

APPENDICES

Appendix 1.1 State Profile

(Reference: Profile of the State; Page 1)

A. General Data			
Sl. No.	Particulars		Figures
1	Area		2,40,928 Sq. Km.
2	Population		
	a.	As per 2011 Census	19.98 crore
	b.	2019	23.01 crore
3	a.	Density of Population (as per 2001 Census) (All India Density = 325 persons per Sq. Km)	690 persons per Sq. Km.
	b.	Density of Population ¹ (as per 2011 Census) (All India Density = 382 persons per Sq. Km)	829 persons per Sq. Km.
4	Population below poverty line ² (BPL) (2011-12) (All India Average = 21.9 per cent)		29.4 per cent
5	a.	Literacy (as per 2001 Census) (All India Average = 64.80 per cent)	56.27 per cent
	b.	Literacy ³ (as per 2011 Census) (All India Average = 73 per cent)	67.7 per cent
6	Infant mortality rate ⁴ (2017) (per 1000 live births) (All India Average = 33 per 1000 live births)		41 per 1000 live births
7	Life Expectancy at birth ⁵ (2012-16) (All India Average = 68.7 years)		64.8 years
8	Gross State Domestic Product (GSDP) at current prices		₹ 15,42,432 crore
9	Per capita GSDP CAGR (2011-12 to 2018-19)	Uttar Pradesh	9.73 per cent
		General Category States	10.99 per cent
10	GSDP ⁶ CAGR (2011-12 to 2018-19)	Uttar Pradesh	11.41 per cent
		General Category States	12.23 per cent
11	Decadal Population Growth ⁷ (2009 to 2019)	Uttar Pradesh	17.50 per cent
		General Category States	12.46 per cent

¹ Ministry of Statistics and Programme Implementation (MoSPI), GoI website Table 2.3 Statistical Year Book 2018

² Economic Survey 2018-19, Vol.II, Page A 168-A 169 of Table 9.8

³ Economic Survey 2018-19, Vol.II, Page A 164 of Table 9.4

⁴ Economic Survey 2018-19, Vol.II, Page A 160 of Table 9.1

⁵ Economic Survey 2018-19, Vol.II, Page A 160 of Table 9.1

⁶ GSDP and per capita GSDP as released by MoSPI on August 01, 2019. Figures for the year 2018-19 are not given for certain States such as Arunachal Pradesh, Assam, Gujarat, Jammu & Kashmir, Kerala, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland and Tripura, GSDP figures for these States have been obtained from respective Principal Accountants General/Accountants General.

⁷ Population projections for India and States 2001-2026 Table-14 (page 104 to 115).

B. Financial Data					
Sl. No.	Particulars	Figures (in <i>per cent</i>)			
	CAGR	2009-10 to 2017-18		2017-18 to 2018-19	
		General Category States	Uttar Pradesh	General Category States	Uttar Pradesh
12	a. Revenue Receipts	15.03	14.19	12.77	18.37
	b. Own Tax Revenue	14.84	14.11	12.72	23.34
	c. Own Non Tax Revenue	9.88	4.80	19.78	52.06
	d. Total Expenditure	14.20	13.00	12.73	20.75
	e. Capital Expenditure	13.53	5.70	11.93	59.80
	f. Revenue Expenditure on Education	13.44	13.99	9.38	3.29
	g. Revenue Expenditure on Health	16.50	15.17	11.09	7.11
	h. Salary and Wages	11.72	12.62	11.03	7.35
	i. Pension	16.12	16.85	14.31	14.42

(Source: Financial data is based on figures in respective Finance Accounts)

Appendix 1.2

Structure and Form of Government Accounts and Layout of Finance Accounts

(Reference: Paragraph 1.1; Page 1)

Part A: Structure and form of Government Accounts	
<p>Structure of Government Accounts: The accounts of the State Government are kept in three parts: (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Accounts.</p> <p>Part I: Consolidated Fund : All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans form one consolidated fund titled 'The Consolidated Fund of State' established under Article 266 (1) of the Constitution of India.</p> <p>Part II: Contingency Fund: Contingency Fund of the State, established under Article 267(2) of the Constitution, is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.</p> <p>Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc., which do not form part of the Consolidated Fund, are kept in the Public Account, set up under Article 266 (2) of the Constitution and are not subject to vote by the State legislature.</p>	
Part B: Layout of Finance Accounts	
<p>The Finance Accounts have been divided into two volumes. Volume I presents the Financial Statements of the Government in the form of commonly understood summarised form while the details are presented in Volume II. Volume I contains the certificates of the Comptroller and Auditor General of India, 13 summary statements as given below and notes to accounts including accounting policy.</p>	
Volume I	
Statement No.	
1	Statement on Financial Position
2	Statement on Receipts and Disbursements with Annexure A of Cash Balances and Investment of Cash Balances
3	Statement on Receipts (Consolidated Fund)
4	Statement on Expenditure (Consolidated Fund)
5	Statement on Progressive Capital Expenditure
6	Statement on Borrowings and Other Liabilities
7	Statement on Loans and Advances given by the Government
8	Statement on Investments of the Government
9	Statement on Guarantees given by the Government
10	Statement on Grants-in-aid given by the Government
11	Statement on Voted and Charged Expenditure
12	Statement on Sources and Application of funds for expenditure other than on revenue account
13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account

