सत्यमेव जयते

State Finances Audit Report of the Comptroller and Auditor General of India

for the year ended 31 March 2022

SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

Government of Uttar Pradesh

Report No. 3 of the year 2023

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of the
Comptroller and Auditor General of India

for the year ended 31 March 2022

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PREFACE

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

2. Chapter I of this Report describes the basis and approach to the Report and the underlying data and provides an overview of structure of government accounts, budgetary processes, macro-fiscal analysis of key indices and State's fiscal position including the deficits/surplus.

3. Chapter II of this Report provides a broad perspective of the finances of the State and analyses the critical changes in major fiscal aggregates relative to the previous year, overall trends during the period from 2017-18 to 2021-22, debt profile of the State and key Public Account transactions, based on the Finance Accounts of the State.

4. Chapter III of this Report is based on the Appropriation Accounts of the State and reviews the appropriations and allocative priorities of the State Government and reports on deviations from constitutional provisions relating to budgetary management.

5. Chapter IV of this Report provides a broad perspective on the quality of accounts rendered by various authorities of the State Government and status of compliance with prescribed financial rules, procedures and directives.

6. Chapter V of this Report discusses the investment in State Public Sector Undertakings (PSUs), budgetary support to PSUs, submission of accounts by PSUs, non-functional PSUs and erosion of net worth of PSUs.

7. The Reports containing the findings of performance audits 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.

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

EXECUTIVE SUMMARY

This Report on the finances of the Government of Uttar Pradesh (GoUP) intends to assess the financial performance of the State during the year 2021-22 and to provide the State Legislature with inputs based on audit analysis of the financial data. In order to put this analysis in a proper perspective, a broad comparison of targets envisaged by the Uttar Pradesh Fiscal Responsibility and Budget Management (UPFRBM) Act, 2004 as amended from time to time, the Fourteenth and Fifteenth Finance Commission Reports and the Budget Estimates of the year 2021-22 have been attempted. The Report is structured in five Chapters:

Chapter I is an overview of the finances of the State at a glance.

Chapter II is based on the audit of the Finance Accounts and makes an assessment of the fiscal position of GoUP as on 31 March 2022. It provides an insight into trends in expenditure on interest payments, salaries and wages, pensions, capital expenditure and debt management.

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

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

Chapters V discusses investment in State Public Sector Undertakings (PSUs), budgetary support to PSUs, position of submission of accounts by PSUs, non-functional PSUs and erosion of net-worth of PSUs.

Audit Findings

Fiscal position of the State

The Gross State Domestic Product (GSDP) of Uttar Pradesh grew by 13.02 *per cent* during the year 2021-22 as compared to negative growth of (-)3.04 *per cent* during the year 2020-21. The improvement in economic situation led to increase in State's own tax revenue and share in Union taxes/duties with concomitant impact on fiscal parameters of the State. The State had a Revenue Surplus of ₹ 33,430.06 crore against Revenue Deficit of ₹ 2,367.13 crore during previous year. The Fiscal Deficit during 2021-22 also came down to ₹ 39,286.42 crore from previous year's ₹ 54,622.11 crore.

The fiscal deficit of the State during the year 2021-22 was contained at 2.11 *per cent* of GSDP from previous year's 3.31 *per cent*. The ratio of total outstanding debt to GSDP (32.14 *per cent*) during the year 2021-22 was also less than the previous year (33.91 *per cent*).

Goods and Services Tax (GST) Compensation is the revenue of the State Government under GST (Compensation to States) Act, 2017. In addition to receiving the GST compensation of ₹ 8,299.42 crore as revenue receipts during the year 2021-22, State Government also received debt receipts (back-to-back loan) of ₹ 8,139.94 crore from GoI in lieu of GST compensation shortfall due to inadequate balance in GST Compensation Fund. The debt servicing of this loan would be done from the collection of cess in the GST Compensation Fund and hence, the repayment obligation will not be met from the other resources of the State. Due to this arrangement, the revenue surplus

of ₹ 33,430.06 crore and fiscal deficit of ₹ 39,286.42 crore during the year 2021-22 may be read in conjunction with debt receipts of ₹ 8,139.94 crore in lieu of GST compensation.

(Paragraphs 1.1.1, 1.4.1 and 1.5)

Sources and Application of Funds

Revenue Receipts of ₹ 3,71,011 crore during the year 2021-22 consists of Own Tax Revenue (₹ 1,47,368 crore), Non-Tax Revenue (₹ 11,436 crore), Share of Union Taxes and Duties (₹ 1,60,358 crore) and Grants-in-aid from GoI (₹ 51,849 crore). State's Revenue Receipts was 11.31 *per cent* less than Budget Estimates 2021-22 due to shortfall of 20.92 *per cent* in Own Tax Revenue, 55.01 *per cent* in Non-Tax Revenue, 40.52 *per cent* in Grants-in-aid from GoI, however, Central Transfer of Taxes was higher by 34.31 *per cent*.

As compared to previous year 2020-21, State witnessed overall increase of 22.91 *per cent* in Own Tax Revenue during 2021-22 mainly due to increase in receipts of State Goods and Services Tax, State Excise, Taxes on Sales, Trade, etc., Stamps and Registration Fees, Taxes on Vehicles. State's own tax revenue buoyancy was 1.76 during the year 2021-22 which was indicative of recovery in economy after adverse impact of Covid-19 on the State's economy that led to negative growth rates of GSDP as well as own tax revenue during the year 2020-21.

During the year 2021-22, transfers from GoI (Tax Devolution and Grants-in-aid) was 29.05 *per cent* higher (₹ 47,774 crore) as compared to the year 2020-21 and it constituted 57.20 *per cent* of Revenue Receipts of the State. The receipts under State's share of Union taxes and duties increased by ₹ 53,671 crore (50.31 *per cent*) as compared to year 2020-21. However, Grants-in-aid from GoI decreased by 10.21 *per cent* (₹ 5,897 crore) in the year 2021-22 over the previous year.

(Paragraphs 2.3.1, 2.4.1, 2.4.2.1, 2.4.3, 2.4.3.1 and 2.4.3.2)

Revenue expenditure (₹ 3,37,581 crore) continued to be the dominant component of the total expenditure. However, its share decreased from 86.77 *per cent* in the year 2017-18 to 82.09 *per cent* in the year 2021-22. Committed expenditure (₹ 2,02,126 crore) on salary, wages, pension and interest payments was 54.48 *per cent* of revenue receipts and 59.87 *per cent* of Revenue Expenditure. Financial assistance of ₹ 1,00,845.44 crore was provided by the State Government to Local bodies and other grantee institutions by way of grants-in-aid during the year 2021-22, which was 1.98 *per cent* higher as compared to the year 2020-21. State Government also devolved State Finance Commission grants to Local Bodies. There was 16.13 *per cent* increase in the devolution of State Finance Commission grants to Local Bodies during 2021-22 as compared to 2020-21.

(Paragraphs 2.7.1, 2.7.2, 2.7.4, 2.7.6 and 2.7.7)

Capital expenditure (₹ 71,443 crore) increased by 36.77 *per cent* during the year 2021-22 as compared to the year 2020-21. The percentage of State's capital expenditure to Total Expenditure increased in the year 2021-22 as compared to the year 2017-18 and it was higher than All India average of General Category States (i.e., States other than North Eastern and Himalayan States) during the year 2021-22.

(Paragraphs 2.7.8 and 2.7.9)

Consolidated Sinking Fund

The State Government constituted (March 2020) Consolidated Sinking Fund as an amortisation fund for redeeming outstanding liabilities, which came into force from the year 2020-21. The Fund is administered by Reserve Bank of India. According to the guidelines of the Fund, the State Government may contribute to the Fund at least 0.50 *per cent* of the outstanding liabilities as at the end of the previous year. During the year 2021-22, the State Government contributed ₹ 2,000 crore as against stipulated contribution of at least ₹ 2,734.32 crore in view of outstanding liabilities of ₹ 5,46,864.94 crore at the end of the year 2020-21. This short contribution of ₹ 734.32 crore could not become the part of Consolidated Sinking Fund investment during the year 2021-22.

Recommendation

The State Government should ensure that annual contribution to the Consolidated Sinking Fund is at least 0.50 per cent of the outstanding liabilities at the end of the previous year as provided under the Consolidated Sinking Fund Scheme so that adequate balance would be available in the Fund for its further investment by the Reserve Bank of India and for future redemption of outstanding liabilities.

(Paragraph 2.8.2.1)

Depreciation Reserve Fund

The State Government created (March 2005) the Uttar Pradesh Public Works Department Depreciation Reserve Fund to purchase plant and machineries for renewal and replacement of unserviceable plant and machinery, carrying out special repair of plant and machineries and purchase of plant and machineries with latest technology. During the period 2021-22, State Government charged ₹ 68.84 crore on works as contribution to Depreciation Reserve Fund and transferred it as non-tax revenue of the State. Against this, only ₹ 20.00 crore was transferred to the Fund which led to increase in revenue receipts by ₹ 48.84 crore without actual cash receipt. Besides, the Fund had a negative balance of ₹ 6.11 crore at the end of the year 2021-22 due to excess of disbursement over available balances.

Recommendation

The State Government should transfer the full amount charged on works for Depreciation Reserve Fund to this Fund. Further, State Government should immediately regularise the negative balance under Depreciation Reserve Fund.

(Paragraph 2.8.2.2)

State Disaster Response Fund (SDRF)

As on 31 March 2022, SDRF had a balance of ₹ 3,005.59 crore. However, State Government had not invested the accretion to the Fund in the manner as laid down in the SDRF guidelines. The State Government also did not credit interest of ₹ 74.99 crore for the year 2021-22 on uninvested balances of the Fund.

Recommendation

The State Government should invest the balances under SDRF in the manner prescribed in the SDRF guidelines and also remit the accrued interest to the Fund.

(Paragraph 2.8.2.3)

Contingent Liabilities – Status of Guarantees

There was an outstanding guarantee of ₹ 1,74,218.42 crore at the end of the year 2021-22 given by the State Government in respect of 28 entities, *viz.*, statutory corporation, Government Companies and other institutions for borrowings by them. In order to sudden discharge of State's obligation on guarantees, the State Government was required to create a Guarantee Redemption Fund as per the recommendations of XII Finance Commission. However, State Government has not created a Guarantee Redemption Fund.

Recommendation

The State Government should create the Guarantee Redemption Fund as per the recommendations of XII Finance Commission.

(Paragraphs 2.8.2.4 and 2.9.5)

Debt Sustainability

Open Market Loans had a major share (65.48 *per cent*) in the total fiscal liabilities of the State. Debt Stabilisation was negative during the years 2019-21. However, it was positive during 2021-22 due to the higher growth rate of GSDP as compared to average interest rate on public debt.

(Paragraphs 2.9.1 and 2.9.4)

Excess expenditure requiring regularisation

Excess disbursements of ₹ 32,533.46 crore under 104 Grants and 48 Appropriations pertaining to the years 2005-06 to 2020-21 are yet to be placed before State Legislature for regularisation. This is in violation of Articles 204 and 205 of the Constitution which provides that no money shall be withdrawn from the Consolidated Fund except under appropriation made by Law by the State Legislature. This vitiates the system of budgetary and financial control and encourages financial indiscipline in management of public resources.

Recommendation

The State Government should ensure that all the existing cases of excess expenditure are placed before the State Legislature for regularisation in term of the provisions contained in Article 205 of the Constitution.

(Paragraphs 3.2.1)

Misclassification of expenditure

Misclassification of expenditure between Revenue as Capital and Capital as Revenue were noticed in a number of cases during the year 2021-22. The combined impact of misclassification of expenditure resulted in overstatement of revenue surplus by ₹ 130.49 crore.

Recommendation

Classification of some expenditure items as Capital or Revenue nature included in certain Object heads, as pointed out in paragraph 3.2.2, needs review and redressal to align it with UP Budget Manual (UPBM).

(Paragraph 3.2.2)

Savings

The overall savings of ₹ 1,52,626.00 crore was 25.37 *per cent* of total provision, which was mainly under Revenue Voted (22.27 *per cent*) and Capital Voted (41.89 *per cent*) sections. The budgetary provisions increased

consistently during the last five years (2017-22) but these increases have not resulted in higher expenditure, which has witnessed a fluctuating trend over the years. In 28 cases involving 24 grants, there was persistent savings (₹ 100 crore and above) during the last five years indicating wide gap between planning and execution.

Recommendation

The Finance Department should review the reasons due to which the provisions under various Grants/Appropriations remained unutilised and take steps to make more judicious budget provisions in future years.

(Paragraphs 3.3.1, 3.3.2 and 3.3.4)

Unnecessary Re-appropriation

In 70 sub-heads involving 32 Grants, further augmentation of fund was made through re-appropriation of ₹ 818.32 crore. However, re-appropriation proved unnecessary, as in each case, expenditure was within the total budget provision before re-appropriation under these sub-heads. This was indicative of absence of adequate justification for resorting to re-appropriation under these Grants.

Recommendation

Re-appropriations should be based on careful assessment of fund requirements. Finance Department may advice line departments to improve accuracy in cost estimation of Schemes/Projects at the time of submitting Revised Estimates in order to optimise utilisation of funds.

(Paragraph 3.3.6)

Rush of expenditure

Rush of expenditure in the last month of the financial year is against the principles of sound management of public funds. No specific instructions have been given in UPBM to prevent rush of expenditure. In two Grants, 50 *per cent* and above expenditure of their total budgeted provisions were incurred in the last month of the financial year 2021-22, i.e., March 2022.

Recommendation

The Government may consider issuing guidelines to control rush of expenditure towards the closing months of the financial year especially in the month of March in order to maintain a steady pace of expenditure.

(Paragraph 3.3.7)

Surrender of Savings

UPBM provides that the Controlling Officers should surrender all final Savings to the Finance Department by 25th March. However, out the total savings of ₹ 1,52,626.00 crore, ₹ 117.09 crore was surrendered before 25 March 2022 and ₹ 7,843.86 crore was surrendered on the last day of financial year. Remaining savings of ₹ 1,44,665.05 crore were lapsed. Further, in four cases involving four Grants as against saving of ₹ 737.63 crore, ₹ 789.43 crore was surrendered resulting in excess surrenders of ₹ 51.80 crore during the year 2021-22.

Recommendation

The Finance Department should monitor trend of expenditure by Departmental Controlling Officers, so that funds are not retained

unnecessarily and are surrendered at the earliest, without resorting to last minute surrenders and lapse of allocations.

(Paragraph 3.3.9)

Government receipts kept out of Government Accounts

The sums collected against labour cess are being deposited directly in bank accounts of U.P. Building and Other Construction Workers Welfare (UPBOCW) Board without bringing it into Government Accounts. In the absence of accounting of cess through Government Accounts, it was not ascertainable from the accounts of the State Government as to how much money was collected on account of cess, fee, etc., and how much money was transferred to the Board by various Cess Collectors. As per provisional data provided by the Board, ₹ 3,977.53 crore was available with the Board as on 31 March 2022 and the expenditure on welfare of workers ranged from 4.45 to 26.63 *per cent* of available funds covering 5.55 to 31.26 *per cent* of registered workers during the period 2017-22.

Recommendation

Sums collected against labour cess by UPBOCW Board should be part of Public Account of the State and from there it may be transferred to the Board Account. UPBOCW Board should fulfil its mandate of improving the working condition of building and other construction workers and providing adequate financial assistance to them.

(Paragraph 4.1.1)

The State Government did not constitute the State Electricity Regulatory Commission Fund as required under Electricity Act, 2003. Receipts of ₹ 121.30 crore of the Uttar Pradesh Electricity Regulatory Commission were kept outside the Public Account of the State.

Recommendation

The State Government should constitute the State Electricity Regulatory Commission Fund and credit the fund balance in the Public Account of the State.

(Paragraph 4.1.2)

Extra-budget borrowings through State owned PSUs/Authorities

The State Government resorted to extra-budget borrowings through State owned PSUs/Authorities for meeting expenditure having implication on debt parameters of the State. Since these extra-budget borrowings do not form part of the Debt-Stock of the State, the debt position as reflected in Finance Accounts does not depict actual debt position. As a result, Debt-stock increases by ₹ 19,495.61 crore and stood at ₹ 6,32,451.94 crore as against ₹ 6,12,956.33 crore reported at the end of the year 2021-22.

Recommendation

The State Government should avoid extra-budget borrowings and credit all loans taken by PSUs/ Authorities on behalf of State Government but serviced by the State Government, to the Consolidated Fund.

(Paragraph 4.2)

Undischarged liabilities in Defined Contribution Pension Scheme

The State Government did not remit ₹ 440.62 crore for the Defined Contribution Pension Scheme in respect of State Government employees to the designated fund manager for its further investment during the year 2021-22. As a result, non-remitted fund did not yield any value appreciation as it could not become the part of corpus of investment of the subscribers. Further, State Government did not furnish the balances in respect of employees of aided educational institutions and autonomous bodies.

Recommendation

The State Government should transfer the entire amount of Defined Contribution Pension Scheme to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank so that the un-transferred amount could become the part of corpus of investment of the subscribers and yield value appreciation.

(Paragraph 4.3)

Uttar Pradesh Road Transport Accident Relief Fund

The State Government did not establish Uttar Pradesh Road Transport Accident Relief Fund (UPRTARF) for the purpose of providing relief to the passengers or heirs of such passengers or other persons suffering casualty, as mandated by the Uttar Pradesh Motor Vehicle Taxation Act, 1997. As a result, a sum of ₹ 759.85 crore has not been credited to UPRTARF during the period 2015-22.

Recommendation

Being the statutory requirement, the Government should create the 'Uttar Pradesh Road Transport Accident Relief Fund' so that the fund could be utilised for benefit of the affected persons.

(Paragraph 4.4)

Delay in submission of Utilisation Certificates (UCs)

There were 40,823 UCs aggregating ₹ 18,362.56 crore outstanding as on 31 March 2022 for grants-in-aid released during the period 2001-02 to 2020-21 (up to September 2020). In the absence of UCs, there is no assurance that moneys disbursed have been used for the purposes for which they were sanctioned/authorised by the Legislature. Moreover, high pendency of UCs was fraught with the risk of embezzlement, diversion and misappropriation of funds.

Recommendation

The Government may ensure timely submission of utilisation certificates by the departments in respect of the grants-in-aid released for specific purposes and all pendencies may be reviewed before release of fresh grants to defaulting grantees.

(Paragraph 4.6)

Abstract Contingent (AC) Bills

In violation of codal provisions for adjustment of AC bills by the end of next month of drawal, 1,089 AC bills involving advance of ₹ 18.39 crore were pending for adjustment as on 31 March 2022 which included 1,041 AC bills drawn up to the year 2020-21.

Recommendation

The Finance Department should ensure that all controlling officer adjust Abstract Contingent bills within stipulated period, as required under the Rules.

(Paragraph 4.7)

Indiscriminate use of Minor Head-800 and Object Head-42

A sum of ₹ 46,410.25 crore under 79 Major Heads on the expenditure side and under 52 Major Heads on the receipt side, ₹ 7,489.28 crore was recorded under minor head '800-Other Expenditure/Receipts' during the year 2021-22. The booking of large amounts under the Minor Head '800-Other Expenditure' affects the transparency in financial reporting. Further, expenditure of ₹ 21,529.26 crore was made under Object Head '42- Other Expenditure' which was 4.89 *per cent* of total expenditure of ₹ 4,39,963.23 crore under the Consolidated Fund of the State during the year 2021-22. The classification of large amounts under the Object Head '42- Other Expenditure' does not give a clear picture in financial reporting.

Recommendation

The Finance Department should, in consultation with the Accountant General (A&E), conduct a comprehensive review of all items presently appearing under minor head 800. Further, at object head level, indiscriminate use of object head 42-Other expenditure should be minimised.

(Paragraphs 4.9 and 4.10)

Submission of Accounts of Autonomous Bodies/ Authorities

379 annual accounts of 57 Autonomous Bodies/Authorities (due up to 2021-22) for audit as on 30 June 2022 have not been submitted by the concerned entities. In the absence of annual accounts and their audit, proper utilisation of grants and loans disbursed to these Autonomous Bodies/ Authorities cannot be vouched.

Recommendation

The Finance Department should consider evolving a system for regular review to expedite the process of compilation and submission of annual accounts by Bodies/Authorities/ Departmental Commercial Undertakings in order to assess their financial position.

(Paragraphs 4.14)

Pending cases of misappropriations, losses, thefts, etc.

There were 135 cases of misappropriation, losses and theft involving an amount of ₹ 9.31 crore on which final action was pending as on 31 March 2022.

Recommendation

The Government may consider preparing a time bound framework for taking prompt action in cases of misappropriation, loss, theft, etc. and strengthening the internal control system to prevent recurrence of such cases.

(Paragraph 4.16)

Stake of Government of Uttar Pradesh in State Public Sector Undertakings

As on 31 March 2022, Uttar Pradesh had 114 State PSUs (93 Government Companies, 15 Government controlled other Companies and six Statutory Corporations) including 42 Non-functional PSUs under the audit jurisdiction of the Comptroller & Auditor General of India. Out of 42 non-functional PSUs, 13 PSUs are under liquidation while remaining 29 non-functional PSUs have closed their operation during the period from June 1990 to September 2019. The total investment of the State Government in these 114 PSUs was ₹ 1,61,953.64 crore in the form of equity of ₹ 1,56,354.90 crore and long-term loans of ₹ 5,598.74 crore. Further, State Government had investment of ₹ 753.97 crore in 42 non-functional PSUs (40 Government Companies and two Government controlled other Companies) in the form of equity (₹ 370.53 crore) and long-term loans (₹ 383.44 crore). Of these, significant investments were in Uttar Pradesh State Textile Corporation Limited (₹ 289.15 crore), Uttar Pradesh Cement Corporation Limited (₹ 193.05 crore) and U.P. State Yarn Company Limited (₹ 120.03 crore). Further, State Government provided budgetary support of ₹ 33.94 crore to two non-functional PSUs which had already closed their operation.

Recommendation

The State Government may review the status of 29 non-functional PSUs which have closed their operation and invest cautiously in these PSUs.

(Paragraphs 5.1.3, 5.2, 5.2.1 and 5.2.2)

Reconciliation with Finance Accounts of Government of Uttar Pradesh

As on 31 March 2022, differences in equity, loans and guarantee existed in respect of 74 PSUs. These differences between the figures are persisting since last many years, though the issue of reconciliation was also reported in previous years SFAR.

Recommendation

The Finance Department of GoUP and the respective PSUs should reconcile the differences in figures of equity, loans and guarantees outstanding as per records of the PSUs and as per the Finance Accounts of GoUP in a time bound manner.

(Paragraph 5.2.3)

Arrears of accounts

Out of 72 functional State PSUs, only 11 PSUs had submitted their annual accounts for the year 2021-22 and remaining 61 PSUs had arrears of 308 accounts. Out of 42 non-functional PSUs, 40 PSUs had arrears of 698 accounts. GoUP had provided ₹ 8,610.52 crore (Equity: ₹ 3,467.07 crore, Loan: ₹ 1,187.47 crore, Grants-in-aid: ₹ 3,542.47 crore and Subsidies: ₹ 413.51 crore) to 38 State PSUs during the period for which their accounts were in arrears.

Recommendation

The Administrative Departments should strictly monitor and issue necessary directions to liquidate the arrears in accounts of the PSUs and take necessary steps to resolve the constraints in preparing the accounts of the PSUs.

(Paragraphs 5.3.2 and 5.3.2.4)

CHAPTER - I

Overview

CHAPTER-I

OVERVIEW

1.1 Profile of the State

Uttar Pradesh is the most populous State with about 17 *per cent* of India's population and fourth largest State in terms of geographical area (2,40,928 sq. km.). Administratively, Uttar Pradesh is divided into 75 districts. The State has a population density[1] of 968 persons per sq. km. as against the all-India average of 418. State's Gross Domestic Product (GSDP) in 2021-22 at current price was ₹ 18,63,221 crore with compound annual growth rate of 9.51 *per cent* as compared to 2012-13. In terms of GSDP, Uttar Pradesh was the fifth largest State economy of the country. The General Data relating to the State is given in *Appendix* 1.1.

1.1.1 Gross State Domestic Product of the State

Gross State Domestic Product (GSDP) is the value of all goods and services produced within the boundaries of the State in a given time period. Growth of GSDP is an important indicator of the State's economy, as it denotes the extent of changes in the level of economic development of the State over a period of time. The trends in annual growth of Gross Domestic Product (GDP) of India and GSDP of the State at current prices are given in **Table 1.1**.

Table: 1.1: GDP of India and GSDP of the State at current prices (2011-12 series)[2]

(₹ in crore)

Year	2017-18	2018-19	2019-20	2020-21	2021-22
GDP	1,70,90,042	1,88,99,668	2,00,74,856	1,98,00,914	2,36,64,637
Growth rate of GDP over previous year (in *per cent*)	11.03	10.59	6.22	(-) 1.36	19.51
GSDP	14,39,925	15,82,180	17,00,273	16,48,567	18,63,221
Growth rate of GSDP over previous year (in *per cent*)	11.73	9.88	7.46	(-) 3.04	13.02

Source: Ministry of Statistics and Programme Implementation, Government of India

The growth rate of GSDP of the State decreased during the period 2017-18 to 2020-21 from 11.73 *per cent* to (-) 3.04 *per cent* and thereafter increased in the year 2021-22 to 13.02 *per cent*. However, the GSDP growth rate during 2021-22 was lower than the GDP growth rate.

Changes in sectoral contribution to the GSDP is important to understand the changing structure of the economy. Economic activity is generally divided into Primary, Secondary and Tertiary sectors, which correspond to Agriculture, Industry and Service sectors respectively. Comparative position

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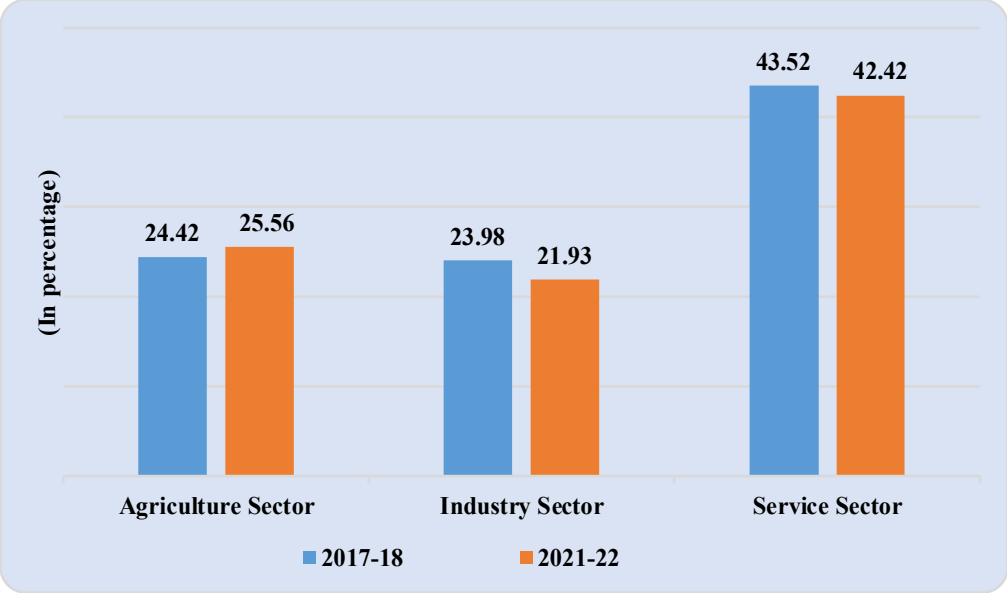
[1] Population Projections for India and States 2011-2036, Table 8 of the Report of the Technical Group on Population Projections (July 2020), National Commission on Population

[2] GDP and GSDP at current prices for the years 2017-18 to 2020-21 are revised by the Central/State Government, hence, percentage ratio/buoyancies of various parameters with reference to GDP/GSDP for 2017-18 to 2020-21 indicated in earlier State Finances Audit Reports have also been revised.

of sectoral contribution to GSDP in 2021-22 with that of 2017-18 and sectoral growth rates during this period are given in **Chart 1.1** and **Chart 1.2** respectively.

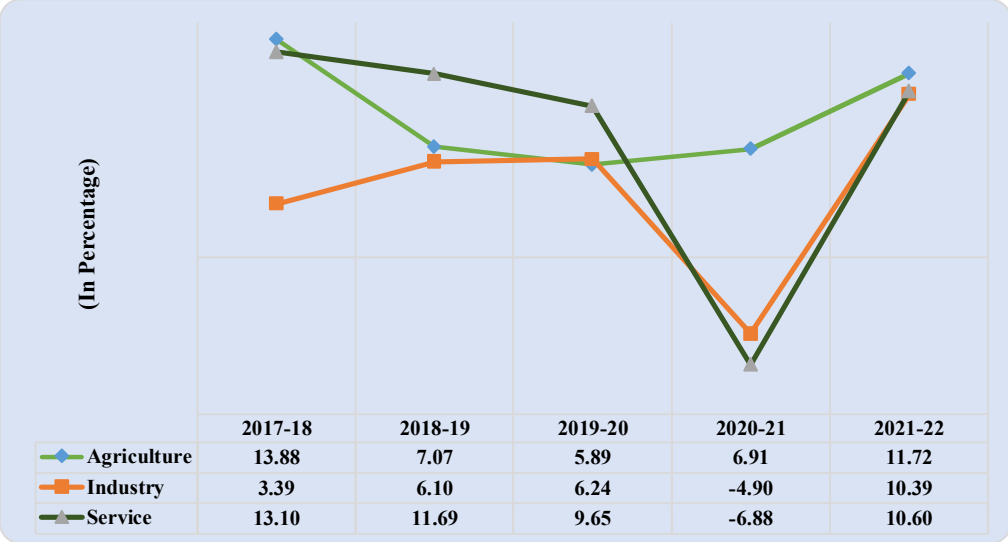
Chart 1.1 Change in sectoral contribution to GSDP during the period 2017-22[3]



Source: *Ministry of Statistics and Programme Implementation, Government of India (GSVA/NSVA by economic activities 2011-12 series)*

Note: **Agriculture (Primary) Sector** includes Agriculture, Animal Husbandry, Forestry, Fishing and aquaculture and Mining and quarrying; **Industry (Secondary) Sector** includes Manufacturing, Electricity, Gas, Water supply & other utility services and Construction and **Service (Tertiary) Sector** includes Trade, Repair, Hotels and restaurants, Transport, Storage, Communication & services related to broadcasting, Financial services, Real estate, Public administration and Other services.

Chart 1.2 Sectoral growth rate during the period 2017-22



Source: Ministry of Statistics and Programme Implementation, Government of India

It is evident from **Chart 1.1 and Chart 1.2** that Service sector was the largest contributor (42.42 *per cent*) to State's GSDP followed by Agriculture sector (25.56 *per cent*) and Industry sector (21.93 *per cent*). There was increase in

[3] Except Share of Taxes on Product *minus* Subsidies (8.08 *per cent* in 2017-18 and 10.09 *per cent* in 2021-22)

the growth rate in all sectors in the year 2021-22 after a slump in the Service Sector and Industry Sector during previous year. The State recorded Revenue Surplus of ₹ 33,430.06 crore during the year 2021-22 after revenue deficit in the last year ₹ 2,367.13 crore, as detailed in **Paragraph 1.4.1** and **Chapter II** of this report.

1.2 Basis and Approach to State Finances Audit Report

In terms of Article 151 (2) of the Constitution of India, the reports of the Comptroller and Auditor General of India (CAG) relating to the accounts of a State are to be submitted to the Governor of the State, who shall cause them to be laid before the Legislature of the State. The State Finances Audit Report (SFAR) is prepared and submitted under Article 151(2) of the Constitution of India.

Accountant General (Accounts & Entitlements) prepares the Finance Accounts and Appropriation Accounts of the State annually, from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for keeping such accounts functioning under the control of the State Government, and the statements received from the Reserve Bank of India. These accounts are audited independently by the Accountant General (Audit) and certified by the CAG.

Finance Accounts and Appropriation Accounts of the State together with the Budget document of the State constitute the core data for this Report. Other sources include the following:

- Results of audit carried out by the Office of the Accountant General (Audit);
- Other data with Departmental Authorities and Treasuries (accounting as well as MIS); and
- GSDP data and other State related statistics.

The analysis was also carried out in the context of recommendations of the XIV and XV Finance Commissions, Uttar Pradesh Fiscal Responsibility and Budget Management (UPFRBM) Act, 2004 as amended from time to time, Budget Estimates along with Medium Term Fiscal Restructuring Policy (MTFRP), best practices and guidelines of the Government of India (GoI). The draft Report was forwarded to the State Government for comments on 28 September 2022. Replies of the State Government are awaited (January 2023).

1.3 Report Structure

The SFAR is structured into the following five Chapters:

Chapter - I	**Overview** This Chapter describes the basis and approach to the Report and the underlying data, provides an overview of structure of government accounts, budgetary processes, macro-fiscal analysis of key indices and State's fiscal position including the deficits/surplus.

Chapter - II	**Finances of the State** This chapter provides a broad perspective of the finances of the State, analyses the critical changes in major fiscal aggregates relative to the previous year, overall trends during the period from 2017-18 to 2021-22, debt profile of the State and key Public Account transactions, based on the Finance Accounts of the State.
Chapter - III	**Budgetary Management** This chapter is based on the Appropriation Accounts of the State and reviews the appropriations and allocative priorities of the State Government and reports on deviations from constitutional provisions relating to budgetary management. Observations with respect to integrity and effectiveness of budgetary and accounting process, *viz.*, misclassification of expenditure between capital and revenue and *vice versa*, excess expenditure and its regularisation, persistent savings, delayed surrender of savings, unnecessary re-appropriation have been included.
Chapter - IV	**Quality of Accounts and Financial Reporting Practices** This chapter comments on the quality of accounts rendered by various authorities of the State Government and issues of non-compliance with prescribed financial rules and regulations by various departmental officials of the State Government. Observations with respect to completeness, transparency and measurement of accounts along with issues related to disclosures have been included.
Chapter-V	**State Public Sector Undertakings (PSUs)** This chapter discusses the investment in PSUs, budgetary support to PSUs, submission of accounts by PSUs, non-functional PSUs, erosion of net worth of PSUs and dues of Power Distribution companies (DISCOMs).

1.4 Overview of Government Accounts Structure and Budgetary Processes

The Accounts of the State Government are kept in three parts:

i. Consolidated Fund of the State (Article 266 (1) of the Constitution of India)

This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), Ways and Means advances extended by the Reserve Bank of India and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (e.g., salaries of Constitutional authorities, loan repayments, *etc.*), constitute a charge upon the Consolidated Fund of the State (Charged expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted expenditure) is voted by the Legislature.

ii. Contingency Fund of the State (Article 267(2) of the Constitution of India)

This Fund is in the nature of an imprest which is established by the State Legislature by law and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State.

iii. Public Account of the State (Article 266(2) of the Constitution)

Apart from the above, all other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The balance after disbursement is the fund available with the Government for use. The net cash balance available with the Government is also included under the Public Account. The Public Account is not subject to the vote of the Legislature.

There is a constitutional requirement (Article 202) to present before the House or Houses of the Legislature of the State, a statement of estimated receipts and expenditures of the government in respect of every financial year. This 'Annual Financial Statement' constitutes the main budget document. Further, the budget must distinguish expenditure on the revenue account from other expenditures.

Revenue receipts consist of tax revenues (own tax revenue and share of Union Taxes/ Duties), non-tax revenues and grants-in-aid from GoI.

Revenue expenditure consists of all those expenditures of the government which do not result in creation of physical or financial assets. It relates to those expenses incurred for the normal functioning of the government departments and various services, interest payments on debt incurred by the government and grants-in-aid given to various institutions (even though some of the grants may be meant for creation of assets).

Capital receipts consist of:

- **Debt receipts:** Market Loans, Bonds, Loans from financial institutions, Ways and Means Advances, Loans and Advances from Central Government, *etc*.
- **Non-debt receipts:** Proceeds from disinvestment, Recoveries of loans and advances, *etc*.

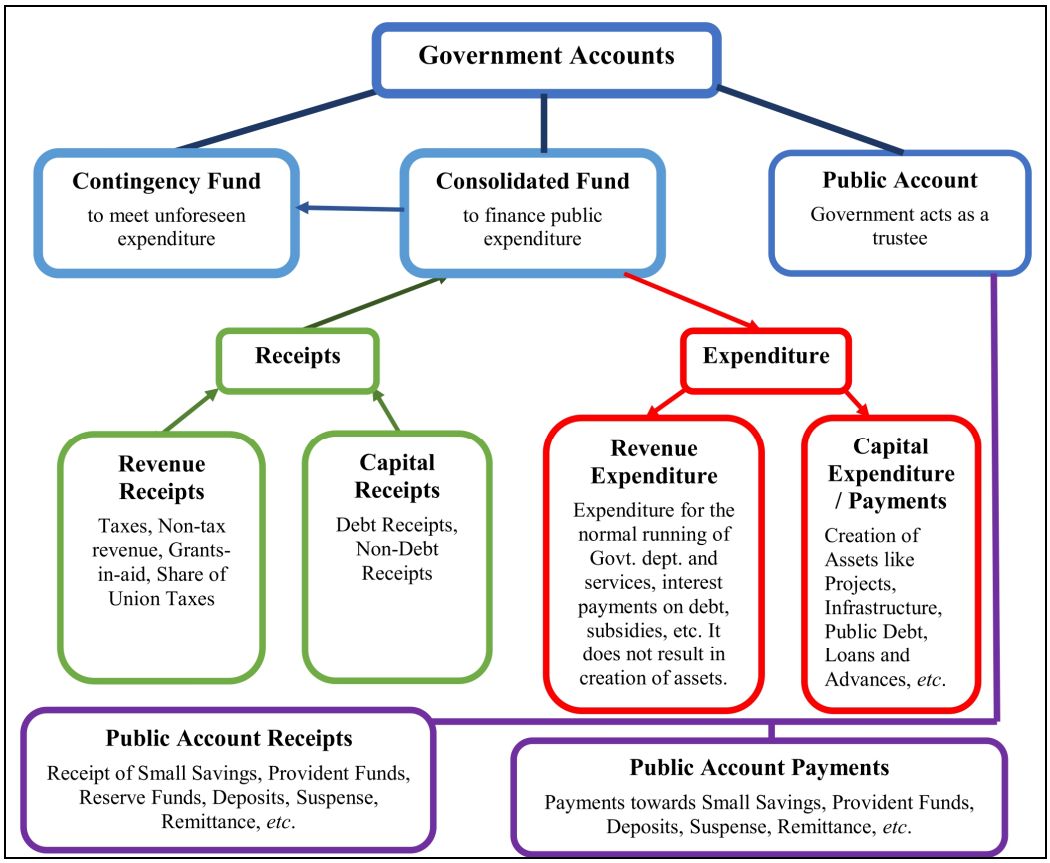
Capital Expenditure is broadly defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character. It includes expenditure on the acquisition of land, building, machinery, equipment, investment in PSUs.

At present, there is an accounting classification system in government that is both functional and economic.

	Attribute of Transaction	Classification
Standardised in List of Major and Minor Heads (LMMH) of Account of Union and States, issued by Controller General of Accounts (CGA)	Function- Education, Health, etc. /Department	Major Head under Grants (4-digit)
	Sub-Function	Sub Major head (2-digit)
	Programme	Minor Head (3-digit)
Flexibility left for States	Scheme	Sub-Head (2-digit)
	Sub scheme	Detailed Head (2-digit)
	Economic nature/Activity	Object Head-Salary, Minor Works, etc. (2-digit)

The functional classification helps in identifying the department, function, scheme or programme and object of the expenditure. Economic classification helps organise these payments as revenue, capital, debt, *etc*. Economic classification is achieved by the numbering logic embedded in the first digit of 4-digit Major Heads. Object head is the primary unit of appropriation in the budget documents.

Chart 1.3: Structure of Government Accounts



Finance Accounts and Appropriation Accounts

The transactions of the State Government are captured in Finance Accounts and Appropriation Accounts, which are prepared by the office of the Accountant General (Accounts & Entitlement), Uttar Pradesh.

Finance Accounts of the State present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the

liabilities and assets of the State Government as worked out from the balances recorded in the accounts. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, *i.e.*, after accounting for recoveries as reduction of expenditure.

Appropriation Accounts are accounts of the expenditure of the Government for each financial year, compared with the amounts of Grants voted and Appropriations charged for different purposes as specified in the schedules appended to the Appropriation Act passed under Articles 204 and 205 of the Constitution of India. Appropriation Accounts are on gross basis. These Accounts facilitate understanding of utilisation of funds, the management of finances and monitoring of budgetary provisions and are, therefore, complementary to the Finance Accounts.

Budgetary Processes

In terms of Article 202 of the Constitution of India, the Governor of the State shall cause to be laid before the State Legislature, a statement of the estimated receipts and expenditure of the State for the year, referred to as the **Annual Financial Statement**. In terms of Article 203, the Statement is submitted to the State Legislature in the form of Demands for Grants/ Appropriations and after approval of these, the Appropriation Bill is passed by the Legislature under Article 204 to provide for appropriation of the required money out of the Consolidated Fund.

The Uttar Pradesh Budget Manual details the budget formulation process and guides the State Government in preparing its budgetary estimates and monitoring its expenditure activities. Results of audit scrutiny of budget and implementation of other budgetary initiatives of the State Government are detailed in **Chapter III** of this Report.

1.4.1 Snapshot of Finances

Table 1.2 provides the details of actual financial results *vis-à-vis* Budget Estimates for the year 2021-22 *vis-à-vis* actuals of 2020-21.

Table 1.2: Budget Estimates *vis-à-vis* actuals of 2021-22

(₹ in crore)

Sl. No.	Components	2020-21 (Actuals)	2021-22 (Budget Estimates)	2021-22 (Actuals)	2021-22 Percentage of Actuals to Budget Estimates	2021-22 Percentage of Actuals to GSDP
1.	**Tax Revenue *of which***	2,26,584.31	3,05,740.30	3,07,725.79	100.65	16.52
(i)	Own Tax Revenue	1,19,897.30	1,86,345.00	1,47,367.74	79.08	7.91
(ii)	Share of Union taxes/duties	1,06,687.01	1,19,395.30	1,60,358.05	134.31	8.61
2.	Non-Tax Revenue	11,846.15	25,421.67	11,435.97	44.99	0.61
3.	Grants-in-aid from GoI	57,745.87	87,178.47	51,849.68	59.48	2.78
4.	**Revenue Receipts (1+2+3)**	**2,96,176.33**	**4,18,340.44**	**3,71,011.44**	**88.69**	**19.91**
5.	Recovery of Loans and Advances (Non-Debt Capital Receipt)	1,134.73	2,332.00	939.43	40.28	0.05

Sl. No.	Components	2020-21 (Actuals)	2021-22 (Budget Estimates)	2021-22 (Actuals)	2021-22 Percentage of Actuals to Budget Estimates	2021-22 Percentage of Actuals to GSDP
6.	Public Debt Receipts	86,858.87	85,509.40	75,751.19	88.59	4.07
7.	**Capital Receipts (5+6)**	**87,993.60**	**87,841.40**	**76,690.62**	**87.31**	**4.12**
8.	**Total Receipts (4+7)**	**3,84,169.93**	**5,06,181.84**	**4,47,702.06**	**88.45**	**24.03**
9.	**Revenue Expenditure *of which***	**2,98,543.46**	**3,95,130.35**	**3,37,581.38**	**85.44**	**18.12**
10.	Interest payments	37,428.48	43,529.81	42,875.56	98.50	2.30
11.	**Capital Expenditure and Other Expenditure (Outside Revenue Account) *of which***	**53,389.71**	**1,16,271.89**	**73,655.91**	**63.35**	**3.95**
12.	Capital Expenditure	52,237.10	1,13,767.70	71,442.55	62.80	3.83
13.	Disbursement of Loans and advances	1,152.61	1,904.19	1,613.36	84.73	0.09
14.	Appropriation to the Contingency Fund	Nil	600.00	600.00	100.00	0.03
15.	**Total Expenditure (9+11)**	**3,51,933.17**	**5,11,402.24**	**4,11,237.29**	**80.41**	**22.07**
16.	**Revenue Deficit (-)/ Surplus (+) (4-9)**	**(-)2,367.13**	**23,210.09**	**33,430.06**	**144.03**	1.79
17.	**Fiscal Deficit (-)/ Surplus (+) (4+5-15)**	**(-)54,622.11**	**(-)90,729.80**	**(-)39,286.42**	**43.30**	**2.11**
18.	**Primary Deficit (-)/ Surplus[4] (+) {(4+5) – (15-10)}**	**(-) 17,193.63**	**(-)47,199.99**	**3,589.14**	**-**	**0.19**

Source: Finance Accounts of the respective years and budget documents of the State Government

The State had registered revenue and fiscal deficit of ₹ 2,367.13 crore and ₹ 54,622.11 crore respectively during the year 2020-21. During the year 2021-22, the State has registered revenue surplus and fiscal deficit of ₹ 33,430.06 crore and ₹ 39,286.42 crore respectively. Further, State had borrowed less fund (12.79 *per cent* decrease) as compared to previous year 2020-21 whereas the total expenditure of the State registered an increase of 16.85 *per cent* over the previous year.

As detailed in **Paragraph 2.4.2.2**, Goods and Services Tax (Compensation to States) Act, 2017 provides for compensation to the States in case of loss of revenue arising on account of implementation of Goods and Services Tax (GST), which is a revenue receipt of the State. However, in addition to receiving the GST compensation of ₹ 8,299.42 crore as revenue receipts during the year 2021-22, State Government also received debt receipts (back-to-back loan) of ₹ 8,139.94 crore from GoI in lieu of GST compensation shortfall due to inadequate balance in GST Compensation Fund. The debt servicing of this loan would be done from the collection of cess in the GST

[4] Primary Deficit/Surplus refers to the fiscal deficit *minus* the interest payments.

Compensation Fund[5] and hence, the repayment obligation will not be met from the other resources of the State. Due to this arrangement, the revenue surplus of ₹ 33,430.06 crore and fiscal deficit of ₹ 39,286.42 crore during the year 2021-22 may be read in conjunction with debt receipts of ₹ 8,139.94 crore in lieu of GST compensation.

1.4.2 Snapshot of Assets and Liabilities of the Government

Government Accounts capture the financial liabilities of the Government and the assets created out of the expenditure incurred. The liabilities consist mainly of internal borrowings, loans and advances from GoI, receipts from public account and reserve funds and the assets comprise mainly the capital outlay and loans and advances given by the State Government and cash balances.

An abstract of liabilities and the assets as on 31 March 2022 compared with the corresponding position on 31 March 2021 is given in **Table 1.3.**

Table 1.3: Summarised position of Assets and Liabilities

(₹ in crore)

Liabilities					Assets				
	Particulars	**As on 31 March 2021**	**As on 31 March 2022**	***Per cent* increase/ decrease**		**Particulars**	**As on 31 March 2021**	**As on 31 March 2022**	***Per cent* increase/ decrease**
Consolidated Fund									
A	Internal Debt	4,58,552.23	4,96,422.89	8.26	**A**	Gross Capital Outlay	6,34,102.22	7,05,544.77	11.27
B	Loans and Advances from GoI	18,106.74	27,261.33	50.56	**B**	Loans and Advances	27,206.86	27,880.79	2.48
Contingency Fund									
Contingency Fund (Corpus)		600.00	1,200.00	100.00	Contingency Fund (unrecouped)		100.00	600.00*	500.00
Public Account									
A	Small Savings, Provident Funds, etc.	58,789.41	59,314.53	0.89	**A**	Advances	58.58	58.58	0.00
B	Deposits	25,496.10	24,037.36	(-) 5.72	**B**	Remittance	125.05	103.99	(-)16.84
C	Reserve Funds	5,027.19	8,920.20	77.44	**C**	Suspense and Miscellaneous Balances	3,212.06	1,750.95	(-)45.49
D	Remittances	0.00	0.00	0.00	Cash balance (including investment from Earmarked Fund)		31,652.77	44,533.16	40.69
E	Cumulative Excess of Receipt over expenditure	1,29,885.87	1,63,315.93	25.74	Cumulative Excess of Expenditure over Receipts		0.00	0.00	0.00
Total		**6,96,457.54**	**7,80,472.24**		**Total**		**6,96,457.54**	**7,80,472.24**	

Source: Finance Accounts 2021-22

*** This is transfer to Contingency Fund for increasing the corpus of the Fund during 2021-22***

[5] GST Compensation Fund forms part of the Public Account of India as provided in Section 10(1) of the Goods and Services Tax (Compensation to States) Act, 2017.

According to UPFRBM Act, 2004, the total liabilities means the liabilities under the Consolidated Fund of the State and the Public Account of the State. The total liabilities of the State stood at ₹ 5,64,971.68 crore as on 31 March 2021 which increased to ₹ 6,12,956.33 crore as on 31 March 2022. Net increase in internal debt by 8.26 *per cent* (₹ 37,870.66 crore) and Loans and Advances from GoI by 50.56 *per* cent (₹ 9,154.59 crore) were the main contributing factors for increase in total liabilities. However, the increase in Loans and Advances from GoI included back-to-back loan of ₹ 8,139.94 crore in lieu of GST compensation shortfall, with no repayment liability to the State as it is to be repaid from the collection of cess in the GST Compensation Fund. Debt management of the State Government is detailed in **Chapter II** of this report.

1.5 Fiscal Balance: Achievement of deficit and total debt targets

The Government of Uttar Pradesh enacted the Uttar Pradesh Fiscal Responsibility and Budget Management (UPFRBM) Act, 2004 with the objective of ensuring prudence in fiscal management by eliminating revenue deficit, reducing fiscal deficit, establishing improved debt management, improving transparency in fiscal operations of the State Government and using a medium term fiscal framework. In this context, the Act provides quantitative targets to be adhered by the State with regard to deficit measures and debt level.

The performance of the State during the period 2017-22 under key fiscal indicators provided in the UPFRBM Act as amended from time to time is depicted in **Table 1.4**.

Table 1.4: Compliance with provisions of UPFRBM Act

Fiscal Parameters	Fiscal targets set in the Act	Achievement (₹ in crore)				
		2017-18	2018-19	2019-20	2020-21	2021-22
Revenue Deficit (-)/ Surplus (+) (₹ in crore)	Reduce Revenue Deficit to Nil by year ending on 31 March 2009	12,552	28,250	67,560	(-) 2,367	33,430
		✓	✓	✓	✗	✓
Fiscal Deficit (-)/ Surplus (+) (as *percentage of GSDP*)	Not more than three *per cent* of estimated GSDP up to 2019-20, five *per cent* for 2020-21 and four *per cent* for 2021-22	(-) 27,810 *(1.93)*	(-) 35,203 *(2.22)*	11,083 *(0.65)*	(-) 54,622 *(3.31)*	(-)39,286 (2.11)
		✓	✓	✓	✓	✓
Ratio of total outstanding debt to GSDP (in *per cent*)	Not more than 30.50 *per cent* during 2017-18 and 2018-19 and 30.00 *per cent* during 2019-20.	32.49	32.75	29.55	33.91*	32.14*
		✗	✗	✓	Targets of debt stock to GSDP under FRBM Act was not fixed for the year 2020-21 and 2021-22.	

Source: ***Budget documents of the State Government, UPFRBM Act, 2004 as amended from time to time and Finance Accounts of the respective years***

**Back-to-back loans of ₹6,007 crore during 2020-21 and ₹8,139.94 crore during 2021-22 received from GoI in lieu of GST compensation shortfall have been excluded for computing the ratio of outstanding debt to GSDP. As per GoI clarification[6], these loans would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission, etc.*

As indicated in the Accounts, the ratio of fiscal deficit to GSDP was within the targets of four *per cent* set out in the UPFRBM (Amendment) Act, 2021. Further, the State Government informed (February 2023) that the action on fixing the targets for debt stock to GSDP would be taken after receiving the

[6] Government of India, Ministry of Finance, Department of Expenditure letter no. F. No. 40 (1) PF-S/2021-22 dated 10 December 2021.

directions of Government of India on the recommendations of Fifteenth Finance Commission regarding fiscal road map of the States. However, the ratio of total outstanding debt to GSDP (32.14 *per cent*) was within the limit (40 *per cent* of GSDP) recommended by XV Finance Commission as indicative debt path for the year 2021-22.

1.5.1 Medium Term Fiscal Restructuring Policy

UPFRBM Act, 2004 lays down that the State Government shall in each financial year lay before both Houses of the Legislature a Medium-Term Fiscal Restructuring Policy (MTFRP) along with the annual budget. The MTFRP shall set forth a five-year rolling targets for the prescribed fiscal indicators with specification of under lying assumptions.

1.5.2 Comparative position of fiscal parameters: Projected in MTFRP with Actuals

Comparison of targets for fiscal parameters projected in MTFRP 2022 presented to the State Legislature with actuals for the year 2021-22 are depicted in **Table 1.5**.

Table 1.5: Projection in MTFRP *vis-à-vis* Actuals for 2021-22

(₹ in crore)

Sl. No.	Fiscal Variables	Projection as per MTFRP	Actuals (2021-22)	Variation (in *per cent*)
1	Own Tax Revenue	1,86,345.00	1,47,367.74	(-)20.92
2	Non-Tax Revenue	25,421.67	11,435.97	(-)55.01
3	Share of Union taxes/duties	1,19,395.30	1,60,358.05	34.31
4	Grants -in-aid from GoI	87,178.47	51,849.68	(-)40.52
5	**Revenue Receipts (1+2+3+4)**	**4,18,340.44**	**3,71,011.44**	**(-)11.31**
6	Revenue Expenditure	3,95,130.35	3,37,581.38	(-)14.56
7	Revenue Deficit (-)/ Surplus (+)	23,210.09	33,430.06	44.03
8	Fiscal Deficit (-)/ Surplus (+)	(-)90,729.80	(-)39,286.42	(-)56.70
9	Primary Deficit (-)/ Surplus (+)	(-)47,199.99	3,589.14	(-)107.60
10	*Debt stock-GSDP ratio (per cent)*	*28.1*	*32.14**	*14.37*
11	*GSDP growth rate at current prices (per cent)*[7]	*12.00*	*13.02*	*8.50*

Source: Finance Accounts 2021-22 and budget documents of State Government

**Debt stock-GSDP ratio has been arrived at after excluding back-to-back loans of ₹ 14,146.94 crore received from GoI during the years 2020-21 and 2021-22 in lieu of GST compensation.*

As detailed in **Table 1.5**, against the projection for Revenue Surplus of ₹ 23,210.09 crore in MTFRP for 2021-22, State has registered Revenue surplus of ₹ 33,430.06 crore during the year mainly due to increase of ₹ 40,962.75 crore in share of union taxes/duties as compared to MTFRP projection. However, there was a shortfall of Revenue Receipts by ₹ 47,329 crore (11.31 *per cent*) from MTFRP projections, which was due to less receipts of Own Tax Revenue (₹ 38,977.26 crore), Non-Tax Revenue (₹ 13,985.70 crore) and Grants-in-aid from GoI (₹ 35,328.79 crore) as compared to MTFRP projections. Further analysis revealed that shortfalls in Own Tax Revenue *vis-à-vis* budget projections were mainly under State Goods and Services Taxes (₹ 18,691 crore) followed by State excise (₹ 5,180 crore), Stamps and Registration fee (₹ 5,452 crore), Taxes on sales, trade etc. (₹ 4,042 crore), Taxes and duties on electricity (₹ 3,384 crore), Taxes on vehicles (₹ 1,574 crore) and Land Revenue (₹ 667 crore).

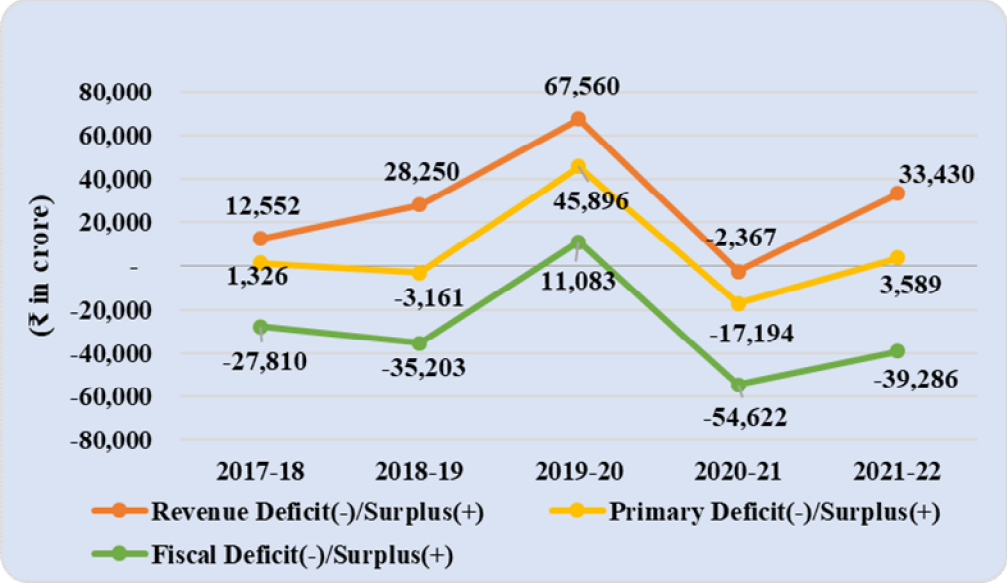
[7] In MTFRP 2021, the State Government had projected GSDP of ₹ 21,73,390 crore for the year 2021-22.

Less revenue expenditure (₹ 57,548.97 crore) as compared to MTFRP projections were due to lower expenditure under General Services (₹ 29,075.86 crore), Social Services (₹ 22,876.86 crore), Economic Services (₹ 5,596.22 crore) Sectors. The trend of State Government's receipts and expenditure has been analysed in Chapter II of the Report.

1.5.3 Trend analysis of Key Fiscal Indicators

Trend analysis for the period 2017-22 of key fiscal indicators *viz.* deficit parameters (fiscal deficit/surplus, revenue deficit/surplus and primary deficit/surplus), ratio of surplus/deficit to GSDP and fiscal liabilities to GSDP are depicted in the following **Charts 1.4** to **1.6.**

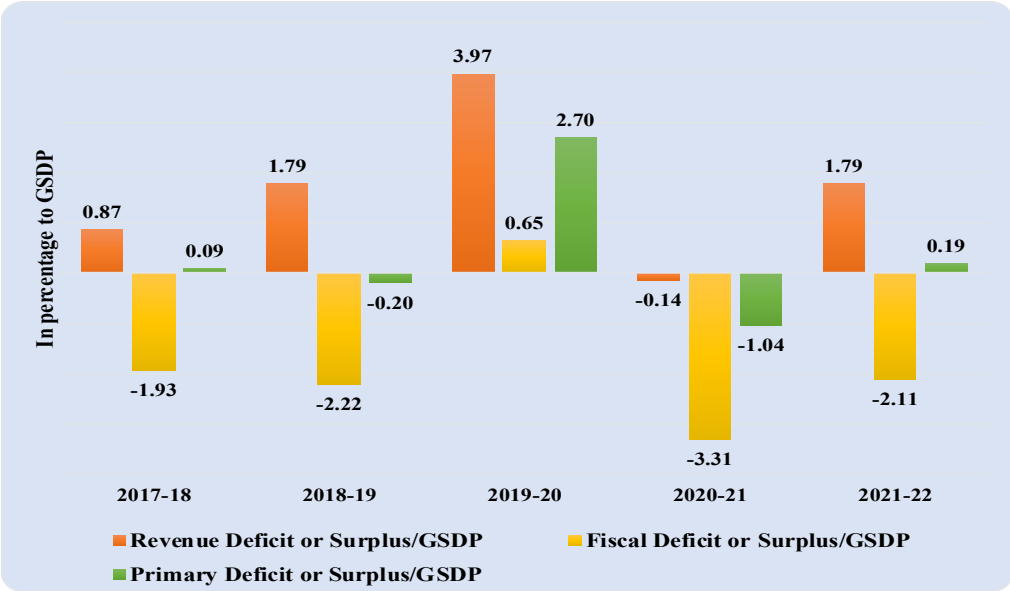
Chart 1.4: Trends in Surplus/Deficit Parameters



Source: Finance Accounts of the respective years

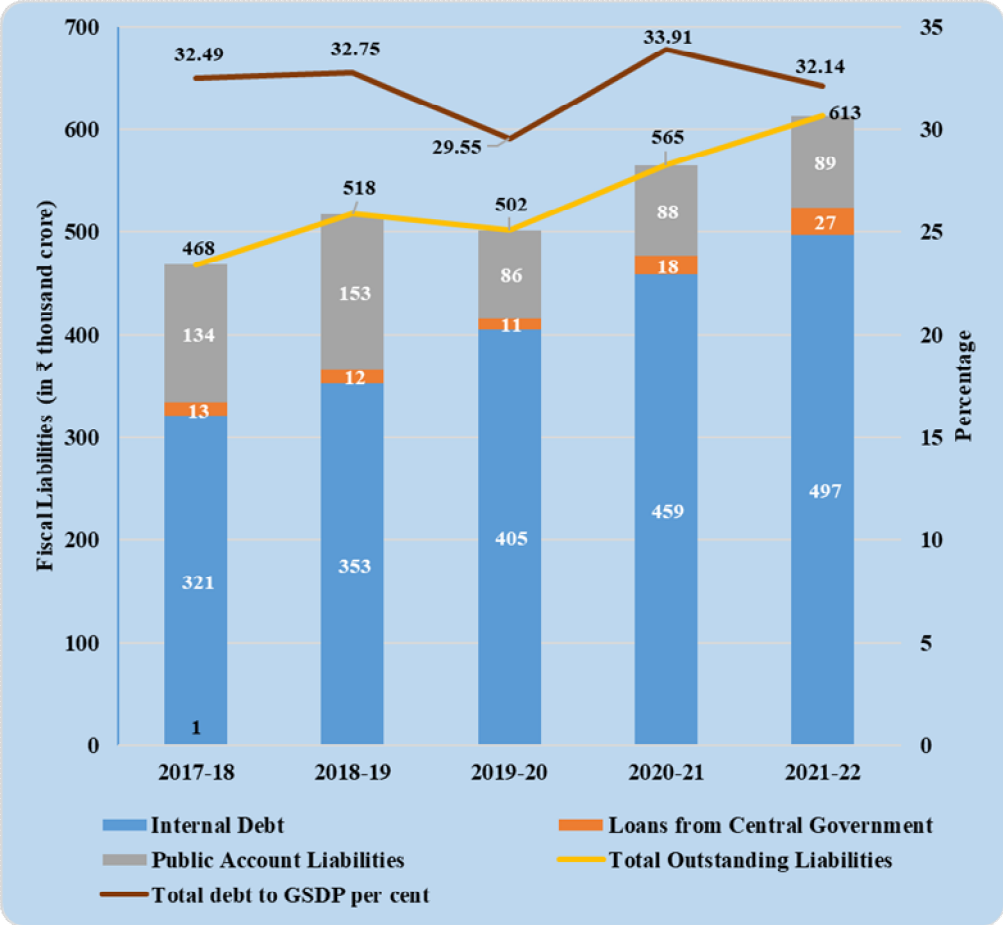
Note: Revenue Surplus, primary surplus and Fiscal Surplus during the year 2019-20 were mainly due to transfer of book balance of ₹ 71,180 crore of Sinking Fund in March 2020 to Non Tax Revenue without actual cash receipt.

Chart 1.5: Trends in Surplus/Deficit relative to GSDP



Source: Finance Accounts of the respective years

Chart 1.6: Trends in Fiscal Liabilities[8] and GSDP



Source: Finance Accounts of the respective years

Due to rising internal debt, total outstanding liability has consistently risen during 2017-18 to 2021-22 except in 2019-20 when Public Accounts liability was reduced due to transfer of sinking fund of ₹ 71,180 crore as Non Tax Revenue.

During 2021-22, outstanding fiscal liabilities of the state increased by ₹ 47,984 crore (8.49 *per cent*) over the previous year. The average per capita debt[9] increased significantly by 24.29 *per cent* during the period 2017-22 from ₹ 21,358 (2017-18) to ₹ 26,546 (2021-22). However, as against the outstanding fiscal liabilities of ₹ 6,12,956 crore as on 31 March 2022, the effective outstanding fiscal liabilities of the State would be ₹ 5,98,809 crore after excluding back-to-back loans of ₹ 14,146.94 crore received from GoI during the years 2020-21 and 2021-22 in lieu of GST compensation shortfall with no repayment liability for the State.

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8 Fiscal liabilities include back-to-back loan in lieu of GST compensation shortfall during the years 2020-21 and 2021-22 so as to match Finance Accounts figures for the respective years. However, total debt to GSDP *per cent* in the Chart excludes back-to-back loans in lieu of GST compensation shortfall during the years 2020-21 and 2021-22.

9 Debt divided by the projected population as on the first day of March, i.e., for the year 2017-18, the projected population as on 1 March 2017 has been considered for the computation.

1.6 Deficits and Total Debt after examination in audit

Deficits and debt position are two important fiscal indicators in assessing the financial health of the State. These indicators are also critically viewed by other stakeholders, *viz.*, Union Government, Financial Institutions, Banks, *etc.*, while offering any further financial support by way of grant/loan, etc. In order to present a better picture of State Finances, classification of revenue expenditure as capital expenditure and conducting extra budget fiscal operations which came to notice of Audit are detailed in the following paragraphs.

1.6.1 Post audit – Deficits/surplus

Certain issues, *viz.*, misclassification of revenue expenditure as capital and *vice versa*, amount not transferred to 'Uttar Pradesh Road Transport Accident Relief Fund', interest not credited in interest-bearing reserves, etc., which are discussed in the Report in succeeding Chapters have had an impact on revenue surplus and fiscal deficit indicated in Finance Accounts 2021-22. In order to arrive at actual deficit/surplus figures, the impact of the aforesaid issues needs to be addressed and appropriately factored into.

The impact of the above issues has resulted in overstatement of state revenue surplus and understatement fiscal deficit by ₹ 1,171.29 crore and ₹ 1,040.80 crore respectively during the year 2021-22 which has been worked out in **Table 1.6** and result of audit impact has been depicted in **Table 1.7.**

Table 1.6: Revenue and Fiscal Deficits post examination by Audit

(₹ in crore)

Particulars	Impact on Revenue Surplus		Impact on Fiscal Deficit	
	Over-statement	Under-statement	Over-statement	Under-statement
(1)	(2)	(3)	(4)	(5)
Short contribution to Consolidated Sinking Fund ***(Refer to Paragraph 2.8.2.1)***	734.32	-	-	734.32
Non-credit of interest due to the State Disaster Response Fund ***(Refer to Paragraph 2.8.2.3)***	74.99	-	-	74.99
Interest not credited in State Compensatory Afforestation Fund ***(Refer to Paragraph 2.8.2.5)***	50.43	-	-	50.43
Misclassification of expenditure between Revenue to Capital and *vice-versa*. ***(Refer to Paragraph 3.2.2)***	130.49	-	-	-
Short transfer of Building and other Construction Workers Welfare Cess ***(Refer to Paragraph 4.1.1)***	30.77	-	-	30.77
Interest not credited on balances of Defined Contributory Pension scheme ***(Refer to Paragraph 4.3)***	27.25	-	-	27.25
Uttar Pradesh Road Transport Accident Relief Fund not established due to which amount not transferred to the Fund ***(Refer to Paragraph 4.4)***	123.04	-	-	123.04
Net Impact	**₹ 1,171.29 crore (Overstatement of revenue surplus)**		**₹ 1,040.80 crore (Understatement of fiscal deficit)**	

Source: Finance Accounts 2021-22 and audit analysis

Table 1.7: Result of audit impact

(₹ in crore)

Sl. No.	Particular	As per Accounts	Understated/ Overstated by	Actual/ Post audit examination
1	2	3	4	5 = 3-4
1	**Revenue Surplus (+)/ Deficit (-)**	33,430.06	1,171.29	32,258.77
2	**Fiscal Surplus (+)/ Deficit (-)**	(-) 39,286.42	1,040.80	(-) 40,327.22

Source: Audit analysis

1.6.2 Post audit – Total Public Debt

Apart from usual components of debts, *viz*., market borrowings, borrowings from Financial Institutions/Banks, *etc*., the broader definition of 'total outstanding public debt' also includes the extra-budget borrowings. Extra-budget borrowings or extra-budget financing generally refer to use of those financial resources by the Government for meeting expenditure requirements in a particular year or years, which are not reflected in the budget for that year/those years for seeking grant/appropriation, and hence remaining outside legislative control. These are financed through Government owned or controlled public sector enterprises or departmental commercial undertakings, which raise the resources through market borrowings on behalf of the Government. However, the Government has to repay the debt and/or service the debt from its budget.

The State Government, may bypass the stipulated Net Borrowing Ceiling by routing loans outside the budget through various State Government PSUs/Corporations/other Bodies despite being responsible for repayment of such loans. Creating such liabilities, without disclosing them in the budget, raises questions both of transparency and of inter-generational equity. Such extra-budget borrowings are not taken in the disclosure statements in the budget documents or in the accounts, nor do these have legislative approval.

