| 60 | | Voted | 29,26,57 | 19,69,33 | 9,57,24 |
| | 45 | Environment Department | | | |
| 61 | | Voted | 4,75,68 | 4,16,57 | 59,11 |
| | 46 | Administrative Reforms Department | | | |
| 62 | | Voted | 10,78,76 | 6,82,70 | 3,96,06 |
| | 47 | Technical Education Department | | | |
| 63 | | Voted | 2,31,26,04 | 1,88,51,61 | 42,74,43 |
| 64 | | *Charged* | *2* | .. | *2* |
| | 48 | Minorities Welfare Department | | | |
| 65 | | Voted | 18,33,27,43 | 16,32,08,48 | 2,01,18,95 |
| | 49 | Women and Child Welfare Department | | | |
| 66 | | Voted | 41,49,84,46 | 38,78,26,76 | 2,71,57,70 |
| 67 | | *Charged* | *1,00* | *10* | *90* |
| | 50 | Revenue Department (District Administration) | | | |
| 68 | | Voted | 7,01,32,28 | 5,70,61,91 | 1,30,70,37 |

| | | | | | |
|---|---|---|---|---|---|
| 69 | | *Charged* | *17,00* | *14,15* | *2,85* |
| | 51 | Revenue Department (Relief on account of Natural Calamities) | | | |
| 70 | | voted | 6,90,59,92 | 4,55,12,42 | 2,35,47,50 |
| | 52 | Revenue Department (Board of Revenue and other Expenditure) | | | |
| 71 | | Voted | 23,85,31,49 | 21,82,73,83 | 2,02,57,66 |
| 72 | | *Charged* | *1,21,67* | *1,93* | *1,19,74* |
| | 53 | National Integration Department | | | |
| 73 | | Voted | 1,35,52 | 59,06 | 76,46 |
| | 54 | Public Works Department (Establishment) | | | |
| 74 | | Voted | 16,16,70,05 | 5,75,43,41 | 10,41,26,64 |
| 75 | | *Charged* | *4,00* | *42* | *3,58* |
| | 55 | Public Works Department (Buildings) | | | |
| 76 | | *Charged* | *2,95,72* | *2,95,65* | *7* |
| | 58 | Public Works Department (Communications Roads) | | | |
| 77 | | *Charged* | *5,00* | .. | *5,00* |
| | 59 | Public Works Department (Estate Directorate) | | | |
| 78 | | Voted | 1,39,08,07 | 1,38,02,64 | 1,05,43 |
| | 60 | Forest Department | | | |
| 79 | | Voted | 4,85,89,19 | 4,66,17,19 | 19,72,00 |
| 80 | | *Charged* | *13,70* | *13,33* | *37* |
| | 61 | Finance Department (Debt Services and Other Expenditure) | | | |
| 81 | | Voted | 97,82,70,80 | 97,00,13,52 | 82,57,28 |
| 82 | | *Charged* | *2,57,34,80,37* | *2,54,45,96,36* | *2,88,84,01* |
| | 62 | Finance Department (Superannuation Allowances and Pensions) | | | |
| 83 | | Voted | 1,98,30,45,94 | 1,79,96,98,66 | 18,33,47,28 |
| 84 | | *Charged* | *36,09,83* | *34,47,38* | *1,62,45* |
| | 63 | Finance Department (Treasury and Accounts Administration) | | | |
| 85 | | Voted | 2,20,89,08 | 1,76,69,91 | 44,19,17 |
| | 65 | Finance Department (Audit, Small Savings etc.) | | | |
| 86 | | Voted | 1,99,16,85 | 1,65,73,50 | 33,43,35 |
| | 66 | Finance Department (Group Insurance) | | | |
| 87 | | Voted | 33,06,84 | 32,74,26 | 32,58 |
| 88 | | *Charged* | *1,92,36,84* | *1,92,28,71* | *8,13* |
| | 67 | Legislative Council Secretariat | | | |
| 89 | | Voted | 31,03,50 | 26,25,53 | 4,77,97 |
| 90 | | *Charged* | *5360* | *30,12* | *23,48* |
| | 68 | Legislative Assembly Secretariat | | | |
| 91 | | Voted | 99,46,38 | 87,37,28 | 12,09,10 |
| 92 | | *Charged* | *1,24,89* | *43,95* | *80,94* |
| | 69 | Vocational Education Department | | | |
| 93 | | Voted | 3,25,14,41 | 2,18,27,24 | 1,06,87,17 |
| | 70 | Science and Technology Department | | | |

| | | | | | |
|---|---|---|---|---|---|
| 94 | | Voted | 95,07,24 | 89,68,06 | 5,39,18 |
| | 71 | Education Department (Primary Education) | | | |
| 95 | | Voted | 2,11,88,84,51 | 1,86,21,61,14 | 25,67,23,37 |
| | 72 | Education Department (Secondary Education) | | | |
| 96 | | Voted | 88,16,86,48 | 79,42,75,73 | 8,74,10,75 |
| 97 | | *Charged* | *2,70* | .. | *2,70* |
| | 73 | Education Department (Higher Education) | | | |
| 98 | | Voted | 25,39,78,09 | 21,91,49,89 | 3,48,28,20 |
| 99 | | *Charged* | *25* | .. | *25* |
| | 75 | Education Department (State Council of Education Research & Training) | | | |
| 100 | | Voted | 95,61,51 | 80,28,24 | 15,33,27 |
| | 76 | Labour Department (Labour Welfare) | | | |
| 101 | | Voted | 4,21,69,10 | 3,87,35,50 | 34,33,60 |
| 102 | | *Charged* | *10* | .. | *10* |
| | 77 | Labour Department (Employment) | | | |
| 103 | | Voted | 12,45,30,25 | 12,28,68,06 | 16,62,19 |
| | 78 | Secretariat Administration Department | | | |
| 104 | | Voted | 5,36,08,48 | 4,56,16,70 | 79,91,78 |
| | 79 | Social Welfare Department ( Welfare of the Handicapped & Backward Classes) | | | |
| 105 | | Voted | 21,61,25,55 | 18,99,33,34 | 2,61,92,21 |
| | 80 | Social Welfare Department (Social Welfare and Welfare of Scheduled Castes ) | | | |
| 106 | | Voted | 45,38,32,71 | 41,00,67,98 | 4,37,64,73 |
| | 81 | Social Welfare Department (Tribal Welfare) | | | |
| 107 | | Voted | 59,11,21 | 46,72,92 | 12,38,29 |
| 108 | | *Charged* | *10* | .. | *10* |
| | 82 | Vigilance Department | | | |
| 109 | | Voted | 34,02,84 | 31,09,73 | 2,93,11 |
| 110 | | *Charged* | *5,08,00* | *4,01,97* | *1,06,03* |
| | 83 | Social Welfare Department (Special Component Plan for Scheduled Castes) | | | |
| 111 | | Voted | 87,62,84,22 | 74,47,10,55 | 13,15,73,67 |
| | 84 | General Administration Department | | | |
| 112 | | Voted | 1,12,67,38 | 5,48,37 | 1,07,19,01 |
| | 85 | Public Enterprises Department | | | |
| 113 | | Voted | 4,64,65 | 4,15,86 | 48,79 |
| | 86 | Information Department | | | |
| 114 | | Voted | 1,49,81,37 | 64,84,73 | 84,96,64 |
| | 87 | Soldier's Welfare Department | | | |
| 115 | | Voted | 48,85,36 | 38,47,36 | 10,38,00 |
| | 88 | Institutional Finance Department (Directorate) | | | |
| 116 | | Voted | 5,66,50 | 4,90,00 | 76,50 |
| | 89 | Institutional Finance Department (Commercial Tax) | | | |
| 117 | | Voted | 5,04,19,91 | 4,65,38,06 | 38,81,85 |

| | | | | | |
|---|---|---|---|---|---|
| 118 | | *Charged* | *65,45,02* | *65,38,08* | *6,94* |
| | 90 | Institutional Finance Department (Entertainment and Betting Tax) | | | |
| 119 | | Voted | 72,88,35 | 56,99,37 | 15,88,98 |
| | 91 | Institutional Finance Department (Stamps & Registration) | | | |
| 120 | | Voted | 2,25,73,34 | 2,13,08,49 | 12,64,85 |
| 121 | | *Charged* | *4* | .. | *4* |
| | 92 | Culture Department | | | |
| 122 | | Voted | 46,15,43 | 37,35,76 | 8,79,67 |
| 123 | | *Charged* | *5* | .. | *5* |
| | 94 | Irrigation Department (Works) | | | |
| 124 | | Voted | 27,25,49,50 | 19,86,73,42 | 738,76,08 |
| | 95 | Irrigation Department (Establishment) | | | |
| 125 | | Voted | 29,16,84,91 | 23,19,38,32 | 5,97,46,59 |
| 126 | | *Charged* | *50,00* | *17,99* | *32,01* |
| | | **Total Voted** | **14,63,31,65,11** | **12,96,11,56,47** | **1,67,20,08,64** |
| | | ***Total Charged*** | ***2,63,64,09,49*** | ***2,60,08,39,44*** | ***3,55,70,05*** |
| | | **Total Revenue** | **17,26,95,74,60** | **15,56,19,95,91** | **1,70,75,78,69** |
| | | **CAPITAL** | | | |
| | 1 | Excise Department | | | |
| 1 | | Voted | 1,99,06 | 76,63 | 1,22,43 |
| | 2 | Housing Department | | | |
| 2 | | *Charged* | *7,08,69* | *6,35,43* | *73,26* |
| | 3 | Industries Department (Small Industry and Export Promotion) | | | |
| 3 | | Voted | 6,70,00 | 69,20 | 6,00,80 |
| | 4 | Industries Department (Mines and Minerals) | | | |
| 4 | | Voted | 7,00,00 | 23,58 | 6,76,42 |
| | 6 | Industries Department (Handloom Industries) | | | |
| 5 | | Voted | 5,00,00 | 4,90,00 | 10,00 |
| | 7 | Industries Department (Heavy and Medium Industries) | | | |
| 6 | | Voted | 6,42,20,62 | 6,26,97,87 | 15,22,75 |
| | 8 | Industries Department (Printing and Stationery) | | | |
| 7 | | Voted | 5,00,00 | 3,03,77 | 1,96,23 |
| | 9 | Power Department | | | |
| 8 | | Voted | 64,16,17,42 | 60,60,57,71 | 3,55,59,71 |
| | 10 | Agriculture and Other Allied Departments (Horticultural & Sericulture Development) | | | |
| 9 | | Voted | 8,98,92 | 6,12,02 | 2,86,90 |
| | 11 | Agriculture and Other Allied Departments (Agriculture) | | | |
| 10 | | Voted | 9,70,74,45 | 5,00,20,97 | 4,70,53,48 |
| | 13 | Agriculture and Other Allied Departments (Rural Development) | | | |
| 11 | | Voted | 26,32,78,61 | 24,87,02,34 | 1,45,76,27 |
| | 15 | Agriculture and Other Allied Departments (Animal Husbandry) | | | |
| 12 | | Voted | 72,87,68 | 62,29,19 | 10,58,49 |

| | | | | | |
|---|---|---|---|---|---|
| | 18 | Agriculture and Other Allied Departments (Co-operative) | | | |
| 13 | | Voted | 23,39,65 | 23,04,65 | 35,00 |
| 14 | | *Charged* | *11,92,63* | *9,11,04* | *2,81,59* |
| | 19 | Personnel Department (Training and other Expenditure) | | | |
| 15 | | Voted | 9,00,01 | 1,00,00 | 8,00,01 |
| | 21 | Food and Civil Supplies Department | | | |
| 16 | | Voted | 96,87,69,77 | 50,22,87,87 | 46,64,81,90 |
| 17 | | *Charged* | *6,53,21,90* | *1,55,23,72* | *4,97,98,18* |
| | 22 | Sports Department | | | |
| 18 | | Voted | 1,45,06,20 | 1,44,09,09 | 97,11 |
| | 23 | Cane Development Department (Cane) | | | |
| 19 | | Voted | 57,50,00 | 57,43,51 | 6,49 |
| | 24 | Cane Development Department (Sugar Industry) | | | |
| 20 | | Voted | 4,95,00,00 | 4,94,88,08 | 11,92 |
| | 25 | Home Department (Jails) | | | |
| 21 | | Voted | 1,62,90,90 | 1,61,07,61 | 1,83,29 |
| | 26 | Home Department (Police) | | | |
| 22 | | Voted | 6,71,30,01 | 5,44,79,41 | 1,26,50,60 |
| | 27 | Home Department (Civil Defence) | | | |
| 23 | | Voted | 11,87,04 | 10,39,54 | 1,47,50 |
| | 28 | Home Department (Political Pension and other Expenditure) | | | |
| 24 | | Voted | 30,00 | .. | 30,00 |
| | 31 | Medical Department (Medical Education and Training) | | | |
| 25 | | Voted | 11,11,30,08 | 9,17,89,20 | 1,93,40,88 |
| | 32 | Medical Department (Allopathy) | | | |
| 26 | | Voted | 6,27,94,00 | 3,44,10,84 | 2,83,83,16 |
| | 33 | Medical Department (Ayurvedic and Unani) | | | |
| 27 | | Voted | 34,41,00 | 12,39,12 | 22,01,88 |
| | 34 | Medical Department (Homoeopathy) | | | |
| 28 | | Voted | 15,76,79 | 7,80,65 | 7,96,14 |
| | 35 | Medical Department (Family Welfare) | | | |
| 29 | | Voted | 41,73,54 | 9,85,75 | 31,87,79 |
| | 36 | Medical Department (Public Health) | | | |
| 30 | | Voted | 7,58,35 | 1,94,42 | 5,63,93 |
| | 37 | Urban Development Department | | | |
| 31 | | Voted | 16,53,23,50 | 12,83,32,53 | 3,69,90,97 |
| | 38 | Civil Aviation Department | | | |
| 32 | | Voted | 2,82,00,00 | 1,90,00,00 | 92,00,00 |
| | 40 | Planning Department | | | |
| 33 | | Voted | 23,82,77,56 | 19,17,28,61 | 4,65,48,95 |
| | 42 | Judicial Department | | | |
| 34 | | Voted | 8,13,57,59 | 4,77,40,12 | 3,36,17,47 |
| 35 | | *Charged* | *22,60,62* | *11,18,30* | *11,42,32* |
| | 43 | Transport Department | | | |

| | | | | | |
|---|---|---|---|---|---|
| 36 | | Voted | 41,86,02 | 14,62,58 | 27,23,44 |
| | 44 | Tourism Department | | | |
| 37 | | Voted | 1,17,35,10 | 82,42,24 | 34,92,86 |
| | 46 | Administrative Reforms Department | | | |
| 38 | | Voted | 5,00,00 | 1,25,00 | 3,75,00 |
| | 47 | Technical Education Department | | | |
| 39 | | Voted | 3,38,30,52 | 2,39,09,18 | 99,21,34 |
| | 48 | Minorities Welfare Department | | | |
| 40 | | Voted | 8,90,61,42 | 7,42,39,83 | 1,48,21,59 |
| | 49 | Women and Child Welfare Department | | | |
| 41 | | Voted | 1,64,10,00 | 1,62,10,00 | 2,00,00 |
| | 50 | Revenue Department (District Administration) | | | |
| 42 | | Voted | 1,45,87,12 | 91,33,39 | 54,53,73 |
| | 51 | Revenue Department (Relief on Account of Natural Calamities) | | | |
| 43 | | Voted | 25,00,00 | 1,73,26 | 23,26,74 |
| | 52 | Revenue Department (Board of Revenue and other Expenditure) | | | |
| 44 | | Voted | 16,98,02 | 13,63,99 | 3,34,03 |
| | 53 | National Integration Department | | | |
| 45 | | Voted | 1,00 | | 1,00 |
| | 55 | Public Works Department(Buildings) | | | |
| 46 | | *Charged* | *1,05,00* | *1,04,54* | *46* |
| | 56 | Public Works Department (Special Area Programme) | | | |
| 47 | | Voted | 3,45,00,00 | 3,41,06,21 | 3,93,79 |
| | 58 | Public Works Department (Communications Roads) | | | |
| 48 | | *Charged* | *5,50,00* | *4,70,41* | *79,59* |
| | 59 | Public Works Department (Estate Directorate) | | | |
| 49 | | Voted | 2,09,87,00 | 2,08,04,99 | 1,82,01 |
| | 60 | Forest Department | | | |
| 50 | | Voted | 2,23,83,55 | 2,07,86,22 | 15,97,33 |
| | 61 | Finance Department (Debt Services and Other Expenditure) | | | |
| 51 | | Voted | 23,21,40,05 | 21,30,80,82 | 1,90,59,23 |
| 52 | | *Charged* | *1,80,34,33,38* | *81,94,30,94* | *98,40,02,44* |
| | 62 | Finance Department (Superannuation Allowances and Pensions) | | | |
| 53 | | Voted | 1,50,00,00 | .. | 1,50,00,00 |
| | 63 | Finance Department (Treasury and Accounts Administration) | | | |
| 54 | | Voted | 8,91,78 | 7,00,00 | 1,91,78 |
| | 65 | Finance Department (Audit, Small Savings etc.) | | | |
| 55 | | Voted | 26,00 | 3,01 | 22,99 |
| | 67 | Legislative Council Secretariat | | | |
| 56 | | Voted | 4,01 | .. | 4,01 |
| | 68 | Legislative Assembly Secretariat | | | |
| 57 | | Voted | 12,01 | .. | 12,01 |