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

Appendix 1.3
Abstract of receipts and disbursements for the year 2018-19
(Reference: Paragraph 1.2; Page 1)

(₹ in crore)

		Receipts		Disbursements			
2017-18			2018-19	2017-18			2018-19
Part A							
2,78,775.45	I	Revenue Receipts	3,29,977.51	2,66,223.52	I	Revenue Expenditure	3,01,727.96
97,393.00		Tax Revenue	1,20,121.86	1,05,781.67		General Services	1,31,057.25
				84,251.68		Social Services	91,311.73
19,794.86		Non-tax Revenue	30,100.71	46,140.89		Education, Sports, Art and Culture	47,657.37
				14,792.46		Health and Family Welfare	15,842.66
1,20,939.14		State's Share of Union Taxes	1,36,766.46	6,504.18		Water Supply, Sanitation, Housing and Urban Development	8,707.75
				338.93		Information and Broadcasting	360.70
				4,686.84		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	5,210.79
				880.39		Labour and Labour Welfare	1,005.78
				10,803.71		Social Welfare and Nutrition	12,413.31
				104.28		Others	113.37
0.00		External Grants Assistance	0.00	64,634.76		Economic Services	67,258.59
27,730.91		Grants-in-aid for centrally sponsored schemes	31,249.93	27,265.39		Agriculture and Allied Activities	12,128.99
				17,086.30		Rural Development	25,908.70
8,849.23		Finance Commission Grants	9,317.81	72.61		Special Areas Programme	45.72
				6,980.61		Irrigation and Flood control	6,769.73
				7,161.54		Energy	15,352.15
				1,308.40		Industry and Minerals	2,024.90
				4,125.24		Transport	4,532.36
4,068.31		Other transfer/ grants to State	2,420.74	56.17		Science, Technology and Environment	65.67
				578.50		General Economic Services	430.37
				11,555.41		Grants-in-aid & Contributions	12,100.39
2,78,775.45		Total	3,29,977.51	2,66,223.52		Total	3,01,727.96
Nil	II	Revenue deficit carried over to Part B	Nil	12,551.93	II	Revenue Surplus carried over to Part B	28,249.55
2,78,775.45		Total	3,29,977.51	2,78,775.45		Total	3,29,977.51
Part B							
943.91	III	Opening Cash balance including Permanent Advances & Cash Balance	11,481.15	-	III	Opening Overdraft from Reserve Bank of India	-

State Finances Audit Report for the year ended 31 March 2019

		Receipts		Disbursements			
2017-18		2018-19	2017-18		2018-19		2018-19
		Investment					
-	IV	Miscellaneous Capital receipts	-	39,087.97	IV	Capital Outlay	62,463.41
				2,775.78		General Services	3,419.43
				11,625.13		Social Services	10,589.12
				938.27		Education, Sports, Art and Culture	992.38
				2,111.98		Health and Family Welfare	2,259.68
				7,576.16		Water Supply, Sanitation, Housing and Urban Development	6,138.77
				275.53		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	131.95
				421.05		Social Welfare and Nutrition	413.10
				302.14		Others	653.24
				24,687.06		Economic Services	48,454.86
				1,614.43		-Agriculture and Allied Activities	2,948.27
				2,313.12		-Rural Development	3,406.72
				591.16		-Special Areas Programmes	698.31
				3,107.33		-Irrigation and Flood Control	5,530.79
				8,312.88		-Energy	13,411.87
				69.39		-Industry and Minerals	37.14
				8,324.75		-Transport	21,999.90
				354.00		-General Economic Services	421.86
				0.00		Science Technology and Environment	0.00
235.77	V	Recoveries of Loans and Advances	5,313.39	1,509.29	V	Loans and Advances disbursed	6,302.64
0.00		-From Power Projects	4,891.72	0.00		-For Power Projects	615.45
101.81		-From Govt. Servants	100.50	88.42		-To Government Servants	95.52
133.96		-From Others	321.17	1,420.87		-To Others	5,591.67
12,551.93	VI	Revenue Surplus brought down	28,249.55	-	VI	Revenue Deficit brought down	-
47,416.56	VII	Public Debt Receipts-	51,595.26	15,002.10	VII	Repayment of Public Debt	20,716.61
43,380.45		-Internal debt other than Ways and Means Advances and overdrafts	50,790.95	10,528.18		-Internal debt other than Ways and Means Advances and Overdrafts	19,080.08
2,932.95		Ways and Means Advances	0.00	2,932.95		- Ways and Means Advances	0.00
-		- Net transactions under overdraft	-	-		- Net transactions under overdraft	-
1,103.16		-Loans and Advances from Central Government	804.31	1,540.97		-Repayment of Loans and Advances to Central Government	1,636.53