Examination of Audit revealed that during the period 2017-18 and 2020-21, the State Government resorted to extra-budget borrowings which is discussed in detail in **Paragraph 4.2** of the Report. As on 31 March 2022, extra-budget borrowings of ₹ 19,495.61 crore was outstanding, which has impact on the overall debt stock of the State as given in **Table 1.8.**

Table 1.8: Overall debt, post examination by Audit

Sl. No.	Particulars	Amount (₹ in crore)	*Percentage* of GSDP
1.	Overall Debt as per Accounts (as on 31.03.2022)	6,12,956.33*	32.14*
2.	Understated debt due to extra-budget borrowings *(Refer to Paragraph 4.2)*	19,495.61	1.04
	Total	**6,32,451.94**	**33.18**

Source: Finance Accounts 2021-22 and information provided by respective PSUs/Authorities

* *After excluding back-to-back loan of ₹ 14,146.94 crore received from GoI during the years 2020-21 and 2021-22 in lieu of GST compensation shortfall which has no repayment liability for the State, the effective outstanding overall debt would be ₹ 5,98,809.39 crore.*

It is evident from **Table 1.8** that due to extra-budget borrowings the ratio of debt stock to GSDP has increased to 33.18 *per cent* from 32.14 *per cent*.

CHAPTER - II

Finances of the State

CHAPTER-II

FINANCES OF THE STATE

2.1 Major changes in Key fiscal aggregates of the State

This section gives a bird's eye view of the major changes in key fiscal aggregates of the State during the financial year 2021-22, compared to 2020-21. The analysis of the following indicators is discussed in the succeeding paragraphs.

Changes in key fiscal aggregates in 2021-22 compared to the year 2020-21

Revenue Receipts	✓ Revenue receipts of the State increased by 25.27 *per cent* ✓ Own Tax receipts of the State increased by 22.91 *per cent* ✓ Non-tax receipts decreased by 3.46 *per cent* ✓ State's Share of Union Taxes and Duties increased by 50.31 *per cent* ✓ Grants-in-Aid from Government of India decreased by 10.21 *per cent*
Revenue Expenditure	✓ Revenue expenditure increased by 13.08 *per cent* ✓ Revenue expenditure on General Services increased by 12.15 *per cent* ✓ Revenue expenditure on Social Services increased by 10.26 *per cent* ✓ Revenue expenditure on Economic Services increased by 19.84 *per cent* ✓ Expenditure on Grants-in-Aid increased by 16.13 *per cent*
Capital Expenditure	✓ Capital expenditure increased by 36.77 *per cent* ✓ Capital expenditure on General Services increased by 54.76 *per cent* ✓ Capital expenditure on Social Services increased by 49.92 *per cent* ✓ Capital expenditure on Economic Services increased by 31.80 *per cent*
Loans and Advances	✓ Disbursement of Loans and Advances increased by 39.90 *per cent* ✓ Recoveries of Loans and Advances decreased by 17.27 *per cent*
Public Debt	✓ Public Debt Receipts decreased by 12.79 *per cent* ✓ Repayment of Public Debt increased by 7.27 *per cent*
Public Account	✓ Public Account Receipts increased by 17.27 *per cent* ✓ Disbursements from Public Account increased by 17.62 *per cent*
Cash Balance and Investment	✓ Cash balance and Investment increased by ₹ 12,880 crore (40.69 *per cent*) as on 31 March 2022 with compared to 31 March 2021.

2.2 Sources and Application of Funds

A time series data on the State Government finances for the period 2017-22 has been given in ***Appendix-2.1***. **Table 2.1** depicts the components and sub-components of the State's financial resources and application of funds during the year 2021-22 as compared to the year 2020-21.

Table 2.1: Comparison of Sources and Application of funds during the years 2020-21 and 2021-22

	Particulars	2020-21 (₹ *in crore*)	2021-22 (₹ *in crore*)	Increase/ Decrease (in percentage)
Sources	Opening Cash Balance and Investment	21,443	31,653	47.61
	Revenue Receipts	2,96,176	3,71,011	25.27
	Recoveries of Loans and Advances	1,135	939	(-) 17.27
	Public Debt Receipts (Net)	60,082	47,025	(-) 21.73
	Miscellaneous Capital Receipts	0	0	-
	Public Account Receipts (Net)*	4,850	4,442	(-) 8.41
	Contingency Fund Receipts	0	700	-
	Total	**3,83,686**	**4,55,770**	**18.79**
Application	Revenue Expenditure	2,98,543	3,37,581	13.08
	Capital Expenditure	52,237	71,443	36.77
	Disbursement of Loans and Advances	1,153	1,613	39.90
	Appropriation to Contingency Fund	0	600	-
	Disbursements under Contingency Fund	100	0	(-) 100
	Closing Cash Balance and Investment	31,653	44,533	40.69
	Total	**3,83,686**	***4,55,770**	**18.79**

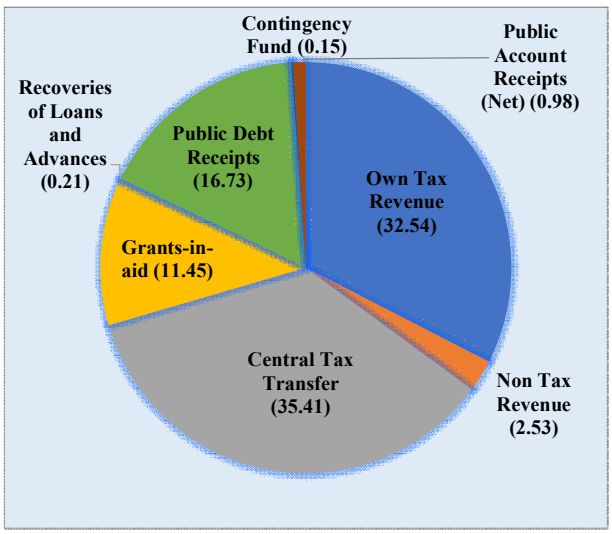
Source: Finance Accounts of the respective years.

* ***Excluding transactions under Major Heads 8671-Departmental Balances, 8672-Permanent Cash Imprest and 8673-Cash Balance Investment Account and investments in Reserve Funds which are part of opening and closing cash balances.***

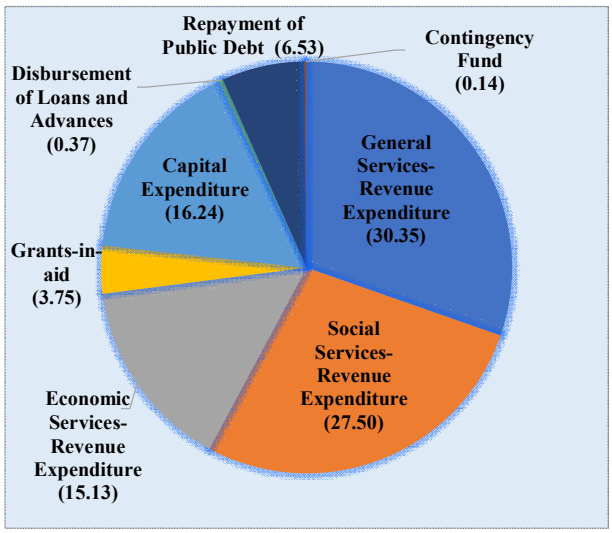
2.2.1 Component wise sources and applications of funds during the year 2021-22 have been depicted in **Chart 2.1.**

Chart 2.1: Composition and Application of Resources during the year 2021-22

Composition of Resources (in *per cent*)



Application of Resources (in *per cent*)



Source: Finance Accounts 2021-22

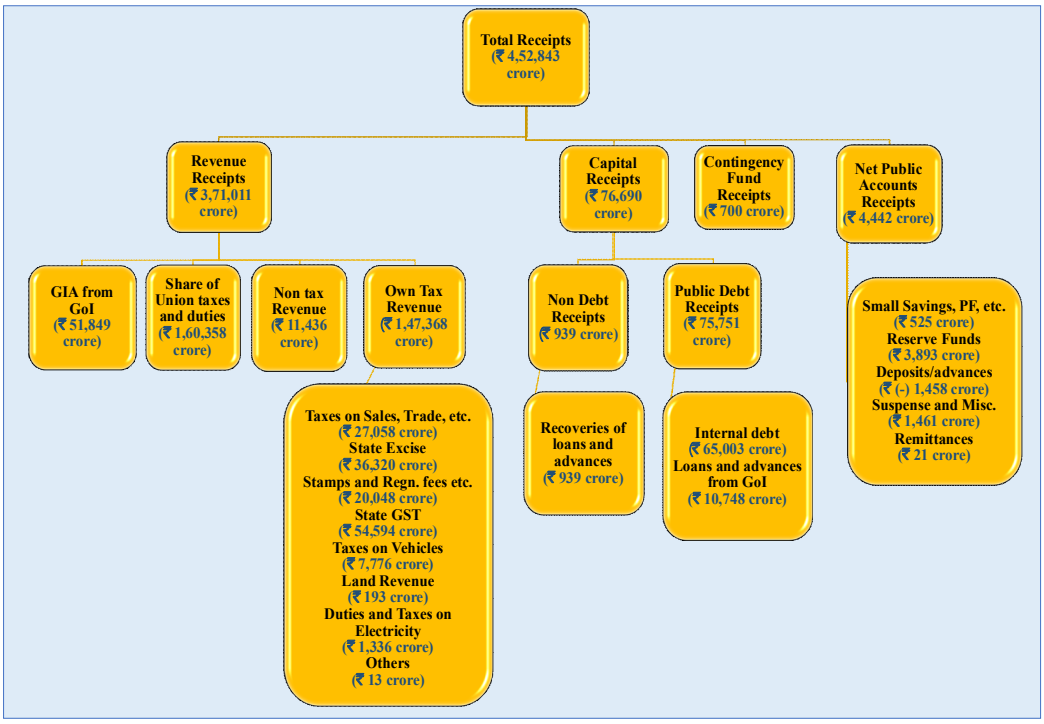
2.3 Resources of the State

This section analyses resources of the State and their trends during the years 2017-18 to 2021-22.

2.3.1 Receipts of the State

The composition of receipts of the State during the year 2021-22 is shown in **Chart 2.2.**

Chart 2.2: Details of composition of receipts during the year 2021-22



Source: Finance Accounts 2021-22

The total receipts of the State during the year 2021-22 was ₹ 4,52,843 crore. It constitutes of Revenue Receipts of ₹ 3,71,011 crore, Capital Receipts of ₹ 76,690 crore, Contingency Fund Receipts of ₹ 700 crore and Net Public Account Receipt[10] of ₹ 4,442 crore. Revenue Receipts consists of Own Tax Revenue of ₹ 1,47,368 crore, Non-Tax Revenue of ₹ 11,436 crore, Share of Union Taxes and Duties of ₹ 1,60,358 crore and Grants-in-Aid (GIA) from GOI of ₹ 51,849 crore. Capital Receipts constitutes of Non-debt Receipts of ₹ 939 crore and Public Debt Receipts of ₹ 75,751 crore.

2.4 Revenue Receipts

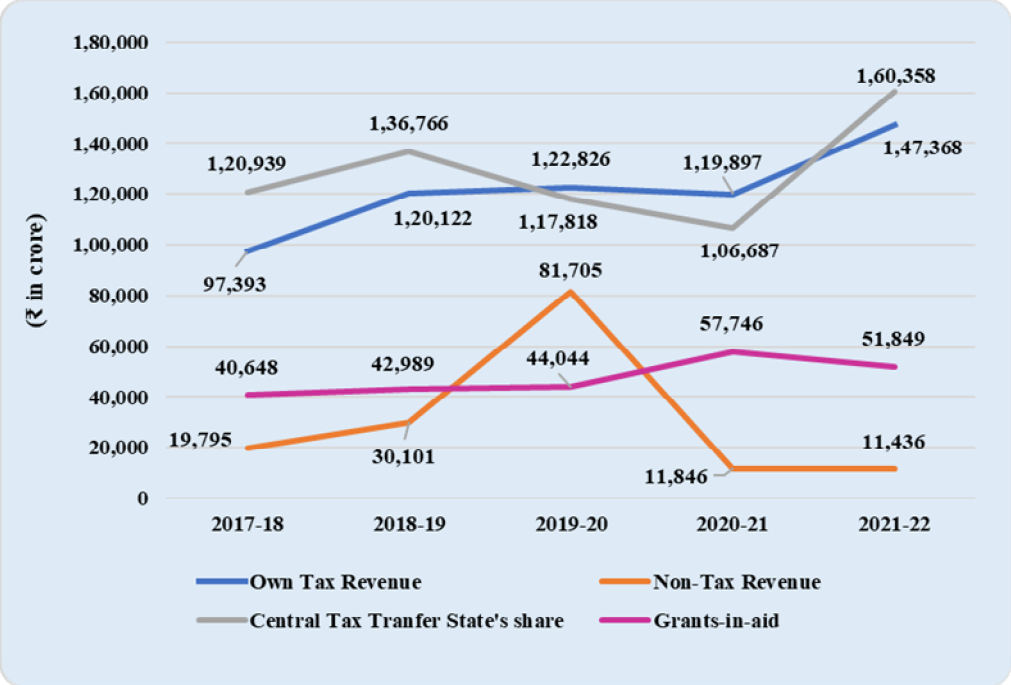
This paragraph analyses trends in total revenue receipts and its components. It is followed by analysis of trends in the receipts bifurcated into State's own receipts and receipts from the Central Government.

[10] Net Public Account Receipts is the net balance at the end of the financial year of Small Savings & Provident Fund, Reserve Funds, Deposit/Advances, Suspense & Miscellaneous and Remittances.

2.4.1 Trends and growth of Revenue Receipts

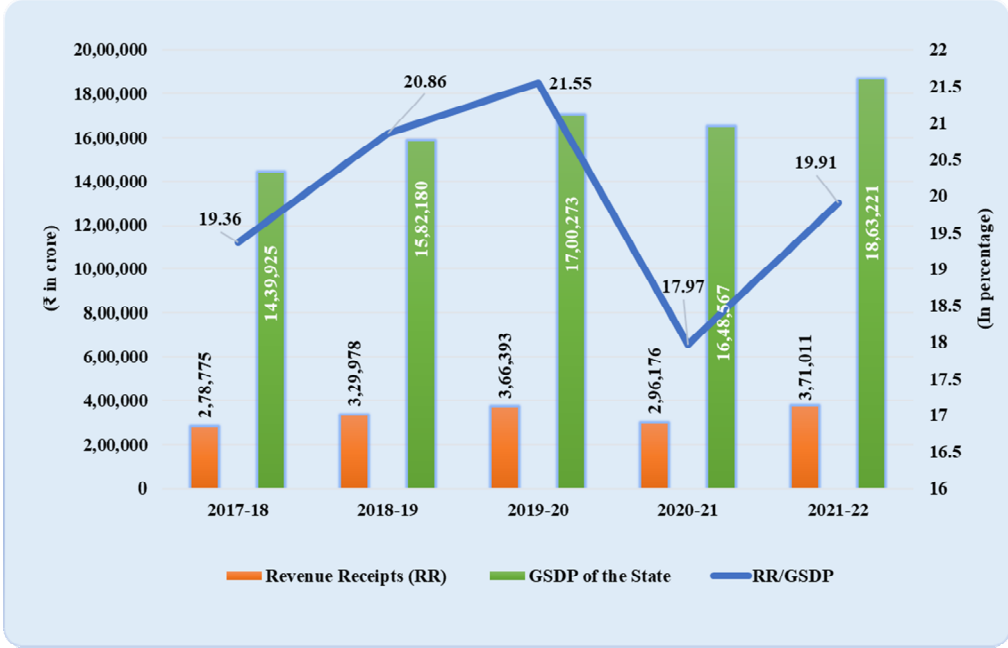
Statement 14 of the Finance Accounts gives details of the Revenue Receipts of the Government. The trends and composition of Revenue Receipts as per Finance Accounts during the period 2017-22 are depicted in **Chart 2.3**, **Chart 2.4** and **Table 2.2**.

Chart 2.3: Trend of Revenue Receipts during the period 2017-22



Source: Finance Accounts of the respective years

Chart 2.4: Revenue Receipts as a percentage of GSDP during the period 2017-22



Source: Finance Accounts of the respective years and Ministry of Statistics and Programme Implementation, Government of India

Table 2.2: Trend in Revenue Receipts, Own Tax and Non-Tax Revenues of the State

Parameters	2017-18	2018-19	2019-20	2020-21	2021-22
Revenue Receipts (RR) (₹ in crore)	2,78,775	3,29,978	3,66,393	2,96,176	3,71,011
Rate of growth of RR (per cent)	*8.53*	*18.37*	*11.04*	*(-)19.16*	*25.27*
Own Revenue (₹ in crore) ***of which***	1,17,188	1,50,223	2,04,531	1,31,743	1,58,804
Own Tax Revenue (₹ in crore)	97,393	1,20,122	1,22,826	1,19,897	1,47,368
Non-Tax Revenue (₹ in crore)	19,795	30,101	81,705	11,846	11,436
Rate of growth of Own Revenue (per cent)	*1.98*	*28.19*	*36.15*	*(-)35.59*	*20.54*
Rate of growth of Own Tax Revenue (per cent)	*13.29*	*23.34*	*2.25*	*(-)2.38*	*22.91*
Gross State Domestic Product (₹ in crore) (2011-12 Series at current price)	14,39,925	15,82,180	17,00,273	16,48,567	18,63,221
Rate of growth of GSDP (per cent)	*11.73*	*9.88*	*7.46*	*(-)3.04*	*13.02*
Buoyancy Ratio[11]					
Revenue Buoyancy with respect to (w.r.t.) GSDP	*0.73*	*1.86*	*1.48*	*	*1.94*
State's Own Revenue Buoyancy w.r.t GSDP	*0.17*	*2.85*	*4.85*	*	*1.58*
States Own Tax Revenue Buoyancy w.r.t GSDP	*1.13*	*2.36*	*0.30*	*	*1.76*

Source: Finance Accounts of the respective years and Ministry of Statistics and Programme Implementation, Government of India

****Since growth of GSDP was negative hence buoyancy was not calculated.***

Analysis based on Figures of Finance Accounts as detailed in **Table 2.2** revealed that:

- Revenue Receipts of the State of Uttar Pradesh during the year 2021-22 was ₹ 3,71,011 crore. The compound annual growth rate was 7.41 *per cent* during the period 2017-22. It increased by 25.27 *per cent* in the year 2021-22 as compared to previous year (2020-21). The increase in Revenue Receipts was mainly due to higher receipts of Central Tax Transfers (50.31 *per cent*) and Own Tax Revenue (22.91 *per cent*) as compared to the year 2020-21.

- State Government had projected Revenue Receipts of ₹ 4,18,340 crore in Budget Estimates 2021-22 which was reduced to ₹ 3,78,731 crore in Revised Estimates 2021-22. As compared to Budget Estimates 2021-22, there were shortfall in actual receipts by 20.92 *per cent* in Own Tax Revenue, 55.01 *per cent* in Non-Tax Revenue and 40.52 *per cent* in Grants-in-aid from GoI. State could also not achieve Revised Estimates projections due to shortfall of 8.10 *per cent* in Own Tax Revenue, 26.33 *per cent* in Non-Tax Revenue and 41.06 *per cent* in Grants-in-aid from GoI. However, Central Transfer of Taxes during 2021-22 was more than Budget Estimates (by 34.31 *per cent*) and Revised Estimates (by 39.57 *per cent*).

- State's own tax revenue buoyancy was 1.76 during the year 2021-22 which was indicative of recovery in economy after adverse impact of Covid-19 on the State's economy that led to negative growth rates of GSDP as well as own tax revenue during the year 2020-21.

[11] Buoyancy ratio indicates the degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For example, revenue buoyancy with respect to GSDP at 1.85 implies that Revenue receipts tend to increase by 1.85 *per cent*, if the GSDP increases by one *per cent*.

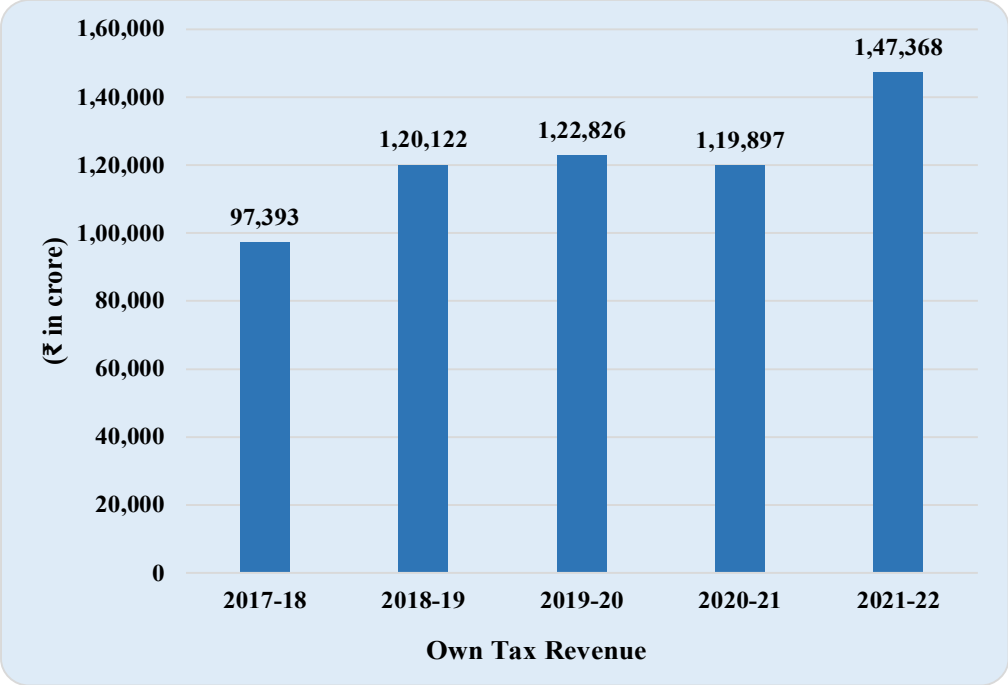
2.4.2 State's Own Resources

State's Own Resources comprises of Own Tax Revenue and Non-Tax Revenue. Components of Own Tax Revenue of the State of Uttar Pradesh are State GST (SGST), State Excise, Taxes on Vehicles, Stamps and Registration Fees, Land Revenue, Taxes and Duties on Electricity, Taxes on Goods and Passengers, etc. The sources of Non-Tax Revenue include receipts from fiscal services like interest receipts from outstanding loans and advances given by Government and investment of cash balance, dividends and profits from equity investments, royalty fees for allowing use of assets held as custodian like minerals, forests and wild life, or other such services and user charges for various social and economic services provided through the apparatus of the Government. The details of collection of Own Tax / Non-Tax Revenue during the period 2017-22 is given in ***Appendix-2.2***.

2.4.2.1 Own Tax revenue

Own tax revenue of the State was ₹ 1,47,368 crore during the year 2021-22. During the period 2017-22, it increased by 51.31 *per cent* (₹ 49,975 crore) from ₹ 97,393 crore in 2017-18 to ₹ 1,47,368 crore in 2021-22. Major trends of growth of Own Tax Revenue are given in **Chart 2.5.**

Chart 2.5: Own Tax Revenue during the period 2017-22



Source: Finance Accounts of the respective year

During the period 2017-22, receipts under components of State's Own Tax Revenue are given in **Table 2.3.**

Table 2.3: Receipts of Tax Revenue during the period 2017-22

(₹ in crore)

Sl. No.	Revenue Head	2017-18	2018-19	2019-20	2020-21	2021-22	Sparkline
1.	Taxes on Sales, Trade, etc.	31,113	23,798	20,517	22,127	27,058	
2.	State Goods and Service Tax (SGST)	25,374	46,108	47,232	42,860	54,594	
3.	State Excise	17,320	23,927	27,325	30,061	36,320	
4.	Taxes on Vehicles	6,404	6,929	7,715	6,483	7,776	
5.	Stamps and Registration fees	13,398	15,733	16,070	16,475	20,048	
6.	Land Revenue	1,336	631	504	297	193	
7.	Taxes and duties on Electricity	2,124	2,978	3,453	1,587	1,366	
8.	Other Taxes	324	18	10	7	13	
	Total	**97,393**	**1,20,122**	**1,22,826**	**1,19,897**	**1,47,368**	

Source: Finance Accounts of the respective year

It is evident from **Table 2.3** that:

- The overall increase of 22.91 *per cent* in Own Tax Revenue during 2021-22 over previous year was mainly due to increase in receipts of State Goods and Services Tax (₹ 11,734 crore), State Excise (₹ 6,259 crore), Taxes on Sales, Trade (₹ 4,931 crore), Stamps and Registration Fees (₹ 3,573 crore) and Taxes on Vehicles (₹ 1,293 crore). However, there were less receipts in Taxes and Duties on Electricity (₹ 221 crore) and Land Revenue (₹ 104 crore) as compared to the year 2020-21.
- State Goods and Services Tax (SGST) which is the largest component of tax revenue of the State comprised 37.05 *per cent* of the own tax revenue receipts for the year 2021-22. During the year 2021-22, the estimated SGST was ₹ 73,285 crore against which actual collection was ₹ 54,594 crore which was 25.50 *per cent* below the estimation.
- Collection under Taxes on Sales, Trade, etc., increased due to more receipt under Central Sales Tax Act (₹ 515.34 crore) and Value Added Tax (₹ 4,328.76 crore). Increase in State Excise was mainly due to increase in receipts on account of sale of country spirits (₹ 3,633.94 crore) and foreign liquors (₹ 1,724.49 crore) and malt liquors (₹ 827.97 crore). Increase in Taxes on Vehicles mainly due to more receipts of ₹ 1,689.47 crore under State Motor Vehicles Taxation Acts.
- Other Taxes include Taxes on Goods and Passengers, Taxes on Hotel Receipt, Entertainment Tax, Betting Tax, Taxes on Advertisement exhibited in cinema theaters, etc. The reduction in other taxes as compared to 2017-18 is mainly on account of subsuming of taxes under Goods and Service Tax since July 2017.

2.4.2.2 State Goods and Services Tax (SGST)

The State Government implemented the Goods and Services Tax (GST) Act, which became effective from 1 July 2017. Under GST (Compensation to States) Act, 2017, the Central Government will compensate the States for loss of revenue arising on account of implementation of GST for a period of five years. A base year (2015-16) revenue figures of taxes subsumed under GST was finalised under GST Act. The projected revenue for any year in a State

was to be calculated by applying the projected growth rate (14 *per cent* per annum) over the base year revenue of the State.

Revenue figure under GST for the year 2021-22 has been depicted in the Finance Accounts as per nature of receipts, *i.e.*, State Goods and Services Tax (SGST), Input Tax Credit Cross Utilization of SGST and Integrated Goods and Services Tax (IGST), apportionment of IGST-transfer–in of Tax Component to SGST and advance apportionment from IGST. In case of Uttar Pradesh, the revenue from subsumed taxes was ₹ 33,359 crore during the base year (2015-16). Thus, projected revenue for the year 2021-22 in accordance with the base year figure was ₹ 73,222 crore against which SGST amounting to ₹ 54,594 crore was collected. This includes ₹ 2,708 crore as State's share in advance apportionment of IGST.

The State also received ₹ 45,919 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. Thus, the total receipts under GST were ₹ 1,00,513 crore. State Government also received compensation of ₹ 8,299 crore from GoI for loss of revenue arising out of implementation of GST. Besides, due to inadequate balance in GST compensation fund, State Government also received back-to-back loan (debt receipts) of ₹ 8,140 crore from GoI in lieu of GST compensation shortfall.

2.4.2.3 Non-Tax Revenue

Major sources of Non-Tax revenue and their trend analysis during the period 2017-22 is given in **Table 2.4**:

Table 2.4: Trends of Non-Tax Revenue during the period 2017-22.

(₹ in crore)

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22	Sparkline
(i) Interest receipts	1,093	1,712	1,469	1,116	1,250	
(ii) Dividends and Profits	31	175	39	105	213	
(iii) Other Non-tax Receipts:						
(a) Miscellaneous General Services	4,841	13,678	72,044	572	295	
(b) Non-ferrous Mining and Metallurgical Industries	3,259	3,165	2,181	3,113	2,655	
(c) Power	4,696	5,735	1,044	1,309	1,769	
(d) Irrigation (Major, Medium and Minor)	953	908	1,024	1,174	1,120	
(e) Roads and Bridges	366	932	707	997	640	
(f) Education, Sports, Art and Culture	432	381	480	505	452	
(g) Others and Miscellaneous	4,124	3,415	2,717	2,955	3,042	
Total	**18,671**	**28,214**	**80,197**	**10,625**	**9,973**	
Grand Total [(i), (ii) and (iii)]	**19,795**	**30,101**	**81,705**	**11,846**	**11,436**	

Source: Finance Accounts of the respective years.

Non-Tax receipts of the State was highest during 2019-20. However, the higher Non-Tax receipts during 2017-18, 2018-19 and 2019-20 was mainly due to book transfers of balances from Sinking Fund amounting to ₹ 4,422 crore (2017-18), ₹ 12,693 crore (2018-19) and ₹ 71,180 crore (2019-20) to the head 'Miscellaneous General Services' without actual cash receipts. During 2021-22, the total receipts under Non-Tax Revenue were ₹ 11,436 crore in 2021-22, representing a decrease of 3.46 *per cent* over the previous year. There was decrease in receipts of Non-Ferrous Mining and Metallurgical Industries by ₹ 458 crore (14.69 *per cent*) mainly due to less receipts

(₹ 372.31 crore) of mineral concession fees, rents and royalties, Road and Bridges by ₹ 357 crore (35.80 *per cent*) due to less receipts (₹ 360.97 crore) from other receipts, *viz*. receipts from government ferries, receipts of establishment expenses, *etc*., Miscellaneous General Services by ₹ 277 crore (48.42 *per cent*) less receipts from unclaimed deposits (₹ 113.36 crore) and from other receipts (₹ 106.58 crore) as compared to previous year (2020-21).

2.4.3 Transfers from the Union Government

The two main components of transfers from the GoI are Central tax transfers, i.e., State's share in Union taxes and duties and Grants-in-aid. During the year 2021-22, transfers from GoI (Tax Devolution and Grants-in-aid) constituted 57.20 *per cent* of Revenue Receipts of the State, which was 29.05 *per cent* (₹ 47,774 crore) higher as compared to the year 2020-21.

2.4.3.1 Central Tax Transfers

Components of the State's share of the State Government in Union taxes and duties are Corporation Tax, Taxes on Income other than Corporation Tax, Service Tax, Union Excise Duties, Central Goods and Service Tax and Integrated Goods and Service Tax, *etc*. XIV Finance Commission (2015-20) had recommended tax devolution of 42 *per cent* of the divisible pool of net proceeds of Union taxes and duties for sharing with the States, out of which State of Uttar Pradesh was given 17.959 *per cent* share. XV Finance Commission (2021-26) had recommended for an aggregate share of 41 *per cent* of the net proceeds of Union taxes (divisible pool) to be devolved to States 2021-22 to 2025-26, of which 17.939 *per cent* share was recommended for Uttar Pradesh. The trend of receipts under Uttar Pradesh's share in Union Taxes and Duties during the five-year period 2017-22 is given in **Table 2.5.**

Table 2.5: Central Tax Transfers during the period 2017-22

(₹ in crore)

Head	2017-18	2018-19	2019-20	2020-21	2021-22
Central Goods and Services Tax (CGST)	1,718	33,757	33,434	31,611	45,919
Integrated Goods and Services Tax (IGST)	12,212	2,694	0	0	0
Corporation Tax	37,043	47,563	40,171	32,258	45,807
Taxes on Income other than Corporation Tax	31,280	35,028	31,477	33,080	47,482
Customs	12,208	9,695	7,468	5,606	11,922
Union Excise Duties	12,761	6,442	5,192	3,577	6,693
Service Tax	13,719	1,252	0	475	2,360
Other Taxes[12]	(-)2*	335	76	80	175
Central Tax transfers	1,20,939	1,36,766	1,17,818	1,06,687	1,60,358
Percentage of increase over previous year	10.52	13.09	(-)13.85	(-)9.45	50.31
Percentage of Central tax transfers to total Revenue Receipts of State	43.38	41.45	32.16	36.02	43.22

Source: Finance Accounts of the respective years.

**During the year 2017-18, minus figure under the head 'Other Taxes' was due to refunds.*

[12] Include Taxes on Wealth, Other Taxes on Income and Expenditure, Other Taxes and Duties on commodities and Services.

Table 2.5 shows that during the year 2021-22, the receipts under State's share of Union taxes and duties increased by ₹ 53,671 crore (50.31 *per cent*) as compared to year 2020-21. State's share of Union taxes and duties constituted 43.22 *per cent* of total revenue receipts of the State Government.

2.4.3.2 Grants-in-aid from Government of India

The State Government received Grants-in-aid from GoI under sub major heads such as Grants for Centrally Sponsored Schemes (CSS), Finance Commission Grants and other transfers from GoI. During the period 2017-22, position of grants-in-aid from GoI are depicted in **Table 2.6.**

Table 2.6: Grants-in-aid from Government of India during the period 2017-22

(₹ in crore)

Head	2017-18	2018-19	2019-20	2020-21	2021-22
Grants for Centrally Sponsored Schemes (CSS)	27,731	31,250	25,824	32,342	31,227
Finance Commission Grants	8,849	9,318	12,965	16,023	12,306
Other Transfers/Grants to States/Union Territories with Legislature	4,068	2,421	5,255	9,381	8,316
Total	**40,648**	**42,989**	**44,044**	**57,746**	**51,849**
Percentage of increase over the previous year	24.93	5.76	2.45	31.11	(-)10.21
Percentage of GIA to Revenue Receipts	14.58	13.03	12.02	19.50	13.98

Source: Finance Accounts of respective years

It is evident from **Table 2.6** that overall increase during the period 2017-21 under different components of Grants-in-aid from GoI was 27.56 *per cent* from ₹ 40,648 crore in 2017-18 to ₹ 51,849 crore in 2021-22. However, in the year 2021-22, there was a decrease of 10.21 *per cent* (₹ 5,897 crore) in Grants-in-aid over the previous year. The State Government received ₹ 31,227 crore under Centrally Sponsored Schemes which was 3.45 *per cent* lower in comparison to the year 2020-21 mainly due to less receipts under Rural Development, Primary Education and Social Welfare Development (Special Component Plan of Scheduled Castes), *etc*. However, there was increased grants-in-aid under Centrally Sponsored Schemes for Family Welfare Department and Urban Development. Finance Commission Grants also decreased by ₹ 3,717 crore (23.20 *per cent*) as compared to 2020-21 due to less receipts for Panchayati Raj (₹ 2,544 crore), Urban Development (₹ 2,577 crore), State Disaster Response Fund (₹ 387 crore), though there was increase in receipts under Finance Commission Grants for Medical Department (₹ 1,791 crore). Further, decrease of ₹ 1,065 crore (11.35 *per cent*) in grants-in-aid under 'Other transfers/Grants to States/Union Territories with Legislature' in comparison to the year 2020-21 was mainly on account of less receipts of ₹ 1,024.56 crore towards compensation for loss of revenue arising out of implementation of GST.

2.4.3.3 Fourteenth/Fifteenth Finance Commission Grants

XIV FC and XV FC recommended for grants-in-aid to State Government for Local Bodies and State Disaster Response Fund (XIV FC)/State Disaster Risk Management Fund (XV FC). The details of amounts recommended and grants-in-aid received during the period 2017-22 are shown in **Table 2.7**.

Table 2.7: Finance Commission Grants from GoI during the period 2017-22

(₹ in crore)

Particulars	Recommendation of			Grant received from GoI			Grants transferred by State Government		
	XIV/XV-FC	XV-FC	Total						
	2017-18 to 2020-21	2021-22		2017-18 to 2020-21	2021-22	Total	2017-18 to 2020-21	2021-22	Total
Local Bodies (Basic and Performance Grants)									
(i) Grants to PRIs	35,615.95	7,208.00	**42,823.95**	32,739.86	7,208.00	39,947.86	33,136.71	7,208.00	40,344.71
(ii) Grants to ULBs	12,196.68	3,550.00	**15,746.68**	10,723.19	1,761.25	12,484.44	9,054.36	1,761.25	10,815.61
Total for Local Bodies	**47,812.63**	**10,758.00**	**58,570.63**	**43,463.05**	**8,969.25**	**52,432.30**	**42,191.07**	**8,969.25**	**51,160.32**
SDRF/ SDRMF*	4,923.00	2578.00*	**7,501.00**[13]	3,691.75	1,546.40	**5,238.15**	2,725.25	2,512.90	**5,238.15**
Grand Total	**52,735.63**	**13,336.00**	**66,071.63**	**47,154.80**	**10,515.65**	**57,670.45**	**44,916.32**	**11,482.15**	**56,398.47**

Source: Finance Accounts of respective years and XIV/XV Finance Commission Reports

** State Disaster Response Fund (SDRF)/State Disaster Risk Management Fund (SDRMF)*

During the period 2017-22, against the total grants of ₹ 58,570.63 crore recommended by XIV/XV Finance Commission under grants-in-aid for Local Bodies, the State Government received ₹ 52,432.30 crore from the GoI. Out of this, the State Government released ₹ 51,160.32 crore to Urban and Rural Local Bodies during the period 2017-22. Thus, the State Government short released ₹ 1,271.98 crore, which pertains to the year 2017-18. During the years 2018-19 to 2021-22, the State Government released entire amount of grants-in-aid received from GoI to Urban/Rural Local Bodies.

During the period 2017-20, the State Government received ₹ 1,758.75 crore as Central share for SDRF as per recommendations of XIV FC, which was transferred by the State Government to the Fund. In addition, the State Government also deposited its share of ₹ 572.58 crore in the Fund during the period 2017-20.

Further, XV Finance Commission allocated ₹ 5,156 crore to Uttar Pradesh for State Disaster Risk Management Fund (SDRMF) during the period 2020-21 (₹ 2,578 crore) and 2021-22 (₹ 2,578 crore). Out of ₹ 2,578 crore for SDRMF (GoI share: 1,933 crore and State share: 645 crore), ₹ 2,062.40 crore (80 *per cent*) was for SDRF (GoI share: ₹ 1,546.40 crore and State Government share: ₹ 516 crore) and ₹ 515.60 crore (20 *per cent*) was for State Disaster Mitigation Fund (GoI Share: ₹ 386.60 crore and State Government share: ₹ 129 crore). During the year 2020-21, GoI released its share of ₹ 1,933 crore for SDRMF whereas GoI release for the year 2021-22 was ₹ 1,546.40 crore. The short release (₹ 386.60 crore) during the year 2021-22 was due to non-release of GoI share for State Disaster Mitigation Fund (SDMF). Further, State Government transferred entire GoI release of ₹ 3,479.40 crore during the period 2020-22 to SDRF instead of transferring ₹ 386.60 crore pertaining to the year 2020-21 to SDMF. In addition, State Government also transferred its share of ₹ 1,160.33 crore to SDRF during the period 2020-22.

[13] Including State share of 25 *per cent* of total grant.

2.5 Capital Receipts

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, etc.) and loans and advances from GoI. Trends in growth and composition of Capital Receipts are shown in **Table 2.8.**

Table 2.8: Trends of capital receipts during the period 2017-22

(₹ in crore)

Sources of State's Receipts	2017-18	2018-19	2019-20	2020-21	2021-22
Capital Receipts	**47,653**	**56,908**	**79,450**	**87,994**	**76,690**
(i) Miscellaneous Capital Receipts	**0**	**0**	**0**	**0**	**0**
(ii) Recovery of Loans and Advances (Non Debt Receipt)	**236**	**5,313**	**5,641**	**1,135**	**939**
(iii) Public Debt Receipts *of which*	**47,417**	**51,595**	**73,809**	**86,859**	**75,751**
Internal Debt	46,314	50,791	72,554	78,677	65,003
Growth rate of Internal Debt (in percentage)	*(-)30.52*	*9.67*	*42.85*	*8.44*	*(-)17.38*
Loans and advances from GoI	1,103	804	1,255	8,182	10,748
Growth rate of Loans and advances from GoI (in percentage)	*6.98*	*(-)27.11*	*56.09*	*551.95**	*31.36**
Growth rate of debt Capital Receipts	*(-)29.94*	*8.81*	*43.05*	*17.68*	*(-)12.79*
Growth rate of non-debt Capital Receipts	*(-)8.88*	*2,151.27*	*6.17*	*(-)79.88*	*(-)17.27*
Growth rate of GSDP	***11.73***	***9.88***	***7.46***	***(-)3.04***	***13.02***
Growth rate of Capital Receipts (per cent)	***(-)29.86***	***19.42***	***39.61***	***10.75***	***(-)12.85***

Source: Finance Accounts of respective years

**The increase in Loans and advances from GoI included back-to-back loan of ₹6,007 crore and ₹8,140 crore in the years 2020-21 and 2021-22 respectively in lieu of GST compensation shortfall, with no repayment liability to the State.*

As evident from **Table 2.8** that Capital Receipts of the State decreased by ₹ 11,304 crore in the year 2021-22 representing a decline of 12.85 *per cent* in comparison to the year 2020-21 due to less receipts (17.38 *per cent*) under internal debt over the previous year. Internal debt receipts had increasing trend during the period 2017-21 but it had downward trend in 2021-22. Receipts under Loans and advances from GoI fluctuated during the period 2017-22 and during 2021-22, it was highest at ₹ 10,748 crore in the year 2021-22 mainly due to back-to-back loan of ₹ 8,140 crore in lieu of GST compensation shortfall with no repayment liability to the State as it is to be repaid from the collection of cess in the GST Compensation Fund.

During the year 2021-22, the recovery of loans and advances (₹ 939 crore) decreased by 17.27 *per cent* over the previous year (₹ 1,135 crore). The recovery of loans and advances was higher during the years 2018-19 and 2019-20 mainly on account of conversion of loan amounting to ₹ 4,891.72 crore in each year under UDAY scheme to grants-in-aid to PSUs.

2.6 State's performance in mobilisation of resources

State's performance in mobilisation of resources is assessed in terms of own tax revenue and non-tax revenue, without including State's share in Central taxes and grants-in-aid from GoI. During the year 2021-22, the realisation of State's own tax revenue was lower than the projection made by the Medium

Term Fiscal Restructuring Policy (MTFRP) 2021 by 20.92 *per cent* and higher than by the XV FC 18.73 *per cent* respectively as presented in **Table 2.9.**

Table 2.9: Tax and non-tax receipts *vis-à-vis* projections in the year 2021-22

(₹ in crore)

Particulars	XV Finance Commission projections	Budget Estimates /MTFRP	Actual	Percentage variation of actual over	
				FC projections	Budget estimates/ MTFRP
Own tax revenue	1,24,116	1,86,345	1,47,368	18.73	(-)20.92
Non-tax revenue	32,470	25,422	11,436	(-)64.78	(-)55.01

Source: XV Finance Commission Report, Budget documents 2022-23 of the State Government and Finance Accounts 2021-22

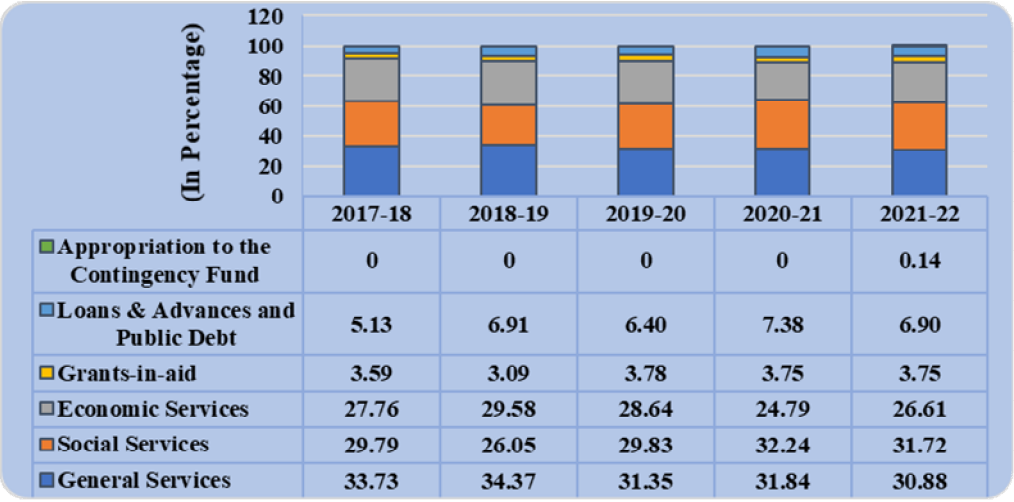
The Own tax revenue of the State in 2021-22 stood significantly lower than the projections made in the budget estimates/MTFRP 2021. This was mainly due to less collection of SGST (₹ 18,691 crore), Stamps and Registration fees (₹ 5,452 crore), State Excise (₹ 5,180 crore) and Taxes on sales, trade, etc. (₹ 4,042 crore) as compared to MTFRP 2021 projections. However, State's performance in mobilisation of own tax revenue was better than XV Finance Commission projections.

2.7 Application of resources

The State Government is vested with the responsibility of incurring expenditure within the framework of fiscal responsibility legislations, while at the same time ensuring that the ongoing fiscal correction and consolidation process of the State is not at the cost of expenditure directed towards development of capital infrastructure and social sector. This paragraph along with sub-paragraphs analyses allocation of expenditure in the State.

The expenditure under Consolidated Fund are grouped into sectors according to specific functions or services, such as 'General Services', 'Social Services', 'Economic Services', 'Grants-in-Aid and contributions', 'Public Debt' and 'Loans and Advances'. The trends of category wise expenditure from Consolidated Fund of the State are presented in **Chart 2.6.**

Chart 2.6: Percentage of sector wise expenditure during the period 2017-22



Source: Finance Accounts of respective years

2.7.1 Growth and composition of expenditure

Total expenditure under Consolidated Fund of the State and its composition during the period 2017-22 are summarised in **Table 2.10** and also depicted in the **Chart 2.7.**

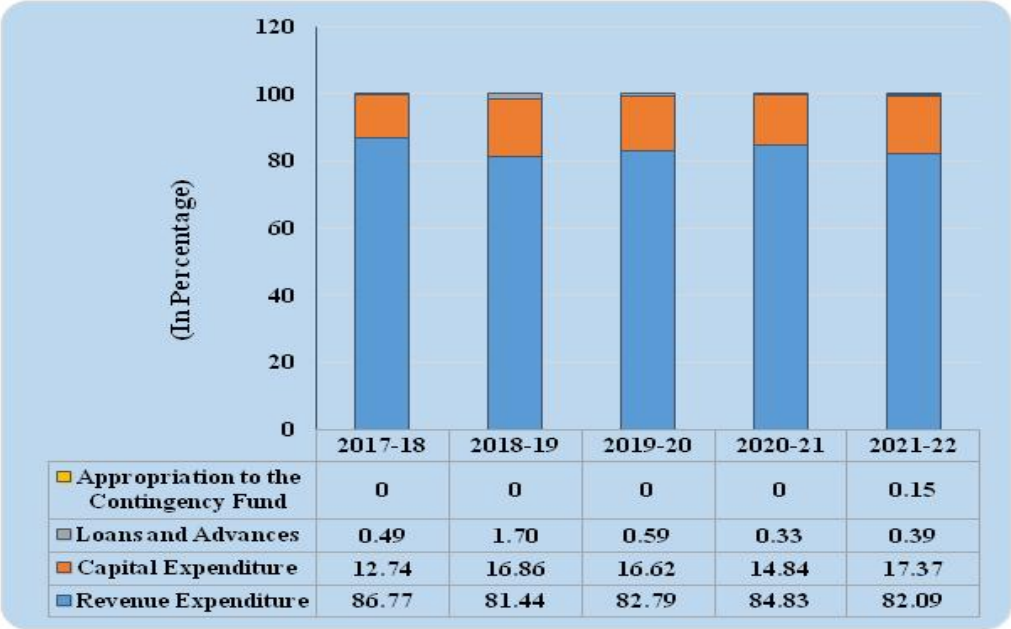
Table 2.10: Total expenditure and its composition during the period 2017-22

(₹ in crore)

Parameters	2017-18	2018-19	2019-20	2020-21	2021-22
Total Expenditure (TE)	3,06,821	3,70,494	3,60,951	3,51,933	4,11,237
Revenue Expenditure (RE)	2,66,224	3,01,728	2,98,833	2,98,543	3,37,581
Capital Expenditure(CE)	39,088	62,463	59,998	52,237	71,443
Loans and Advances	1,509	6,303	2,120	1,153	1,613
Appropriation to the Contingency Fund	0	0	0	0	600
As a percentage of GSDP					
TE/GSDP	21.31	23.42	21.23	21.35	22.07
RE/GSDP	18.49	19.07	17.58	18.11	18.12
CE/GSDP	2.71	3.95	3.53	3.17	3.83
Loans and Advances/ GSDP	0.10	0.40	0.12	0.07	0.09

Source: Finance Accounts of respective years

Chart 2.7: Trends in components wise expenditure during the period 2017-22

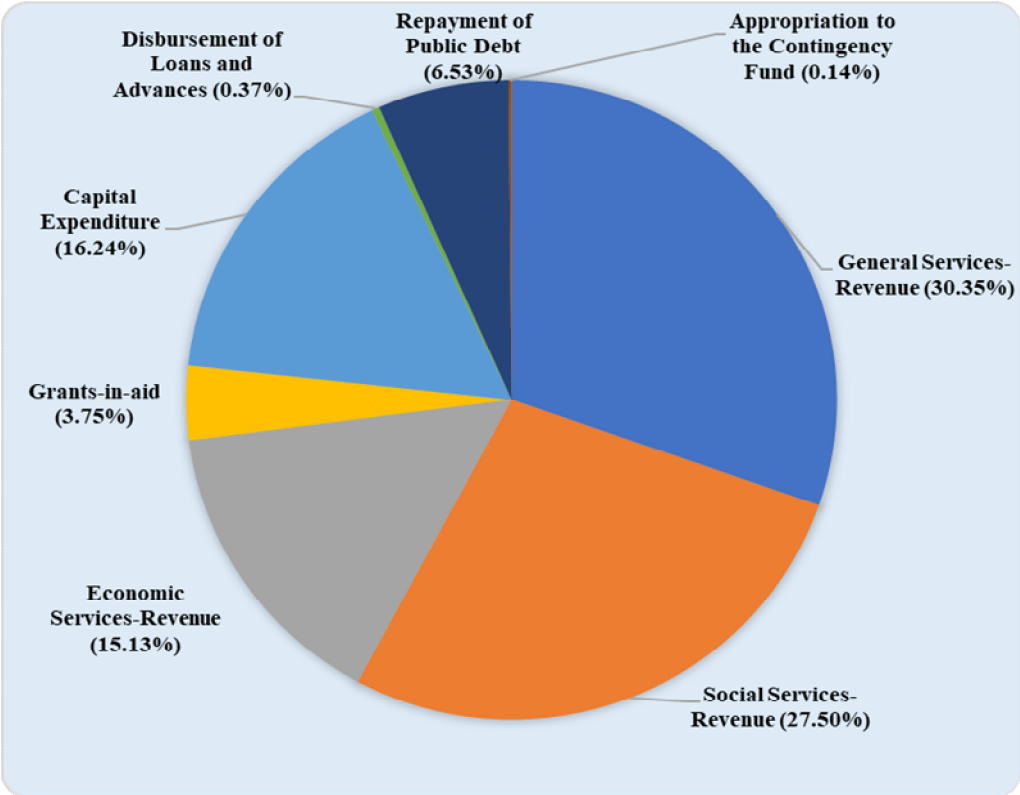


Source: Finance Accounts of respective years

During the period 2017-22, total expenditure of the State increased by 34.03 per cent from ₹ 3,06,821 crore in 2017-18 to ₹ 4,11,237 crore in 2021-22. The increase was due to increase in revenue expenditure (₹ 71,357 crore), capital expenditure (₹ 32,355 crore), disbursement of Loan and Advances (₹ 104 crore) and appropriation to the contingency fund (₹ 600 crore). During the period 2017-22, revenue expenditure stood at an average of 83.43 per cent of the total expenditure and capital expenditure was 15.83 *per cent* of total expenditure. Thus, Revenue expenditure had a predominant share in total expenditure.

The component wise expenditure under Consolidated Fund of the State during 2021-22 is depicted in **Chart 2.8.**

Chart 2.8: Component wise expenditure during the year 2021-22



Source: Finance Accounts 2021-22

Chart 2.8 presents that during the year 2021-22, the revenue expenditure under General Services was highest at 30.35 *per cent* of total expenditure which includes expenditure on Organs of State, Fiscal Services, Interest Payment, Administrative Services and Pensions. The revenue expenditure on Social Services was 27.50 *per cent* of the total expenditure which includes expenditure on Education, Sports, Art and Culture, Health and Family Welfare, Social Welfare and Nutrition, Water Supply and Sanitation, Urban Development, etc. The revenue expenditure on Economic Services was 15.13 *per cent* which includes expenditure on Agriculture and allied services, Rural Development, Irrigation and Flood Control, Energy, Industry and Minerals, Transport, etc.

2.7.2 Revenue Expenditure

Revenue expenditure is incurred to maintain the current level of services and payment for the past obligation. As such, it does not result in any addition to the State's infrastructure and service network. Revenue expenditure comprises wages and salaries, interest payments, pensions, expenditure on operation and maintenance of capital works, subsidies and transfers to local bodies, co-operatives, non-government organisations (NGOs) and others. Basic parameters of Revenue Expenditure are given in **Table 2.11.**

Table 2.11: Basic parameters of Revenue Expenditure during the period 2017-22

(₹ in crore)

Parameters	2017-18	2018-19	2019-20	2020-21	2021-22
Total Expenditure (TE)	3,06,821	3,70,494	3,60,951	3,51,933	4,11,237
Revenue Expenditure (RE)	2,66,224	3,01,728	2,98,833	2,98,543	3,37,581
Rate of Growth of RE (*per cent*)	12.52	13.34	(-)0.96	(-)0.10	13.08
Revenue Expenditure as percentage of TE	86.77	81.44	82.79	84.83	82.09
GSDP (₹ in crore)	14,39,925	15,82,180	17,00,273	16,48,567	18,63,221
Rate of growth of GSDP *(per cent)*	11.73	9.88	7.46	(-)3.04	13.02
RE/GSDP (per cent)	18.49	19.07	17.58	18.11	18.12
RE as percentage of RR	95.50	91.44	81.56	100.80	90.99
Buoyancy of Revenue Expenditure with					
GSDP (ratio)	1.07	1.35	(-)0.13	*	1.01
Revenue Receipts (ratio)	1.47	0.73	(-)0.09	*	0.52

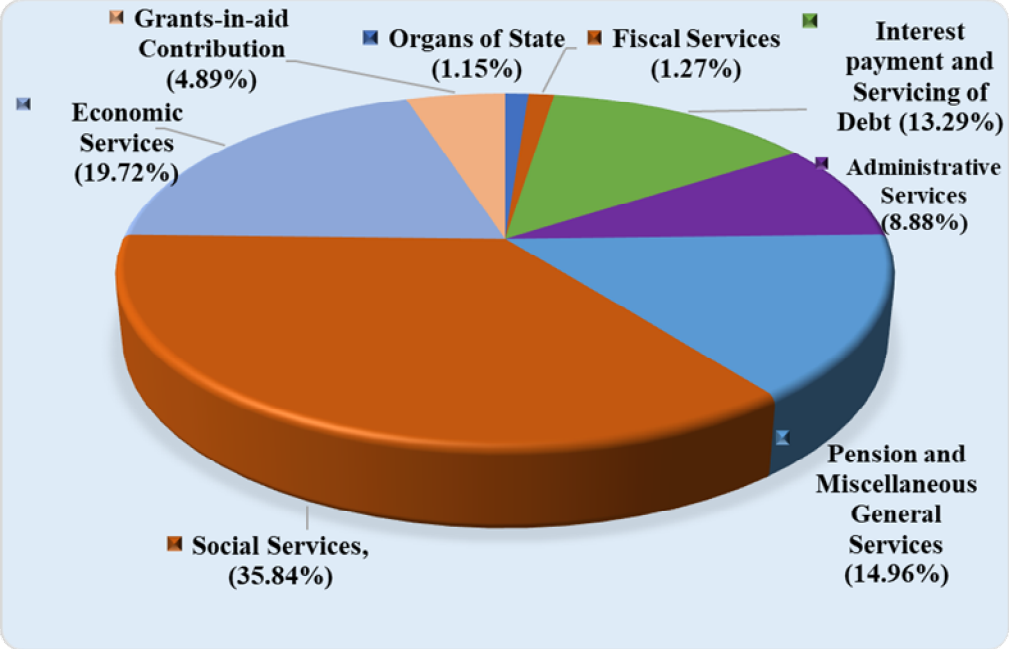
Source: Finance Accounts of respective years

****Since growth of GSDP and Revenue Receipts were negative hence buoyancy not calculated.***

Revenue expenditure continued to be the dominant component of the total expenditure, however, its share decreased from 86.77 *per cent* in the year 2017-18 to 82.09 *per cent* in the year 2021-22. The rate of growth of revenue expenditure fluctuated widely between (-)0.96 *per cent* in the year 2019-20 to 13.34 *per cent* in the year 2018-19. Revenue expenditure as a percentage of GSDP showed a fluctuating trend during the period 2017-22. It was highest (19.07 *per cent*) in the year 2018-19 and lowest (17.58 *per cent*) in the year 2019-20. Revenue Expenditure buoyancy with GSDP measures the percentage change in the revenue expenditure to the percentage change in GSDP. As can be seen from **Table 2.11**, revenue expenditure buoyancy during the year 2021-22 was 1.01 indicating marginally higher growth rate of revenue expenditure as compared to growth in State's economy.

The increases in the revenue expenditure during the year 2021-22 were mainly on Pension and other Retirement benefits (₹ 2,255.73 crore), Police (₹ 3,752.18 crore), Public works (₹ 560.01 crore) and Interest payments (₹ 5,447.08 crore) under General Services, General Education (₹ 4,509.10 crore) under Social Services, Power (₹ 11,683.80 crore) under the Economic Services, which was counterbalanced by less expenditure mainly under Urban Development (₹ 1,679.08 crore) under Social Services and Roads and Bridges (₹ 4,483.65 crore), Other Rural Development Programme (₹ 1,698.33 crore) under Economic Services. Component of General Services and Social as well Economic Service wise revenue expenditure during year 2021-22 is presented in **Chart 2.9**.

Chart 2.9: Sector-wise distribution of revenue expenditure during year 2021-22

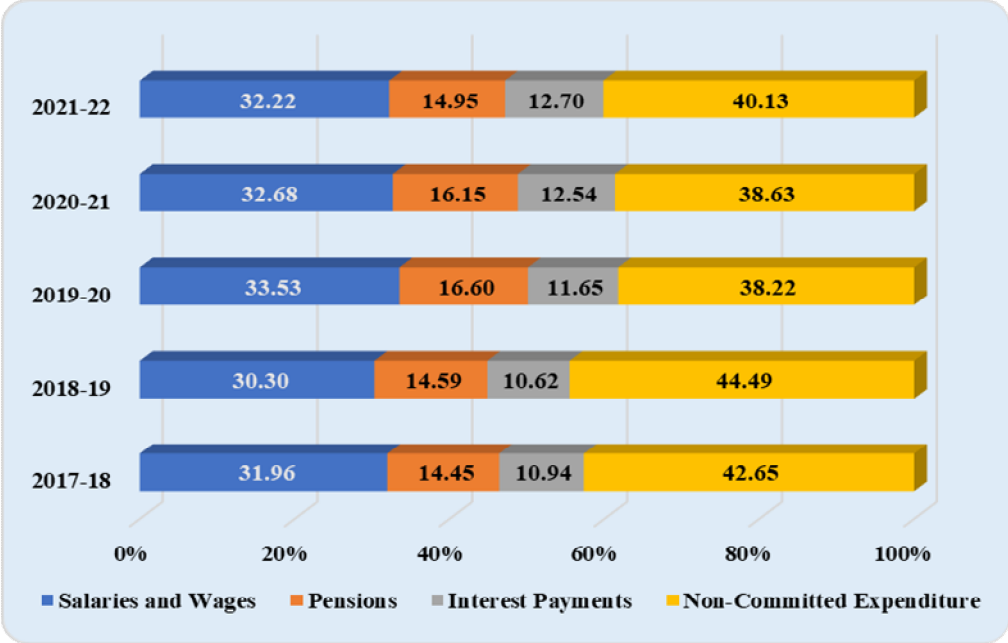


Source: Finance Accounts 2021-22

2.7.3 Committed and Non-Committed Expenditure

Expenditure of the State Government on revenue account can be classified into committed and non-committed expenditure. The committed expenditure of the State Government on revenue account mainly consists of expenditure on salaries and wages, pension payments and interest payments on which the present executive has limited control. Expenditure other than committed expenditure can be classified into non-committed expenditure. Trend of share of committed and non-committed expenditure during the period 2017-22 is depicted in **Chart 2.10.**

Chart 2.10: Share of committed and non-committed expenditure in Revenue Expenditure



Source: Finance Accounts of respective years

2.7.4 Committed Expenditure

Component-wise Committed Expenditure during the period 2017-22 is given in the **Table 2.12.**

Table 2.12: Component-wise expenditure on Committed Expenditure during the period 2017-22

(₹ in crore)

Components of Committed Expenditure	2017-18	2018-19	2019-20	2020-21	2021-22
Salaries and Wages	85,076	91,413	1,00,188	97,576	1,08,775
(i) Salary	43,490	50,471	53,508	50,333	54,727
(ii) Wages	921	1,062	1,357	2,363	2,500
(iii) Grants-in-aid (Salary)	40,665	39,880	45,323	44,880	51,548
Pensions	38,476	44,024	49,603	48,219	50,475
Interest Payments	29,136	32,042	34,813	37,428	42,876
Total	**1,52,688**	**1,67,479**	**1,84,604**	**1,83,223**	**2,02,126**
As a percentage of Revenue Receipts (RR)					
Salaries and wages	*30.52*	*27.70*	*27.34*	*32.95*	*29.32*
Pensions	*13.80*	*13.34*	*13.54*	*16.28*	*13.60*
Interest Payments	*10.45*	*9.71*	*9.50*	*12.64*	*11.56*
Total	***54.77***	***50.75***	***50.38***	***61.87***	***54.48***
As a percentage of Revenue Expenditure (RE)					
Salaries and wages	*31.96*	*30.30*	*33.53*	*32.68*	*32.22*
Pensions	*14.45*	*14.59*	*16.60*	*16.15*	*14.95*
Interest Payments	*10.94*	*10.62*	*11.65*	*12.54*	*12.70*
Total	***57.35***	***55.51***	***61.78***	***61.37***	***59.87***

Source: Finance Accounts of respective years

The committed expenditure affects the State in prioritising expenditure and in meeting capital investments to meet growing needs of social and economic infrastructure. The high proportion of committed expenditure to revenue receipts and revenue expenditure indicates that the State has limited flexibility in allocation of its resources for new schemes. **Table 2.12** shows that committed expenditure has increasing trend during the period 2017-22, except in the year 2020-21 there was decline by 0.75 *per cent* (₹ 1,381 crore) over the year 2019-20. The component-wise details of committed expenditure are discussed below.

2.7.4.1 Expenditure on salaries and wages

There were 12,65,590 sanctioned post in State Government on 31 March 2021. During the year 2021-22, expenditure on salaries with respect to the employees of the State Government was ₹ 54,727 crore. This was 14.75 *per cent* of the Revenue Receipts (₹ 3,71,011 crore) and 16.21 *per cent* of the Revenue Expenditure (₹ 3,37,581 crore). However, taking into account the expenditure under the object heads 'Subsidiary Grant-General (Salary)',

'Arrear of revised salary (State Aid)'[14] and 'Wages', total expenditure on salary was ₹ 1,08,775 crore representing 29.32 *per cent* of Revenue Receipts and 32.22 *per cent* of Revenue Expenditure.

The total expenditure on salaries and wages increased by 11.48 *per cent* (₹ 11,199 crore) over the previous year 2020-21 mainly due to higher disbursement of dearness allowance (₹ 3,693 crore) and subsidiary grant-general (Salary) (₹ 6,703 crore).

2.7.4.2 Interest payments

The interest payments by the State Government on internal debt, small savings, provident funds, loans and advances from Central Government, etc., are accounted under Major Head 2049-Interest Payments. During the period 2017-22, expenditure on account of payment of interest increased from ₹ 29,136 crore to ₹ 42,876 crore with compound annual growth rate of 10.14 *per cent*. As compared to 2020-21, interest payments increased by 14.56 *per cent* in 2021-22 mainly due to increased interest payment on market loans (by ₹ 5,087 crore), other internal debt (₹ 504.50 crore) and state provident fund (₹ 446.65 crore).

Further the State Government paid interest of ₹ 8.34 crore under the head '2071-01-117-09-payment of interest on late depositing subscriber contribution' under Defined Contribution Pension Scheme (DCPS). Besides, expenditure of ₹ 22.99 crore was incurred under the head '2071-01-117-08-interest on due residual employer contribution up to 31.03.2019/late deposited employer contribution'. As per the List of Major and Minor Heads of Account of Union and States (LMMH), interest on DCPS is required to be booked under the head 2049-03-117. Budgeting and payment of interest on DCPS under Major Head 2071 was in violation of LMMH, besides it understated interest expenditure under Major Head 2049.

In addition, State Government had provided financial assistance (Grants-in-aid) of ₹ 92.43 crore to State PSUs during the year 2021-22 for the payment of interest on servicing of extra-budget borrowings taken by PSUs as discussed in **Paragraph 4.2**.

2.7.4.3 Pension payments

There were 11.37 lakh pensioners in the State as of 31 March 2022. During the period 2017-22, yearly expenditure on account of pension payment ranged between ₹ 38,476 crore and ₹ 50,475 crore. In the year 2021-22, expenditure on pension was ₹ 50,475 crore, which was 4.68 *per cent* higher than the previous year (₹ 48,219 crore). The increases were mainly under the heads of gratuities (by ₹ 391.53 crore), family pension (by ₹ 752.60 crore), pension to employees of state aided educational institutions (by ₹ 1,155.86 crore), leave encashment benefits (by ₹ 325.21 crore), government contribution for defined contribution pension scheme (by ₹ 144.02 crore) and other pensions (by ₹ 593.81 crore). However, there was decrease in expenditure on payment of superannuation and retirement allowances (by ₹ 1,135.90 crore) as compared

[14] Related to the employees of Primary Education, Secondary Education, Aided Institutes, Autonomous Bodies, *etc.*

to previous year 2020-21. Expenditure on pension in the year 2021-22 was 13.60 *per cent* of the total revenue receipts, 14.95 *per cent* of the total revenue expenditure and 46.40 *per cent* of expenditure on salaries.

2.7.5 Subsidies

State Government provides subsidy under various schemes implemented by Agriculture and Other Allied Departments, Industries Department, Power Department, Science and Technology Department and Social Welfare Department, which is detailed in Appendix II of Finance Accounts. The details of subsidies provided during the period 2017-22 are given in **Table 2.13**.

Table 2.13: Expenditure on subsidies during the period 2017-22

Particular	2017-18	2018-19	2019-20	2020-21	2021-22
Subsidies (₹ in crore)	9,284	14,053	14,092	11,677	20,145
Subsidies as a percentage of Revenue Receipts	*3.33*	*4.26*	*3.85*	*3.94*	*5.43*
Subsidies as a percentage of Revenue Expenditure	*3.49*	*4.66*	*4.72*	*3.91*	*5.97*

Source: Finance Accounts of respective years

Expenditure on subsidy increased from ₹ 9,284 crore in the year 2017-18 to ₹ 20,145 crore in the year 2021-22. During the year 2021-22, subsidy of ₹ 20,145 crore was 5.43 *per cent* and 5.97 *per cent* of revenue receipts and revenue expenditure respectively. It also includes central assistance of ₹ 2,521.08 crore for subsidy under Centrally Sponsored Schemes. The overall increase (₹ 8,468 crore) during the year 2021-22 as compared to previous year 2020-21 was mainly due to higher subsidies under 'Compensatory Grant to U.P. Power Corporation Limited (by ₹ 7,148.31 crore)', 'National Rural Livelihood Mission (Special Component Plan for Scheduled castes) (by ₹ 492.87 crore)', 'Swarnajayanti Gram Swarojgar Yojana (by ₹ 435.60 crore)', 'Grant to U.P. Electricity Corporation for electricity supply to private tube wells of farmers for improvement in agricultural production (by ₹ 300 crore)' and 'Additional power source through non-conventional private development agency programs implementation (by ₹ 201.04 crore)', which was counterbalanced by decreased subsidies under 'Implementation of Establishment and Industrial Investment Policy-2012 (by ₹ 86.35 crore)' 'Grants for providing Agriculture Loan at low interest rate through Primary Cooperative Agricultural Loan Committee (by ₹ 33.97 crore)'.

The departments with major portion of subsidy during the year 2021-22 are given in **Table 2.14.**

Table 2.14: Departments with major portion of subsidy during 2021-22

Grant No	Name of the Recipient Department	Amount of Subsidy (₹ in crore)	Percentage of total Subsidy	Main Purpose
09	**Power**	13,388.16	66.46	Compensatory grant to UP Power Corporation Ltd. (₹ 11,965.66 crore) and Revenue Compensatory Grant against amount paid for electric tax to UPPCL (₹ 1,050 crore).
83	**Social Welfare (Special Component**	1,251.23	6.21	On account of grant to National Rural Livelihood Mission (₹ 1,009.52 crore)

Grant No	Name of the Recipient Department	Amount of Subsidy (₹ in crore)	Percentage of total Subsidy	Main Purpose
	Plan for Scheduled Castes)			
11	**Agriculture**	2,578.92	12.80	On account of grant to UP Power Corporation Ltd for electricity supply to private tube-wells of farmers for improvement in agriculture production (₹ 1,500 crore) and National Crop Insurance Programme (₹ 600 crore).