| | | | | | |
|---|---|---|---|---|---|
| | 69 | Vocational Education Department | | | |
| 58 | | Voted | 1,66,82,55 | 1,40,79,93 | 26,02,62 |
| | 70 | Science and Technology Department | | | |
| 59 | | Voted | 92,00,00 | .. | 92,00,00 |
| | 71 | Education Department (Primary Education) | | | |
| 60 | | Voted | 10,82,00 | 5,00,00 | 5,82,00 |
| | 72 | Education Department (Secondary Education) | | | |
| 61 | | Voted | 2,18,98,59 | 61,03,69 | 1,57,94,90 |
| | 73 | Education Department (Higher Education) | | | |
| 62 | | Voted | 2,80,31,64 | 94,97,14 | 1,85,34,50 |
| | 75 | Education Department (State Council of Education Research & Training) | | | |
| 63 | | Voted | 24,19,43 | 1 | 24,19,42 |
| | 77 | Labour Department (Employment) | | | |
| 64 | | Voted | 33,50 | 31,26 | 2,24 |
| | 78 | Secretariat Administration Department | | | |
| 65 | | Voted | 2,00,00 | .. | 2,00,00 |
| | 79 | Social Welfare Department (Welfare of the Handicapped & Backward Classes) | | | |
| 66 | | Voted | 1,27,85,19 | 76,38,89 | 51,46,30 |
| | 81 | Social Welfare Department (Tribal Welfare) | | | |
| 67 | | Voted | 18,09,16 | 1,54,55 | 16,54,61 |
| | 82 | Vigilance Department | | | |
| 68 | | Voted | 4,21,63 | 2,91,56 | 1,30,07 |
| | 83 | Social Welfare Department (Special Component Plan for Scheduled Castes) | | | |
| 69 | | Voted | 30,99,67,14 | 25,75,63,18 | 5,24,03,96 |
| | 87 | Soldier's Welfare Department | | | |
| 70 | | Voted | 1,64,00 | 1,62,87 | 1,13 |
| | 89 | Institutional Finance Department (Commercial Tax) | | | |
| 71 | | Voted | 8,61,71 | 6,80,64 | 1,81,07 |
| | 91 | Institutional Finance Department (Stamps & Registration) | | | |
| 72 | | Voted | 10,00,00 | .. | 10,00,00 |
| | 92 | Culture Department | | | |
| 73 | | Voted | 42,29,00 | 6,61,21 | 35,67,79 |
| | 94 | Irrigation Department (Works) | | | |
| 74 | | Voted | 51,19,83,91 | 33,63,50,28 | 17,56,33,63 |
| 75 | | *Charged* | *20,00,00* | *14,98,92* | *5,01,08* |
| | | **Total Voted** | **4,32,36,05,80** | **3,19,55,00,21** | **1,12,81,05,59** |
| | | ***Total Charged*** | ***1,87,55,72,22*** | ***83,96,93,30*** | ***1,03,58,78,92*** |
| | | **Total Capital** | **6,19,91,78,02** | **4,03,51,93,51** | **2,16,39,84,51** |
| | | **Grand Total (Revenue and Capital)** | **23,46,87,52,62** | **19,59,71,89,42** | **3,87,15,63,20** |

Appendix 2.2

## 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 42)*

(₹ in crore)

| Sl No. | Grant No. | Name Of The Grant/Department | Total | Savings | Percentages |
|---|---|---|---|---|---|
| | | **Revenue- Voted** | | | |
| 1 | 2 | Housing Department | 163.70 | 49.57 | 30 |
| 2 | 3 | Industries Department (Small Industry and Export Promotion) | 147.26 | 26.20 | 18 |
| 3 | 6 | Industries Department (Handloom Industry) | 87.24 | 58.60 | 67 |
| 4 | 7 | Industries Department (Heavy and Medium Industries) | 90.67 | 59.31 | 65 |
| 5 | 8 | Industries Department (Printing and Stationary) | 145.08 | 19.40 | 13 |
| 6 | 10 | Agriculture and other Allied Departments (Horticulture and Sericulture Development) | 214.44 | 31.48 | 15 |
| 7 | 12 | Agriculture and other Allied Departments (Land Development and Water Resources) | 308.59 | 122.00 | 40 |
| 8 | 13 | Agriculture and other Allied Departments (Rural Development) | 1,571.30 | 201.09 | 13 |
| 9 | 14 | Agriculture and other Allied Departments (*Panchayati Raj*) | 5,825.79 | 462.21 | 8 |
| 10 | 15 | Agriculture and other Allied Departments (Animal Husbandry) | 537.56 | 25.02 | 5 |
| 11 | 17 | Agriculture and other Allied Departments (Fisheries) | 78.50 | 23.60 | 30 |
| 12 | 18 | Agriculture and other Allied Departments (Co-operative) | 1,013.13 | 40.95 | 4 |
| 13 | 19 | Personnel Department (Training and Other Expenditure) | 9.98 | 5.05 | 51 |
| 14 | 23 | Cane Development Department (Cane) | 159.10 | 31.31 | 20 |
| 15 | 26 | Home Department (Police) | 10,348.90 | 982.88 | 10 |
| 16 | 27 | Home Department (Civil Defence) | 501.75 | 12.72 | 3 |
| 17 | 28 | Home Department (Political Pension and Other Expenditure) | 148.98 | 36.70 | 25 |
| 18 | 31 | Medical Department (Medical Education and Training) | 1,312.97 | 75.65 | 6 |
| 19 | 32 | Medical Department (Allopathy) | 3,485.91 | 471.31 | 14 |
| 20 | 33 | Medical Department (Ayurvedic and Unani) | 534.93 | 84.19 | 16 |
| 21 | 34 | Medical Department (Homoeopathy) | 240.96 | 11.16 | 5 |
| 22 | 35 | Medical Department (Family Welfare) | 2,545.25 | 169.95 | 7 |
| 23 | 36 | Medical Department (Public Health) | 484.86 | 112.61 | 23 |
| 24 | 37 | Urban Development Department | 3,816.84 | 654.69 | 17 |
| 25 | 40 | Planning Department | 259.75 | 85.22 | 33 |
| 26 | 41 | Election Department | 244.23 | 126.98 | 52 |
| 27 | 42 | Judicial Department | 1,267.52 | 223.31 | 18 |
| 28 | 43 | Transport Department | 136.03 | 19.08 | 14 |
| 29 | 44 | Tourism Department | 29.27 | 9.57 | 33 |
| 30 | 46 | Administrative Reforms Department | 10.79 | 3.96 | 37 |
| 31 | 47 | Technical Education Department | 231.26 | 42.74 | 18 |
| 32 | 48 | Minorities Welfare Department | 1,833.27 | 201.19 | 11 |

| | | | | | |
|---|---|---|---|---|---|
| 33 | 49 | Women and Child Welfare Department | 4,149.84 | 271.58 | 7 |
| 34 | 50 | Revenue Department (District Administration) | 701.32 | 130.70 | 19 |
| 35 | 51 | Revenue Department (Relief on account of Natural Calamities) | 690.60 | 235.48 | 34 |
| 36 | 52 | Revenue Department (Board of Revenue and other Expenditure) | 2,385.31 | 202.58 | 8 |
| 37 | 53 | National Integration Department | 1.36 | 0.76 | 56 |
| 38 | 54 | Public Works Department (Establishment) | 1,616.70 | 1,041.27 | 64 |
| 39 | 60 | Forest Department | 485.89 | 19.72 | 4 |
| 40 | 61 | Finance Department (Debt Services and Other Expenditure) | 9,782.71 | 82.57 | 0.84 |
| 41 | 62 | Finance Department (Superannuation Allowances and Pensions) | 19,830.46 | 1,833.47 | 9 |
| 42 | 63 | Finance Department (Treasury and Accounts Administration) | 220.89 | 44.19 | 20 |
| 43 | 65 | Finance Department (Audit, Small Savings etc.) | 199.17 | 33.43 | 17 |
| 44 | 68 | Legislative Assembly Secretariat | 99.46 | 12.09 | 12 |
| 45 | 69 | Vocational Education Department | 325.14 | 106.87 | 33 |
| 46 | 71 | Education Department (Primary Education) | 21,188.85 | 2,567.23 | 12 |
| 47 | 72 | Education Department (Secondary Education) | 8,816.86 | 874.11 | 10 |
| 48 | 73 | Education Department (Higher Education) | 2,539.78 | 348.28 | 14 |
| 49 | 75 | Education Department (State Council of Education Research and Training) | 95.62 | 15.33 | 16 |
| 50 | 76 | Labour Department (Labour Welfare) | 421.69 | 34.34 | 8 |
| 51 | 77 | Labour Department (Employment) | 1,245.30 | 16.62 | 1 |
| 52 | 78 | Secretariat Administration Department | 536.08 | 79.92 | 15 |
| 53 | 79 | Social Welfare Department (Welfare of the Handicapped & Backward Classes) | 2,161.26 | 261.92 | 12 |
| 54 | 80 | Social Welfare Department (Social Welfare & Welfare of the Scheduled Castes) | 4,538.33 | 437.65 | 10 |
| 55 | 81 | Social Welfare Department (Tribal Welfare) | 59.11 | 12.38 | 21 |
| 56 | 83 | Social Welfare Department (Special Component Plan for Scheduled Castes) | 8,762.84 | 1,315.74 | 15 |
| 57 | 84 | General Administration Department | 112.67 | 107.19 | 95 |
| 58 | 86 | Information Department | 149.81 | 84.97 | 57 |
| 59 | 87 | Soldier's Welfare Department | 48.85 | 10.38 | 21 |
| 60 | 89 | Institutional Finance Department (Commercial Tax) | 504.20 | 38.82 | 8 |
| 61 | 90 | Institutional Finance Department (Entertainment and Betting Tax) | 72.88 | 15.89 | 22 |
| 62 | 91 | Institutional Finance Department (Stamps and Registration) | 225.73 | 12.65 | 6 |
| 63 | 94 | Irrigation Department (Works) | 2,725.50 | 738.76 | 27 |
| 64 | 95 | Irrigation Department (Establishment) | 2,916.85 | 597.47 | 20 |
| | | **Net Total** | **1,35,396.87** | **16,064.06** | |
| | | **Revenue Charged** | | | |
| 65 | 1 | Excise Department | 0.20 | 0.19 | 95 |
| 66 | 3 | Industries Department (Small Industry and Export Promotion) | 0.06 | 0.02 | 33 |
| 67 | 11 | Agriculture and other Allied Departments (Agriculture) | 0.15 | 0.07 | 47 |

| | | | | | |
|---|---|---|---|---|---|
| 68 | 13 | Agriculture and other Allied Departments (Rural Development) | 0.16 | 0.14 | 88 |
| 69 | 15 | Agriculture and other Allied Departments (Animal Husbandry) | 0.14 | 0.07 | 50 |
| 70 | 18 | Agriculture and other allied Departments (Co-operative) | 7.63 | 4.45 | 58 |
| 71 | 23 | Cane Development Department (Cane) | 0.02 | 0.02 | 100 |
| 72 | 25 | Home Department (Jails) | 0.10 | 0.09 | 90 |
| 73 | 26 | Home Department (Police) | 0.75 | 0.56 | 75 |
| 74 | 32 | Medical Department (Allopathy) | 0.20 | 0.18 | 90 |
| 75 | 35 | Medical Department (Family Welfare) | 0.16 | 0.13 | 81 |
| 76 | 36 | Medical Department (Public Health) | 0.02 | 0.02 | 100 |
| 77 | 42 | Judicial Department | 252.54 | 52.65 | 21 |
| 78 | 49 | Women and Child Welfare Department | 0.01 | 0.009 | 90 |
| 79 | 52 | Revenue Department (Board of Revenue and other Expenditure) | 1.22 | 1.20 | 98 |
| 80 | 54 | Public Works Department (Establishment) | 0.04 | 0.04 | 100 |
| 81 | 58 | Public Works Department (Communication Roads) | 0.05 | 0.05 | 100 |
| 82 | 61 | Finance Department (Debt Services and Other Expenditure) | 25,734.80 | 288.84 | 1 |
| 83 | 67 | Legislative Council Secretariat | 0.54 | 0.23 | 43 |
| 84 | 68 | Legislative Assembly Secretariat | 1.25 | 0.81 | 65 |
| 85 | 72 | Education Department (Secondary Education) | 0.03 | 0.03 | 100 |
| 86 | 82 | Vigilance Department | 5.08 | 1.06 | 21 |
| 87 | 95 | Irrigation Department (Establishment) | 0.50 | 0.32 | 64 |
| | | **Net Total** | **26,005.65** | **351.18** | |
| | | **Capital-Voted** | | | |
| 88 | 1 | Excise Department | 1.99 | 1.22 | 61 |
| 89 | 3 | Industries Department (Small Industry and Export Promotion) | 6.70 | 6.01 | 90 |
| 90 | 4 | Industries Department (Mines and Minerals) | 7.00 | 6.76 | 97 |
| 91 | 7 | Industries Department (Heavy and Medium Industries) | 642.21 | 15.23 | 2 |
| 92 | 9 | Power Department | 6,416.17 | 355.60 | 6 |
| 93 | 10 | Agriculture and Other Allied Departments (Horticultural and Sericulture Development) | 8.99 | 2.87 | 32 |
| 94 | 11 | Agriculture and Other Allied Departments (Agriculture) | 970.74 | 470.53 | 48 |
| 95 | 13 | Agriculture and Other Allied Departments (Rural Development) | 2,632.79 | 145.76 | 6 |
| 96 | 15 | Agriculture and Other Allied Departments (Animal Husbandry) | 72.88 | 10.58 | 15 |
| 97 | 19 | Personnel Department (Training and other Expenditure ) | 9.00 | 8.00 | 89 |
| 98 | 21 | Food and Civil Supplies Department | 9,687.70 | 4,664.82 | 48 |
| 99 | 26 | Home Department (Police) | 671.30 | 126.51 | 19 |
| 100 | 28 | Home Department (Political Pension and other Expenditure) | 0.30 | 0.30 | 100 |
| 101 | 31 | Medical Department (Medical Education and Training) | 1,111.30 | 193.41 | 17 |
| 102 | 32 | Medical Department (Allopathy) | 627.94 | 283.83 | 45 |
| 103 | 33 | Medical Department (Ayurvedic and Unani) | 34.41 | 22.02 | 64 |
| 104 | 34 | Medical Department (Homoeopathy) | 15.77 | 7.96 | 50 |
| 105 | 36 | Medical Department (Public Health) | 7.58 | 5.64 | 74 |
| 106 | 37 | Urban Development Department | 1,653.24 | 369.91 | 22 |

| | | | | | |
|---|---|---|---|---|---|
| 107 | 38 | Civil Aviation Department | 282.00 | 92.00 | 33 |
| 108 | 40 | Planning Department | 2,382.78 | 465.49 | 20 |
| 109 | 42 | Judicial Department | 813.58 | 336.17 | 41 |
| 110 | 43 | Transport Department | 41.86 | 27.23 | 65 |
| 111 | 44 | Tourism Department | 117.35 | 34.93 | 30 |
| 112 | 46 | Administrative Reforms Department | 5.00 | 3.75 | 75 |
| 113 | 47 | Technical Education Department | 338.31 | 99.21 | 29 |
| 114 | 48 | Minorities Welfare Department | 890.61 | 148.22 | 17 |
| 115 | 50 | Revenue Department (District Administration) | 145.87 | 54.54 | 37 |
| 116 | 51 | Revenue Department (Relief on Account of Natural Calamities) | 25.00 | 23.27 | 93 |
| 117 | 52 | Revenue Department (Board of Revenue and other Expenditure) | 16.98 | 3.34 | 20 |
| 118 | 53 | National Integration Department | 0.01 | 0.01 | 100 |
| 119 | 60 | Forest Department | 223.84 | 15.97 | 7 |
| 120 | 61 | Finance Department (Debt Services and other Expenditure) | 2,321.40 | 190.59 | 8 |
| 121 | 62 | Finance Department (Superannuation Allowances and Pensions) | 150.00 | 150.00 | 100 |
| 122 | 65 | Finance Department (Audit, Small Savings etc.) | 0.26 | 0.23 | 88 |
| 123 | 67 | Legislative Council Secretariat | 0.04 | 0.04 | 100 |
| 124 | 68 | Legislative Assembly Secretariat | 0.12 | 0.12 | 100 |
| 125 | 69 | Vocational Education Department | 166.83 | 26.03 | 16 |
| 126 | 70 | Science and Technology Department | 92.00 | 92.00 | 100 |
| 127 | 71 | Education Department (Primary Education) | 10.82 | 5.82 | 54 |
| 128 | 72 | Education Department (Secondary Education) | 218.99 | 157.95 | 72 |
| 129 | 73 | Education Department (Higher Education) | 280.32 | 185.35 | 66 |
| 130 | 75 | Education Department (State Council of Education Research and Training) | 24.19 | 24.19 | 100 |
| 131 | 78 | Secretariat Administration Department | 2.00 | 2.00 | 100 |
| 132 | 79 | Social Welfare Department (Welfare of the Handicapped and Backward Classes) | 127.85 | 51.46 | 40 |
| 133 | 81 | Social Welfare Department (Tribal Welfare) | 18.09 | 16.55 | 91 |
| 134 | 82 | Vigilance Department | 4.22 | 1.30 | 31 |
| 135 | 83 | Social Welfare Department (Special Component Plan for Scheduled Castes) | 3,099.67 | 524.04 | 17 |
| 136 | 89 | Institutional Finance Department (Commercial Tax) | 8.62 | 1.81 | 21 |
| 137 | 91 | Institutional Finance Department (Stamps and Registration) | 10.00 | 10.00 | 100 |
| 138 | 92 | Culture Department | 42.29 | 35.68 | 84 |
| 139 | 94 | Irrigation Department (Works) | 5,119.84 | 1,756.34 | 34 |
| | | **Net Total** | **41,558.75** | **11,232.59** | |
| | | **Capital-Charged** | | | |
| 140 | 18 | Agriculture and other Allied Departments (Co-operative) | 11.93 | 2.82 | 24 |
| 141 | 21 | Food and Civil Supplies Department | 653.22 | 497.98 | 76 |
| 142 | 42 | Judicial Department | 22.61 | 11.42 | 51 |
| 143 | 61 | Finance Department (Debt Services and Other Expenditure) | 18,034.33 | 9,840.02 | 55 |
| 144 | 94 | Irrigation Department (Works) | 20.00 | 5.01 | 25 |
| | | **Net Total** | **18,742.09** | **10,357.25** | |
| | | **Grand Total** | **2,21,703.36** | **38,005.08** | |