		Receipts		Disbursements			
2017-18			2018-19	2017-18			2018-19
-	VIII	Appropriation from Contingency Fund	-	-	VIII	Appropriation to Contingency Fund	-
258.04	IX	Amount transferred to Contingency Fund	229.65	413.00	IX	Expenditure from Contingency Fund	396.29
3,20,471.07	X	Public Account Receipts	3,80,993.97	3,14,383.77	X	Public Account Disbursements	3,61,071.91
11,718.07		-Small Savings & Provident Funds	13,467.37	9,187.94		-Small Savings & Provident Funds	9,821.78
15,267.53		-Reserve Funds	30,097.10	7,002.81		-Reserve Funds	16,552.40
2,48,680.18		-Suspense & Miscellaneous	2,75,286.80	2,50,894.80		-Suspense and Miscellaneous	2,75,064.04
28,928.93		-Remittances	43,512.65	32,835.24		-Remittances	43,199.98
15,876.36		-Deposits & Advances	18,630.05	14,462.98		-Deposits and Advances	16,433.71
-	XI	Closing Overdraft from RBI	-	11,481.15	XI	Cash Balance at end	26,912.11
				0.00		-Cash in Treasuries and Local Remittances	0.00
				265.21		-Deposits with Reserve Bank	171.10
				11.36		-Departmental Cash Balance including permanent Advances	11.45
				11,159.38		-Cash Balance Investment Account	26,684.36
				45.20		-Investment of Earmarked Fund	45.20
6,60,652.73		Total	8,07,840.48	6,60,652.73		Total	8,07,840.48

Appendix 1.4

Budget Estimates, Actual Receipts and Expenditure for 2018-19

(Reference: Paragraph 1.3.3; Page 7)

(₹ in crore)

Particulars	Budget Estimates	Actuals	Increase/ Decrease (-) (3-2)	Increase/ Decrease(-) in per cent
1	2	3	4	5
Revenue Receipts of which	3,48,619.37	3,29,977.51	-18,641.86	-5.35
Own Tax Revenue	1,22,700.00	1,20,121.86	-2,578.14	-2.10
State Goods and Services Tax	49,422.00	46,108.03	-3,313.97	-6.71
Taxes on Sales, Trade etc.	22,078.00	23,797.84	1,719.84	7.79
State Excise	23,000.00	23,926.66	926.66	4.03
Taxes on Vehicles	7,400.00	6,929.34	-470.66	-6.36
Stamps and Registration Fees	18,000.00	15,733.03	-2,266.97	-12.59
Taxes and duties on Electricity	2,000.00	2,978.22	978.22	48.91
Land Revenue	800.00	631.24	-168.76	-21.10
Other Taxes	0.00	17.50	17.50	-
Own Non Tax Revenue	28,821.66	30,100.71	1,279.05	4.44
Interest Receipts	843.60	1,712.44	868.84	102.99
Miscellaneous General Services	12,758.33	13,677.57	919.24	7.21
Non-ferrous Mining and Metallurgical Industries	4,000.00	3,165.44	-834.56	-20.86
Other Non-Tax Revenue	11,219.73	11,545.26	325.53	2.90
Share of Union Taxes and Duties	1,33,548.40	1,36,766.46	3,218.06	2.41
Grants-in-aid from GOI	63,549.31	42,988.48	-20,560.83	-32.35
Revenue Expenditure of which	3,21,520.27	3,01,727.96	-19,792.31	-6.16
General Services	1,36,244.33	1,31,057.25	-5,187.08	-3.81
Administrative services	23,324.28	21,658.14	-1,666.14	-7.14
Pension and Miscellaneous General Services	45,542.89	43,678.97	-1,863.92	-4.09
Interest Payments & Servicing of Debt	58,837.70	58,446.04	-391.66	-0.67
Fiscal Services	4,844.50	4,296.29	-548.21	-11.32
Organs of State	3,694.96	2,977.81	-717.15	-19.41
Social Services	1,10,663.85	91,311.73	-19,352.12	-17.49
Education, Sports, Art and Culture	55,161.09	47,657.37	-7,503.72	-13.60
Social Welfare and Nutrition	17,105.06	12,413.31	-4,691.75	-27.43
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	5,602.40	5,210.79	-391.61	-6.99
Health and Family Welfare	18,887.54	15,842.66	-3,044.88	-16.12
Water Supply, Sanitation, Housing and Urban Development	12,131.30	8,707.75	-3,423.55	-28.22
Information and Broadcasting	384.98	360.70	-24.28	-6.31
Labour and Labour Welfare	1,261.06	1,005.78	-255.28	-20.24
Others	130.42	113.37	-17.05	-13.07
Economic Services	62,424.57	67,258.59	4,834.02	7.74
Agriculture and Allied Services	13,050.45	12,128.99	-921.46	-7.06
Rural Development	19,864.92	25,908.70	6,043.78	30.42
Special Area Programme	159.25	45.72	-113.53	-71.29
Irrigation & Flood Control	7,994.62	6,769.73	-1,224.89	-15.32
Energy	12,908.09	15,352.15	2,444.06	18.93
Industry & Minerals	3,172.70	2,024.90	-1,147.8	-36.18
Transport	4,431.09	4,532.36	101.27	2.29
Science, Technology and Environment	69.66	65.67	-3.99	-5.73