Source: Finance Accounts 2021-22

2.7.6 Financial assistance by the State Government to Local Bodies and Other Institutions

Financial assistance is provided by the State Government to Local Bodies and other institutions by way of grants and loans. The quantum of assistance provided by way of grants to local bodies and other institutions during the period 2017-22 is presented in **Table 2.15.**

Table 2.15: Financial Assistance to Local Bodies and other institutions during 2017-22

(₹ in crore)

Financial Assistance to Institutions	2017-18	2018-19	2019-20	2020-21	2021-22
(A) Panchayati Raj Institution (Zila Parishads and Gram Panchayats)	10,096.44	16,209.80	12,517.71	10,412.00	7,635.03
(B) Urban Local Bodies (Municipal Corporations and Municipalities)	1,208.46	3,081.35	9,059.97	15,115.15	13,610.89
Total (A +B)	**11,304.90**	**19,291.15**	**21,577.68**	**25,527.15**	**21,245.92**
(C) Public Sector Undertakings (Government Companies and Statutory Corporations)	133.41	7,053.03	8,940.17	7,018.39	7,391.59
(D)Autonomous Bodies (Universities, Development Authorities, Cooperative Institutions & Others)	5,405.83	6,436.96	37,393.78	35,251.87	44,342.71
(E)Non-Government Organisations	26,038.26	181.61	7,140.75	7,040.51	7,924.10
(F) Miscellaneous	49,338.56	58,801.38	18,282.08	24,050.46	19,941.12
Total (C +D+ E+ F)	**80,916.06**	**72,472.98**	**71,756.78**	**73,361.23**	**79,599.52**
Grand Total (A+B + C +D+ E+ F)	**92,220.96**	**91,764.13**	**93,334.46**	**98,888.38**	**1,00,845.44**
Revenue Expenditure	2,66,224	3,01,728	2,98,833	2,98,543	3,37,581
Assistance as percentage of Revenue Expenditure	*34.64*	*30.41*	*31.23*	*33.12*	*29.87*

Source: Finance Accounts of respective years

Financial assistance of ₹ 1,00,845.44 crore was provided by the State Government to Local bodies and other grantee institutions by way of grants-in-aid during the year 2021-22, which was 1.98 *per cent* (₹ 1,957.06 crore) higher as compared to the year 2020-21. It increased by ₹ 8,624.48 crore (9.35 *per cent*) during the year 2021-22 as compared to the year 2017-18. However, as a percentage of revenue expenditure it decreased from 34.64 *per cent* in the year 2017-18 to 29.87 *per cent* in the year 2021-22.

The assistance to PRIs had decreasing trend from ₹ 16,209.80 crore in the year 2018-19 to ₹ 7,635.03 crore in the year 2021-22. Grants-in-aid released to PRIs by the State Government during the year 2021-22 was on account of transfers of grants-in-aid received from GoI under XV FC grants for Rural Local Bodies (₹ 7,208 crore) and Central assistance for Centrally Sponsored Schemes (₹ 427.03 crore). The grants-in-aid released to PRIs under 'Finance Commission Grants' decreased by ₹ 2,544 crore and 'Centrally Sponsored Schemes, decreased by ₹ 233 crore during the year 2021-22 as compared to the year 2020-21.

Financial assistance to Urban Local Bodies increased from ₹ 1,208.46 crore in 2017-18 to ₹ 13,610.89 crore in 2021-22. However, during the year 2021-22, it decreased by ₹ 1,504.26 crore (9.95 *per cent*) as compared to grants-in-aid released during the year 2020-21. The decreases were mainly under 'Finance Commission Grants' (₹ 2,576.75 crore). The assistance to ULBs included ₹ 10,051.24 crore towards creation of capital assets.

2.7.7 State Finance Commission Grants to Local Bodies

Article 243 I (read with Article 243 Y) of the Constitution makes it mandatory for the State Government to constitute State Finance Commission (SFC) after expiration of every fifth year to review financial position of PRIs and ULBs and *inter alia* recommend the distribution between the State and the PRIs/ULBs of the net proceeds of the taxes, duties, tolls and fees leviable by the State.

State Government constituted Fourth and Fifth SFCs in December 2011 and October 2015 respectively and their reports were submitted to the Governor in December 2014 and October 2018 and their recommendations were implemented in April 2015 and April 2020 respectively. As per the accepted recommendations, State Government was to devolve 12.5 *per cent* of the net proceeds of Own Tax Revenue of the State and share it between ULBs and PRIs in the ratio of 60:40. The devolution of SFC grants to ULBs and PRIs during 2017-18 to 2021-22 was as detailed in **Table 2.16**.

Table 2.16: Devolution of funds to PRIs and ULBs during 2017-22

(₹ in crore)

Particulars	Fourth SFC devolution			Fifth SFC devolution	
	2017-18	2018-19	2019-20	2020-21	2021-22
ULBs	6,939.92	7,312.50	8,700.00	8,525.00	9,900.00
PRIs	4,631.25	4,875.00	5,800.00	5,683.37	6,600.00
Total	**11,571.17**	**12,187.50**	**14,500.00**	**14,208.37**	**16,500.00**

Source: Urban Local Bodies Directorate and Panchayati Raj Directorate

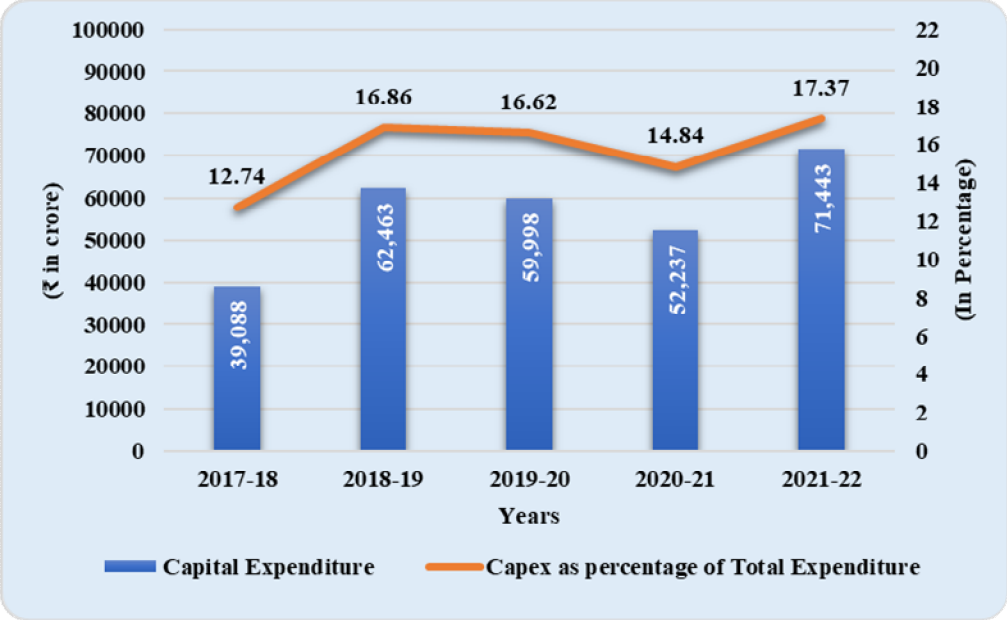
The devolution of SFC grants to ULBs and PRIs consistently increased during 2017-18 to 2021-22, except in the year 2020-21. There was 16.13 *per cent* increase in the devolution to Local Bodies during 2021-22 as compared to 2020-21.

2.7.8 Capital Expenditure

Capital expenditure (capex) is primarily expenditure on creation of fixed infrastructure assets such as roads, buildings, etc. The State Government needs to initiate measures to earn adequate return on its investments, recover cost of borrowed funds and take requisite steps to infuse transparency in financial

operations. Capital expenditure and its percentage to total expenditure during the period 2017-22 is presented in the **Chart 2.11.**

Chart 2.11: Capital expenditure in the State during the period 2017-22



Source: Finance Accounts of respective years

As evident from **Chart 2.11**, the capital expenditure as a percentage of total expenditure ranged between 12.74 *per cent* and 17.37 *per cent* during the period 2017-22. Some of the Major Heads where Capital expenditure was significantly high during the year 2021-22 are depicted in **Table 2.17.**

Table 2.17 : Major Head wise capital expenditure during the year 2021-22

Sl. No.	Major Head and its Nomenclature	Major Activity/Scheme	Amount (₹ in crore)
1	5054-Capital Outlay on Roads and Bridges	Ganga Expressway project (₹ 2,689 crore), Bundelkhand Express-way project (₹ 1,548 crore), Purvanchal Expressway (₹ 1,127 crore), Construction work of State Highways (₹ 1,153 crore), Prime Minister Rural Road Scheme (P.M.G.S.Y) (₹ 2,369 crore), Accelerated Economic Development Scheme (₹ 1,178 crore), and construction of rural roads (₹ 2,618 crore)	22,749
2	4801-Capital Outlay on Power Projects	Share Capital to U.P. Power Corporation Ltd. For strengthening of distribution network (₹ 2,508 crore), Additional infra for Deendayal Upadhyay gram jyoti yojana/saubhagya yojana (₹ 1,261 crore), and investment in Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited (₹ 2,035 crore)	10,875
3	4408-Capital Outlay on Food Storage and Warehousing	Food Grains Supply Project (₹ 7,314 crore) under Procurement and Supply	7,482
4	4216-Capital Outlay on Housing	Rural Housing - Special Component Plan Schedule Castes (₹ 4,764 crore) and PM Awas Yojna-Rural (₹ 2,189 crore)	7,277

Sl. No.	Major Head and its Nomenclature	Major Activity/Scheme	Amount (□ in crore)
5	4215- Capital Outlay on Water Supply and Sanitation	Water Supply- Special Component Plan Schedule Castes (₹ 1,505 crore) and Rural Water Supply- Jal Jeevan Mission (₹ 2,381 crore)	3,966
6	4515-Capital Outlay on other Rural Development Programmes	Development relating work as per recommendations of members of Legislature (₹ 1,490 crore) and National Rural Employment Guarantee Scheme (₹ 2,178 crore)	3,752
7	4210-Capital Outlay on Medical and Public Health	Medical Education, Training and Research (₹ 2,541 crore)	3,144

Source: Finance Accounts 2021-22

During the year 2021-22, capital expenditure was ₹ 71,443 crore against the capital expenditure of ₹ 52,237 crore in the year 2020-21. The increase of ₹ 19,206 crore (36.77 *per cent*) during the year 2021-22 in comparison with the year 2020-21 was in General Services Sector by ₹ 834 crore (54.76 *per cent*) mainly under Police and Public Works, ₹ 6,183 crore (49.92 *per cent*) in Social Services Sector mainly under Medical and Public Health, Water Supply and Sanitation and Housing and ₹ 12,189 crore (31.80 *per cent*) in Economic Services Sector mainly under Food Storage and Warehousing and Roads and Bridges.

2.7.8.1 Major changes in Capital Expenditure

The details of major changes in the Capital Expenditure under various Major Heads for the year 2021-22 as compared to 2020-21 are given in **Table 2.18.**

Table 2.18: Major changes in Capital Expenditure during the year 2021-22 under various Major Heads

(₹ in crore)

Major Heads of Accounts	2020-21	2021-22	Increase (+)/ Decrease (-)
4408-Capital Outlay on Food Storage and Warehousing	(-) 2,539.95	7,481.74	394.56
4250-Capital Outlay on Other Social Services	252.36	634.02	151.24
4055-Capital Outlay on Police	903.29	1599.85	77.11
4216-Capital Outlay on Housing	4,359.78	7,276.62	66.90
5053-Capital Outlay on Civil Aviation	528.26	105.02	(-)80.12
4401-Capital Outlay on Crop Husbandry	267.71	104.04	(-)61.14
4711-Capital Outlay on Flood Control	1446.17	763.89	(-)47.18

Source: Finance Accounts of respective years

The main reason for increase/decrease under Major Heads is given below:

Major Head 4408 (Capital outlay on Food Storage and Warehousing): Increase was mainly due to more procurement of food grains (expenditure ₹ 7,314.14 crore) under Food Grains Supply Project.

Major Head 4250 (Capital Outlay on Other Social Services): Increase was mainly due to expenditure of ₹ 87.59 crore on Rapid Financial Development Scheme for employment, ₹ 275.52 crore on extension/beautification of road from river Ganga to Vishwanath temple in Varanasi and ₹ 52.27 crore on

construction of access road to Shri Ram Janam Bhumi Mandir, Ayodhya Dham.

Major Head 4055 (Capital Outlay on Police): Increase was mainly due to expenditure of ₹ 1,093.79 crore on construction of non-residential and residential buildings of police department and ₹ 234.33 crore on construction of non-residential and residential buildings of Fire Brigade Centres.

Major Head 4216 (Capital Outlay on Housing): Increases were mainly due to increase in expenditure on Centrally Sponsored Schemes under Special Component Plan for Scheduled Castes in rural housing (by ₹ 2,277.23 crore) and Prime Minister Awas Yojana (Rural) (by ₹ 591.98 crore).

Major Head 5053 (Capital Outlay on Civil Aviation): Decrease in expenditure was mainly due to less expenditure on establishment of international airport at Jewar in Gautam Buddha Nagar (by ₹ 1,131.04 crore), Airport in Ayodhya (by ₹ 468.86 crore).

Major Head 4401 (Capital Outlay on Crop Husbandry): Decrease in expenditure by ₹ 161.54 crore was on National Agricultural Development Scheme including expenditure on the scheme under Special Component Plan for Scheduled Castes and Tribal Area Sub Plan.

Major Head 4711 (Capital Outlay on Flood Control): It was mainly due to decrease of ₹ 313.74 crore on construction of embankment, ₹ 313.01 crore on anti-erosion schemes in rivers and ₹ 51.88 crore on work on account of unexpected emergencies caused by flood control.

2.7.8.2 Quality of capital expenditure

This section presents an analysis of quality of capital expenditure by the State Government.

Quality of investments in PSUs

Capital expenditure, investments made and loan given to State Public Sector Undertakings (PSUs) which are loss making or where net worth is completely eroded is not sustainable and affected the quality of capital expenditure. Issues related to quality of investments in PSUs, viz., investment in non-functional PSUs, arrears in submission of annual accounts, budgetary support to PSUs, erosion of net worth, *etc*., have been discussed in detail under various paragraphs in **Chapter V** of the Report.

Capital blocked in incomplete projects

Appendix IX of the Finance Accounts presents the overall status of incomplete capital works. The Appendix includes the list of incomplete works in Public Works and Irrigation Department of U.P Government, though the list is not inclusive of all the incomplete works of the State Government of other Departments. Blocking of funds on incomplete projects/ works impinges negatively on the quality of expenditure and deprives the State of the intended benefits for prolonged periods. Further, the funds borrowed for implementation of these projects during the respective years leads to the extra burden in terms of servicing of debt and interest liabilities.

As per Appendix IX of the Finance Accounts 2021-22, there were 255 incomplete capital projects as on 31 March 2022, on which an amount of ₹ 2,587.98 crore had been incurred and payments of ₹ 1,467.77 crore were

pending. Out of these 255 projects, the status of Department-wise incomplete works which were to be completed by 31 March 2022 and capital blocked therein as of 31 March 2022 are given in **Table 2.19**.

Table 2.19: Department-wise incomplete projects as on 31 March 2022

(₹ in crore)

Department	No. of incomplete projects	Estimated cost	Expenditure
Public Works	61	1,296.43	889.38
Irrigation	17	880.34	797.28
Total	**78**	**2,176.77**	**1,686.66**

Source: Finance Accounts 2021-22

As a result of these incomplete projects, expenditure of ₹ 1,686.66 crore incurred on 78 projects, though expected to be completed by 31 March 2022, did not yield any return in terms of amenities to the people of the State and as an aid towards the economic growth of the State.

2.7.8.3 Resource availability of the State under Public Private Partnership Projects

Public Private Partnership (PPP) is an arrangement between the government or statutory entity and a private sector entity, to provide a framework that enables them to work together to meet the rising demand of the public for infrastructure development.

As per information furnished (February 2023) by Pradeshiya Industrial & Investment Corporation of UP Ltd. (PICUP), a government financial institution, the sector/department-wise detail of projects under PPP mode are given in ***Appendix-2.3*** and summarised in **Table 2.20**.

Table 2.20: Sector/department-wise details of PPP projects up-to 2021-22

(₹ in crore)

Sl. No.	Sector/Department	Completed/ongoing	
		No.	Estimated Cost
1.	**Energy**	18	68,910.03
2.	**Civil Aviation**	1	29,561.00
3.	**Industrial Development**	1	13,782.00
4.	**Transport**	2	3,869.00
5.	**Medical & Health**	10	2,541.28
6.	**Public Works**	3	2,319.84
7.	**Information Technology**	1	1,500.00
8.	**Urban Development**	22	367.55
9.	**Housing and Urban Planning**	1	360.00
10.	**Tourism**	2	123.36
	Total	**61**	**1,23,334.06**

Source: Information provided by PICUP

2.7.9 Expenditure priorities

Low fiscal priority (ratio of expenditure under a category to aggregate expenditure) is stated to be attached to a particular sector, if the allocation is below the respective national average. The higher the ratio of these

components to total expenditure, the quality of expenditure is considered to be better. Expenditure priority of the State is presented in **Table 2.21.**

Table 2.21: Expenditure priority of the State Government with regards to Health, Education and Capital expenditure

(In percentage)

Particulars	Health & Family Welfare /TE	Education/TE	CE/TE
All India Average of General States[15] (2017-18)	**5.09**	**15.17**	**15.56**
Uttar Pradesh	**5.51**	**15.21**	**13.23**
All India Average of General States (2021-22)	**6.20**	**14.66**	**14.41**
Uttar Pradesh	**5.68**	**14.42**	**17.76**

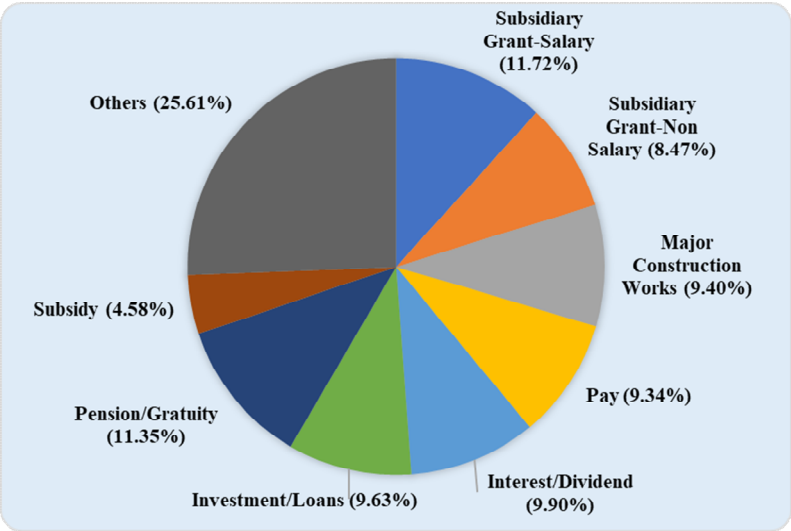
(TE – Total Expenditure, CE- Capital Expenditure and disbursement of loans and advances)

It is evident from **Table 2.21** that the percentage of State's total expenditure on education declined in the year 2021-22 as compared to the year 2017-18 and it also remained lower than All India average of General Category States during the year 2021-22. The percentage of expenditure on health and family welfare as well as capital expenditure and disbursement of loans and advances to total expenditure have improved in the year 2021-22 as compared to the year 2017-18. Further, during the year 2021-22, capital expenditure and disbursement of loans and advances as a percentage of total expenditure was higher than All India average of General Category States whereas expenditure on health and family welfare was lower than All India average of General Category States.

2.7.10 Object head wise expenditure

Object Heads are the primary units of appropriation showing the economic nature of expenditure such as pay and wages, office expenses, travel expenses, professional services, grants-in-aid, etc. Object head wise expenditure during the year 2021-22 is depicted in the **Chart 2.12.**

Chart 2.12: Object Head wise expenditure (in *per cent*) during the year 2021-22



Source: Finance Accounts 2021-22

[15] States other than North Eastern (NE) and Himalayan States

As evident from **Chart 2.12**, the expenditure under object heads pay, grants-in-aid for salary and pension & retirement benefits constituted 32.41 *per cent* of overall expenditure (₹ 4,39,963.23 crore) under Consolidated Fund of the State. Besides, grants-in-aid (non-salary), interest/dividend and subsidy constituted 8.47 *per cent*, 9.90 *per cent* and 4.58 *per cent* of the Consolidated Fund expenditure respectively. Expenditure on account of investment and loans and major construction works, which are capital in nature, constituted 9.63 *per cent* and 9.40 *per cent* of the Consolidated Fund expenditure respectively.

2.8 Public Account

Receipts and Disbursements in respect of certain transactions such as Small Savings, Provident Funds, Reserve Funds, Deposits, Suspense, Remittances *etc*., which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature. The Government acts as a banker in respect of these. The balance after disbursements during the year is the fund available with the Government for use for various purposes.

2.8.1 Net Public Account Transactions

The status of receipts and disbursement under Public Accounts are shown in Statement-21 of the Finance Accounts and the details of Public Account (Net) transactions during the period 2017-22 are given in **Table 2.22.**

Table 2.22: Component-wise Public Account (Net) transactions during the period 2017-22

(₹ in crore)

Sector	Sub Sector	2017-18	2018-19	2019-20	2020-21	2021-22
Small Savings, Provident Funds, etc.	Small Savings, Provident Funds, etc.	2,530	3,646	3,314	1,062	525
Reserve Funds	(a) Reserve Funds bearing Interest	0	0	1757	(-)252	2,693
	(b) Reserve Funds not bearing Interest*	8,265	13,545	(-)70,056	753	1200
Deposits and Advances	(a) Deposits bearing Interest	220	184	883	607	(-) 717
	(b) Deposits not bearing Interest	1,189	2,000	(-)2,990	1,308	(-) 741
	(c) Advances	4	12	17	(-) 0.15	(-) 0.12
Suspense and Miscellaneous	(a) Suspense	(-)1,436	(-)236	(-)1,743	1,859	1,444
	(b) Other Accounts**	(-)778	459	(-)85	(-)162	17
	(c) Accounts with Governments of Foreign Countries	0	0	0	0	0
Remittances	(a) Money Orders and other Remittances	(-)3,910	329	308	(-)323	25
	(b) Inter-Governmental Adjustment Account	4	(-)16	5	(-)2	(-)4
TOTAL		**6,088**	**19,923**	**(-)68,590**	**4,850***	**4,442***

Note: Positive denotes receipts are more than disbursements and negative denotes vice versa.

** Excluding investments in Reserve Funds which are part of opening and closing cash balances.*

*** Excluding transactions under Major Heads 8671-Departmental Balances, 8672-Permanent Cash Imprest and 8673-Cash Balance Investment Account, which are part of opening and closing cash balances.*

2.8.2 Reserve Funds

Reserve Funds are created for specific and defined purposes under the Public Account of the State Government. These funds are met from contributions or grants from the Consolidated Fund of the State as well as GoI. Detailed information on Reserve Funds and the investment from the earmarked funds is available in Statements 21 and 22 of the Finance Accounts, which is summarised in ***Appendix-2.4***.

As on 31 March 2022, there was total accumulated balance of ₹ 8,920.20 crore with Reserve Funds. Out of these, ₹ 4,198.45 crore was under Reserve Funds bearing interest[16] and ₹ 4,721.75 crore under Reserve Funds not bearing interest. Further, State Government had invested ₹ 3,045.20 crore of Reserve Fund balances in government securities. Detail of some of the significant Reserve Funds are discussed below:

2.8.2.1 Consolidated Sinking Fund

State Government created the 'Consolidated Sinking Fund of Government of Uttar Pradesh' in March 2020, which came into force with effect from financial year 2020-21. The Fund is to be utilised as an amortisation fund for redemption of outstanding liabilities of the Government commencing from the financial year 2020-21. As per the State Government notification (17 March 2020), the Government may contribute to the Fund at least 0.5 *per cent* of the outstanding liabilities, *i.e.*, internal debt and public account liabilities, of the Government as at the end of the previous year. The corpus of the Fund comprising of periodic contributions as well as the income accruing to the Fund shall be kept outside the general revenue of the Government. The Fund shall be administered by RBI subject to directions/instructions as the Government may issue from time to time. The accretions to the Fund shall be invested in GoI dated Securities, Treasury bill, Special Securities of GoI and State Development Loans of other States of such maturities as the Bank may determine from time to time in consultation with the Government.

Consolidated Sinking Fund had opening balance of ₹ 1,000 crore as on 1 April 2021 which is maintained in Public Account under the head 8222-01-101-Sinking Fund. During the year 2021-22, State Government transferred ₹ 2,000 crore to the Fund from the head 2048-00-101-Appropriation for reduction or avoidance of debt under Consolidated Fund of the State. Further, there was no disbursement from the Fund during the year 2021-22. Thus, as on 31 March 2022, Consolidated Sinking Fund had a balance of ₹ 3,000 crore (excluding accrued interest of ₹ 79.49 crore).

In view of guidelines of Consolidated Sinking Fund, Government was required to contribute at least ₹ 2,734.32 crore (0.50 *per cent* of internal debt and public account liabilities of ₹ 5,46,864.94 crore at the end of the year 2020-21) in the consolidated Sinking fund. Thus, there was short contribution of ₹ 734.32 crore (₹ 2,734.32 crore - ₹ 2,000.00 crore) which could not become the part of sinking fund investment during the year 2021-22. Due to short transfer to Consolidated Sinking Fund State's Revenue Surplus was

[16] A Fund where the State Government is required to pay interest on deposits in the Fund on such rate as may be fixed by the Government.

overstated and Fiscal Deficit was understated by ₹ 734.32 crore during the year 2021-22.

2.8.2.2 Depreciation Reserve Fund

The State Government created (March 2005) the Uttar Pradesh Public Works Department (PWD) Depreciation Reserve Fund (DRF) to purchase plant and machineries for renewal and replacement of unserviceable plant and machinery, carrying out special repair of plant and machineries and purchase of plant and machineries with latest technology. DRF is maintained in the Public Account under head 8226-102. During the year 2021-22, the Fund had opening balance of (-) ₹ 17.20 crore and an amount of ₹ 20.00 crore was transferred to the Fund from the head 3054-80-797 and an amount of ₹ 8.91 crore disbursed from it which was transferred to the head 5054-80-800. As a result, the closing balance of DRF was (-) ₹ 6.11 crore as on 31 March 2022. The negative balance under the Fund indicates excess of disbursement over available balances. This negative balance has been appearing from the accounts of 2015-16 onwards. The negative balance is to be regularised by appropriation from the Consolidated Fund.

The Government prescribed that 1.5 *per cent* amount on account of DRF would be debited to work and credited to receipt head 1054-800-04. Under the provisions of Uttar Pradesh PWD DRF Rules, 2005, this amount would be transferred to DRF under Public Account for intended purposes. Audit noticed that during the period 2021-22, State Government had transferred ₹ 68.84 crore as non-tax revenue under the head 1054-800-04 in respect of DRF against which only ₹ 20.00 crore was transferred to DRF under the head 8226-102. Thus, the Government had increased its revenue receipts by increasing the cost of work.

The matter was also highlighted in Paragraph 2.8.2.2 of the State Finances Audit Report for the year ended 31 March 2021 but receipt received in respect of DRF was not being transferred to the Fund in entirety. The matter was again reported to the department (September 2022); their reply was awaited (December 2022).

2.8.2.3 State Disaster Response Fund

The State Disaster Response Fund (SDRF) is a fund constituted under Section 48 (1) (a) of the Disaster Management Act, 2005. As per the guidelines issued (January 2022) by GoI under the Act, SDRF is to be used only for meeting the expenditure for providing immediate relief to the victims of notified disasters, viz., cyclone, drought, earthquake, fire, flood, tsunami, hailstorm, landslide, avalanche, cloudburst, pest attack and cold waves/frost. The guidelines of SDRF further stipulate the following:

- The Fund will be constituted in the Public Account under the 'Reserve Funds bearing Interest' below Major Head-8121-General and Other Reserve Funds in the accounts of the State Governments concerned.
- The amount of annual contribution to SDRF of each State would be as recommended by the Finance Commission. Of the total size of SDRF indicated, GoI will contribute 75 *per cent* for general category States of the total annual allocation and the balance 25 *per cent* will be contributed by the State Government concerned.

- The State Government shall pay interest to the SDRF at the interest applicable to overdrafts under Overdraft Regulation Guidelines of the RBI. The interest is to be credited on a half yearly basis. The accretions to the SDRF together with the income earned on the investment of SDRF is to be invested in Central Government dated Securities, auctioned Treasury Bills and other interest earning deposits with scheduled commercial banks.

During the year 2021-22, State Government maintained SDRF under the head 8121-122-SDRF. Prior to this, SDRF was being maintained as Reserve Funds not bearing interest under the head 8235-111-SDRF. Thus, the opening balance of SDRF under the head 8121-122-SDRF was nil, however, the opening balance of SDRF (₹ 1,231.01 crore) under the head 8235-111-SDRF as on 1 April 2021 was transferred during 2021-22 to the head 8121-122-SDRF.

XV Finance Commission had allocated ₹ 2,578 crore for the year 2021-22 to Uttar Pradesh for disaster management, out of which ₹ 2,062.40 crore (i.e., 80 *per cent* of total allocation) was for SDRF which consisted of contribution from GoI (₹ 1,546.40 crore) and State Government (₹ 516.00 crore). Against this, State Government received ₹ 1,546.40 crore from GoI and transferred ₹ 2,062.40 crore (including State's share) to SDRF. Besides, the State Government also transferred balances of previous year's ₹ 1,288.33 crore to SDRF (GoI share ₹ 966.50 crore and State share ₹ 321.83 crore). Thus, State Government transferred contribution of ₹ 3,350.73 crore to SDRF.

During the year 2021-22, SDRF under the head 8235-111-SDRF received ₹ 4,665.25 crore, which included ₹ 1,231.01 crore towards opening balance transferred from the head 8235-111-SDRF, ₹ 3,350.73 crore towards GoI/State Government contributions, ₹ 1.52 crore credited from NDRF and ₹ 81.99 crore of miscellaneous receipts. Further, expenditure of ₹ 1,659.66 crore incurred on natural calamities was set off (Major Head 2245-05-901) against the fund balances. Thus, the closing balance of SDRF at the end of 31 March 2022 was ₹ 3,005.59 crore. However, State Government did not credit interest of ₹ 74.99 crore (computed on six monthly basis at the average rate of interest on overdraft as applicable in the year 2021-22) on the balances available under SDRF. Further, State Government had not invested the accretion to the Fund in the manner as laid down in the SDRF guidelines.

Due to not crediting interest (₹ 74.99 crore) to SDRF, State's Revenue Surplus was overstated and Fiscal Deficit was understated by ₹ 74.99 crore during the year 2021-22.

2.8.2.4 Guarantee Redemption Fund

Twelfth Finance Commission recommended (November 2004) that States should constitute Guarantee Redemption Fund through earmarked guarantee fees in order to provide for sudden discharge of State's obligations on guarantees. It further recommended for a ceiling on guarantees through the mechanism of fiscal responsibility legislation. However, GoUP has not constituted the Guarantee Redemption Fund. Further, State Government has also not fixed any limit for giving guarantees.

The position of guarantees given by the State Government on the loans availed by various institutions is given in Statement 9 and 20 of Finance Accounts,

which is based on information received from the State Government. As per Finance Accounts 2021-22, outstanding guarantees executed by the State Government at the end of the year 2021-22 was ₹ 1,74,218.42 crore to 28 entities, *viz*., statutory corporations, Government companies and other institutions. This included net increase of guarantees of ₹ 20,382.68 crore in the year 2021-22, which was 1.09 *per cent* of GSDP. No guarantee fee was received during the year 2021-22.

2.8.2.5 State Compensatory Afforestation Fund

State Compensatory Afforestation Fund (SCAF) was established under the Compensatory Afforestation Fund Act, 2016. Compensatory Afforestation Fund (Accounting Procedure) Rules, 2018 provides that the monies realised by the State Governments from the user agencies[17] are to be credited in 'State Compensatory Afforestation Deposits' under interest bearing section in Public Account of the State at Minor head-103 below Major Head 8336-Civil Deposits. Out of this, 90 *per cent* shall be transferred to Minor Head 129-SCAF below Major Head 8121-General and Other Reserve Funds in Public Account of State and balance 10 *per cent* shall be credited into the National Fund on yearly basis as per Section 3 (4) of the Compensatory Afforestation Fund Act, 2016.

As on 1 April 2021, SCAF had opening balance of ₹ 1,505.25 crore. During 2021-22, State Government received ₹ 36.46 crore for SCAF from National Compensatory Afforestation Deposit. There was no receipt from the user agencies. The expenditure incurred out of the Fund during the year 2021-22 was ₹ 358.95 crore leaving a balance of ₹ 1,182.76 crore in SCAF.

The interest on balances available under State Compensatory Afforestation Deposits under the head 8336-Civil Deposits and SCAF under the head 8121-General and other Reserve Funds is to be paid as per the applicable rate declared by the Central Government on year-to-year basis. During the year 2021-22, the State Government was required to pay interest at the rate of 3.35 *per cent* per annum[18]. However, the State Government did not pay ₹ 50.43 crore as interest due on SCAF. Thus the Revenue Surplus was overstated and Fiscal Deficit was understated by ₹ 50.43 crore during the year 2021-22.

2.9 Debt Management

Debt management is the process of establishing and executing a strategy for managing the Government's debt in order to raise the required amount of funding, manage its risk and cost objectives, and to meet any other sovereign debt management goals that the Government may have set through enactment or any other annual budget announcements.

2.9.1 Debt profile: Components

Total debt of the State Government typically constitutes of Internal debt of the State (market loans, ways and means advances from RBI, special securities

[17] 'user agency' means any person, organisation or company or department of the Central Government or State Government making a request for diversion or de-notification of forest land for non-forest purpose or using forest land for non-forest purpose in accordance with the provisions contained in the Forest (Conservation) Act, 1980 and the rules made and guidelines issued, there under.

[18] As notified by Ministry of Environment, Forest and Climate Change

issued to National Small Savings Fund and loans from financial institutions, etc.), loans and advances from the Central Government and Public Account Liabilities. The broader definition of total outstanding public debt also includes extra-budget borrowings by State Public Sector Undertakings and other bodies where the principal and/or interest are to be serviced out of the State Budget.

Statement 6 of the Finance Accounts gives the status of outstanding liabilities of the State Government. The State Government did not disclose the extra-budget liabilities in budget documents and as disclosed in the Finance Accounts, the details for such liabilities were also not intimated by the State Government. **Table 2.23** presents the component wise debt trends during 2017-18 to 2021-22.

Table 2.23: Component wise debt trends during the period 2017-22

(₹ in crore)

		2017-18	2018-19	2019-20	2020-21	2021-22
(A) Outstanding Overall Debt as per Finance Accounts		**4,67,842**	**5,18,095**	**5,02,412**	**5,64,972***	**6,12,956***
Public Debt	Internal Debt	3,21,479	3,53,190	4,05,049	4,58,552	4,96,423
	Loans from GoI	12,812	11,980	11,529	18,107*	27,261*
Liabilities on Public Account		1,33,551	1,52,925	85,834[19]	88,313	89,272
Rate of growth of outstanding Overall debt (percentage)		***10.54***	***10.74***	***(-)3.03***	***12.45***	***8.49***
Gross State Domestic Product (GSDP)		14,39,925	15,82,180	17,00,273	16,48,567	18,63,221
Debt/GSDP (per cent)		***32.49***	***32.75***	***29.55***	***34.27****	***32.90****
Receipts under Public Debt and Other Liabilities		90,052	1,13,504	1,12,696	1,23,555	1,21,852
Repayments (Principal and interest) under Public Debt and Other Liabilities		74,570	95,293	1,63,192	98,424	1,16,743
Net Fund available		**15,482**	**18,211**	**(-)50,496**	**25,131**	**5,109**
Percentage of net funds available to receipts under public debt & other liabilities		***17.19***	***16.04***	***(-) 44.81***	***20.34***	***4.19***
(B) Extra-budget borrowings routed through PSUs/Authorities (as noticed in Audit)		8,482	234	0	20,940	0

Source: Finance Accounts of respective years and information from PSUs/Authorities

* *The increase in Loans and advances from GoI included back-to-back loan of ₹6,007 crore and ₹ 8,140 crore in the years 2020-21 and 2021-22 respectively in lieu of GST compensation shortfall, with no repayment liability to the State. The debt servicing of this loan would be done from the collection of cess in the GST compensation fund and hence, the repayment obligation will not be met from the other resources of the State. As per GoI clarification, this borrowing would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission, etc. After excluding this back-to-back loan, effective overall outstanding debt of the State at the end of the year 2020-21 was ₹5,58,965 crore and ₹5,98,809 crore in the year 2021-22. Thus, debt-GSDP ratio during the year 2020-21 and 2021-22 was 33.91 and 32.14 per cent respectively.*

[19] Decrease in 2019-20 was primarily due to transfer of outstanding book balance of ₹ 71,180.23 crore of Sinking Fund in March 2020 to Non-Tax Revenue.

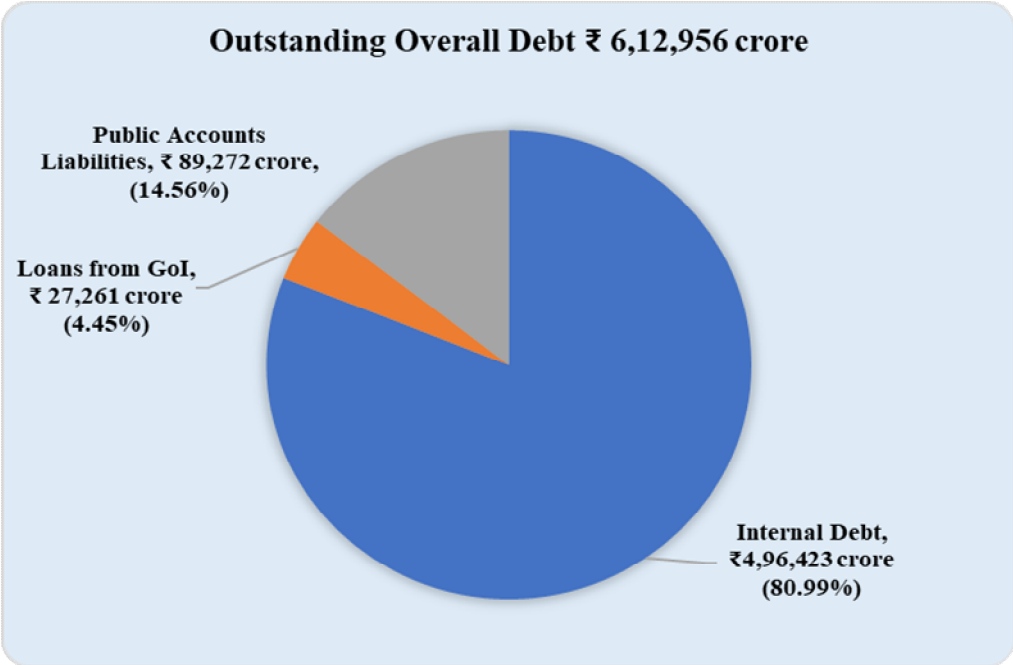
As shown in **Table 2.23**, during the period 2017-22, the Internal Debt under overall Debt of the State Government increased by 54.42 *per cent* from ₹ 3,21,479 crore in 2017-18 to ₹ 4,96,423 crore in 2021-22. During the year 2021-22, it increased by 8.26 *per cent* over the previous year which was necessitated to finance the fiscal deficit of ₹ 39,286 crore as detailed in **Paragraph 2.9.2**. As on 31 March 2022, Internal Debt (₹ 4,96,423 crore) consisted of market loan (₹ 4,01,356 crore), loan from financial institutions (₹ 54,575 crore), special securities issued to National Small Savings Fund (₹ 40,370 crore) and other loans (₹ 122 crore). Thus, open market loan constituted 65.48 per cent of total fiscal liabilities (₹ 6,12,956 crore) of the State Government.

Loans and advances from the Central Government have shown a decreasing trend during the period 2017-20 and increasing trend during 2020-22 primarily due to back-to-back loan of ₹ 14,147 crore received from GoI in lieu of GST compensation shortfall, with no repayment liability of the State. As a result, overall debt of the State increased by 8.49 *per cent* during 2021-22 over the previous year 2020-21.

The percentage of net fund available under Public Debt and other liabilities to their receipts had a fluctuating trend during the year 2017-18 (17.19 *per cent*) to the year 2021-22 (4.19 *per cent*). The net fund available under Public Debt and other liabilities became negative, i.e., (-) ₹ 50,496 crore during the year 2019-20 mainly due to book transfer of Sinking Fund balance to Revenue Receipts without actual cash receipts. Further, as discussed in **Paragraph 4.2**, State Government had also resorted to extra budget borrowings and the outstanding liability on this account as on 31 March 2022 was ₹ 19,496 crore.

Chart 2.13 presents the status of Outstanding Overall debt of the State Government as per Finance Accounts at the end of the year 2021-22.

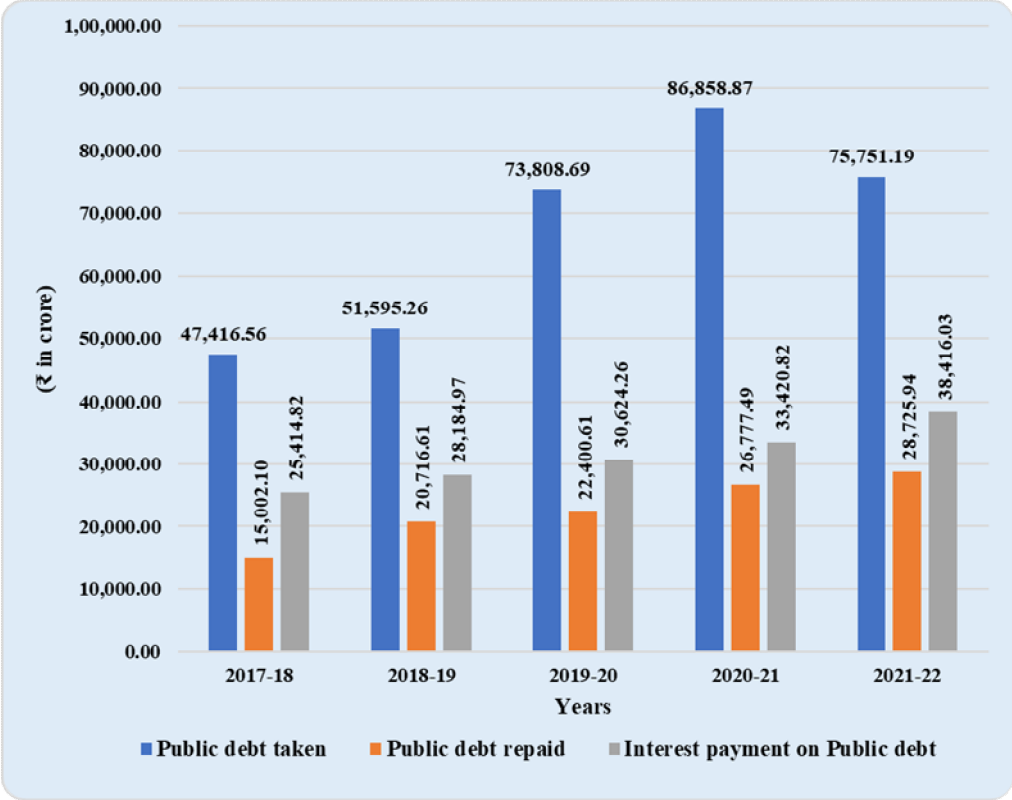
Chart 2.13: Break-up of Outstanding Overall Debt at the end of the year 2021-22



Source: Finance Accounts 2021-22

Trends of Public debts taken and its repayment during the period 2017-22 is depicted in **Chart 2.14.**

Chart 2.14: Public debt taken *vis-à-vis* repaid during the period 2017-22



Source: Finance Accounts of respective years

It is evident from **Chart 2.14** that during the period 2017-18 to 2021-22, the State Government utilised 69 *per cent* to 95 *per cent* of its public debt receipt amount in repayment of previous debts and interest liabilities, resultantly, only 5 *per cent* to 31 *per cent* of public debt was available for capital expenditure. This availability was lowest in the year 2018-19 and maximum in the year 2020-21. In the year 2021-22, the State Government utilised 89 *per cent* of its debt receipt amount in re-payment of previous debts and interest payment resultantly, only 11 *per cent* was available for capital expenditure.

2.9.2 Components of fiscal deficit and its financing pattern

Three key fiscal parameters- Revenue Deficit/Surplus, Fiscal Deficit/Surplus and Primary Deficit/Surplus - indicate the extent of overall fiscal imbalances in the finances of the State Government during a specified period. The deficit in the Government Accounts represents the gap between its receipts and expenditure.

Revenue Surplus represents the difference between revenue receipts and revenue expenditure. Revenue surplus helps to decrease the borrowings. Fiscal Deficit is the excess of Revenue and Capital Expenditure including loans and advances, over revenue and non-debt capital receipts. Fiscal Deficit represents the net incremental liabilities of the Government or its additional borrowings. Break-up of Fiscal Deficit reveals the extent of various borrowings resorted to by the State to meet its requirement of funds over and above revenue and non-debt receipts. Further, the manner in which the deficit is financed and the resources are applied, are important pointers to its fiscal health. This section

presents trends, nature, magnitude and the manner of financing these deficits. The overall position of key fiscal parameters is given in **Table 2.24.**

Table 2.24: Components of fiscal deficit and its financing pattern

(₹ in crore)

Particulars		2017-18	2018-19	2019-20	2020-21	2021-22
Composition of Fiscal Deficit (-)/ Surplus (+)		**(-)27,810**	**(-)35,203**	**11,083**	**(-)54,622**	**(-)39,286**
1	Revenue Deficit(-) /Surplus(+)	(+)12,552	(+)28,250	(+)67,560	(-)2,367	(+)33,430
2	Net Capital Expenditure[20]	(-)39,088	(-)62,463	(-)59,998	(-)52,237	(-)71, 443
3	Net Loans and Advances[21]	(-)1,274	(-)990	(+)3,521	(-)18	(-)1,273
Financing Pattern of Fiscal Deficit (Net)						
1	Market Borrowings	37,178.00	33,306.67	55,825.80	63,499.68	46,670.00
2	Loans from GOI	(-) 437.81	(-) 832.22	(-) 450.84	6,577.99	9,154.59
3	Special Securities issued to NSSF	(-) 4,643.05	(-) 4,871.64	(-) 5,122.07	(-) 5,122.07	(-)5,122.07
4	Loans from Financial Institutions	317.32	3,275.84	1,155.20	(-) 4,874.22	(-)3,677.27
5	Small Savings, Provident Funds, etc.	2,530.12	3,645.59	3,313.67	1,062.40	525.12
6	Deposits and Advances	1,413.38	2,196.34	(-) 2,089.80	1,914.78	(-)1,458.73
7	Suspense and Miscellaneous	(-) 2,214.62	222.67	(-) 1,828.11	1,697.48	1,461.10
8	Remittances	(-) 3,906.31	312.67	313.50	(-)325.46	21.06
9	Reserve Fund	8,264.72	13,544.71	(-) 68,298.52	500.94	3,893.01
10	Contingency Fund	(-) 154.96	(-) 166.65	629.73	(-) 100.00	700.00
11	**Overall Deficit**	**38,346.79**	**50,633.98**	**(-) 16,551.44**	**64,831.52**	**52,166.81**
12	**Increase (-) / Decrease (+) in cash balance**	**(-) 10,537.00**	**(-) 15,431.00**	**5,468.75**	**(-)10,209.41**	**(-)12,880.39**
13	**Gross Fiscal Deficit**	**27,809.79**	**35,202.98**	**(-) 11,082.69**	**54,622.11**	**39,286.42**

Source: Finance Accounts of respective years

Revenue Deficit and Fiscal Deficit had fluctuating trend during the period 2017-22. State's revenue surplus (₹ 67,560 crore) and fiscal surplus (₹ 11,083 crore) during 2019-20 was mainly due to transfer of book balance of ₹ 71,180 crore of Sinking Fund to revenue receipt account without any actual cash receipt to State exchequer. During the year 2021-22, State registered Fiscal Deficit of ₹ 39,286 crore which was mainly financed through market borrowings and loans from GoI. However, as detailed in **Paragraph 1.4.1**, State's Fiscal Deficit and Revenue Surplus during the year 2021-22 should be read in conjunction with debt receipt of ₹ 8,140 crore in lieu of GST compensation due to inadequate balance in GST compensation fund.

[20] Net Capital Expenditure = Miscellaneous Capital Receipts *minus* Capital Expenditure; minus figure indicate that the capital Expenditure was more than the capital receipt during the year.

[21] Net Loans and advances = Recoveries of Loans and Advances *minus* disbursement of loans and advances; minus figure indicate that disbursement of loans and advances was more than the recovery during the year. In the year 2021-22, this also includes transfer of ₹ 600 crore from Consolidated Fund to Contingency Fund which was budgeted by the State Government under Loans and Advances.

2.9.3 Debt profile: Maturity and Repayment

Debt maturity and repayment profile indicates commitment on the part of the Government for debt repayment or debt servicing. Out of the outstanding overall debt/total outstanding Fiscal Liabilities of ₹ 6,12,956 crore as on 31 March 2022, ₹ 89,272 crore pertained to Liabilities on Public Account. The maturity profile of public debt (₹ 5,23,684 crore) is shown in **Table 2.25** and **Chart 2.15.**

Table 2.25: Debt Maturity profile of repayment of State debt

Period of repayment	Repayment of Public Debt		Total	*Per cent*
	Internal Debt	Loans and Advances from GoI		
2022-23	20,869.41	1,741.77	22,611.18	4.32
2023-24	19,485.70	1,767.36	21,253.06	4.06
2024-25	29,007.44	704.64	29,712.08	5.67
2025-26	40,260.05	589.32	40,849.37	7.80
2026-27	49,955.51	600.59	50,556.10	9.65
2027-28	50,051.27	598.25	50,649.52	9.67
2028-29	53,850.84	579.05	54,429.89	10.39
2029-30	75,897.86	556.52	76,454.38	14.60
2030-31	81,335.73	494.63	81,830.36	15.63
2031-32 onwards	73,591.48	3,256.02	76,847.50	14.67
Under reconciliation with the State Government	2,117.60	16373.18*	18,490.77	3.53
Total	**4,96,422.89**	**27,261.33****	**5,23,684.22**	**100**

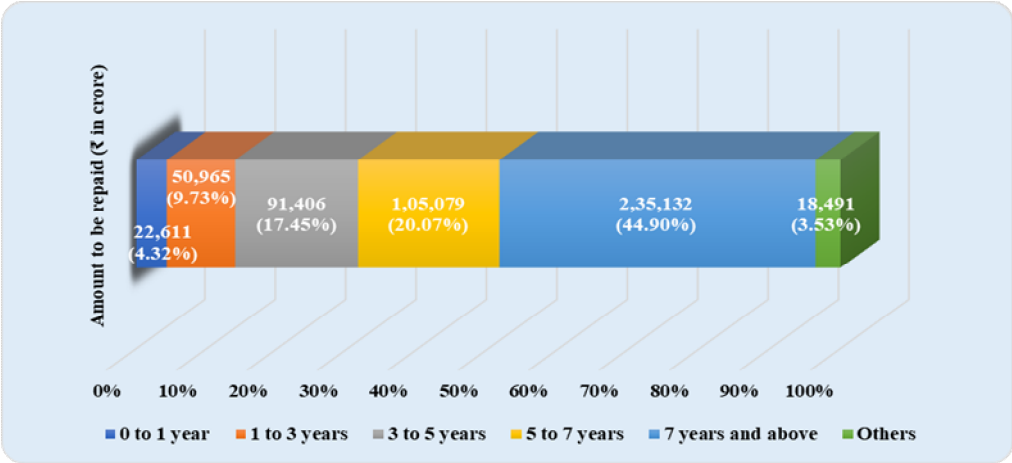
Source: Finance Accounts 2021-22

Note: Interest payable on outstanding debt stock has not been included in Table 2.24 as the State Government did not provide the same.

** This includes ₹ 10.19 crore to be written off by GoI, ₹ 16,605.94 crore for which terms of repayment of loans were awaited from GoI and ₹ 254.32 crore of back-to-back loan repaid by GoI for which loan wise details were awaited.*

***This includes ₹ 14,146.94 crore received as back-to-back loan from GoI in lieu of GST compensation shortfall. The debt servicing of this loan would be done from the collection of cess in the GST compensation fund and hence, the repayment obligation will not be met from the other resources of the State.*

Chart 2.15: Debt Maturity Profile



Source: Finance Accounts 2021-22

The maturity profile of public debt indicates that the liability of the State to repay the debt during the periods 2022-23, 2023-25, 2025-27 and 2027-29 would be ₹ 22,611.18 crore (4.32 *per cent*), ₹ 50,965.14 crore (9.73 *per cent*),

₹ 91,405.47 crore (17.45 *per cent*) and ₹ 1,05,079.41 (20.07 *per cent*) respectively. Further, ₹ 2,35,132.24 crore (44.90 *per cent*) of the total public debt would be repayable after seven years.

2.9.4 Debt sustainability

Debt sustainability is defined as the ability of the State to service its debt liability in the future. 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 increase in fiscal deficit should match with the increase in capacity to service the debt. Debt sustainability also depends on the ratio of debt redemption (principal plus interest payments) to total debt receipts and application of available borrowed funds. The ratio of debt redemption to debt receipts indicates the extent to which the debt receipts were used in debt redemption indicating the net availability of borrowed funds for capital spending.

Debts Sustainability indicators of State's Public Debt are depicted in **Table 2.26** and **Chart 2.16**.

Table 2.26: Trend in Debt Sustainability Indicators

Debt Sustainability Indicators	2017-18	2018-19	2019-20	2020-21	2021-22
Outstanding Public Debt[22] (in ₹ crore)	3,34,291	3,65,170	4,16,578	4,76,659	5,23,684
Rate of Growth of Outstanding Public Debt (in per cent)	*10.74*	*9.24*	*14.08*	*14.42*	*9.87*
GSDP (in ₹ crore)	**14,39,925**	**15,82,180**	**17,00,273**	**16,48,567**	**18,63,221**
Rate of Growth of GSDP (in per cent)	*11.73*	*9.88*	*7.46*	*(-)3.04*	*13.02*
Public Debt/GSDP	23.22	23.08	24.50	28.91	28.11
Average interest Rate of Outstanding Public Debt (in *per cent*)	7.99	8.06	7.83	7.48	7.68
Percentage of Interest payment on Public Debt to Revenue Receipt	*9.12*	*8.54*	*8.36*	*11.28*	*10.35*
Percentage of Public Debt Repayment to Public Debt Receipt	*31.64*	*40.15*	*30.35*	*30.83*	*37.92*
Net Public Debt available to the State[23]	7,000	2,694	20,784	26,661	8609
Net Public Debt available as *per cent* to Public Debt Receipts	14.76	5.22	28.16	30.69	11.37
Primary Deficit (-)/Surplus (+)	1,326	(-) 3,161	45,896	(-) 17,194	3,589
Debt Stabilisation (in ₹ crore)* (Quantum spread[24] + Primary Deficit)	12,51,574	6,61,448	(-)1,08,238	(-)49,91,986	26,68,468

Source: Finance Accounts of respective years

* Public Debt stabilisation has been worked out after excluding ₹ 6,007 crore received during the year 2020-21 and ₹ 8,140 crore during 2021-22 from GoI as back-to-back loan for GST compensation shortfall with no repayment liability for the State. Thus, at the end of year 2020-21, the effective Public Debt was ₹ 4,70,652 crore with growth rate of 12.98 per cent over previous year, Public Debt to GSDP was 28.55 and average

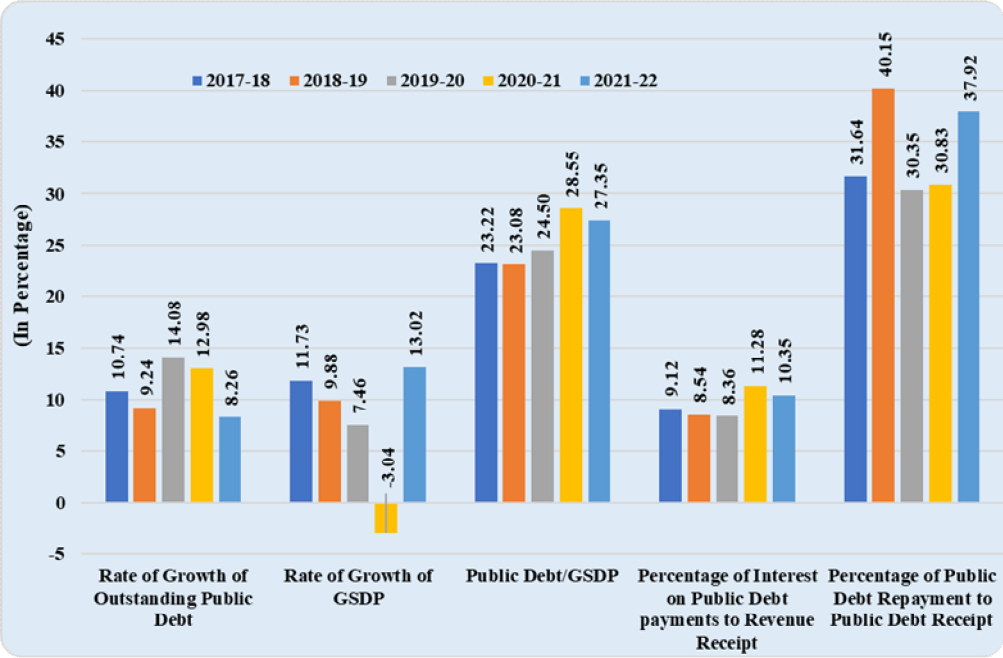
[22] Outstanding Public Debt is the sum of outstanding balances under the Major heads 6003-Internal Debt and 6004- Loans and Advances from the Central Government.

[23] Net debt available to the State Government is calculated as excess of Public debt receipts over Public debt repayment and interest payment on Public Debt.

[24] Quantum spread= (Debt stock x Interest spread) and Interest Spread= (GSDP Growth Rate – Average Interest Rate)

interest rate of public debt was 7.53. Similarly, during 2021-22, the effective Public Debt was ₹ 5,09,537 crore with growth rate of 8.26 *per cent* over previous year, Public Debt to GSDP was 27.35 and average interest rate of public debt was 7.79.

Chart 2.16: Debt Sustainability indicators



Source: Finance Accounts of respective years

Analysis of **Table 2.26** and **Chart 2.16** indicates the following:

- The total outstanding Public Debt of the State grew from ₹ 3,34,291 crore in the year 2017-18 to ₹ 5,23,684 crore in the year 2021-22. It grew at 9.87 *per cent* in the year 2021-22 over the previous year. However, outstanding Public Debt at the end of 2020-21 and 2021-22 also includes ₹ 6,007 crore and ₹ 14,147 crore received as back-to-back loan from GoI in lieu of GST compensation shortfall with no repayment liability for the State. Excluding this back-to-back loan, the State's Public Debt growth rate during 2020-21 was 12.98 *per cent* and 8.26 *per cent* in 2021-22, indicating downward trend in the growth rate of Public Debt.

- Debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would tend to be constant or debt would stabilise eventually. In case it is positive, debt-GSDP ratio would eventually be falling and on the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising. As computed in **Table 2.26**, Debt Stabilisation was negative during the years 2019-21. However, it was positive during 2021-22 due to the higher growth rate of GSDP as compared to average interest rate on public debt.

- Higher percentage of interest payments leaves less funds for priority areas. Percentage of interest payments to revenue receipt measures the margin of safety a government has for paying interest on its debt during a given period. The percentage of interest payment on public debt to revenue receipt decreased from 11.28 *per cent* during 2020-21 to 10.35 *per cent* during 2021-22. The net fund available from borrowings for current operations after providing for interest and repayment of Public Debt had

fluctuating trend during 2017-22 and it was only 11.37 *per cent* of total public debt taken during the year 2021-22.

- The average expenditure on debt servicing during the period 2017-22 was ₹ 53,937 crore, which accounted for 80.39 *per cent* of average public debt receipts (₹ 67,086 crore) during the same period, implying that a large percentage of debt was being used for debt servicing.

2.9.4.1 Utilisation of borrowed funds

Borrowed funds should ideally be used to fund capital creation and developmental activities. The status of utilisation of borrowed fund is given in the **Table 2.27.**

Table 2.27: Utilisation of borrowed funds

(₹ in crore)

Sl. No	Year	2017-18	2018-19	2019-20	2020-21	2021-22
1	**Public Debt receipt**	**47,417**	**51,595**	**73,809**	**86,859**	**75,751**
2	Repayment of earlier Public Debt (Principal) (percentage of Public Debt receipt)	15,002 (31.64)	20,717 (40.15)	22,401 (30.35)	26,778 (30.83)	28,726 (37.92)
3	Net Capital Expenditure (percentage of Public Debt receipt)	39,088 (82.43)	62,463 (121.06)	59,998 (81.29)	52,237 (60.14)	71,443 (94.31)
4	Net Loans and Advances disbursed (percentage of Public Debt receipt)	1,274 (2.69)	990 (1.92)	(-)3,521 (-4.77)	18 (0.02)	674 (0.89)
5	Portion of revenue expenditure met out of net available borrowings Sl. No. 5 = Sl. No. (1-2-3-4) (percentage of Public Debt receipt)	(-)7,947 (-16.76)	(-)32,575 (-63.14)	(-)5,069 (-6.87)	7,826 (9.01)	(-)25,092 (-33.12)

Source: Finance Accounts of respective years

Table 2.27 shows that borrowings (Public Debt) during 2017-18 to 2019-20 and 2021-22 was less than the expenditure on capital account, i.e., repayment of public debt, capital expenditure and loans and advances disbursed, thereby, implying that a portion of expenditure on capital account were met from revenue surplus of the State during the years 2017-18 to 2019-20 and 2021-22.

2.9.5 Status of Guarantees – Contingent Liabilities

The State Government issues guarantees in respect of bonds issued and other borrowings by the State Public Sector Undertakings or other Bodies. Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee had been extended.

Statement No. 9 and 20 of the Finance Accounts gives details of guarantees given by the State Government. Details in this compilation are prepared directly from the information furnished by the State Government. The maximum amount for which guarantees were given by State Government and outstanding guarantees for the last five years are given in **Table 2.28**.

Table 2.28: Status of Guarantees given by the State Government

(₹ in crore)

Guarantees	2017-18	2018-19	2019-20	2020-21	2021-22
Maximum amount of guarantee	74,303.03	90,662.48	1,32,499.27	1,75,469.24	2,06,431.78
Outstanding amount of guarantee	74,841.22	1,10,032.12	1,18,696.49	1,50,554.00	1,74,218.42

Source: Finance Accounts of respective years

The outstanding guarantees increased by 15.72 *per cent* from ₹ 1,50,554 crore in the year 2020-21 to ₹ 1,74,218.42 crore in the year 2021-22 and these were 46.96 *per cent* of the Revenue Receipts (₹ 3,71,011 crore) and 9.35 *per cent* of GSDP of the State Government during the year. The outstanding guarantee as on 31 March 2022 mainly pertained to four power sector companies (₹ 1,29,374 crore), Infrastructure and Industrial Development Department (₹ 27,950 crore), Co-operative Department (₹ 9,313 crore) and Sugar Industry Department (₹ 5,040 crore). Further, no guarantee was invoked during the year 2021-22.

The outstanding guarantees included ₹ 93,037 crore for UP Power Corporation Limited, which was more than the maximum amount guaranteed (₹ 92,994 crore) to the entity by the State Government during the year. As disclosed in the Finance Accounts 2021-22, the State Government did not furnish the reason for this inconsistency. Further, there was a difference to ₹ 3,281.74 crore between outstanding guarantees at the beginning of the year 2021-22 and that at the end of the year 2020-21 which was under reconciliation between the Accountant General (Accounts & Entitlements) Uttar Pradesh and the State Government.

2.10 Management of Cash Balances

As per an agreement with the Reserve Bank of India, State Governments have to maintain a minimum daily cash balance with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary Ways and Means Advances (WMA)/Special Ways and Means Advances /Overdrafts from time to time. The limit for ordinary WMA to the State Government are revised by the RBI from time to time.

The State Government invests its surplus cash balance in short and long-term GoI Securities and Treasury Bills. The yield derived from such investments are credited as receipts under the Major Head '0049-Interest Receipts'. The cash balances include government securities investments of the Consolidated Sinking Fund.

It is not desirable that State Government take recourse to market loans despite having large cash balances since it leads to further accretion to cash balances without putting it to productive use.

During the year 2021-22 the cash balances and investments made by the State Government out of cash balances is presented in **Table 2.29.**

Table 2.29: Cash Balances and their investment during the year 2021-22

(₹ in crore)

	Opening balance on 1 April 2021	Closing balance on 31 March 2022
A. General Cash Balance		
Cash in Treasuries	0.00	0.00
Deposits with Reserve Bank of India	137.10	(-)348.47
Remittances in transit	0.00	0.00
Investments held in Cash Balance Investment Account	30,459.45	41,825.24
Total (A)	**30,596.55**	**41,476.77**
B. Other Cash Balances and Investments		
Cash with departmental officers viz., Public Works, Forest Officers	10.52	10.69
Permanent advances for contingent expenditure with department officers	0.50	0.50
Investment in earmarked funds	1,045.20	3,045.20
Total (B)	**1,056.22**	**3,056.39**
Total (A + B)	**31,652.77**	**44,533.16**

Source: Finance Accounts 2021-22

The State Government's cash balances at the end of the current year amounted to ₹ 44,533.16 crore. This has increased by ₹ 12,880.39 crore (40.69 *per cent*) when compared with balances at the end of the year 2020-21. During 2021-22, the opening balance of investment held in Cash Balance Investment Account was ₹ 30,459.45 crore. Treasury Bills amounting to ₹ 6,91,372.52 crore were purchased and these instruments amounting to ₹ 6,80,006.73 crore were sold, leaving a balance of ₹ 41,825.24 crore in the account at the end of the year. The amounts of ₹ 333.07 crore and ₹ 13.92 crore were received as interest on investment under Treasury Bills and Long-Term Government of India's Securities respectively.

Under the Cash Balance Investment Account, the transactions of the State Government in investing in Treasury bills had consistently increased from ₹ 3,52,908 crore during 2017-18 to ₹ 5,44,061 crore during 2018-19 but decreased to ₹ 4,93,843 crore during the year 2019-20, ₹ 4,64,321 crore in the year 2020-21 and again increased to ₹ 6,91,372.52 crore during the year 2021-22. Corresponding to Cash Balance Investment Account, the cash surplus (General Cash Balances) increased during the period 2017-18 to 2018-19 from ₹ 11,425 crore (31 March 2018) to ₹ 26,855 crore (31 March 2019) which decreased to ₹ 21,387 crore in the year 2019-20 (31 March 2020) and again increased to ₹ 30,597 crore in the year 2020-21 (31 March 2021) and ₹ 41,477 crore in the year 2021-22 (31 March 2022). Status of Cash Balance Investment Account and interest earned thereon for the period 2017-22 is shown in **Table 2.30**.