Appendix 2.3

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

*(Reference: Paragraph 2.3.3.; Page 46)*

(₹ 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) | 2,956.11 | 3,161.06 | 7 |
| **Total** | | | **2,956.11** | **3,161.06** | |
| **Capital - Voted** | | | | | |
| 2 | 55 | Public Works Department (Buildings) | 50.42 | 121.10 | 140 |
| 3 | 57 | Public Works Department (Communication Bridges) | 1,343.29 | 1,437.42 | 7 |
| 4 | 58 | Public Works Department (Communications- Roads) | 5,953.90 | 9,085.24 | 53 |
| **Total** | | | **7,347.61** | **10,643.76** | |
| **Capital Charged** | | | | | |
| 5 | 52 | Revenue Department (Board of Revenue and other Expenditure | 0.06 | 1.03 | 1617 |
| **Total** | | | **0.06** | **1.03** | |
| **Grand Total** | | | **10,303.78** | **13,805.85** | |

Appendix 2.4

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

*(Reference: Paragraph 2.3.6; Page 48)*

(₹ 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) | 146.13 | 121.06 | 1.13 | 25.07 |
| 2 | 6 | Industries Department (Handloom Industry) | 85.56 | 28.64 | 1.69 | 56.92 |
| 3 | 10 | Agriculture and other Allied Departments (Horticultural and Sericulture Development) | 199.33 | 182.96 | 15.11 | 16.37 |
| 4 | 11 | Agriculture and other Allied Departments (Agriculture) | 2,582.08 | 2,098.77 | 112.79 | 483.31 |
| 5 | 22 | Sports Department | 59.15 | 56.48 | 1.00 | 2.67 |
| 6 | 26 | Home Department (Police) | 10,156.90 | 9,366.02 | 192.00 | 790.88 |
| 7 | 31 | Medical Department (Medical Education and Training) | 1,308.97 | 1,237.32 | 4.00 | 71.65 |
| 8 | 35 | Medical Department (Family Welfare) | 2,540.91 | 2,375.29 | 4.34 | 165.62 |
| 9 | 37 | Urban Development Department | 3,229.92 | 3,162.15 | 586.93 | 67.77 |
| 10 | 41 | Election Department | 135.17 | 117.25 | 109.06 | 17.92 |
| 11 | 42 | Judicial Department | 1,260.36 | 1,044.21 | 7.17 | 216.15 |
| 12 | 43 | Transport Department | 134.63 | 116.95 | 1.40 | 17.68 |
| 13 | 44 | Tourism Department | 23.99 | 19.69 | 5.28 | 4.30 |
| 14 | 48 | Minorities Welfare Department | 1,816.16 | 1,632.08 | 17.11 | 184.08 |
| 15 | 51 | Revenue Department (Relief on Account of Natural Calamities) | 472.37 | 455.12 | 218.23 | 17.25 |
| 16 | 52 | Revenue Department (Board of Revenue and other Expenditure) | 2,285.23 | 2,182.74 | 100.08 | 102.49 |
| 17 | 60 | Forest Department | 484.69 | 466.17 | 1.20 | 18.52 |
| 18 | 68 | Legislative Assembly Secretariat | 93.36 | 87.37 | 6.10 | 5.99 |
| 19 | 69 | Vocational Education Department | 317.01 | 218.27 | 8.13 | 98.74 |
| 20 | 71 | Education Department (Primary Education) | 20,958.71 | 18,621.61 | 230.14 | 2,337.10 |
| 21 | 73 | Education Department (Higher Education) | 2,536.38 | 2,191.50 | 3.40 | 344.88 |
| 22 | 78 | Secretariat Administration Department | 511.08 | 456.17 | 25.00 | 54.91 |
| 23 | 83 | Social Welfare Department (Special component Plan for Scheduled Castes) | 8,042.74 | 7,447.11 | 720.10 | 595.63 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 24 | 87 | Soldier's Welfare Department | 40.29 | 38.47 | 8.56 | 1.82 |
| 25 | 89 | Institutional Finance Department (Commercial Tax) | 501.04 | 465.38 | 3.16 | 35.66 |
| 26 | 92 | Culture Department | 43.89 | 37.36 | 2.26 | 6.53 |
| 27 | 94 | Irrigation Department (Works) | 2,181.43 | 1,986.73 | 544.07 | 194.70 |
| | | **Total** | **62,147.48** | **56,212.87** | **2,929.44** | **5,934.61** |
| | | **Revenue – Charged** | | | | |
| 28 | 42 | Judicial Department | 226.57 | 199.89 | 25.98 | 26.68 |
| | | **Total** | **226.57** | **199.89** | **25.98** | **26.68** |
| | | **Capital – Voted** | | | | |
| 29 | 11 | Agriculture and other Allied Departments (Agriculture) | 965.80 | 500.21 | 4.95 | 465.59 |
| 30 | 13 | Agriculture and other Allied Departments (Rural Development) | 2,532.79 | 2,487.02 | 100.00 | 45.77 |
| 31 | 21 | Food and Civil Supplies Department | 9,626.01 | 5,022.88 | 61.69 | 4,603.13 |
| 32 | 26 | Home Department (Police) | 646.30 | 544.79 | 25.00 | 101.51 |
| 33 | 31 | Medical Department (Medical Education and Training) | 1,037.75 | 917.89 | 73.55 | 119.86 |
| 34 | 37 | Urban Development Department | 1,645.13 | 1,283.33 | 8.11 | 361.80 |
| 35 | 42 | Judicial Department | 801.19 | 477.40 | 12.39 | 323.79 |
| 36 | 44 | Tourism Department | 98.50 | 82.42 | 18.85 | 16.08 |
| 37 | 47 | Technical Education Department | 325.08 | 239.09 | 13.23 | 85.99 |
| 38 | 48 | Minorities Welfare Department | 870.61 | 742.40 | 20.00 | 128.21 |
| 39 | 50 | Revenue Department (District Administration) | 144.87 | 91.33 | 1.00 | 53.54 |
| 40 | 60 | Forest Department | 216.84 | 207.86 | 7.00 | 8.98 |
| 41 | 71 | Education Department (Primary Education) | 5.82 | 5.00 | 5.00 | 0.82 |
| 42 | 73 | Education Department (Higher Education) | 226.50 | 94.97 | 53.82 | 131.53 |
| 43 | 75 | Education Department (State Council of Educational Research and Training) | 0.10 | 0.00 | 24.09 | 0.10 |
| 44 | 92 | Culture Department | 36.64 | 6.61 | 5.65 | 30.03 |
| 45 | 94 | Irrigation Department (Works) | 4,829.57 | 3,363.50 | 290.27 | 1,466.07 |
| | | **Total** | **24,009.50** | **16,066.70** | **724.60** | **7,942.80** |
| | | **Capital – Charged** | | | | |
| 46 | 42 | Judicial Department | 15.11 | 11.18 | 7.50 | 3.93 |
| | | **Total** | **15.11** | **11.18** | **7.50** | **3.93** |
| | | **Grand total** | **86,398.66** | **72,490.64** | **3,687.52** | **13,908.02** |

Appendix 2.5

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

*(Reference: Paragraph 2.3.6; Page 48)*

(₹ in crore)

| Sl. No. | Grant No. | Name of The Grant/Appropriation | Original Provision | Supplementary Provision | Total Provision | Total Expenditure | Excess |
|---|---|---|---|---|---|---|---|
| **Revenue Voted** | | | | | | | |
| 1 | 58 | Public Works Department (Communications-Roads) | 2,856.11 | 100.00 | 2,956.11 | 3,161.06 | 204.95 |
| **Total** | | | **2,856.11** | **100.00** | **2,956.11** | **3,161.06** | **204.95** |
| **Capital Voted** | | | | | | | |
| 2 | 55 | Public Works Department (Buildings) | 45.92 | 4.50 | 50.42 | 121.10 | 70.68 |
| 3 | 57 | Public Works Department (Communications Bridges) | 1,093.29 | 250.00 | 1,343.29 | 1,437.42 | 94.13 |
| 4 | 58 | Public Works Department (Communications-Roads) | 5,076.20 | 877.70 | 5,953.90 | 9,085.24 | 3,131.34 |
| **Total** | | | **6,215.41** | **1,132.20** | **7,347.61** | **10,643.76** | **3,296.15** |
| **Grand Total** | | | **9,071.52** | **1,232.20** | **10,303.72** | **13,804.82** | **3,501.10** |

Appendix 2.6

## Excess/Unnecessary/Insufficient Re-appropriation of Funds

*(Reference: Paragraph 2.3.7; Page 48)*

(₹ in lakh)