Particulars	Budget Estimates	Actuals	Increase/ Decrease (-) (3-2)	Increase/ Decrease(-) in per cent
General Economic Services	773.79	430.37	-343.42	-44.38
Grants-in-aid and Contributions	12,187.52	12,100.39	-87.13	-0.71
Capital expenditure of which	74,243.61	62,463.41	-11,780.20	-15.87
General Services	4,377.59	3,419.43	-958.16	-21.89
Social Services	22,443.92	10,589.12	-11,854.80	-52.82
Education, Sports, Art and Culture	2,073.08	992.38	-1,080.70	-52.13
Health and Family Welfare	2,757.33	2,259.68	-497.65	-18.05
Water Supply, Sanitation, Housing and Urban Development	15,714.09	6,138.77	-9,575.32	-60.93
Welfare of Scheduled Caste, Scheduled Tribe and Other Backward Classes	252.75	131.95	-120.80	-47.79
Social Welfare & Nutrition	915.09	413.10	-501.99	-54.86
Other Social Services	731.58	653.24	-78.34	-10.71
Economic Services	47,422.11	48,454.86	1,035.75	2.18
Agriculture and Allied Services	817.21	2,948.27	2,131.06	260.77
Rural Development	3,621.85	3,406.72	-215.13	-5.94
Special Area Programme	854.41	698.31	-156.10	-18.27
Irrigation & Flood Control	7,979.59	5,530.79	-2,448.80	-30.69
Energy	12,981.86	13,411.87	430.01	3.31
Industries and Minerals	63.80	37.14	-26.66	-41.79
Transport	20,542.46	21,999.90	1,457.44	7.09
Science, Technology and Environment	0.00	0.00	0.00	0.00
General Economic Services	560.93	421.86	-139.07	-24.79
Revenue Surplus (+)/Deficits (-)	(+)27,099.10	(+)28,249.55	1,150.45	4.25
Fiscal Deficits (-)	(-)44,053.32	(-)35,203.11	8,850.21 (less than Budget Estimates)	-20.09
Primary Surplus (+)/Deficits (-)	(-)11,619.57	(-)3,161.02	8,458.55 (less than Budget Estimates)	-72.80

Appendix 1.5

Time series data on the State Government Finances

(Reference: Paragraph 1.4.1; Page 9)

(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19
PART A – RECEIPTS					
1. Revenue Receipts	1,93,422	2,27,076	2,56,875	2,78,775	3,29,978
(i) Own Tax Revenue	74,172(38)	81,106(36)	85,966(33)	97,393(35)	1,20,122(36)
SGST	-	-	-	25,374(26)	46,108(38)
Taxes on Sales, Trade, etc.	42,934(58)	47,692(59)	51,883(60)	31,113(32)	23,798(20)
State Excise	13,483(18)	14,084(17)	14,274(17)	17,320(18)	23,927(20)
Taxes on Vehicles	3,797(5)	4,410(5)	5,148(6)	6,404(7)	6,929(6)
Stamps and Registration fees	11,803(16)	12,404(15)	11,564(13)	13,398(14)	15,733(13)
Land Revenue	527(1)	505(1)	760(1)	1,336(1)	631(1)
Taxes and duties on Electricity	1,085 (1)	1,338 (2)	1,556 (2)	2,124 (2)	2,978 (2)
Other Taxes	543 (1)	673 (1)	781(1)	324(0.33)	18(0.01)
(ii) Non Tax Revenue	19,935(10)	23,135(10)	28,944(11)	19,795(7)	30,101(9)
(iii) State's Share of Union Taxes and Duties	66,623(35)	90,974(40)	1,09,428(43)	1,20,939(43)	1,36,766(42)
(iv) Grants-in-aid from GoI	32,692(17)	31,861(14)	32,537(13)	40,648(15)	42,989(13)
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	262	726	259	236	5,313
4. Total Revenue and Non debt Capital Receipts (1+2+3)	1,93,684	2,27,802	2,57,134	2,79,011	3,35,291
5. Public Debt Receipts	35,520	74,514	67,685	47,417	51,595
Internal Debt (excluding Ways and Means Advances and Overdrafts)	33,302(94)	69,421(93)	57,959(86)	43,381(92)	50,791(98)
Transactions under Ways and Means Advances and Overdrafts	1,732(5)	4,499(6)	8,695(13)	2,933(6)	0
Loans and Advances from GoI	486(1)	594(1)	1,031(1)	1,103(2)	804(2)
6. Total Receipts in the Consolidated Fund(4+5)	2,29,204	3,02,316	3,24,819	3,26,428	3,86,886
7. Contingency Fund Receipts	1	201	173	258	230
8. Public Account Receipts	2,30,199	2,65,972	3,06,406	3,20,471	3,80,994
9. Total Receipts of the State (6+7+8)	4,59,404	5,68,489	6,31,398	6,47,157	7,68,110
PART B - EXPENDITURE/ DISBURSEMENT					
10. Revenue Expenditure	1,71,027(76)	2,12,736(74)	2,36,592(76)	2,66,224(87)	3,01,728(81)
Plan	33,262(19)	43,251(20)	49,706(21)		
Non Plan	1,37,765(81)	1,69,485(80)	1,86,886(79)		
General Services (including interest payments)	64,305(38)	72,228(34)	88,255(37)	1,05,782(40)	1,31,057(44)
Social Services	60,906(36)	82,487(39)	91,861(39)	84,252(32)	91,312(30)
Economic Services	34,885(20)	47,881(22)	45,834(19)	64,635(24)	67,259(22)
Grants-in-aid and contributions	10,931(6)	10,140(5)	10,642(5)	11,555(4)	12,100(4)
11. Capital Expenditure	53,297(23)	64,423(23)	69,789(22)	39,088(13)	62,463(17)
Plan	44,416(83)	49,045(76)	60,573(87)		
Non Plan	8,881(17)	15,378(24)	9,216(13)		
General Services	4,009(7)	5,259(8)	5,727(8)	2,776(7)	3,419(5)