Table 2.30: Cash Balance Investment Account (Major Head 8673)

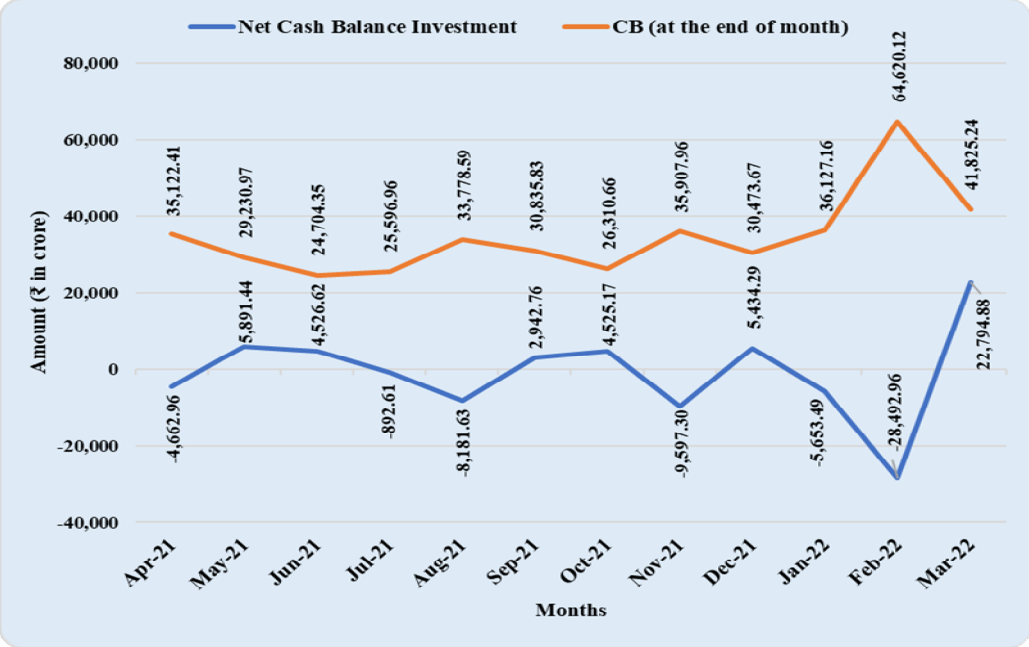
(₹ in crore)

Year	Opening Balance	Closing Balance	Increase (+) / decrease (-) (CB-OB)	Interest earned
2017-18	2,168.23	11,159.38	8,991.15	486.61
2018-19	11,159.38	26,684.36	15,524.98	1088.56
2019-20	26,684.36	21,150.71	(-) 5,533.65	596.15
2020-21	21,150.71	30,459.45	9,308.74	249.67
2021-22	30,459.45	41,825.24	11,365.79	346.99

Source: Finance Accounts of respective years

Month wise movement of Cash Balances and Net Cash Balance Investments during the year 2021-22 is presented in **Chart 2.17.**

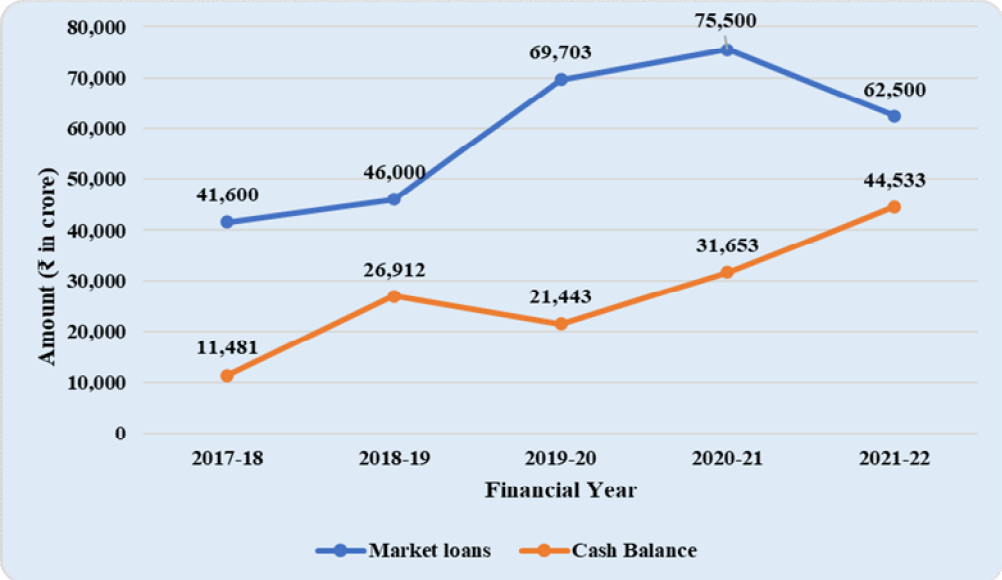
Chart 2.17: Month wise movement of Cash Balances and net cash balance investments during the year 2021-22



Source: Data maintained by the office of Accountant General (A&E) Uttar Pradesh

The status of Market loan taken by the State Government and Cash balance available with the State Government is presented in **Chart 2.18.**

Chart 2.18: Market Loan *vis-à-vis* Cash Balance during the period 2017-22



Source: Finance Accounts of respective years

The XIII Finance Commission had recommended for a directed effort by States with large cash balances towards utilising their existing cash balances before resorting to fresh borrowings. Reserve Bank of India had also reiterated the fact that build-up of large surplus cash balances increases the interest cost burden for State Governments, if it is built up from borrowed resources[25].

[25] Paragraphs 4.40 and 4.41 of XIV FC Report.

2.10.1 Variation in Cash Balance

The Cash balance as on 31 March 2022 as per the record of Accountant General was ₹ 348.47 crore (Credit) and that reported by the RBI was ₹ 353.70 crore (Debit). There was a net difference of ₹ 5.23 crore, mainly due to difference in figures intimated by the Treasuries/Agency Banks. The difference was under reconciliation.

2.11 Conclusion

Positive Indicators

- Fiscal Deficit (₹ 39,286 crore) was 2.11 *per cent* of GSDP, which was within the fiscal target of four *per* cent set in the UPFRMB (Amendment) Bill, 2021.
- Revenue Receipt in the year 2021-22 increased by 25.27 *per cent* over the year 2020-21.
- State had registered revenue surplus of ₹ 33,430 crore during the year 2021-22 after recording revenue deficit of ₹ 2,367 crore during the year 2020-21. As a result, the Fiscal Deficit decreased from ₹ 54,622 crore during the year 2020-21 to ₹ 39,286 crore during the year 2021-22 despite increase in Capital Expenditure during 2021-22. The Primary Deficit of ₹ 17,194 crore during the year 2020-21 also turned into Primary Surplus of ₹ 3,589 crore during the year 2021-22.
- Committed Expenditure to Revenue Expenditure in the year 2021-22 decreased to 59.87 *per cent* from 61.37 *per cent* in the year 2020-21.
- Debt-GSDP ratio of the State decreased from 33.91 *per cent* in the year 2020-21 to 32.14 *per cent* in the year 2021-22.
- Debt Stabilisation increased during the year 2021-22 due to higher GSDP growth rate as compared to average interest rate on public debt. The percentage of interest payment on Public Debt to Revenue Receipts decreased to 10.35 *per cent* in the year 2021-22 from 11.28 *per cent* in the year 2020-21.

Parameters requiring close watch

- During the year 2021-22, State Government transferred less contribution of ₹ 734.32 crore to the Consolidated Sinking Fund, which was to be utilised for amortization of redemption of outstanding liabilities of State Government.
- State Government did not transfer the amount charged for Depreciation Reserve Fund to this Fund instead it was kept as revenue receipts of the State Government. The Fund had a negative balance of ₹ 6.11 crore at the end of the year 2021-22 due to excess disbursement over available balances.
- The State Government had not credited interest of ₹ 74.99 crore for the year 2021-22 on uninvested balances of the State Disaster Response Fund. The balance of the Fund was not being invested in the manner specified in the SDRF guidelines.

- State Government has not constituted Guarantee Redemption Fund for meeting the debt servicing obligation arising in the event of default by the borrowing agency out of guarantees issued by the Government.

2.12 Recommendations

- *The State Government should ensure that annual contribution to the Consolidated Sinking Fund is at least 0.50 per cent of the outstanding liabilities at the end of the previous year as provided under the Consolidated Sinking Fund Scheme so that adequate balance would be available in the Fund for its further investment by the Reserve Bank of India and for future redemption of outstanding liabilities.*
- *The State Government should transfer the full amount charged on works for Depreciation Reserve Fund to this Fund. Further, State Government should immediately regularise the negative balance under Depreciation Reserve Fund.*
- *The State Government should invest the balances under SDRF in the manner prescribed in the SDRF guidelines and also remit the accrued interest to the Fund.*
- *The State Government should create the Guarantee Redemption Fund as per the recommendations of XII Finance Commission.*

CHAPTER - III

Budgetary Management

CHAPTER-III

BUDGETARY MANAGEMENT

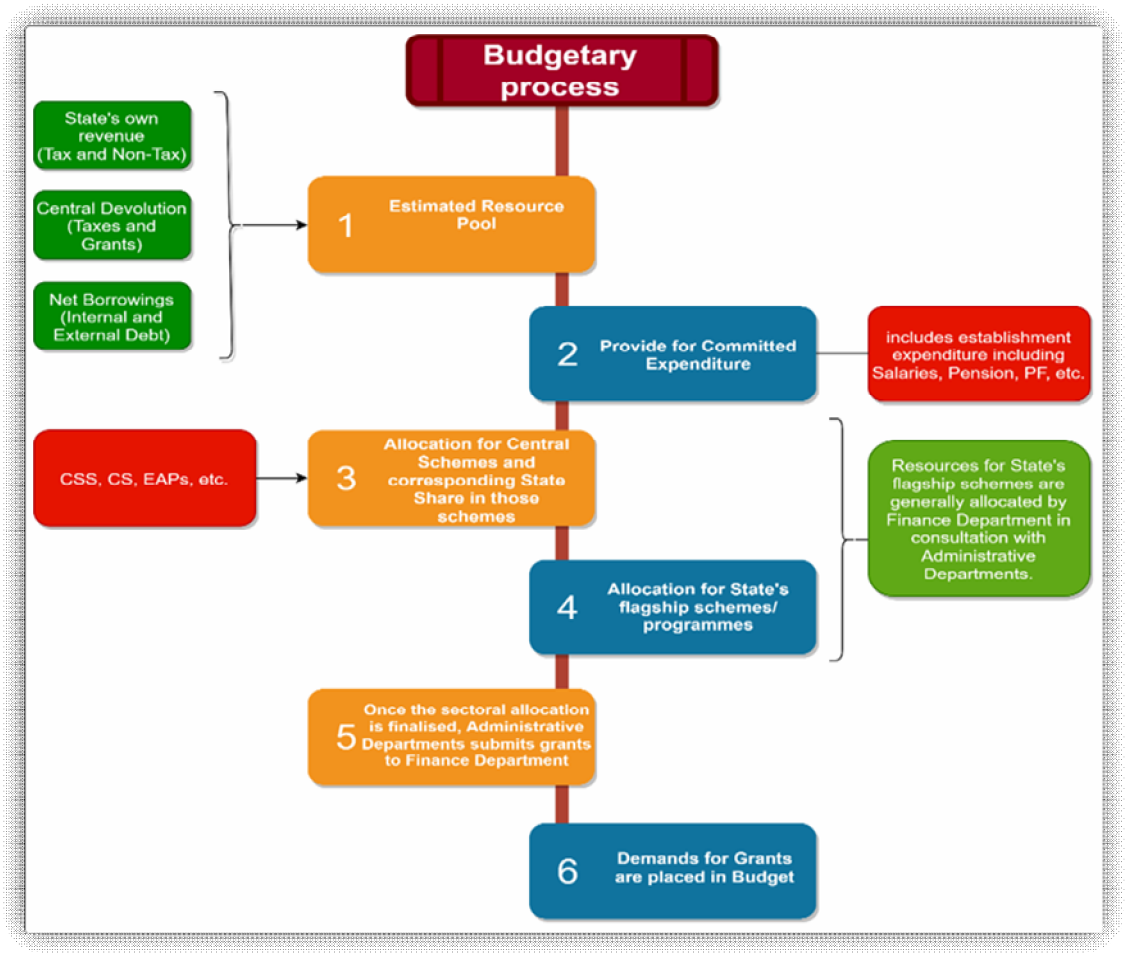
This Chapter deals with the integrity, transparency and effectiveness of the budgetary process and allocative priorities, including supplementary grants, and the concomitant financial management, assessing whether decisions taken at the policy level are implemented at the administrative level without diversion of funds.

3.1 Budget Process

The annual exercise of budgeting is a means for detailing the roadmap for efficient use of public resources. Uttar Pradesh Budget Manual (UPBM) specifies the Budget preparation process for the Government of Uttar Pradesh.

As per Para 8 of UPBM, the Finance Department is responsible for the preparation of the annual budget. The Heads of Departments and other estimating officers prepare the estimates for each head of account with which they are concerned and forward these to the Finance Department. The budget is prepared on the basis of the material furnished by the departmental officers and the administrative departments of the Secretariat. The budget preparation process is given in **Chart 3.1**.

Chart 3.1: Budget preparation process



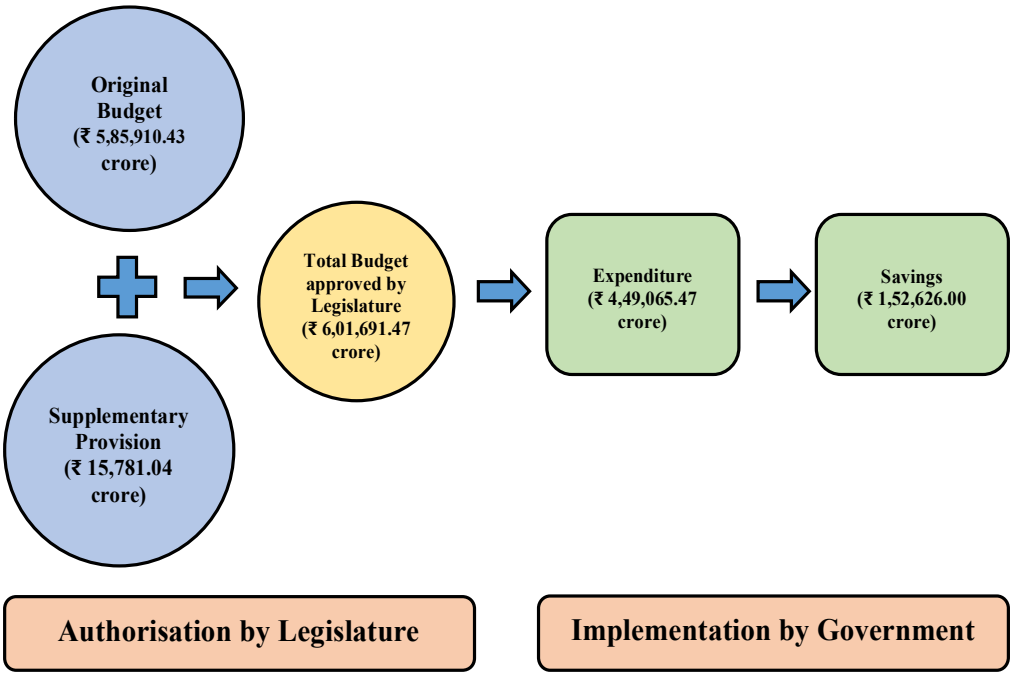
CSS: Centrally Sponsored Schemes; CS: Central Schemes; EAPs: Externally Aided Projects.

After the finalisation of the Budget with the inclusion of provisions therein for new expenditure, it is presented, under Article 202 of the Constitution, to both the Houses of the State Legislature on the recommendation of the Governor. After the Grants have been voted by the Legislative Assembly, a Bill to provide for the appropriation out of the Consolidated Fund of the State of all moneys required to meet the Voted as well as the Charged expenditure is introduced in the Legislative Assembly. When the Appropriation Bill is passed by both the Houses of the Legislature and it has also received the assent of the Governor, the amounts shown therein can be expended during the financial year concerned.

Article 205 of the Constitution of India prescribes that a Supplementary Grant or Appropriation over the provisions passed in the Appropriation Act for the year can be made during the current financial year to meet expenditure where provisions of the Appropriation Act is found to be insufficient, or when a need has arisen during the current financial year for supplementary or additional expenditure upon some new service not contemplated in the original budget, or if any money has been spent on any service during a financial year in excess of the amount granted for that service and for that year.

Apart from supplementary grant, re-appropriation can also be used to re-allocate funds within the same Grant or Charged Appropriation. Re-appropriation is the transfer, by competent authority, of savings from one unit of appropriation to meet additional expenditure on existing service under another unit within the same section (*viz.*, Revenue-Voted, Revenue-Charged, Capital-Voted, Capital-Charged) of the Grant or Charged Appropriation. The various components of budget for the year 2021-22 are depicted in **Chart 3.2**.

Chart 3.2: Budget Components for the year 2021-22



Source: Uttar Pradesh Annual Financial Statement and Appropriation Accounts for the year 2021-22.

Appropriation Accounts depict the original budget provision, supplementary grants, re-appropriations and surrenders distinctly and indicate actual capital

and revenue expenditure on various specified services *vis-à-vis* those authorised by the Appropriation Act under Articles 204 and 205 of the Constitution of India in respect of both Charged and Voted items of budget. Audit of appropriations by the CAG seeks to ascertain whether the 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 so incurred is in conformity with the law, relevant rules, regulations and instructions.

3.1.1 Summary of total provisions, actual expenditure and savings during 2021-22

Summarised position of total budget provisions, expenditure and savings are given in **Table 3.1.**

Table 3.1: Budget provisions, expenditure and savings during 2021-22

(₹ in crore)

	Total Budget provision		Expenditure		Savings	
	Voted	Charged	Voted	Charged	Voted	Charged
Revenue	3,78,215	46,529	2,93,995	45,530	84,220	999
Capital	1,37,955	38,992	80,806	28,734	57,149	10,258

Source: Appropriation Accounts 2021-22

During the financial year 2021-22, the actual expenditure was substantially lower than the budget provisions both under Revenue and Capital Sections which witnessed savings of 20.06 *per cent* and 38.09 *per cent*. The total expenditure against the budget provision was 77.73 *per cent* in Revenue Voted section, 97.85 *per cent* in Revenue Charged section, 58.57 *per cent* in Capital Voted section and 73.69 *per cent* in Capital Charged section of Grants/ Appropriations.

3.1.2 Charged and Voted expenditure

Break-up of total expenditure into Charged and Voted and savings thereon and trend analysis during the period 2017-22 is detailed in **Table 3.2**

Table 3.2: Expenditure under Voted and Charged during the period 2017-22

(₹ in crore)

Year	Revenue				Capital			
	Expenditure		Savings		Expenditure		Savings	
	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged
2017-18	2,26,083	41,806	59,686	4,111	51,973	15,014	23,000	6,972
2018-19	2,47,287	58,976	51,703	433	82,792	20,729	27,377	9,838
2019-20	2,66,083	35,367	64,113	22,640	75,556	22,420	27,637	12,993
2020-21	2,63,323	39,047	81,777	25,080	66,856	26,798	33,551	8,139
2021-22	2,93,995	45,530	84,220	999	80,806	28,734	57,149	10,258

Source: Appropriation Accounts of respective years

Table 3.2 shows that during the period 2017-20, the expenditure under Revenue Voted Section has consistently risen from ₹ 2,26,083 crore during the year 2017-18 to ₹ 2,66,083 crore during the year 2019-20 which decreased marginally to ₹ 2,63,323 crore in the year 2020-21 and further increased to ₹ 2,93,995 crore in the year 2021-22. During the year 2021-22, the expenditure under Revenue Voted Section was 11.65 *per cent* higher than the

expenditure during the previous year. However, savings under Revenue Voted section has increased from 26.40 *per cent* in 2017-18 to 28.65 *per cent* in the year 2021-22, which is reflecting widened gap between planning and execution.

Similarly, expenditure under Capital Voted section was volatile during the period 2017-22 and it was highest (₹ 82,792 crore) during the year 2018-19 and lowest (₹ 51,973 crore) during the year 2017-18. During the year 2021-22, the expenditure under Capital Voted Section (₹ 80,806 crore) was 20.87 *per cent* higher than the expenditure during the previous year. However, saving under Capital Voted section has increasing trend from ₹ 23,000 crore in 2017-18 to ₹ 57,149 crore in the year 2021-22, which is reflecting widened gap between planning and execution.

3.2 Comments on integrity of budgetary and accounting process

Deviations from prescribed budgetary and accounting process procedures are discussed in this section.

3.2.1 Regularisation of excess expenditure of previous financial years

Article 205(1)(b) of the Constitution provides that if any money has been spent on any service during a financial year in excess of the amount granted for that service, then for that year, the Governor shall cause to be presented to the Legislative Assembly of the State, a demand for such excess.

Para 137 of UPBM lays down that if after the close of the year, it is revealed that any expenditure was incurred under any Grant or Charged Appropriation in excess of the total appropriation for that year under that Grant or Charged Appropriation, the excess expenditure should be regularised, on the basis of the recommendation of the Committee on Public Accounts, by presenting to the Legislative Assembly demands for excess grants as required under Article 205(1)(b) of the Constitution.

Excess disbursements amounting to ₹ 32,533.46 crore under 104 grants and 48 appropriations pertaining to the years 2005-06 to 2020-21, as commented in the Appropriation Accounts of respective years, are yet to be regularised by the State Legislature as detailed in **Table 3.3**.

Table 3.3: Excess expenditure of previous financial years

(₹ in crore)

Year	Description of Grant/ Appropriation	Amounts of excess expenditure required to be regularised
2005-06	Revenue Voted- 8,12,53,55,57,58,72 Capital Voted-15,16,18,23, 33, 34,37,38,40, 55,56, 57,58,73,75,96 Revenue Charged-1,52; Capital Charged-52,55	869.05
2006-07	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	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	Revenue Voted-62,96; Capital Voted-55,58,96 Revenue Charged-52	3,399.42
2009-10	Revenue Voted-58; Capital Voted-1,16,55,58,59 Revenue Charged-3,10,16,48,52,66	1,250.16
2010-11	Revenue Voted-30,51,91; Capital Voted-10,55,58 Revenue Charged-10,23,61,82	1,702.62
2011-12	Revenue Voted-21,62,91; Capital Voted-1,55,58 Revenue Charged-13,18,23,61,62,82	1,889.66

(₹ in crore)

Year	Description of Grant/ Appropriation	Amounts of excess expenditure required to be regularised
2012-13	Revenue Voted-51,57; Capital Voted-55,58 Revenue Charged-55,62,89	2,380.23
2013-14	Capital Voted - 55, 58 Capital Charged - 52	2,608.18
2014-15	Revenue Voted - 57,91; Capital Voted -1,40,55,57,58 Revenue Charged -13	2,225.32
2015-16	Capital Voted - 55,57,58,87 Revenue Charged - 2,23,52,62	1,566.71
2016-17	Capital Voted - 55,58,87 Revenue Charged - 89; Capital Charged – 61	5,662.17
2017-18	Revenue Voted- 62; Capital voted-55 Revenue Charged-91; Capital Charged-58	1,337.17
2018-19	Revenue Voted -57; Capital Voted – 55, 57, 58 Revenue Charged – 52; Capital Charged – 10, 21, 55	1,539.44
2019-20	Capital Charged – 55	0.11
2020-21	Revenue Voted -57; Capital Voted –55; Capital Charged –55	8.10
Total excess expenditure relating to previous years requiring regularisation		**32,533.46**

Source: Appropriation Accounts of respective years

Excess expenditure vitiates the system of budgetary and financial control and encourages financial indiscipline in management of public money and its non-regularisation is an infringement of the constitutional provision. The excess expenditure over the authorisation and non-regularisation of excess expenditure have been regularly reported in previous State Finance Audit Reports of Uttar Pradesh. However, the cases of excess expenditure pertaining to the years 2005-06 to 2020-21 are yet to be placed before State Legislature for regularisation by the Finance Department. This is in violation of Articles 204 and 205 of the Constitution, which provides that no money shall be withdrawn from the Consolidated Fund except under appropriation made by Law by the State Legislature.

3.2.2 Misclassification of expenditure

The Finance Department has adopted a list of Object heads as primary unit of appropriation showing economic nature of expenditure. As such, certain Object Heads correspond only to Revenue nature of expenditure as they do not result in creation of assets as defined in UPBM. Further, certain Object Heads can only be associated with capital nature of expenditure since assets are created from these provisions and need to be budgeted and accounted for accordingly.

Audit noticed misclassification between revenue and capital expenditure under Object Heads 14 (Purchase of vehicles), 16 (Payment for commercial and special services), 25 (Minor construction works), 47 (Computer maintenance/purchase of relevant stationary) as summarised in **Table 3.4** and **Table 3.5**.

Table 3.4: Classification of Revenue expenditure as Capital Expenditure

(₹ in crore)

Sl. No.	Object Head	Object Head Nomenclature	Major Head	Expenditure in 2021-22
1.	16	**Payment for commercial and special services:** This includes expenses on legal/ expert services, fee for consultancy services, dues to examiners, etc.	4059 and 5054	10.04
2.	25	**Minor construction works:** As provided in Financial Hand Book Vol-VI para 314, works costing more than ₹ 1.00 lakh but not more than ₹ 2.00 lakh are minor works	4055, 4058, 4059, 4070, 4202, 4210, 4216, 4235, 4250, 4406, 4702, 4851, 4853 and 5054	148.88
3.	47	**Computer Maintenance / Purchase of relevant Stationery:** This includes expenditure on maintenance of computers and on the purchase of computer stationery, printer ribbon/ cartridges etc.	4202 and 5054	1.20
Understatement of Revenue Expenditure				**160.12**

***Source:** Finance Accounts 2021-22*

Table 3.5: Classification of Capital expenditure as Revenue expenditure

(₹ in crore)

Sl. No.	Object Head	Object Head Nomenclature	Major Head	Expenditure in 2021-22
1.	14	**Purchase of Vehicles:** This includes expenses on purchase of Motor vehicles for use of government offices/functional units/ guest houses, etc.	2012, 2013, 2014 and 3475	29.63
Overstatement of Revenue Expenditure				**29.63**

***Source:** Finance Accounts 2021-22*

As a result of misclassification between revenue and capital expenditure as detailed in **Table 3.4** and **Table 3.5.** State's Revenue Surplus during the year 2021-22 was overstated by ₹ 130.49 crore.

3.2.3 Lump sum budgetary provisions

Availability of reliable, relevant and timely information about the institutional arrangements for public finance allows for the assessment of a Government's financial position and the true cost of government activities. Transparency is a means to strengthening governance.

As per Para 31 of UPBM, lump sum provisions should not, as a rule, be made in the estimates except in cases where urgent measures are to be provided for meeting emergent situations or for meeting preliminary expenses of a project/scheme which has been accepted in principle for being taken up in the financial year. Detailed explanations justifying provisions proposed are required to be given in the budget note accompanying the lump sum estimates.

During the year 2021-22, lump sum provisions of ₹ 7,696.63 crore were made under various Heads of 18 Grants without indicating scheme details (***Appendix-3.1***). Out of these lump sum provisions, actual expenditure of ₹ 4,261.46 crore (55.37 *per cent* of the provision) was incurred.

In case of Capital (Voted) section of Grant No. 58-Public Works Department (Communications-Roads), the lump sum provisions of ₹ 4,260.01 crore were

made for road works, which constituted 27.88 *per cent* of the budgeted provisions under Capital (Voted) section of the Grant. Out of this, the actual expenditure was ₹ 3,533.50 crore. Lump sum provisions without identifying the exact object of expenditure is against transparent budgetary practices.

3.2.4 Sub-Head/Detailed Head not created for accountal of Green Tax

The State Government did not create/operate distinct sub-head/detailed head for accountal of collected Green tax which resulted into receipt of ₹ 23.86 crore on account of Green Tax not being shown in the Government account distinctly.

Uttar Pradesh Motor Vehicles Taxation (Amendment) Act 2014 provides that no motor vehicle other than a transport vehicle shall be used in any public place after the expiry of validity of registration under the Motor Vehicle Act, 1988 unless a Green Tax at the rate specified by a notification by the State Government has been paid in respect thereof. The purpose of Green Tax was to control environmental pollution and the revenue so collected was to be utilised for protection of environment. Government of Uttar Pradesh notified (January 2015) that Green Tax at the rate 10 *per cent* on onetime tax paid at the time of registration, would be payable at the time of renewal of registration of motor vehicle.

Information provided (November 2022 and January 2023) by Transport Commissioner, Government of Uttar Pradesh revealed that the Transport Department had realised Green Tax amounting to ₹ 23.86 crore from 6,37,833 number of renewals of vehicles other than transport vehicles during the period 2015-16 to 2021-22 as per details given in **Table 3.6**.

Table 3.6: Detail of Green Tax realised during 2015-16 to 2021-22

(₹ in crore)

Year	Number of vehicles from which Green Tax realised	Green Tax realised
2015-16	53,454	1.49
2016-17	56,320	1.72
2017-18	63,216	2.12
2018-19	72,073	2.66
2019-20	1,27,761	4.40
2020-21	1,33,337	5.24
2021-22	1,31,672	6.23
Total	**6,37,833**	**23.86**

Source: Information provided by Transport commissioner

Audit scrutiny revealed that no separate sub-head/detailed head has been created for accounting of Green Tax and therefore, the same was deposited in the Major Head-0041-Vehicle Tax along with other taxes levied by the State Government. As a result, realisation of Green Tax was not ascertainable from the accounts of State Government. Due to non-operation of separate sub-head/detailed head for the accounting of Green Tax, the department provided (July 2022 and November 2022) different figures of green tax realisation for the years 2020-21 and 2021-22 to Audit. Further, the office of Transport Commissioner could not provide the status of actual utilisation of Green Tax for protection of the environment and only stated that Green Tax is State's

revenue and funds are allocated by the Government for expenditure on various schemes in the Department.

The matter was also highlighted in Paragraph 3.2.5 and Paragraph 3.2.4 of the State Finances Audit Reports for the year ended 31 March 2020 and 31 March 2021 respectively but no corrective action was taken by the Government. The matter was again reported (August 2022) to the Government, the reply of the Government is awaited (January 2023).

3.2.5 Incorrect accounting of collection charges under State Goods and Service Tax

Para 21 of UPBM states that the List of Major and Minor heads of account of State receipts and disbursements, as prescribed by the Controller General of Accounts (CGA), Department of Expenditure, Ministry of Finance, Government of India on the advice of the Comptroller and Auditor General of India in terms of Article 150 of the Constitution of India should be used for the classification of heads of account. Further, Rule 26 of Government Accounting Rules 1990 prescribes that the classification prescribed in the List of Major and Minor Heads of Accounts of Union and States (including the code number assigned up to the major heads and minor heads thereunder) should be strictly followed.

The CGA opened (June 2017) new Major Head 2043-Collection Charges under State Goods and Service Tax for booking of expenditure related to State Goods and Service Tax (SGST) with effect from financial year 2017-18. However, it was observed that the State Government had not operated MH 2043 and instead, the expenditure related to SGST collection were being incorrectly booked under MH 2040 (Taxes on Sales, Trades, etc) in Grant No. 89 (Institutional Finance Department – Commercial Tax), which is in violation of Rule 26 of Government Accounting Rules 1990. The matter was also highlighted in Paragraph 3.2.6 and Paragraph 3.2.5 of the State Finances Audit Reports for the year ended 31 March 2020 and 31 March 2021 respectively but no corrective action was taken by the Government.

3.2.6 Discrepancy in depiction of Central Schemes/Centrally Sponsored Schemes

The Uttar Pradesh Budget Manual and the Guidelines issued for preparation of Budget provide that the budget provisions should be made with specified funding pattern (Central share/ State share/Financial Institution) with appropriate detailed head under sub-head in respect of Central schemes/ Central Sponsored Schemes.

Scrutiny of Budget Documents for 2021-22 revealed that the aforesaid criteria for recording funding pattern was not adhered. In case of 14 programmes under Central schemes/ Centrally Sponsored Schemes (***Appendix-3.2***) funding pattern (Central share/ State share/ Financial Institution) was not mentioned with detailed head. Further, in case of six programmes under Central schemes/ Centrally Sponsored Schemes (***Appendix-3.3***) the sum total of Central share and State share was either more, or less than 100 *per cent* without specifying any reason and funding share of other Financial Institution/grantee was not recorded in applicable cases.

The matter was also highlighted in Paragraph 3.2.7 and Paragraph 3.2.6 of the State Finances Audit Reports for the year ended 31 March 2020 and 31 March 2021 respectively but no corrective action was taken by the Government.

3.3 Comments on effectiveness of budgetary and accounting process

Details of budgetary allocations, actual disbursement, savings and surrenders and their impact on envisaged Schemes/Projects are discussed in succeeding paragraphs.

3.3.1 Budget projection and gap between planning and execution

The summarised position of Budget provisions, Supplementary provisions, actual expenditure against total budget provisions and savings under Revenue Voted, Revenue Charged, Capital Voted and Capital Charged sections for the financial year 2021-22 is detailed in **Table 3.7**.

Table 3.7: Summarised position of Actual Expenditure *vis-à-vis* Budget provisions during the year 2021-22

(₹ in crore)

Nature of expenditure		Original grant / Appropria-tion	Supple-mentary Grant	Total Grant/ Appropria-tion	Actual Expenditure	Savings	Surrender	
							Amount	Percen-tage
Voted	**I. Revenue**	3,64,831.54	13,383.41	3,78,214.95	2,93,995.35	84,219.60	3,895.13	4.62
	II. Capital	1,33,083.98	2,166.56	1,35,250.54	78,592.62	56,657.92	3,986.77	7.04
	III. Loans &Advances	2,504.19	200.00	2,704.19	2,213.36	490.83	65.84	13.41
	Total	**5,00,419.71**	**15,749.97**	**5,16,169.68**	**3,74,801.33**	**1,41,368.35**	**7,947.74**	**5.62**
Charged	**V. Revenue**	46,512.01	17.52	46,529.53	45,529.60	999.93	10.07	1.01
	VII. Capital	110.17	0.00	110.17	8.60	101.57	0.25	0.25
	VIII. Public Debt-Repayment	38,868.54	13.55	38,882.09	28,725.94	10,156.15	2.89	0.03
	Total	**85,490.72**	**31.07**	**85,521.79**	**74,264.14**	**11,257.65**	**13.21**	**0.12**
Grand Total		**5,85,910.43**	**15,781.04**	**6,01,691.47**	**4,49,065.47**	**1,52,626.00**	**7,960.95**	**5.22**

Source: Appropriation Accounts 2021-22

During 2021-22, actual expenditure was ₹ 4,49,065.47 crore against the total provision of ₹ 6,01,691.47 crore. The overall savings of ₹ 1,52,626.00 crore was 25.37 *per cent* of total provision, which was mainly under Revenue Voted (22.27 *per cent*) and Capital Voted (41.89 *per cent*) sections. This indicated wide gap between planning and execution by the State Government.

3.3.2 Budget Provisions, Actual Expenditure and Savings during the last five years (2017-22)

The budget provision, actual expenditure and savings during the last five years (2017-22) is presented in **Table 3.8**.

Table 3.8: Budget provisions, actual expenditure and savings during the period 2017-22

(₹ in crore)

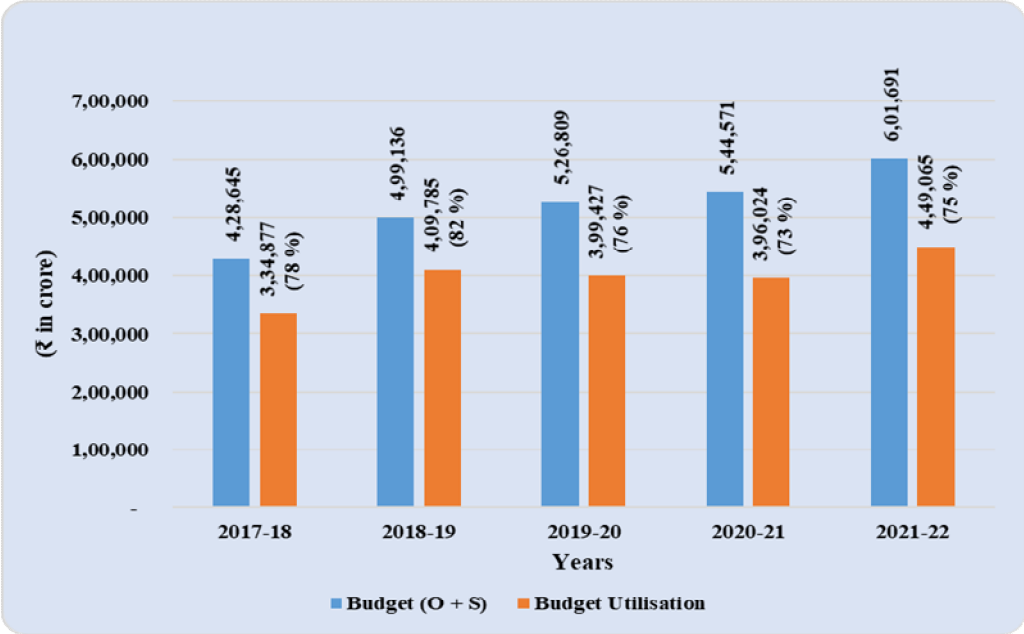
Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
Original Budget	4,17,256.95	4,56,248.38	5,09,003.49	5,44,571.20	5,85,910.43
Supplementary Budget	11,388.17	42,887.73	17,805.73	0.00	15,781.04
Total Budget Provision	4,28,645.12	4,99,136.11	5,26,809.22	5,44,571.20	6,01,691.47
Actual Expenditure	3,34,876.62	4,09,784.50	3,99,426.75	3,96,023.70	4,49,065.47
Savings	93,768.50	89,351.61	1,27,382.47	1,48,547.50	1,52,626.00
Percentage of Saving to total Budget Provision	21.88	17.90	24.18	27.28	25.37

Source: Appropriation Accounts of respective years

Table 3.8 indicates that during the period 2017-22, savings varied between 17.90 *per cent* to 27.28 *per cent* of budget provisions. However, there was increase of ₹ 53,041.77 crore (13.39 *per cent*) in actual expenditure during 2021-22 over the previous year 2020-21.

Pattern of lower budget utilisation against provision during the last five years (2017-22) has been visualised in **Chart 3.3**.

Chart 3.3: Budget provisions and utilisation of budget during last five years (2017-22)



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

Chart 3.3 shows that the budgetary provisions increased consistently during the last five years (2017-22) but these increases have not resulted in higher expenditure, which has witnessed a fluctuating trend over the years. Large savings against budgetary provisions reflect poor budget making.

3.3.3 Unspent budget provisions

Defective or inaccurate budgeting, necessitating large surrenders or resulting in excesses has been considered a financial irregularity in terms of Para 174 of UPBM. The guidelines for preparation of budget, issued by the Finance Department every year at the commencement of budgetary process, also lays stress on accuracy of estimates and contemplates of fixing personal responsibility of officers found responsible for framing inaccurate demands.

Audit scrutiny of budget provision *vis-à-vis* savings with regards to 92 grants under Appropriation Accounts for the year 2021-22 revealed that in 43 cases pertaining to 43 Grants under Revenue-Voted and in 29 cases pertaining to 29 Grants under Capital-Voted sections (where savings in each case were more than ₹ 100 crore), savings of ₹ 81,165.00 crore and ₹ 53,468.41 crore respectively were recorded. Similarly, in three cases pertaining to three Grants under Revenue Charged Section and in one case pertaining to one Grant under Capital Charged Sections (where savings in each case were more than ₹ 100 crore), savings of ₹ 1,733.29 crore and ₹ 10,153.17 crore respectively were recorded during 2021-22. Thus, there were total savings amounting to ₹ 1,46,519.87 crore (26.36 *per cent*) in 76 cases of 49 Grants (exceeding

₹ 100 crore in each case) as detailed in ***Appendix-3.4*** and summarised in **Table 3.9**.

Table 3.9: Summary of grants having large savings above ₹ 100 crore during the period 2021-22

(₹ in crore)

Sl. No	Section of Grant	Number of Cases	Total Provision	Expenditure	Savings	Savings over total provisions (*per cent*)
1	Revenue Voted	43	3,48,844.72	2,67,679.72	81,165.00	23.27
2	Capital Voted	29	1,30,204.37	76,735.96	53,468.41	41.06
Total Voted		**72**	**4,79,049.09**	**3,44,415.68**	**1,34,633.41**	**28.10**
1.	Revenue Charged	03	42,430.77	40,697.48	1,733.29	4.08
2.	Capital Charged	01	34,438.53	24,285.36	10,153.17	29.48
Total Charged		**04**	**76,869.30**	**64,982.84**	**11,886.46**	**15.46**
Grand Total		**76**	**5,55,918.39**	**4,09,398.52**	**1,46,519.87**	**26.36**

Source: *Appropriation Accounts 2021-22*

Large savings are indicative of poor budgeting or shortfall in performance or both, in respect of concerned schemes being implemented by the Department.

3.3.4 Persistent Savings

Persistent savings (₹ 100 crore and above) had been commented upon in previous State Finances Audit Reports of Uttar Pradesh and the State Government was recommended to review the reasons for non-utilisation of provisions under various schemes for more judicious provision in future years.

In 28 cases involving 24 grants, it was noticed that there was persistent savings (₹ 100 crore and above) during the last five years ranging between ₹ 100.12 crore and ₹ 17,493.77 crore. The persistent savings is detailed in ***Appendix-3.5*** and summarised in **Table 3.10**.

Table 3.10: Summary of grants having persistent savings during the period 2017-22

(₹ in crore)

Nature of expenditure	No. of Cases	Amount of Savings				
		2017-18	2018-19	2019-20	2020-21	2021-22
Revenue Voted	23	56,198.83	37,825.43	47,801.39	53,290.45	52,515.92
Capital Voted	05	6,720.57	11,031.78	12,483.18	10,924.60	12,145.42
Total	**28**	**62,919.40**	**48,857.21**	**60,284.57**	**64,215.05**	**64,661.34**

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.

3.3.5 Unnecessary Supplementary Grants

Para 162 of UPBM, *inter-alia* stipulates that Supplementary grants or appropriations are required in the cases when the amount included in a grant or appropriation authorised by the Appropriation Act is found to be insufficient

for the year or when need has arisen for incurring expenditure upon some new services, scheme or item not contemplated in the Appropriation Act for the year.

Appropriation Accounts for the year 2021-22 revealed that Supplementary provisions (₹ 1.00 crore or more in each case) made in 15 cases of 09 Grants amounting to ₹ 814.18 crore proved unnecessary due to savings of ₹ 4,323.79 crore in these Grants. The expenditure was not even up to the level of original provisions as detailed in the ***Appendix-3.6*** and summarised in **Table 3.11** below:

Table 3.11: Summary of cases in which supplementary provisions (₹ 1 crore or more in each case) proved unnecessary in 2021-22

(₹ in crore)

Sl. No	Section of the Grant	Total Cases	Original Provision	Supplementary Provision	Total	Expenditure	Savings
1.	Revenue Voted	09	2,445.42	412.33	2,857.75	911.83	1,945.92
2.	Capital Voted	06	4,285.34	401.85	4,687.19	2,309.32	2,377.87
Total		**15**	**6,730.76**	**814.18**	**7,544.94**	**3,221.15**	**4,323.79**

This shows absence of adequate justification for obtaining supplementary provisions resulting in substantial savings under these Grants. Moreover, this is also indicative of poor budget discipline as it entails that supplementary provisions were not based on careful assessment of fund requirement.

3.3.6 Unnecessary Re-appropriation

Para 147 of UPBM stipulates that expenditure under each unit of appropriation should be kept within the amount originally provided under that unit of appropriation. However, if the original/ supplementary provision on a scheme/ service is found short of requirement, the Government may resort to re-appropriation which is transfer of savings from one head of the grant to another, within the same section of the grant.

Audit noticed that during 2021-22, in 70 sub-heads involving 32 Grants (***Appendix-3.7***), the total budget provision was ₹ 20,698.03 crore, and further augmentation of ₹ 818.32 crore was made through re-appropriation. However, re-appropriation proved unnecessary, as in each case, expenditure was within the total budget provisions before re-appropriation under these sub-heads. There were overall savings of ₹ 5,122.62 crore in these 70 sub-heads as summarised in **Table 3.12**.

Table 3.12: Summarised position of unnecessary re-appropriation

(₹ in crore)

Grants	Sub Head	Total Provision	Re-appro priations	Total provision after re-appropria-tion	Expenditure	Savings
32	70	20,698.03	818.32	21,516.35	16,393.73	5,122.62

***Source:** Appropriation Accounts 2021-22*

This shows absence of adequate justification for resorting to re-appropriation under these Grants while sufficient budgetary provisions were already available.

3.3.7 Rush of expenditure

Maintaining a steady pace of expenditure has universally been accepted as a sound public financial management practice. In General Financial Rules applicable in the Central Government, rush of expenditure, particularly in the closing month of financial year, has been regarded as a breach of financial propriety. However, no specific instructions have been given in the UPBM to prevent rush of expenditure.

From the Appropriation Accounts for the year 2021-22, it was noticed that in two grants, 50 *per cent* and above expenditure of their total budgeted provisions were incurred in the last month of the financial year 2021-22, *i.e.*, March 2022. The details of budget provision, and expenditure thereon is given in **Table 3.13**.

Table 3.13: Grants with more than 50 *per cent* of expenditure in March 2022

(₹ in crore)

Sl. No	Grant No.	Description of Grant	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total Expen-diture	Expend-iture in March 2022	Expenditure in 4th Quarter as percentage of total expenditure	Expenditure in March as percentage of total expenditure
1	56	Public Works Department (Special Area Programme)	0.00	0.37	12.70	330.32	343.39	222.77	96.19	64.87
2	58	Public Works Department (Communication - Roads)	1,037.35	2,291.52	3,114.82	12,009.51	18,453.21	9,637.69	65.08	52.23

Source: VLC data maintained by the office of Accountant General (A&E) Uttar Pradesh

In case of Grant No. 58-Public Works Department (Communications - Roads), out of total expenditure of ₹ 18,453.21 crore during the year 2021-22, ₹ 9,637.69 crore (52.23 *per cent*) were expended in the last month of the financial year and ₹ 12,009.51 crore (65.08 *per cent*) were incurred in the last quarter of the financial year.

Further examination revealed that out of ₹ 222.77 crore incurred under Grant No. 56 – Public Works Department (Special Area Programme) in March 2022, ₹ 8.90 crore was transferred to Personal Deposit/Personal Ledger Account to avoid lapse of budget for *Purvanchal Vikas Nidhi* as it could not be spent due to Model Code of Conduct in view of State Legislature election. This transfer of money to Personal Ledger Account was in violation of instructions (March 2018) issued by the State Government to administrative departments to stop the practice of keeping money under Personal Deposit/Personal Ledger Account after withdrawal from Consolidated Fund.

3.3.8 Major policy pronouncements in budget and their actual funding for ensuring implementation

Para 212 of UPBM outlines the Guidelines for formulation and appraisal of schemes and projects as follows: 'Rigorous project formulation and appraisal have a major bearing on the relevance and impact of projects as well as on their timely implementation. Additional time and effort spent at the project formulation and appraisal stage would result in qualitative improvement in terms of ultimate project impact.'

Audit scrutiny of Appropriation Accounts 2021-22 revealed that there were Schemes for which the Government made Original provisions but did not expend any money without any reason disclosed in the Appropriation Accounts. Similarly, there were instances where Original provisions were re-appropriated to other projects/schemes with no expenditure on those schemes for which appropriations were originally made. Details of such instances are discussed below:

Scheme (Sub heads) for which budget provisions could not be utilised

From Appropriation Accounts 2021-22, it was noticed that the State Government did not incur any expenditure on 246 schemes (***Appendix-3.8***) under 50 Grants for which budget provision of one crore and above were made, as summarised in **Table 3.14**.

Table 3.14: Summary of schemes in which original provisions not utilised

(₹ in crore)

Number of Grants	Number of Schemes	Original Provision	Total Expenditure	Saving
50	246	**28,813.13**	**0.00**	**28,813.13**

Source: *Appropriation Accounts 2021-22*

As per Appropriation Accounts 2021-22, State Government did not provide reasons for savings of entire provisions under these 246 schemes.

Scheme (Sub heads) from which budget provisions were re-appropriated to other Schemes

The State Government provisioned ₹ 489.75 crore for 40 schemes under 14 Grants during the year 2021-22 (***Appendix-3.9***), but no expenditure was incurred and the provisions were re-appropriated (₹ 489.75 crore) from these schemes.

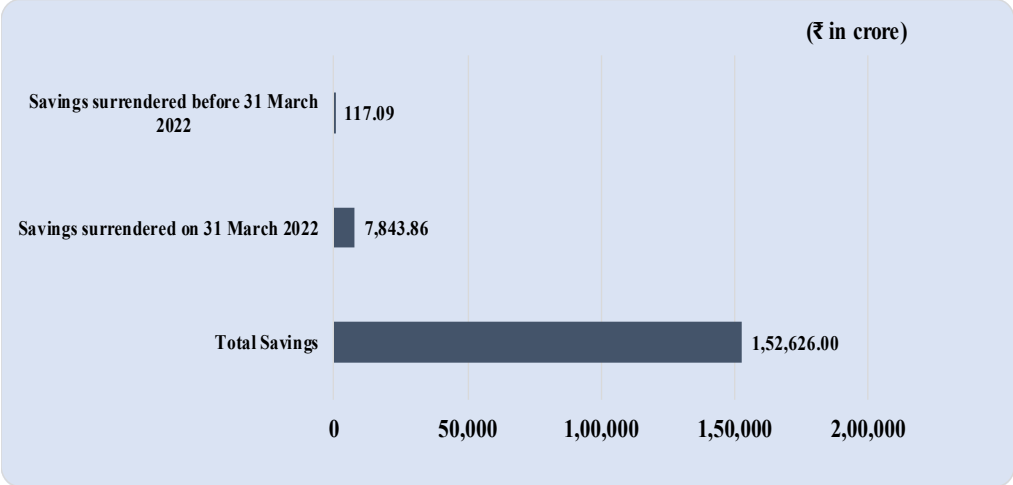
Non-utilisation of funds under above 286 schemes indicated that either the budgeting was done without due prudence or there was serious slippage in programme implementation.

3.3.9 Delayed surrender of Savings

Para 141 of UPBM directs Controlling Officers that all final savings must be surrendered to the Finance Department by 25th March. Officers making belated surrenders, when savings could reasonably have been foreseen and surrendered earlier, would be held responsible for the resultant financial irregularity if the Finance Department is not able to accept such surrenders.

The details of savings and surrenders during the year 2021-22 is plotted in **Chart 3.4**.

Chart 3.4: Total Savings and Surrenders during the year 2021-22



***Source:** Appropriation Accounts 2021-22*

It can be seen in **Chart 3.4** that out the total savings of ₹ 1,52,626.00 crore, the amount surrendered was ₹ 7,960.95 crore (5.22 *per cent*). Out of total surrender, ₹ 117.09 crore was surrendered before 25 March 2022 and remaining ₹ 7,843.86 crore was surrendered on the last day of financial year. Remaining savings of ₹ 1,44,665.05 crore (94.78 *per cent*) was not surrendered. Further, the surrenders done on the last day of the financial year was in gross violation of the directions of UPBM.

Surrenders in Excess of actual savings

In four cases involving four Grants (₹ 1.00 crore or more in each case) as against saving of ₹ 737.63 crore, ₹ 789.43 crore was surrendered resulting in excess surrenders of ₹ 51.80 crore during the year 2021-22 as detailed in **Table 3.15.**

Table 3.15: Summary of schemes in which surrender excess to savings

(₹ in Crore)

Grant No.	Name of Grant and Section	Saving	Surrender	Excess Surrender
43	**Transport Department (Revenue Voted)**	25.54	74.96	49.42
60	**Forest Department (Revenue Voted)**	347.56	349.21	1.65
68	**Legislative Assembly Secretariat (Revenue Voted)**	41.61	41.63	0.02
78	**Secretariat Administration Department (Revenue Voted)**	322.92	323.63	0.71
	Total	**737.63**	**789.43**	**51.80**

***Source:** Appropriation Accounts 2021-22*

Such surrenders in excess of actual saving indicated that the departments did not exercise adequate budgetary controls by watching flow of expenditure.

3.4 Conclusion

- Out of total budget provision of ₹ 6,01,691.47 crore during the year 2021-22, there were overall savings of ₹ 1,52,626.00 crore. Budgetary provisions increased consistently during the last five years (2017-22) but these increases have not resulted in higher expenditure, which has

witnessed fluctuating trend over the years. However, there was increase of ₹ 53,041.77 crore (13.39 *per cent*) in actual expenditure during 2021-22 over the previous year 2020-21.

- There were cases of misclassification of expenditure, rush of expenditure in the last quarter of the financial year, unutilised provisions under large number of schemes and unnecessary re-appropriation of budget provisions. Besides, Departmental Controlling Officers did not surrender savings and 95 *per cent* of savings lapsed.
- Excess disbursements of ₹ 32,533.46 crore under 104 Grants and 48 Appropriations pertaining to the years 2005-06 to 2020-21 are yet to be placed before the State Legislature for regularisation. Excess expenditure require regularisation under Article 205 of the Constitution of India.

3.5 *Recommendations*

- *The Finance Department should review the reasons due to which the provisions under various Grants/Appropriations remained unutilised and take steps to make more judicious budget provisions in future years.*
- *Re-appropriations should be based on careful assessment of fund requirements. Finance Department may advice line departments to improve accuracy in cost estimation of Schemes/Projects at the time of submitting Revised Estimates in order to optimise utilisation of funds.*
- *The Finance Department should monitor trend of expenditure by Departmental Controlling Officers, so that funds are not retained unnecessarily and are surrendered at the earliest, without resorting to last minute surrenders and lapse of allocations.*
- *Classification of some expenditure items as Capital or Revenue nature included in certain Object Heads, as pointed out in Paragraph 3.2.2, needs review and redressal to align it with UPBM.*
- *The Government may consider issuing guidelines to control rush of expenditure towards the closing months of the financial year especially in the month of March in order to maintain a steady pace of expenditure.*
- *The State Government should ensure that all the existing cases of excess expenditure are placed before the State Legislature for regularisation in terms of the provisions contained in Article 205 of the Constitution.*

CHAPTER - IV

Quality of Accounts and Financial Reporting Practices

CHAPTER-IV

QUALITY OF ACCOUNTS AND FINANCIAL REPORTING PRACTICES

A sound internal financial reporting system 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 compliance is, thus, one of the attributes of good governance. Reports on compliance and controls, if effective and operational, assist the Government in meeting its basic stewardship responsibilities, including strategic planning and decision-making. This Chapter provides an overview on the quality of accounts and compliance of the State Government in its financial reporting practices, with prescribed financial rules, procedures and directives with regard to completeness, transparency, measurement and disclosure.

Issues related to completeness of accounts

4.1 Funds outside Consolidated Fund or Public Account of the State

Article 266 (1) subject to the provisions of Article 267, of Constitution of India provides that all revenues received by the Government of a State, all loans raised by the Government by the issue of treasury bills, loans or ways and means advances and all moneys received by that Government in repayment of loans shall form one consolidated fund to be entitled the Consolidated Fund of the State. Article 266 (2) provides that all other public moneys received by or on behalf of the Government of a State shall be credited to the Public Account of the State. However, in the following cases moneys received by the State Government did not form part of the Consolidated Fund of the State /Public Account of the State as discussed below:

4.1.1 Building and Other Construction Workers Welfare Cess

The Building and Other Construction Workers (BOCW) Welfare Cess Act, 1996 and the BOCW (Regulation of Employment and Conditions of Service) Act, 1996 covers establishments employing ten or more building workers on any day of the preceding twelve months in any building or other construction work. The acts, *inter alia*, provide for constitution of Welfare Boards with the aim of improving the working conditions of workers and to provide financial aid to them, and to augment the resources of the Welfare Boards through the levy and collection of cess on the cost of construction works. Accordingly, the State Government created (November 2009) the U.P. BOCW Welfare Board and in terms of the Cess Act, levies cess at the rate of one *per cent*. The U.P. BOCW Rules, 2009, as amended from time to time, provides for collection of registration fee of ₹ 20 and annual membership fee of ₹ 20 from registered workers which were reduced (October 2020 and December 2021) to zero till 31 March 2022 in view of the COVID-19 pandemic. In this connection, the audit findings are as follows:

Funds kept outside Government Accounts

U.P. BOCW Welfare Board has not finalised its accounts since its constitution (November 2009). Details of receipts and utilisation of cess during the period 2017-22, as provided by the Board, are given in **Table 4.1**.

Table 4.1: Status of receipts of registration fee, cess realised and utilisation during the period 2017-22

(₹ in crore)

Year	Opening balance	Receipts				Total funds available	Expen-diture	Closing balance
		Registration fee and annual membership fee	Labour cess		Interest on deposits			
			Received in Board account	From treasury (State Govt.)				
1	2	3	4	5	6	7 (Col. 2 to 6)	8	9 (Col. 7 – 8)
2017-18	3,194.96	10.54	789.79	36.96	214.36	4,246.61	324.14	3,922.47
2018-19	3,922.47	7.42	891.31	9.99	247.86	5,079.05	193.85	4,885.20
2019-20	4,885.20	13.15	916.45	8.73	323.18	6,146.71	362.67	5,784.04
2020-21	5,784.04	9.31	878.81	10.00	360.00	7,042.16	882.54	6,159.62
2021-22	6,159.62	3.72	1,008.37	9.78	343.08	7,524.57	3,547.04	3,977.53

Source: UP BOCW Welfare Board

The State Government appointed (November 2009 and September 2010) all District Collectors and the officers of 16 departments as Cess Assessment Officer and Cess Collectors under the U.P. BOCW Rules, 2009. The State Government further directed (August 2013 and September 2016) to deposit the collected cess into the nationalised bank account of the Board. It is evident from **Table 4.1** that as on 31 March 2022, ₹ 3,977.53 crore was available with the Board. It was further observed that:

(i) The mechanism adopted for accounting of the cess is not in conformity with the BOCW Cess Rules, 1998[26] which provides that the cess collected shall be transferred to the Board in the head of account of the Board under the accounting procedures of the State. Accordingly, the collected cess should be depicted in Public Account and from there it may be transferred to Board Account. The orders to transfer cess directly to the bank account of the Board without bringing it into Government Accounts violates the provisions of Article 266 of the Constitution of India.

(ii) In the absence of accounting of cess through Government Accounts, it was also not ascertainable from the accounts of the State Government as to how much money was collected on account of cess, fee, etc., and how much money was transferred to the Board by various Cess Collectors.

(iii) As per information provided by UP BOCW Welfare Board, out of ₹ 1,018.15 crore received by the Board as cess during 2021-22, ₹ 9.78 crore was received from State Government treasuries. Further, as per Finance Accounts 2021-22, ₹ 40.55 crore was deposited under Major Head 0230 as Labour Cess. Thus, ₹ 30.77 crore of Labour Cess remained

[26] In exercise of the powers conferred by sub-section (1) of section 14 of the Building and Other Construction Workers' Welfare Cess Act, 1996, Central Government made BOCW Cess Rules 1998 which was published in the Gazette of India dated 26th March 1998.

un-transferred under Major head 0230 which resulted in overstatement of revenue surplus by ₹ 30.77 crore.

Utilisation of Labour cess

The State Government notified various schemes/activities, *viz*., pension, residential school, advances for purchase/construction of houses, funeral assistance, medical assistance, cash awards for meritorious students, financial assistance for education/marriage of children of beneficiaries, critical illness, etc., for welfare of the construction workers from the BOCW Welfare Fund. Details of expenditure on these schemes during the period 2017-22 are given in **Table 4.2**.

Table 4.2: BOCW registered, covered and expenditure on schemes by UP BOCW Welfare Board during the period 2017-22

Year	Available funds (₹ in crore)	Scheme Operated		Actual expenditure on scheme (₹ in crore)	Registered workers in the year	Registered workers at the end of the year	Workers covered	Percentage		
		No.	Allotted by BOCWB (₹ in crore)					Workers covered	Funds utilised against allotment	Funds utilised against availability
2017-18	3,194.96	18	397.06	282.56	7,81,640	42,08,744	3,48,664	8.28	71.16	8.84
2018-19	3,922.47	16	361.75	174.47	6,47,579	48,56,323	2,69,424	5.55	48.23	4.45
2019-20	4,885.20	17	696.94	347.04	5,14,406	53,70,729	11,64,381	21.68	49.79	7.10
2020-21	5,784.04	16	1,203.15	868.88	43,74,964	97,45,693	30,46,569	31.26	72.22	15.02
2021-22	6,159.62	16	2,461.03	1640.24	48,22,173	1,45,67,866	42,00,647	28.84	66.65	26.63

Source: UP BOCW Welfare Board (Provisional data)

It is evident from **Table 4.2** that the expenditure incurred by the Board on welfare of workers against available funds ranged from 4.45 *per cent* to 26.63 *per cent* and covered 5.55 *per cent* to 31.26 *per cent* of registered workers. It was further observed that the increase of expenditure in the year 2021-22 over previous year 2020-21 was mainly due to expenditure of ₹ 958.87 crore under Disaster Relief Assistance Scheme, ₹ 313.43 crore under Girl Marriage Assistance Scheme, ₹ 193.19 crore under Maternity, Infant and Girl Assistance Scheme and ₹ 67.15 crore under Nirman Kamgar Gambhir Bimari Sahayata Yojana. Besides, the Board incurred expenditure of ₹ 16.80 crore on administrative expenditure and ₹ 1,890 crore was transferred to a corpus fund for operation of *Atal Awasiya* V*idyalayas* for children of workers registered with the Board.

4.1.2 State Electricity Regulatory Commission Fund

Section 82 (1) of the Electricity Act, 2003 (Act) provides that every State Government shall constitute a Commission for the State to be known as State Electricity Regulatory Commission. Section 103 of the Act further provides that State Government shall constitute a Fund to be called the State Electricity Regulatory Commission Fund and there shall be credited thereto any grants and loans made to the State Commission by the State Government, all fees received by the State Commission under the Act and all sums received by the Commission from such other sources as may be decided upon by the State Government.

Uttar Pradesh Electricity Regulatory Commission was established on 10 September 1998. Audit noted that the GoUP did not constitute State Electricity Regulatory Commission Fund. As a result, fees received by the Uttar Pradesh Electricity Regulatory Commission (UPERC) are deposited in

bank accounts maintained by the Commission. As such, as on 31 March 2022, an amount of ₹ 121.30 crore[27] was kept outside the Public Account of the State in violation of Article 266(2) of the Constitution. Pertinently, in a similar case, Central Electricity Regulatory Commission Fund constituted (October 2007) by the Central Government under Section 99 of the Act was being operated under the Public Account of India.

The issue was also highlighted in Paragraph 6.1 of Audit Report on Economic Sector and Public Sector Undertakings, Government of Uttar Pradesh for the year ended 31 March 2019. The matter was reiterated in Paragraph 4.1.2 of the State Finances Audit Report for the years ended 31 March 2020 and 31 March 2021.

In earlier reply (June 2020), the Finance Department requested the Energy Department to frame rules for the Uttar Pradesh Electricity Regulatory Fund and transfer the amount to the Public Account of the State. Further, UPERC stated (July 2022) that it had issued reminder (October 2021) to the Government for constitution of Uttar Pradesh Electricity Regulatory Fund. However, necessary action in the matter was awaited.

The matter was reported (September 2022) to the Government, the reply of the Government is awaited (January 2023).

4.2 Extra-budget borrowings through State owned PSUs/Authorities not being credited to the Consolidated Fund

The State Government resorted to extra-budget borrowings through State owned PSUs/Authorities, which were not being credited to the Consolidated Fund, for meeting expenditure having implication on debt parameter of the State.

The Uttar Pradesh Fiscal Responsibility and Budget Management (UPFRBM) Act, 2004 outlined that the State Government shall take suitable measures to ensure greater transparency in its fiscal operations in public interest by disclosing the contingent liabilities created by way of guarantees; the actual liabilities arising out of borrowings by Public Sector Undertaking and Special Purpose Vehicles and other equivalent instruments where liability for repayment is on the State Government allocations. Further, the Uttar Pradesh Fiscal Responsibility and Budget Management Rules, 2006 provided that the 'Medium Term Fiscal Restructuring Policy (MTFRP) Statement' laid before the Legislature along with Budget documents shall contain the five year rolling targets with respect to Revenue Deficit, Fiscal Deficit and total outstanding debt[28] of the State Government.

State Government did not provide the details of extra-budget borrowings in its budget. However, it was observed in audit that Government has provided assistance for payment of principal and interest during the year 2021-22 for loans routed through various State Government Public Sector Undertakings (PSUs)/ Authorities[29] during

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[27] As per unaudited Balance Sheet of UPERC for the year 2021-22

[28] Total outstanding debt of the State indicates debt stock position or total indebtedness of the State which includes Internal Debt, Loans and Advances from GoI, Small Savings, Provident Funds, etc., Reserve funds and Deposits.

[29] Uttar Pradesh State Bridge Corporation Limited (UPSBCL), Uttar Pradesh Rajkiya Nirman Nigam Limited (UPRNN), Uttar Pradesh State Highway Authority (UPSHA), Uttar Pradesh Power Corporation Limited (UPPCL) and Uttar Pradesh Power Transmission Corporation Limited (UPPTCL).

2017-18 and 2020-21. Against the loan amount of ₹ 29,496.40 crore sanctioned by GoUP, a sum of ₹ 28,477.40 crore was borrowed from the financial institutions by these State PSUs/Authorities as detailed in **Table 4.3**.

Table 4.3: Details of extra-budget borrowings

(₹ in crore)

Year of extra-budget borrowings	Entities borrowed on behalf of Government	Purpose of Loan	Lending Financial Institution	Loan Sanctioned	Loan disbursed
2017-18	UPSBCL	Construction of Bridges	HUDCO	1000.00	600.00
	UPRNN	Construction of Roads	HUDCO	2600.00	2380.00
	UPSHA	Upgradation and construction of State Highways	HUDCO	2500.00	2335.00
	UPPCL	Infrastructure Scheme	PFC	1250.00	1250.00
	UPPTCL	Transmission Works	PFC	972.40	972.40
2020-21	UPPCL	Outstanding liabilities towards subsidy[30] of DISCOMs	PFC and REC	20,940.00	20,940.00
	Total			**29,496.40**	**28,477.40**

Source: Information provided by the respective entities and GoUP sanctions

These loans were serviced from the budget of the State Government. During the year 2021-22, the State Government provided ₹ 3,172.93 crore (₹ 92.43 crore against interest payment and ₹ 3,080.50 crore against repayment of principal) to these PSUs/Authorities from the State Budget as detailed in **Table 4.4**.

Table 4.4: Details of assistance for payment of Interest and repayment of principal

(₹ in crore)

Sl. No	Name of the Entities	Assistance for payment towards interest Amount	Assistance for re-payment towards principal amount
1	UPSBCL	0.49	21.45
2	UPRNN	3.45	182.54
3	UPSHA	2.57	135.71
4	UPPCL	49.10	2,416.67
5	UPPTCL	36.82	324.13
Total		**92.43**	**3,080.50**

Source: Information provided by the respective entities and GoUP sanctions

Since these extra-budget borrowings do not form part of the Debt Stock of the State, the Debt Stock position does not depict the actual debt position as given in **Table 4.5**.

[30] State Government sanctioned (July 2020 and March 2021) ₹ 20,940 crore towards payment of outstanding dues of Uttar Pradesh Power Corporation Limited and its DISCOMs in respect of State's liabilities towards tariff subsidy and additional subsidy for loss of DISCOMs under UDAY scheme.

Table 4.5: Debt Stock position after extra-budget borrowings

(₹ in crore)

Debt Stock as on 31.3.2022 (as per Finance Accounts 2021-22)	Extra-budget borrowings as detailed in Table 1	Repayments of extra-budget borrowings		Debts stock as on 31.3.2022 including extra-budget
		during the period 2017-21	during the year 2021-22	
1	2	3	4	5 = 1 + (2-3-4)
6,12,956.33	28,477.40	5,901.29	3,080.50	6,32,451.94

Source: Finance Accounts of respective years and information provided by respective entities

Table 4.5 indicates that Debt-Stock was higher by ₹ 19,495.61 crore in 2021-22 after taking into account extra-budget borrowing as on 31 March 2022. Accordingly, the debt-stock to GSDP ratio including extra-budget borrowings was 33.18 *per cent* as on 31 March 2022 against the ratio of 32.14 *per cent* without taking into account the extra-budget borrowings.

The matter was reported (September 2022) to the Government, the reply of the Government is awaited (January 2023).

4.3 Undischarged liabilities in Defined Contribution Pension Scheme

The State Government did not discharge its liability towards the Defined Contribution Pension Scheme as the contributions were not transferred to the designated fund managers for its further investment.

State Government employees recruited on or after 1 April 2005 are covered under the Defined Contribution Pension Scheme (DCPS). It is also applicable to the new entrants of government aided educational institutions and autonomous bodies financed by the State Government. In terms of the Scheme, the government employees contribute 10 *per cent* of basic pay and dearness allowance whereas State Government contributes 14 *per cent.* As per the procedure prescribed by the Government of Uttar Pradesh, both the contributions are to be initially credited to the Public Account under the concerned Head of Accounts 8342-Other Deposit-117 DCPS for Government employees and 8342-120-Miscellaneous Deposits for Government aided Educational Institutions and Autonomous Bodies. Thereafter, the entire amount (Government's contribution and employees' contribution) so contributed to DCPS is required to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank. Further, the Major Head 8342 comes under the category of 'deposits bearing interest' implying thereby, that the Government is required to pay interest on un-transferred balance.

During the year 2021-22, State Government booked expenditure of ₹ 5,275.90 crore under the head 2071-01-117-Governemnt contribution for DCPS. This included ₹ 4,906.90 crore as Government contribution (₹ 3,162.86 crore for government employees, ₹ 1,743.29 crore for aided educational employees and ₹ 0.75 crore for aided autonomous bodies) and ₹ 369.00 crore for payment of gratuity, family pension and interest on delayed deposits of employees covered under the scheme. Out of this, Government contribution of ₹ 4,900.62 crore was transferred to the heads designated for DCPS under Major Head 8342 in the Public Account. The difference between amount booked as revenue expenditure (₹ 4,906.90 crore) and amount actually transferred to designated head (₹ 4,900.62 crore) for DCPS was under

reconciliation between the State Government and Accountant General (Accounts & Entitlements).

As per Finance Accounts 2021-22, there was closing balance of ₹ 440.62 crore under the head 8342-117-DCPS for Government Employees. Thus, State Government did not transfer ₹ 440.62 crore (including the balance of ₹ 385.08 crore at the end of March 2021) to NSDL/Trustee Bank in respect of State Government employees.

Further, on the opening balance of DCPS at the beginning of the year (₹ 385.08 crore) in respect of Government employees, the Government was required to credit interest amounting to ₹ 27.34 crore calculated as per the rate of interest payable to General Provident Fund. However, ₹ 0.09 crore as interest was paid on the balance of DCPS in respect of Government employees. This also had an impact on the Revenue Surplus and Fiscal Deficit of the State, which was overstated and understated respectively by ₹ 27.25 crore during the year 2021-22.

In respect of employees of aided educational institutions and autonomous bodies, State Government did not furnish information related to transfer of employee's contribution and Government contribution. However, as per data maintained by Accountant General (Accounts & Entitlements), in respect of aided educational institution and autonomous bodies, State Government transferred ₹ 4,023.23 crore to NSDL/Trustee Bank as against the receipts of ₹ 3,249.08 crore under the head 8342-120 and the difference of ₹ 774.15 crore was under reconciliation between the State Government and Accountant General (Accounts & Entitlements).

In respect of Government employees, the State Government stated (November 2022) that during the year transfer of government's contribution to Trustee Bank was short by ₹ 54.42 crore as contributions related to the month of March was transferred to the designated fund manager in the months of the next financial year. Government further stated that the un-transferred opening balance of ₹ 385.08 crore at the end of March 2021 was being reconciled.