| Sl. No. | Grant No. | Name of the Grant | Head of Account | Re-appropriation | Excess | Savings |
|---|---|---|---|---|---|---|
| 1 | 01 | Excise Department | 2039-001-05 | 355.00 | 00 | 8.53 |
| 2 | 03 | Industries Department (Small Industry and Export Promotion) | 2852-001-03 | 11.80 | 00 | 46.97 |
| 3 | 07 | Industries Department (Heavy and Medium Industries) | 5054-337-03 | 5,000.00 | 00 | 1,129.08 |
| 4 | 08 | Industries Department (Printing and Stationery) | 2058-104-03 | 8.00 | 00 | 5.85 |
| | | | | | | |
| 5 | 11 | Agriculture and Other Allied Departments (Agriculture) | 2401-103-03 | 1,400.00 | 00 | 87.77 |
| 6 | | | 2402-001-03 | 12.50 | 00 | 0.03 |
| 7 | | | 4401-107-03 | 1,500.00 | 2.54 | 00 |
| 8 | | | 4415-277-27 | 686.28 | 300.00 | 00 |
| 9 | 13 | Agriculture and Other Allied Departments (Rural Development) | 2515-102-06 | 43.00 | 00 | 327.94 |
| 10 | | | 2515-001-03 | 83.37 | 00 | 14.23 |
| 11 | | | 2515-001-04 | 122.75 | 00 | 50.03 |
| 12 | | | 2515-800-04 | 73.75 | 16.97 | 00 |
| 13 | 14 | Agriculture and Other Allied Departments (*Panchayati Raj*) | 2070-800-03 | 30.01 | 3.72 | 00 |
| 14 | | | 2515-101-04 | 5.00 | 1.65 | 00 |
| 15 | 15 | Agriculture and Other Allied Departments (Animal Husbandry) | 2403-001-03 | 241.01 | 10.38 | 00 |
| 16 | | | 2403-101-06 | 100.00 | 00 | 11.52 |
| 17 | | | 2403-106-03 | 127.25 | 00 | 8.29 |
| 18 | 18 | Agriculture and Other Allied Departments (Co-operative) | 2425-001-04 | 10.37 | 00 | 1.96 |
| 19 | 21 | Food and Civil Supplies Department | 3475-106-03 | 245.10 | 00 | 29.87 |
| 20 | | | 4059-051-06 | 93.47 | 00 | 93.47 |
| 21 | | | 4408-001-03 | 18.81 | 00 | 1,577.23 |
| 22 | | | 4408-800-03 | 15,365.00 | 00 | 9,505.44 |
| 23 | 22 | Sports Department | 2204-001-03 | 118.00 | 8.76 | 00 |
| 24 | 23 | Cane Development Department (Cane) | 2401-001-03 | 10.50 | 00 | 11.62 |
| 25 | | | 2401-111-03 | 6.27 | 00 | 1.83 |
| 26 | 25 | Home Department (Jails) | 2056-001-03 | 7.42 | 7.20 | 00 |
| 27 | | | 2056-101-03 | 922.94 | 00 | 71.32 |
| 28 | | | 4059-051-03 | 308.72 | 00 | 0.01 |
| 29 | | | 4059-051-04 | 213.48 | 00 | 0.01 |
| 30 | | | 4070-800-16 | 1,189.07 | 00 | 181.94 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 31 | 26 | Home Department (Police) | 2055-003-04 | 2.19 | 00 | 1,539.93 |
| 32 | | | 2055-101-03 | 15.80 | 00 | 1,928.23 |
| 33 | | | 2055-101-04 | 27.63 | 00 | 1,210.72 |
| 34 | | | 2055-104-03 | 2,961.40 | 00 | 5,867.34 |
| 35 | | | 2055-104-06 | 90.00 | 00 | 224.06 |
| 36 | | | 2055-108-03 | 7.74 | 00 | 265.04 |
| 37 | | | 2055-109-03 | 5,136.32 | 00 | 73,450.48 |
| 38 | | | 2055-109-04 | 19.64 | 00 | 20.99 |
| 39 | | | 2055-110-03 | 103.00 | 00 | 789.53 |
| 40 | | | 2055-111-03 | 170.91 | 00 | 1,242.17 |
| 41 | | | 2070-105-03 | 59.37 | 00 | 65.08 |
| 42 | | | 2070-108-03 | 50.00 | 00 | 2,446.12 |
| 43 | | | 2235-200-11 | 700.00 | 00 | 8,881.58 |
| 44 | | | 2055-109-07 | 250.00 | 242.65 | 00 |
| 45 | | | 2055-800-07 | 6.03 | 00 | 0.14 |
| 46 | | | 2055-800-14 | 2,716.04 | 184.98 | 00 |
| 47 | | | 2070-108-01 | 835.50 | 00 | 777.55 |
| 48 | 27 | Home Department (Civil Defence) | 2070-106-03 | 3.71 | 00 | 40.30 |
| 49 | | | 2070-107-03 | 5.00 | 39.55 | 00 |
| 50 | | | 2070-107-04 | 81.65 | 10.03 | 00 |
| 51 | | | 2070-107-06 | 14.15 | 00 | 11.36 |
| 52 | | | 2070-107-09 | 32.35 | 2.24 | 00 |
| 53 | 31 | Medical Department (Medical Education and Training) | 2210-105-03 | 74.00 | 00 | 1,102.63 |
| 54 | | | 2210-110-15 | 70.00 | 1,304.73 | 00 |
| 55 | | | 4210-105-21 | 5,000.00 | 00 | 250.00 |
| 56 | 32 | Medical Department (Allopathy) | 2210-110-04 | 2,717.76 | 00 | 15,089.42 |
| 57 | | | 2210-110-10 | 2,436.96 | 00 | 18,109.67 |
| 58 | 33 | Medical Department (Ayurvedic and Unani) | 2210-101-03 | 75.65 | 00 | 61.40 |
| 59 | | | 2210-103-03 | 46.32 | 00 | 27.79 |
| 60 | 34 | Medical Department (Homeopathy) | 2210-102-03 | 90.00 | 00 | 660.99 |
| 61 | 37 | Urban Development Department | 2053-094-03 | 2,000.00 | 41.94 | 00 |
| 62 | | | 2053-094-04 | 37.20 | 00 | 37.20 |
| 63 | | | 2215-01-192-04 | 1,000.00 | 00 | 198.61 |
| 64 | | | 2215-02-192-04 | 3,800.00 | 00 | 101.86 |
| 65 | 40 | Planning Department | 2575-800-04 | 168.14 | 74.79 | 00 |
| 66 | | | 4575-800-04 | 25,540.55 | 00 | 598.99 |
| 67 | | | 4215-101-03 | 4,920.51 | 00 | 2,443.80 |
| 68 | | | 4215-02-101-03 | 1,214.83 | 642.05 | 00 |
| 69 | | | 4575-102-03 | 838.00 | 3,000.00 | 00 |
| 70 | | | 4801-800-03 | 1,354.11 | 5,407.14 | 00 |
| 71 | 41 | Election Department | 2015-103-03 | 191.10 | 00 | 181.10 |
| 72 | | | 2015-103-05 | 74.66 | 11.84 | 00 |
| 73 | | | 2015-106-04 | 118.06 | 0.27 | 00 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 74 | 42 | Judicial Department | 2235-200-04 | 25.00 | 00 | 248.98 |
| 75 | | | 2014-114-03 | 22.30 | 110.06 | 00 |
| 76 | | | 2014-800-05 | 53.02 | 5.50 | 00 |
| 77 | | | 4059-051-05 | 150.00 | 00 | 2.49 |
| 78 | | | 4070-800-03 | 700.00 | 00 | 316.54 |
| 79 | | | 4216-700-03 | 100.00 | 00 | 0.02 |
| 80 | 44 | Tourism Department | 3452-001-03 | 27.50 | 00 | 215.67 |
| 81 | | | 3452-800-03 | 15.00 | 00 | 316.72 |
| 82 | | | 5452-104-14 | 1,055.01 | 00 | 469.27 |
| 83 | 47 | Technical Education Department | 2203-001-03 | 5.00 | 0.01 | 00 |
| 84 | | | 2203-105-03 | 300.00 | 106.78 | 00 |
| 85 | | | 2203-001-05 | 59.00 | 00 | 0.02 |
| 86 | | | 2203-112-04 | 342.17 | 00 | 0.02 |
| 87 | | | 2203-112-06 | 95.86 | 0.69 | 00 |
| 88 | | | 4202-105-04 | 20.00 | 00 | 0.01 |
| 89 | | | 4202-105-14 | 2,000.00 | 00 | 0.01 |
| 90 | 48 | Minorities Welfare Department | 2070-001-03 | 1.82 | 0.36 | 00 |
| 91 | | | 2225-800-01 | 4,125.16 | 653.27 | 00 |
| 92 | 52 | Revenue Department (Board of Revenue and other Expenditure) | 2029-001-03 | 2.00 | 28.64 | 00 |
| 93 | | | 2029-800-04 | 85.96 | 11.78 | 00 |
| 94 | | | 2235-110-04 | 1,000.00 | 13,439.00 | 00 |
| 95 | 54 | Public Works Department (Establishment) | 2059-001-03 | 50.00 | 00 | 855.03 |
| 96 | | | 2059-001-04 | 100.00 | 00 | 8,119.39 |
| 97 | 55 | Public Works Department (Buildings) | 4059-051-21 | 200.50 | 108.05 | 00 |
| 98 | | | 4216-700-05 | 50.00 | 44.92 | 00 |
| 99 | | | 4059-051-23 | 50.00 | 00 | 53.20 |
| 100 | | | 4216-106-03 | 150.00 | 106.99 | 00 |
| 101 | 57 | Public Works Department (Communication Bridges) | 5054-101-04 | 4,500.00 | 8,233.61 | 00 |
| 102 | | | 5054-101-36 | 3,000.00 | 920.83 | 00 |
| 103 | 58 | Public Works Department (Communication Roads) | 5054-337-03 | 2,072.85 | 3,797.12 | 00 |
| 104 | | | 5054-04-337-01 | 1,700.00 | 1,864.69 | 00 |
| 105 | | | 5054-04-337-58 | 12,600.00 | 53,629.17 | 00 |
| 106 | | | 5054-04-337-64 | 2,739.00 | 3,588.02 | 00 |
| 107 | | | 5054-04-337-81 | 1,300.00 | 650.00 | 00 |
| 108 | | | 5054-04-337-85 | 26,000.00 | 1,489.77 | 00 |
| 109 | | | 5054-800-04 | 3,000.00 | 226.21 | 00 |
| 110 | | | 5054-337-06 | 4,000.00 | 00 | 3,035.11 |
| 111 | | | 5054-337-13 | 4,839.31 | 8,153.60 | 00 |
| 112 | 59 | Public Works Department (Estate Directorate) | 2052-090-03 | 101.00 | 0.81 | 00 |
| 113 | | | 2059-053-09 | 100.50 | 00 | 0.01 |
| 114 | | | 2059-60-053-03 | 149.96 | 00 | 1.72 |
| 115 | | | 2059-60-053-04 | 24.05 | 00 | 14.28 |
| 116 | | | 2059-60-053-05 | 104.00 | 00 | 0.04 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 117 | | | 2216-700-09 | 154.58 | 00 | 0.01 |
| 118 | 60 | Forest Department | 4406-800-01 | 22.84 | 00 | 37.34 |
| 119 | | | 4406-102-05 | 24.98 | 00 | 2.32 |
| 120 | 61 | Finance Department (Debt Services and Other Expenditure) | 6004-101-03 | 462.07 | 5,045.07 | 00 |
| 121 | 63 | Finance Department (Treasury and Accounts Administration) | 2054-095-03 | 9.10 | 23.50 | 00 |
| 122 | 65 | Finance Department (Audit, small savings, etc.) | 2052-091-05 | 6.00 | 00 | 22.27 |
| 123 | 68 | Legislative Assembly Secretariat | 2011-101-03 | 640.00 | 39.84 | 00 |
| 124 | 69 | Vocational Education Department | 2230-101-97 | 22.80 | 00 | 21.31 |
| 125 | | | 4250-203-07 | 179.77 | 00 | 59.80 |
| 126 | 72 | Education Department (Secondary Education) | 2202-101-03 | 67.10 | 00 | 481.71 |
| 127 | | | 2202-108-04 | 8.49 | 00 | 647.77 |
| 128 | | | 2202-109-03 | 1,918.37 | 00 | 7,404.36 |
| 129 | | | 2202-110-01 | 500.00 | 00 | 14,762.04 |
| 130 | | | 2202-107-11 | 6.49 | 00 | 2.46 |
| 131 | | | 2202-108-03 | 403.49 | 00 | 104.31 |
| 132 | | | 2202-109-08 | 2,590.00 | 00 | 1,248.53 |
| 133 | | | 2202-800-20 | 18.00 | 00 | 14.95 |
| 134 | 73 | Education Department (Higher Education) | 2202-001-03 | 8.00 | 00 | 31.65 |
| 135 | | | 2202-001-04 | 3.00 | 14.67 | 00 |
| 136 | | | 2202-102-24 | 11.85 | 00 | 0.01 |
| 137 | 75 | Education Department (State Council of Education Research & Training) | 2202-003-03 | 51.49 | 1.08 | 00 |
| 138 | | | 2202-003-07 | 46.00 | 00 | 0.80 |
| 139 | | | 2202-800-05 | 30.00 | 00 | 0.01 |
| 140 | 76 | Labour Department (Labour Welfare) | 2210-102-05 | 180.00 | 19.93 | 00 |
| 141 | | | 2230-001-03 | 15.44 | 00 | 133.81 |
| 142 | | | 2230-101-03 | 1.80 | 00 | 284.31 |
| 143 | | | 2230-101-04 | 11.00 | 00 | 442.16 |
| 144 | | | 2230-102-03 | 2.51 | 00 | 79.42 |
| 145 | | | 2230-101-05 | 39.10 | 00 | 23.63 |
| 146 | 77 | Labour Department (Employment) | 2230-800-07 | 600.00 | 00 | 1,207.58 |
| 147 | 78 | Secretariat Administration Department | 2013-108-03 | 300.00 | 00 | 100.50 |
| 148 | | | 2013-800-03 | 101.31 | 00 | 0.75 |
| 149 | | | 2052-090-03 | 198.68 | 100.91 | 00 |
| 150 | | | 2052-090-07 | 2.53 | 00 | 2.53 |
| 151 | | | 2052-090-11 | 65.47 | 2.53 | 00 |
| 152 | | | 2220-800-03 | 53.00 | 1.94 | 00 |
| 153 | 79 | Social Welfare Department (Welfare of the Handicapped & Backward Classes) | 2235-101-14 | 47.53 | 2.74 | 00 |
| 154 | | | 2235-101-03 | 53.12 | 0.13 | 00 |
| 155 | 80 | Social Welfare Department | 2225-001-03 | 20.00 | 10.54 | 00 |

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|---|---|---|---|---|---|---|
| 156 | | (Social Welfare and Welfare of Scheduled Castes) | 2225-277-03 | 32.00 | 00 | 3.58 |
| 157 | 81 | Social Welfare Department (Tribal Welfare) | 2225-796-15 | 6.66 | 00 | 1.05 |
| 158 | | | 2225-796-17 | 10.27 | 00 | 5.20 |
| 159 | 83 | Social Welfare Department (Special Component Plan for Scheduled Castes) | 2225-789-05 | 78.87 | 00 | 107.67 |
| 160 | | | 2225-789-10 | 80.00 | 00 | 105.79 |
| 161 | | | 4225-789-10 | 691.80 | 00 | 50.01 |
| 162 | | | 4515-789-03 | 528.25 | 00 | 24.75 |
| 163 | 86 | Information Department | 2220-105-03 | 3.00 | 00 | 10.30 |
| 164 | | | 2220-001-03 | 70.87 | 00 | 167.26 |
| 165 | | | 2220-102-03 | 2.84 | 00 | 121.91 |
| 166 | | | 2220-106-03 | 10.00 | 00 | 58.63 |
| 167 | | | 2220-111-03 | 0.50 | 00 | 10.63 |
| 168 | | | 2220-800-03 | 9.00 | 00 | 3.00 |
| 169 | 94 | Irrigation Department (Works) | 2700-800-06 | 383.70 | 00 | 666.00 |
| 170 | | | 2701-800-14 | 100.00 | 00 | 208.73 |
| 171 | | | 4700-07-051-10 | 100.00 | 00 | 971.19 |
| 172 | | | 4700-09-051-10 | 200.00 | 00 | 11,202.40 |
| 173 | | | 4700-14-051-10 | 100.00 | 00 | 1,000.02 |
| 174 | | | 4700-04-050-10 | 84.46 | 8.58 | 00 |
| 175 | | | 4700-051-07 | 94.93 | 00 | 0.01 |
| 176 | | | 4700-13-051-07 | 52.75 | 00 | 0.02 |
| 177 | | | 4700-19-050-10 | 34.10 | 00 | 6.86 |
| 178 | | | 4701-78-051-10 | 1,000.00 | 00 | 0.01 |
| 179 | | | 4711-103-08 | 654.84 | 1,633.77 | 00 |
| 180 | | | 4711-103-09 | 100.00 | 1,227.64 | 00 |
| | | | **Total** | **1,83,685.87 or 1,836.86 crore** | **1,16,616.18 or 1,166.16 crore** | **2,06,278.91 or 2,062.79 crore** |

Appendix 2.7

## Substantial surrenders made during 2013-14

*(Reference: Paragraph 2.3.8;, Page 48)*

(₹ in lakh)

| SI 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 | 2039-001-06 Computerisation and Establishment of Online Excise Management System | 18.00 | 16.72 | 93 | Due to non-receipt of demand of purchase of new computers and economy measures. |
| 2 | | | 2216-700-03 Repair and Maintenance of residential Buildings of Excise Department | 10.00 | 8.50 | 85 | Due to non-repairing in colony of Excise Department in Allahabad. |
| 3 | | | 2039-001-04 District Executive Establishment | 20.00 | 18.76 | 94 | Due to pending of Bills for payment. |
| 4 | | | 4059-051-03 Lumpsum provision for construction of office and Godowns of Excise Department | 199.06 | 122.11 | 61 | No reasons have been intimated. |
| 5 | 3 | Industries Department (Small Industry and Export Promotion) | 2851-102-01 Central Plan/Centrally Sponsored Schemes | 494.70 | 440.84 | 89 | Due to non-expenditure of allotted amount on divisional level and non-issue of financial sanction of allotted amount. |
| 6 | | | 2851-102-22 Promotion scheme of Handicraft Marketing | 300.00 | 210.40 | 70 | Due to payment on the basis of actual dues by General Manager, District Industry Centers. |
| 7 | 6 | Industries Department (Handloom Industry) | 2851-103-01 Central Plan/Centrally Sponsored Schemes | 6,559.42 | 5,631.62 | 86 | Due to non-receipt of sanctioned amount of central share. |

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| 8 | 10 | Agriculture and other Allied Departments (Horticultural and Sericulture Development) | 2406-112-04 Lohiya Environmental Garden and Park | 180.00 | 152.59 | 85 | No reasons have been intimated. |
| 9 | | | 4406-112-03 Lohiya Environmental Garden and Park | 270.00 | 225.30 | 83 | No reasons have been intimated. |
| 10 | 11 | Agriculture and other Allied Departments (Agriculture) | 2401-102-01Central Plan/ Centrally Sponsored Schemes | 11,842.90 | 7,996.73 | 68 | On the basis of actual demand. |
| 11 | | | 2401-103-01Central Plan/ Centrally Sponsored Schemes | 1212.48 | 821.92 | 68 | Due to release of less amount by Government of India. |
| 12 | | | 2401-103-07 Incentive scheme for production of Summer Ground Nut. | 250.00 | 193.17 | 77 | Due to non-availability of appropriate seed and agricultural investments. |
| 13 | | | 2401-108-01 Central Plan/Centrally Sponsored Schemes | 96.95 | 71.51 | 74 | Due to excessive provision than approval by GOI. |
| 14 | | | 2401-109-01 Central Plan/Centrally Sponsored Schemes | 1,700.00 | 1,123.52 | 66 | Due to non-receipt of administrative sanction of Kisan Mitra Yojana. |
| 15 | | | 2401-109-08 Utilisation of Information technology for Agriculture Development | 2,329.61 | 2,218.13 | 95 | Due to late sanction and non-execution of tender process. |
| 16 | | | 2401-110-04 Payment of premium to Indian Agricultural Insurance Company Ltd. For Crop Insurance | 5,500.00 | 5,169.81 | 94 | Due to less receipt of compensation claims. |
| 17 | | | 2401-111-01 Central Plan/Centrally Sponsored Schemes | 1,054.20 | 641.60 | 61 | Due to posts remaining vacant. |
| 18 | | | 2401-111-05 Data Bank of Crops Production and Statistics of Production | 1,975.19 | 1,975.19 | 100 | Due to non-receipt of sanction of work-plan. |
| 19 | | | 2401-112-04 Inter Crop farming Schemes for increase in Pulses/Oil Production | 1,447.68 | 1,371.00 | 95 | Surrender due to scheme being unpopular. |

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| 20 | | | 2401-800-01 Central Plan/Centrally Sponsored Schemes | 118.44 | 118.44 | 100 | Due to non-release of amount by Government of India. |
| 21 | | | 4401-103-01 Central Plan/Centrally Sponsored Schemes. | 2,040.25 | 2,040.25 | 100 | Due to non-release of fund by Government of India. |
| 22 | | | 4401-190-03 National Agriculture Development Scheme | 4,000.00 | 3,801.86 | 95 | Due to non-approval of projects and nil demand. |
| 23 | | | 4401-800-03 National Agriculture Development Scheme | 26,659.97 | 19,458.06 | 73 | Due to nil requirement. |
| 24 | 14 | Agriculture and other Allied Departments (*Panchayati Raj*) | 2515-198-01 Central Plan/Centrally Sponsored Schemes | 192.00 | 192.00 | 100 | Reasons have not been intimated. |
| 25 | | | 2575-192-03 Programmes Financed by Backward Areas Grant Fund | 13,343.80 | 7,836.46 | 59 | Reasons have not been intimated. |
| 26 | | | 2575-800-03 Programmes Financed by Backwards Areas Grant Fund | 3,500.00 | 2,500.00 | 71 | Reasons have not been intimated. |
| 27 | 18 | Agriculture and other Allied Department (Co-Operative) | 2049-200-03 Interest on loans received from the National Co-operative Development Corporation | 754.24 | 442.12 | 59 | Due to less receipt of loan from NCDC. |
| 28 | | | 4425-107-03 Strengthening of Economically weaker Purchase and sales Co-operative Society's Godowns | 35.00 | 35.00 | 100 | Due to non-receipt of grant. |
| 29 | 19 | Personnel Department (Training and Other Expenditure) | 2070-003-08 Training of Probationers of Indian Administrative Services. | 89.05 | 53.15 | 60 | Due to less demand of fund. |
| 30 | | | 2070-003-11 U.P. Administrative and Management Academy | 836.12 | 429.46 | 51 | Due to less number of trainees. |
| 31 | | | 4070-003-03 U.P. Administrative and Management Academy, Lucknow | 900.00 | 800.01 | 89 | Reasons have not been intimated. |