	2014-15	2015-16	2016-17	2017-18	2018-19
Social Services	12,755(24)	11,707(18)	17,151(25)	11,625(30)	10,589(17)
Economic Services	36,534(69)	47,457(74)	46,911(67)	24,687(63)	48,455(78)
12. Disbursement of Loans and Advances	1,873(1)	9,118(3)	6,741(2)	1,509(0)	6,303(2)
13. Total Expenditure (10+11+12)	2,26,197	2,86,277	3,13,122	3,06,821	3,70,494
14. Repayments of Public Debt	9,411	17,673	20,303	15,002	20,717
Internal Debt (excluding Ways and Means Advances and Overdrafts)	8,051(86)	10,045(57)	10,168(50)	10,528(70)	19,080(92)
Transactions under Ways and Means Advances and Overdraft	0	6,231(35)	8,695(43)	2,933(20)	0
Loans and Advances from Government of India	1,360(14)	1,397(8)	1,440(7)	1,541(10)	1,637(8)
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total Disbursement out of Consolidated Fund (Total Expenditure) (13+14+15)	2,35,608	3,03,950	3,33,425	3,21,823	3,91,211
17. Contingency Fund disbursements	203	44	349	413	396
18. Public Account disbursements	2,28,014	2,64,294	2,96,523	3,14,384	3,61,072
19. Total disbursement by the State (16+17+18)	4,63,825	5,68,288	6,30,297	6,36,620	7,52,679
PART C. DEFICITS					
20. Revenue Deficit(-)/Revenue Surplus(+) (1-10)	(+) 22,394	(+) 14,340	(+)20,283	(+)12,552⁸	(+)28,250
21. Fiscal Deficit (-)/Fiscal Surplus (+)(4-13)	(-) 32,513	(-) 58,475	(-)55,988	(-)27,810	(-)35,203
22. Primary Deficit (21+23)	(-) 13,648	(-) 37,027	(-)29,052	(+)1,326	(-)3,161
PART D. OTHER DATA					
23. Interest Payments (included in revenue expenditure)	18,865	21,448	26,936	29,136	32,042
24. Grants-in-aid to local bodies, Public Sector Undertakings, Non-Government Organisations, etc.	52,241	77,069	82,378	92,221	91,764
25. Ways and Means Advances/ Overdraft availed (days)	-	14	-	5	-
Ways and Means Advances availed (days)	-	14	-	5	-
Overdraft availed (days)	-	-	-	-	-
26. Interest on Ways and Means Advances/ Overdraft	-	-	-	-	-
27 Gross State Domestic Product (GSDP) at current prices	10,11,790	11,37,210	12,48,374	13,76,324	15,42,432
28 Outstanding Fiscal liabilities (year end)	3,07,859	3,67,252	4,23,224	4,67,842	5,18,096
29. Outstanding guarantees (year end) (including interest)	70,740	57,618	55,825	74,841	1,10,032
30. Maximum amount guaranteed (year end)	78,023	78,826	66,702	74,303	90,662

⁸ Revenue receipts ₹ 2,78,775.45 crore – revenue expenditure ₹ 2,66,223.52 crore= ₹ 12,551.93 crore

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31. Number of incomplete projects	545	924	611	1,065	592
32. Capital blocked in incomplete projects	7,714	14,407	12,987	11,195	7,109
PART E. FISCAL HEALTH INDICATORS					
I Resource Mobilisation					
Tax Revenue/GSDP(<i>per cent</i>)	7.33	7.13	6.89	7.08	7.79
Non-Tax Revenue/GSDP (<i>per cent</i>)	1.97	2.03	2.32	1.44	1.95
Central Transfers/GSDP(<i>per cent</i>)	6.58	8.00	8.77	8.79	8.87
II Expenditure Management					
Total Expenditure/GSDP (<i>per cent</i>)	22.36	25.17	25.08	22.29	24.02
Total Expenditure/Revenue Receipts(<i>per cent</i>)	116.94	126.07	121.90	110.06	112.28
Revenue Expenditure/Total Expenditure(<i>per cent</i>)	75.61	74.31	75.56	86.77	81.44
Expenditure on Social Services/ Total Expenditure (<i>per cent</i>)	33	33	35	31	28
Expenditure on Economic Services/ Total Expenditure(<i>per cent</i>)	32	33	30	29	33
Capital Expenditure/Total Expenditure(<i>per cent</i>)	24	23	22	13	17
Capital Expenditure on Social and Economic Services/Total Expenditure(<i>per cent</i>)	22	21	20	12	16
III Management of Fiscal Imbalances					
Revenue Deficit (Surplus)/GSDP (<i>per cent</i>)	(+)2.21	(+)1.26	(+)1.62	(+)0.91	(+) 1.83
Fiscal Deficit/GSDP* (<i>per cent</i>)	(-)3.21	(-)3.00	(-)3.30	(-)2.02	(-)2.28
Primary Deficit (Surplus) /GSDP (<i>per cent</i>)	(-)1.35	(-)3.26	(-)2.33	(+)0.10	(-)0.20
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP*(<i>per cent</i>)	30.43	30.15	32.72	33.99	33.59
Fiscal Liabilities/RR*(<i>per cent</i>)	159	151	159	168	157
V Other Fiscal Health Indicators					
Return on Investment (₹ in crore)	8.08	42.66	86.34	30.84	175.48
Financial Assets/Liabilities	0.97	1.02	1.06	1.08	1.12