The fact remained that State Government was yet to reconcile and transfer DCPS contribution of ₹ 385.08 crore to NSDL/Trustee Bank. Such short transfers of contributions of DCPS to the designated fund manager were also reported earlier in the State Finances Audit Reports for the year ended 31 March 2017, 31 March 2018, 31 March 2019, 31 March 2020 and 31 March 2021. Thus, the State Government did not discharge its liability towards DCPS and the current liability stands deferred to future year(s). As a result, the non-remitted fund did not yield any value appreciation as it could not become part of the corpus of investment of the subscribers. Further, the State Government has created uncertainty in respect of benefits due to the employees/avoidable financial liability to the Government in future, and, thus, leading to possible failure of the scheme itself.

4.4 Uttar Pradesh Road Transport Accident Relief Fund

The State Government did not establish Uttar Pradesh Road Transport Accident Relief Fund (UPRTARF) which resulted in a sum of ₹ 759.85 crore not being credited to UPRTARF.

As per provisions of section 8(1) of Uttar Pradesh Motor Vehicle Taxation (UPMVT) Act, 1997, as amended in 2009, the State Government shall establish the Uttar Pradesh Road Transport Accident Relief Fund (UPRTARF) for the purpose of providing relief to the passengers or heirs of such passengers or other persons suffering casualty in which a public service vehicle is involved. An amount equivalent to two *per cent* of the tax levied under Section 4 and two *per cent* of the additional tax levied under Section 6 shall be credited to the fund.

A mention was made in the State Finances Audit Report for the year ended 31 March 2016 (Para No. 1.9.3.2 of Report No. 4 of the year 2016 – Government of Uttar Pradesh) regarding non-establishment of the UPRTARF by the State Government, which negated the very purpose of the provision in the UPMVT Act. In reply, the State Government had stated that the process of creation of the UPRTARF was in progress. The matter was reiterated in Paragraph 4.4 of the State Finances Audit Reports for the year ended 31 March 2020 and 31 March 2021. However, it was observed that the State Government had not yet established the UPRTARF.

During the period 2015-22, Transport Department realised tax of ₹ 37,991.97 crore under Section 4 and Section 6 of UPMVT Act as detailed in **Table 4.6** below.

Table 4.6: Details of tax to be credited to the UPRTARF during the period 2015-22

(₹ in crore)

Year	Tax realised under Section 4			Addl. Tax realised under Section 6	Total Tax realised under Section 4 and Section 6	2 *per cent* to be transferred to the UPRTARF
Head of Accounts	0041-102-01	0041-102-03	Total	0041-102-01		
1	2	3	4 = 2+3	5	6 = 4+5	7= 2% of col. 6
2015-16	3,710.60	159.40	3,870.00	213.00	4,083.00	81.66
2016-17	4,357.84	168.27	4,526.11	243.67	4,769.78	95.40
2017-18	5,186.72	186.02	5,372.74	270.73	5,643.47	112.87
2018-19	5,585.21	199.77	5,784.98	259.01	6,043.99	120.88
2019-20	5,843.87	203.25	6,047.12	231.25	6,278.37	125.57
2020-21	4,809.33	153.75	4,963.08	58.44	5,021.52	100.43
2021-22	5,816.77	176.97	5,993.74	158.10	6,151.84	123.04
Total	**35,310.34**	**1,247.43**	**36,557.77**	**1,434.20**	**37,991.97**	**759.85**

Source: Information provided by the office of Transport Commissioner, Uttar Pradesh.

It is evident from **Table 4.6** that a sum of ₹ 759.85 crore was to be credited to the UPRTARF for the period 2015-22 but could not be credited as the Fund was not established. Out of ₹ 759.85 crore, ₹ 123.04 crore pertains to the year 2021-22. This also had an impact on the Revenue Surplus and Fiscal Deficit of the State, which was overstated and understated respectively by ₹ 123.04 crore during the year 2021-22.

Transport Commissioner, Uttar Pradesh stated (July 2022) that the creation of UPRTARF was under process at the Government level. It was further

intimated (December 2022) that a sum of ₹ 1.42 crore[31] was provided as financial assistance to the concerned entitled persons suffering from casualty during the period 2015-22 from the Major Head 2235-Social Security and Welfare under the Transport Department Grant Number 43. It was further added that in case the amount received from taxes would have been deposited in the fund then there was chances that a large amount would have been remained unutilised, therefore, a proposal had been forwarded to the State Government to transfer to the Fund only 0.2 *per cent* of the tax levied under Section 4 and Section 6 of UPMVT Act, 1997.

The reply is not tenable, as the Government needs to comply with the provisions of the Act by establishing the UPRTARF in the Public Account of the State.

The matter was reported (September 2022) to the Government, the reply of the Government is awaited (January 2023).

4.5 Transfer of Central Scheme Funds to Implementing Agencies in the State

Appendix VI of Volume II of the Finance Accounts exhibits the direct transfer of central scheme funds to Implementing Agencies in the State, i.e., fund routed outside State Budget, which is compiled from PFMS portal of GoI. During the year 2021-22, GoI directly transferred ₹ 410.76 crore to State Implementing Agencies (State Government PSUs: ₹ 25.20 crore, State Government Institutions: ₹ 359.89 crore, Local Bodies: ₹ 2.98 crore and statutory bodies: ₹ 22.69 crore). However, the direct transfer of Central Scheme funds to the State Government Implementing Agencies has increased by 125.12 *per cent* in the year 2021-22 as compared to the year 2020-21 (from ₹ 182.46 crore in 2020-21 to ₹ 410.76 crore in 2021-22).

Issues related to Transparency

4.6 Delay in submission of Utilisation Certificates

The Financial Hand Book Volume-V Part-I, Para 369-H prescribes that, where grants are sanctioned for specific purposes, the departmental officers concerned should obtain Utilisation Certificate (UC) from the grantee, which after verification should be forwarded to the Accountant General (A&E). Further, in respect of grants which are expected to be utilised during the next 12 months from the date of sanction, the competent authority should furnish to the Accountant General the requisite certificate not later than 18 months from the date of sanction of the grant.

The purpose for which grants-in-aid were utilised can be confirmed only on receipt of UCs which would safeguard against diversion of funds for other purposes. Thus, expenditure shown in the accounts cannot be treated as final to the extent of non-receipt of UCs. The position of outstanding UCs as on 31 March 2022 for grants given up to 30 September 2020 is given in **Table 4.7**.

[31] Year 2015-16- ₹ 5.85 lakh (41 casualties), year 2016-17- ₹ 19.35 lakh (77 casualties), year 2017-18- ₹ 24.00 lakh (121 casualties), year 2018-19- ₹ 19.15 lakh (143 casualties), year 2019-20- ₹ 33.07 lakh (176 casualties), year 2020-21- ₹ 21.60 lakh (164 casualties) and year 2021-22- ₹ 18.85 lakh (135 casualties).

Table 4.7: Arrears in submission of Utilisation Certificates

Year*	Number of UCs awaited (as on 31st March)	Amount (₹ in crore)
Up to 2018-19	33,215	10,790.03
2019-20	6,199	6,751.26
2020-21 (Upto September 2020)	1,409	821.27
Total	**40,823**	**18,362.56**

Source: Finance Accounts 2021-22

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

Table 4.7 shows that 40,823 UCs aggregating ₹ 18,362.56 crore were outstanding as on 31 March 2022 for grants released during the period 2001-02 to 2020-21 (up to September 2020). Though, 18,850 number of UCs amounting to ₹ 49,748.88 crore in respect of grants-in-aid released during the period 2001-02 to 2020-21 (upto 30 September 2020) were cleared during 2021-22. The age-wise status of pendency of UCs is summarised in **Table 4.8**.

Table 4.8: Year wise break up of outstanding UCs

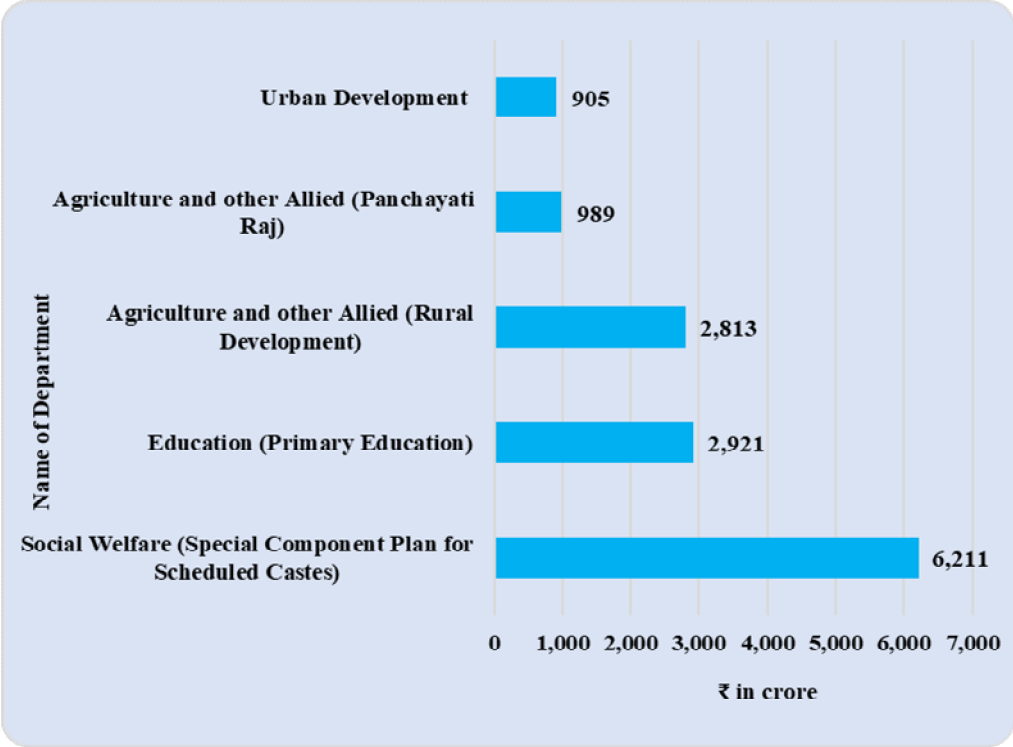
(₹ in crore)

Year	Number of UCs	Amount
2001-02 to 2010-11	24,151	5712.80
2011-12	553	315.69
2012-13	582	241.64
2013-14	1,537	848.50
2014-15	1,827	933.89
2015-16	1,001	232.83
2016-17	906	337.04
2017-18	829	688.86
2018-19	1,824	1478.80
2019-20	6,204	6751.25
2020-21 (Up to September 2020)	1,409	821.26
Total	**40,823**	**18,362.56**

Source: Finance Accounts 2021-22 and information maintained by Accountant General (A&E) U.P.

Of the total outstanding UCs, 13,839 UCs (33.90 *per cent*) amounting to ₹ 10,696.91 crore (58.25 *per cent*) pertained to five departments: Social Welfare Department (Special Component Plan for Scheduled Castes), Education Department (Primary Education), Agriculture and other Allied Departments (Panchayati Raj), Urban Development Department and Agriculture and other Allied Departments (Rural Development), as presented in **Chart 4.1**.

Chart 4.1: Department wise outstanding UCs



Source: Information provided by Accountant General (A&E) U.P.

In the absence of UCs, there is no assurance that grants-in-aid disbursed have actually been incurred for the purpose for which these were sanctioned/ authorised by the Legislature. Moreover, high pendency of UCs was fraught with the risk of embezzlement, diversion and misappropriation of funds.

4.7 Abstract Contingent Bills

The drawal of contingent charges on items of expenditure by a State Government, for which final classification and supporting vouchers is not available at the time of drawal are made on Abstract Contingent (AC) Bills. As per para 183 of Financial Hand Book (Volume V) Part I, in the case of contingent charges countersigned after payment, Detailed Countersigned Contingent (DCC) bills are required to be submitted by the Head of the Office to the controlling officer or if there is no controlling officers, to the Accountant General directly by the end of the next month. Delayed submission or prolonged non-submission of supporting DCC bills renders expenditure through AC Bills opaque. The details of pending DCC bills as on 31 March 2022 are given in **Table 4.9.**

Table 4.9: Year wise status of pending DCC bills as on 31 March 2022

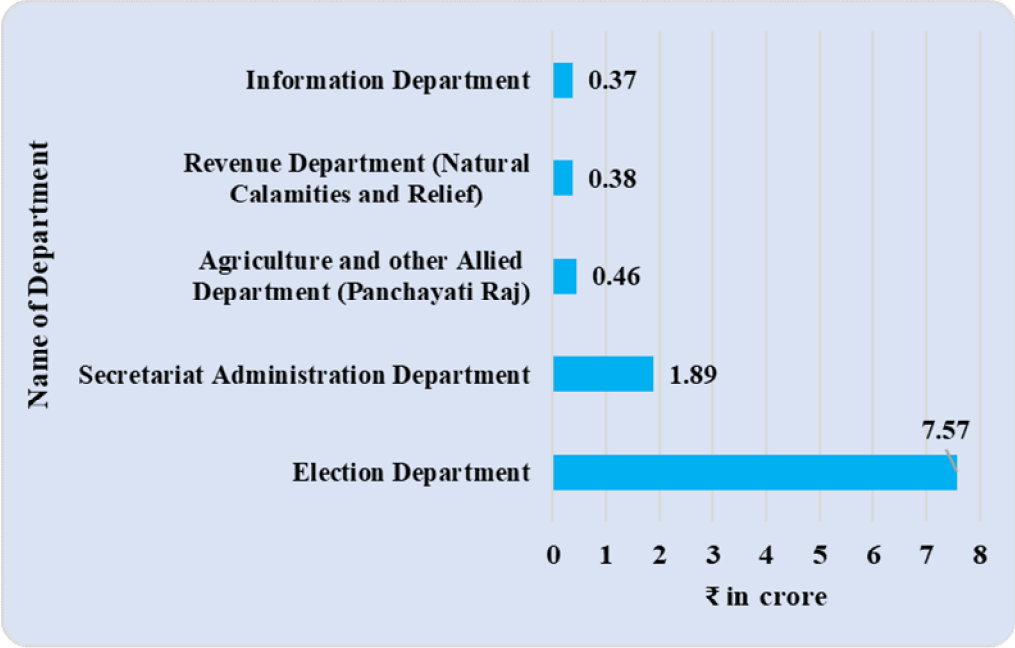
Year	Number of pending DCC Bills	Amount (₹ in crore)
Up to 2019-20	1,036	11.84
2020-21	5	0.13
2021-22	48	6.42
Total	**1,089**	**18.39**

Source: Finance Accounts 2021-22

As evident from **Table 4.9**, 1,041 DCC bills amounting to ₹ 11.97 crore were pending for long periods from the year 2001-02 to 2020-21 and 48 outstanding DCC bills amounting to ₹ 6.42 crore pertains to the year 2021-22. Of the total outstanding AC bills, 493 bills (45.27 *per cent*) amounting to ₹ 10.67 crore

(58.02 *per cent*) pertained to five departments: Election Department (94 AC bills amounting to ₹ 7.57 crore); Secretariat Administration Department (112 AC bills amounting to ₹ 1.89 crore); Agriculture and other Allied Department (Panchayati Raj) (189 AC bills amounting to ₹ 0.46 crore); Revenue Department (Natural Calamities and Relief) (9 AC bills amounting to ₹ 0.38 crore) and Information Department (89 AC bills amounting to ₹ 0.37 crore) as depicted in **Chart 4.2**.

Chart 4.2: Pending DCC Bills of major defaulting departments



Source: Information provided by Accountant General (A&E) U.P.

Delay in submission of detailed contingent bills indicates that funds were drawn without requirement for immediate payment. The withdrawal of money through an AC bill is accounted for against the functional Major Head in the Consolidated Fund. Unless the accounts are settled within the time specified, the expenditure stands inflated to that extent. Further, non-submission of DCC bills within the prescribed time not only breaches financial discipline but also increases the possibility of wastage/misappropriation/malfeasance, etc.

4.8 Personal Deposit Accounts

Under the List of Major and Minor Heads of Accounts of Union and States, Personal Deposits are of the nature of deposits not bearing interest opened under 8443-Civil Deposits-106-Personal Deposits. As per para 4 of Uttar Pradesh Personal Ledger Account (UPPLA) Rules 1998, the State Government is authorised to open Personal Deposit (PD) accounts/PLA for specific purposes in consultation with the Accountant General. Designated Administrators are authorised to operate these PD accounts by transfer of funds from the Consolidated Fund of the State.

During the year 2021-22, an amount of ₹ 0.99 crore was transferred from the Consolidated Fund of the State to PD Accounts under head 8443-106. This includes ₹ 0.02 crore constituting 1.78 *per cent* of the total credit to PD Accounts, transferred in March 2022. Details of PD accounts as on 31 March 2022 are given in **Table 4.10**.

Table 4.10: Status of PD Accounts during the year 2021-22

(₹ in crore)

Opening Balance (As on 01-04-2021)		Addition during the year		Disbursement during the year	Closing Balance (As on 31-03-2022)	
No. of Administrators	Amount	No. of Administra-tors	Amount	Amount	No. of Administrat ors	Amount
12	11.04	1	0.99	0.98	13	11.05

Source: Finance Accounts 2021-22

As per Finance Accounts 2021-22, there was difference of ₹ 0.04 crore in opening balance and ₹ 0.01 crore in disbursements as intimated by the State Government and figures as per the State Accounts, which was under reconciliations.

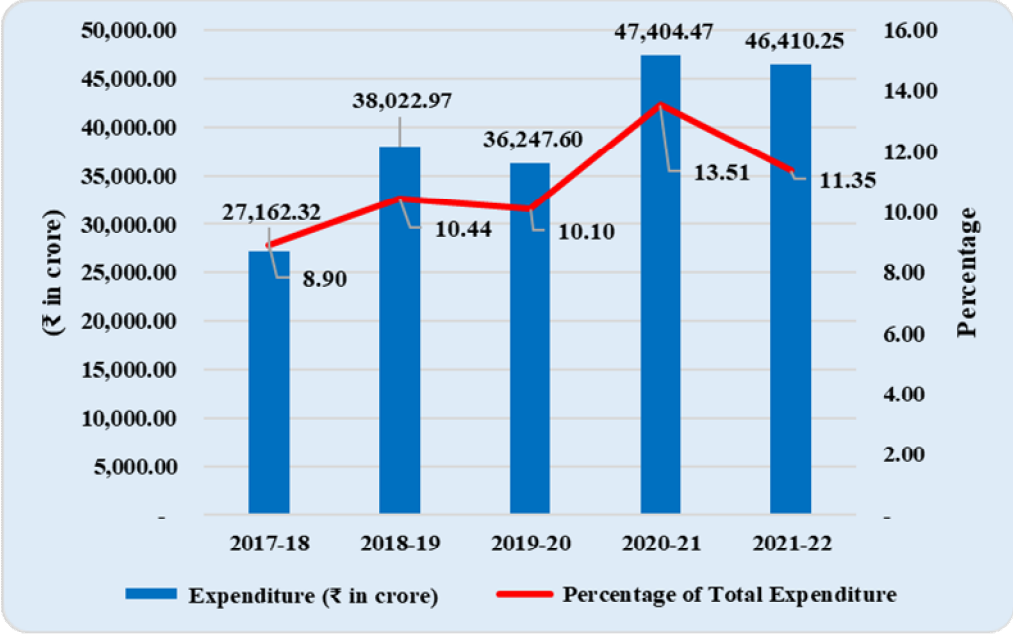
Further, Uttar Pradesh Government order (March 1999) provides that Administrators of PD Account were required to reconcile and verify their balances with the treasury figures and annual verification certificates were also required submitted to the Accountant General. However, during the year 2021-22, out of 13 Administrators of PD accounts of the State, only four Administrators have reconciled and verified their balances with the treasury figures.

4.9 Indiscriminate use of Minor Head 800

As a crucial component of a transparent system of budgeting and accounting, the forms of accounts in which the receipts and expenditure of the Government are reported to the Legislature should constantly be reviewed and updated so that they truly reflect receipts and expenditure on all major activities of the Government in a transparent manner to meet the basic information needs of all important stakeholders. For the purpose, Minor head 800 relating to 'Other Receipts' and 'Other Expenditure' is intended to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of minor head 800 is to be discouraged, since it renders the accounts opaque.

During the year 2021-22, ₹ 46,410.25 crore under 79 Major Heads of accounts on the expenditure side, constituting 11.35 *per cent* of the total Revenue and Capital expenditure of ₹ 4,09,023.99 crore, was classified under Minor Head 800-Other Expenditure. The trend of expenditure booked under Minor Head 800-Other Expenditure during the period 2017-22 and its percentage to total expenditure is depicted in **Chart 4.3**.

Chart 4.3: Operation of Minor Head 800 - Other Expenditure during the period 2017-22



Source: Finance Accounts of respective years

Instances where a substantial proportion (50 *per cent* or more of the total expenditure under the Major Head) of the expenditure was classified under minor head 800-Other Expenditure are listed in **Table 4.11**.

Table 4.11: Significant expenditure booked under Minor Head 800 – Other Expenditure during the year 2021-22

(₹ in crore)

Major Head	Major Head Description	Expenditure under Minor Head 800	Total Expenditure	Percentage
2040	Taxes on Sales, Trade etc.	834.97	834.97	100
4070	Capital outlay on other Administrative Services	172.05	172.05	100
5053	Capital outlay on Civil Aviation	105.02	105.02	100
2885	Other outlays on Industries and Minerals	96.03	96.03	100
2705	Command Area Development	86.91	86.91	100
2407	Plantations	5.08	5.08	100
4859	Capital outlay on Telecommunication and Electronic Industries	3.85	3.85	100
4853	Capital outlay on Non-ferrous Mining and Metallurgical Industries	1.91	1.91	100
2041	Taxes on Vehicles	0.72	0.72	100
4047	Capital outlay on Other Fiscal Services	0.15	0.15	100
2575	Other Special Area Programmes	3.13	3.28	95.43
2801	Power	18,474.09	20,474.09	90.23
3053	Civil Aviation	17.71	20.37	86.94
2216	Housing	504.37	641.01	78.68
4575	Capital outlay on Other Special Areas Programmes	453.43	637.05	71.18
2211	Family Welfare	4,868.23	7,703.63	63.19

Major Head	Major Head Description	Expenditure under Minor Head 800	Total Expenditure	Percentage
3452	Tourism	48.62	77.78	62.51
2700	Major Irrigation	483.01	788.12	61.29
2075	Miscellaneous General Services	20.83	34.83	59.80
4235	Capital Outlay on Social Security and Welfare	208.06	353.5	58.86
2852	Industries	1,906.16	3,587.68	53.13
4250	Capital Outlay on other Social Services	334.63	634.02	52.78

Source: Finance Accounts 2021-22

Further examination of expenditure during the last three years 2019-20 to 2021--22 showed that in four Grants, *viz*., Grant No. 12-Agriculture and Other Allied Department (Land Development and Water Resources), Grant No. 53-National Integration Department, Grant No. 56- Public Works Department (Special Area Programme) and Grant No. 85- Public Enterprises Department, 100 *per cent* expenditure was booked under Minor Head 800.

Similarly, during the year 2021-22, revenue receipts aggregating ₹ 7,489.28 crore were booked under Minor Head 800-Other Receipts in 52 Major Heads of accounts on the receipt side constituting 2.02 *per cent* of the total revenue receipts of the State of ₹ 3,71,011.44 crore. Instances where a substantial proportion (50 *per cent* or more of the total receipts under the Major Head) of the revenue receipts was classified under minor head 800-Other Receipts during the year 2021-22 are listed in **Table 4.12**.

Table 4.12: Significant receipts booked under Minor Head 800 – Other Receipts during the year 2021-22

(₹ in crore)

Major Head	Major Head Description	Receipts under Minor Head 800	Total Receipts	Percentage
0700	Major Irrigation	15.09	20.63	136.71*
0801	Power	1,768.50	1,768.50	100.00
0810	Non-Conventional Sources of Energy	6.35	6.35	100.00
0217	Urban Development	3.51	3.51	100.00
1456	Civil Supplies	2.32	2.32	100.00
0415	Agricultural Research and Education	2.20	2.20	100.00
0023	Hotel Receipts Tax	1.90	1.90	100.00
0875	Other Industries	0.77	0.77	100.00
0220	Information and Publicity	0.38	0.38	100.00
0047	Other Fiscal Services	0.07	0.07	100.00
0506	Land Reforms	0.01	0.01	100.00
0425	Co-operation	53.28	53.29	99.98
1053	Civil Aviation	33.59	33.61	99.94
0235	Social Security and Welfare	89.81	91.33	98.34
0211	Family Welfare	3.42	3.50	97.71
1054	Roads and Bridges	624.15	640.27	97.48
0056	Jails	4.81	5.03	95.63
0059	Public Works	59.17	63.60	93.03
0230	Labour and Employment	82.58	95.29	86.66
0029	Land Revenue	156.77	192.79	81.32
1055	Road Transport	0.18	0.27	66.67

Major Head	Major Head Description	Receipts under Minor Head 800	Total Receipts	Percentage
0070	Other Administrative Services	241.98	376.61	64.25
0406	Forestry and Wild Life	201.78	316.32	63.79
0403	Animal Husbandry	14.27	25.53	55.90
0515	Other Rural Development Programmes	48.54	90.04	53.91
0071	Contributions and recoveries towards Pension and other Retirement benefits	269.48	510.71	52.77
0250	Other Social Services	14.18	27.88	50.86

Source: Finance Accounts 2021-22

** Out of ₹22.03 crore received under Major Head 700, there was refund of ₹6.94 crore. As such, the net receipt under the head was ₹15.09 crore.*

The classification of large amounts under the omnibus Minor Head 800 affects transparency in financial reporting and distorts proper analysis of allocative priorities and quality of expenditure.

4.10 Expenditure under omnibus Object Head: '42- Other Expenditure'

With a view to bringing greater transparency in the budget of the State Government and effecting adequate security and control in planning and implementing, there is a need for budgeting provision under the appropriate heads instead of the omnibus object head '42- Other Expenditure'. As defined in budget documents, 'Other Expenditure' pertains to residual items and it also includes remuneration and award related expenses and expenditure from discretionary funds.

Scrutiny of the Accounts revealed that expenditure of ₹ 21,529.26 crore was made under Object Head '42- Other Expenditure' which was 4.89 *per cent* of the total disbursements of ₹ 4,39,963.23 crore out of the Consolidated Fund of the State during 2021-22. Further, it was observed that in 21 grants, the expenditure under Object Head: '42- Other Expenditure' was more than five *per cent* of the total expenditure of these grants and this contributed to 22.97 *per cent* of total expenditure of these grants as given in **Table 4.13**.

Table 4.13: Showing expenditure under Object Head '42 – other expenditure' and Total Expenditure in various Grants

(₹ in crore)

Sl. No.	Grant No.	Grant Description	Total Expenditure	Expenditure under Object Head 42	Percentage of expenditure under OH 42 to Total Expenditure
1.	76	Labour Department (Labour Welfare)	2,566.72	2,281.96	88.91
2.	35	Medical Department (Family Welfare)	6,484.70	4,896.05	75.50
3.	53	National Integration Department	0.35	0.25	70.15
4.	3	Industries Department (Small Industry and Export Promotion)	627.96	367.61	58.54
5.	45	Environment Department	8.90	4.93	55.39
6.	91	Institutional Finance Department (Stamps & Registration)	290.87	160.69	55.24
7.	28	Home Department (Political Pension and Other Expenditure)	278.69	140.12	50.28

Sl. No.	Grant No.	Grant Description	Total Expenditure	Expenditure under Object Head 42	Percentage of expenditure under OH 42 to Total Expenditure
8.	78	Secretariat Administration Department	1,020.90	400.66	39.25
9.	13	Agriculture and Other Allied Departments (Rural Development)	11,375.57	3,669.00	32.25
10.	69	Vocational Education Department	789.81	248.75	31.49
11.	81	Social Welfare Department (Tribal Welfare)	838.72	205.28	24.48
12.	38	Civil Aviation Department	157.74	34.80	22.06
13.	52	Revenue Department (Board of Revenue and other expenditure)	3,455.48	595.44	17.23
14.	7	Industries Department (Heavy and Medium Industries)	10,220.85	1,615.94	15.81
15.	92	Cultural Department	160.37	25.34	15.80
16.	33	Medical Department (Ayurvedic and Unani)	1,008.48	154.32	15.30
17.	83	Social Welfare Department (Special Component Plan for Scheduled castes)	19,253.92	1,897.95	9.86
18.	34	Medical Department (Homoeopathy)	428.41	41.98	9.80
19.	89	Institutional Finance Department (Commercial Tax)	847.85	75.43	8.90
20.	14	Agriculture and Other Allied Departments (Panchayati Raj)	11,692.51	928.39	7.94
21.	49	Women & Child Welfare Department	7,667.95	442.66	5.77
		Total (Above 5 *per cent*)	**79,176.75**	**18,187.55**	**22.97**

Source: Information maintained by Accountant General (A&E) U.P.

The classification of large amounts under the Object Head '42- Other Expenditure' does not give a clear picture in financial reporting.

Issues related to Measurement

4.11 Outstanding balances under major Suspense and Remittance Heads

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. Clearance of suspense and remittance items depends on the details furnished by the State Treasuries/Works, Forest Divisions, etc. The outstanding balances under certain major suspense heads of accounts are indicated in **Table 4.14**.

Table 4.14: Balances under Suspense and Remittance Heads

(₹ in crore)

Suspense Head	2019-20		2020-21		2021-22	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Major Head 8658 - Suspense						
101 - PAO suspense	427.72	181.76	305.56	711.90	418.07	739.80
Net		Dr. 245.96		Cr. 406.34		Cr. 321.73
102 - Suspense Account-Civil	17,250.45	15,426.11	15,856.65	16,415.75	15,820.92	16,389.57
Net		Dr. 1,824.34		Cr. 559.10		Cr. 568.65
109 - Reserve Bank Suspense – Headquarters	0.00	0.00	0.00	0.00	0.00	0.00

Suspense Head	2019-20		2020-21		2021-22	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Net		0.00[32]		0.00[33]		0.00[34]
110 - Reserve Bank Suspense – Central Accounts Office	(-)88.84	(-)83.08	(-)84.60	(-)827.29	(-)94.54	(-)1,138.62
Net		Cr. 5.76		Dr. 742.69		Dr. 1044.08
Major Head 8782-Cash remittances and adjustments between officers rendering accounts to the same Accounts Officer						
102 - Public Works Remittances	1,41,969.51	1,44,127.12	1,80,269.09	1,82,097.49	2,16,990.54	218,840.01
Net		Cr. 2,157.61		Cr. 1,828.40		Cr. 1849.47
103 - Forest Remittances	3,100.31	3,293.99	3,206.05	3,405.87	3391.12	3594.69
Net		Cr. 193.68		Cr. 199.82		Cr. 203.57
8793-Inter State Suspense Account	60.46	(-)0.09	62.96	0.01	66.72	0.05
Net		Dr. 60.55		Dr. 62.95		Dr. 66.67

Source: Finance Accounts 2021-22

The implications of balances under these heads are discussed in the succeeding paragraphs.

Pay and Accounts Office Suspense

(i) This Minor Head is operated for settlement of inter-departmental and inter-governmental transactions arising in the books of Pay and Accounts Offices (PAOs) and the AG (A&E). Outstanding debit balance under the Minor Head would mean that payments have been made by the AG (A&E) on behalf of another Accounts Officer, which are yet to be recovered. Outstanding credit balance would mean that payments have been received by the AG (A&E) on behalf of another Accounts Officer, which are yet to be repaid/adjusted.

The net credit balance under this head was ₹ 321.73 crore as on 31 March 2022.

Suspense Accounts (Civil)

(ii) This transitory Minor Head is operated for accounting of transactions, which for want of certain information/documents, *viz*., vouchers, challans, etc. cannot be taken to the final head of expenditure or receipt. This Minor Head is credited for recording receipts and debited for expenditure incurred. On receipt of the requisite information/documents, the Minor Head is cleared by minus debit or minus credit by per contra debit or credit to the concerned Major/Sub-Major/ Minor Heads of accounts.

As on 31 March 2022, there was a net credit balance of ₹ 568.65 crore, indicating that classification of final receipt and expenditure could not be done due to want of details.

Reserve Bank Suspense-Central Accounts Office

(iii) This Head is operated for recording inter-governmental transactions where monetary settlement between cash balances of two Governments is done by sending advice to the Central Accounts Section of RBI. This Head is cleared by transferring the amount to the final Head of account on receipt of intimation of the monetary settlement having been carried out by RBI. The main transaction which gets settled through this Suspense Head are grants/loans received from the GoI and their repayments and discharge of securities and interest paid thereon by the Public Debt Offices of RBI.

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[32] Cr. 0.02 lakh
[33] Cr. 0.02 lakh
[34] Cr. 0.01 lakh

As on 31 March 2022, net debit balance under this Head was ₹ 1,044.08 crore.

4.12 Adverse balances of Loans and Advances

Adverse balances (credit balances in debit heads and debit balances in credit heads) are negative balances appearing under those heads of accounts, where there should not be a negative balance. For example, against the accounting head of any loan or advance, a negative balance will indicate more repayment than the original amount advanced.

Finance Accounts for the year 2021-22 contained the following adverse balances of Loans and Advances as on 31 March 2022: Loans to Uttar Pradesh State Electricity Board for construction of inter-State transmission lines (₹ 356.18 crore under the Accounts Head 6801-205), Advances for purchase of motor conveyances (₹ 16.85 crore under the Accounts Head 7610-202), Advances for purchase of other conveyances (₹ 25.35 crore under the Accounts Head 7610-203), Other advances (₹ 3.02 crore under the Accounts Head 7610-800), Refunds (₹ 0.02 crore under the Accounts Head 7610-900) and Depreciation/Renewal Reserve Fund of Government Non-Commercial Departments (₹ 6.11 crore under the Accounts Head 8226-102).

These adverse balances were under reconciliation between the office of the Accountant General (A&E) Uttar Pradesh and the State Government.

4.13 Non-reconciliation of Departmental figures

To exercise effective budgetary control over revenue/expenditure and to ensure accuracy in accounts, as per para 124 of UP Budget Manual, Chief Controlling Officers (CCOs)/Controlling Officers (COs) are required to reconcile every month, the receipts and expenditure recorded in their books with the figures of the Accountant General (A&E). The status of reconciliation of figures by the Controlling Officers is given in **Table 4.15**.

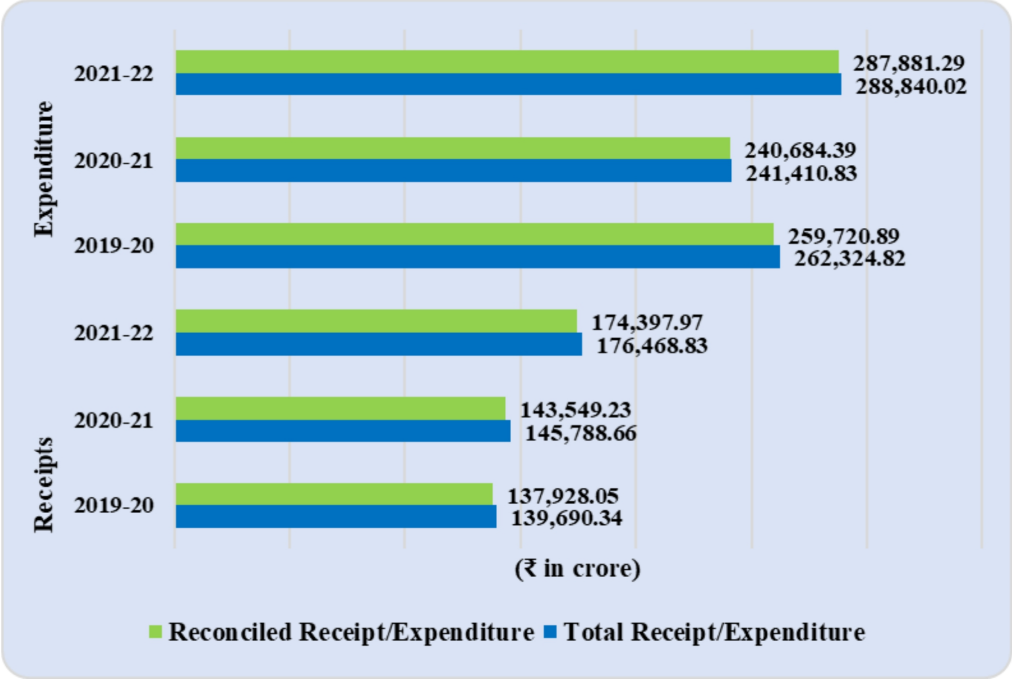
Table 4.15: Status of Reconciliation of Receipts and Expenditure by Controlling Officers

Year	Total No. of Controlling Officers	No. of controlling officers reconciled their receipts/ expenditure		
		Fully Reconciled	Partially Reconciled	Not reconciled at all
Receipts				
2019-20	48	43	--	05
2020-21	48	45	--	03
2021-22	48	43	--	05
Expenditure				
2019-20	179	166	--	13
2020-21	179	173	--	06
2021-22	180	177	--	03

Source: Information maintained by Accountant General (A&E) U.P.

Reconciliation of receipts was completed by 43 out of 48 CCOs, as they reconciled receipts of ₹ 1,74,397.97 crore (98.83 *per cent* of total receipts of ₹ 1,76,468.83 crore due for reconciliation) during 2021-22. Further out of 180 CCOs, 177 CCOs had reconciled their expenditure figures of ₹ 2,87,881.29 crore (99.67 *per cent* of total expenditure of ₹ 2,88,840.02 crore due for reconciliation) as shown in **Chart 4.4**.

Chart 4.4: Status of Reconciliation of Receipts and Expenditure during the year 2019-22



Source: Information maintained by Accountant General (A&E) U.P.

Necessary action for reconciliation in respect of all receipts and expenditure is required to be taken.

Issues related to Disclosure

4.14 Submission of Accounts/Separate Audit Reports of Autonomous Bodies/ Authorities

As per Section 19(3) of the CAG's DPC Act, the Governor/ Administrator may, in the public interest, request the CAG to audit the accounts of a corporation established by law made by the legislature of the State or of the Union Territory, as the case may be, and where such request has been made, the CAG shall audit the accounts of such corporation and shall have, for the purposes of such audit, right of access to the books and accounts of such corporation.

Apart from Section 19, where the audit of the accounts of any body or authority has not been entrusted to the CAG by or under any law, he shall, if requested so to do by the President, or the Governor of a State or the Administrator of a Union Territory having a Legislative Assembly, as the case may be, undertake the audit of the accounts of such body or authority on such terms and conditions as may be agreed upon between him and the concerned Government and shall have, for the purposes of such audit, right of access to the books and accounts of that body or authority (Section 20 of the CAG's DPC Act).

Audit certificate to the accounts being 'true and fair' is issued in case of abovementioned autonomous bodies and authorities provided CAG is the sole auditor. Thus, these bodies and authorities are required to prepare annual accounts and submit the same to AG (Audit) for audit. Apart from Audit certificate, on completion of the financial audit, the audit office issues a separate audit report (SAR) that is part of the audit certificate on the accounts.

It was observed that 379 annual accounts of 57 Autonomous Bodies and Authorities (due up to 2021-22) for audit as on 30 June 2022 have not been submitted by the concerned entities. The Department-wise details of accounts due from Autonomous Bodies and Authorities are given in ***Appendix 4.1***. Age wise pendency of these 379 accounts is given in **Table 4.16**.

Table 4.16: Age-wise analysis of Annual Accounts due for audit but not submitted

Delay in number of years	No. of Bodies/Authorities	No. of Accounts
1-2	04	07
3-4	09	29
5-10	36	188
More than 10	08	155
Total	**57**	**379**

In the absence of annual accounts and their audit, proper utilisation of grants-in-aid and loans disbursed to these Bodies/Authorities and their accounting cannot be vouched. Audit has been taking up the matter of non-submission of accounts of the defaulting bodies with the authorities concerned from time to time, but without perceivable improvement.

4.15 Proforma Accounts of Departmental Commercial Undertakings

Departmental Commercial Undertakings (DMUs) are required to finalise proforma annual accounts in the prescribed format and submit the same to the Accountant General for audit within three months of closure of accounts. However, out of the nine DMUs in the State, only one DMU, *i.e.*, Irrigation Workshop Division, Meerut has finalised its annual accounts for the financial year 2021-22 and five DMUs (Irrigation Workshop Division, Kanpur; Irrigation Workshop Division, Jhansi; Irrigation Workshop Division, Bareilly; Irrigation Workshop Division, Gorakhpur and Irrigation Workshop Division, Prayagraj) have finalised their annual accounts for 2020-21 while remaining three DMUs have not finalised their annual accounts for many years. (***Appendix 4.2***).

4.16 Pending cases of misappropriations, losses, thefts, etc.

Para 82 of Financial Handbook, Volume-V Part-I lays down detailed instructions regarding fixing of responsibility for losses sustained through fraud or negligence of individuals, loss or destruction of Government property and report them to the Accountant General.

The State Government reported 135 cases[35] of misappropriation/ losses/thefts, etc., of Government material/money involving ₹ 9.31 crore on which final action was pending as on 31 March 2022. The department-wise break up of pending cases of misappropriation, losses, theft, etc., and reasons for the delay in final disposal are given in **Table 4.17.**

[35] Pertaining to period January 1967 to 2021-22.

Table 4.17: Pending cases of misappropriation, losses, theft etc.

(₹ in lakh)

Name of Department	Cases of misappropriation/ losses /theft of Government material		Reasons for the delay in final disposal of pending cases of misappropriation, losses, theft, etc.					
			Awaiting departmental and criminal investigation		Departmental action initiated but not finalised		Criminal proceedings finalised but recovery of the amount pending	
	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
Food and Civil Supplies	9	28.78	-	-	7	26.83	2	1.95
Social Welfare	3	0.95	-	-	2	0.70	1	0.25
Horticulture	1	3.59	-	-	1	3.59	-	-
Rural Development	9	3.28	1	0.74	7	2.34	1	0.20
Education	8	171.16	2	101.08	4	55.55	2	14.53
Technical Education	1	11.59	-	-	-	-	1	11.59
Animal Husbandry	16	6.55	7	5.20	9	1.35	-	-
Fisheries	3	2.61	-	-	3	2.61	-	-
Agriculture	3	7.62	2	2.17	1	5.45	-	-
Irrigation	41	121.03	4	16.07	35	36.95	2	68.01
Cooperative	2	1.45	-	-	1	0.17	1	1.28
Medical Health and Family Welfare	11	15.89	1	0.30	9	14.22	1	1.37
Home (Police)	8	56.09	7	8.61	-	-	1	47.48
Revenue	5	14.49	3	8.81	2	5.68	-	-
Finance	1	0.67	1	0.67	-	-	-	-
Weight and Measurements	1	1.09	-	-	-	-	1	1.09
Public Works Department	9	147.80	4	27.26	1	0.12	4	120.42
Revenue (Land Acquisition)	3	331.78	-	-	3	331.78	-	-
Judiciary	1	4.44	-	-	1	4.44	-	-
Total	**135**	**930.86**	**32**	**170.91**	**86**	**491.78**	**17**	**268.17**

Source: Information received from concerned departments

The age wise analysis of these pending cases is depicted in **Table 4.18**, which indicates that 94 cases involving ₹ 4.80 crore were pending as on 31 March 2022 since more than 20 years:

Table 4.18: Age-wise analysis of pending cases of misappropriation, losses, theft etc.

(₹ in lakh)

Years ranging	Number of cases	Amount involved
0 – 5 Years (2017-18 to 2021-22)	Nil	Nil
5 – 10 Years (2012-13 to 2016-17)	02	53.22
10 – 15 Years (2007-08 to 2011-12)	21	351.19
15 – 20 Years (2002-03 to 2006-07)	18	46.87
20 – 25 Years (1997-98 to 2001-02)	15	78.64
Above 25 Years (1996-97 and before)	79	400.94
Total	**135**	**930.86**

Out of a total of 135 pending cases (as on 31 March 2022) involving ₹ 9.31 crore, departmental and criminal investigation was not initiated in 32 cases amounting to ₹ 170.91 lakh. Departmental action was initiated in 86 cases (involving ₹ 491.78 lakh) which were not finalised. Criminal proceedings were finalised in 17 cases (involving ₹ 268.17 lakh), but recovery of the amount was pending.

4.17 Conclusion

- The sums collected against labour cess are being deposited directly in bank accounts of U.P. Building and Other Construction Workers Welfare Board without bringing it into Government Accounts. In the absence of accounting of cess through Government Accounts, it was not ascertainable from the accounts of the State Government as to how much money was collected on account of cess, fee, etc., and how much money was transferred to the Board by various Cess Collectors.
- The State Government did not constitute the State Electricity Regulatory Commission Fund as required under Electricity Act, 2003. Fees received by the Uttar Pradesh Electricity Regulatory Commission are being kept in bank accounts instead of in Public Account of the State.
- The State Government resorted to extra-budget borrowings through State owned PSUs/Authorities for meeting expenditure having implication on debt parameters of the State. Since these extra-budget borrowings do not form part of the Debt-Stock of the State, the debt position as reflected in Finance Accounts does not depict actual debt position.
- The State Government did not remit entire amount of employees' and employers' contributions towards the Defined Contribution Pension Scheme to the designated fund manager for its further investment. As a result, the State Government has created uncertainty in respect of benefits due to the employees/avoidable financial liability to the Government in future, and, thus, leading to possible failure of the scheme itself.
- The State Government did not establish Uttar Pradesh Road Transport Accident Relief Fund, as required under Uttar Pradesh Motor Vehicle Taxation Act, 1997, meant to provide relief to the passengers or heirs of deceased passengers or other persons suffering casualty in which a public service vehicle is involved.
- A large number (40,823) of UCs aggregating ₹ 18,362.56 crore were outstanding at the close of the year 2021-22. In the absence of UCs, there is no assurance that grants-in-aid disbursed have actually been incurred for the purpose for which they were sanctioned/authorised by the Legislature.
- As many as 1,089 AC bills amounting ₹ 18.39 crore were awaiting adjustment as on 31 March 2022.
- Classification of large amounts booked under the Minor Heads '800-Other Receipts/Expenditure' does not give a complete picture in the financial reporting. Similarly, in respect of 21 grants, the expenditure under Object Head: '42- Other Expenditure' contributed to 23 *per cent* of total expenditure of these grants, which affects transparency in financial reporting.
- 379 annual accounts of 57 Autonomous Bodies/Authorities (due up to 2021-22) for audit as of 30 June 2022 have not been submitted by the

concerned entities. In absence of annual accounts and their audit, proper utilisation of grants and loans disbursed to these Autonomous Bodies/Authorities cannot be vouched.

- There were 135 cases of misappropriation, losses and theft involving an amount of ₹ 9.31 crore, oldest pending since January 1967 on which final action was pending as on 31 March 2022.

4.18 *Recommendations*

- *Sums collected against labour cess by the U.P. Building and Other Construction Workers Welfare Board should be part of Public Account of the State and from there it may be transferred to the Board Account. The U.P. Building and Other Construction Workers Welfare Board should fulfil its mandate of improving the working condition of building and other construction workers and providing adequate financial assistance to them.*
- *The State Government should constitute the State Electricity Regulatory Commission Fund and credit the fund balance in the Public Account of the State.*
- *The State Government should avoid extra-budget borrowings and credit all loans taken by PSUs/ Authorities on behalf of State Government but serviced by the State Government, to the Consolidated Fund.*
- *The State Government should transfer the entire amount of Defined Contribution Pension Scheme to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank so that the un-transferred amount could become the part of corpus of investment of the subscribers and yield value appreciation.*
- *Being the statutory requirement, the Government should create the 'Uttar Pradesh Road Transport Accident Relief Fund' so that the fund could be utilised for benefit of the affected persons.*
- *The Government may ensure timely submission of utilisation certificates by the departments in respect of the grants-in-aid released for specific purposes and all pendencies may be reviewed before release of fresh grants to defaulting grantees.*
- *The Finance Department should ensure that all controlling officer adjust Abstract Contingent bills within stipulated period, as required under the Rules.*
- *The Finance Department should, in consultation with the Accountant General (A&E), conduct a comprehensive review of all items presently appearing under minor head 800. Further, at object head level, indiscriminate use of object head 42-Other expenditure should be minimised.*
- *The Finance Department should consider evolving a system for regular review to expedite the process of compilation and submission of annual accounts by Bodies/Authorities/Departmental Commercial Undertakings in order to assess their financial position.*
- *The Government may consider preparing a time bound framework for taking prompt action in cases of misappropriation, loss, theft, etc. and strengthening the internal control system to prevent recurrence of such cases.*

CHAPTER - V

State Public Sector Undertakings

CHAPTER-V

STATE PUBLIC SECTOR UNDERTAKINGS

5.1 Introduction

State Public Sector Undertakings (PSUs) are established to carry out activities of commercial nature keeping in view the welfare of people and occupy an important place in the State economy. PSUs consist of State Government Companies, Government controlled other Companies and Statutory Corporations. This Chapter presents the investment of State Government in PSUs, budgetary support to PSUs, submission of account by PSUs, erosion of net-worth of PSUs and dues of Power Distribution Companies (DISCOMs).

5.1.1 Definition of Government Companies, Government controlled other Companies and Statutory Corporations

A Government Company is defined in Section 2(45) of the Companies Act, 2013 as a company in which not less than 51 *per cent* of the paid-up share capital is held by Central Government, or by any State Government or Governments, or partly by the Central Government and partly by one or more State Governments and includes a company which is a subsidiary of a Government Company. Besides, any other company[36] owned or controlled, directly or indirectly, by the Central Government, or by any State Government or Governments, or partly by the Central Government and partly by one or more State Governments are referred to in this Chapter as Government controlled other Companies. The Statutory Corporations are those corporations which were set up under Statutes enacted by the Legislature.

5.1.2 Mandate of Audit

Audit of Government companies and Government controlled other Companies is conducted by the Comptroller and Auditor General of India (CAG) under the provisions of Section 143 (5) to 143 (7) of the Companies Act, 2013 read with Section 19 of the CAG's (Duties, Powers and Conditions of Service) Act, 1971 and the Regulations made thereunder. Under the Companies Act, 2013, the CAG appoints the Chartered Accountants as Statutory Auditors for companies and gives directions on the manner in which the accounts are to be audited. In addition, the CAG conducts a supplementary audit. The Statutes governing some Statutory Corporations require their accounts to be audited by the CAG.

[36] Companies (Removal of Difficulties) Seventh Order, 2014 issued by Ministry of Corporate Affairs, Government of India vide gazette notification dated 04 September 2014.

5.1.3 Nature of State Public Sector Undertakings and their coverage in the Chapter

As on 31 March 2022, there were 114 PSUs (93 Government Companies, 15 Government controlled other Companies and six Statutory Corporations[37]) including 42 non-functional PSUs[38] under the audit jurisdiction of the CAG in Uttar Pradesh. None of the State PSUs were listed on the stock exchange.

The status of 42 Non-functional PSUs as on 31 March 2022 is given in **Table 5.1**.

Table 5.1: Status of the Non-functional PSUs

Sl. No.	Particulars	PSUs
1	Orders/instructions for closure of operation issued by Government/Board of Directors. (liquidation process not yet started)	29
2	Liquidation by the Court (liquidator appointed)	11
3	Voluntary winding up (liquidator appointed by the Government)	2

Thus, out of 42 non-functional PSUs, 13 PSUs (12 Government Companies and one Government controlled other Company) are under liquidation while remaining 29 non-functional PSUs have closed their operation during the period from June 1990 to September 2019.

5.2 Investment in State Public Sector Undertakings and Budgetary Support

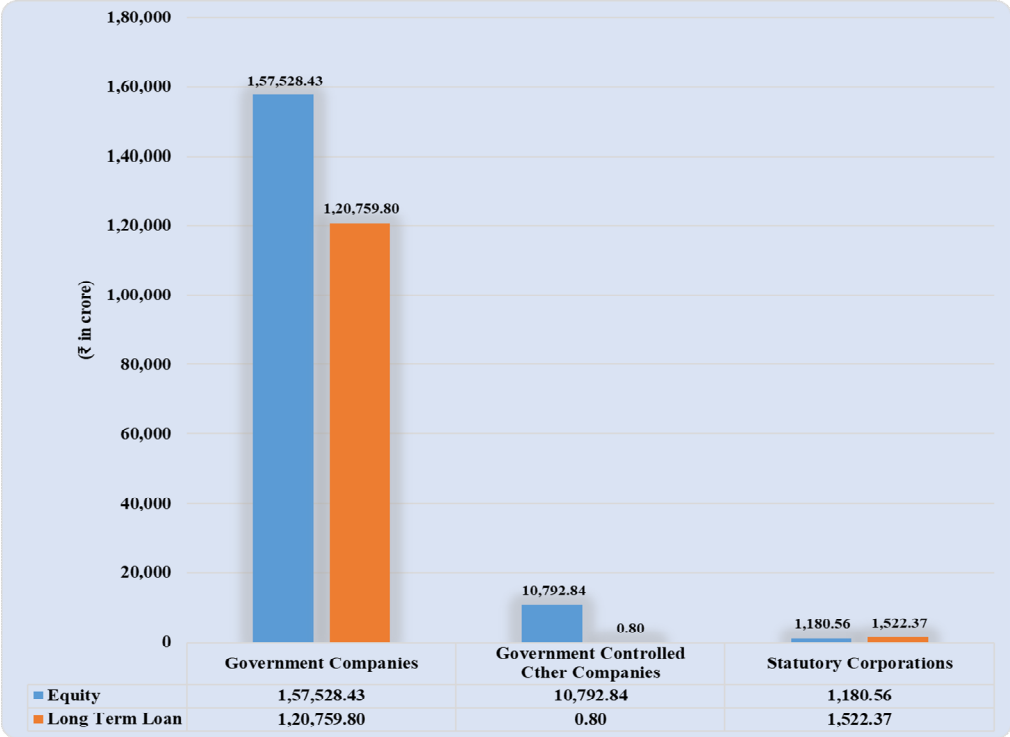
The Capital invested by Central Government, State Government and others[39] in 114 PSUs (93 Government Companies, 15 Government controlled other Companies and six Statutory Corporations) as on 31 March 2022 is depicted in **Chart 5.1:**

[37] Uttar Pradesh Avas Evam Vikas Parishad, Uttar Pradesh Jal Nigam, Uttar Pradesh Financial Corporation, Uttar Pradesh State Road Transport Corporation, Uttar Pradesh State Warehousing Corporation and Uttar Pradesh Forest Corporation.

[38] Non-functional PSUs are those which have ceased to carry on their operations.

[39] 'Others' include investment by holding companies, financial institutions, banks, etc.

Chart 5.1: Composition of Investment in Government Companies, Government controlled other Companies and Statutory Corporations



The sector-wise summary of investment (equity and long term loans) in 114 State PSUs as on 31 March 2022 is given in **Table 5.2**.

Table 5.2: Sector-wise investment in Public Sector Undertakings

(₹ in crore)

Sector	No. of PSUs	Investment								Grand Total
		Equity				Long-term loans				
		GoUP	GoI	Others	Total	GoUP	GoI	Others	Total	
PSUs which had submitted its accounts upto 2019-20 or onward (Appendix 5.1)										
Power Sector PSUs	11	1,45,389.99	0.00	2,213.43	1,47,603.42	433.92	0.00	1,04,361.55	1,04,795.47	2,52,398.89
Other than Power Sector PSUs	26	6,994.10	3,144.42	6,501.26	16,639.78	2,582.62	7,582.83	1,528.85	11,694.30	28,334.08
Total of PSUs covered in this Chapter	**37**	**1,52,384.09**	**3,144.42**	**8,714.69**	**1,64,243.20**	**3,016.54**	**7,582.83**	**1,05,890.40**	**1,16,489.77**	**2,80,732.97**
PSUs whose accounts in arrears for three years or more or were defunct/under liquidation or first accounts were not received as on 31 March 2022 (Appendix 5.2)										
Power Sector PSUs	2	0.00	0.00	2.27	2.27	0.00	0.00	0.00	0.00	2.27
Other than Power Sector PSUs	75	3,970.81	605.99	679.56	5,256.36	2,582.20	12.27	3,198.73	5,793.20	11,049.56
Total of PSUs not covered in this Chapter	**77**	**3,970.81**	**605.99**	**681.83**	**5,258.63**	**2,582.20**	**12.27**	**3,198.73**	**5,793.20**	**11,051.83**
Grand Total	**114**	**1,56,354.90**	**3,750.41**	**9,396.52**	**1,69,501.83**	**5,598.74**	**7595.10**	**1,09,089.13**	**1,22,282.97**	**2,91,784.80**

Source: Figures compiled based on annual accounts and information received from PSUs.

As on 31 March 2022, the total investment (equity and long-term loans) in 114 PSUs was ₹ 2,91,784.80 crore. Of these, State Government investment was ₹1,61,953.64 crore in the form of equity of ₹1,56,354.90 crore and long-term loans of ₹ 5,598.74 crore. State Government equity of power sector PSUs and other than power sector PSUs were ₹ 1,45,389.99 crore and ₹ 10,964.91 crore

respectively. Long-term loans advance by State Government in power sector PSUs and other power sector PSUs were ₹ 433.92 crore and ₹ 5,164.82 crore respectively as detailed in ***Appendix-5.1 and 5.2.***

5.2.1 Investment of State Government in Non-functional State Public Sector Undertakings

As on 31 March 2022, 42 State PSUs (40 Government Companies and two Government controlled other Companies) were non-functional having a total investment of State Government ₹ 753.97 crore in the form of equity (₹ 370.53 crore) and long-term loans (₹ 383.44 crore). Of these, significant investments were in Uttar Pradesh State Textile Corporation Limited (₹ 289.15 crore), Uttar Pradesh Cement Corporation Limited (₹ 193.05 crore) and U.P. State Yarn Company Limited (₹ 120.03 crore) as detailed in ***Appendix 5.2.***

5.2.2 Budgetary Support to Public Sector Undertakings

Government of Uttar Pradesh (GoUP) provides financial support to PSUs in various forms through the annual budget. The summarised details of budgetary support (equity, loans and grants/subsidies) in respect of PSUs for the last three years ending March 2022 are given in **Table 5.3.**

Table 5.3: Details of budgetary support to PSUs during the years 2019-20 to 2021-22

Nature of budgetary support	2019-20		2020-21		2021-22	
	No of PSUs	Budgetary Support (₹ in crore)	No of PSUs	Budgetary Support (₹ in crore)	No of PSUs	Budgetary Support (₹ in crore)
(A) Power Sector PSUs						
Equity (i)	3[40]	8,248.83	3[40]	10,568.47	3[40]	10,874.05
Loans (ii)	-	0.00	-	0.00	-	0.00
Grants/Subsidies (iii)	2	19,065.56	2	10,349.30	2	22,432.27
Total (i+ii+iii)	**3[41]**	**27,314.39**	**3[41]**	**20,917.77**	**3[41]**	**33,306.32**
(B) Other than Power Sector PSUs						
Equity (i)	4[40]	288.63	7[40]	529.13	8[40]	808.92
Loans (ii)	8	403.32	6	1,673.16	5	330.01
Grants/Subsidies (iii)	17	712.21	18	1,462.46	19	2498.09
Total (i+ii+iii)	**27[41]**	**1,404.16**	**25[41]**	**3,664.75**	**26[41]**	**3,637.02**

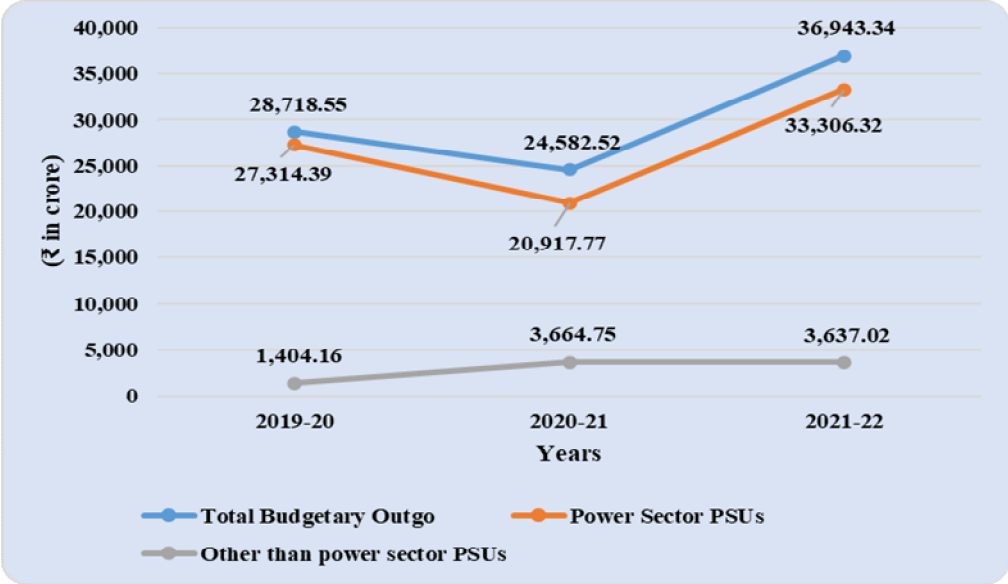
Source: ***Figures compiled based on annual accounts, Government orders and information received from PSUs***

[40] GoUP releases equity in Uttar Pradesh Power Corporation Limited, Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited and Uttar Pradesh Electronic Corporation Limited for investment in their subsidiaries. Therefore, for the purpose of infusion of equity only holding companies on behalf of their subsidiaries have been considered.

[41] The figure represents number of PSUs which have received budgetary support from the State Government under one or more heads *i.e.,* equity, loans, grants/subsidy.

The details regarding budgetary support towards equity, loans and grants/subsidies for the last three years ending March 2022 in respect of 74 PSUs which provided the relevant information as of September 2022, are given in **Chart 5.2:**

Chart 5.2: Budgetary support towards Equity, Loans and Grants/Subsidies



There was increase of ₹ 12,360.82 crore in budgetary support to PSUs during 2021-22 as compared to 2020-21, which was mainly due to increase in revenue subsidy of Uttar Pradesh Power Corporation Limited from ₹ 9,657.17 crore in 2020-21 to ₹ 21,888.16 crore in 2021-22.

It is evident from **Table 5.3** that major portion of budgetary support was given to power sector PSUs. The annual budgetary support received by the power sector PSUs during the years 2019-20, 2020-21 and 2021-22 were ₹ 27,314.39 crore, ₹ 20,917.77 crore and ₹ 33,306.32 crore respectively. The budgetary supports of ₹ 33,306.32 crore received during 2021-22 included ₹ 10,874.05 crore and ₹ 22,432.27 crore in the form of equity and grants/subsidy respectively. Out of total grants/subsidy of ₹ 22,432.27 crore given by the State Government to power sector PSUs, ₹ 22,395.45 crore was provided to Uttar Pradesh Power Corporation Limited including its distribution companies and ₹ 36.82 crore to Uttar Pradesh Power Transmission Corporation Limited.

Out of total grants/subsidy of ₹ 2,498.09 crore given by the State Government to other than power sector PSUs during 2021-22, grants/subsidy were mainly provided to Agra Smart City Limited (₹ 782.50 crore), Uttar Pradesh Jal Nigam (₹ 322.84 crore) and Noida Metro Rail Corporation Limited (₹ 320.65 crore) during 2021-22. Further, State Government invested ₹ 808.92 crore in equity and provided budgetary support of ₹ 330.01 crore towards loan to other than power sector PSUs. This included equity of ₹ 31.91 crore to Uttar Pradesh State Yarn Company Limited and loan of ₹ 2.03 crore to Uttar Pradesh State Yarn Company Limited (₹ 1.76 crore) and Uttar Pradesh State Textile Corporation Limited (₹ 0.27 core) which were non-functional and closed their operation.

5.2.3 Reconciliation with Finance Accounts of Government of Uttar Pradesh

The figures in respect of equity, loans and guarantees outstanding as per records of the State PSUs should agree with that of the figures appearing in the Finance Accounts of the Government of Uttar Pradesh. In case the figures do not agree, the concerned PSUs and the Finance Department should carry out reconciliation of the differences. Audit observed that as on 31 March 2022 such differences existed in respect of 74 PSUs (57 Government Companies, 12 Government controlled other Companies and five Statutory Corporations) as detailed in ***Appendix-5.3*** and summarised in **Table 5.4**:

Table 5.4: Equity, loans and guarantees outstanding as per Finance Accounts of Government of Uttar Pradesh *vis-à-vis* records of State PSUs

(₹ in crore)

Outstanding in respect of	Sector	Amount as per Finance Accounts	Amount as per records of State PSUs	Difference	
				Amount	*Percent*
Equity	Power Sector	1,32,877.22	1,47,605.28	14,728.06	11.08
	Other than Power Sector	6,108.80	10,910.65	4,801.85	78.61
	Total	**1,38,986.02**	**1,58,515.93**	**19,529.91**	**14.05**
Loans	Power Sector	516.82	433.92	(-)82.90	(-) 16.04
	Other than Power Sector	3,474.41	5,164.81	1,690.40	48.65
	Total	**3,991.23**	**5,598.73**	**1,607.50**	**40.28**
Guarantees	Power Sector	1,29,374.07	1,21,555.08	(-)7,818.99	(-) 6.04
	Other than Power Sector	634.47	389.84	(-)244.63	(-) 38.56
	Total	**1,30,008.54**	**1,21,944.92**	**(-)8,063.62**	**(-) 6.20**

Source: Information received from PSUs, annual accounts of PSUs and Finance Accounts 2021-22

The differences between the figures are persisting and also reported in previous years State Finances Audit Reports. Major difference in balances was observed in case of three power sector PSUs[42] and five other than power sector PSUs[43].

[42] Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited, Uttar Pradesh Power Transmission Corporation Limited and Uttar Pradesh Power Corporation Limited.

[43] Uttar Pradesh Metro Rail Corporation Limited, Noida Metro Rail Corporation Limited, The Pradeshiya Industrial and Investment Corporation of UP Limited, Uttar Pradesh State Sugar Corporation Limited and Noida International Airport Limited.

5.3 Submission of accounts by Public Sector Undertakings

5.3.1 Need for timely submission

According to Section 394 of the Companies Act, 2013, annual report on the working and affairs of a Government Company is to be prepared within three months of its Annual General Meeting (AGM). As soon as may be after such preparation, the annual report must be laid before both the Houses of Legislature, together with a copy of the audit report and comments upon or supplement to the audit report, made by the CAG . Almost similar provisions exist in the respective Acts regulating Statutory Corporations. This mechanism provides the necessary legislature control over the utilisation of public funds invested in the companies from the Consolidated Fund of State.

Section 96 of the Companies Act, 2013 requires every company to hold AGM of the shareholders once in every calendar year. It is also stated that not more than 15 months shall elapse between the date of one AGM and that of the next. Further, Section 129 of the Companies Act, 2013 stipulates that the audited financial statements for the financial year has to be placed in the said AGM for their consideration. Section 129 (7) of the Companies Act, 2013 also provides for levy of penalty like fine and imprisonment on the persons including directors of the company responsible for non-compliance with the provisions of Section 129 of the Companies Act, 2013.

The status of timeliness followed by the PSUs in preparation of accounts is as follows:

5.3.2 Timeliness in preparation of accounts by PSUs

Accounts for the year 2021-22 were required to be submitted by all the PSUs by 30 September 2022. Details of arrears in submission of accounts by the State PSUs as on 30 September 2022 are given in ***Appendix-5.4*** and summarised in **Table 5.5.**

Table 5.5: Position relating of submission of accounts by PSUs

Particulars	Position relating to submission of Accounts			
	Government Companies	Government controlled other Companies	Statutory Corporations	Total
Total number of PSUs under the purview of CAG's audit as on 31 March 2022 (including 13 PSUs under liquidation)	93	15	06	114
Number of PSUs which presented the accounts of 2021-22 by 30 September 2022 for CAG's audit	10	01	-	11

Particulars		Position relating to submission of Accounts			
		Government Companies	Government controlled other Companies	Statutory Corporations	Total
Number of PSUs whose accounts were in arrears (including 11 PSUs under liquidation having arrears in accounts)		81[44]	14	06	101
Number of accounts in arrears		929	55	22	1006
Break-up of Arrears	**(i) Non-functional PSUs (under Liquidation)**	112	08	-	120
	(ii) Non-functional PSUs (others than under liquidation)	551	27	-	578
	(iii) Functional PSUs	266	20	22	308

Out of 72 functional State PSUs, only 11 PSUs had submitted their annual accounts for the year 2021-22 and remaining 61 PSUs had arrears of 308 accounts. Out of 42 non-functional PSUs, 40 PSUs had arrears of 698 accounts.

5.3.2.1 Arrear in submission of accounts by functional State Public Sector Undertakings

- Out of 53 functional Government Companies only 10 PSUs[45] submitted their accounts upto 30 September 2022 for the year 2021-22 for audit by the CAG. Resultantly, 266 accounts of 43 functional PSUs were in arrears.
- Out of 13 functional Government controlled other Companies only one PSU i.e Agra Smart City Limited submitted its accounts upto 30 September 2022 for the year 2021-22 for audit by the CAG. Resultantly, 20 accounts of 12 functional PSUs were in arrears.
- None of the Statutory Corporations has submitted accounts for the year 2021-22 upto 30 September 2022 for audit by the CAG. Out of six

[44] It excludes two PSUs namely Uttar Pradesh (Poorva) Ganna Beej Evam Vikas Nigam Limited and Uttar Pradesh (Rohilkhand Tarai) Ganna Beej Evam Vikash Nigam Limited which are under liquidation for which no accounts were in arrear upto the date of going into liquidation.