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| 32 | 21 | Food and Civil Supplies Department | 4408-101-03 Food Grain Supply Scheme | 9,01,020.33 | 4,59,018.23 | 51 | Due to less purchase than fixed target. |
| 33 | | | 4408-800-04 Other Expenditure | 0.50 | 0.50 | 100 | Due to non-submission of claims |
| 34 | 29 | Confidential Department (Governor's Secretariat) | 2012-102-03 Discretionary grant of Governor | 30.00 | 17.46 | 58 | Due to nil requirement. |
| 35 | 31 | Medical Department (Medical Education and Training) | 4210-105-39 Ganesh Shankar Vidyarthi Memorial Medical College, Kanpur | 1,639.35 | 1,179.35 | 72 | Reasons have not been intimated. |
| 36 | | | 4210-105-47 Govt. Medical College, Jaunpur | 1,000.00 | 1,000.00 | 100 | Reasons have not been intimated. |
| 37 | | | 4210-105-52 Internet facility in Govt. Medical Colleges | 200.00 | 200.00 | 100 | Reasons have not been intimated. |
| 38 | | | 4210-105-63 Para Medical College, Azamgarh | 500.01 | 500.01 | 100 | Reasons have not been intimated. |
| 39 | | | 6075-800-03 Revolving fund for treatment of State Govt. Employees in S.G.P.G.I | 500.00 | 500.00 | 100 | Reasons have not been intimated. |
| 40 | 33 | Medical Department (Ayurvedic and Unani) | 2210-101-07 Establishment of Naturopathy and Yoga Units in Government Ayurvedic Medical Colleges | 36.31 | 36.31 | 100 | Due to non-receipt of approval by Government. |
| 41 | | | 4210-800-06 Unani college and attached Hospitals | 1,041.00 | 1,041.00 | 100 | Due to non-sanction of scheme. |
| 42 | | | 4210-800-04 Construction of Hostel/Buildings of Govt. Ayurvedic/ Unani Colleges (Current Work) | 800.00 | 800.00 | 100 | Due to non-release of amount by Government. |
| 43 | 34 | Medical Department (Homeopathy) | 2210-102-06 Homeopathic Medicine Manufacture/ Testing | 29.65 | 29.65 | 100 | Due to non-creation of posts. |
| 44 | | | 4210-800-03 Construction of Hospital Buildings of Govt. National Homeopathy Medical | 100.00 | 100.00 | 100 | Due to non-issuance of sanction owing to non-approval of |

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| | | | College, Lucknow, Pt. Jawahar Lal Nehru Govt. Homeopathy Medical College, Kanpur and Lal Bahadur Shastri Govt. Homeopathy Medical College, Allahabad | | | | revised estimate. |
| 45 | 35 | Medical Department (Family Welfare) | 2211-001-01 Central Plan/Centrally Sponsored Schemes | 10.00 | 10.00 | 100 | Due to posts remaining vacant. |
| 46 | 37 | Urban Development Department | 2217-800-01 Central Plan/Centrally Sponsored Schemes | 750.00 | 750.00 | 100 | Due to non-receipt of amount of central share from GOI. |
| 47 | | | 2230-101-03 For "Rickshaw Yojna " distribution of Motor/Solar Rickshaw | 20,000.00 | 18,000.00 | 90 | Due to non-completion of proceeding of bid under the scheme. |
| 48 | | | 4216-800-03 AsraYojna (Residential House) | 20,000.00 | 15,213.96 | 76 | Due to non-sanction of projects/ proposals from SUDA/DUDA. |
| 49 | | | 4217-800-01 Central Plan/Centrally Sponsored schemes | 25.00 | 25.00 | 100 | Due to non-receipt of amount of central share from GOI. |
| 50 | | | 4250-203-01 Central Plan/Centrally Sponsored schemes | 100.00 | 100.00 | 100 | Due to non-receipt of amount of central share from GOI. |
| 51 | 38 | Civil Aviation Department | 5053-800-04 Special repair of Helicopter/ Aeroplane | 1,200.00 | 1,200.00 | 100 | Due to non-repairing of old aeroplanes. |
| 52 | 40 | Planning Department | 2575-800-04 Special schemes of Bundelkhand | 796.05 | 676.78 | 85 | Due to non-sanction of new projects by Govt. of India. |
| 53 | | | 2575-06-800-04 Lump-sum provision for review, training and evaluation | 40.00 | 40.00 | 100 | Due to non-utilisation of amount. |
| 54 | | | 2810-800-03 Bio-energy Mission Cell | 8.40 | 5.19 | 62 | Reasons have not been intimated. |
| 55 | | | 3451-092-07 Arrangement for use of services of experts | 50.00 | 42.84 | 86 | Reasons have not been intimated. |

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| | | | in process of evaluation of different schemes / programmes by State Planning Institute (Evaluation Section) | | | | |
| 56 | | | 3454-001-05 Grant for improvement in Statistical System in favour of Recommendations of 13th Finance Commission. | 2,607.00 | 2,079.73 | 80 | Reasons have not been intimated. |
| 57 | | | 3454-001-06 Structure of District Scheme (District Planning Committee) | 18.00 | 9.16 | 51 | Reasons have not been intimated. |
| 58 | | | 4575-101-03 Lump-sum provision for construction and extension of Veterinary Hospitals/ Animal Service Centres | 30.00 | 24.66 | 82 | Due to non-issuance of sanction. |
| 59 | | | 4575-106-03 Lump-sum provision for Rural Electrification | 50.00 | 39.85 | 80 | Due to non-proposal of Rural Electrification Scheme by the Committee. |
| 60 | | | 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. |
| 61 | | | 4575-800-06 Lump-sum Provision for construction of Anganbadi Centres | 60.00 | 60.00 | 100 | Due to non-proposal of scheme by the Committee. |
| 62 | | | 4575-800-07 Construction of Community Buildings | 200.00 | 159.04 | 80 | Due to non-availability of proposal of second instalment. |
| 63 | | | 4575-800-08 Construction of Ayurvedic Dispensaries Buildings | 50.00 | 50.00 | 100 | Due to non-proposal of scheme by the Committee. |
| 64 | | | 4575-800-11 Lump-sum Provision for construction of Mini Stadium | 50.00 | 50.00 | 100 | Due to non-proposal of scheme by the Committee. |

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| 65 | | | 4575-102-03 Lump-sum Provision for Water Supply Programmes | 200.00 | 101.27 | 51 | Due to non-availability of proposal of second instalment by districts. |
| 66 | 41 | Election Department | 2015-105-04 Bye-Election | 162.00 | 114.47 | 71 | Due to no bye-election. |
| 67 | 43 | Transport Department | 3055-190-03 Payment of Compensation to State Road Transport corporation in lieu of free journey facility in their buses to Parliament Members | 29.00 | 22.48 | 78 | Due to non-requirement. |
| 68 | | | 3055-800-04 Expenditure relating to Road Safety | 500.00 | 500.00 | 100 | Due to non-approval for organisation of road safety fund. |
| 69 | | | 4047-800-04 Way-in-motion Pilot Project | 100.00 | 100.00 | 100 | Due to non-operation of scheme. |
| 70 | | | 4047-800-05 Establishment of Fitness Pit for Fitness check of Vehicles | 300.00 | 175.72 | 59 | Due to non-release of amount for second instalment |
| 71 | | | 4059-051-03 Construction of Regional/Sub Regional Transport Offices | 2,000.00 | 1,140.73 | 57 | Due to non-release of amount. |
| 72 | | | 5055-190-03 Share Capital Investment in U.P.S.R.T.C | 1,000.00 | 657.29 | 66 | Due to model code of conduct in force and new work. |
| 73 | | | 5055-800-03 Expenditure relating to road safety | 700.00 | 700.00 | 100 | Due to non-approval for Organisation of Road Safety Fund. |
| 74 | | | 7055-190-03 Interest free Loan to Road Transport Corporation Uttar Pradesh for construction of Bus station in Baheri-Bareilly | 25.00 | 25.00 | 100 | Due to model code of conduct in being in force and new work. |
| 75 | 45 | Environment Department | 3435-001-05 Establishment of Laboratory in Environmental Directorate | 5.55 | 5.55 | 100 | Due to non-receipt of sanction. |

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| 76 | 47 | Technical Education Department | 2203-103-01 Central Plan/Centrally Sponsored Schemes | 605.00 | 337.82 | 56 | Due to non-issue of financial sanction from Govt. of India. |
| 77 | | | 2203-104-01 Central Plan/Centrally Sponsored Schemes | 220.00 | 128.27 | 58 | Due to non-issue of financial sanction from Govt. of India. |
| 78 | | | 2203-105-19 I.T Polytechnic | 10.01 | 10.01 | 100 | Due to non-recruitment on created posts. |
| 79 | 48 | Minorities Welfare Department | 2070-105-04 Grant to Minority Commission | 137.90 | 79.01 | 57 | Due to non-activation of commission at that time. |
| 80 | | | 2225-190-03 Welfare of Minorities | 158.65 | 150.25 | 95 | Due to non-receipt of grant from Govt. of India. |
| 81 | | | 2235-800-01 Central plan/Centrally Sponsored schemes | 283.00 | 231.61 | 82 | Due to non-release of amount by Govt. of India. |
| 82 | | | 2250-800-03 Grant to State Haz Committee | 371.50 | 288.50 | 78 | Due to non-sending of attendants for service of Hazis. |
| 83 | | | 4202-800-01 Central Plan/Centrally Sponsored Schemes | 1,100.00 | 976.18 | 89 | Due to non-release of amount by Govt. of India. |
| 84 | | | 4202-800-04 Coaching Institute for Minority students in All India Administrative/ Provincial Civil Services | 185.29 | 150.00 | 81 | Due to expenditure on basis of actual calculation. |
| 85 | | | 4202-800-05 Establishment of Multipurpose Educational Hub in Minority populated Areas | 3,411.00 | 3,411.00 | 100 | Due to non-preparation of work. |
| 86 | | | 4225-190-04 Purchase of shares of U.P. Waqf Development Corporation | 100.00 | 100.00 | 100 | Due to non-release of amount by Govt. of India. |

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| 87 | | | 4225-190-05 Purchase of shares of U.P. Minority Financial and Development Corporation | 100.00 | 100.00 | 100 | Due to non-release of amount by Govt. of India. |
| 88 | 50 | Revenue Department (District Administration) | 3053-102-03 Maintenance and Management of Air-strips | 228.19 | 176.21 | 77 | On the basis of actual expenditure. |
| 89 | | | 4059-051-48 Implementation of recommendation of 13th Finance Commission | 3,500.00 | 3,500.00 | 100 | Due to non-utilisation of amount by districts. |
| 90 | | | 4059-051-50 Construction/ Reconstruction of Non-residential buildings of Collectorate | 275.40 | 144.98 | 53 | Due to non-maturity of proposal and on the basis of actual expenditure. |
| 91 | | | 4216-106-04 Residential buildings of tehsils | 94.59 | 94.59 | 100 | Due to non-release of amount. |
| 92 | | | 4216-106-08 Residential building of Commissioner | 119.48 | 119.48 | 100 | Due to non-release of amount. |
| 93 | 51 | Revenue Department (Relief on Account of Natural Calamities) | 2245-800-06 Uttar Pradesh Calamity Management Authority | 252.97 | 252.97 | 100 | Due to non-appointment of management authority staff. |
| 94 | | | 2245-800-07 District Calamity Management Authority | 300.00 | 254.55 | 85 | Due to non-constitution of DDMA. |
| 95 | | | 2245-800-08 Disaster risk Reduction Programme (U.N.D.P Aided) | 25.00 | 25.00 | 100 | Due to non-operating of programme by UNDP. |
| 96 | | | 4250-101-05 Expenditure from State Disaster Mitigation Fund | 500.00 | 500.00 | 100 | Due to non-receipt of demand from district. |
| 97 | | | 4250-101-06 Expenditure from district Disaster Mitigation Fund | 500.00 | 500.00 | 100 | Due to non-receipt of demand from district. |
| 98 | | | 4250-101-07 Uttar Pradesh Calamity Management Authority | 500.00 | 500.00 | 100 | Due to non-receipt of demand from district. |
| 99 | | | 4250-101-08 Land Purchase for Rehabilitation for Displaced in State | 1,000.00 | 826.74 | 83 | Due to non-receipt of demand from district. |

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| 100 | 52 | Revenue Department (Board of Revenue and Other Expenditure) | 2029-001-03 Land Acquisition – General Revenue Expenditure | 5.00 | 5.00 | 100 | Reasons have not been intimated. |
| 101 | | | 2029-101-03 Collection Charges of Land Revenue (Maalgujari) Taquavi canal and other miscellaneous Govt. dues | 10.50 | 8.51 | 81 | On the basis of actual expenditure. |
| 102 | 53 | National Integration Department | 2070-800-01 Central Plan/Centrally Sponsored Schemes | 30.00 | 26.70 | 89 | Due to non-utilisation of fund. |
| 103 | | | 2070-800-08 Organisation of National Integration and Communal harmony Programmes on the birthday of great persons | 26.25 | 14.06 | 54 | Due to non-utilisaton of amount in districts. |
| 104 | | | 2070-800-14 Facilities to the President of State Integration Council | 12.95 | 11.42 | 88 | Due to non-appointment of President. |
| 105 | 60 | Forest Department | 2235-110-03 Group Insurance Scheme for laborer of Forest Department | 2.35 | 2.35 | 100 | Due to non-receipt of demand. |
| 106 | | | 4406-102-12 Forestry Related Project (C.C.L system) | 200.00 | 200.00 | 100 | Due to non-approval of Project by expenditure-Finance Committee. |
| 107 | | | 4406-800-10 Eco-Tourism development in Lakh Bahoshi Bird Sanctuary, Kannauj and Nawabganj bird Sanctuary Unnao | 507.13 | 295.17 | 58 | Due to residual amount. |
| 108 | | | 4406-800-15 Renovation and upgradation of Tajganj Van Vishram Grih of Agra | 112.58 | 103.37 | 92 | Due to non-receipt of approval by Hon'ble High Court in range of 0-500 meter of Taj Mahal. |
| 109 | | | 4406-800-10 Wild Animal protection in Village Amritpur of district Etah (C.C.L System ) | 14.50 | 14.50 | 100 | Due to non-conducting of Survey by the Revenue Department. |
| 110 | | | 4406-111-08 Zoological Diversity | 100.00 | 60.00 | 60 | Due to non-sanction of |

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| | | | Centre, Kukrail Range Division Lucknow (C.C.L System) | | | | re-appropriation proposal by Govt. of India. |
| 111 | 61 | Finance Department (Debt Services and Other Expenditure) | 2235-200-03 Assistance to dependents of Deceased Government Employee | 100.00 | 59.59 | 60 | Due to non-receipt of matured proposal in regularisation from Different Administrative Department. |
| 112 | | | 6075-800-03 Loan Assistance for financial reorganisation of Public Sector Undertakings/ Corporations / Autonomous Bodies | 20,000.00 | 17,631.04 | 88 | Reasons have not been intimated. |
| 113 | | | 7610-201-03 House Building Advance to Officers of All India services for Purchase/ construction/ repair or extension of Buildings | 60.00 | 40.50 | 68 | Due to non-receipt on indent from various Heads of the Department/Secretariat. |
| 114 | | | 7610-203-03 Advances for Other Conveyances | 0.05 | 0.05 | 100 | Due to non-receipt on indent from various Heads of the Department/ Secretariat. |
| 115 | | | 6003-110-03 Repayment of ways and Means Advances | 10,00,000.00 | 9,98,731.31 | 99 | Due to non-requirement of fund. |
| 116 | 68 | Legislative Assembly Secretariat | 2011-101-03 Legislative Assembly | 124.89 | 80.94 | 65 | Due to economy measures, requirement being nil and post of Hon'ble Vice Chairman remaining vacant. |
| 117 | | | 7610-201-03 House Building Advance to Members/Ex-members of State Legislative Assembly | 6.00 | 6.00 | 100 | Reasons have not been intimated. |
| 118 | | | 7610-202-03 Advance for purchase of conveyances to Members/Ex-members of State Legislative Assembly | 6.00 | 6.00 | 100 | Reasons have not been intimated. |