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

* Computation for 2015-16 and 2016-17 exclude UDAY borrowings.

Appendix 1.6

Collection of Own Tax/Non-tax Revenue during 2014-19

(Reference: Paragraph 1.4.1.1; Page 10)

(A) Own Tax Revenue during 2014-19

(₹ in crore)

Heads	2014-15	2015-16	2016-17	2017-18	2018-19	
					Budget Estimate	Actuals
State Goods and Service Tax	-	-	-	25,374	49,422	46,108
Taxes on Sales, Trade etc.	42,934	47,692	51,883	31,113	22,078	23,798
State Excise	13,483	14,084	14,274	17,320	23,000	23,927
Taxes on Vehicles	3,797	4,410	5,148	6,404	7,400	6,929
Stamp and Registration Fees	11,803	12,404	11,564	13,398	18,000	15,733
Land Revenue	527	505	760	1,336	800	631
Taxes and duties on Electricity	1,085	1,338	1,556	2,124	2,000	2,978
Other taxes	543	673	781	324	00	18
Total A	74,172	81,106	85,966	97,393	1,22,700	1,20,122

(B) Non-Tax Revenue during 2014-19

(₹ in crore)

Heads	2014-15	2015-16	2016-17	2017-18	2018-19	
					Budget Estimate	Actuals
Interest Receipts, Dividend and Profits	2,310	676	1,251	1,124	852	1,888
General Services	7,122	6,114	5,994	6,806	13,805	15,366
Social Services	6,514	11,264	14,653	1,571	972	872
Economic Services	3,988	5,081	7,046	10,294	13,193	11,975
Total B	19,935	23,135	28,944	19,795	28,822	30,101
Grand Total (A + B)	94,107	1,04,241	1,14,910	1,17,188	1,51,522	1,50,223

Appendix 1.7

Summarised financial position of the Government as on 31 March 2019

(Reference: Paragraph 1.7.1; Page 28)

(₹ in crore)

As on 31.03.2018			As on 31.03.2019
Liabilities			
3,21,479.05	Internal Debt		3,53,189.92
2,02,050.31	Market Loans bearing interest	2,35,356.98	
3.08	Market Loans not bearing interest	3.08	
1.61	Loans from Life Insurance Corporation of India	1.03	
1,19,424.05	Loans from Other Institutions	1,17,828.83	
0.00	Ways and Means Advances	0.00	
0.00	Overdrafts from Reserve Bank of India	0.00	
12,811.82	Loans and Advances from Central Government		11,979.59
9.94	Pre 1984-85 Loans	9.94	
0.27	Non-Plan Loans and Loans for Centrally Sponsored Schemes	0.09	
12,789.99	Loans for State Plan Schemes	11,968.13	
0.00	Loans for Central Plan Schemes	0.00	
10.19	Loans for Centrally Sponsored Plan Schemes	0.00	
1.43	Ways and Means Advances	1.43	
600.00	Contingency Fund (Corpus)		600.00
50,767.76	Small Savings, Provident Funds, etc.		54,413.34
23,503.49	Deposits		25,687.88
59,280.07	Reserve Funds		72,824.77
0.00	Remittance Balances		0.00
36,443.29	Surplus in Government Account		64,692.86
23,891.36	(i) Accumulated surplus at the beginning of the year	36,443.29	
12,551.93	(ii) Add: Revenue Surplus of the current year	28,249.56	
5,04,885.48	Total		5,83,388.36
Assets			
4,59,403.68	Gross Capital Outlay on Fixed Assets		5,21,867.09
1,04,778.71	Investments in shares of Companies, Corporations, etc.	1,18,531.56	
3,54,624.97	Other Capital Outlay	4,03,335.53	
463.08	Contingency Fund (unrecouped)		629.73
29,720.31	Loans and Advances		30,709.56
11,713.87	Loans for Power Projects	7,437.60	
17,805.12	Other Development Loans	23,075.63	
201.32	Loans to Government servants and Miscellaneous loans	196.33	
45.20	Reserve Fund Investments		45.20
87.29	Advances with Departmental Officers		75.34
3,304.21	Suspense and Miscellaneous Balances		3,081.44
425.76	Remittance Balances		113.09

As on 31.03.2018			As on 31.03.2019
11,435.95	Cash		26,866.91
0.00	Cash in Treasuries and Local Remittances	0.00	
265.21	Deposits with Reserve Bank	171.10	
10.87	Departmental Cash Balance	10.96	
0.49	Permanent Advances	0.49	
11,159.38	Cash Balance Investments	26,684.36	
5,04,885.48	Total		5,83,388.36

Explanatory Notes for Appendices 1.3 and 1.7

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in **Appendix 1.7**, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of ₹ 49.08 crore between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under “Deposits with Reserve Bank”.