[45] Dakshinanchal Vidyut Vitran Nigam Limited, Kanpur Electricity Supply Company Limited, Madhyanchal Vidyut Vitran Nigam Limited, Noida Metro Rail Corporation Limited, Paschimanchal Vidyut Vitran Nigam Limited, Purvanchal Vidyut Vitran Nigam Limited, Uttar Pradesh Export Promotion Council, Uttar Pradesh Metro Rail Corporation Limited, Uttar Pradesh Power Corporation Limited and Uttar Pradesh Power Transmission Corporation Limited.

Statutory Corporations (all functional PSUs) the CAG is the sole auditor in four Statutory Corporations (Uttar Pradesh State Road Transport Corporation, Uttar Pradesh Avas Evam Vikas Parishad, Uttar Pradesh Jal Nigam and Uttar Pradesh Forest Corporation). These four Statutory Corporations had nine accounts[46] in arrears as of 30 September 2022. In case of other two Statutory Corporations, accounts were in arrear from 2013-14 (Uttar Pradesh Financial Corporation) and from 2018-19 (Uttar Pradesh State Warehousing Corporation).

- Five[47] functional PSUs have not submitted its first account for audit after their incorporation. 53 accounts were in arrear against these PSUs.

Age-wise analysis of arrear in accounts of functional PSUs is given in the **Table** 5.6

Table 5.6: Age-wise analysis of arrear in accounts of functional PSUs

		Age wise analysis of arrears in accounts			Total
		1-3 years	4-6 years	7 and above	
Number of Functional PSUs with arrear in accounts	**Government Companies**	17	11	15	43
	Government controlled other Companies	11	1	-	12
	Statutory Corporation	3	2	1	6
	Total	31	14	16	61
Number of Accounts in arrear	**Government Companies**	31	51	184	266
	Government controlled other Companies	16	4	0	20
	Statutory Corporation	4	9	9	22
	Total	51	64	193	308

5.3.2.2 Arrear in submission of accounts by non-functional State Public Sector Undertakings

Out of 42 non-functional PSUs (including 13 PSUs under liquidation), 698 accounts of 40 non-functional PSUs (38 Government Companies and two Government controlled other Companies) were in arrears as on 30 September 2022 as detailed in ***Appendix-5.4*** The age-wise analysis of arrear accounts of these PSUs is given in **Table 5.7.**

[46] Accounts of (i) Uttar Pradesh State Road Transport Corporation for the years 2020-21 & 2021-22; (ii) Uttar Pradesh Avas Evam Vikas Parishad for the year 2021-22; (iii) Uttar Pradesh Jal Nigam for the years 2017-18 to 2021-22; and (iv) Uttar Pradesh Forest Corporation for the year 2021-22.

[47] Lucknow City Transport Services Limited, Agra Mathura City Transport Services Limited, Kanpur City Transport Services Limited, Varanasi City Transport Services Limited and Uttar Pradesh Rajya Krishi Evam Gramin Vikas Nigam Limited

Table 5.7: Age-wise analysis of arrear in accounts of non-functional PSUs

		Age wise analysis of arrears in accounts				Total
		1-5 years	6-10 years	11-20 years	21 years and above	
Number of Non-functional PSUs with arrear in accounts	**Under liquidation**	4	1	5	1	11
	Others	6	3	5	15	29
	Total	10	4	10	16	40
Number of Accounts in arrear	**PSUs under liquidation**	9	8	74	29	120
	Other Non-functional PSUs	16	22	67	473	578
	Total	25	30	141	502	698

5.3.2.3 Impact of non-finalisation of accounts of State Public Sector Undertakings

Delay in finalisation of accounts may result in risk of fraud and leakage of public money apart from violation of the provisions of the Companies Act, 2013. In view of the above status of arrears of accounts, the actual performance including loss incurred/profit earned and contribution of these 101 PSUs[48] to State GDP during the period of arrear accounts could not be ascertained/reported to the State Legislature. In the absence of finalisation of accounts by these PSUs and their subsequent audit, it could not be ensured whether the investments and expenditure incurred had been properly accounted for and the funds were utilised for the purpose for which these were provided by the State Government. This issue is of greater concern in case of those Statutory Corporations where the entire responsibility for certification lies on the CAG as the sole auditor.

5.3.2.4 Investment of State Government in State Public Sector Undertakings during pendency in submission of accounts

PSU-wise details of investment made by State Government during the years for which accounts were in arrears are shown in ***Appendix-5.5.*** Government of Uttar Pradesh (GoUP) had provided ₹ 2,035.05 crore (Equity: ₹ 2,035.05 crore, Loan: Nil, Grant: Nil and Subsidy: Nil) to only one PSU (i.e. Uttar Pradesh Rajya vidyut Utpadan Nigam Limited) out of six power sector PSUs, accounts of which upto the year 2021-22 had not been finalised by 30 September 2022 whereas no investment was made in the remaining five power sector PSUs during the period for which accounts were in arrears. Further, the GoUP had also provided ₹ 6,575.47 crore (Equity: ₹ 1,432.02 crore, Loan: ₹ 1,187.47 crore, Grant: ₹ 3,542.47 crore and Subsidy: ₹ 413.51 crore) to 37 out of 95 other than power sector PSUs, accounts of which upto the year 2021-22 had not been finalised by 30 September 2022 whereas no investments were made in the remaining 58 other than power sector PSUs during the period for which accounts were in arrears.

The administrative departments have the responsibility to oversee the activities of these PSUs and to ensure that the accounts are finalised and

[48] Six power sector PSUs and 95 other than power sector PSUs.

adopted by these PSUs within the stipulated period. The concerned departments were informed regularly regarding arrears in accounts.

5.4 Erosion of Net Worth of State Public Sector Undertakings

Net worth means the sum total of the paid-up capital and free reserves and surplus minus accumulated losses and deferred revenue expenditure. Essentially it is a measure of what an entity is worth to the owners. A negative net worth indicates that the entire investment of the owners has been wiped out by accumulated losses and deferred revenue expenditure.

Table 5.8 indicates paid-up capital, accumulated losses, net worth and investment of Government in 12 PSUs whose net worth has been eroded as per their latest finalised accounts till 30 September 2022.

Table 5.8: PSUs whose Net-worth has been eroded

(₹ in crore)

Sl. No.	Name of the PSUs	Latest year of finalised Accounts	Net Profit (+)/Loss (-) after Interest, Tax & Dividend	Total Paid- up Capital as per latest finalized accounts	Free Reserve	Accumulated Losses including Deferred revenue expenditure[49]	Net worth	State Government Equity as on 31 March 2022	State Government Loan as on 31 March 2022
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (5+6-7)	(9)	(10)
A	**Power Sector PSUs**								
1	Dakshinanchal Vidyut Vitaran Nigam Limited	2021-22	(-) 2,957.52	22,436.61	1,953.42	24,956.84	(-)566.81	22,436.61	132.04
2	Kanpur Electricity Supply Company Limited	2021-22	(-) 215.45	2,249.31	0	4,179.46	(-)1,930.15	2,249.31	0.00
3	Uttar Pradesh Power Corporation Limited	2021-22	(-)8,305.27	1,12,212.39	0	81,877.77	(-) 60,000.85[50]	112212.39	369.27
4	UCM Coal Company Limited	2020-21	(-)0.21	0.16	(-)2.39	0.00	(-)2.23	0.16	0.00
5	UPSIDC Power Company Ltd.	2013-14	(-)0.02	0.05	0	0.25	(-)0.20	0.00	0.00
	Total A		**(-) 11,478.47**	**1,36,898.52**	**1,951.03**	**1,11,014.32**	**(-) 62,500.24**	**1,36,898.47**	**501.31**
B	**Other than power Sector PSUs**								
1	The Pradeshiya Industrial and Investment Corporation of UP Limited	2019-20	(-) 1.56	135.58	0	381.05	(-) 245.47	110.58	1,134.43
2	Prayagraj City Transport Services Limited	2019-20	(-) 10.90	4.91	0	16.48	(-) 11.57	0.00	0.00
3	Aligarh Smart City Limited	2019-20	(-) 11.35	2.00	0	13.66	(-)11.66	1.00	0.00

[49] Value of deferred revenue expenditure is nil in all PSUs whose net-worth has been eroded.

[50] Paid capital of ₹ 1,12,212.39 crore includes ₹ 90,335.47 crore which was given by the Government for their subsidiary/associates/joint venture companies. Therefore, this amount has been excluded for calculation of net worth.

Sl. No.	Name of the PSUs	Latest year of finalised Accounts	Net Profit (+)/Loss (-) after Interest, Tax & Dividend	Total Paid- up Capital as per latest finalized accounts	Free Reserve	Accumulated Losses including Deferred revenue expenditure[49]	Net worth	State Government Equity as on 31 March 2022	State Government Loan as on 31 March 2022
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (5+6-7)	(9)	(10)
4	Prayagraj Smart City Limited	2020-21	(-) 0.26	0.50	0	0.62	(-) 0.12	245.00	0.00
5	Moradabad Smart City Limited	2020-21	(-) 8.19	0.50	0	8.17	(-) 7.67	50.25	0.00
6	Noida International Airport Limited (NIAL)	2019-20	1.61	0.01	0	2.75	(-) 2.74	2,807.20	0.00
7	Lucknow Smart City Limited	2018-19	(-) 3.60	0.50	0	6.29	(-) 5.79	186.00	0.00
	Total B		**(-) 34.25**	**144.00**	**0**	**429.02**	**(-) 285.02**	**3,400.03**	**1,134.43**
	Grand Total (A+B)		**(-) 11,512.72**	**1,37,042.52**	**1,951.03**	**1,11,443.34**	**(-) 62,785.26**	**1,40,298.50**	**1,635.74**

Net worth of five Power sector PSUs had been completely eroded by accumulated losses and their net worth was (-) ₹ 62,500.24 crore against an equity investment of ₹ 1,36,898.52 crore as on 31 March 2022. In these PSUs as on 31 March 2022, State Government equity and loans were ₹ 1,36,898.47 crore and ₹ 501.31 crore respectively. All these five PSUs were in losses as per their latest finalised accounts.

Further, net worth of seven other than power sector PSUs had been completely eroded by accumulated losses and their net worth was (-) ₹ 285.02 crore against an equity investment of ₹ 144.00 crore as on 31 March 2022. In these PSUs as on 31 March 2022, State Government equity and loans were ₹ 3,400.03 crore and ₹ 1,134.43 crore respectively. Out of seven PSUs whose net worth had been eroded, one PSU, i.e., Noida International Airport Limited had earned profit of ₹ 1.61 crore as per their latest finalised accounts whereas remaining six PSUs were in losses.

5.5 Dues of Power Distribution Companies (DISCOMs)

For maintaining electrical supply in the State, Uttar Pradesh Power Corporation Limited (UPPCL) procures electricity from Central/State power generation companies, power transmission companies, independent power producers, captive power plant (reactive energy) and unscheduled inter-change (UI) on behalf of its five DISCOMs (Madhyanchal Vidyut Vitaran Nigam Limited, Purvanchal Vidyut Vitaran Nigam Limited, Paschimanchal Vidyut Vitaran Nigam Limited, Dakshinchal Vidyut Vitaran Nigam Limited and Kanpur Electricity Supply Company Limited).

DISCOMs supply electricity to its consumers on the rates prescribed in Tariff Order approved and issued by the Uttar Pradesh Electricity Regulatory Commission on the basis of cost-analysis furnished by UPPCL and its DISCOMs. Government provides subsidy against the consumption by consumers falling in the category of Domestic Lifeline, Rural Schedule (unmetered), Rural Schedule (metered) other than below poverty line (BPL), private tube wells/pumping sets, *etc*., to set off the difference between the cost

and rates prescribed in the tariff order. As per State Government order (March 2021), the outstanding liability of the State Government for payment of tariff subsidy was ₹ 14,661.54 crore as on 31 March 2020.

DISCOMs were running in heavy losses due to payment of interest on the borrowed funds from Financial Institutions and bad debts. For financial turnaround of DISCOMs, an MOU was executed (January 2016) amongst Ministry of Power (GoI), Government of Uttar Pradesh and UPPCL for and on behalf of DISCOMs under Ujwal DISCOM Assurance Yojna (UDAY). According to the provisions of MOU, State Government had taken over outstanding debts of DISCOMs amounting to ₹ 44,403 crore during 2015-16 and 2016-17. Further State Government was also required to take over the future losses, if any, of DISCOMs in graded manner during 2017-18 to 2020-21. As per State Government order (March 2021), the outstanding liability on the State Government for loss funding subsidy was ₹ 6,278.47 crore[51].

The State Government directed UPPCL (July 2020) that for availability of funds for maintaining power supply by power distribution companies during Covid-19 lockdown period, the UPPCL would take the loan upto ₹ 20,940 crore (*i.e.,* outstanding subsidy payable by the State government to UPPCL[52]) and the State Government would make repayment of this loan in next ten years starting from 2021-22. Accordingly, UPPCL borrowed ₹ 10,470 crore each from Power Finance Corporation (PFC) and Rural Electrification Company (REC) in the year 2020-21. During the year 2021-22 State Government has provided assistance for payment of principal amounting to ₹ 2,000 crore out of its budget for repayment of loan taken by the UPPCL from financial institutions.

Due to heavy losses in DISCOMs and delays in remittance of subsidy by State Government, UPPCL could not pay its dues towards power suppliers. The details of the dues of the electricity suppliers against UPPCL during the last three years are given in **Table 5.9.**

Table 5.9: Outstanding dues against UPPCL in respect of supply of electricity

(₹ in crore)

Name of Electricity supplier	Outstanding dues as on 31 March 2020	Outstanding dues as on 31 March 2021	Outstanding dues as on 31 March 2022
Central/State Power Generation Companies	16,939.14	17,491.93	13,752.23
Power Transmission Companies	1584.62	525.83	249.39
Independent Power Producers	13,102.50	7,561.55	9,519.95
Captive Power Plant (Reactive Energy)	14.65	11.30	19.67
Unscheduled inter-change (UI)	503.50	412.75	176.62
Total	**32,144.41**	**26,003.36**	**23,717.86**

[51] Loss funding subsidy receivable under UDAY (from 2016-17 to 2020-21) was ₹ 12,049.49 crore against which during 2019-20 ₹ 3,571.02 crore was sanctioned by State Government and ₹ 2,200 crore was provided in the budget for financial year 2020-21.

[52] Tariff subsidy (₹ 14,661.54 crore) plus Loss funding subsidy under UDAY (₹ 6,278.47 crore).

Thus, as on 31 March 2020, the outstanding dues of power generating companies against the purchase of electricity by UPPCL was ₹ 32,144.41 crore, which was reduced to 23,717.86 crore as on 31 March 2022.

5.6 Follow up action on State Finances Audit Report

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

5.7 Conclusion

- As on 31 March 2022, the total investment (equity and long-term loans) in 114 PSUs was ₹ 2,91,784.80 crore. Of these State Government investment was ₹ 1,61,953.64 crore in the form of equity of ₹ 1,56,354.90 crore and long-term loans of ₹ 5,598.74 crore. State Government equity of power sector PSUs and other than power sector PSUs were ₹ 1,45,389.99 crore and ₹ 10,964.91 crore respectively. Long-term loans advance by State Government in power sector PSUs and other than power sector PSUs were ₹ 433.92 crore and ₹ 5,164.82 crore respectively.
- As on 31 March 2022, 42 State PSUs (40 Government Companies and two Government controlled other Companies) were non-functional having a total investment of State Government ₹ 753.97 crore in the form of capital (₹ 370.53 crore) and long-term loans (₹ 383.44 crore). Of these, significant investments were in Uttar Pradesh State Textile Corporation Limited (₹ 289.15 crore), Uttar Pradesh Cement Corporation Limited (₹ 193.05 crore) and U.P. State Yarn Company Limited (₹ 120.03 crore). Further, State Government provided budgetary support of ₹ 33.94 crore to two non-functional PSUs which had already closed their operation.
- As on 31 March 2022, there were difference of figures in equity, loans and guarantee existed in respect of 74 PSUs as per records of State PSUs and those appearing in the Finance Accounts. These differences between the figures are persisting since last many years, though the issue was reported in previous year SFAR.
- Out of 72 functional PSUs, only 11 PSUs had submitted their annual accounts for the year 2021-22 and remaining 61 PSUs had arrears of 308 accounts. Out of 42 non-functional PSUs, 40 PSUs had arrears of 698 accounts and remaining two PSUs had no arrears of accounts up to the date of going into liquidation. GoUP had provided ₹ 8,610.52 crore (Equity: ₹ 3,467.07 crore, Loan: ₹ 1,187.47 crore, Grant ₹ 3,542.47 crore and Subsidies: ₹ 413.51 crore) to 38 State PSUs during the period for which their accounts were in arrears.
- Net-worth of 12 PSUs had been completely eroded due to accumulated losses. The net-worth of these PSU was (-) ₹ 62,785.26 crore against equity investment of ₹ 1,37,042.52 crore.

5.8 *Recommendations*

- *The State Government may review the status of 29 non-functional PSUs which have closed their operation and invest cautiously in these PSUs.*
- *The Finance Department of GoUP and the respective PSUs should reconcile the differences in figures of equity, loans and guarantees outstanding as per records of the PSUs and as per the Finance Accounts of GoUP in a time bound manner.*
- *The Administrative Departments should strictly monitor and issue necessary directions to liquidate the arrears in accounts of the PSUs and take necessary steps to resolve the constraints in preparing the accounts of the PSUs.*

Lucknow **(TANYA SINGH)**

The 16 JUNE 2023 **Accountant General (Audit-II),**
Uttar Pradesh

Countersigned

New Delhi **(GIRISH CHANDRA MURMU)**

The 20 JUN 2023 **Comptroller and Auditor General of India**

Appendices

Appendix-1.1
(Referred to in paragraph 1.1)

General Data of State of Uttar Pradesh

Sl. No.	Particulars			Figures
1	**Area**			2,40,928 Sq. Km.
2	**Population**			
	a.	**Census 2011 (As on 1 March 2011)**		19.98 crore
	b.	**Projected for the year 2022 (As on 1 March 2022)**		23.33 crore
3	**Decadal Population Growth[1] (2012-2022)**		**Uttar Pradesh**	14.89 *per cent*
			All India (inclusive of UTs)	12.12 *per cent*
4	**Literacy (as per 2011 Census) (All India Average = 73 *per cent*)**			67.7 *per cent*
5	**Infant mortality rate[2] (per 1000 live births) (All India Average = 28 per 1000 live births)**			38
6	**Life Expectancy at birth[3] (All India Average = 70 years)**			66 years
7	**Gross State Domestic Product (GSDP) at current prices**			₹ 18,63,221 crore
8	**Per capita GSDP Compound Annual Growth Rate (CAGR) (2012-13 to 2021-22)**		**Uttar Pradesh**	7.86
			All India (inclusive of UTs)	8.86
9	**GSDP CAGR (2012-13 to 2021-22)**		**Uttar Pradesh**	9.51
			All India (inclusive of UTs)	10.11
10	**Population below poverty line (BPL)[4] (2011-12) (All India Average = 21.92 *per cent*)**			29.43 *per cent*

[1] Projected population of the State increased from 20.31 crore in March 2012 to 23.33 crore in March 2022: Population Projections for India and States 2011-2036, Table 8 of the Report of the Technical Group on Population Projections (July 2020), National Commission on Population

[2] Sample Registration System (SRS) Bulletin, May 2022 (for the year 2020), office of the Registrar General, India.

[3] SRS Based Abridged Life Table 2016-20 published by the Office of the Registrar General & Census Commissioner, India (October 2022).

[4] Reserve Bank of India, Handbook of Statistics on Indian Economy 2021-22 (Table 151).

Appendix-2.1
(Referred to in paragraph 2.2)

Time series data on the State Government Finances

(₹ in crore)
(Figures in bracket indicate percentages to total of each sub-heading)

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
PART A – RECEIPTS					
1. Revenue Receipts *of which*	**2,78,775**	**3,29,978**	**3,66,393**	**2,96,176**	**3,71,011**
(i) Own Tax Revenue *of which*	97,393(35)	1,20,122(36)	1,22,826(34)	1,19,897(40)	1,47,368(40)
SGST	25,374(26)	46,108(38)	47,232(38)	42,860(36)	54,594(37)
Taxes on Sales, Trade, etc.	31,113(32)	23,798(20)	20,517(17)	22,127(18)	27,058(18)
State Excise	17,320(18)	23,927(20)	27,325(22)	30,061(25)	36,320(25)
Taxes on Vehicles	6,404(7)	6,929(6)	7,715(6)	6,483(5)	7,776(5)
Stamps and Registration fees	13,398(14)	15,733(13)	16,070(13)	16,475(14)	20,048(14)
Land Revenue	1,336(1)	631(1)	504(0.41)	297(0.25)	193(0.13)
Taxes and duties on Electricity	2,124 (2)	2,978 (2)	3,453(3)	1,587(1)	1,366(1)
Other Taxes	324(0.33)	18(0.01)	10(0.01)	7(0.01)	13(0.01)
(ii) Non Tax Revenue	19,795(7)	30,101(9)	81,705(22)	11,846(4)	11,436(3)
(iii) State's Share of Union Taxes and Duties	1,20,939(43)	1,36,766(42)	1,17,818(32)	1,06,687(36)	1,60,358(43)
(iv) Grants-in-aid from GoI	40,648(15)	42,989(13)	44,044(12)	57,746(20)	51,849(14)
2. Miscellaneous Capital Receipts	**0**	**0**	**0**	**0**	0
3. Recoveries of Loans and Advances	**236**	**5,313**	**5,641**	**1,135**	**939**
4. Total Revenue and Non debt Capital Receipts (1+2+3)	**2,79,011**	**3,35,291**	**3,72,034**	**2,97,311**	**3,71,951**[5]
5. Public Debt Receipts *of which*	**47,417**	**51,595**	**73,809**	**86,859**	**75,751**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	43,381(92)	50,791(98)	72,554(98)	78,677(91)	65,003(86)
Transactions under Ways and Means Advances and Overdrafts	2,933(6)	0	0	0	0
Loans and Advances from GoI[6]	1,103(2)	804(2)	1,255(2)	8,182(9)	10,748(14)
6. Total Receipts in the Consolidated Fund(4+5)	**3,26,428**	**3,86,886**	**4,45,843**	**3,84,170**	**4,47,702**
7. Contingency Fund Receipts	**258**	**230**	**662**	**0**	**700**
8. Public Account Receipts	**3,20,471**	**3,80,994**	**3,70,692**	**3,64,493**	**4,27,452**
9. Total Receipts of the State (6+7+8)	**6,47,157**	**7,68,110**	**8,17,197**	**7,48,663**	**8,75,853**
PART B - EXPENDITURE/ DISBURSEMENT					
10. Revenue Expenditure *of which*	**2,66,224(87)**	**3,01,728(81)**	**2,98,833(83)**	**2,98,543(85)**	**3,37,581(82)**
General Services (including interest payments)	1,05,782(40)	1,31,057(44)	1,17,675(39)	1,19,057(40)	1,33,521(39)
Social Services	84,252(32)	91,312(30)	1,03,849(35)	1,09,727(37)	1,20,987(36)
Economic Services	64,635(24)	67,259(22)	62,809(21)	55,551(19)	66,573(20)
Grants-in-aid and contributions	11,555(4)	12,100(4)	14,500(5)	14,208(5)	16,500(5)

[5] During the year 2021-22, Revenue Receipts were ₹ 3,71,011.44 crore and Recoveries of Loans and Advances were ₹ 939.43 crore. Hence, Total Revenue and Non debt Capital Receipts were ₹ 3,71,950.87 crore.

[6] During the years 2020-21 and 2021-22, it includes back-to-back loan of ₹ 6,007 crore and ₹ 8,140 crore respectively received from GoI in lieu of GST compensation shortfall with no repayment liability for the State.

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
11. Capital Expenditure *of which*	**39,088(13)**	**62,463(17)**	**59,998(16)**	**52,237(15)**	**71,443(17)**
General Services	2,776(7)	3,419(5)	2,495(4)	1,523(3)	2,357(3)
Social Services	11,625(30)	10,589(17)	10,515(18)	12,386(24)	18,569(26)
Economic Services	24,687(63)	48,455(78)	46,988(78)	38,328(73)	50,517(71)
12. Disbursement of Loans and Advances	**1,509(0)**	**6,303(2)**	**2,120(1)**	**1,153(0.32)**	**1,613(0.39)**
13. Appropriation to the Contingency Fund	**0**	**0**	**0**	**0**	**600(0.15)**
14. Total Expenditure (10+11+12+13)	**3,06,821**	**3,70,494**	**3,60,951**	**3,51,933**	**4,11,237**
15. Repayments of Public Debt	**15,002**	**20,717**	**22,401**	**26,778**	**28,726**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	10,528(70)	19,080(92)	20,695(92)	25,174(94)	27,132(94)
Transactions under Ways and Means Advances and Overdraft	2,933(20)	0	0	0	0
Loans and Advances from Government of India	1,541(10)	1,637(8)	1,706(8)	1,604(6)	1,594(6)
16. Total Disbursement out of Consolidated Fund (14+15)	**3,21,823**	**3,91,211**	**3,83,352**	**3,78,711**	**4,39,963**
17. Contingency Fund disbursements	**413**	**396**	**32**	**100**	**0**
18. Public Account disbursements	**3,14,384**	**3,61,072**	**4,39,282**	**3,59,643**	**4,23,011**
19. Total disbursement by the State (16+17+18)	**6,36,620**	**7,52,679**	**8,27,666**	**7,38,454**	**8,62,974**
PART C. DEFICITS/SURPLUS					
20. Revenue Deficit(-)/Revenue Surplus(+) (1-10)	**(+)12,552**	**(+)28,250**	**(+)67,560**	**(-)2,367**	**(+)33,430**
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-14)	**(-)27,810**	**(-)35,203**	**(+)11,083**	**(-)54,622**	**(-)39,286**
22. Primary Deficit (-)/Fiscal Surplus (+) (21+23)	**(+)1,326**	**(-)3,161**	**(+)45,896**	**(-)17,194**	**(+)3,589**
23. Interest Payment (included in Revenue Expenditure under Major Head 2049)	**29,136**	**32,042**	**34,813**	**37,428**	**42,876**

Appendix-2.2
(Referred to in paragraph 2.4.2)

Collection of Own Tax/Non-Tax Revenue during the period 2017-22

(₹ in crore)

Heads	2017-18	2018-19	2019-20	2020-21	2021-22 Budget Estimate	Actual 2021-22
(A) Own Tax Revenue during 2017-22						
State Goods and Services Tax	25,374	46,108	47,232	42,860	73,285	54,594
Taxes on Sales, Trade etc.	31,113	23,798	20,517	22,127	31,100	27,058
State Excise	17,320	23,927	27,325	30,061	41,500	36,320
Taxes on Vehicles	6,404	6,929	7,715	6,483	9,350	7,776
Stamps and Registration Fees	13,398	15,733	16,070	16,475	25,500	20,048
Land Revenue	1,336	631	504	297	860	193
Taxes and duties on Electricity	2,124	2,978	3,453	1,587	4,750	1,366
Other taxes	324	18	10	7	0	13
Total A	**97,393**	**1,20,122**	**1,22,826**	**1,19,897**	**1,86,345**	**1,47,368**
(B) Non Tax Revenue during 2017-22						
Interest Receipts, Dividend and Profits	1,124	1,888	1,508	1,220	2,200	1,462
General Services	6,806	15,366	73,484	2,239	3,012	1,959
Social Services	1,571	872	978	1,046	1,733	1,107
Economic Services	10,294	11,975	5,735	7,341	18,477	6,908
Total B	**19,795**	**30,101**	**81,705**	**11,846**	**25,422**	**11,436**
Grand Total (A + B)	**1,17,188**	**1,50,223**	**2,04,531**	**1,31,743**	**2,11,767**	**1,58,804**

Appendix-2.3
(Referred to in paragraph 2.7.8.3)

Projects completed/under progress on Public Private Partnership mode in Uttar Pradesh as on 31 March 2022

Sl. No.	Name of Department / Name of Project	Estimated cost of project (₹ in crore)
	Industrial Development Department	
1.	Yamuna Express Way Industrial Development Authority-Yamuna Express Way	13,782.00
	Public Works Department	
2.	UP State Highway Authority (UPSHA)-Bareilly-Almora-Bageshwar Road (SH-37)	355.00
3.	UPSHA –Varanasi – Shaktinagar Road (S.H.-5A)	1,211.96
4.	UPSHA – Muzaffarnagar – Saharanpur via Deoband Road (S.H.-59)	752.88
	Tourism Department	
5.	Operation & Development of Tourism Accommodation/Units of Tourism Department/Uttar Pradesh State Tourism Development Corporation on the basis of lease cum Development Management & Management Contract – Rahi Tourist Accomodations at Ramgarh Tal, Deoria, Mahoba, Mathura and Palia	88.80
6.	Establishment of Ropeway at important places of Uttar Pradesh- Radh Rani Temple Barsana, Mathura/Devangana Chitrakoot, Vidhyavasini Ashtbhuja to Kalikhoh Mirzapur	34.56
	Transport Department	
7.	Development of Alambagh Bus Terminal Lucknow under Development and Management Arrangement Project	204.00
8.	23 Bus Stations in Uttar Pradesh State Road Transport Corporation under Development and Management Arrangement Project	3,665.00
	Housing and Urban Planning Department	
9.	Awas Bandhu -Lucknow Development Authority –Establishment of international standard cricket stadium and academy in Lucknow	360.00
	Information Technology and Electronics Department	
10.	UP Electronics Corporation Limited-I.T. City, Lucknow	1,500.00
	Energy Department	
11.	U.P. Power Corporation Ltd-Thermal Power Project Bara, Prayagraj	11,500.00
12.	U.P. Power Corporation Ltd-Thermal Power Project Karchana, Prayagraj	10,605.31
13.	U.P. Power Transmission Corporation Ltd-765/400 KV A.I.S. sub station Mainpuri along with construction of 765 KV single circuit Bara-Mainpuri line and related complete scheme	5,158.91
14.	U.P. Power Transmission Corporation Ltd-765/400 K.V. A.I.S. sub station Hapur and Greater Noida along with construction of 765 K.V single circuit Mainpuri-Hapur and Mainpuri-Greater Noida line and related complete scheme	4,706.49
15.	U.P. Power Transmission Corporation Ltd-3x660 MW energy extraction and construction of transmission system from Ghatampur Thermal Power Project on T.B.C.B. basis	2,570.60

Sl. No.	Name of Department / Name of Project	Estimated cost of project (₹ in crore)
16.	U.P. Power Transmission Corporation Ltd-2x660 MW energy extraction from Obra-C Thermal Power Project for power transmission and 400 K.V. G.I.S. sub station, Badaun and construction of related transmission lines	843.21
17.	U.P. Power Transmission Corporation Ltd-2x660 MW energy extraction from Jawaharpur Thermal Power Project for power transmission and 400 K.V. G.I.S. sub station, Firozabad and construction of related transmission lines	608.12
18.	U.P. Power Transmission Corporation Ltd-Construction of 765 K.V. GIS sub station Rampur and Construction of 400 K.V. GIS sub station, Sambhal (with related line) by UP Power Corporation limited	1035.25
19.	U.P. Power Transmission Corporation Ltd-Construction of 765 K.V. GIS sub station Meerut and Construction of 400 K.V. GIS sub station Simbhauli (with related line) by UP Power Corporation limited	1223.25
20	U.P. Power Corporation Ltd-Input based Transmission Franchise, Agra City	360.00
21.	U.P. Power Corporation Ltd- Vishnuprayag Hydro Electric Project	1,715.78
22.	U.P. Power Corporation Ltd-Roza Thermal Power Project	3,112.51
23.	U.P. Power Corporation Ltd-Roza Extension Thermal Power Project	3,098.60
24	U.P. Power Corporation Ltd-Anpara -C Thermal Power Project	4,845.00
25.	U.P. Power Corporation Ltd-Bajaj Thermal Power Project	2,448.02
26.	U.P. Power Corporation Ltd-Lalitpur Thermal Power Project	14,916.00
27.	U.P. Jal Vidyut Nigam-Nirgajani Minor Hydro Electric Project, Muzaffarnagar	108.43
28.	U.P. Jal Vidyut Nigam Ltd-Salawa Minor Hydro Electric Project, Meerut	54.55
	Medical and Health Department	
29.	S.P.M.U-N.R.H.M-100 Bed, Mother and Child Health Wing (in 25 District)	49.00
30.	S.P.M.U-N.R.H.M-108 Service	1,000.00
31.	S.P.M.U-N.R.H.M-102 Service	1,200.00
32.	Family Planning Section-Encouragement Partnership	13.49
33.	S.P.M.U-N.R.H.M-Dialysis (Phase 1, 2 & 3)	73.30
34.	S.P.M.U-N.R.H.M-CT Scan (Category-1)	66.06
35.	S.P.M.U-N.R.H.M-CT Scan (Category-2)	45.00
36.	S.P.M.U-N.R.H.M-Telemedicine (Video Consultation)	3.00
37.	S.P.M.U-N.R.H.M-Teleradiology	19.14
38.	S.P.M.U-N.R.H.M-Bio medical Equipment Maintenance	72.29
	Urban Development Department	
39.	Municipal Solid Waste Management Plan, Kanpur	56.24
40.	Municipal Solid Waste Management Plan, Lucknow	52.83
41.	Municipal Solid Waste Management Plan, Agra	30.84
42.	Municipal Solid Waste Management Plan, Prayagraj	30.41
43.	Municipal Solid Waste Management Plan, Varanasi	48.58

Sl. No.	Name of Department / Name of Project	Estimated cost of project (₹ in crore)
44.	Municipal Solid Waste Management Plan, Mathura	9.51
45.	Municipal Solid Waste Management Plan, Moradabad	13.16
46.	Municipal Solid Waste Management Plan, Aligarh	16.07
47.	Municipal Solid Waste Management Plan, Muzaffarnagar	6.58
48.	Municipal Solid Waste Management Plan, Mirzapur	11.01
49.	Municipal Solid Waste Management Plan, Jaunpur	12.20
50.	Municipal Solid Waste Management Plan, Sambhal	6.55
51.	Municipal Solid Waste Management Plan, Etawah	5.82
52.	Municipal Solid Waste Management Plan, Raebareli	8.78
53.	Municipal Solid Waste Management Plan, Badaun	5.78
54.	Municipal Solid Waste Management Plan, Fatehpur	9.38
55.	Municipal Solid Waste Management Plan, Ballia	6.82
56.	Municipal Solid Waste Management Plan, Mainpuri	4.28
57.	Municipal Solid Waste Management Plan, Kannauj	4.62
58.	Municipal Solid Waste Management Plan, Barabanki	5.25
59.	Municipal Solid Waste Management Plan, Pilkhua	8.98
60.	Municipal Solid Waste Management Plan, Bareilly	13.86
	Civil Aviation Department	
61.	Noida International Airport, Jewar	29,561.00
	Total	**1,23,334.06**

Appendix-2.4
(Referred to in paragraph 2.8.2)

Details of Reserve Funds during the year 2021-22

(₹ in lakh)

Particulars	Opening Balance	Receipts	Disbursements	Closing Balance
Reserve Funds bearing Interest				
8115-Depreciation/Renewal Reserve Fund	**(-) 4,441.57**	**0.00**	**0.00**	**(-) 4,441.57**
105-Depreciation Reserve Fund-Investment Account	(-) 4,441.57	0.00	0.00	(-) 4,441.57
8121-General and Other Reserve Funds	**1,50,525.55**	**4,71,180.93**	**2,01,861.35**	**4,19,845.13**
101-General and Other Reserve Funds of Govt. Commercial Departments/Undertaking	0.00	9.68	0.00	9.68
122-State Disaster Response Fund	0.00	4,67,525.50	1,65,966.07	3,01,559.43
129-State Compensatory Afforestation Fund (SCAF)	1,50,525.55	3,645.75	35,895.28	1,18,276.02
Total- Reserve Fund bearing Interest	**1,50,525.55**	**4,71,180.93**	**2,01,861.35**	**4,19,845.13**
Investment	**(-) 4,441.57**	**0.00**	**0.00**	**(-) 4,441.57**
Reserve Funds not bearing Interest				
8222-Sinking Fund	**0.00**	**2,00,000.00**	**2,00,000.00**	**0.00**
01-Appropriation for Reduction or avoidance of debt **101-Sinking Funds**	1,00,000.00	2,00,000.00	0.00	3,00,000.00
02- Sinking Fund – Investment Account **101-Sinking Fund – Investment Account**	(-) 1,00,000.00	0.00	2,00,000.00	(-) 3,00,000.00
8223-Famine Relief Fund	**(-) 78.01**	**0.00**	**0.00**	**(-) 78.01**
102-Famine Relief Fund - Investment Account	(-) 78.01	0.00	0.00	(-) 78.01
8225-Roads and Bridges Fund	**25,815.81**	**3,30,000.00**	**3,00,000.00**	**55,815.81**
101-State Roads and Bridges Fund	25,815.81	3,30,000.00	3,00,000.00	55,815.81
8226-Depreciation/Renewal Reserve Funds	**(-) 1,719.53**	**2,000.00**	**891.20**	**(-) 610.73**
102-Depreciation Reserve Funds of Government Non-commercial Departments	(-) 1,719.53	2,000.00	891.20	(-) 610.73
8229-Development and Welfare Funds	**76,114.50**	**0.00**	**11.09**	**76,103.41**
101-Development Funds For Educational Purposes	4,249.32	0.00	11.09	4,238.23
106-Industrial Development Funds	100.00	0.00	0.00	100.00
109-Cooperative Development Funds	0.01	0.00	0.00	0.01
200-Other Development and Welfare Funds	71,765.17	0.00	0.00	71,765.17
8235-General and other Reserve Funds	**1,51,982.56**	**(-)1,08,214.72**	**2,901.43**	**40,866.41**
101-General Reserve Funds of Government Commercial Departments/Undertakings	8,240.03	5,768.97	0.00	14,009.00

Particulars		Opening Balance	Receipts	Disbursements	Closing Balance
111-State Disaster Response Fund (including ₹ 1,000 lakh as balance of State Mitigation Fund)		1,24,101.03	(-)1,24,101.03	0.00	0.00
200-Other Funds		19,641.50	10,117.34	2,901.43	26,857.41
Total -Reserve Funds not bearing Interest		**3,52,193.34**	**4,23,785.28**	**3,03,803.72**	**4,72,174.90**
Investment		**(-)1,00,078.01**	**0.00**	**2,00,000.00**	**(-)3,00,078.01**
Grand Total	**Reserve Funds**	**5,02,718.89**	**8,94,966.21**	**5,05,665.07**	**8,92,020.03**
	Investment	**(-)1,04,519.58**	**0.00**	**2,00,000.00**	**(-)3,04,519.58**

Note: Minus figures in this Appendix represent debit balances.

Appendix-3.1
(Referred to in paragraph 3.2.3)

Lump-sum budgetary provision during the year 2021-22

(₹ in crore)

Sl. No.	Grant No.	Head of Accounts	Voted/ Charged	Description	Allotment	Expen-diture	*Per cent*
1	1	4059-01-051-03	Voted	Lumpsum provision for construction of Office and Godowns of Excise Department	0.61	0.36	59.02
2	9	2045-103-04	Voted	Lumpsum provision for formation of Uttar Pradesh Electricity Regulatory Commission	14.61	14.61	100.00
3	11	2071-01-117-07	Voted	Lumpsum payment of residual employer contribution up to 31.03.2019 of employees of Agriculture Universities covered under N.P.S.	14.00	6.46	46.14
4	25	4070-800-09	Voted	Lumpsum provision for land purchase for construction of jails in newly created districts	50.00	0.00	0.00
5	40	2575-06-101-03	Voted	Lumpsum provision for Solar Light/Solar Pump/Solar Power Fencing	1.00	0.15	15.00
6	40	2575-06-102-03	Voted	Lumpsum provision for organisation of Committees/ Equipments/Machines/Furnishing	0.10	0.00	0.00
7	40	2575-06-105-04	Voted	Lumpsum provision for Skill Development Mission	0.05	0.00	0.00
8	40	2575-06-105-05	Voted	Lumpsum provision for fruits and vegetables/Spices Development	0.05	0.00	0.00
9	40	2575-06-800-04	Voted	Lumpsum provision for review, training and evaluation	0.50	0.00	0.00
10	40	4575-06-101-03	Voted	Lumpsum Provision for construction/extension of Veterinary Hospitals/Animal Service Centers	0.30	0.07	23.33
11	40	4575-06-102-03	Voted	Lumpsum Provision for Water Supply Programmes	20.00	8.98	44.90
12	40	4575-06-106-03	Voted	Lumpsum Provision for Rural Electrification	0.03	0.00	0.00
13	40	4575-06-201-03	Voted	Lumpsum Provision for construction/extension of boundary wall of School Building	3.50	2.74	78.29
14	40	4575-06-337-03	Voted	Lumpsum Provision for roads	25.00	18.88	75.52
15	40	4575-06-800-03	Voted	Lumpsum Provision for construction/extension of Community/Primary Health Centres and Sub-Centres buildings	4.00	2.72	68.00
16	40	4575-06-800-04	Voted	Lumpsum Provision for construction/extension of building of Homeopathy Hospital	0.01	0.00	0.00

Sl. No.	Grant No.	Head of Accounts	Voted/ Charged	Description	Allotment	Expen-diture	*Per cent*
17	40	4575-06-800-06	Voted	Lumpsum Provision for construction of Anganbadi Centres	0.75	0.73	97.33
18	40	4575-06-800-09	Voted	Lumpsum Provision for construction of CC Road and K.C. Drains	18.00	16.01	88.94
19	40	4575-06-800-10	Voted	Lumpsum Provision for construction of flood shelter home	0.05	0.37	740.00
20	40	4575-06-800-11	Voted	Lumpsum Provision for construction of mini stadium	1.00	0.97	97.00
21	40	4575-06-800-12	Voted	Lumpsum Provision for construction of boundary wall and road in premises of Scheduled Castes Ashram System School	0.05	0.00	0.00
22	40	4575-06-800-13	Voted	Lumpsum Provision for construction of toilets	2.00	0.30	15.00
23	40	4575-06-800-14	Voted	Lumpsum arrangement for construction of Heritage work	0.75	0.00	0.00
24	40	4575-06-800-15	Voted	Lumpsum arrangement for Construction/Extension/ Renovation for Tourist Place Development	1.30	0.17	13.08
25	40	4575-06-800-16	Voted	Lumpsum provision for farmers/shed/construction of cow ranch/extension etc.	0.50	0.11	22.00
26	48	2071-01-117-07	Voted	Lumpsum payment of residual employer contribution upto 31.03.2019 of employees covered under N.P.S. of aided Arbi Farsi Madarsas	1.00	0.00	0.00
27	50	4059-01-051-02	Voted	Lumpsum provision for new construction / extension / reconstruction/ strengthening of non- residential buildings of divisions/ districts/tehsils of the state and purchase of land	21.01	2.95	14.04
28	58	5054-03-337-13	Voted	Lumpsum Provision	784.00	266.34	33.97
29	58	5054-04-337-13	Voted	Lumpsum provision	2476.01	2617.75	105.72
30	58	5054-04-337-66	Voted	Lumpsum provision for new works of rural link roads and small bridges for agriculture marketing facilities (Finance by NABARD) (District Plan)	100.00	21.28	21.28
31	58	5054-04-337-83	Voted	Lumpsum provision for current works of strengthening/widening of main/other district roads of rural areas under R.I.D.F. plan financed by NABARD	700.00	537.76	76.82
32	58	5054-04-337-86	Voted	Lumpsum provision for new work of strengthening/widening of main/other district roads of rural	200.00	90.37	45.19

Sl. No.	Grant No.	Head of Accounts	Voted/ Charged	Description	Allotment	Expen-diture	*Per cent*
				areas under R.I.D.F. plan financed by NABARD			
33	58	5054-80-800-05	Voted	Lumpsum provision for Management and Planning works of Information Technology	11.00	6.97	63.36
34	59	4059-80-051-03	Voted	Lumpsum Provision for renovation of non-residential buildings and water distribution works	0.50	0.00	0.00
35	61	2049-04-101-03	Charged	Lumpsum Provision for Loans	128.64	128.64	100.00
36	61	6004-09-101-03	Charged	Lumpsum Provision for Loans	276.09	276.09	100.00
37	62	2071-01-117-07	Voted	Lumpsum payment of residual employer contribution upto 31.03.2019 of Government employees covered under N.P.S.	2,400.00	0.06	0.00
38	75	2071-01-117-07	Voted	Lumpsum payment of residual employer contribution upto 31.03.2019 of Government employees covered under N.P.S.	0.10	0.00	0.00
39	83	5054-03-789-05	Voted	Lumpsum provision for works of state main/other district roads	150.00	55.81	37.21
40	83	5054-04-789-19	Voted	Lumpsum provision for new construction of Railway Over/Under Bridges	84.84	32.11	37.85
41	83	5054-04-789-27	Voted	Lumpsum provision for current work of rural connecting roads/minor bridges for agriculture marketing facilities (NABARD financed) (District Plan)	20.00	19.30	96.50
42	84	2075-800-03	Voted	Lumpsum amount as cash award to the citizens of Uttar Pradesh honoured with awards mentioned under Ashok Chakra Series	3.00	1.86	62.00
43	87	2075-104-04	Voted	Lumpsum cash award/grant by State Government to winners of Veerchakra Series	1.00	0.60	60.00
44	87	2075-104-05	Voted	Lumpsum Soldiers Cash Awards to soldiers of Border Security Force and recipients of War Sena Medal Award of Uttar Pradesh	1.38	1.38	100.00
45	87	2075-104-07	Voted	Lumpsum grant to Medal Winners of Vishisht Sewa Medal Series	0.96	0.96	100.00
46	91	4059-01-800-03	Voted	Lumpsum provision for construction of Office buildings of Stamps and Registration Department	1.00	1.00	100.00
47	94	4701-97-051-10	Voted	Lumpsum arrangement for maintenance of damaged permanent constructions like pool etc on canals	100.00	66.23	66.23

Sl. No.	Grant No.	Head of Accounts	Voted/ Charged	Description	Allotment	Expen-diture	*Per cent*
48	94	4711-01-103-03	Voted	Lumpsum Provision for Border Dams (State Sector)	3.18	0.25	7.86
49	95	2701-02-001-05	Voted	Working Establishment (Lumpsum provision for work charged/daily wages of Irrigation Department)	25.00	25.67	102.68
50	95	2701-02-001-07	Voted	Working Establishment (Lumpsum provision for workshop's employees of Irrigation Department)	49.76	34.45	69.23
		Total			**7,696.63**	**4,261.46**	**55.37**

Appendix-3.2
(Referred to in paragraph 3.2.6)

Detail of funding pattern (Central share/State share/Financial Institution) not mentioned in Central schemes / Central Sponsored schemes in Budget Documents 2021-22

(₹ in crore)

Grant No and Name	Account Head	Name of Program	Amount
003-Industries Department (Small Industry and Export Promotion)	2851-102-01-0103	Small Industries Cluster Development Scheme	32.00
017-Agriculture and Other Allied Departments (Fisheries)	2405-101-01-0102	Blue Revolution Integrated Development and Management of Fisheries Scheme	3.00
021-Food and Civil Supplies Department	4059-60-051-01-0102	Building of Second Standard Laboratory / Calibration Towers	12.00
037-Urban Development Department	2217-05-191-01-0102	Aid for JNNURM. scheme	15.00
	2230-02-101-01-0101	Establishment of a cell on state level	0.12
	4216-02-800-01-0101	Rajeev Housing Yojna	25.00
042-Judicial Department	4059-01-051-01-0110	Construction of new Buildings for the Lucknow bench of the Hon. High Court Allahabad	150.00
044-Tourism Department	5452-80-104-01-0109	Creation of tourism infrastructure facilities in the identified places under PRASAD scheme	20.64
047-Technical Education Department	4202-02-105-01-0105	Establishment and Strengthening of Technical Institutions under *Rastriya Ucchatar Siksha Abhiyan* (RUSA)	6.00
049-Women and Child Welfare Department	4235-02-102-01-0127	Upgradation of Anganbadi Centres	100.00
075-Education Department (State Council of Education Research and Training)	4202-01-201-01-0104	District Institute of Education and Training in three districts (Ghaziabad, Amethi and Kasganj)	5.00
081-Social Welfare Department (Tribal Welfare)	4202-01-796-01-0108	Establishment Of District Education and Training Institute	0.12
083-Social Welfare Department (Special Component Plan for Scheduled Castes	4202-01-789-01-0108	Establishment of District Education and Training Institute	3.00
092-Culture Department	2205-800-01-0101	Education of art and culture, video of folk traditions, Economic Aid Scheme for meritorious students and old artists	0.25
Total			**372.13**

Appendix-3.3
(Referred to in paragraph 3.2.6)

Detail of cases where total of Central share and State share in funding pattern more / less than 100 *per cent* or funding share of other Financial Institution/Grantee is not mentioned in Central schemes / Central Sponsored schemes

(₹ in crore)

Grant No and Name	Account	Name of Program	Amount
011-Agriculture and Other Allied Departments (Agriculture)	2401-114-01-0101	National Food Security Mission (OS/TBO)(C.60%/S.60%)	21.40
037-Urban Development Department	2217-03-191-01-0102	Urban Infrastructure Development Scheme for Small and Medium Towns (C.80%/S.10%)	25.00
045-Environment Department	3435-04-103-01-0101	Establishment of Waste Disposal facilities and Treatment of unauthorized waste water disposal sites. (C.0%/S.50%)	2.00
047-Technical Education Department	4202-02-105-01-0102	Establishment of IIIT on PPP model (C.50%/S.35%)	10.00
049-Women and Child Welfare Department	2235-02-103-01-0104	Ujjwala Scheme (C.60%/S.30%)	1.50
083-Social Welfare Department (Special Component Plan for Scheduled Castes)	2401-789-01-0110	National Food Security Mission (OS/TBO) (C.60%/S.60%)	3.40
Total			**63.30**

Appendix-3.4
(Referred to in paragraph 3.3.3)
Grants in which savings were above ₹ 100 crore in each case during the year 2021-22

(₹ in crore)

Sl. No.	Grant No.	Grant Name	Provision	Expenditure	Savings	Saving excluded Surrendered
Revenue Voted						
1	2	Housing Department	494.42	246.93	247.49	247.49
2	3	Industries Department (Small Industry and Export Promotion)	855.63	608.10	247.53	247.53
3	7	Industries Department (Heavy and Medium Industries)	6,254.52	3,631.14	2,623.38	987.55
4	9	Power Department	24,018.64	20,531.11	3,487.53	3,487.53
5	11	Agriculture and other Allied Departments (Agriculture)	5,779.57	4,254.25	1,525.32	1,525.32
6	12	Agriculture and other Allied Departments (Land Development and Water Resources)	740.86	86.91	653.95	653.95
7	13	Agriculture and other Allied Departments (Rural Development)	3,475.58	3,072.40	403.18	368.72
8	14	Agriculture and Other Allied Departments (Panchayati Raj)	13,123.15	11,511.52	1,611.63	1,611.63
9	15	Agriculture and other Allied Departments (Animal Husbandry)	2,166.02	1,776.35	389.67	389.67
10	17	Agriculture and other Allied Departments (Fisheries)	360.94	149.13	211.81	211.81
11	26	Home Department (Police)	27,282.01	23,251.35	4,030.66	4,030.66
12	31	Medical Department (Medical Education and Training)	4,304.94	3,957.04	347.90	347.90
13	32	Medical Department (Allopathy)	8,076.76	6,139.20	1,937.56	1,937.56
14	33	Medical Department (Ayurvedic and Unani)	1,235.25	892.22	343.03	343.03
15	34	Medical Department (Homoeopathy)	546.66	421.84	124.82	124.82
16	35	Medical Department (Family Welfare)	7,923.68	6,349.69	1,573.99	1,573.99
17	36	Medical Department (Public Health)	956.64	577.11	379.53	379.53
18	37	Urban Development Department	19,666.21	12,827.61	6,838.60	6,838.60
19	40	Planning Department	287.23	163.69	123.54	123.54
20	41	Election Department	792.94	585.32	207.62	207.62
21	42	Judicial Department	3,046.64	2,032.56	1,014.08	1,014.08
22	48	Minorities Welfare Department	2,393.48	1,255.78	1,137.70	1,137.70
23	49	Women and Child Welfare Department	9,791.35	7,596.05	2,195.30	2,195.30

Sl. No.	Grant No.	Grant Name	Provision	Expenditure	Savings	Saving excluded Surrendered
24	50	Revenue Department (District Administration)	1,222.07	885.79	336.28	336.28
25	51	Revenue Department (Relief on Account of Natural Calamities)	3,591.86	3,362.48	229.38	229.38
26	52	Revenue Department (Board of Revenue and other Expenditure)	4,644.84	3,454.89	1,189.95	1,189.95
27	54	Public Works Department (Establishment)	2,871.78	900.23	1,971.55	1,971.55
28	59	Public Works Department (Estate Directorate)	353.08	232.58	120.50	120.50
29	61	Finance Department (Debt Services & other Expenditure)	17,809.23	17,202.13	607.10	607.10
30	62	Finance Department (Superannuation Allowances and Pensions	63,194.52	48,649.63	14,544.89	14,544.89
31	69	Vocational Education Department	956.11	645.91	310.20	310.20
32	70	Science and Technology Department	522.07	312.25	209.82	180.17
33	71	Education Department (Primary Education)	57,634.97	43,665.37	13,969.60	13,969.60
34	72	Education Department (Secondary Education)	13,378.05	10,363.85	3,014.20	3,014.20
35	73	Education Department (Higher Education)	3,316.62	2,556.62	760.00	760.00
36	76	Labour Department (Labour Welfare)	4,497.20	2,296.39	2,200.81	2,200.81
37	81	Social Welfare Department (Tribal Welfare)	997.60	688.44	309.16	308.39
38	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	17,378.71	10,326.49	7,052.22	7,052.09
39	89	Institutional Finance Department	1,122.75	835.89	286.86	286.86
40	91	Institutional Finance Department (Stamps and Registration)	419.47	289.88	129.59	129.59
41	93	Namami Gange and Rural Water Supply	625.96	391.58	234.38	234.38
42	94	Irrigation Department (Works)	5,405.56	4,890.60	514.96	514.96
43	95	Irrigation Department (Establishment)	5,329.15	3,811.42	1,517.73	1,517.73
		Total (Revenue Voted)	**3,48,844.72**	**2,67,679.72**	**81,165.00**	**79,464.16**
		Capital Voted				
1	2	Housing Department	2,856.12	1,710.90	1,145.22	1,145.22

Sl. No.	Grant No.	Grant Name	Provision	Expenditure	Savings	Saving excluded Surrendered
2	7	Industries Department (Heavy and Medium Industries)	12,146.14	6,591.70	5,554.44	5,534.92
3	9	Power Department	10,503.84	10,214.05	289.79	289.79
4	11	Agriculture and other Allied Departments (Agriculture)	536.14	313.00	223.14	223.14
5	13	Agriculture and other Allied Departments (Rural Development)	13,936.32	8,330.44	5,605.88	5,605.38
6	14	Agriculture and Other Allied Departments (Panchayati Raj)	405.95	180.99	224.96	224.96
7	15	Agriculture and other Allied Departments (Animal Husbandry)	194.81	58.34	136.47	136.47
8	21	Food and Civil Supplies Department	17,602.05	11,202.59	6,399.46	6,384.21
9	25	Home Department (Jails)	333.73	77.97	255.76	255.76
10	26	Home Department (Police)	2,968.74	1,707.39	1,261.35	1,261.35
11	31	Medical Department (Medical Education and Training)	4,405.79	2,503.40	1,902.39	1,902.39
12	32	Medical Department Allopathy)	2,355.50	418.84	1,936.66	1,936.66
13	35	Medical Department (Family Welfare)	946.96	134.91	812.05	812.05
14	36	Medical Department (Public Health)	190.65	59.88	130.77	130.77
15	37	Urban Development Department	400.77	142.34	258.43	258.43
16	40	Planning Department	3,898.51	1,623.77	2,274.74	1,151.37
17	42	Judicial Department	2,281.66	462.09	1,819.57	1,819.57
18	47	Technical Education Department	196.90	66.57	130.33	130.33
19	48	Minorities Welfare Department	614.41	105.84	508.57	508.57
20	49	Women and Child Welfare Department	255.66	71.90	183.76	183.76
21	57	Public Works Department (Communication Bridges)	2,462.43	2,092.63	369.80	369.80
22	58	Public Works Department (Communications-Roads)	15,278.83	12,259.73	3,019.10	3,019.10
23	61	Finance Department (Debt Services & other Expenditure)	755.09	637.04	118.05	118.05
24	72	Education Department (Secondary Education)	487.32	204.38	282.94	282.94
25	81	Social Welfare Department (Tribal Welfare)	338.14	150.27	187.87	183.60
26	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	12,984.20	8,928.94	4,055.26	4,053.30

Sl. No.	Grant No.	Grant Name	Provision	Expenditure	Savings	Saving excluded Surrendered
27	84	General Administration Department	651.41	334.55	316.86	316.86
28	93	Namami Gange and Rural Water Supply	12,056.55	2,430.03	9,626.52	9,626.52
29	94	Irrigation Department (Works)	8,159.75	3,721.48	4,438.27	4,438.27
		Total	**1,30,204.37**	**76,735.96**	**53,468.41**	**52,303.54**
Total (Revenue Voted + Capital Voted)			**4,79,049.09**	**3,44,415.68**	**1,34,633.41**	**1,31,767.70**
Revenue Charged						
1	42	Judicial Department	681.53	514.62	166.91	166.91
2	58	Public Works Department (Communications-Roads)	150.10	5.05	145.05	145.05
3	61	Finance Department (Debt Services & other Expenditure)	41,599.14	40,177.81	1,421.33	1,421.33
Total			**42,430.77**	**40,697.48**	**1,733.29**	**1,733.29**
Capital Charged						
1	61	Finance Department (Debt Services & other Expenditure)	34,438.53	24,285.36	10,153.17	10,153.17
Total			**34,438.53**	**24,285.36**	**10,153.17**	**10,153.17**
Total (Revenue Charged + Capital Charged)			**76,869.30**	**64,982.84**	**11,886.46**	**11,886.46**
Grand Total			**5,55,918.39**	**4,09,398.52**	**1,46,519.87**	**1,43,654.16**

Appendix-3.5
(Referred to in paragraph 3.3.4)
Grants in which persistent savings were above ₹ 100 crore in the last five years during 2017-2022

(₹ in crore)

Sl. No.	Grant no.	Name of the Grant	2017-18	2018-19	2019-20	2020-21	2021-22
Revenue Voted							
1	11	Agriculture and other Allied Departments (Agriculture)	14,633.26	888.77	1,078.24	1,655.00	1,525.32
2	13	Agriculture and other Allied Departments (Rural Development)	573.19	575.80	648.55	903.83	403.18
3	15	Agriculture and other Allied Departments (Animal Husbandry)	214.55	310.75	223.83	412.87	389.67
4	26	Home Department (Police)	1,215.29	374.07	1,809.86	5,594.62	4,030.66
5	32	Medical Department (Allopathy)	867.16	1,282.19	1,935.09	2,514.99	1,937.56
6	33	Medical Department (Ayurvedic and Unani)	228.86	336.93	331.55	330.70	343.03
7	35	Medical Department (Family Welfare)	858.14	719.19	988.46	592.63	1,573.99
8	36	Medical Department (Public Health)	100.12	184.56	261.71	333.35	379.53
9	37	Urban Development Department	5,574.84	3,451.60	8,753.97	3,890.80	6,838.60
10	42	Judicial Department	482.06	473.88	813.17	967.23	1,014.07
11	48	Minorities Welfare Department	1,088.19	1,034.01	1,081.21	1,086.58	1,137.70
12	49	Women and Child Welfare Department	2,247.92	2,464.72	3,554.23	4,417.62	2,195.30
13	51	Revenue Department (Relief on Account of Natural Calamities)	816.86	1,370.92	532.44	2,289.91	229.38
14	52	Revenue Department (Board of Revenue and other Expenditure)	416.46	468.34	1,547.59	1,134.72	1,189.95
15	54	Public Works Department (Establishment)	996.61	1,769.10	1,878.77	2,497.34	1,971.55
16	60	Forest Department	156.45	188.34	245.90	334.84	347.56
17	69	Vocational Education Department	185.31	101.54	124.91	303.76	310.20
18	71	Education Department (Primary Education)	17,493.77	14,921.22	14,407.71	13,745.25	13,969.60
19	72	Education Department (Secondary Education)	620.44	379.82	1,502.17	3,151.50	3,014.20
20	73	Education Department (Higher Education)	451.39	761.39	342.64	813.80	760.00
21	80	Social Welfare Department (Social Welfare and Welfare of Scheduled Castes)	702.81	776.69	139.51	214.52	384.92
22	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	5,573.74	4,085.46	4,255.67	4,486.13	7,052.22
23	95	Irrigation Department (Establishment)	701.41	906.14	1,344.21	1,618.46	1,517.73
Total			**56,198.83**	**37,825.43**	**47,801.39**	**53,290.45**	**52,515.92**

Sl. No.	Grant no.	Name of the Grant	2017-18	2018-19	2019-20	2020-21	2021-22
Capital (Voted)							
1	13	Agriculture and other Allied Departments (Rural Development)	5,179.06	9,278.13	9,371.66	7,380.90	5,605.88
2	32	Medical Department (Allopathy)	225.40	204.87	344.64	267.39	1,936.66
3	40	Planning Department	354.32	251.01	1,021.53	897.57	2,274.74
4	42	Judicial Department	855.26	983.23	1,377.26	1,687.20	1,819.57
5	48	Minorities Welfare Department	106.53	314.54	368.09	691.54	508.57
Total			**6,720.57**	**11,031.78**	**12,483.18**	**10,924.60**	**12,145.42**
Grand Total (Revenue Voted+Capital Voted)			**62,919.40**	**48,857.21**	**60,284.57**	**64,215.05**	**64,661.34**

Appendix-3.6
(Referred to in paragraph 3.3.5)

Schemes for which Supplementary provisions could not be utilised

(₹ in crore)

Sl. No	Grant No.	Name of Department	Major Head	Name of scheme	Original Provision	Suplementry Provision	Total	Expendi-ture	Saving
2021-22									
Revenue Voted									
1.	14	Agriculture and other Allied Departments (Panchayati Raj)	2515-101-01	Central Sponsored Schemes	1,816.72	120.00	1,936.72	493.70	1,443.02
2.			2515-101-89	Relevent State Share of Centrally Sponsored Scheme	0.00	80.00	80.00	0.00	80.00
3.	22	Sports Department	2204-001-03	Sports and Games Directorate	52.11	1.25	53.36	39.57	13.79
4.			2204-104-06	Expenditure on Resident Sportsmen of Sports Hostel (For Boys)	5.60	2.45	8.05	0.07	7.98
5.			2204-104-23	Grant to Sports College	18.68	4.12	22.80	9.86	12.94
6.	26	Home Department (Police)	2055-110-03	Village Police Establishment	348.43	47.88	396.31	186.97	209.34
7.	67	Legislative Council Secretariat	2011-02-103-03	Legislative Council Secretariat	40.88	2.53	43.41	32.64	10.77
8.	71	Education Department (Primary Education)	2202-01-102-23	Payment of Honorarium to Shiksha Mitra (District Plan)	163.00	123.55	286.55	149.02	137.53
9.			2202-01-111-89	Relevant State share of Centrally Sponsored Schemes	0.00	30.55	30.55	0.00	30.55
Total Revenue Voted					**2,445.42**	**412.33**	**2,857.75**	**911.83**	**1,945.92**
Capital Voted									
1.	7	Industries Department (Heavy and Medium Industries)	5054-03-337-10	Balia Link Express-way Project	50.00	50.00	100.00	0.00	100.00
2.	9	Power Department	4801-06-190-06	Share Capital for electricity distribution work under Deen Dayal Upadhyay Gram Jyoti Scheme)	395.00	300.00	695.00	121.97	573.03

Sl. No	Grant No.	Name of Department	Major Head	Name of scheme	Original Provision	Suplementry Provision	Total	Expendi-ture	Saving
3.	13	Agriculture and other Allied Departments (Rural Development)	4515-102-02	National Rural Employment Guarantee Scheme	3827.84	40.62	3868.46	2177.74	1690.72
4.	41	Election Department	4059-01-051-04	Godown construction for storage of EVM/VVPAT	12.50	3.00	15.50	9.61	5.89
5.	67	Legislative Council Secretariat	4070-800-01	Central Sponsored Schemes	0.00	4.94	4.94	0.00	4.94
6.			4070-800-89	Relevant State Share of Central Sponsored Schemes	0.00	3.29	3.29	0.00	3.29
Total (Capital Voted)					**4,285.34**	**401.85**	**4,687.19**	**2,309.32**	**2,377.87**
Total (Revenue Voted+Capital Voted)					**6,730.76**	**814.18**	**7,544.94**	**3,221.15**	**4,323.79**

Appendix-3.7
(Referred to in paragraph 3.3.6)
Unnecessary Re-appropriations

(₹ in crore)

Sl. No.	Grant No.	Head of Accounts	Total Provision	Re-Appropriation	Total	Expen-diture	Savings
2021-22							
1	1	2039-State Excise 001-Direction and Administration 05-Distilleries	219.80	3.00	222.80	202.84	19.96
2	2	2070-Other Administrative Services 800-Other expenditure-03-Establishment of Prescribed Officers	10.43	0.02	10.45	7.30	3.15
3	6	2851-Village and small Industries 108-Power loom Industries- 04-Re-imbursement of rebate in electricity rate to powerloom weavers	250.00	51.36	301.36	250.00	51.36
4	8	2058-Stationery and Printing 001-Direction and Administration- 03-Establishment (Headquarters)	56.42	3.00	59.42	56.06	3.36
5	8	2058-Stationery and Printing 103-Direction and Administration- 06-Government Press Rampur	8.76	0.04	8.80	7.56	1.24
6	10	2406-Forestry and Wild Life-02-Environmental Forestry and Wild Life- 112-Public Gardens- 03-Gardens	44.72	0.56	45.28	38.05	7.23
7	10	2415-Agricultural Research and Education-80-General-004-Research- 06-Research and Training Centre	17.64	0.11	17.75	12.62	5.13
8	11	2401-Crop Husbandry-111-Agricultural Economics and Statistics-04-Study and Designing of Computerisation in Agriculture Department for Agricultural Statistics and Management	0.33	0.01	0.34	0.29	0.05
9	11	2415-Agricultural Research and Education-01-Crop Husbandry- 004-Research- 03-Laboratories for analysis of samples collected under Fertilizer Control Order, Seeds and Insecticies Act	0.64	0.01	0.65	0.62	0.03
10	11	2435-Other Agricultural Programmes-01-Marketing and quality control- 101-Marketing facilities-04-Market Regularity and Training Centre	3.91	0.02	3.93	3.68	0.25

Sl. No.	Grant No.	Head of Accounts	Total Provision	Re-Appropriation	Total	Expen-diture	Savings
11	13	2515-Other Rural Development Programmes-102-Community Development- 03-Main Establishment	890.30	3.04	893.34	750.88	142.46
12	15	2403-Animal Husbandry-101-Veterinary Services and Animal Health-09-Multipurpose Mobile Veterinary Services (State Plan)	28.32	0.19	28.51	28.10	0.41
13	15	2403-Animal Husbandry-106-Other Live Stock Development-03-Government Livestock and Agriculture related region	61.17	2.79	63.96	58.55	5.41
14	23	2401-Crop Husbandry-001-Direction and Administration-03-Establishment of Cane Commissioner	14.88	0.05	14.93	11.12	3.81
15	23	2401-Crop Husbandry-001-Direction and Administration-04-Regional Offices	8.64	0.14	8.78	8.34	0.44
16	25	4070-Capital Outlay on other Administrative Services800-Other expenditure-16-Establishment of Video Conferencing System in Jails and District Courts of State-	0.00	0.98	0.98	0.00	0.98
17	26	2055-Police-001-Direction and Administration- 03-Main	48.48	0.90	49.38	30.49	18.89
18	26	2055-Police-003-Education and Training- 04-Education and Training Main	291.85	1.90	293.75	168.40	125.35
19	26	2055-Police-101- Criminal Investigation and Vigilance-03-Intelligence Section-Main	349.13	27.57	376.70	304.74	71.96
20	26	2055-Police-101- Criminal Investigation and Vigilance-04- Research Section	419.79	18.88	438.67	349.74	88.93
21	26	2055-Police-104- Special Police- 03- State Arms Constabulary -Main	3,114.63	167.97	3,282.60	2,926.68	355.92
22	26	2055-Police-104- Special Police-06- Formation of India Reserve Battalion	76.16	0.23	76.39	68.81	7.58
23	26	2055-Police-104- Special Police-07-Uttar Pradesh Vishesh Parikshetra Suraksha Vahini	49.81	0.14	49.95	48.55	1.40
24	26	2055-Police-108-State Headquarters Police- 03-State Police Headquarters	110.76	0.15	110.91	89.83	21.08
25	26	2055-Police-109- District Police-04- State Radio Section-Main	505.99	6.25	512.24	331.24	181.00