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| 119 | 70 | Science and Technology Department | 4810-102-03 New and Renewable Energy Training Centre, Kannauj | 200.00 | 200.00 | 100 | Due to non-possibility of expenditure in the Financial Year. |
| 120 | | | 4810-102-04 Encouragement scheme for Electricity Production of solar Energy Sources | 9,000.00 | 9,000.00 | 100 | Due to late opening of pre-bid for power projects allotment to Solar Power Developers. |
| 121 | 71 | Education Department (Primary Education) | 2202-053-04 Lump-Sum Provision for Maintenance of Buildings of Primary and Junior High Schools | 500.00 | 346.97 | 69 | Reasons have not been intimated. |
| 122 | | | 2202-102-31 Free and Compulsory Education | 788.50 | 785.92 | 99 | Reasons have not been intimated. |
| 123 | | | 4202-201-03 Construction of office buildings of BSA's in districts (District Plan) | 222.00 | 222.00 | 100 | Reasons have not been intimated. |
| 124 | | | 4202-201-06 Establishment of Abhinav Schools | 360.00 | 360.00 | 100 | Reasons have not been intimated. |
| 125 | 78 | Secretariat Administration Department | 2013-101-04 Amount of Income-Tax due to Government of India to be borne by State Government | 25.00 | 13.04 | 52 | Due to actual expenditure. |
| 126 | | | 2052-090-04 Development and Extension of Secretariat Script Centre and library | 10.00 | 5.45 | 55 | Due to actual expenditure. |
| 127 | 79 | Social Welfare Department (Welfare of the Handicapped and Backward Classes) | 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. |
| 128 | | | 4235-101-01 Central Plan/Centrally Sponsored Schemes | 2,500.00 | 2,500.00 | 100 | Reasons have not been intimated. |
| 129 | | | 4235-101-21 Construction of Building for Mamta | 204.40 | 204.40 | 100 | Reasons have not been intimated. |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | Govt. School, Allahabad. | | | | |
| 130 | 80 | Social Welfare Department (Social Welfare and Welfare of Scheduled Castes ) | 2225-800-07 Scheduled Caste and Scheduled Tribe Commission | 334.07 | 216.90 | 65 | Due to requirement based expenditure. |
| 131 | | | 2225-102-03 Establishment of Dr. Ambedkar Birth Centenary Foundation | 14.80 | 11.16 | 75 | Due to requirement based expenditure and requirement being nil. |
| 132 | | | 2235-200-08 Pre Examination Training for Main Exam of I.A.S/P.C.S | 55.00 | 54.60 | 99 | Due to requirement based expenditure and non-completion of selection procedure. |
| 133 | | | 2235-200-10 Economic assistance in cases of violation of human rights | 50.00 | 50.00 | 100 | Due to requirement being nil. |
| 134 | 84 | General Administration Department | 2070-800-04 Uttar Pradesh Civil Council | 11.53 | 7.07 | 61 | Due to saving on account of no nomination of Hon'ble President/ Vice President, Uttar Pradesh Civil Council. |
| 135 | | | 2070-800-05 Census Work 2011 | 11,000.00 | 10,370.50 | 94 | Due to no requirement of residual amount intimated by Director, Census , Uttar Pradesh. |
| 136 | | | 2075-104-05 Cash Awards to *Pradeshik Sena* Decoration and Medal Holder Persons | 3.00 | 3.00 | 100 | Due to non-receipt of proposal. |
| 137 | | | 2250-101-04 Grant to pilgrims for journey to Kailash Mansarovar Yatra | 50.00 | 48.50 | 97 | Due to postponement of Kailash Mansarovar pilgrimage on account of natural disaster in Uttrakhand state last year. |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 138 | | | 2250-800-03 Grant to dependents of pilgrims resident of U.P. in case of death during Kailash Mansarovar Yatra | 1.00 | 1.00 | 100 | Due to no demise of any pilgrim of Uttar Pradesh. |
| 139 | 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. |
| 140 | | | 4059-051-13 Regional Offices | 279.21 | 181.06 | 65 | Reasons have not been intimated. |
| 141 | 91 | Institutional Finance Department (Stamps and Registration) | 2030-001-01 Central Plan/Centrally Sponsored Schemes | 500.00 | 500.00 | 100 | Due to non-receipt of financial sanction. |
| 142 | | | 2030-001-05 Digitisation of old records for protection | 200.00 | 200.00 | 100 | Due to non-receipt of financial sanction. |
| | | | **Total** | **21,09,199.23 or 21,091.99 crore** | **16,30,067.16 or 16,300.67 crore** | | |

Appendix 2.8

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

*(Reference: Paragraph 2.3.9; Page 48)*

(₹ in crore)

| SI No. | Grant No. | Name of The Grant/ Department | Total Grant | Savings | Amount Surrendered | Surrender in Excess |
|---|---|---|---|---|---|---|
| **Revenue Voted** | | | | | | |
| 1 | 31 | Medical Department (Medical Education and Training) | 1,312.97 | 75.65 | 77.51 | 1.86 |
| 2 | 41 | Election Department | 244.23 | 126.98 | 127.77 | 0.79 |
| 3 | 50 | Revenue Department (District Administration) | 701.32 | 130.70 | 132.40 | 1.70 |
| 4 | 63 | Finance Department (Treasury and Accounts Administration ) | 220.89 | 44.19 | 48.80 | 4.61 |
| 5 | 78 | Secretariat Administration Department | 536.08 | 79.92 | 82.67 | 2.75 |
| 6 | 91 | Institutional Finance Department (Stamps and Registration) | 225.73 | 12.65 | 29.99 | 17.34 |
| **Net Total** | | | **3,241.22** | **470.09** | **499.14** | **29.05** |
| **Revenue Charged** | | | | | | |
| 7 | 61 | Finance Department (Debt Services and Other Expenditure) | 25,734.80 | 288.84 | 535.09 | 246.25 |
| **Net Total** | | | 25,734.80 | 288.84 | 535.09 | 246.25 |
| **Capital Voted** | | | | | | |
| 8 | 22 | Sports Department | 145.06 | 0.97 | 3.39 | 2.42 |
| 9 | 43 | Transport Department | 41.86 | 27.23 | 28.30 | 1.07 |
| 10 | 60 | Forest Department | 223.84 | 15.97 | 18.01 | 2.04 |
| **Net Total** | | | **410.76** | **44.17** | **49.70** | **5.53** |
| **Capital Charged** | | | | | | |
| 11 | 61 | Finance Department (Debt Services and Other Expenditure) | 18,034.33 | 9,840.02 | 9,987.31 | 147.29 |
| **Net Total** | | | **18,034.33** | **9,840.02** | **9,987.31** | **147.29** |
| **Grand Total** | | | **47,421.11** | **10,643.12** | **11,071.24** | **428.12** |

Appendix 2.9

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

*(Reference: Paragraph 2.3.10; Page 49)*

| Sl. No. | Grant No. | Name of Grant / Appropriation | Savings (₹ in crore) | |
|---|---|---|---|---|
| | | | Revenue | Capital |
| | | **I - Grants** | | |
| 1 | 3 | Industries Department (Small Industry and Export Promotion) | 0.00 | 6.01 |
| 2 | 4 | Industries Department (Mines and Minerals) | 5.44 | 6.76 |
| 3 | 7 | Industries Department (Heavy and Medium Industries) | 59.31 | 15.23 |
| 4 | 8 | Industries Department (Printing and Stationery) | 19.40 | 1.96 |
| 5 | 9 | Power Department | 0.84 | 355.60 |
| 6 | 13 | Agriculture and Other Allied Departments (Rural Development) | 201.09 | 0.00 |
| 7 | 14 | Agriculture and Other Allied Departments (*Panchayati Raj*) | 0.00 | 0.14 |
| 8 | 15 | Agriculture and Other Allied Departments (Animal Husbandry) | 0.00 | 10.58 |
| 9 | 16 | Agriculture and Other Allied Departments (Dairy Development) | 6.87 | 0.00 |
| 10 | 17 | Agriculture and Other Allied Departments (Fisheries) | 23.60 | 0.00 |
| 11 | 21 | Food and Civil Supplies Department | 2.96 | 0.00 |
| 12 | 23 | Cane Development Department (Cane) | 0.00 | 0.06 |
| 13 | 24 | Cane Development Department (Sugar Industry) | 0.00 | 0.12 |
| 14 | 25 | Home Department (Jails) | 0.73 | 1.83 |
| 15 | 26 | Home Department (Police) | 982.88 | 126.51 |
| 16 | 28 | Home Department (Political Pension and Other Expenditure) | 36.70 | 0.30 |
| 17 | 32 | Medical Department (Allopathy) | 471.31 | 283.83 |
| 18 | 35 | Medical Department (Family Welfare) | 0.00 | 31.88 |
| 19 | 36 | Medical Department (Public Health) | 112.61 | 5.64 |
| 20 | 39 | Language Department | 1.54 | 0.00 |
| 21 | 42 | Judicial Department | 223.31 | 336.17 |
| 22 | 44 | Tourism Department | 9.57 | 34.93 |
| 23 | 46 | Administrative Reforms Department | 0.00 | 3.75 |
| 24 | 47 | Technical Education Department | 0.00 | 99.21 |
| 25 | 49 | Women and Child Welfare department | 271.58 | 2.00 |
| 26 | 54 | Public Works Department (Establishment) | 1,041.27 | 0.00 |
| 27 | 56 | Public Works Department (Special Area Programme) | 0.00 | 3.94 |
| 28 | 62 | Finance Department (Superannuation Allowances and Pensions) | 1,833.47 | 150.00 |
| 29 | 65 | Finance Department (Audit, Small Savings, etc.) | 0.00 | 0.23 |
| 30 | 69 | Vocational Education Department | 106.87 | 26.03 |

| | | | | |
|---|---|---|---|---|
| 31 | 72 | Education Department (Secondary Education) | 874.11 | 157.95 |
| 32 | 73 | Education Department (Higher Education) | 348.28 | 185.35 |
| 33 | 77 | Labour Department (Employment) | 16.62 | 0.02 |
| 34 | 81 | Social Welfare Department (Tribal Welfare) | 12.38 | 16.55 |
| 35 | 82 | Vigilance Department | 0.00 | 1.30 |
| 36 | 83 | Social Welfare Department (Special component Plan for Scheduled Castes) | 1,315.74 | 524.04 |
| 37 | 86 | Information Department | 84.97 | 0.00 |
| 38 | 87 | Soldier's Welfare Department | 10.38 | 0.01 |
| 39 | 92 | Culture Department | 8.80 | 35.68 |
| 40 | 94 | Irrigation Department (works) | 738.76 | 1,756.34 |
| 41 | 95 | Irrigation Department (Establishment) | 597.47 | 0.00 |
| | | **Total** | **9,418.86** | **4,179.95** |
| | | **II - Appropriations** | | |
| 42 | 2 | Housing Department | 0.75 | 0.73 |
| 43 | 13 | Agriculture and other Allied Departments (Rural Development) | 0.14 | 0.00 |
| 44 | 25 | Home Department (Jails) | 0.09 | 0.00 |
| 45 | 26 | Home Department (Police) | 0.56 | 0.00 |
| 46 | 32 | Medical Department (Allopathy) | 0.18 | 0.00 |
| 47 | 36 | Medical Department (Public Health) | 0.02 | 0.00 |
| 48 | 42 | Judicial Department | 52.65 | 11.42 |
| 49 | 54 | Public Works Department (Establishment) | 0.04 | 0.00 |
| 50 | 58 | Public Works Department (Communications-Roads) | 0.05 | 0.80 |
| 51 | 62 | Finance Department (Superannuation Allowances and Pensions) | 1.62 | 0.00 |
| 52 | 72 | Education Department (Secondary Education) | 0.03 | 0.00 |
| 53 | 82 | Vigilance Department | 1.06 | 0.00 |
| 54 | 94 | Irrigation Department (Works) | 0.00 | 5.01 |
| 55 | 95 | Irrigation Department (Establishment) | 0.32 | 0.00 |
| | | **Total** | **57.51** | **17.96** |
| | | **Grand Total** | **9,476.37** | **4,197.91** |
| | | **Total Of Revenue and Capital** | **13,674.28** | |

Appendix 2.10

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

*(Reference: Paragraph 2.3.10 Page 49)*

(₹ in crore)

| SI No. | Grant No. | Name of Grant/Appropriation | Savings | Surrenders | Not Surrendered |
|---|---|---|---|---|---|
| | | **Revenue – Voted** | | | |
| 1 | 2 | Housing Department | 49.57 | 3.62 | 45.95 |
| 2 | 3 | Industries Department (Small Industry and Export Promotion) | 26.20 | 8.15 | 18.05 |
| 3 | 4 | Industries Department (Mines and Minerals) | 5.44 | 00 | 5.44 |
| 4 | 6 | Industries Department (Handloom Industry) | 58.60 | 56.32 | 2.28 |
| 5 | 7 | Industries Department (Heavy and Medium Industries) | 59.31 | 00 | 59.31 |
| 6 | 8 | Industries Department (Printing and Stationery) | 19.40 | 00 | 19.40 |
| 7 | 11 | Agriculture and other Allied Department (Agriculture) | 596.10 | 581.92 | 14.18 |
| 8 | 12 | Agriculture and other Allied Department (Land Development and Water Resources) | 122.00 | 113.53 | 8.47 |
| 9 | 13 | Agriculture and other Allied Department (Rural Development) | 201.09 | 0.00 | 201.09 |
| 10 | 14 | Agriculture and other Allied Department (*Panchayati Raj*) | 462.21 | 398.55 | 63.66 |
| 11 | 15 | Agriculture and other Allied Department (Animal Husbandry) | 25.02 | 0.55 | 24.47 |
| 12 | 16 | Agriculture and other Allied Department (Dairy Development) | 6.87 | 0.00 | 6.87 |
| 13 | 17 | Agriculture and Other Allied Department (Fisheries) | 23.60 | 0.00 | 23.60 |
| 14 | 21 | Food and Civil Supplies Department | 2.96 | 0.00 | 2.96 |
| 15 | 23 | Cane Development Department (Cane) | 31.31 | 29.70 | 1.61 |
| 16 | 26 | Home Department (Police) | 982.88 | 0.00 | 982.88 |
| 17 | 27 | Home Department (Civil Defence) | 12.72 | 6.45 | 6.27 |
| 18 | 28 | Home Department (Political Pension and Other Expenditure) | 36.70 | 0.00 | 36.70 |
| 19 | 32 | Medical Department (Allopathy) | 471.31 | 0.00 | 471.31 |
| 20 | 33 | Medical Department (Ayurvedic and Unani) | 84.19 | 82.79 | 1.40 |
| 21 | 34 | Medical Department (Homeopathy) | 11.16 | 0.30 | 10.86 |
| 22 | 35 | Medical Department (Family Welfare) | 169.95 | 123.13 | 46.82 |
| 23 | 36 | Medical Department (Public Health) | 112.61 | 0.00 | 112.61 |
| 24 | 37 | Urban Development Department | 654.69 | 191.19 | 463.50 |
| 25 | 39 | Language Department | 1.54 | 0.00 | 1.54 |
| 26 | 40 | Planning Department | 85.22 | 80.33 | 4.89 |
| 27 | 42 | Judicial Department | 223.31 | 0.00 | 223.31 |
| 28 | 44 | Tourism Department | 9.57 | 0.00 | 9.57 |
| 29 | 47 | Technical Education Department | 42.74 | 26.66 | 16.08 |
| 30 | 48 | Minorities Welfare Department | 201.19 | 199.44 | 1.75 |
| 31 | 49 | Women and Child Welfare Department | 271.58 | 0.00 | 271.58 |
| 32 | 51 | Revenue Department | 235.48 | 58.61 | 176.87 |

| | | | | | |
|---|---|---|---|---|---|
| | | (Relief on Account of Natural Calamities) | | | |
| 33 | 52 | Revenue Department (Board of Revenue and Other Expenditure ) | 202.58 | 195.58 | 7.00 |
| 34 | 54 | Public Works Department (Establishment) | 1,041.27 | 0.00 | 1,041.27 |
| 35 | 61 | Finance Department (Debt Services and Other Expenditure) | 82.57 | 78.90 | 3.67 |
| 36 | 62 | Finance Department (Superannuation Allowances And Pensions) | 1,833.47 | 0.00 | 1,833.47 |
| 37 | 65 | Finance Department (Audit, Small Savings , etc) | 33.43 | 16.46 | 16.97 |
| 38 | 69 | Vocational Education Department | 106.87 | 0.00 | 106.87 |
| 39 | 72 | Education Department (Secondary Education) | 874.11 | 0.00 | 874.11 |
| 40 | 73 | Education Department (Higher Education) | 348.28 | 0.00 | 348.28 |
| 41 | 75 | Education Department (State Council of Education Research and Training) | 15.33 | 13.89 | 1.44 |
| 42 | 76 | Labour Department (Labour Welfare) | 34.34 | 4.64 | 29.70 |
| 43 | 77 | Labour Department (Employment) | 16.62 | 0.00 | 16.62 |
| 44 | 80 | Social Welfare Department (Social Welfare and Welfare of Scheduled Castes) | 437.65 | 432.56 | 5.09 |
| 45 | 81 | Social Welfare Department (Tribal Welfare) | 12.38 | 0.00 | 12.38 |
| 46 | 82 | Vigilance Department | 2.93 | 0.74 | 2.19 |
| 47 | 83 | Social Welfare Department (Special Component Plan for Scheduled Castes) | 1,315.74 | 0.00 | 1,315.74 |
| 48 | 84 | General Administration Department | 107.19 | 104.36 | 2.83 |
| 49 | 86 | Information Department | 84.97 | 0.00 | 84.97 |
| 50 | 87 | Soldier's Welfare Department | 10.38 | 0.00 | 10.38 |
| 51 | 92 | Culture Department | 8.80 | 0.00 | 8.80 |
| 52 | 94 | Irrigation Department (Works) | 738.76 | 0.00 | 738.76 |
| 53 | 95 | Irrigation Department (Establishment) | 597.47 | 0.00 | 597.47 |
| **Total** | | | **13,201.66** | **2,808.37** | **10,393.29** |
| **Capital – Voted** | | | | | |
| 54 | 3 | Industries Department (Small Industry and Export Promotion) | 6.01 | 0.00 | 6.01 |
| 55 | 4 | Industries Department (Mines and Minerals) | 6.76 | 0.00 | 6.76 |
| 56 | 7 | Industries Department (Heavy and Medium Industries) | 15.23 | 0.00 | 15.23 |
| 57 | 8 | Industries Department (Printing and Stationery) | 1.96 | 0.00 | 1.96 |
| 58 | 9 | Power Department | 355.60 | 0.00 | 355.60 |
| 59 | 11 | Agriculture and other Allied Department (Agriculture) | 470.53 | 351.34 | 119.19 |
| 60 | 13 | Agriculture and other Allied Department (Rural Development Department) | 145.76 | 2.41 | 143.35 |
| 61 | 15 | Agriculture and Other Allied Department (Animal Husbandry) | 10.58 | 0.00 | 10.58 |
| 62 | 21 | Food and Civil Supplies Department | 4,664.82 | 4,657.28 | 7.54 |
| 63 | 25 | Home Department (Jails) | 1.83 | 0.00 | 1.83 |
| 64 | 26 | Home Department (Police) | 126.51 | 0.00 | 126.51 |
| 65 | 32 | Medical Department (Allopathy) | 283.83 | 0.00 | 283.83 |
| 66 | 35 | Medical Department (Family Welfare) | 31.88 | 0.00 | 31.88 |
| 67 | 36 | Medical Department (Public Health) | 5.64 | 0.00 | 5.64 |