Appendix 1.8
Details of Reserve Funds
(Reference: Paragraph 1.7.2; Page 28)

(₹ in lakh)

Particulars	Opening Balance	Receipt	Disbursement	Closing Balance
2016-17				
Reserve Funds				
Reserve Fund 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 Fund	0.00	0.00	0.00	0.00
102-Development Fund for Agricultural Purposes	(-) 6.19	0.00	0.00	(-) 6.19
111-Contingency Reserve Fund-Electricity	6.19	0.00	0.00	6.19
Total	(-) 4,441.57	0.00	0.00	(-) 4,441.57
Reserve Fund not bearing Interest				
8222-Sinking Fund	43,03,264.53	10,77,235.00	4,14,560.80	49,65,938.73
01-Appropriation for Reduction or avoidance of debt 101-Sinking Funds	43,03,264.53	10,77,235.00	4,14,560.80	49,65,938.73
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	(-) 32,146.49	4,40,000.00	4,40,000.00	(-) 32,146.49
101-State Roads and Bridges Fund	(-) 32,146.49	4,40,000.00	4,40,000.00	(-) 32,146.49
8226-Depreciation/Renewal Reserve Funds	(-) 799.03	0.00	0.00	(-) 799.03
102-Depreciation Reserve fund of Government Non-commercial Departments	(-) 799.03	0.00	0.00	(-) 799.03
8229-Development and Welfare Funds	67,607.18	2,50,000.00	2,28,775.63	88,831.55
101-Development Funds For Educational Purposes	4,335.41	0.00	0.00	4,335.41
105-Sugar Development Funds	1,560.58	0.00	0.00	1,560.58
106-Industrial Development Funds	1,222.38	0.00	0.00	1,222.38
109-Cooperative Development Funds	0.01	0.00	0.00	0.01
200-Other Development and Welfare Funds	60,488.80	2,50,000.00	2,28,775.63	81,713.17
8235-General and other Reserve Funds	41,105.98	2,33,344.64	1,94,740.64	79,709.98
101-General Reserve Funds of Government commercial Departments/Undertakings	1,377.47	5,089.33	0.00	6,466.80
103-Religious And Charitable Endowment Fund	33.79	0.03	0.00	33.82
107-Ethyl Alcohol Storage Facilities Fund	0.52	(-)0.52	0.00	0.00
111-State Disaster Response Fund	26,440.48	2,28,255.80	1,93,483.67	61,212.61
200-Other Funds	13,253.72	0.00	1,256.97	11,996.75
Total	43,78,954.16	20,00,579.64	12,78,077.07	51,01,456.73
Grand Total	43,74,512.59	20,00,579.64	12,78,077.07	50,97,015.16
2017-18				
Reserve Funds				
Reserve Fund 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

Particulars	Opening Balance	Receipt	Disbursement	Closing Balance
8121-General and other Reserve Fund	0.00	0.00	0.00	0.00
102-Development Fund for Agricultural Purposes	(-) 6.19	0.00	(-) 6.19	00
111-Contingency Reserve Fund-Electricity	6.19	0.00	6.19	00
Total	(-) 4,441.57	0.00	0.00	(-) 4,441.57
Reserve Fund not bearing Interest				
8222-Sinking Fund	49,65,938.73	12,23,222.60	4,42,200.00	57,46,961.33
01-Appropriation for Reduction or avoidance of debt 101-Sinking Funds	49,65,938.73	12,23,222.60	4,42,200.00	57,46,961.33
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	(-) 32,146.49	2,00,000.00	2,00,000.00	(-) 32,146.49
101-State Roads and Bridges Fund	(-) 32,146.49	2,00,000.00	2,00,000.00	(-) 32,146.49
8226-Depreciation/Renewal Reserve Funds	(-) 799.03	0.00	0.00	(-) 799.03
102-Depreciation Reserve Fund of Government Non-commercial Departments	(-) 799.03	0.00	0.00	(-) 799.03
8229-Development and Welfare Funds	88,831.55	21,844.32	14,395.46	96,280.41
101-Development Funds for Educational Purposes	4,335.41	0.00	0.00	4,335.41
105-Sugar Development Funds	1,560.58	(-)1,000.00	560.58	0.00
106-Industrial Development Funds	1,222.38	(-)47.63	0.00	1,174.75
109-Cooperative Development Funds	0.01	0.00	0.00	0.01
200-Other Development and Welfare Funds	81,713.17	22,891.95	13,834.88	90,770.24
8235-General and other Reserve Funds	79,709.98	81,686.03	43,685.91	1,17,710.10
101-General Reserve Funds of Government Commercial Departments/Undertakings	6,466.80	(-)4,285.27	0.00	2,181.53
103-Religious and Charitable Endowment Fund	33.82	(-)33.82	0.00	0.00
111-State Disaster Response Fund	61,212.61	81,063.27	41,280.89	1,00,994.99
200-Other Funds	11,996.75	4,941.85	2,405.02	14,533.58
Total	51,01,456.73	15,26,752.95	7,00,281.37	59,27,928.31
Grand Total	50,97,015.16	15,26,752.95	7,00,281.37	59,23,486.74
2018-19				
Reserve Funds				
Reserve Fund 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
Total	(-) 4,441.57	0.00	0.00	(-) 4,441.57
Reserve Fund not bearing Interest				
8222-Sinking Fund	57,46,961.33	26,40,395.00	12,69,333.00	71,18,023.33
01-Appropriation for Reduction or avoidance of debt 101-Sinking Funds	57,46,961.33	26,40,395.00	12,69,333.00	71,18,023.33
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	(-) 32,146.49	3,00,000.00	2,94,953.19	(-) 27,099.68
101-State Roads and Bridges Fund	(-) 32,146.49	3,00,000.00	2,94,953.19	(-) 27,099.68
8226-Depreciation/Renewal Reserve Funds	(-) 799.03	0.00	0.00	(-) 799.03
102-Depreciation Reserve fund of Government Non-commercial Departments	(-) 799.03	0.00	0.00	(-) 799.03