Sl. No.	Grant No.	Head of Accounts	Total Provision	Re-Appropriation	Total	Expen-diture	Savings
26	26	2055-Police-109- District Police-15- Women Power Line-1090	6.92	0.23	7.15	4.79	2.36
27	26	2055-Police-111- Railway Police-03- Main	504.59	3.65	508.24	385.41	122.82
28	26	2055-Police-113- Welfare of Police Personnel-04- Hospital Expenses	69.08	0.40	69.48	47.26	22.22
29	26	2055-Police-114-Wireless and Computers- 03- police Computer Centre	179.54	1.35	180.89	142.63	38.26
30	26	2055-Police-115-Modernisation of Police Force- 03- Expenditure to be borne by State Government	93.06	0.15	93.21	62.88	30.33
31	26	2070- Other Administrative services108- Fire Protection and Control- 03-Administration	519.36	50.45	569.81	471.85	97.96
32	26	2251- Secretariat-Social Services-090- Secretariat- 03-Strengthening of Machinery for implementation of Civil Rights protection Act	8.98	0.23	9.21	8.01	1.20
33	26	4055-Capital Outlay on Police-207- State Police- 01-Central Sponsored Schemes	647.45	1.24	648.69	63.02	585.67
34	26	4070- Capital Outlay on other Administrative Services-800-Other Expenditure-09-District police (Main)	57.00	50.00	107.00	42.56	64.44
35	28	2251- Secretariat-Social Services-200-Secretariat Social Servises-03- Freedom Fighter's Seva Sadan	1.01	0.22	1.23	0.64	0.59
36	31	4210-Capital Outlay on Medical and Public Health-03-Medical Education, Training & Research-105- Allopathy-39-Ganesh Shankar Vidyarthi Memorial Medical College, Kanpur	25.00	4.99	29.99	13.10	16.89
37	32	2210-Medical and Public Health-03-Rural Health Services-Allopathy- 110-Hospitals and Dispensaries-10- Allopathy Hospital and Dispensaries	4,157.77	38.00	4,195.77	3,553.77	642.00
38	33	2210-Medical and Public Health-02-Urban Health Services-Other systems of medicine-101- Ayurveda-04-Departmental Drug Manufacture	16.42	1.50	17.92	14.12	3.81
39	39	2202-General Education-05-Language Development-102-Promotion of Modern Indian	1.21	0.03	1.24	1.18	0.06

Sl. No.	Grant No.	Head of Accounts	Total Provision	Re-Appropriation	Total	Expen-diture	Savings
		Languages and Literature-08-Grant to Punjabi Academy, Uttar Pradesh					
40	40	3454-Census Surveys and Statistics-02- Surveys and Statistics-001- Direction and Administration-04-State Strategic Statistical Plan	0.00	0.35	0.35	0.00	0.35
41	40	4575-Capital Outlay on Other Special Areas Programmes-02-Backward Areas-800-Other Expenditure-04-Special Schemes of Bundelkhand	176.81	48.19	225.00	87.81	137.19
42	41	2015-Elections 103-Preparation and Printing of Electoral rolls-05-Establishment Expenditure of Election	69.24	0.54	69.78	47.74	22.04
43	42	2014-Administration of Justice 105-Civil and Session Courts-01-Central Sponsored Schemes	81.80	8.98	90.78	62.07	28.71
44	42	2014-Administration of Justice 105-Civil and Session Courts-09-Family Court	86.89	13.47	100.36	75.31	25.05
45	42	2014-Administration of Justice 105-Civil and Session Courts-15-Establishment of Courts for quick disposal of cases relating to Women victimisation	28.48	6.25	34.73	23.11	11.62
46	42	2014-Administration of Justice 105-Civil and Session Courts-16-Commercial Court	11.15	3.06	14.21	5.31	8.90
47	42	2014-Administration of Justice 114-Legal Advisers and Counsels-03-Advocate General	9.21	1.34	10.55	8.26	2.29
48	42	2235-Social Security and Welfare- 60-Other Social Security and Welfare Programmes-200-Other Programmes-04-State Legal Service Authority and District Legal Service Authority	24.40	2.57	26.97	19.53	7.44
49	44	5452-Capital Outlay on Tourism 80-General- 104-Promotion and Publicity-06-Development and beautification of tourism facilities in Varanasi	0.00	0.50	0.50	0.50	0.00
50	48	2070-Other Administrative Services-001-Direction and Administration-06-Registrar/Inspector Arbi Farsi Madarsa, Uttar Pradesh, Prayagraj	1.03	0.10	1.13	0.75	0.38

Sl. No.	Grant No.	Head of Accounts	Total Provision	Re-Appropriation	Total	Expen-diture	Savings
51	49	2235-Social Security and Welfare-02-Social Welfare-102-Child Welfare-14-Integrated Child Development Scheme	542.00	80.00	622.00	537.94	84.06
52	49	4235-Capital Outlay on Social Security and Welfare-02-Social Welfare-102-Child Welfare-01-Central Sponsored Schemes	108.00	4.01	112.01	66.90	45.11
53	54	2059- Public Works-80-General- 001- Direction and Administration- 03-Direction	171.02	10.17	181.19	148.72	32.47
54	70	2810- New and Renewable Energy-02- Solar- 101- Solar Thermal Energy Programme-03- Science and Additional Energy Source	334.66	5.00	339.66	275.99	63.67
55	72	2071-Pensions and Other Retirement Benefits-01-Civil-117-Government Contribution for Defined Contribution Pension Scheme- 03-Contribution in Tier-I Account of Teacher/Non-Teaching staff of Secondary School granted by State Government	373.00	15.00	388.00	346.43	41.57
56	76	2210- Medical and Public Health-01- Urban Health Services- Allopathy- 102-Employees State Insurance Scheme-04- Regional Offices	1.23	0.01	1.24	0.88	0.36
57	76	2210- Medical and Public Health-01- Urban Health Services- Allopathy- 102-Employees State Insurance Scheme-06-Dispensaries	85.54	0.11	85.65	79.28	6.37
58	76	2230- Labour, Employment and Skill Development-01-Labour-001- Direction and Administration-03-Establishment of Labour Commissioner	9.59	0.14	9.73	8.50	1.23
59	76	2230- Labour, Employment and Skill Development-01-Labour-101- Industrial Relations-04- Settlement of Disputes	66.17	1.45	67.62	60.95	6.67
60	77	2230-Labour, Employment and Skill Development-02-Employment Service- 001-Direction and Administration-03-Employment Directorate	18.07	3.95	22.02	16.61	5.41

Sl. No.	Grant No.	Head of Accounts	Total Provision	Re-Appropriation	Total	Expen-diture	Savings
61	79	2235-Social Security and Welfare-02-Social Welfare-101-Welfare of handicapped-03-Establishment of Headquarters/ Divisional/ District Offices	28.55	0.17	28.72	24.09	4.63
62	81	2225- Welfare of Scheduled Castes, Scheduled tribes, other Backwards Classes and Minorities-02- Welfare of Scheduled Tribes-796- Tribal area sub-plan-01- Central Plan/Centrally Sponsored Schemes	56.22	0.50	56.72	4.77	51.95
63	81	2225- Welfare of Scheduled Castes, Scheduled tribes, other Backwards Classes and Minorities-02- Welfare of Scheduled Tribes-796- Tribal area sub-plan-17- Tribal sub-scheme	3.92	0.01	3.93	1.89	2.04
64	83	2211-Family Welfare-789-Special Component Plan for Scheduled Castes-01-Central Sponsored Schemes-	1,298.04	146.30	1,444.34	1,198.62	245.72
65	94	2701-Medium Irrigation 07-Ken Nahar (Commercial)-101-Maintenance and Repairs-03-Other Maintenance Expenses	5.00	0.35	5.35	4.95	0.40
66	94	2701-Medium Irrigation 19-Dhasan Canal (Commercial)-101-Maintenance and Repairs-03-Other Maintenance Expenses	4.00	1.46	5.46	4.00	1.46
67	94	2701-Medium Irrigation 41-Chillimal Pump Canal (Commercial)- 101-Maintenance and Repairs- 03-Other Maintenance Expenses	0.50	0.02	0.52	0.50	0.02
68	94	2701-Medium Irrigation 58-Quolari Dam/Canals (Commercial)- 101-Maintenance and Repairs- 03-Other Maintenance Expenses	0.05	0.17	0.22	0.05	0.17
69	94	4711-Capital Outlay on Flood Control Projects- 03-Drainage-103-Civil works- 03-Drainage Scheme (State Sector)	42.40	11.90	54.30	37.16	17.14
70	95	2701-Medium Irrigation 02-Major Irrigation (Commercial)-001-Direction and Administration -04-Working Establishment	4,191.11	10.50	4,201.61	2,679.40	1,522.21
		Total	**20,698.03**	**818.32**	**21,516.35**	**16,393.73**	**5,122.62**

Appendix-3.8
(Referred to in paragraph 3.3.8)
Schemes for which original provisions could not be utilised

(₹ in crore)

Sl. No.	Grant No.	Name of Department	Major Head	Name of scheme	Original Provision	Expendi -ture	Saving
2021-22							
1.	1	Excise Department	4047-800-03	State Excise Duty-Supervision	1.00	0.00	1.00
2.	2	Housing Department	4202-04-800-04	Establishment of Jai Prakash Narayan International Centre in Gomti Nagar, Lucknow	40.00	0.00	40.00
3.			4202-04-800-05	Sanskriti School, Lucknow	20.00	0.00	20.00
4.			4216-01-106-03	Construction of Towers of Civil Services Institute	25.00	0.00	25.00
5.			4217-60-190-09	Metro rail project in Varansi, Gorakhpur and in other cities	100.00	0.00	100.00
6.	**3**	Industries Department (Small Industry And Export Promotion)	2851-102-17	Implementation of Industrial Placement (M.S.M.E. Cluster Park) Scheme	100.00	0.00	100.00
7.			2851-102-29	Micro, Small and Medium Enterprise Promotion Policy, 2017	10.00	0.00	10.00
8.			2851-800-05	Chief Minister migrant worker entrepreneurship development scheme	100.00	0.00	100.00
9.			4851-102-03	Development of infrastructure facilities to develop Udyamita Vikas Sansthan into Institute of Excellence	3.88	0.00	3.88
10.			4851-104-03	Carpet Market in Sant Ravidas Nagar (Bhadohi)	2.00	0.00	2.00
11.	7	Industries Department (Heavy and Medium Industries)	2885-60-800-20	New Industrial Policy	290.86	0.00	290.86
12.			2885-60-800-21	Special Investment Board	1.00	0.00	1.00
13.			5054-03-337-11	For Development of industrial corridor on both sides of Gorakhpur Link Express-Way in District Gorakhpur-	200.00	0.00	200.00

Sl. No.	Grant No.	Name of Department	Major Head	Name of scheme	Original Provision	Expendi -ture	Saving
14.			5054-03-337-12	Purchase of land for Ganga Express-way in respect of monetisation of toll receipts of Agra-Lucknow Express-way	5,000.00	0.00	5,000.00
15.	11	Agriculture and other Allied Departments (Agriculture)	2071-01-117-09	Payment of Interest on late depositing subscriber contribution of employees of Agriculture Universities covered under N.P.S.	2.00	0.00	2.00
16.			2401-109-12	Scheme of incentive to Farmer producer organisation and commercial activities-	2.00	0.00	2.00
17.			2401-113-01	Central Sponsored Schemes	100.00	0.00	100.00
18.			2402-101-06	Vermi Compost Unit	10.00	0.00	10.00
19.			4435-01-101-06	Implementation of Uttar Pradesh Agriculture Export Policy	5.01	0.00	5.01
20.	13	Agriculture and other Allied Departments (Rural Development)	4515-103-06	Community Development-Main Establishment	3.00	0.00	3.00
21.	14	Agriculture and other Allied Departments (Panchayati Raj)	2070-800-07	Encouragement to Youth and Women Mangal Dal	20.00	0.00	20.00
22.			2070-800-10	Expenditure related to training etc. of Prantiya Rakshak Dal	6.00	0.00	6.00
23.			4515-101-09	Establishment of two Chandrasekhar Azad Rural Development Secretariat in each Nyay Panchayat	10.00	0.00	10.00
24.	15	Agriculture and other Allied Departments (Animal Husbandry)	4403-101-01	Central Sponsored Schemes	3.40	0.00	3.40
25.			4403-101-18	Establishment of Veterinary Degree College in District Gorakhpur and Bhadohi	50.00	0.00	50.00
26.	16	Agriculture and Other Allied Departments (Dairy Development)	6404-190-08	Establishment of new Dairy in Mathura	55.00	0.00	55.00

Sl. No.	Grant No.	Name of Department	Major Head	Name of scheme	Original Provision	Expendi -ture	Saving
27.	17	Agriculture and Other Allied Departments (Fisheries)	2405-800-12	Fishermen Welfare Fund	25.00	0.00	25.00
28.	19	Personnel Department (Training and other Expenditure)	4070-003-03	Uttar Pradesh Administration and Management Academy	40.00	0.00	40.00
29.	22	Sports Department	2204-104-07	Uttar Pradesh sports development and incentive scheme	8.55	0.00	8.55
30.			2204-104-30	Organisation of sports competitions on the occasion of birth centenary of Pandit Deen Dayal Upadhyay Ji	2.09	0.00	2.09
31.			2204-104-36	Eklavya Sports Fund	25.00	0.00	25.00
32.			4202-03-102-03	Sports stadium situated at District Varansi	3.00	0.00	3.00
33.			4202-03-102-04	Veer Bahadur Singh Sports College, Gorakhpur	5.00	0.00	5.00
34.			4202-03-102-05	Sports stadium in District Chitrakoot	4.00	0.00	4.00
35.			4202-03-102-08	Miscellaneous works in Sports Stadium Deoria	1.00	0.00	1.00
36.			4202-03-102-09	100-100 bedded hostel building for boys/girls in Dr. Bheemrao Ambedkar, Lalpur Sports Complex	5.00	0.00	5.00
37.			4202-03-800-26	Construction of International sports complex in District Faizabad	2.00	0.00	2.00
38.			4202-03-800-48	Construction of Cricket Stadium of District Kannauj	1.00	0.00	1.00
39.			4202-03-800-60	Works for stadium and land purchase in District Chandauli	1.00	0.00	1.00
40.			4202-03-800-71	Construction of hostel in Green Park, Kanpur	1.00	0.00	1.00
41.			4202-03-800-81	Sports College in district Ballia	2.00	0.00	2.00

Sl. No.	Grant No.	Name of Department	Major Head	Name of scheme	Original Provision	Expendi -ture	Saving
42.			4202-03-800-86	Construction of Stadium in Saifai	1.00	0.00	1.00
43.			4202-03-800-91	Construction of International Cricket Stadium in Saifai Sports College, Etawah	1.00	0.00	1.00
44.	24	Cane Development Department (Sugar Industry)	2852-08-201-08	Concession/Rebate to Sugarcane Industry under Generation and Aaswani Promotion Policy 2013	25.00	0.00	25.00
45.			6860-04-190-13	Loan for pension fund of personals of U.P. Council of Sugarcane Research, Shahjahanpur-	4.00	0.00	4.00
46.	25	Home Department (Jails)	4070-800-09	Lumpsum provision for land purchase for construction of jails in newly created districts	50.00	0.00	50.00
47.			4070-800-22	Arrangement of solar energy-based power plant, high mast and street light in jails-	10.00	0.00	10.00
48.			4070-800-26	All Jails	2.00	0.00	2.00
49.	26	Home Department (Police)	2055-109-11	Provision for transposition of Forces of Central/External States	10.00	0.00	10.00
50.			2055-109-12	Smart City Surveillance System	1.00	0.00	1.00
51.			2055-109-19	Witness Protection Fund	4.65	0.00	4.65
52.			2055-116-04	U.P. State Institute of Forensic Science, Lucknow	10.00	0.00	10.00
53.			2235-60-800-03	Terrorist activities, Fire-accidents etc. affecting public arrangement	1.00	0.00	1.00
54.			4055-207-12	Purchase of CCTV and concomitant equipment for traffic management of districts	9.00	0.00	9.00
55.			4055-207-21	Expenditure from Uttar Pradesh Road Safety Fund	25.00	0.00	25.00
56.			4055-210-03	Uttar Pradesh Police forensic university	20.00	0.00	20.00

Sl. No.	Grant No.	Name of Department	Major Head	Name of scheme	Original Provision	Expendi -ture	Saving
57.			4055-211-04	Establishment of Security Line in Lucknow	19.45	0.00	19.45
58.			4055-211-13	Purchase of land for construction of police line in newly created districts	100.00	0.00	100.00
59.			4055-800-01	Central Sponsored Schemes	15.87	0.00	15.87
60.			4070-800-08	State Armed Constabulary-Main	20.00	0.00	20.00
61.			4070-800-11	Prevention and Control from fire-Administration	50.00	0.00	50.00
62.			4070-800-24	Establishment of Solar power plant on fire fighting centres	25.00	0.00	25.00
63.	31	Medical Department (Medical Education and Training)	4210-03-105-08	Establishment of Para-Medical Institute in Rural Institute of Medical Sciences and Research, Saifai, Etawah	7.00	0.00	7.00
64.			4210-03-105-09	King George's Medical University	23.00	0.00	23.00
65.			4210-03-105-15	Establishment of Hospital Management System in Government Medical Colleges	5.00	0.00	5.00
66.			4210-03-105-22	J.K. Institute of Radiology and Cancer Research, Kanpur	11.00	0.00	11.00
67.			4210-03-105-25	Establishment of Medical College in unserved Districts of State on the basis of Public Private Partnership	48.00	0.00	48.00
68.			4210-03-105-26	Maintenance/renovation/strengthening of attached hospitals from Medical College established by upgrading District Hospitals	20.00	0.00	20.00
69.			4210-03-105-27	National Digital Health Mission (N.D.H.M.)	20.00	0.00	20.00
70.			4210-03-105-76	National Programme for the Elderly in K.G.M.U. Lucknow	2.50	0.00	2.50
71.			4210-03-105-87	Establishment of Medical College in District Balrampur	25.00	0.00	25.00

Sl. No.	Grant No.	Name of Department	Major Head	Name of scheme	Original Provision	Expendi -ture	Saving
72.			6075-800-03	Revolving Fund for treatment of State Employees in S.G.P.G.I, Lucknow	1.00	0.00	1.00
73.	32	Medical Department (Allopathy)	2210-01-110-08	e-Hospital pilot project in Hospitals of District Lucknow	5.00	0.00	5.00
74.			2210-03-110-03	Operation of 108 E.M.T.S. "Swasthya Sewa"	10.00	0.00	10.00
75.			2210-80-800-11	Biometric Attendance System	2.00	0.00	2.00
76.			4210-01-110-04	Construction of T.B. Clinic Building	1.00	0.00	1.00
77.			4210-01-110-13	Construction of Patients Shelter in Male/ Female District Hospitals	1.50	0.00	1.50
78.			4210-01-110-16	Construction of 300 bedded hospital building in Aligarh	1.00	0.00	1.00
79.			4210-01-110-19	Building construction of Plastic Surgery and Burn Unit (District Plan)	3.00	0.00	3.00
80.			4210-01-110-24	Establishment of 50 bedded Eye Hospital Dr. Ram Manohar Lohia at Vidhuna, Auraiya	1.00	0.00	1.00
81.			4210-01-110-55	Construction of 300 Bedded Joint Hospital on Kanpur Road in Lucknow-	1.73	0.00	1.73
82.			4210-01-110-79	Extension of premises of Dr. Shyama Prasad Mukherjee Civil hospital, Lucknow	1.50	0.00	1.50
83.			4210-02-110-07	Construction of building of 100 bedded hospital in Milkipur, District-Ayodhya	1.04	0.00	1.04
84.			4210-80-800-03	15th Finance Commission	1,497.48	0.00	1,497.48
85.	**34**	Medical Department (Homoeopathy)	4210-02-800-03	Construction of building of Homeopathic Hospitals (District Plan)	4.00	0.00	4.00
86.	**35**	Medical Department	4210-80-800-03	15th Finance Commission	255.54	0.00	255.54

Sl. No.	Grant No.	Name of Department	Major Head	Name of scheme	Original Provision	Expendi -ture	Saving
87.		(Family Welfare)	4211-103-800-01	Central Sponsored Schemes	480.00	0.00	480.00
88.			4211-103-800-03	Functional vehicle of State, Division, District and Primary Health Centre level	8.60	0.00	8.60
89.	**36**	Medical Department (Public Health)	2210-06-104-01	Central Sponsored Schemes	11.85	0.00	11.85
90.			2210-06-800-03	National Digital Health Mission (N.D.H.M.)	2.00	0.00	2.00
91.			4210-80-800-03	15th Finance Commission	76.53	0.00	76.53
92.	**37**	Urban Development Department	2215-01-101-05	Grant for construction work of Urban drinking water programmes	10.00	0.00	10.00
93.			2215-01-101-07	Arrangement for drinking water in Firozabad	10.00	0.00	10.00
94.			2215-01-190-03	Grant for Payment of interest and redemption of loan taken from Life Insurance Corporation of India by U.P. Jal Nigam	40.00	0.00	40.00
95.			2215-02-106-01	Central Plan/ Centrally Sponsored Schemes	20.22	0.00	20.22
96.			2217-03-191-01	Centrally Sponsored Schemes	25.00	0.00	25.00
97.			2217-03-192-01	Central Sponsored Schemes	10.00	0.00	10.00
98.			2217-03-193-01	Central Sponsored Schemes	10.00	0.00	10.00
99.			2217-80-192-08	Construction and development of Parks	10.00	0.00	10.00
100.			2217-80-800-03	Advisory service under schemes implemented on Public private partnership mode	2.00	0.00	2.00
101.			4215-02-800-01	Central Plan/Centrally Sponsored Schemes	5.77	0.00	5.77
102.			4217-60-800-03	Establishment of Training Centre in district Ghaziabad	10.00	0.00	10.00

Sl. No.	Grant No.	Name of Department	Major Head	Name of scheme	Original Provision	Expendi -ture	Saving
103.	**40**	Planning Department	2575-02-800-03	Special Schemes of Bundelkhand	9.51	0.00	9.51
104.			5475-800-05	Mukhyamantri Samagra Sampada Vikas Yojna	1,000.00	0.00	1,000.00
105.	**41**	Election Department	2015-105-04	Bye-election	5.98	0.00	5.98
106.	**42**	Judicial Department	2014-105-20	Scanning and digitization of cause records of Subordinate courts	17.40	0.00	17.40
107.			2014-105-22	Training of Public Prosecutors	2.97	0.00	2.97
108.			2235-60-200-12	Grant to Trustee Committee of Uttar Pradesh Advocate Welfare Fund	20.00	0.00	20.00
109.			2235-60-200-13	Corpus Fund for Young Advocates	5.00	0.00	5.00
110.			4059-01-051-04	Construction in Hon'ble High Court	6.50	0.00	6.50
111.			4059-01-051-10	Construction of office building of Uttar Pradesh State Legal Services Authority	20.00	0.00	20.00
112.			4059-01-051-12	Construction of Public Toilets in Lower Courts of the State	20.00	0.00	20.00
113.			4059-01-051-14	Penal Court	1.61	0.00	1.61
114.			4059-01-052-05	Purchase of generator of 500 KVA in Hon'ble High Court Allahabad	20.00	0.00	20.00
115.			4070-800-03	Payment of compensation of acquired land for construction of Judicial Buildings	200.00	0.00	200.00
116.			4070-800-04	Acquirement of land for new premises of District Court, Varanasi	200.00	0.00	200.00
117.			4216-01-700-10	Construction of Residential Buildings for employees of Hon'ble High Court	100.00	0.00	100.00
118.	**47**	Technical Education Department	2203-103-01	Central Sponsored Schemes	3.37	0.00	3.37
119.			2203-104-01	Central Sponsored Schemes	1.36	0.00	1.36

Sl. No.	Grant No.	Name of Department	Major Head	Name of scheme	Original Provision	Expendi -ture	Saving
120.			4202-02-104-01	Central Sponsored Schemes	41.32	0.00	41.32
121.			4202-104-50	Different Construction works in Government Polytechnics (District Plan)	8.00	0.00	8.00
122.			4202-105-12	Establishment of Engineering College in Mainpuri District-	4.00	0.00	4.00
123.			4202-105-16	Harcort Butler Technological Institute, Kanpur	2.00	0.00	2.00
124.			4202-105-19	Upgradation of Lab/Solar Power in engineering Colleges-	2.80	0.00	2.80
125.	**48**	Minorities Welfare Department	2071-01-117-07	Lumpsum payment of residual employer contribution upto 31.03.2019 of employees covered under N.P.S. of aided Arbi Farsi Madarsas	1.00	0.00	1.00
126.			2225-80-800-01	Central Sponsored Schemes	608.86	0.00	608.86
127.			4235-60-800-03	Construction of Boundaries of Graveyards/ Cremation Places of Minorities	100.00	0.00	100.00
128.	**49**	Women And Child Welfare Department	2235-02-102-05	Juvenile Justice Fund	7.00	0.00	7.00
129.			2235-02-103-03	State Resource Centre for women and child	1.00	0.00	1.00
130.			2235-02-103-04	Subsidiary grant scheme for abandoned women	10.05	0.00	10.05
131.			2235-02-103-23	Operation of women houses for mentally retarded women above 18-year age group through voluntary organisations	4.77	0.00	4.77
132.			2235-02-103-24	Establishment of old age women ashram through voluntary organisations	6.50	0.00	6.50
133.			2235-02-103-26	Government Shelter home for destitute women	3.80	0.00	3.80
134.			4235-02-102-03	Construction of warehouses of project office	50.00	0.00	50.00

Sl. No.	Grant No.	Name of Department	Major Head	Name of scheme	Original Provision	Expendi -ture	Saving
135.			4235-02-103-04	Establishment of Old Age Ashram	5.00	0.00	5.00
136.	**50**	Revenue Department (District Administration)	4070-800-03	Establishment of Collectorate	8.00	0.00	8.00
137.			4070-800-04	Main Office	1.00	0.00	1.00
138.	**51**	Revenue Department (Relief on account of Natural Calamities)	2245-05-101-04	Transfer of amount received from National Disaster Response Fund to State Disaster Response fund	1,000.00	0.00	1,000.00
139.			2245-05-800-05	Expenditure from National Disaster Response Fund-	1,000.00	0.00	1,000.00
140.			4250-101-05	Expenditure from State Disaster Mitigation Fund	2.50	0.00	2.50
141.			4250-101-06	Expenditure from District Disaster Mitigation Fund	2.50	0.00	2.50
142.			4250-101-07	Uttar Pradesh Calamity Management Authority	25.00	0.00	25.00
143.	**52**	Revenue Department (Board Of Revenue and Other Expenditure)	2029-103-07	For providing smartphone/laptop to Lekhpals	6.77	0.00	6.77
144.			4059-01-800-04	Miscellaneous construction work in non-residential buildings of Board of Revenue, Lucknow/Prayagraj	5.00	0.00	5.00
145.			4059-60-051-05	Remaining work of Lekhpal Training School and Hostel, Gonda	2.81	0.00	2.81
146.			4059-60-051-06	Upgradation of Lekhpal Training School and Hostel, Chinhat	1.00	0.00	1.00
147.			4070-800-01	Central Sponsored Schemes	61.33	0.00	61.33
148.			4070-800-04	State share for computerisation of land records of the State	4.55	0.00	4.55
149.			4216-01-700-03	Residential Buildings of Board of Revenue	1.83	0.00	1.83
150.	**55**	Public Works Department (Buildings)	4059-80-051-22	Construction of new Transit Hostels/Officers Hostels in different districts of the State	1.07	0.00	1.07

Sl. No.	Grant No.	Name of Department	Major Head	Name of scheme	Original Provision	Expendi -ture	Saving
151.	**58**	Public Works Department (Communications-Roads)	3054-80-800-04	Payment of decretal amount	50.05	0.00	50.05
152.			5054-03-800-03	Uttar Pradesh State Highways Authority	50.00	0.00	50.00
153.			5054-04-337-07	Obtaining Environment, Forest and Wild life related clearance, compensatory plantation and utility shifting etc. related work on Indo-Nepal Border	10.00	0.00	10.00
154.			5054-80-004-04	Strengthening/ Upgradation of Research Institute and laboratories of Quality Promotion Cell	1.00	0.00	1.00
155.	**59**	Public Works Department (Estate Directorate)	4059-80-051-04	Upgradation/renovation work of air condition plant and power supply equipment in Jawahar Bhawan and Indira Bhawan	2.00	0.00	2.00
156.			4059-80-051-20	Construction of underground parking in Jawahar Bhawan and Indira Bhawan	1.38	0.00	1.38
157.	**61**	Finance Department (Debt Services and Other Expenditure)	2049-01-200-03	Interest on short terms loan taken from Reserve Bank of India	5.00	0.00	5.00
158.			2075-797-03	Guarantee Redemption Fund	600.00	0.00	600.00
159.			4070-800-03	Expenditure on DPR of Projects	5.00	0.00	5.00
160.			6003-110-03	Repayment of Ways and Means Advances-	10,000.00	0.00	10,000.00
161.	**62**	Finance Department (Superannuation Allowances and Pensions)	2071-01-115-05	Encashment of Leave of Retired Officers of All India Services	2.45	0.00	2.45
162.			2071-01-117-08	Interest on due residual employer contribution upto 31.03.2019/late deposited employer contribution	580.00	0.00	580.00
163.			2071-01-117-09	Payment of interest on late depositing subscribers contribution	20.00	0.00	20.00

Sl. No.	Grant No.	Name of Department	Major Head	Name of scheme	Original Provision	Expendi -ture	Saving
164.			2071-01-800-03	Domestic Servant Allowance to Retired Officers of Uttar Pradesh Judicial Services/Higher Judicial Services	1.91	0.00	1.91
165.			2071-01-800-09	Interest Payable on late payment of Retirement Benefits	1.00	0.00	1.00
166.			2071-01-800-10	Amount payable to Uttarakhand Government due to apportionment of Pension liabilities under Uttar Pradesh State Re-organisation Act, 2000	2,000.00	0.00	2,000.00
167.			6075-800-03	Loans for Voluntary Retirement Scheme to Sick Corporations, etc.	96.00	0.00	96.00
168.	**69**	Vocational Education Department	2230-03-003-04	Government Craftsmen Instructor Training Institute-	2.63	0.00	2.63
169.			2230-03-800-03	Chief Minister Youth Entrepreneurship Development Campaign	50.00	0.00	50.00
170.			4250-203-04	Craftsman Instructor Training Institute	4.00	0.00	4.00
171.			4250-203-13	Strengthening and Renovation of Building of Directorate of Employment and Training-	1.40	0.00	1.40
172.	**70**	Science and Technology Department	2810-60-800-06	State share for solarisation of private pumps connected with grid relating to P.M. Kusum Yojna Part "C"	85.00	0.00	85.00
173.	**71**	Education Department (Primary Education)	4202-01-201-03	Construction of office Buildings of Basic Education Officers in the districts (District Plan)	3.00	0.00	3.00
174.			4202-01-201-04	Development of infrastructure facilities in primary and higher primary schools operated by Board of Basic Education	100.00	0.00	100.00

Sl. No.	Grant No.	Name of Department	Major Head	Name of scheme	Original Provision	Expendi -ture	Saving
175.	**72**	Education Department (Secondary Education)	2202-02-105-03	Serving teachers training for imparting quality education and third party evaluation	1.50	0.00	1.50
176.			2202-02-110-04	Infrastructure facility in aided non-government aided secondary schools	200.00	0.00	200.00
177.			2202-02-800-10	Subsidiary grant to Raja Ram Mohan Roy Library Institute, Kolkata	2.00	0.00	2.00
178.			2202-02-800-13	Operation of Sainik School.	7.95	0.00	7.95
179.			2202-02-800-28	Purchase of e-books/ establishment of e-Library	5.16	0.00	5.16
180.			2204-104-04	Arrangement for outside school and other Educational Programmes and Youth Welfare	1.25	0.00	1.25
181.	**73**	Education Department (Higher Education)	2202-03-102-29	Lucknow University, Lucknow.	2.00	0.00	2.00
182.			2202-03-102-33	Grant for organisation of Inter University Sports Competition	2.00	0.00	2.00
183.			2202-03-104-07	Grant for opening of Degree Colleges in unserved areas by Private Management System/Institution in the State	10.00	0.00	10.00
184.			2202-03-800-02	National Higher Education Campaign	6.73	0.00	6.73
185.			2202-03-800-17	Ahilyabai Kanya free of cost Education Scheme	21.12	0.00	21.12
186.			4202-01-203-11	Sampurnanand Sanskrit University, Varanasi	3.67	0.00	3.67
187.			4202-01-203-12	Establishment of State University in Ballia	40.00	0.00	40.00
188.	**74**	Home Department (Home Guards)	4070-800-01	Central Sponsored Schemes	1.58	0.00	1.58
189.	**76**	Labour Department (Labour Welfare)	2230-01-103-01	Central Sponsored Schemes	25.00	0.00	25.00

Sl. No.	Grant No.	Name of Department	Major Head	Name of scheme	Original Provision	Expendi -ture	Saving
190.			2230-01-111-03	Deen Dayal Security Insurance Scheme for unorganised labour	1.25	0.00	1.25
191.			2230-01-111-08	"Mukhyamantri Accident Insurance Scheme" for Unorganised Labour-	12.00	0.00	12.00
192.			2230-01-111-09	"Mukhyamantri Jan Aarogya Yojana" For unorganised sector labour-	100.00	0.00	100.00
193.	**79**	Social Welfare Department (Welfare of Handicapped and Backward Classes)	4235-02-101-04	Making hurdle free to government offices and public utility buildings by way of marking under Sugamya Bharat Abhiyan	60.00	0.00	60.00
194.	**81**	Social Welfare Department (Tribal Welfare)	2401-796-02	National Agriculture Development Scheme	7.45	0.00	7.45
195.			4225-02-796-06	Government Ashram System Schools for Scheduled Tribes	2.05	0.00	2.05
196.			4401-796-02	National Agriculture Development Scheme	10.00	0.00	10.00
197.			4515-796-01	Central Sponsored Schemes-	4.34	0.00	4.34
198.	**83**	Social Welfare Department (Special Component Plan for Scheduled Castes)	2202-03-789-01	Central Sponsored Schemes-	1.51	0.00	1.51
199.			2402-01-789-02	National Agriculture Development Scheme	9.63	0.00	9.63
200.			4202-02-789-08	Establishment of Engineering College in District Mainpuri	1.50	0.00	1.50
201.			4210-02-789-06	Construction of building of Community Health Centre (District Plan)	6.00	0.00	6.00
202.			4210-02-789-09	Purchasing of equipment for Community Health Centres-	6.68	0.00	6.68
203.			4210-03-789-09	Government Medical College, Agra	4.24	0.00	4.24
204.			4210-03-789-10	Government Medical College, Kanpur	4.24	0.00	4.24
205.			4210-03-789-11	Government Medical College, Allahabad	4.24	0.00	4.24

Sl. No.	Grant No.	Name of Department	Major Head	Name of scheme	Original Provision	Expendi -ture	Saving
206.			4210-03-789-12	Government Medical College, Meerut-	4.24	0.00	4.24
207.			4210-03-789-13	Government Medical College, Jhansi	4.24	0.00	4.24
208.			4210-03-789-14	Government Medical College, Gorakhpur	4.24	0.00	4.24
209.			4210-03-789-15	Government Medical College, Jaunpur	12.73	0.00	12.73
210.			4210-03-789-21	Cardiology Hospital in Medical College, Kannauj	3.18	0.00	3.18
211.			4210-03-789-22	Cancer Hospital in Medical College, Kannauj	3.18	0.00	3.18
212.			4210-03-789-25	Cordiological Institute established in Ganesh Shankar Vidharthi Memorial Medical College, Kanpur	3.18	0.00	3.18
213.			4210-03-789-30	Paramedical Institute, Saifai, Etawah	1.06	0.00	1.06
214.			4215-01-789-03	Establishment of Handpumps in Scheduled Caste populated areas	5.00	0.00	5.00
215.			4215-01-789-06	Chief Minister R.O. Drinking Water Scheme'	4.50	0.00	4.50
216.			4216-02-789-03	Aasara Yojna (Residential Buildings)	5.00	0.00	5.00
217.			4702-789-06	Construction of Ground Water Charging Check Dams under Minor Irrigation Scheme (District Plan)	6.00	0.00	6.00
218.			6225-01-789-03	Interest free loans to persons of washermen community-	4.00	0.00	4.00
219.	**84**	General Administration Department	2250-101-05	For the operation of Kailash Mansarovar Building Ghaziabad	4.10	0.00	4.10
220.			2250-101-09	Vaidik Vigyan Kendra in Kashi Hindu University, Varanasi	6.09	0.00	6.09
221.			4250-800-06	Establishment of Ved Science Centre in Kashi-	1.71	0.00	1.71

Sl. No.	Grant No.	Name of Department	Major Head	Name of scheme	Original Provision	Expendi -ture	Saving
222.	**89**	Institutional Finance Department (Commercial Tax)	2049-60-701-03	Interest Payment on Deposit Account of Entry Tax-Charged	65.35	0.00	65.35
223.			4070-800-03	Establishment of Commercial Tax Commissioner	5.00	0.00	5.00
224.	**91**	Institutional Finance Department (Stamps and Registration)	2030-03-001-05	Scanning and Indexing of Old Documents	40.00	0.00	40.00
225.			2030-03-001-06	Setting of lease line of 10 MBPS on rental basis in the Dy. Registrar Offices	5.00	0.00	5.00
226.	**93**	Namami Gange and Rural Water Supply	2702-80-800-09	Collective Mini Green Tubewell Scheme	6.00	0.00	6.00
227.			4215-01-102-04	Chief Minister R.O. Drinking Water Scheme	17.00	0.00	17.00
228.			4702-800-04	Construction of Groundwater Charging Dams under Minor Irrigation (District Plan)	40.00	0.00	40.00
229.			4702-800-05	Strengthening/construction of the Building of Minor Irrigation and Water use Training Institute	1.00	0.00	1.00
230.			4702-800-06	Establishment of Regional Minor Irrigation Training Institute	1.00	0.00	1.00
231.	**94**	Irrigation Department	2700-80-800-01	Central Sponsored Scheme	1.00	0.00	1.00
232.			4700-05-050-10	Canals	1.00	0.00	1.00
233.			4700-06-051-15	Project of extension, renewal and beautification of quaysides of river situated at Vrindavan district Mathura	50.00	0.00	50.00
234.			4700-08-050-10	Canals	1.00	0.00	1.00
235.			4700-09-051-15	Channelization of River Gomti in Lucknow	1.00	0.00	1.00
236.			4700-14-050-10	Canals	40.00	0.00	40.00
237.			4700-23-051-10	Canals	80.00	0.00	80.00

Sl. No.	Grant No.	Name of Department	Major Head	Name of scheme	Original Provision	Expendi -ture	Saving
238.			4700-26-051-10	Canals	5.00	0.00	5.00
239.			4700-36-050-10	Canals	10.00	0.00	10.00
240.			4701-13-051-10	Canals	25.00	0.00	25.00
241.			4701-17-051-10	Canals	7.47	0.00	7.47
242.			4701-21-051-10	Canals	1.00	0.00	1.00
243.			4701-60-051-05	Dam	1.95	0.00	1.95
244.			4701-87-051-10	Canals	6.29	0.00	6.29
245.			4701-93-051-16	Automated related work of water mechanical system of various barrages/dams	9.53	0.00	9.53
246.			4701-94-051-07	Barrage	100.00	0.00	100.00
		Total			**28,813.13**	**0.00**	**28,813.13**

Appendix-3.9
(Referred to in paragraph 3.3.8)

Details of Schemes for which Original provisions were re-appropriated to other schemes

(₹ in crore)

Sl. No.	Grant No.	Name of Department	Major Head	Name of Scheme	Provision	Re-appro-priation	Total	Expend iture	Saving
1.	**6**	Industries Department (Handloom Industry)	2851-108-06	Re-imbursement of rebate in electricity tax to teasers	1.00	-1.00	0.00	0.00	0.00
2.	**7**	Industries Department (Heavy and Medium Industries)	2852-07-202-05	Prarambhik Nidhi (Seed Fund) for promoting to Incubators and Start-up	5.00	-5.00	0.00	0.00	0.00
3.			2852-07-202-14	Implementation of U.P. Start-up Policy 2020	5.00	-5.00	0.00	0.00	0.00
4.			2852-07-202-31	E-District Portal	2.00	-2.00	0.00	0.00	0.00
5.			2852-800-08	Dis-investment and Privatization of Public Private Partnership Projects and Public Sector & Co-operative Units	2.05	-2.05	0.00	0.00	0.00
6.			2852-800-11	Uttar Pradesh e-governance Action Plan	4.00	-4.00	0.00	0.00	0.00
7.			2852-800-23	Implementation of U.P. Data Center Policy 2020	5.00	-5.00	0.00	0.00	0.00
8.			4859-02-800-14	Establishment of Incubator in Lucknow	3.00	-3.00	0.00	0.00	0.00
9.			4859-02-800-16	Arrangement of e-Office in Government Offices	5.00	-5.00	0.00	0.00	0.00
10.	**15**	Agriculture and other Allied Departments (Animal Husbandry)	2403-107-06	Additional fodder development programme	2.00	-2.00	0.00	0.00	0.00
11.	**21**	Food and Civil Supplies Department	2408-01-001-02	F.P.S. Automation and D.B.T. Scheme	1.00	-1.00	0.00	0.00	0.00
12.	**24**	Cane Development Department (Sugar Industry)	6860-04-101-21	Loan for works of Capacity expansion/ modernisation/co-generation plant/ establishment and renovation of distillery etc. of co-operative sugar mills	25.00	-25.00	0.00	0.00	0.00

Sl. No.	Grant No.	Name of Department	Major Head	Name of Scheme	Provision	Re-appro-priation	Total	Expend iture	Saving
13.			6860-04-190-12	Loan for works of capacity expansion/ modernisation/Co-generation plant/ establishment and renovation of distillery etc. of corporation	25.00	-25.00	0.00	0.00	0.00
14.	**40**	Planning Department	4215-01-101-03	Rapid Financial Development Scheme	50.00	-50.00	0.00	0.00	0.00
15.			4215-01-102-03	Rapid Financial Development Scheme	50.00	-50.00	0.00	0.00	0.00
16.			4215-02-106-03	Accelerated Economic Development Scheme	50.00	-50.00	0.00	0.00	0.00
17.			4515-800-05	Provision for Capital nature development works	76.00	-76.00	0.00	0.00	0.00
18.			4575-02-800-03	Special Schemes of Bundelkhand	48.19	-48.19	0.00	0.00	0.00
19.			4801-05-800-03	Rapid Financial Development Scheme	10.00	-10.00	0.00	0.00	0.00
20.			4801-06-800-03	Accelerated Economic Development Scheme	10.00	-10.00	0.00	0.00	0.00
21.	**43**	Transport Department	3055-800-97	Externally Aided Schemes	2.00	-2.00	0.00	0.00	0.00
22.			4047-800-01	Central Plan/Centrally Sponsored Schemes	3.53	-3.53	0.00	0.00	0.00
23.			5055-800-06	For operation of Vehicle location tracking Scheme by the received central share of "Nirbhaya fund" related State share	6.00	-6.00	0.00	0.00	0.00
24.			5055-800-97	External aided Schemes	2.50	-2.50	0.00	0.00	0.00
25.	**44**	Tourism Department	5452-80-104-29	Establishment of Mughal Museum in Agra	5.00	-5.00	0.00	0.00	0.00
26.	**45**	Environment Department	3435-04-103-01	Central Plan/Centrally Sponsored Schemes-	2.00	-2.00	0.00	0.00	0.00
27.	**60**	Forest Department	2406-01-800-01	Central Sponsored Schemes	2.91	-2.91	0.00	0.00	0.00
28.			2406-02-110-04	Sponsoring Bird Festival	1.00	-1.00	0.00	0.00	0.00

Sl. No.	Grant No.	Name of Department	Major Head	Name of Scheme	Provision	Re-appro-priation	Total	Expend iture	Saving
29.			4406-02-110-06	Development of Lion Safari Park and Babbar Sher fertilization centre in District Etawah	10.00	-10.00	0.00	0.00	0.00
30.			4406-02-110-08	Establishment of Eco Tourism and Bio Diversity centre under Kukrail Forest Area	10.00	-10.00	0.00	0.00	0.00
31.			4406-02-110-12	Development of Dudhwa Tiger Reserve	2.00	-2.00	0.00	0.00	0.00
32.	**70**	Science and Technology Department	5425-800-04	Modernisation of constellations	10.00	-10.00	0.00	0.00	0.00
33.	**79**	Social Welfare Department (Welfare of Handicapped and Backward Classes)	2235-02-101-21	Nurturer Scheme	25.00	-25.00	0.00	0.00	0.00
34.			2235-02-101-38	Establishment/ Operation of District Disabled Rehabilitation Centre (DDRC)	4.00	-4.00	0.00	0.00	0.00
35.	**86**	Information Department	4059-01-051-03	Construction of Headquarter Building of Information and Public Relation Department, Uttar Pradesh	6.00	-6.00	0.00	0.00	0.00
36.	**92**	Culture Department	4202-04-800-01	Central Sponsored Schemes	7.07	-7.07	0.00	0.00	0.00
37.			4202-04-800-06	Arrangement of land and construction of new premises of Bhat Khande Music Institute cum University	1.00	-1.00	0.00	0.00	0.00
38.			4202-04-800-16	Establishment of International Ram Lila Complex in Ayodhya	5.00	-5.00	0.00	0.00	0.00
39.			4202-04-800-33	Construction of Archival Gallery in the premises of Uttar Pradesh Rajkiya Abhilekhagar Lucknow	1.00	-1.00	0.00	0.00	0.00
40.			4202-04-800-51	Various works in Ayodhya	4.50	-4.50	0.00	0.00	0.00
		Total			**489.75**	**-489.75**	**0.00**	**0.00**	**0.00**

Appendix 4.1
(Referred to in paragraph 4.14)
Details of pendency in finalisation of Accounts by various Autonomous Bodies and Authorities

Sl. No.	Name of Department	Name of the Body/Authority	Year(s) for which accounts had not been received	Total No. of pending annual accounts
1.	Forest Department	Compensatory Afforestation Fund Management and Planning Authority (CAMPA)	2014-15 to 2021-22	08
2.	Infrastructure and Industrial Development Department	New Okhla Industrial Development Authority	2018-19 to 2021-22	04
3.	-do-	Greater Noida Development Authority	2020-21 to 2021-22	02
4.	-do-	Yamuna Expressway Industrial Development Authority	2005-06 to 2021-22	17
5.	-do-	UP Expressway Industrial Development Authority	2017-18 to 2021-22	05
6.	-do-	Satharia Industrial Development Authority	2005-06 to 2021-22	17
7.	-do-	Gorakhpur Industrial Development Authority	2005-06 to 2021-22	17
8.	-do-	UP State Industrial Development Authority	2018-19 to 2021-22	04
9.	-do-	Lucknow Industrial Development Authority	2005-06 to 2021-22	17
10.	MSME	UP Khadi and Village Industries Board	2019-20 to 2021-22	03
11.	Rural Development Department	Uttar Pradesh Rural Road Development Agency (UPRRDA)	2003-04 to 2021-22	19
12.	Labour Department	Secretary, UP Building and Other Construction Workers Welfare Board, Lucknow	1996-97 to 2021-22	26
13.	Agriculture Education and Research Department	Narendra Deo Krishi Evam Prodyogik Vishwavidyalay, Ayodhya	2019-20 to 2021-22	03
14.	-do-	Chandrashekhar Azad Krishi Evam Prodyogik VIshwavidyalay, Kanpur	2019-20 to 2021-22	03
15.	-do-	Sardar Vallabhbhai Patel Krishi Evam Prodyogik Vishwavidyalay, Modipuram, Meerut	2019-20 to 2021-22	03
16.	-do-	Banda Patel Krishi Evam Prodyogik Vishwavidyalay, Banda	2019-20 to 2021-22	03
17.	Animal Husbandary Department	Pt Deendayal Upadhyay Pashu Chikitsa Vigyan Vishwavidyalay	2019-20 to 2021-22	03

Sl. No.	Name of Department	Name of the Body/Authority	Year(s) for which accounts had not been received	Total No. of pending annual accounts
		Evam Gou Anusandhan Sansthan, Mathura		
18.	Food and Civil Supply Department	Uttar Pradesh State Employees Welfare Corporation	2012-13 to 2021-22	10
19.	Child Welfare Department	U.P. State Commission for Protection of Child Rights	2006-07 to 2021-22	16
20.	Handicapped welfare Department	Dr. Shakuntala Mishra National Rehabilitation Rights	2019-20 to 2021-22	03
21.	Housing and Urban Planning Department	UP Real Estate Regulatory Authority	2020-21 to 2021-22	02
22.	-do-	Lucknow Development Authority	2017-18 to 2021-22	05
23.	-do-	Ghaziabad Development Authority	2017-18 to 2021-22	05
24.	-do-	Agra Development Authority	2017-18 to 2021-22	05
25.	-do-	Meerut Development Authority	2017-18 to 2021-22	05
26.	-do-	Prayagraj Development Authority	2017-18 to 2021-22	05
27.	-do-	Hapur/Pilkhuan Development Authority	2017-18 to 2021-22	05
28.	-do-	Varanasi Development Authority	2017-18 to 2021-22	05
29.	-do-	Moradabad Development Authority	2017-18 to 2021-22	05
30.	-do-	Gorakhpur Development Authority	2017-18 to 2021-22	05
31.	-do-	Mathura Vrindavan Development Authority	2017-18 to 2021-22	05
32.	-do-	Aligarh Development Authority	2017-18 to 2021-22	05
33.	-do-	Bareilly Development Authority	2017-18 to 2021-22	05
34.	-do-	Raibareilly Development Authority	2017-18 to 2021-22	05
35.	-do-	Saharanpur Development Authority	2017-18 to 2021-22	05
36.	-do-	Ayodhya/ Faizabad Development Authority	2017-18 to 2021-22	05
37.	-do-	Firozabad/Shikohabad Development Authority	2017-18 to 2021-22	05
38.	-do-	Kanpur Development Authority	2017-18 to 2021-22	05
39.	-do-	Rampur Development Authority	2017-18 to 2021-22	05
40.	-do-	Unnao Shuklaganj Development Authority	2017-18 to 2021-22	05
41.	-do-	Jhansi Development Authority	2017-18 to 2021-22	05
42.	-do-	Muzzaffarnagar Development Authority	2017-18 to 2021-22	05
43.	-do-	Bulandshahar Development Authority	2017-18 to 2021-22	05

Sl. No.	Name of Department	Name of the Body/Authority	Year(s) for which accounts had not been received	Total No. of pending annual accounts
44.	-do-	Khurja Development Authority	2017-18 to 2021-22	05
45.	-do-	Urai Development Authority	2017-18 to 2021-22	05
46.	-do-	Banda Development Authority	2017-18 to 2021-22	05
47.	-do-	Baghpat Badaut Khekda Development Authority	2017-18 to 2021-22	05
48.	-do-	Azamgarh Development Authority	2017-18 to 2021-22	05
49.	-do-	Basti Development Authority	2017-18 to 2021-22	05
50.	-do-	Special Area Development Authority, Shakti Nagar	2017-18 to 2021-22	05
51.	-do-	Special Area Development Authority, Chitrakoot	2017-18 to 2021-22	05
52.	-do-	Special Area Development Authority, Kapilvastu	2017-18 to 2021-22	05
53.	-do-	Special Area Development Authority, Vindhyachal-Mirzapur	2017-18 to 2021-22	05
54.	-do-	Special Area Development Authority, Kushinagar	2017-18 to 2021-22	05
55.	Law Department	Uttar Pradesh State Legal Services Authority	2021-22	01
56.	-do-	Uttar Pradesh Human Rights Commission	1996-97 to 2021-22	26
57.	Energy Department	Uttar Pradesh Electricity Regulatory Commission	2020-21 to 2021-22	02
Total				**379**

Appendix 4.2
(Referred to in paragraph 4.15)
Status of finalisation of accounts of Departmental Commercial Undertakings

(₹ in crore)

Sl. No.	Name of the undertaking	Accounts finalised up to	Investment as per the last accounts finalised
Irrigation Department			
1.	Irrigation Workshop Division, Kanpur	2020-21	2.04
2.	Irrigation Workshop Division, Jhansi	2020-21	12.50
3.	Irrigation Workshop Division, Bareilly	2020-21	13.44
4.	Irrigation Workshop Division, Meerut	2021-22	2.26
5.	Irrigation Workshop Division, Gorakhpur	2020-21	0.64
6.	Irrigation Workshop Division, Prayagraj	2020-21	4.08
Food and Civil Supplies Department			
7.	Food Commissioner and CAO	2015-16	4,136.01
Animal Husbandry Department			
8.	Dy. Director, Animal Husbandry Farms Corporation	2018-19	74.03
Health Department			
9.	Dy. Director, State Ayurvedic & Unani Medicine Department	1987-88	Not available
Total			**4,245.00**

Appendix-5.1
(Referred to in Paragraph 5.2)
Statement showing position of equity and outstanding loans relating to PSUs (submitted their accounts upto 2019-20 or onwards) as on 31 March 2022

(₹ in crore)

Sl. No.	Name of the PSUs	Name of Department	Number of PSUs	Period of latest finalised accounts	Equity at close of the year 2021-22				Long Terms Loans outstanding at close of the year 2021-22				Total Investment (Equity and Long term loans)
					State Govt.	GoI	Others	Total	State Govt. loan	Central Govt. Loan	Holding Company/ Other Financial Institutions loan	Total	
1	2	3	4	5	6 (a)	6 (b)	6 (c)	6 (d)	7 (a)	7(b)	7(c)	7 (d)	8
	PSUs submitted their accounts upto 2019-20 and onwards												
A	**Government Companies**												
X	**Power Sector PSUs**												
1	Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited (including subsidiary JVUNL)	Energy	2	2020-21	18,580.82	0.00	0.00	18,580.82	0.00	0.00	21,093.90	21,093.90	39,674.72
2	Uttar Pradesh Jal Vidyut Nigam Limited	Energy	1	2020-21	435.33	0.00	0.00	435.33	64.65	0.00	0.00	64.65	499.98
3	Uttar Pradesh Power Transmission Corporation Limited	Energy	1	2020-21	16,376.74[7]	0.00	2,213.27	18,590.01	0.00	0.00	12,531.65	12,531.65	31,121.66
4	U.P. Power Corporation Limited (including PuVVNL, PVVNL, DVVNL, MVVNL and KESCO)	Energy	6	2021-22	1,09,997.10[8]	0.00	0.00	1,09,997.10	369.27	0.00	70,733.50	71,102.77	1,81,099.87

[7] It includes ₹ 2,213.27 crore of GoUP investment obtained through UPPCL.

Sl. No.	Name of the PSUs	Name of Department	Number of PSUs	Period of latest finalised accounts	Equity at close of the year 2021-22				Long Terms Loans outstanding at close of the year 2021-22				Total Investment (Equity and Long term loans)
					State Govt.	GoI	Others	Total	State Govt. loan	Central Govt. Loan	Holding Company/ Other Financial Institutions loan	Total	
5	UCM Coal Company Limited (Joint Venture of Sl. No. 1)	Energy	1	2020-21	0.00	0.00	0.16	0.16	0.00	0.00	2.50	2.50	2.66
	Sub Total -A(X)		**11**		**1,45,389.99**	**0.00**	**2,213.43**	**1,47,603.42**	**433.92**	**0.00**	**1,04,361.55**	**1,04,795.47**	**2,52,398.89**
Y	**Other than Power Sector PSUs**												
6	Uttar Pradesh Metro Rail Corporation Limited (Erstwhile Lucknow Metro Rail Corporation Limited)	Housing and Urban Planning	1	2021-22	2,146.80	1,999.94	0.00	4,146.74	1,305.20	7295.73	0.00	8,600.93	12,747.67
7	Noida Metro Rail Corporation Limited	Infrastructure and Industrial Development	1	2021-22	387.57	687.62	325.05	1,400.24	0.00	283.00	1,521.80	1,804.80	3,205.04
8	The Pradeshiya Industrial and Investment Corporation of UP Limited	Infrastructure and Industrial Development	1	2019-20	110.58	0.00	25.00	135.58	1,134.43	4.10	0.00	1,138.53	1,274.11
9	Shreetron India Limited (Subsidiary of Uttar Pradesh Electronics Corporation Limited)	Information Technology and Electronics	1	2020-21	0.00	0.00	0.77	0.77	0.00	0.00	0.00	0.00	0.77

[8] It excludes ₹ 2,213.27 crore of GoUP investment in UPPTCL through UPPCL as the same is included in GoUP investment in UPPTCL. Further, it excludes ₹ 2.22 crore of GoUP investment in SUPPTCL through UPPCL as SUPPTCL is covered in Appendix 5.2 (Sl. No. 36). Further, out of ₹ 109997.10 crore, ₹ 0.20 crore are related to promoters' shares allotted to UPPCL by DISCOMs i.e. 500 equity shares valuing to ₹ 0.05 crore (500 shares @ ₹ 1000/- each) to four DISCOMs.

Sl. No.	Name of the PSUs	Name of Department	Number of PSUs	Period of latest finalised accounts	Equity at close of the year 2021-22				Long Terms Loans outstanding at close of the year 2021-22				Total Investment (Equity and Long term loans)
					State Govt.	GoI	Others	Total	State Govt. loan	Central Govt. Loan	Holding Company/ Other Financial Institutions loan	Total	
10	Uptron Powertronics Ltd. (subsidiary of Uttar Pradesh Electronics Corporation)	Information Technology and Electronics	1	2020-21	0.00	0.00	1.47	1.47	0.00	0.00	0.00	0.00	1.47
11	U.P. Electronics Corporations Limited	Information Technology and Electronics	1	2019-20	91.54[9]	0.00	0.00	91.54	111.27[10]	0.00	0.00	111.27	202.81
12	U.P. Purva Sainik Kalyan Nigam Limited	Social Welfare	1	2020-21	0.43	0.00	0.00	0.43	0.00	0.00	0.00	0.00	0.43
13	Uttar Pradesh Police Avas Nigam Limited	Home	1	2019-20	3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00
14	Uttar Pradesh Export Promotion Council	Micro, Small and Medium Enterprises and Export Promotion	1	2021-22	0.05	0.00	0.00	0.05	5.00	0.00	0.00	5.00	5.05
15	Uttar Pradesh Medical Supply Corporation Limited	Medical Health & Family Welfare	1	2019-20	11.83	0.00	0.00	11.83	0.00	0.00	0.00	0.00	11.83

[9] Government of UP Investment in the form of Equity of ₹ 91.54 crore in holding company at SI No. 11 includes an amount of ₹ 8.95 crore (₹ 6.35 crore and ₹ 2.60 crore) which was given for its subsidiary companies at SI No. 9 and 10. The same has been excluded from Equity of these subsidiary companies to avoid double counting of investment.

[10] GoUP investment in form of long term loan of ₹ 111.27 crore in holding company at Sl. No. 11 includes an amount of ₹ 4.13 crore which was given to its subsidiary company at Sl. No. 9 (₹ 1.66 crore) and at Sl. No. 10 (₹ 2.47 crore). The same has been excluded from long term loan of these subsidiary companies to avoid double counting of investment.

Sl. No.	Name of the PSUs	Name of Department	Number of PSUs	Period of latest finalised accounts	Equity at close of the year 2021-22				Long Terms Loans outstanding at close of the year 2021-22				Total Investment (Equity and Long term loans)
					State Govt.	GoI	Others	Total	State Govt. loan	Central Govt. Loan	Holding Company/ Other Financial Institutions loan	Total	
16	Prayagraj City Transport Services Limited	Transport	1	2019-20	0.00	0.00	4.91	4.91	0.00	0.00	6.57	6.57	11.48
17	Uttar Pradesh State Construction & Infrastructure Development Corporation Limited (formely known as Uttar Pradesh Samaj Kalyan Nirman Nigam Limited)	Social Welfare	1	2019-20	0.15	0.00	0.00	0.15	0.00	0.00	0.00	0.00	0.15
	Sub Total -A(Y)		**12**		2,751.95	2,687.56	357.20	5,796.71	2,555.90	7,582.83	1,528.37	11,667.10	17,463.81
	Total - A		**23**		**1,48,141.94**	**2,687.56**	**2,570.63**	**1,53,400.13**	**2,989.82**	**7,582.83**	**1,05,889.92**	**1,16,462.57**	**2,69,862.70**
B	**Government controlled other Companies**												
X	**Power Sector PSUs**				**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Sub Total -B(X)				**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Y	**Other than Power Sector PSUs**												
18	Agra Smart City Limited	Urban Development	1	2021-22	107.00	109.00	0.00	216.00	0.00	0.00	0.00	0.00	216.00
19	Aligarh Smart City Limited	Urban Development	1	2019-20	1.00	1.00	0.00	2.00	0.00	0.00	0.00	0.00	2.00
20	Bareilly Smart City Limited	Urban Development	1	2020-21	0.50	0.00	0.50	1.00	0.00	0.00	0.00	0.00	1.00
21	Prayagraj Smart City Limited*	Urban Development	1	2020-21	245.00	245.00	0.00	490.00	0.00	0.00	0.00	0.00	490.00

Sl. No.	Name of the PSUs	Name of Department	Number of PSUs	Period of latest finalised accounts	Equity at close of the year 2021-22				Long Terms Loans outstanding at close of the year 2021-22				Total Investment (Equity and Long term loans)
					State Govt.	GoI	Others	Total	State Govt. loan	Central Govt. Loan	Holding Company/ Other Financial Institutions loan	Total	
22	Varanasi Smart City Limited	Urban Development	1	2020-21	100.00	100.00	0.00	200.00	0.00	0.00	0.00	0.00	200.00
23	Jhansi Smart City Limited	Urban Development	1	2019-20	0.25	0.00	0.25	0.50	0.00	0.00	0.00	0.00	0.50
24	Moradabad Smart City Limited	Urban Development	1	2020-21	50.25	0.00	50.25	100.50	0.00	0.00	0.00	0.00	100.50
25	Saharanpur Smart City Limited	Urban Development	1	2020-21	0.50	1.86	0.00	2.36	0.00	0.00	0.00	0.00	2.36
26	Almora Magnesite Limited (139 (5) & (7) Company)	Geology & Mining	1	2020-21	0.00	0.00	2.00	2.00	0.00	0.00	0.48	0.48	2.48
27	Noida International Airport Limited	Civil Aviation	1	2019-20	2,807.19	0.00	3,090.55	5,897.74	0.00	0.00	0.00	0.00	5,897.74
28	DMIC Integrated Industrial Township Greater Noida Limited	Infrastructure and Industrial Development	1	2020-21	0.00	0.00	2,940.50	2,940.50	0.00	0.00	0.00	0.00	2,940.50
	Sub Total -B(Y)		**11**		**3,311.69**	**456.86**	**6,084.05**	**9,852.60**	**0.00**	**0.00**	**0.48**	**0.48**	**9,853.08**
	Total - B		**11**		**3,311.69**	**456.86**	**6,084.05**	**9,852.60**	**0.00**	**0.00**	**0.48**	**0.48**	**9853.08**
C	**Statutory Corporations**												
X	**Power Sector PSUs**												
	Sub Total -C(X)				**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Sl. No.	Name of the PSUs	Name of Department	Number of PSUs	Period of latest finalised accounts	Equity at close of the year 2021-22				Long Terms Loans outstanding at close of the year 2021-22				Total Investment (Equity and Long term loans)
					State Govt.	GoI	Others	Total	State Govt. loan	Central Govt. Loan	Holding Company/ Other Financial Institutions loan	Total	
Y	**Other than Power Sector PSUs**												
29	Uttar Pradesh State Road Transport Corporation	Transport	1	2019-20	930.46	0.00	60.01	990.47	26.72	0.00	0.00	26.72	1,017.19
30	Uttar Pradesh Forest Corporation	Environment, Forest and Climate Change	1	2020-21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Uttar Pradesh Avas Evam Vikas Parishad	Housing and Urban Planning	1	2020-21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sub Total -C(Y)		**3**		**930.46**	**0.00**	**60.01**	**990.47**	**26.72**	**0.00**	**0.00**	**26.72**	**1,017.19**
	Total - C		**3**		**930.46**	**0.00**	**60.01**	**990.47**	**26.72**	**0.00**	**0.00**	**26.72**	**1,017.19**
	Total of Power Sector PSUs = A(X)+B(X)+C(X)		**11**		**1,45,389.99**	**0.00**	**2,213.43**	**1,47,603.42**	**433.92**	**0.00**	**1,04,361.55**	**1,04,795.47**	**2,52,398.89**
	Total of other than Power Sector PSUs = A(Y)+B(Y)+C(Y)		**26**		**6,994.10**	**3,144.42**	**6,501.26**	**16,639.78**	**2,582.62**	**7,582.83**	**1,528.85**	**11,694.30**	**28,334.08**
	Grand Total of (A+B+C)		**37**		**1,52,384.09**	**3,144.42**	**8,714.69**	**1,64,243.20**	**3,016.54**	**7,582.83**	**1,05,890.40**	**1,16,489.77**	**2,80,732.97**

Appendix-5.2

(Referred to in paragraph 5.2 and 5.2.1)

Statement showing position of equity and outstanding loans relating to PSUs (accounts in arrears for three years or more or were defunct/under liquidation or first accounts were not received) as on 31 March 2022

(₹ in crore)

Sl. No.	Name of the PSUs	Name of Department	Period of latest finalised accounts	Year in which finalised	Equity at close of the year 2021-22				Long Term Loans outstanding at close of the year 2021-22				Total Investment (Equity and Long Term Loans)
					State Govt.	GoI	Others	Total	State Govt. Loan	Central Govt. Loan	Holding Company/ Other Financial Institution Loan	Total	
1	2	3	4	5	6 (a)	6 (b)	6 (c)	6 (d)	7 (a)	7 (b)	7 (c)	7 (d)	8
I	**Functional PSUs**												
A	**Government Companies**												
X	**Power Sector PSUs**												
1	UPSIDC Power Company Ltd.	Energy	2013-14	2016-17	0.00	0.00	0.05	0.05	0.00	0.00	0.00	0.00	0.05
	Sub Total-IA(X)		**2013-14**	**2016-17**	**0.00**	**0.00**	**0.05**	**0.05**	**0.00**	**0.00**	**0.00**	**0.00**	**0.05**
Y	**Other than Power Sector PSUs**												
2	Uttar Pradesh Alpsankhyak Vittya Avam Vikas Nigam Limited	Minority Welfare & Waqf	2005-06	2017-18	30.00	0.00	0.00	30.00	0.00	10.00	0.00	10.00	40.00
3	Uttar Pradesh Pichhara Varg Vitta Evam Vikas Nigam Limited	State Backward Welfare	2016-17	2022-23	12.23	0.00	0.00	12.23	76.30	0.00	0.00	76.30	88.53
4	Uttar Pradesh Scheduled Castes Finance and Development Corporation Limited	Social Welfare	2016-17	2022-23	134.18	117.77	0.00	251.95	0.00	0.00	1,381.54	1,381.54	1,633.49
5	Uttar Pradesh Food and Essential Commodities Corporation Limited	Food & Civil Supplies	2010-11	2018-19	12.34	0.00	0.00	12.34	0.73	0.00	0.00	0.73	13.07

Sl. No.	Name of the PSUs	Name of Department	Period of latest finalised accounts	Year in which finalised	Equity at close of the year 2021-22				Long Term Loans outstanding at close of the year 2021-22				Total Investment (Equity and Long Term Loans)
					State Govt.	GoI	Others	Total	State Govt. Loan	Central Govt. Loan	Holding Company/ Other Financial Institution Loan	Total	
6	Uttar Pradesh Bhumi Sudhar Nigam	Parti Bhumi Vikas	2016-17	2020-21	1.50	0.00	0.00	1.50	0.00	0.00	0.00	0.00	1.50
7	Uttar Pradesh Mahila Kalyan Nigam Limited	Women Welfare	2015-16	2020-21	4.71	0.48	0.00	5.19	0.00	0.00	0.00	0.00	5.19
8	Uttar Pradesh Waqf Vikas Nigam Limited	Minority Welfare & Waqf	2003-04	2016-17	10.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	10.00
9	Uttar Pradesh State Agro Industrial Corporation Limited	Agriculture	2010-11	2016-17	58.32	0.00	0.00	58.32	5.00	0.00	13.00	18.00	76.32
10	Uttar Pradesh Rajkiya Nirman Nigam Limited	Public Works Department	2014-15	2020-21	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00
11	Uttar Pradesh State Bridge Corporation Limited	Public Works Department	2017-18	2020-21	15.00	0.00	0.00	15.00	0.00	0.00	0.00	0.00	15.00
12	Uttar Pradesh Small Industries Corporation Limited	Micro, Small and Medium Enterprises and Export Promotion	2011-12	2022-23	5.96	0.00	0.00	5.96	4.75	0.00	0.00	4.75	10.71
13	Uttar Pradesh Beej Vikas Nigam Limited	Agriculture	2018-19	2022-23	6.25	0.00	0.67	6.92	0.00	0.00	0.00	0.00	6.92
14	Uttar Pradesh Matsya Vikas Nigam Limited	Fisheries	2016-17	2019-20	1.07	0.00	0.00	1.07	0.00	0.00	0.00	0.00	1.07
15	Uttar Pradesh Drugs and Pharmaceuticals Limited	Health	2009-10	2012-13	1.10	0.00	0.00	1.10	0.00	0.00	0.00	0.00	1.10
16	Uttar Pradesh Rajya Chini Avam Ganna Vikas Nigam Limited (Subsidiary of Uttar	Sugar Industry and Cane Development	2016-17	2020-21	880.13	0.00	0.00	880.13	0.00	0.00	899.00	899.00	1779.13