| | | | | | |
|---|---|---|---|---|---|
| 68 | 37 | Urban Development Department | 369.91 | 175.04 | 194.87 |
| 69 | 40 | Planning Department | 465.49 | 462.78 | 2.71 |
| 70 | 42 | Judicial Department | 336.17 | 0.00 | 336.17 |
| 71 | 44 | Tourism Department | 34.93 | 0.00 | 34.93 |
| 72 | 46 | Administrative Reforms Department | 3.75 | 0.00 | 3.75 |
| 73 | 47 | Technical Education Department | 99.21 | 0.00 | 99.21 |
| 74 | 49 | Women and Child Welfare Department | 2.00 | 0.00 | 2.00 |
| 75 | 52 | Revenue Department (Board of Revenue and Other Expenditure) | 3.34 | 0.00 | 3.34 |
| 76 | 56 | Public Works Department (Special Area Programme) | 3.94 | 0.00 | 3.94 |
| 77 | 61 | Finance Department (Debt Services and Other Expenditure ) | 190.59 | 185.93 | 4.66 |
| 78 | 62 | Finance Department (Superannuation Allowances and Pensions) | 150.00 | 0.00 | 150.00 |
| 79 | 69 | Vocational Education Department | 26.03 | 0.00 | 26.03 |
| 80 | 72 | Education Department (Secondary Education) | 157.95 | 0.00 | 157.95 |
| 81 | 73 | Education Department (Higher Education) | 185.35 | 0.00 | 185.35 |
| 82 | 81 | Social Welfare Department (Tribal Welfare) | 16.55 | 0.00 | 16.55 |
| 83 | 82 | Vigilance Department | 1.30 | 0.00 | 1.30 |
| 84 | 83 | Social Welfare Department (Special Component Plan for Scheduled Castes) | 524.04 | 0.00 | 524.04 |
| 85 | 92 | Culture Department | 35.68 | 0.00 | 35.68 |
| 86 | 94 | Irrigation Department (Works) | 1,756.34 | 0.00 | 1,756.34 |
| | | **Total** | **10,489.51** | **5,834.78** | **4,654.73** |
| | | **Revenue –Charged** | | | |
| 87 | 42 | Judicial Department | 52.65 | 0.00 | 52.65 |
| 88 | 52 | Revenue Department (Board of Revenue and other Expenditure) | 1.20 | 0.17 | 1.03 |
| 89 | 62 | Finance Department (Superannuation Allowances and Pensions) | 1.62 | 0.00 | 1.62 |
| 90 | 82 | Vigilance Department | 1.06 | 0.00 | 1.06 |
| | | **Total** | **56.53** | **0.17** | **56.36** |
| | | **Capital – Charged** | | | |
| 91 | 42 | Judicial Department | 11.42 | 0.00 | 11.42 |
| 92 | 94 | Irrigation Department (Works) | 5.01 | 0.00 | 5.01 |
| | | **Total** | **16.43** | **0.00** | **16.43** |
| | | **Grand total** | **23,764.13** | **8,643.32** | **15,120.81** |

Appendix 2.11

## Rush of Expenditure

*(Reference: Paragraph 2.3.13; Page 51)*

(₹ in crore)

| Major Head | Nature of Expenditure | Total Budget | Expenditure in March 2014 (Gross) | *Per cent* |
|---|---|---|---|---|
| | **Revenue** | | | |
| 2048 | Appropriation for reduction or avoidance of Debt | 8,982.80 | 8,364.25 | 93.11 |
| 2202 | General Education | 35,090.43 | 6,141.16 | 17.50 |
| 2225 | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 6,318.48 | 2,745.46 | 43.45 |
| 2235 | Social Security and Welfare | 11,388.99 | 2,422.44 | 21.27 |
| 2049 | Interest Payments | 17,089.12 | 2,416.87 | 14.14 |
| 3604 | Compensation and Assignments to Local Bodies and *Panchayati Raj* Institutions | 9,777.74 | 2,131.57 | 21.80 |
| 2055 | Police | 9,956.49 | 1,473.15 | 14.80 |
| 3054 | Roads and Bridges | 3,013.16 | 1,407.38 | 46.71 |
| 2071 | Pensions and Other Retirement benefits | 21,359.39 | 1,249.99 | 5.85 |
| 2217 | Urban Development | 3,396.14 | 1,223.82 | 36.04 |
| 2515 | Other Rural Development Programmes | 6,672.14 | 1,035.11 | 15.51 |
| 2210 | Medical and Public Health | 6,188.49 | 983.42 | 15.89 |
| 2245 | Relief on account of Natural Calamities | 690.14 | 669.29 | 96.98 |
| 2211 | Family Welfare | 2,755.41 | 667.53 | 24.23 |
| 2801 | Power | 5,189.63 | 500.00 | 9.63 |
| 2701 | Medium Irrigation | 3,857.60 | 393.85 | 10.21 |
| 2230 | Labour and Employment | 2,807.88 | 306.80 | 10.93 |
| 2215 | Water Supply and Sanitation | 499.10 | 288.90 | 57.88 |
| 2401 | Crop Husbandry | 2,087.72 | 231.83 | 11.10 |
| 2029 | Land Revenue | 1,912.65 | 199.26 | 10.42 |
| 2059 | Public Works | 1,697.59 | 189.78 | 11.18 |
| 2014 | Administration of Justice | 1,522.22 | 155.81 | 10.24 |
| 2852 | Industries | 277.65 | 143.44 | 51.66 |
| 2402 | Soil and Water Conservation | 806.00 | 138.84 | 17.23 |
| 2070 | Other Administrative Services | 1,109.32 | 131.75 | 11.88 |
| 2053 | District Administration | 695.96 | 103.37 | 14.85 |
| 2700 | Major Irrigation | 929.94 | 102.07 | 10.98 |
| 2425 | Co-operation | 1,098.66 | 88.58 | 8.06 |
| 2015 | Elections | 269.28 | 85.54 | 31.77 |
| 2702 | Minor Irrigation | 1,100.72 | 73.89 | 6.71 |
| 3454 | Census, Surveys and Statistics | 195.37 | 70.28 | 35.97 |

| | | | | |
|---|---|---|---|---|
| 2406 | Forestry and Wild Life | 506.12 | 63.12 | 12.47 |
| 2056 | Jails | 445.93 | 53.42 | 11.98 |
| 2575 | Other Special Area Programmes | 718.03 | 52.80 | 7.35 |
| 2040 | Taxes on Sales, Trade etc. | 502.88 | 50.91 | 10.12 |
| 2403 | Animal Husbandry | 562.47 | 50.74 | 9.02 |
| 2203 | Technical Education | 233.34 | 45.96 | 19.70 |
| 2705 | Command Area Development | 292.38 | 41.73 | 14.27 |
| 2851 | Village and Small Industries | 331.59 | 39.35 | 11.87 |
| 2204 | Sports and Youth Services | 166.23 | 35.09 | 21.11 |
| 2415 | Agricultural Research and Education | 166.27 | 29.34 | 17.65 |
| 2030 | Stamps and Registration | 223.73 | 26.75 | 11.96 |
| 2011 | Parliament / State/ Union Territory Legislatures | 132.26 | 25.01 | 18.91 |
| 2054 | Treasury and Accounts Administration | 294.18 | 24.11 | 8.20 |
| 2058 | Stationery and Printing | 145.38 | 23.89 | 16.43 |
| 2810 | Non-Conventional Sources of Energy | 76.20 | 22.26 | 29.21 |
| 2711 | Flood Control and Drainage | 105.00 | 21.18 | 20.17 |
| 3055 | Road Transport | 138.68 | 19.62 | 14.15 |
| 2052 | Secretariat - General Services | 391.16 | 17.48 | 4.47 |
| 2216 | Housing | 63.10 | 16.40 | 25.99 |
| 2039 | State Excise | 124.03 | 15.69 | 12.65 |
| 2013 | Council of Ministers | 113.42 | 13.85 | 12.21 |
| 2220 | Information and Publicity | 150.91 | 13.41 | 8.89 |
| 2501 | Special Programmes for Rural Development | 271.15 | 13.12 | 4.84 |
| 3425 | Other Scientific Research | 31.49 | 12.48 | 39.63 |
| 2045 | Other Taxes and Duties on Commodities and Services | 98.14 | 11.51 | 11.73 |
| 2404 | Dairy Development | 105.44 | 11.36 | 10.77 |
| 2205 | Art and Culture | 56.21 | 9.98 | 17.75 |
| 2075 | Miscellaneous General Services | 39.93 | 9.37 | 23.47 |
| 2405 | Fisheries | 79.06 | 7.86 | 9.94 |
| 3452 | Tourism | 29.27 | 6.18 | 21.11 |
| 3475 | Other General Economic Services | 48.01 | 5.85 | 12.18 |
| 2051 | Public Service Commission | 47.41 | 5.39 | 11.37 |
| 3451 | Secretariat -Economic Services | 118.36 | 4.66 | 3.94 |
| 3456 | Civil Supplies | 30.12 | 3.53 | 11.72 |
| 2853 | Non-ferrous Mining and Metallurgical Industries | 25.06 | 3.24 | 12.93 |
| 2251 | Secretariat - Social Services | 81.23 | 2.51 | 3.09 |
| 2047 | Other Fiscal Services | 23.92 | 2.03 | 8.49 |
| 2250 | Other Social Services | 12.28 | 1.21 | 9.85 |
| 2407 | Plantations | 5.72 | 1.16 | 20.28 |
| 3435 | Ecology and Environment | 4.76 | 0.85 | 17.86 |
| 2435 | Other Agricultural Programmes | 13.75 | 0.84 | 6.11 |
| 2012 | President,Vice-President/ Governor/Administrator of Union Territories | 10.97 | 0.64 | 5.83 |

| | | | | |
|---|---|---|---|---|
| 3053 | Civil Aviation | 2.58 | 0.37 | 14.34 |
| 2885 | Other Outlays on Industries and Minerals | 10.90 | 0.29 | 2.66 |
| 2041 | Taxes on Vehicles | 0.70 | 0.05 | 7.14 |
| 3453 | Foreign Trade and Export Promotion | 0.07 | 0.04 | 57.14 |
| 2506 | Land Reforms | 0.10 | 0.00 | 0.00 |
| | **Total** | **1,75,766.13** | **36,952.06** | |
| | **Capital** | | | |
| 5054 | Capital Outlay on Roads and Bridges | 9,759.25 | 4,611.29 | 47.25 |
| 4801 | Capital Outlay on Power Projects | 6,950.77 | 3,065.39 | 44.10 |
| 4075 | Capital Outlay on Miscellaneous General Services | 2,000.00 | 2,000.00 | 100.00 |
| 4700 | Capital Outlay on Major Irrigation | 3,111.79 | 740.30 | 23.79 |
| 4235 | Capital Outlay on Social Security and Welfare | 1,080.35 | 637.21 | 58.98 |
| 4216 | Capital Outlay on Housing | 1,827.14 | 630.45 | 34.50 |
| 4408 | Capital Outlay on Food Storage and Warehousing | 9,833.66 | 599.07 | 6.09 |
| 4217 | Capital Outlay on Urban Development | 813.00 | 552.44 | 67.95 |
| 4210 | Capital Outlay on Medical and Public Health | 1,890.58 | 517.48 | 27.37 |
| 4215 | Capital Outlay on Water Supply and Sanitation | 1,466.50 | 443.93 | 30.27 |
| 4202 | Capital Outlay on Education, Sports, Art and Culture | 1,241.15 | 380.00 | 30.62 |
| 4575 | Capital Outlay on Other Special Areas Programmes | 1,304.55 | 333.43 | 25.56 |
| 4055 | Capital Outlay on Police | 659.30 | 275.27 | 41.75 |
| 4702 | Capital Outlay on Minor Irrigation | 663.36 | 255.05 | 38.45 |
| 4515 | Capital Outlay on other Rural Development Programmes | 1,719.07 | 253.53 | 14.75 |
| 4711 | Capital Outlay on Flood Control Projects | 729.00 | 192.01 | 26.34 |
| 4059 | Capital Outlay on Public Works | 1,152.26 | 184.99 | 16.05 |
| 4250 | Capital Outlay on Other Social Services | 316.84 | 183.46 | 57.90 |
| 5053 | Capital Outlay on Civil Aviation | 284.00 | 146.69 | 51.65 |
| 4701 | Capital Outlay on Medium Irrigation | 846.32 | 125.53 | 14.83 |
| 4070 | Capital Outlay on other Administrative Services | 188.05 | 101.22 | 53.83 |
| 4401 | Capital Outlay on Crop Husbandry | 852.52 | 70.38 | 8.26 |
| 4415 | Capital Outlay on Agricultural Research and Education | 124.13 | 51.14 | 41.20 |
| 4406 | Capital Outlay on Forestry and Wild Life | 247.43 | 35.29 | 14.26 |
| 5452 | Capital Outlay on Tourism | 117.35 | 30.75 | 26.20 |
| 4225 | Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes | 124.43 | 22.25 | 17.88 |
| 4403 | Capital Outlay on Animal Husbandry | 72.88 | 13.92 | 19.10 |
| 4425 | Capital Outlay on Co-operation | 13.06 | 9.68 | 74.12 |
| 4058 | Capital Outlay on Stationery and Printing | 5.00 | 2.67 | 53.40 |
| 5055 | Capital Outlay on Road Transport | 17.00 | 1.71 | 10.06 |
| 4851 | Capital Outlay on Village and Small Industries | 10.50 | 0.42 | 4.00 |
| 4853 | Capital Outlay on Non-Ferrous Mining and Metallurgical Industries | 7.00 | 0.24 | 3.43 |
| 4047 | Capital Outlay on Other Fiscal Services | 4.61 | 0.00 | 0.00 |
| 4810 | Capital Outlay on Non-Conventional Sources of Energy | 92.00 | 0.00 | 0.00 |
| | **Total** | **49,524.85** | **16,467.19** | |

Appendix 2.12

## Summary of Grant reviewed

*(Reference: Paragraph 2.4; Page 51)*

(₹ in thousands)

| Particulars | Amount | Total | Actual Expenditure | Savings | Head of Accounts |
|---|---|---|---|---|---|
| **Grant No. 36 – Medical Department (Public Health)** | | | | | |
| **Revenue Voted** | | | | | |
| Original | 48,48,578 | 48,48,578 | 37,22,520 | 11,26,058 | MH 2210 |
| Supplementary | Nil | | | | |
| **Revenue Charged** | | | | | |
| Original | 200 | 200 | 10 | 190 | MH 2210 |
| Supplementary | Nil | | | | |
| **Capital Voted** | | | | | |
| Original | 75,835 | 75,835 | 19,442 | 56,393 | MH 4210 |
| Supplementary | Nil | | | | |
| **Grand Total** | **49,24,613** | **49,24,613** | **37,41,972** | **11,82,641** | |

Source: Appropriation Accounts 2013-14

Appendix 3.1

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

*(Reference: Paragraph 3.3; Page 54)*

| SI. No. | Name of the undertaking | Accounts finalized up to | Investment as per the last account finalized (₹ in crore) |
|---|---|---|---|
| **Irrigation Department** | | | |
| 1 | Irrigation Workshop Division, Kanpur | 2013-14 | 0.19 |
| 2 | Irrigation Workshop Division, Jhansi | 2013-14 | 0.44 |
| 3 | Irrigation Workshop Division, Bareilly | 2013-14 | 2.15 |
| 4 | Irrigation Workshop Division, Meerut | 2013-14 | 0.49 |
| 5 | Irrigation Workshop Division, Gorakhpur | 2013-14 | 1.54 |
| 6 | Irrigation Workshop Division, Allahabad | 2013-14 | 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 | 2010-11 | 6,230.69 |
| **Health Department** | | | |
| 9 | State Pharmacy of Ayurvedic & Unani Medicines | 1990-91 | Nil |
| | | **Total** | **6,262.13** |

## Appendix 3.2

## Department-wise/duration-wise break-up of the pending cases (cases where final action was pending at the end of March 2014)

(*Reference: Paragraph 3.4; Page 55*)