Sl. No.	Name of the PSUs	Name of Department	Period of latest finalised accounts	Year in which finalised	Equity at close of the year 2021-22				Long Term Loans outstanding at close of the year 2021-22				Total Investment (Equity and Long Term Loans)
					State Govt.	GoI	Others	Total	State Govt. Loan	Central Govt. Loan	Holding Company/ Other Financial Institution Loan	Total	
	Pradesh State Sugar Corporation Limited)												
17	Uttar Pradesh State Sugar Corporation Limited	Sugar Industry and Cane Development	2016-17	2022-23	1,648.31	0.00	0.00	1,648.31	909.00	0.00	46.17	955.17	2,603.48
18	U.P. Handicraft & Marketing Development Corporation Limited (Formerly Uttar Pradesh Export Corporation Limited)	Micro, Small and Medium Enterprises and Export Promotion	2008-09	2022-23	6.34	0.90	0.00	7.24	12.44	0.00	0.00	12.44	19.68
19	Uttar Pradesh State Tourism Development Corporation Limited	Tourism	2017-18	2022-23	32.60	0.00	0.00	32.60	0.00	0.00	0.00	0.00	32.60
20	Lucknow City Transport Services Limited (incorporated on 01 February 2010)	Transport	Account not received		17.84	0.00	0.00	17.84	0.00	0.00	0.00	0.00	17.84
21	Meerut City Transport Services Limited	Transport	2013-14	2019-20	0.00	0.00	4.04	4.04	0.00	0.00	0.00	0.00	4.04
22	Agra Mathura City Transport Services Limited (incorporated on 08 July 2010)	Transport	Account not received		0.05	0.00	0.00	0.05	0.00	0.00	45.79	45.79	45.84
23	Kanpur City Transport Services Limited (incorporated on 28 April 2010)	Transport	Account not received		0.10	0.00	0.00	0.10	0.00	0.00	0.53	0.53	0.63

Sl. No.	Name of the PSUs	Name of Department	Period of latest finalised accounts	Year in which finalised	Equity at close of the year 2021-22				Long Term Loans outstanding at close of the year 2021-22				Total Investment (Equity and Long Term Loans)
					State Govt.	GoI	Others	Total	State Govt. Loan	Central Govt. Loan	Holding Company/ Other Financial Institution Loan	Total	
24	Varanasi City Transport Services Limited (incorporated on 15 June 2010)	Transport	Account not received		0.05	0.00	0.00	0.05	0.00	0.00	4.77	4.77	4.82
25	Uttar Pradesh Rajya Krishi Evam Gramin Vikas Nigam Limited (incorporated on 04 October 2018)	Co- operative Department	Account not received		0.05	0.00	0.05	0.10	0.00	0.00	0.00	0.00	0.10
26	Uttar Pradesh (Madhya) Ganna Beej Evam Vikas Nigam Limited	Sugar Industry and Cane Development	2017-18	2018-19	0.15	0.00	0.10	0.25	0.00	0.00	2.48	2.48	2.73
27	U. P. State Spinning Company Limited	Handloom and Textiles	2018-19	2020-21	93.24	0.00	0.00	93.24	149.62	0.00	0.00	149.62	242.86
28	Uttar Pradesh State Handloom Corporation Limited	Handloom and Textiles	2000-01	2020-21	36.45	10.63	0.00	47.08	157.02	0.00	2.70	159.72	206.80
29	Uttar Pradesh Development Systems Corporation Limited	Information Technology and Electronics	2018-19	2019-20	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00
30	U.P. Projects Corporation Limited	Irrigation	2018-19	2019-20	5.40	1.00	0.00	6.40	0.00	0.00	0.00	0.00	6.40
	Sub Total of I A (Y)				**3,015.37**	**130.78**	**4.86**	**3,151.01**	**1,314.86**	**0.00**	**2,395.98**	**3,720.84**	**6,871.85**
	Total of IA= IA (X)+IA (Y)				**3,015.37**	**130.78**	**4.91**	**3,151.06**	**1,314.86**	**10.00**	**2,395.98**	**3,720.84**	**6,871.90**
B	**Government Controlled other Companies**												
X	**Power Sectors PSUs**												
	Sub Total - IB (X)				**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Sl. No.	Name of the PSUs	Name of Department	Period of latest finalised accounts	Year in which finalised	Equity at close of the year 2021-22				Long Term Loans outstanding at close of the year 2021-22				Total Investment (Equity and Long Term Loans)
					State Govt.	GoI	Others	Total	State Govt. Loan	Central Govt. Loan	Holding Company/ Other Financial Institution Loan	Total	
Y	**Other than Power Sector PSUs**												
31	Kanpur Smart City Limited	Urban Development	2017-18	2022-23	279.00	279.00	0.00	558.00	0.00	0.00	0.00	0.00	558.00
32	Lucknow Smart City Limited	Urban Development	2018-19	2019-20	186.00	196.00	0.00	382.00	0.00	0.00	0.00	0.00	382.00
	Sub Total- IB (Y)				465.00	475.00	0.00	940.00	0.00	0.00	0.00	0.00	940.00
	Total of IB= IB (X)+IB (Y)				465.00	475.00	0.00	940.00	0.00	0.00	0.00	0.00	940.00
C	**Statutory Corporations**												
X	**Power Sectors PSUs**												
	Sub Total - IC (X)				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Y	**Other than Power Sector PSUs**												
33	Uttar Pradesh Financial Corporation	Infrastructure and Industrial Development	2012-13	2015-16	114.51	0.00	64.78	179.29	345.94	0.00	481.92	827.86	1007.15
34	Uttar Pradesh State Warehousing Corporation	Co-operative	2017-18	2020-21	5.40	0.00	5.40	10.80	0.00	0.00	129.83	129.83	140.63
35	Uttar Pradesh Jal Nigam	Urban Development	2016-17	2018-19	0.00	0.00	0.00	0.00	537.96	0.00	0.00	537.96	537.96
	Sub Total- IC (Y)				**119.91**	**0.00**	**70.18**	**190.09**	**883.90**	**0.00**	**611.75**	**1,495.65**	**1,685.74**
	Total of IC= IC (X)+IC (Y)				**119.91**	**0.00**	**70.18**	**190.09**	**883.90**	**0.00**	**611.75**	**1,495.65**	**1,685.74**
	Total of Functional PSUs (Total -I)				**3,600.28**	**605.78**	**75.09**	**4,281.15**	**2,198.76**	**10.00**	**3,007.73**	**5,216.49**	**9,497.64**

Sl. No.	Name of the PSUs	Name of Department	Period of latest finalised accounts	Year in which finalised	Equity at close of the year 2021-22				Long Term Loans outstanding at close of the year 2021-22				Total Investment (Equity and Long Term Loans)
					State Govt.	GoI	Others	Total	State Govt. Loan	Central Govt. Loan	Holding Company/ Other Financial Institution Loan	Total	
II	**Non-functional PSUs**												
A	**Government Companies**												
X	**Power Sectors PSUs**												
36	Southern UP Power Transmission Company Ltd.	Energy	2020-21	2021-22	0.00	0.00	2.22	2.22	0.00	0.00	0.00	0.00	2.22
	Sub Total-IIA(X)				**0.00**	**0.00**	**2.22**	**2.22**	**0.00**	**0.00**	**0.00**	**0.00**	**2.22**
Y	**Other than Power Sector PSUs**												
37	Uplease Financial Services Limited (Subsidiary of Uttar Pradesh Electronics Corporation Limited)	Information Technology and Electronics	1997-98	1998-99	0.00	0.00	1.06	1.06	0.00	0.00	4.15	4.15	5.21
38	Chhata Sugar Company Limited (Subsidiary of Uttar Pradesh State Sugar Corporation Limited)	Sugar Industry and Cane Development	2017-18	2022-23	0.00	0.00	81.38	81.38	0.00	0.00	29.42	29.42	110.80
39	Ghatampur Sugar Company Limited (Subsidiary of Uttar Pradesh State Sugar Corporation Limited	Sugar Industry and Cane Development	2017-18	2022-23	0.00	0.00	147.72	147.72	0.00	0.00	4.45	4.45	152.17
40	Nandganj-Sihori Sugar Company Limited (Subsidiary of Uttar Pradesh State Sugar Corporation Limited)	Sugar Industry and Cane Development	2017-18	2022-23	0.00	0.00	256.80	256.80	0.00	0.00	0.00	0.00	256.80

Sl. No.	Name of the PSUs	Name of Department	Period of latest finalised accounts	Year in which finalised	Equity at close of the year 2021-22				Long Term Loans outstanding at close of the year 2021-22				Total Investment (Equity and Long Term Loans)
					State Govt.	GoI	Others	Total	State Govt. Loan	Central Govt. Loan	Holding Company/ Other Financial Institution Loan	Total	
41	The Indian Turpentine and Rosin Company Limited	Infrastructure and Industrial Development	2010-11	2012-13	0.22	0.00	0.00	0.22	8.47	0.00	0.00	8.47	8.69
42	Uttar Pradesh Instruments Limited (Subsidiary of Uttar Pradesh State Industrial Development Corporation Limited)	Infrastructure and Industrial Development	2001-02	Not Available	1.78	0.15	0.00	1.93	36.77	0.17	0.51	37.45	39.38
43	Uttar Pradesh State Brassware Corporation Limited	Micro, Small and Medium Enterprises and Export Promotion	1997-98	Not Available	5.38	0	0.00	5.38	5.91	0.00	0.00	5.91	11.29
44	Uttar Pradesh State Textile Corporation Limited	Handloom and Textiles	2019-20		197.10	0.00	0.00	197.10	92.05	0.00	0.00	92.05	289.15
45	Uttar Pradesh State Leather Development and Marketing Corporation Limited	Micro, Small and Medium Enterprises and Export Promotion	2000-01		5.74	0.00	0.00	5.74	3.42	0.00	0.00	3.42	9.16
46	U. P.State Yarn Company Limited	Handloom and Textiles	2020-21	2022-23	53.67	0.00	0.00	53.67	66.36	0.00	0.00	66.36	120.03
47	Uttar Pradesh Pashudhan Udyog Nigam Limited	Animal Husbandry and Dairying	2015-16	2021-22	2.73	0.00	0.00	2.73	7.55	0.00	0.00	7.55	10.28
48	Uttar Pradesh Poultry and Livestock Specialties Limited	Animal Husbandry and Dairying	2013-14	2020-21	2.88	0.06	0.00	2.94	0.00	1.10	0.00	1.10	4.04

Sl. No.	Name of the PSUs	Name of Department	Period of latest finalised accounts	Year in which finalised	Equity at close of the year 2021-22				Long Term Loans outstanding at close of the year 2021-22				Total Investment (Equity and Long Term Loans)
					State Govt.	GoI	Others	Total	State Govt. Loan	Central Govt. Loan	Holding Company/ Other Financial Institution Loan	Total	
49	Uttar Pradesh State Horticultural Produce Marketing & Processing Corporation Limited	Horticulture and Food Processing	1984-85	1988-89	6.41	0.00	0.62	7.03	3.34	0.00	0.56	3.90	10.93
50	Uttar Pradesh (Paschim) Ganna Beej Evam Vikas Nigam Limited	Sugar Industry and Cane Development	2013-14	2014-15	0.51	0.00	0.15	0.66	0.00	0.00	0.00	0.00	0.66
51	Uttar Pradesh Panchayati Raj Vitta Evam Vikas Nigam Limited	Panchayati Raj	1995-96	2012-13	1.50	0.00	0.00	1.50	0.00	0.00	0.00	0.00	1.50
52	Agra Mandal Vikas Nigam Limited	Bhumi Vikas and Jal Sansadhan	1988-89	2007-08	1.00	0.00	0.00	1.00	0.18	0.00	0.00	0.18	1.18
53	Allahabad Mandal Vikas Nigam Limited	Bhumi Vikas and Jal Sansadhan	1983-84	1991-92	0.60	0.00	0.00	0.60	0.00	0.00	0.51	0.51	1.11
54	Bareilly Mandal Vikas Nigam Limited	Bhumi Vikas and Jal Sansadhan	1988-89	2005-06	1.25	0.00	0.00	1.25	0.00	0.00	0.65	0.65	1.90
55	Gorakhpur Mandal Vikas Nigam Limited	Bhumi Vikas and Jal Sansadhan	1989-90	2017-18	1.26	0.00	0.00	1.26	0.65	0.00	0.29	0.94	2.20
56	Lucknow Mandaliya Vikas Nigam Limited	Bhumi Vikas and Jal Sansadhan	1981-82	2010-11	0.70	0.00	0.00	0.70	0.00	0.00	0.00	0.00	0.70
57	Meerut Mandal Vikas Nigam Limited	Bhumi Vikas and Jal Sansadhan	2008-09	2010-11	1.00	0.00	0.00	1.00	0.01	0.00	0.00	0.01	1.01
58	Moradabad Mandal Vikas Nigam Limited	Bhumi Vikas and Jal Sansadhan	1991-92	2011-12	0.25	0.00	0.00	0.25	0.65	0	0	0.65	0.90
59	Tarai Anusuchit Janjati Vikas Nigam Limited	Social Welfare	1982-83	06-06-1996	0.45	0.00	0.00	0.45	1.25	1.00	0.00	2.25	2.70

Sl. No.	Name of the PSUs	Name of Department	Period of latest finalised accounts	Year in which finalised	Equity at close of the year 2021-22				Long Term Loans outstanding at close of the year 2021-22				Total Investment (Equity and Long Term Loans)
					State Govt.	GoI	Others	Total	State Govt. Loan	Central Govt. Loan	Holding Company/ Other Financial Institution Loan	Total	
60	Uttar Pradesh Bundelkhand Vikas Nigam Limited	Bhumi Vikas and Jal Sansadhan	2010-11	2016-17	1.23	0.00	0.00	1.23	0.05	0.00	0.00	0.05	1.28
61	Uttar Pradesh Chalchitra Nigam Limited	Commercial Tax	2009-10	Not Available	8.18	0.00	0.00	8.18	7.98	0.00	0.00	7.98	16.16
62	Uttar Pradesh Poorvanchal Vikas Nigam Limited	Bhumi Vikas and Jal Sansadhan	1987-88	1995-96	1.15	0.00	0.00	1.15	0.43	0.00	0.00	0.43	1.58
63	Varanasi Mandal Vikas Nigam Limited	Bhumi Vikas and Jal Sansadhan	1987-88	1993-94	0.70	0.00	0.00	0.70	0.00	0.00	0.75	0.75	1.45
64	Uttar Pradesh (Poorva) Ganna Beej Evam Vikas Nigam Limited	Sugar Industry and Cane Development	2002-03 (Under Liquidation from 1 September 2006)	2003-04	0.31	0.00	0.00	0.31	1.70	0.00	0.00	1.70	2.01
65	Uttar Pradesh (Rohilkhand Tarai) Ganna Beej Evam Vikash Nigam Limited	Sugar Industry and Cane Development	2006-07 (Under Liquidation from 1 September 2006)	2008-09	0.38	0.00	0.33	0.71	10.50	0.00	0.00	10.50	11.21
66	Uttar Pradesh Cement Corporation Limited	Infrastructure and Industrial Development	1995-96 (Under Liquidation from 8 December 1999)	1996-97	68.28	0.00	0.00	68.28	124.77	0.00	0.00	124.77	193.05
67	Vindhyachal Abrasives Limited (Subsidiary of Uttar Pradesh State Mineral Development Corporation Limited)	Infrastructure and Industrial Development	1987-88 (Under Liquidation from 28 November 2002)	1995-96	0.00	0.00	0.00	0.00	0.00	0.00	0.84	0.84	0.84
68	Auto Tractors Limited	Infrastructure and Industrial Development	1991-92 (Under Liquidation from 14 February 2003)	1995-96	5.63	0.00	1.87	7.50	0.38	0.00	0.00	0.38	7.88

Sl. No.	Name of the PSUs	Name of Department	Period of latest finalised accounts	Year in which finalised	Equity at close of the year 2021-22				Long Term Loans outstanding at close of the year 2021-22				Total Investment (Equity and Long Term Loans)
					State Govt.	GoI	Others	Total	State Govt. Loan	Central Govt. Loan	Holding Company/ Other Financial Institution Loan	Total	
69	Bhadohi Woollens Limited (Subsidiary of Uttar Pradesh State Textile Corporation Ltd.)	Handloom and Textiles	1994-95 (Under Liquidation from 20 February 1996)	Not Available	0.00	0.00	3.76	3.76	0.00	0.00	0.00	0.00	3.76
70	Continental Float Glass Limited (Subsidiary of Uttar Pradesh State Mineral Development Corporation Limited)	Infrastructure and Industrial Development	1997-98 (Under Liquidation from 1 April 2002)	2002-03	0.00	0.00	46.24	46.24	0.00	0.00	138.85	138.85	185.09
71	Kanpur Components Limited (Subsidiary of Uttar Pradesh Electronics Corporation Ltd.)	Information Technology and Electronics	(Under Liquidation from 10 June 1996)	Not Available	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72	Uttar Pradesh Abscott Private Limited (Subsidiary of Uttar Pradesh Small Industries Corporation Limited)	Micro, Small and Medium Enterprises and Export Promotion	1975-76 (Under Liquidation from 14 November 2003	Not Available	0.00	0.00	0.05	0.05	0.00	0.00	0.00	0.00	0.05
73	Uttar Pradesh Carbide and Chemicals Limited (Subsidiary of Uttar Pradesh State Mineral Development Corporation Limited)	Infrastructure and Industrial Development	1992-93 (Under Liquidation from 19 February 1994)	Not Available	0.00	0.00	6.59	6.59	11.02	0.00	0.00	11.02	17.61
74	Uttar Pradesh Plant Protection Appliances	Micro, Small and Medium Enterprises and	1974-75 (Under Liquidation from 14 November	1984-85	0.00	0.00	0.02	0.02	0.00	0.00	0.00	0.00	0.02

Sl. No.	Name of the PSUs	Name of Department	Period of latest finalised accounts	Year in which finalised	Equity at close of the year 2021-22				Long Term Loans outstanding at close of the year 2021-22				Total Investment (Equity and Long Term Loans)
					State Govt.	GoI	Others	Total	State Govt. Loan	Central Govt. Loan	Holding Company/ Other Financial Institution Loan	Total	
	(Private) Limited (Subsidiary of Uttar Pradesh Small Industries Corporation Limited)	Export Promotion	2003)										
75	Uptron India Limited (Subsidiary of Uttar Pradesh Electronics Corporation Limited)	Information Technology and Electronics	1995-96 (Under Liquidation from 26 March 2014)	1997-98	0.00	0.00	57.93	57.93	0.00	0.00	9.70	9.70	67.63
	Sub Total-IIA(Y)				**370.29**	**0.21**	**604.52**	**975.02**	**383.44**	**2.27**	**190.68**	**576.39**	**1,551.41**
	Total of IIA= IIA (X)+IIA (Y)				**370.29**	**0.21**	**606.74**	**977.24**	**383.44**	**2.27**	**190.68**	**576.39**	**1,553.63**
B.	**Government Controlled other Companies**												
X	**Power Sectors PSUs**												
	Sub Total - IIB (X)				**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Y	**Other than Power Sector PSUs**												
76	Command Area Poultry Development Corporation Limited (139 (5) & (7) company)	Bhumi Vikas and Jal Sansadhan	1998-99	Not Available	0.24	0.00	0.00	0.24	0.00	0.00	0.32	0.32	0.56
77	Electronics and Computers (India) Limited (139 (5) & (7) Company)	Information Technology and Electronics	(UL from 14 July 1981)	Not Available	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sub Total - IIB (Y)				**0.24**	**0.00**	**0.00**	**0.24**	**0.00**	**0.00**	**0.32**	**0.32**	**0.56**
	Total of IIB= IIB (X)+IIB (Y)				**0.24**	**0.00**	**0.00**	**0.24**	**0.00**	**0.00**	**0.32**	**0.32**	**0.56**

Sl. No.	Name of the PSUs	Name of Department	Period of latest finalised accounts	Year in which finalised	Equity at close of the year 2021-22				Long Term Loans outstanding at close of the year 2021-22				Total Investment (Equity and Long Term Loans)
					State Govt.	GoI	Others	Total	State Govt. Loan	Central Govt. Loan	Holding Company/ Other Financial Institution Loan	Total	
C	Statutory Corporations												
X	Power Sectors PSUs												
	Sub Total - IIC(X)				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Y	Other than Power Sector PSUs												
	Sub Total - IIC(Y)				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total of IIC= IIC (X)+IIC (Y)				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total of Non-functional PSUs (Total -II)				370.53	0.21	606.74	977.48	383.44	2.27	191.00	576.71	1554.19
	Total of Power Sector PSUs				0.00	0.00	2.27	2.27	0.00	0.00	0.00	0.00	2.27
	Total other than Power Sector PSUs				3,970.81	605.99	679.56	5,256.36	2,582.20	12.27	3,198.73	5,793.20	11,049.56
	Grand Total (Total- I + Total - II)				3,970.81	605.99	681.83	5,258.63	2,582.20	12.27	3,198.73	5,793.20	11,051.83

Appendix-5.3

(Referred to in Paragraph 5.2.3)

Statement showing difference between Finance Accounts of Government of Uttar Pradesh and Accounts of the Public Sector Undertakings in respect of balances of Equity, Loans and Guarantees as on 31 March 2022

(₹ in crore)

Sl. No.	Name of the PSUs	As per records of PSUs			As per Finance Accounts of Government of Uttar Pradesh			Difference		
		Equity (including share application money pending allotment)	Loan Outstanding	Guarantee Outstanding	Equity (including share application money pending allotment)	Loan Outstanding	Guarantee Outstanding	Equity (including share application money pending allotment)	Loan Outstanding	Guarantee Outstanding
1	2	3	4	5	6	7	8	9 =3-6	10 = 4-7	11 = 5-8
I	**Functional PSUs**									
A.	**Government Companies**									
X	**Power Sector PSUs**									
1	Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited including Jawaharpur Vidut Utpadan Nigam Limited	18,580.82	0.00	27,546.03	19,701.87	86.00	35,365.02	(-) 1,121.05	(-) 86.00	(-) 7,818.99
2	Uttar Pradesh Jal Vidyut Nigam Limited	435.33	64.65	0.00	435.33	0.00	0.00	0.00	64.65	0.00
3	Uttar Pradesh Power Transmission Corporation Limited	16,376.74	0.00	972.40	15,576.01	0.00	972.40	800.73	0.00	0.00
4	Kanpur Electricity Supply Company Limited	0.00	0.00	0.00	0.00[11]	0.00	0.00	0.00	0.00	0.00
5	U.P. Power Corporation Limited	1,12,212.39	369.27	93,036.65	97,164.01	430.82	93,036.65	15,048.38	(-) 61.55	0.00
	Sub Total A(X)	**1,47,605.28**	**433.92**	**1,21,555.08**	**1,32,877.22**	**516.82**	**1,29,374.07**	**14,728.06**	**(-) 82.90**	**(-) 7,818.99**

[11] ₹ 7,000

Sl. No.	Name of the PSUs	As per records of PSUs			As per Finance Accounts of Government of Uttar Pradesh			Difference		
		Equity (including share application money pending allotment)	Loan Outstanding	Guarantee Outstanding	Equity (including share application money pending allotment)	Loan Outstanding	Guarantee Outstanding	Equity (including share application money pending allotment)	Loan Outstanding	Guarantee Outstanding
Y	**Other than Power Sector PSUs**									
6	Uttar Pradesh Metro Rail Corporation Limited (erstwhile Lucknow Metro Rail Corporation Limited)	2146.80	1,305.20	0.00	1,278.00	1,841.60	0.00	868.80	(-) 536.40	0.00
7	Noida Metro Rail Corporation Limited	387.57	0.00	0.00	0.00	0.00	0.00	387.57	0.00	0.00
8	The Pradeshiya Industrial and Investment Corporation of UP Limited	110.58	1,134.43	1.39	110.58	411.26	1.39	0.00	723.17	0.00
9	U.P. Electronics Corporation Limited.	91.54	111.27	0.00	91.54	31.23	0.00	0.00	80.04	0.00
10	Uttar Pradesh Export Promotion Council	0.05	5.00	0.00	0.00	0.95	0.00	0.05	4.05	0.00
11	Uttar Pradesh Medical Supply Corporation Limited	11.83	0.00	0.00	0.00	0.00	0.00	11.83	0.00	0.00
12	Uttar Pradesh Alpsankhyak Vittya Avam Vikas Nigam Limited	30.00	0.00	0.00	30.00	15.18	0.00	0.00	(-) 15.18	0.00
13	Uttar Pradesh Pichhara Varg Vitta Evam Vikas Nigam Limited	12.23	76.30	0.00	13.56	0.00	52.65	(-) 1.33	76.30	(-) 52.65
14	Uttar Pradesh Scheduled Castes Finance and Development Corporation Limited	134.18	0.00	0.00	126.99	0.00	0.00	7.19	0.00	0.00

Sl. No.	Name of the PSUs	As per records of PSUs			As per Finance Accounts of Government of Uttar Pradesh			Difference		
		Equity (including share application money pending allotment)	Loan Outstanding	Guarantee Outstanding	Equity (including share application money pending allotment)	Loan Outstanding	Guarantee Outstanding	Equity (including share application money pending allotment)	Loan Outstanding	Guarantee Outstanding
15	Uttar Pradesh Food and Essential Commodities Corporation Limited	12.34	0.73	0.00	12.34	0.78	0.00	0.00	(-) 0.05	0.00
16	Uttar Pradesh State Agro Industrial Corporation Limited	58.32	5.00	0.00	58.32	4.69	0.00	0.00	0.31	0.00
17	Uttar Pradesh Small Industries Corporation Limited	5.96	4.75	0.00	5.96	0.41	0.00	0.00	4.34	0.00
18	Uttar Pradesh Rajya Chini Avam Ganna Vikas Nigam Limited	880.13	0.00	200.00	880.13	0.00	0.00	0.00	0.00	200.00
19	Uttar Pradesh State Sugar Corporation Limited	1,648.31	909.00	183.96	1648.31	406.96	423.96	0.00	502.04	(-) 240.00
20	U. P. Handicraft & Marketing Development Corporation Limited (Formerly Uttar Pradesh Export Corporation Limited)	6.34	12.44	0.00	6.34	5.00	0.00	0.00	7.44	0.00
21	Uttar Pradesh State Tourism Development Corporation Limited	32.60	0.00	0.00	32.60	2.76	0.00	0.00	(-) 2.76	0.00
22	Lucknow City Transport Services Limited	17.84	0.00	0.00	0.00	0.00	0.00	17.84	0.00	0.00
23	Agra Mathura City Transport Services Limited	0.05	0.00	0.00	0.00	0.00	0.00	0.05	0.00	0.00

Sl. No.	Name of the PSUs	As per records of PSUs			As per Finance Accounts of Government of Uttar Pradesh			Difference		
		Equity (including share application money pending allotment)	Loan Outstanding	Guarantee Outstanding	Equity (including share application money pending allotment)	Loan Outstanding	Guarantee Outstanding	Equity (including share application money pending allotment)	Loan Outstanding	Guarantee Outstanding
24	Kanpur City Transport Services Limited (Incorporated w.e.f. 28-04-10)	0.10	0.00	0.00	0.00	0.00	0.00	0.10	0.00	0.00
25	Varanasi City Transport Services Limited (Incorporated w.e.f. 15-06-10)	0.05	0.00	0.00	0.00	0.00	0.00	0.05	0.00	0.00
26	Uttar Pradesh Rajya Krishi Evam Gramin Vikas Nigam Limited	0.05	0.00	0.00	0.00	0.00	0.00	0.05	0.00	0.00
27	U.P. State Spinning Company Limited	93.24	149.62	0.00	93.24	18.21	0.00	0.00	131.41	0.00
28	Uttar Pradesh (Madhya) Ganna Beej Evam Vikas Nigam Limited	0.15	0.00	0.00	0.15	0.00	1.80	0.00	0.00	(-) 1.80
29	Uttar Pradesh State Handloom Corporation Limited	36.45	157.02	0.00	36.45	12.53	2.34	0.00	144.49	(-)2.34
	Sub Total A(Y)	**5,716.71**	**3,870.76**	**385.35**	**4,424.51**	**2,751.56**	**482.14**	**1,292.20**	**1,119.20**	**(-)96.79**
	Sub Total A	**1,53,321.99**	**4,304.68**	**1,21,940.43**	**1,37,301.73**	**3,268.38**	**1,29,856.21**	**16,020.26**	**1,036.30**	**(-)7,915.78**
B.	**Government Controlled Other Companies**									
X	**Power Sector PSUs**									
	Sub Total B (X)	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Y	**Other than Power Sector PSUs**									
30	Agra Smart City Limited	107.00	0.00	0.00	0.00	0.00	0.00	107.00	0.00	0.00
31	Aligarh Smart City Limited	1.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00

Sl. No.	Name of the PSUs	As per records of PSUs			As per Finance Accounts of Government of Uttar Pradesh			Difference		
		Equity (including share application money pending allotment)	Loan Outstanding	Guarantee Outstanding	Equity (including share application money pending allotment)	Loan Outstanding	Guarantee Outstanding	Equity (including share application money pending allotment)	Loan Outstanding	Guarantee Outstanding
32	Bareilly Smart City Limited	0.50	0.00	0.00	0.00	0.00	0.00	0.50	0.00	0.00
33	Prayagraj Smart City Limited	245.00	0.00	0.00	0.00	0.00	0.00	245.00	0.00	0.00
34	Varanasi Smart City Limited	100.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00
35	Jhansi Smart City Limited	0.25	0.00	0.00	0.00	0.00	0.00	0.25	0.00	0.00
36	Moradabad Smart City Limited	50.25	0.00	0.00	0.00	0.00	0.00	50.25	0.00	0.00
37	Saharanpur Smart City Limited	0.50	0.00	0.00	0.00	0.00	0.00	0.50	0.00	0.00
38	Kanpur Smart City Limited	279.00	0.00	0.00	0.00	0.00	0.00	279.00	0.00	0.00
39	Lucknow Smart City Limited	186.00	0.00	0.00	0.00	0.00	0.00	186.00	0.00	0.00
40	Noida International Airport Limited (NIAL)	2,807.19	0.00	0.00	0.00	0.00	0.00	2,807.19	0.00	0.00
	Sub Total B (Y)	**3,776.69**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**3,776.69**	**0.00**	**0.00**
	Sub Total B	**3,776.69**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**3,776.69**	**0.00**	**0.00**
C.	**Statutory Corporations**									
X	**Power Sector PSUs**									
	Sub Total C (X)	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Y	**Other than Power Sector PSUs**									
41	Uttar Pradesh State Road Transport Corporation	930.46	26.72	0.00	766.18	34.65	0.00	164.28	-7.93	0.00
42	Uttar Pradesh Awas Evam Vikas Parishad	0.00	0.00	0.00	0.00	0.31	0.00	0.00	-0.31	0.00

Sl. No.	Name of the PSUs	As per records of PSUs			As per Finance Accounts of Government of Uttar Pradesh			Difference		
		Equity (including share application money pending allotment)	Loan Outstanding	Guarantee Outstanding	Equity (including share application money pending allotment)	Loan Outstanding	Guarantee Outstanding	Equity (including share application money pending allotment)	Loan Outstanding	Guarantee Outstanding
43	Uttar Pradesh Financial Corporation	114.51	345.94	2.46	114.51	15.11	2.46	0.00	330.83	0.00
44	Uttar Pradesh State Warehousing Corporation	5.40	0.00	1.47	7.60	0.63	146.86	(-) 2.20	(-) 0.63	(-) 145.39
45	Uttar Pradesh Jal Nigam	0.00	537.96	0.00	0.00	388.77	0.00	0.00	149.19	0.00
	Sub Total C (Y)	**1,050.37**	**910.62**	**3.93**	**888.29**	**439.47**	**149.32**	**162.08**	**471.15**	**(-) 145.39**
	Sub Total C	**1,050.37**	**910.62**	**3.93**	**888.29**	**439.47**	**149.32**	**162.08**	**471.15**	**(-) 145.39**
	Total of Functional PSUs(I)	**1,58,149.05**	**5,215.30**	**1,21,944.36**	**1,38,190.02**	**3,707.85**	**1,30,005.52**	**19,959.03**	**1,507.45**	**(-) 8,061.16**
II	**Non-Functional PSUs**									
A	**Government Companies**									
X	**Power Sector PSUs**									
	Sub Total A(X)	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Y	**Other than Power Sector PSUs**									
46	Chhata Sugar Company Limited (Subsidiary of Uttar Pradesh State Sugar Corporation Limited)	0.00	0.00	0.00	81.38	0.00	0.00	(-) 81.38	0.00	0.00
47	Ghatampur Sugar Company Limited (Subsidiary of Uttar Pradesh State Sugar Corporation Limited	0.00	0.00	0.00	147.72	0.00	0.00	(-) 147.72	0.00	0.00
48	Nandganj-Sihori Sugar Company Limited (Subsidiary of Uttar Pradesh State Sugar Corporation Limited)	0.00	0.00	0.00	256.80	0.00	0.00	(-) 256.80	0.00	0.00

Sl. No.	Name of the PSUs	As per records of PSUs			As per Finance Accounts of Government of Uttar Pradesh			Difference		
		Equity (including share application money pending allotment)	Loan Outstanding	Guarantee Outstanding	Equity (including share application money pending allotment)	Loan Outstanding	Guarantee Outstanding	Equity (including share application money pending allotment)	Loan Outstanding	Guarantee Outstanding
49	The Indian Turpentine and Rosin Company Limited	0.22	8.47	0.00	0.30	1.99	1.76	(-) 0.08	6.48	(-) 1.76
50	Uttar Pradesh Instruments Limited (Subsidiary of Uttar Pradesh State Industrial Development Corporation Limited)	1.78	36.77	0.00	0.09	0.00	0.00	1.69	36.77	0.00
51	Uttar Pradesh State Brassware Corporation Limited	5.38	5.91	0.00	5.28	0.15	0.00	0.10	5.76	0.00
52	Uttar Pradesh State Textile Corporation Limited	197.10	92.05	0.00	160.79	206.30	0.00	36.31	(-) 114.25	0.00
53	Uttar Pradesh State Leather Development and Marketing Corporation Limited	5.74	3.42	0.00	5.74	1.40	0.00	0.00	2.02	0.00
54	U.P. State Yarn Company Limited	53.67	66.36	0.00	31.91	13.21	0.00	21.76	53.15	0.00
55	Uttar Pradesh Pashudhan Udyog Nigam Limited	2.73	7.55	0.00	2.73	1.10	0.00	0.00	6.45	0.00
56	Uttar Pradesh Poultry and Livestock Specialties Limited	2.88	0.00	0.00	0.44	0.00	0.00	2.44	0.00	0.00
57	Uttar Pradesh State Horticulture Produce Marketing & Processing Corporation Limited	6.41	3.34	0.56	6.41	0.00	0.56	0.00	3.34	0.000

Sl. No.	Name of the PSUs	As per records of PSUs			As per Finance Accounts of Government of Uttar Pradesh			Difference		
		Equity (including share application money pending allotment)	Loan Outstanding	Guarantee Outstanding	Equity (including share application money pending allotment)	Loan Outstanding	Guarantee Outstanding	Equity (including share application money pending allotment)	Loan Outstanding	Guarantee Outstanding
58	Uttar Pradesh (Paschim) Ganna Beej Evam Vikas Nigam Limited	0.51	0.00	0.00	0.51	0.00	0.70	0.00	0.00	-0.70
59	Uttar Pradesh Panchayati Raj Vitta Evam Vikas Nigam Limited	1.50	0.00	0.00	0.78	0.00	0.00	0.72	0.00	0.00
60	Agra Mandal Vikas Nigam Limited	1.00	0.18	0.00	1.00	0.00	0.00	0.00	0.18	0.00
61	Allahabad Mandal Vikas Nigam Limited	0.60	0.00	0.00	0.67	0.00	0.00	(-) 0.07	0.00	0.00
62	Gorakhpur Mandal Vikas Nigam Limited	1.26	0.65	0.00	0.93	0.00	0.00	0.33	0.65	0.00
63	Moradabad Mandal Vikas Nigam Limited	0.25	0.65	0.00	0.25	0.00	0.00	0.00	0.65	0.00
64	Tarai Anusuchit Janjati Vikas Nigam Limited	0.45	1.25	0.00	0.45	0.00	0.00	0.00	1.25	0.00
65	Uttar Pradesh Bundelkhand Vikas Nigam Limited	1.23	0.05	0.00	1.23	0.00	0.00	0.00	0.05	0.00
66	Uttar Pradesh Chalchitra Nigam Limited	8.18	7.98	0.00	8.18	0.31	0.00	0.00	7.67	0.00
67	Uttar Pradesh Poorvanchal Vikas Nigam Limited	1.15	0.43	0.00	1.30	0.00	0.00	(-) 0.15	0.43	0.00
68	Uttar Pradesh (Poorva) Ganna Beej Evam Vikas Nigam Limited	0.31	1.70	0.00	0.23	1.63	0.00	0.08	0.07	0.00
69	Uttar Pradesh (Rohilkhand Tarai) Ganna Beej Evam Vikash Nigam Limited	0.38	10.50	0.00	0.38	0.00	0.00	0.00	10.50	0.00

Sl. No.	Name of the PSUs	As per records of PSUs			As per Finance Accounts of Government of Uttar Pradesh			Difference		
		Equity (including share application money pending allotment)	Loan Outstanding	Guarantee Outstanding	Equity (including share application money pending allotment)	Loan Outstanding	Guarantee Outstanding	Equity (including share application money pending allotment)	Loan Outstanding	Guarantee Outstanding
70	Uttar Pradesh Cement Corporation Limited	68.28	124.77	0.00	68.28	37.45	0.00	0.00	87.32	0.00
71	Auto Tractors Limited	5.63	0.38	0.00	5.63	14.89	0.00	0.00	(-) 14.51	0.00
72	Uttar Pradesh Carbide and Chemicals Limited (Subsidiary of Uttar Pradesh State Mineral Development Corporation Limited)	0.00	11.02	0.00	6.59	0.00	0.00	(-) 6.59	11.02	0.00
73	Uptron India Limited (Subsidiary of Uttar Pradesh Electronics Corporation Limited)	0.00	0.00	0.00	0.00	2.85	0.00	0.00	(-) 2.85	0.00
	Sub Total A(Y)	366.64	383.43	0.56	796.00	281.28	3.02	(-)429.36	102.15	(-)2.46
	Sub Total A	366.64	383.43	0.56	796.00	281.28	3.02	(-)429.36	102.15	(-)2.46
B.	**Government controlled other Companies**									
X	**Power Sector PSUs**									
	Sub Total B (X)	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Y	**Other than Power Sector PSUs**									
74	Command Area Poultry Development Corporation Limited (139 (5) & (7) company)	0.24	0.00	0.00	0.00	2.10	0.00	0.24	(-) 2.10	0.00
	Sub Total B(Y)	**0.24**	**0.00**	**0.00**	**0.00**	**2.10**	**0.00**	**0.24**	**(-) 2.10**	**0.00**
	Sub Total B	**0.24**	**0.00**	**0.00**	**0.00**	**2.10**	**0.00**	**0.24**	**(-) 2.10**	**0.00**
C.	**Statutory Corporations**									
X	**Power Sector PSUs**									
	Sub Total C (X)	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Sl. No.	Name of the PSUs	As per records of PSUs			As per Finance Accounts of Government of Uttar Pradesh			Difference		
		Equity (including share application money pending allotment)	Loan Outstanding	Guarantee Outstanding	Equity (including share application money pending allotment)	Loan Outstanding	Guarantee Outstanding	Equity (including share application money pending allotment)	Loan Outstanding	Guarantee Outstanding
Y	Other than Power Sector PSUs									
	Sub Total C (Y)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sub Total C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total of Non-Functional PSUs(II)	366.88	383.43	0.56	796.00	283.38	3.02	(-) 429.12	100.05	(-) 2.46
	Total of Power Sector	1,47,605.28	433.92	1,21,555.08	1,32,877.22	516.82	1,29,374.07	14,728.06	(-) 82.90	(-) 7,818.99
	Total of Other than Power Sector	10,910.65	5,164.81	389.84	6,108.80	3,474.41	634.47	4,801.85	1,690.40	(-) 244.63
	Grand Total (Total-I + Total(-) II)	1,58,515.93	5,598.73	1,21,944.92	1,38,986.02	3,991.23	1,30,008.54	19,529.91	1,607.50	(-) 8,063.62

Appendix 5.4
(Referred to in paragraph 5.3.2, 5.3.2.1 and 5.3.2.2)
Details of pendency in finalisation of Accounts by various State Public Sector Undertakings

Sl. No.	Name of PSUs	Latest finalised accounts	Year(s) for which accounts had not been received	Total No. of pending annual accounts
I	**Functional PSUs**			
(a)	**Government Companies**			
1.	Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited	2020-21	2021-22	1
2.	Jawaharpur Vidyut Utpadan Nigam Limited	2020-21	2021-22	1
3.	Uttar Pradesh Jal Vidyut Nigam Limited	2020-21	2021-22	1
4.	Uttar Pradesh Power Transmission Corporation Limited	2021-22	0	0
5.	U.P. Power Corporation Limited	2021-22	0	0
6.	Purvancahal Vidyut Vitran Nigam Limited	2021-22	0	0
7.	Paschimanchal Vidyut Vitran Nigam Limited	2021-22	0	0
8.	Dakshinanchal Vidyut Vitran Nigam Limited	2021-22	0	0
9.	Madhyanchal Vidyut Vitran Nigam Limited	2021-22	0	0
10.	Kanpur Electricity Supply Company Limited	2021-22	0	0
11.	UCM Coal Company Limited	2020-21	2021-22	1
12.	UPSIDC Power Company Ltd.	2013-14	2014-15 to 2021-22	8
13.	Uttar Pradesh Alpsankhyak Vittya Avam Vikas Nigam Limited	2005-06	2006-07 to 2021-22	16
14.	Uttar Pradesh Pichhara Varg Vitta Evam Vikas Nigam Limited	2016-17	2017-18 to 2021-22	5
15.	Uttar Pradesh Scheduled Castes Finance and Development Corporation Limited	2016-17	2017-18 to 2021-22	5
16.	Uttar Pradesh Food and Essential Commodities Corporation Limited	2010-11	2011-12 to 2021-22	11
17.	Uttar Pradesh Bhumi Sudhar Nigam	2017-18	2018-19 to 2021-22	4
18.	Uttar Pradesh Mahila Kalyan Nigam Limited	2015-16	2016-17 to 2021-22	6
19.	Uttar Pradesh Waqf Vikas Nigam Limited	2003-04	2004-05 to 2021-22	18
20.	Uttar Pradesh State Agro Industrial Corporation Limited	2010-11	2011-12 to 2021-22	11
21.	Uttar Pradesh Rajkiya Nirman Nigam Limited	2014-15	2015-16 to 2021-22	7
22.	Uttar Pradesh State Bridge Corporation Limited	2017-18	2018-19 to 2021-22	4
23.	Uttar Pradesh Small Industries Corporation Limited	2011-12	2012-13 to 2021-22	10
24.	Uttar Pradesh Beej Vikas Nigam Limited	2018-19	2019-20 to 2021-22	3
25.	Uttar Pradesh Matsya Vikas Nigam Limited	2016-17	2017-18 to 2021-22	5
26.	Uttar Pradesh Drugs and Pharmaceuticals Limited	2009-10	2010-11 to 2021-22	12
27.	Uttar Pradesh Rajya Chini Avam Ganna Vikas Nigam Limited (Subsidiary of Uttar Pradesh State Sugar Corporation Limited)	2016-17	2017-18 to 2021-22	5
28.	Uttar Pradesh State Sugar Corporation Limited	2016-17	2017-18 to 2021-22	5
29.	U. P. Handicraft & Marketing Development Corporation Limited (Formerly Uttar Pradesh Export Corporation Limited)	2008-09	2009-10 to 2021-22	13
30.	Uttar Pradesh State Tourism Development Corporation Limited	2017-18	2018-19 to 2021-22	4
31.	Lucknow City Transport Services Limited	First account not received	2009-10 to 2021-22	13

Sl. No.	Name of PSUs	Latest finalised accounts	Year(s) for which accounts had not been received	Total No. of pending annual accounts
32.	Meerut City Transport Services Limited	2013-14	2014-15 to 2021-22	8
33.	Agra Mathura City Transport Services Limited	First account not received	2010-11 to 2021-22	12
34.	Kanpur City Transport Services Limited	First account not received	2010-11 to 2021-22	12
35.	Varanasi City Transport Services Limited	First account not received	2010-11 to 2021-22	12
36.	Uttar Pradesh Rajya Krishi Evam Gramin Vikas Nigam Limited	First account not received	2018-19 to 2021-22	4
37.	Uttar Pradesh (Madhya) Ganna Beej Evam Vikas Nigam Limited	2017-18	2018-19 to 2021-22	4
38.	U. P. State Spinning Company Limited	2018-19	2019-20 to 2021-22	3
39.	Uttar Pradesh State Handloom Corporation Limited	2000-01	2001-02 to 2021-22	21
40.	Uttar Pradesh Development Systems Corporation Limited	2018-19	2019-20 to 2021-22	3
41.	U.P. Projects Corporation Limited	2018-19	2019-20 to 2021-22	3
42.	Uttar Pradesh Metro Rail Corporation Limited (Erstwhile Lucknow Metro Rail Corporation Limited)	2021-22	0	0
43.	Noida Metro Rail Corporation Limited	2021-22	0	0
44.	The Pradeshiya Industrial and Investment Corporation of UP Limited	2019-20	2020-21 to 2021-22	2
45.	Shreetron India Limited (Subsidiary of Uttar Pradesh Electronics Corporation Limited)	2020-21	2021-22	1
46.	Uptron Powertronics Ltd. (subsidiary of Uttar Pradesh Electronics Corporation)	2020-21	2021-22	1
47.	U. P. Electronics Corporations Limited	2019-20	2020-21 to 2021-22	2
48.	U.P. Purva Sainik Kalyan Nigam Limited	2020-21	2021-22	1
49.	Uttar Pradesh Police Avas Nigam Limited	2019-20	2020-21 to 2021-22	2
50.	Uttar Pradesh Export Promotion Council	2021-22	0	0
51.	Uttar Pradesh Medical Supply Corporation Limited	2019-20	2020-21 to 2021-22	2
52.	Prayagraj City Transport Services Limited	2019-20	2020-21 to 2021-22	2
53.	Uttar Pradesh State Construction & Infrastructure Development Corporation Limited (formely known as Uttar Pradesh Samaj Kalyan Nirman Nigam Limited)	2019-20	2020-21 to 2021-22	2
	Total I (a)			266
(b)	**Government controlled other Companies**			
1.	Agra Smart City Limited	2021-22	0	0
2.	Aligarh Smart City Limited	2019-20	2020-21 to 2021-22	2
3.	Bareilly Smart City Limited	2020-21	2021-22	1
4.	Prayagraj Smart City Limited	2020-21	2021-22	1
5.	Varanasi Smart City Limited	2020-21	2021-22	1
6.	Jhansi Smart City Limited	2019-20	2020-21 to 2021-22	2
7.	Moradabad Smart City Limited	2020-21	2021-22	1
8.	Saharanpur Smart City Limited	2020-21	2021-22	1
9	Kanpur Smart City Limited	2017-18	2018-19 to 2021-22	4
10	Lucknow Smart City Limited	2018-19	2019-20 to 2021-22	3

Sl. No.	Name of PSUs	Latest finalised accounts	Year(s) for which accounts had not been received	Total No. of pending annual accounts
11	Almora Magnesite Limited (139 (5) & (7) Company)	2020-21	2021-22	1
12.	Noida International Airport Limited	2019-20	2020-21 to 2021-22	2
13.	DMIC Integrated Industrial Township Greater Noida Limited	2020-21	2021-22	1
	Total I (b)			**20**
(c)	**Statutory Corporation**			
1.	Uttar Pradesh State Road Transport Corporation	2019-20	2020-21 to 2021-22	2
2.	Uttar Pradesh Forest Corporation	2020-21	2021-22	1
3.	Uttar Pradesh Avas Evam Vikas Parishad	2020-21	2021-22	1
4.	Uttar Pradesh Financial Corporation	2012-13	2013-14 to 2021-22	9
5.	Uttar Pradesh State Warehousing Corporation	2017-18	2018-19 to 2021-22	4
6.	Uttar Pradesh Jal Nigam	2016-17	2017-18 to 2021-22	5
	Total I (c)			**22**
	Total of Functional PSUs (Total I)			**308**
II	**Non-Functional PSUs**			
(a)	**Government Companies**			
1.	Southern UP Power Transmission Company Ltd.	2020-21	2021-22	1
2.	Uplease Financial Services Limited (Subsidiary of Uttar Pradesh Electronics Corporation Limited)	1997-98	1998-99 to 2021-22	24
3.	Chhata Sugar Company Limited (Subsidiary of Uttar Pradesh State Sugar Corporation Limited)	2017-18	2018-19 to 2021-22	4
4.	Ghatampur Sugar Company Limited (Subsidiary of Uttar Pradesh State Sugar Corporation Limited	2017-18	2018-19 to 2021-22	4
5.	Nandganj-Sihori Sugar Company Limited (Subsidiary of Uttar Pradesh State Sugar Corporation Limited)	2017-18	2018-19 to 2021-22	4
6.	The Indian Turpentine and Rosin Company Limited	2010-11	2011-12 to 2021-22	11
7.	Uttar Pradesh Instruments Limited (Subsidiary of Uttar Pradesh State Industrial Development Corporation Limited)	2001-02	2002-03 to 2021-22	20
8.	Uttar Pradesh State Brassware Corporation Limited	1997-98	1998-99 to 2021-22	24
9.	Uttar Pradesh State Textile Corporation Limited	2019-20	2020-21 to 2021-22	2
10.	Uttar Pradesh State Leather Development and Marketing Corporation Limited	2000-01	2001-02 to 2021-22	21
11.	U. P. State Yarn Company Limited	2020-21	2021-22	1
12.	Uttar Pradesh Pashudhan Udyog Nigam Limited	2015-16	2016-17 to 2021-22	6
13.	Uttar Pradesh Poultry and Livestock Specialties Limited	2013-14	2014-15 to 2021-22	8
14.	Uttar Pradesh State Horticultural Produce Marketing & Processing Corporation Limited	1984-85	1986-87 to 2021-22	37
15.	Uttar Pradesh (Paschim) Ganna Beej Evam Vikas Nigam Limited	2013-14	2014-15 to 2021-22	8
16.	Uttar Pradesh Panchayati Raj Vitta Evam Vikas Nigam Limited	1995-96	1996-97 to 2021-22	26
17.	Agra Mandal Vikas Nigam Limited	1988-89	1989-90 to 2021-22	33
18.	Allahabad Mandal Vikas Nigam Limited	1983-84	1984-85 to 2021-22	38
19.	Bareilly Mandal Vikas Nigam Limited	1988-89	1989-90 to 2021-22	33
20.	Gorakhpur Mandal Vikas Nigam Limited	1988-89	1989-90 to 2021-22	33
21.	Lucknow Mandaliya Vikas Nigam Limited	1981-82	1982-83 to 2021-22	40
22.	Meerut Mandal Vikas Nigam Limited	2008-09	2009-10 to 2021-22	13

Sl. No.	Name of PSUs	Latest finalised accounts	Year(s) for which accounts had not been received	Total No. of pending annual accounts
23.	Moradabad Mandal Vikas Nigam Limited	1991-92	1992-93 to 2021-22	30
24.	Tarai Anusuchit Janjati Vikas Nigam Limited	1982-83	1983-84 to 2021-22	39
25.	Uttar Pradesh Bundelkhand Vikas Nigam Limited	2010-11	2011-12 to 2021-22	11
26.	Uttar Pradesh Chalchitra Nigam Limited	2009-10	2010-11 to 2021-22	12
27.	Uttar Pradesh Poorvanchal Vikas Nigam Limited	1987-88	1988-89 to 2021-22	34
28.	Varanasi Mandal Vikas Nigam Limited	1987-88	1988-89 to 2021-22	34
29.	Uttar Pradesh (Poorva) Ganna Beej Evam Vikas Nigam Limited	2002-03	Nil	0
30.	Uttar Pradesh (Rohilkhand Tarai) Ganna Beej Evam Vikash Nigam Limited	2006-07	Nil	0
31.	Uttar Pradesh Cement Corporation Limited	1995-96	1996-97 to 1998-99	3
32.	Vindhyachal Abrasives Limited (Subsidiary of Uttar Pradesh State Mineral Development Corporation Limited)	1987-88	1988-89 to 2002-03	15
33.	Auto Tractors Limited	1991-92	1992-93 to 2002-03	11
34.	Bhadohi Woollens Limited (Subsidiary of Uttar Pradesh State Textile Corporation Ltd.)	1994-95	1995-96	1
35.	Continental Float Glass Limited (Subsidiary of Uttar Pradesh State Mineral Development Corporation Limited)	1997-98	1998-99 to 2001-02	4
36.	Kanpur Components Limited (Subsidiary of Uttar Pradesh Electronics Corporation Ltd.)	UL from 10 June 1996	1978-79 to 1996-97	19
37.	Uttar Pradesh Abscott Private Limited (Subsidiary of Uttar Pradesh Small Industries Corporation Limited)	1975-76	1976-77 to 1986-87	11
38.	Uttar Pradesh Carbide and Chemicals Limited (Subsidiary of Uttar Pradesh State Mineral Development Corporation Limited)	1992-93	1993-94	1
39.	Uttar Pradesh Plant Protection Appliances (Private) Limited (Subsidiary of Uttar Pradesh Small Industries Corporation Limited)	1974-75	1975-76 to 2003-04	29
40.	Uptron India Limited (Subsidiary of Uttar Pradesh Electronics Corporation Limited)	1995-96	1996-97 to 2013-14	18
	Total II (a)			**663**
(b)	**Government controlled other Companies**			
41.	Command Area Poultry Development Corporation Limited (139 (5) & (7) company)	1994-95	1995-96 to 2021-22	27
42.	Electronics and Computers (India) Limited (139 (5) & (7) Company)	1973-74	1974-75 to 1981-82	8
	Total II (b)			**35**
(c)	**Statutory Corporation**			
	Total I (c)			**-**
	Total of Non-functional PSUs (Total II)			**698**
	Grand Total (Total I + Total II)			**1006**

Appendix 5.5
(Referred to in Paragraph 5.3.2.4)
Statement showing position of State Government investment in State Public Sector Undertakings during the period for which their accounts were in arrears

(₹ in crore)

Sl No.	Name of PSU	Number of PSUs	Period upto which Accounts finalised	Period for which accounts are in arrears	Paid up Capital including share application money as per finalised accounts	Investment made by State Government during the period for which accounts were in arrear				
						Equity	Loans	Grant	Subsidy	Total
1	2	3	4	5	6	7	8	9	10	11 (7+8+9+10)
I	**Functional PSUs**									
A	**Government companies**									
X	**Power Sector PSUs**									
1	Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited	1	2020-21	2021-22	16,545.77	2,035.05	0.00	0.00	0.00	2,035.05
	Sub Total -IA(X)	**1**			16,545.77	2,035.05	0.00	0.00	0.00	2,035.05
Y	**Other than Power Sector PSUs**									
2	Uttar Pradesh Medical Supply Corporation Limited	1	2019-20	2020-21 to 2021-22	10.16	0.83	0.00	0.00	0.00	0.83
3	U. P. Electronics Corporation Limited.	1	2019-20	2020-21 to 2021-22	91.54	0.00	0.00	90.87	0.00	90.87
4	Uttar Pradesh Development Systems Corporation Limited	1	2018-19	2019-20 to 2021-22	1.00	0.00	0.00	1.00	0.00	1.00
5	U.P. State Spinning Company Limited	1	2018-19	2019-20 to 2021-22	93.24	0.00	8.43	0.00	0.00	8.43

Sl No.	Name of PSU	Number of PSUs	Period upto which Accounts finalised	Period for which accounts are in arrears	Paid up Capital including share application money as per finalised accounts	Investment made by State Government during the period for which accounts were in arrear				
						Equity	Loans	Grant	Subsidy	Total
1	2	3	4	5	6	7	8	9	10	11 (7+8+9+10)
6	Lucknow City Transport Services Limited (Incorporated w.e.f. 1 February 2010)	1	Nil	2009-10 to 2021-22	0.00	17.84	0.00	182.67	0.00	200.51
7	Meerut City Transport Services Limited	1	2013-14	2014-15 to 2021-22	4.04	0.00	0.00	29.88	0.00	29.88
8	Prayagraj City Transport Services Limited	1	2019-20	2020-21 to 2021-22	4.91	0.00	0.00	31.14	0.00	31.14
9	Agra Mathura City Transport Services Limited (Incorporated w.e.f. 8 July 2010)	1	Nil	2010-11 to 2021-22[12]	0.00	0.00	0.00	0.00	7.25	7.25
10	Kanpur City Transport Services Limited (Incorporated w.e.f. 28 April 2010)	1	Nil	2010-11 to 2021-22	0.00	0.05	0.00	67.03	60.89	127.97
11	Varanasi City Transport Services Limited (Incorporated w.e.f. 15 June 2010)	1	Nil	2010-11 to 2021-22	0.00	0.05	0.00	35.85	0.00	35.90

[12] Information for the investment of State Government for the year 2021-22 has not been furnished to audit.

Sl No.	Name of PSU	Number of PSUs	Period upto which Accounts finalised	Period for which accounts are in arrears	Paid up Capital including share application money as per finalised accounts	Investment made by State Government during the period for which accounts were in arrear				
						Equity	Loans	Grant	Subsidy	Total
1	2	3	4	5	6	7	8	9	10	11 (7+8+9+10)
12	Uttar Pradesh Alpsankhyak Vittya Avam Vikas Nigam Limited	1	2005-06	2006-07 to 2021-22	30.00	0.00	0.00	64.22	0.00	64.22
13	Uttar Pradesh Pichhara Varg Vitta Evam Vikas Nigam Limited	1	2016-17	2017-18 to 2021-22	12.23	0.00	57.43	0.00	0.00	57.43
14	Uttar Pradesh Scheduled Caste Finance and Development Corporation Limited	1	2016-17	2017-18 to 2021-22	251.95	9.95	2.21	0.00	345.37	357.53
15	Uttar Pradesh Food & Essential Corporation Limited	1	2010-11	2011-12 to 2021-22	5.50	6.83	0.00	0.00	0.00	6.83
16	Uttar Pradesh Mahila Kalyan Nigam Limited	1	2015-16	2016-17 to 2021-22[13]	5.19	0.00	0.00	12.83	0.00	12.83
17	Uttar Pradesh Waqf Vikas Nigam Limited	1	2003-04	2004-05 to 2021-22	5.25	4.75	0.00	0.00	0.00	4.75
18	Uttar Pradesh State Agro Industrial Corporation Limited	1	2010-11	2011-12 to 2021-22	46.30	10.41	0.00	0.00	0.00	10.41

[13] Information for the investment of State Government for the year 2021-22 has not been furnished to audit.

Sl No.	Name of PSU	Number of PSUs	Period upto which Accounts finalised	Period for which accounts are in arrears	Paid up Capital including share application money as per finalised accounts	Investment made by State Government during the period for which accounts were in arrear				
						Equity	Loans	Grant	Subsidy	Total
1	2	3	4	5	6	7	8	9	10	11 (7+8+9+10)
19	Uttar Pradesh State Sugar Corporation Limited	1	2016-17	2017-18 to 2021-22[14]	1,648.31	0.00	899.00	0.00	0.00	899.00
20	U.P. Handicrafts & Marketing Development Corporation Limited	1	2008-09	2009-10 to 2021-22[15]	7.24	0.00	5.00	2.68	0.00	7.68
21	Uttar Pradesh Beej Vikas Nigam Limited	1	2018-19	2019-20 to 2021-22	6.92	0.00	0.00	17.27	0.00	17.27
22	Uttar Pradesh Bhumi Sudhar Nigam	1	2017-18	2018-19 to 2021-22	1.50	0.00	0.00	150.00	0.00	150.00
23	Uttar Pradesh Matsya Vikas Nigam Limited	1	2016-17	2017-18 to 2021-22	1.07	0.00	0.00	52.78	0.00	52.78
24	Uttar Pradesh State Handloom Corporation Limited	1	2000-01	2001-02 to 2021-22[16]	47.07	0.00	109.51	0.00	0.00	109.51
	Sub Total -IA(Y)	**23**			**2,273.42**	**50.71**	**1,081.58**	**738.22**	**413.51**	**2,284.02**
	Total of IA=IA(X)+IA(Y)	**24**			**18,819.19**	**2,085.76**	**1,081.58**	**738.22**	**413.51**	**4,319.07**
B	**Government controlled other Companies**									
X	**Power Sector PSUs**									
	Sub Total -IB(X)	**0**			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

[14] Information for the investment of State Government for the year 2021-22 has not been furnished to audit.
[15] Information for the investment of State Government for the year 2021-22 has not been furnished to audit.
[16] Information for the investment of State Government for the year 2021-22 has not been furnished to audit.

Sl No.	Name of PSU	Number of PSUs	Period upto which Accounts finalised	Period for which accounts are in arrears	Paid up Capital including share application money as per finalised accounts	Investment made by State Government during the period for which accounts were in arrear				
						Equity	Loans	Grant	Subsidy	Total
1	2	3	4	5	6	7	8	9	10	11 (7+8+9+10)
Y	**Other than Power Sector PSUs**									
25	Aligarh Smart City Limited	1	2019-20	2020-21 to 2021-22	2.00	0.00	0.00	176.50	0.00	176.50
26	Lucknow Smart City Limited	1	2018-19	2019-20 to 2021-22	382.00	0.00	0.00	98.00	0.00	98.00
27	Prayagraj Smart City Limited	1	2020-21	2021-22	0.50	0.00	0.00	97.00	0.00	97.00
28	Varanasi Smart City Limited	1	2020-21	2021-22	200.00	0.00	0.00	97.50	0.00	97.50
29	Noida International Airport Limited (NIAL)	1	2019-20	2020-21 to 2021-22	0.01	1,273.35	0.00	0.00	0.00	1,273.35
30	Bareilly Smart City Limited	1	2020-21	2021-22	0.50	0.00	0.00	136.00	0.00	136.00
31	Kanpur Smart City Limited	1	2017-18	2018-19 to 2021-22	558.00	46.50	0.00	2.00	0.00	48.50
32	Jhansi Smart City Limited	1	2019-20	2020-21 to 2021-22	0.50	0.50	0.00	159.50	0.00	160.00
	Sub Total -IB(Y)	**8**			**1,143.51**	**1,320.35**	**0.00**	**766.50**	**0.00**	**2,086.85**
	Total of IB=IB(X)+IB(Y)	**8**			**1,143.51**	**1,320.35**	**0.00**	**766.50**	**0.00**	**2,086.85**
C	**Statutory Corporations**									
X	**Power Sector PSUs**									
	Sub Total -IC(X)	**0**			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Sl No.	Name of PSU	Number of PSUs	Period upto which Accounts finalised	Period for which accounts are in arrears	Paid up Capital including share application money as per finalised accounts	Investment made by State Government during the period for which accounts were in arrear				
						Equity	Loans	Grant	Subsidy	Total
1	2	3	4	5	6	7	8	9	10	11 (7+8+9+10)
Y	**Other than Power Sector PSUs**									
33	Uttar Pradesh State Road Transport Corporation	1	2019-20	2020-21 to 2021-22	963.62	29.05	0.00	0.00	0.00	29.05
34	Uttar Pradesh Jal Nigam	1	2016-17	2017-18 to 2021-22	0.00	0.00	0.00	2,037.75	0.00	2,037.75
35	Uttar Pradesh Financial Corporation	1	2012-13	2013-14 to 2021-22	179.28	0.00	102.60	0.00	0.00	102.60
	Sub Total -IC(Y)	**3**			1,142.90	29.05	102.60	2,037.75	0.00	2,169.40
	Total of IC=IC(X)+IC(Y)	**3**			1,142.90	29.05	102.60	2,037.75	0.00	2,169.40
	Total of Functional PSUs (Total-I)	**35**			**21,105.60**	**3,435.16**	**1,184.18**	**3,542.47**	**413.51**	**8,575.32**
II	**Non-Functional PSUs**									
A	**Government companies**									
X	**Power Sector PSUs**									
	Sub Total -IIA(X)	**0**			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Y	**Other than Power Sector PSUs**									
36	Uttar Pradesh State Textile Corporation Limited	1	2019-20	2020-21 & 2021-22	197.10	0.00	1.19	0.00	0.00	1.19

Sl No.	Name of PSU	Number of PSUs	Period upto which Accounts finalised	Period for which accounts are in arrears	Paid up Capital including share application money as per finalised accounts	Investment made by State Government during the period for which accounts were in arrear				
						Equity	Loans	Grant	Subsidy	Total
1	2	3	4	5	6	7	8	9	10	11 (7+8+9+10)
37	The Indian Turpentine and Rosin Company Limited	1	2010-11	2011-12 to 2021-22[17]	0.22	0.00	0.34	0.00	0.00	0.34
38	U. P. State Yarn Company Limited	1	2020-21	2021-22	53.67	31.91	1.76	0.00	0.00	33.67
	Sub Total -IIA(Y)	**3**			**250.99**	**31.91**	**3.29**	**0.00**	**0.00**	**35.20**
	Total of IIA=IIA(X)+IIA(Y)	**3**			**250.99**	**31.91**	**3.29**	**0.00**	**0.00**	**35.20**
B	**Government controlled other Companies**									
X	**Power Sector PSUs**									
	Sub Total -IIB(X)	**0**			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Y	**Other than Power Sector PSUs**									
	Sub Total -IIB(Y)	**0**			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Total of IIB=IIB(X)+IIB(Y)	**0**			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
C	**Statutory Corporations**									
X	**Power Sector PSUs**									
	Sub Total -IIC(X)	**0**			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Y	**Other than Power Sector PSUs**									
	Sub Total -IIC(Y)	**0**			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Total of IIC=IIC(X)+IIC(Y)	**0**			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

[17] Information for the investment of State Government for the year 2021-22 has not been furnished to audit.

Sl No.	Name of PSU	Number of PSUs	Period upto which Accounts finalised	Period for which accounts are in arrears	Paid up Capital including share application money as per finalised accounts	Investment made by State Government during the period for which accounts were in arrear				
						Equity	Loans	Grant	Subsidy	Total
1	2	3	4	5	6	7	8	9	10	11 (7+8+9+10)
	Total of Non-Functional PSUs (Total-II)	**3**			**250.99**	**31.91**	**3.29**	**0.00**	**0.00**	**35.20**
	Total of Power Sector	1			**16,545.77**	**2,035.05**	**0.00**	**0.00**	**0.00**	**2,035.05**
	Total of Other than Power Sector	**37**			**4,810.82**	**1,432.02**	**1,187.47**	**3,542.47**	**413.51**	**6,575.47**
	Grand Total (Total-I + Total-II)	**38**			**21,356.59**	**3,467.07**	**1,187.47**	**3,542.47**	**413.51**	**8,610.52**

Explanation of Terms

EXPLANATION OF TERMS

Terms	Explanations
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 appropriations *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 voted grants/charged appropriations requires regularisation by the legislature.
Autonomous bodies	Autonomous bodies (usually registered Societies or Statutory corporations) are setup whenever it is felt that certain functions need to be discharged outside the governmental setup with some amount of independence and flexibility without day-to-day interference of the governmental machinery.
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.
Committed expenditure	Committed expenditure of State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages and pensions on which the present executive has limited control.
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.
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 debts. 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 and additional borrowings with returns from such borrowings. It means that rise in fiscal deficits should match with the increase in capacity to service the debt.
Debt stabilisation	Necessary condition for stability states that if the rate of growth of economy exceeds the interest rates 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.
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.
Net availability of borrowed funds	It is defined as the ratio of the debt redemption (Principal plus 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.

Terms	Explanations
Primary Deficit / Surplus	Fiscal deficit minus interest payment gives primary deficit. It can be interpreted as the excess of non-interest expenditure of the Government over its revenue receipts and non-debt capital receipts.
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.
Re-appropriation	Means the transfer of funds from one Primary unit of appropriation to another such unit.
Sinking Fund	A fund into which the Government sets aside money over time in order to retire its debt.
Supplementary grants	If the amount authorised by any law made in accordance with the provisions of Article 204 of the Constitution to be expended for a particular service for the current financial year is found to be insufficient for the purposes of that year or when a need has arisen during the current financial year for supplementary or additional expenditure upon some new service not contemplated in the annual financial statement for that year, Government is to obtain supplementary grants or appropriations in accordance with the provision of Article 205 of the Constitution.

ACRONYMS

Acronym	Full Form
AC Bill	Abstract Contingent Bill
AGM	Annual General Meeting
BOCW Act	Building and Other Construction Workers Act
CAG	Comptroller and Auditor General of India
CAGR	Compound Annual Growth Rate
CCO	Chief Controlling Officers
CGA	Controller General of Accounts
CSF	Consolidated Sinking Fund
DCC Bill	Detailed Countersigned Contingent Bill
DCPS	Defined Contribution Pension Scheme
FC	Finance Commission
FRBM Act	Fiscal Responsibility and Budget Management Act
GDP	Gross Domestic Product
GoI	Government of India
GoUP	Government of Uttar Pradesh
GSDP	Gross State Domestic Product
GST	Goods and Services Tax
IGST	Integrated Goods and Services Tax
MH	Major Head
MTFRP	Medium Term Fiscal Restructuring Policy
PAC	Public Accounts Committee
PAO	Pay and Accounts Office
PD Account	Personal Deposit Account
PLA	Personal Ledger Account
PPP	Public Private Partnership
PRI	Panchayati Raj Institution
PSUs	Public Sector Undertakings
SDRF	State Disaster Response Fund
SGST	State Goods and Services Tax
UC	Utilisation Certificate
UDAY	Ujwal DISCOM Assurance Yojana
UPBM	Uttar Pradesh Budget Manual

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