**(Figures in bracket indicate in lakh)**

| Sl. No | Name of Department | Up to 5 years | 5 to 10 Years | 10 to 15 years | 15 to 20 years | 20 to 25 Years | Above 25 years | Total no. of cases |
|---|---|---|---|---|---|---|---|---|
| 1 | Agriculture | - | 4 (9.09) | - | - | - | - | 4 (9.09) |
| 2 | Animal Husbandry | - | 1 (3.20) | 1 (0.26) | 8 (1.25) | 5 (1.82) | 1 (0.02) | 16 (6.55) |
| 3 | Co-operative | - | - | 1(1.28) | 1(0.17) | - | - | 2(1.45) |
| 4 | Education | 5 (112.94) | - | 1 (5.00) | - | - | - | 6 (117.94) |
| 5 | Fisheries | 1 (1.01) | - | - | 2 (0.85) | 1 (1.22) | - | 4 (3.08) |
| 6 | Food and Supplies | - | 1(3.06) | - | | 5 (22.40) | 3 (3.32) | 9 (28.78) |
| 7 | Irrigation | 6 (110.96) | 9 (0.26) | 2 (0.32) | 24 (9.49) | | | 41 (121.03) |
| 8 | Judiciary | - | 1 (4.44) | - | - | - | - | 1 (4.44) |
| 9 | Land Acquisition | - | - | - | - | - | 3 (331.78) | 3 (331.78) |
| 10 | Medical, Health and Family Welfare | - | - | - | 2 (3.95) | 6 (4.57) | 3 (7.37) | 11 (15.89) |
| 11 | Police | 2 (4.00) | - | - | - | 1 (1.21) | 3 (2.89) | 6 (8.10) |
| 12 | PAC | - | - | | 1 (47.48)- | 1 (0.51) | - | 2 (47.99) |
| 13 | Public Works | 6 (118.12) | 5 (35.43) | 1 (0.98) | - | - | - | 12 (154.53) |
| 14 | Revenue | 1 (6.68) | - | - | 1 (1.72) | - | 3 (6.09) | 5(14.49) |
| 15 | Rural Development | - | - | - | 3 (1.65) | - | 9 (2.19) | 12 (3.84) |
| 16 | Social Welfare | 1 (4.44) | - | - | 1 (0.25) | - | 2 (0.70) | 4 (5.39) |
| 17 | Technical Education | - | - | 1 (11.59) | - | - | - | 1 (11.59) |
| 18 | Weight and Measurement | - | - | - | - | - | 1 (1.01) | 1 (1.01) |
| 19 | Horticulture | - | 1 (3.59) | - | - | - | - | 1 (3.59) |
| 20 | Finance | - | - | - | - | - | 1 (0.67) | 1 (0.67) |
| | **Total** | **22 (358.15)** | **22 (59.07)** | **7 (19.43)** | **43 (66.81)** | **19 (31.73)** | **29 (356.04)** | **142 (891.23)** |

**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 55)*

(₹ in lakh)

| Name of Department | Theft cases | | Misappropriation cases | | Cases of Loss of the Government material | | Defalcation cases | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of Cases | Amount | Number of Cases | Amount | Number of Cases | Amount | Number of Cases | Amount | Number of Cases | Amount |
| Agriculture | 1 | 1.47 | 1 | 5.45 | 2 | 2.17 | - | - | 4 | 9.09 |
| Animal Husbandry | 11 | 1.78 | - | - | 3 | 1.55 | 2 | 3.22 | 16 | 6.55 |
| Co-operative | 1 | 1.28 | - | - | - | - | 1 | 0.17 | 2 | 1.45 |
| Education | 2 | 6.60 | 1 | 6.19 | - | - | 3 | 105.15 | 6 | 117.94 |
| Fisheries | - | - | - | - | 2 | 1.70 | 2 | 1.38 | 4 | 3.08 |
| Food and Supplies | - | - | - | - | 4 | 10.15 | 5 | 18.63 | 9 | 28.78 |
| Irrigation | 33 | 15.84 | 3 | 29.72 | 3 | 5.28 | 2 | 70.19 | 41 | 121.03 |
| Judiciary | - | - | - | - | - | - | 1 | 4.44 | 1 | 4.44 |
| Land Acquisition | - | - | 2 | 5.78 | - | - | 1 | 326.00 | 3 | 331.78 |
| Medical, Health and Family Welfare | 8 | 11.91 | - | - | - | - | 3 | 3.98 | 11 | 15.89 |
| Police | - | - | - | - | 2 | 4.01 | 4 | 4.09 | 6 | 8.10 |
| PAC | - | - | - | - | - | - | 2 | 47.99 | 2 | 47.99 |
| PWD | 3 | 1.63 | 2 | 6.16 | 7 | 146.74 | - | - | 12 | 154.53 |
| Revenue | - | - | - | - | - | - | 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** | **10** | **64.89** | **24** | **171.74** | **43** | **611.70** | **142** | **891.23** |

Appendix 3.4

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

*(Reference: Paragraph 3.5; Page 56)*

(₹ in crore)

| Major Head | Major Head Description | Total Receipt | Receipt under Minor Head "800-Other Receipt" | Percentage |
|---|---|---|---|---|
| 0801 | Power | 1,060.81 | 1,060.81 | 100.00 |
| 0217 | Urban Development | 98.71 | 98.71 | 100.00 |
| 0023 | Taxes on Hotel Receipts | 39.57 | 39.57 | 100.00 |
| 1456 | Civil Supplies | 4.25 | 4.25 | 100.00 |
| 0810 | Non-Conventional Sources of Energy | 2.27 | 2.27 | 100.00 |
| 0415 | Agricultural Research and Education | 0.28 | 0.28 | 100.00 |
| 0575 | Other Special Areas Programmes | 0.23 | 0.23 | 100.00 |
| 0852 | Industries | 0.17 | 0.17 | 100.00 |
| 0875 | Other Industries | 0.16 | 0.16 | 100.00 |
| 0215 | Water Supply and Sanitation | 0.10 | 0.10 | 100.00 |
| 0047 | Other Fiscal Services | 0.03 | 0.03 | 100.00 |
| 0235 | Social Security and Welfare | 249.48 | 248.81 | 99.73 |
| 1452 | Tourism | 12.60 | 12.42 | 98.57 |
| 0075 | Miscellaneous General Services | 3,194.28 | 3,128.42 | 97.94 |
| 0700 | Major Irrigation | 155.00 | 151.25 | 97.58 |
| 0406 | Forestry and Wild Life | 354.56 | 343.70 | 96.94 |
| 0056 | Jails | 4.61 | 4.21 | 91.32 |
| 0211 | Family Welfare | 1.02 | 0.93 | 91.18 |
| 0071 | Contributions and Recoveries towards Pension and Other Retirement benefits | 50.14 | 45.69 | 91.12 |
| 0029 | Land Revenue | 772.00 | 638.62 | 82.72 |
| 1054 | Roads and Bridges | 605.92 | 489.63 | 80.81 |
| 0230 | Labour and Employment | 40.00 | 31.69 | 79.23 |
| 0059 | Public Works | 60.52 | 46.95 | 77.58 |
| 1055 | Road Transport | 4.73 | 3.58 | 75.69 |
| 0403 | Animal Husbandry | 42.56 | 31.61 | 74.27 |
| 0851 | Village and Small Industries | 1.70 | 1.10 | 64.71 |
| 0055 | Police | 304.99 | 193.02 | 63.29 |
| 0515 | Other Rural Development Programmes | 52.86 | 31.36 | 59.33 |
| 1601 | Grants-in-aid from Central Government | 22,405.17 | 12,365.15 | 55.19 |
| 0220 | Information and Publicity | 0.31 | 0.16 | 51.61 |

Appendix 3.5

# Major Head-wise Expenditure booked under Minor Head '800-Other Expenditure'

*(Reference: Paragraph 3.5; Page 56)*

(₹ in crore)

| Major Head | Major Head Description | Total Expenditure | Expenditure under Minor Head "800-Other Expenditure" | Percentage |
|---|---|---|---|---|
| 2801 | Power | 5,188.63 | 5,188.63 | 100 |
| 2040 | Taxes on Sales, Trade etc. | 464.01 | 464.01 | 100 |
| 2245 | Relief on account of Natural Calamities | 454.82 | 454.82 | 100 |
| 5053 | Capital Outlay on Civil Aviation | 190 | 190 | 100 |
| 2705 | Command Area Development | 178.87 | 178.87 | 100 |
| 2407 | Plantations | 5.16 | 5.16 | 100 |
| 4047 | Capital Outlay on Other Fiscal Services | 1.54 | 1.54 | 100 |
| 2885 | Other Outlays on Industries and Minerals | 0.74 | 0.74 | 100 |
| 2041 | Taxes on Vehicles | 0.51 | 0.51 | 100 |
| 4853 | Capital Outlay from Non-Ferrous Mining and Metallurgical Industries | 0.24 | 0.24 | 100 |
| 4070 | Capital Outlay on other Administrative Services | 119.26 | 118.26 | 99.16 |
| 2425 | Co-operation | 1,044.17 | 824.56 | 78.97 |
| 4575 | Capital Outlay on Other Special Areas Programmes | 779.07 | 590.48 | 75.79 |
| 4235 | Capital Account of Social Security and Welfare | 950.92 | 713 | 74.98 |
| 2700 | Major Irrigation | 450.05 | 331.94 | 73.76 |
| 4401 | Capital Outlay on Crop Husbandry | 92.79 | 65.16 | 70.22 |
| 2501 | Special Programmes for Rural Development | 66.26 | 43.69 | 65.94 |
| 2405 | Fisheries | 55.42 | 36.06 | 65.07 |
| 2230 | Labour and Employment | 1,983.46 | 1,185.04 | 59.75 |
| 3454 | Census, Surveys and Statistics | 126.92 | 65.65 | 51.73 |

Appendix 4.1

# Details of Reserve Fund as on 31 March 2014

*(Reference: Paragraph no. 4.5; page 60)*

(₹ in lakh)

| Sl. No. | Particulars | Balance |
|---|---|---|
| **(a)** | **Reserve fund bearing interest** | |
| | **8115-Depreciation/Renewal Reserve Fund** | |
| 1. | 103-Depreciation Reserve fund-Government commercial departments and undertakings | 6,290.11 |
| | 105-Depreciation reserve fund-investment Account | 4,441.57 |
| | **8121-General and other Reserve Fund** | |
| 2. | 102-Development fund for agricultural purposes | 120.50 |
| 3. | 111-Contingency Reserve fund-Electricity | 6.19 |
| | **Total – Reserve Fund bearing interest (Gross)** | **6,416.80** |
| | **Total – Reserve Fund bearing interest (Investment)** | **4,441.57** |
| **(b)** | **Reserve Fund not bearing interest** | |
| | **8222-Sinking Fund** | |
| 4. | 01-Appropriation for reduction of avoidance of debt<br>101-Sinking funds | 40,25,270.93 |
| | **8223-Famine Relief Fund** | |
| 5. | 101-Famine relief fund | 931.51 |
| | 102-Famine relief fund investment account | 78.01 |
| | **8225-Roads and Bridge fund** | |
| 6. | 101-State Road and Bridges fund | 2,15,744.65 |
| | **8226-Depreciation/Renewal Reserve Funds** | |
| 7. | 102-Depreciation Reserve fund of Government non-commercial departments | 5,931.77 |
| | **8229-Development and Welfare funds** | |
| 8. | 101-Development funds for educational purposes | 4,327.38 |
| 9. | 102-Development funds for Medical and public health purposes | 1,088.84 |
| 10. | 105-Sugar development funds | 1,000.00 |
| 11. | 106-Industrial development funds | 3,022.38 |
| 12. | 109-Cooperative development funds | 4.77 |
| 13. | 200-Other Development and Welfare funds | 99,918.58 |
| | **8235-General and other Reserve funds** | |
| 14. | 101-General Reserve funds of Government commercial departments/undertakings | 498.54 |
| 15. | 102-Jamindari Abolition funds | 707.78 |
| 16. | 103-Religious and charitable Endowment fund | 33.79 |
| 17. | 105-General insurance fund | 27.78 |
| 18. | 111-State disaster response fund | 19,089.44 |
| 19. | 200-Other funds | 8,388.58 |
| | **Total – Reserve Fund not bearing interest (Gross)** | **43,85,986.72** |
| | **Total – Reserve Fund not bearing interest (Investment)** | **78.01** |
| | **Grand Total – Reserve Fund (Gross)** | **43,92,403.52** |
| | **Grand Total – Reserve Fund (Investment)** | **4,519.58** |

(Source: Finance Accounts 2013-14)

Appendix 4.2(A)

# Operative Reserve Funds as on 31 March 2014

*(Reference: Paragraph no. 4.5; page 60)*

(₹ in lakh)

| Sl. No. | Particulars | Balance |
|---|---|---|
| **(A) Reserve fund bearing interest** | | |
| | **8115-Depreciation/Renewal Reserve Fund** | |
| 1. | 103-Depreciation Reserve fund-Government commercial departments and undertakings | 6,290.11 |
| | 105-Depreciation reserve fund-investment Account | 4,441.57 |
| | **Total – Reserve Fund bearing interest (Gross)** | **6,290.11** |
| | **Total – Reserve Fund bearing interest (Investment)** | **4,441.57** |
| **Reserve Fund not bearing interest** | | |
| | **8222-Sinking Fund** | |
| 2. | 01- Appropriation for reduction of avoidance of debt<br>101-Sinking funds | 40,25,270.93 |
| | **8225-Roads and Bridge fund** | |
| 3. | 101-State Road and Bridges fund | 2,15,744.65 |
| | **8226-Depreciation/Renewal Reserve Funds** | |
| 4. | 102-Depreciation Reserve fund of Government non-commercial departments | 5,931.77 |
| | **8229-Development and Welfare funds** | |
| 5. | 101-Development funds for educational purposes | 4,327.38 |
| 6. | 102-Development funds for Medical and public health purposes | 1,088.84 |
| 7. | 200- Other Development and Welfare funds | 99,918.58 |
| | **8235-General and other Reserve funds** | |
| 8. | 101-General Reserve funds of Government commercial departments/undertakings | 498.54 |
| 9. | 111-State disaster response fund | 19,089.44 |
| 10. | 200- Other funds | 8,388.58 |
| | **Total – Reserve Fund not bearing interest (Gross)** | **43,80,258.71** |
| | **Total – Reserve Fund not bearing interest (Investment)** | **0.00** |
| | **Grand Total – Reserve Fund (Gross)** | **43,86,548.82** |
| | **Grand Total – Reserve Fund (Investment)** | **4,441.57** |

(Source: Finance Accounts 2013-14)

Appendix 4.2(B)

# Inoperative Reserve Funds as on 31 March 2014

*(Reference: Paragraph no. 4.5; page 60)*

(₹ in lakh)

| Sl. No | Particulars | Opening Balance | Receipt | Disbursement | Closing Balance | Period of inoperation |
|---|---|---|---|---|---|---|
| **(A) Reserve Fund bearing interest** | | | | | | |
| **8121-General and other Reserve Fund** | | | | | | |
| 1. | 102-Development fund for agricultural purposes | 120.50 | 0.00 | 0.00 | 120.50 | 2000-01 to 2013-14 |
| 2. | 111-Contingency Reserve fund-Electricity | 6.19 | 0.00 | 0.00 | 6.19 | 2000-01 to 2013-14 |
| **Total (A)** | | **126.69** | **0.00** | **0.00** | **126.69** | |
| **(B) Reserve Fund not bearing interest** | | | | | | |
| **8223-Famine Relief Fund** | | | | | | |
| 3. | 101-Famine relief fund | 931.51 | 0.00 | 0.00 | 931.51 | 2003-04 to 2013-14 |
| | 102-Famine relief fund investment Account | 78.01 | 0.00 | 0.00 | 78.01 | 2000-01 to 2013-14 |
| **8229-Development and Welfare funds** | | | | | | |
| 4. | 105-Sugar development funds | 1000.00 | 0.00 | 0.00 | 1000.00 | 2010-11 to 2013-14 |
| 5. | 106-Industrial development funds | 3022.38 | 0.00 | 0.00 | 3022.38 | 2010-11 to 2013-14 |
| 6. | 109-Cooperative development funds | 4.77 | 0.00 | 0.00 | 4.77 | 2000-01 to 2013-14 |
| **8235-General and other Reserve funds** | | | | | | |
| 7. | 102-Jamindari Abolition funds | 707.78 | 0.00 | 0.00 | 707.78 | 2009-10 to 2013-14 |
| 8. | 103-Religious and charitable Endowment fund | 33.79 | 0.00 | 0.00 | 33.79 | 2000-01 to 2013-14 |
| 9. | 105-General insurance fund | 27.78 | 0.00 | 0.00 | 27.78 | 2000-01 to 2013-14 |
| **Total (B)** | | **5728.01** | **0.00** | **0.00** | **5728.01** | |
| **Total (B) investment account** | | **78.01** | | | **78.01** | |
| **Total of (A) and (B)** | | **5854.70** | **0.00** | **0.00** | **5854.70** | |
| **Total of (A) and (B) investment account** | | **78.01** | | | **78.01** | |

(Source: Finance Accounts 2013-14)

Appendix 5

## Glossary (ADDITIONAL DATA)

# Basis of Calculation

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

# Explanation of Terms

| Terms | Explanation |
|---|---|
| Buoyancy ratio | Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, for 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*. |
| 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 subsides 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 |

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