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Particulars	Opening Balance	Receipt	Disbursement	Closing Balance
8229-Development and Welfare Funds	96,280.41	20.00	19,123.77	77,176.64
101-Development Funds For Educational Purposes	4,335.41	0.00	98.70	4,236.71
106-Industrial Development Funds	1,174.75	0.00	0.00	1,174.75
109-Cooperative Development Funds	0.01	0.00	0.00	0.01
200-Other Development and Welfare Funds	90,770.24	20.00	19,025.07	71,765.17
8235-General and other Reserve Funds	1,17,710.10	69,295.31	71,829.76	1,15,175.65
101-General Reserve Funds of Government commercial Departments/Undertakings	2,181.53	5,138.36	0.00	7,319.89
111-State Disaster Response Fund (including ₹1,000 lakh as balance of State Mitigation Fund)	1,00,994.99	61,756.95	66,058.27	96,693.67
200-Other Funds	14,533.58	2,400.00	5,771.49	11,162.09
Total	59,27,928.31	30,09,710.31	16,55,239.72	72,82,398.90
Grand Total	59,23,486.74	30,09,710.31	16,55,239.72	72,77,957.33

Appendix 2.1

Excess expenditure requiring regularisation

(Reference: Paragraph 2.2.1; Page 38)

(A) Excess expenditure requiring regularisation during 2018-19

(₹ in lakh)

Sl. No.	Number and name of grant/appropriation	Total grant/appropriation	Expenditure	Excess expenditure	Adjustment of amounts during the year	Excess expenditure requiring regularisation
1	2	3	4	5	6	7
Revenue – Voted						
1.	57- Public Works Department (Communications-Bridges)	12,450.00	15,611.54	3,161.54	1,419.23	1,742.31
	Total	12,450.00	15,611.54	3,161.54	1,419.23	1,742.31
Revenue - Charged						
2.	52-Revenue Department (Board of Revenue and Other Expenditure)	22.50	33.05	10.55	0.00	10.55
	Total	22.50	33.05	10.55	0.00	10.55
Capital – Voted						
3.	55- Public Works Department (Buildings)	6,660.94	15,156.03	8,495.09	612.99	7,882.10
4.	57-Public Works Department (Communications-Bridges)	1,57,232.00	1,72,974.54	15,742.54	15,724.96	17.58
5.	58-Public Works Department (Communications-Roads)	12,32,672.00	14,80,102.38	2,47,430.38	1,03,464.43	1,43,965.95
	Total	13,96,564.94	16,68,232.95	2,71,668.01	1,19,802.38	1,51,865.63
Capital – Charged						
6.	10-Agriculture and Other Allied Departments (Horticultural and Sericulture Development)	8.86	158.23	149.37	0.00	149.37
7.	21-Food and Civil Supplies Department	0.50	154.29	153.79	0.00	153.79
8.	55- Public Works Department (Buildings)	25.35	47.34	21.99	0.00	21.99
	Total	34.71	359.86	325.15	0.00	325.15
	Grand Total	14,09,072.15	16,84,237.40	2,75,165.25	1,21,221.61	1,53,943.64

(Source: Appropriation Accounts 2018-19)

(B) Excess expenditure relating to previous years requiring regularisation

(₹ in crore)

Sl. No.	Year	Number of grants/ appropriations	Details of grants/ appropriations	Amounts of excess
1.	2005-06	23- Grants 4-Appropriations	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
2.	2006-07	18-Grants 6-Appropriations	Revenue Voted-9,13,55,58,61,62,73,91,95; Capital Voted-3,16,31, 37, 55,57,58,89,96; Revenue Charged-2,3,10,52,62,89;	2,484.47
3.	2007-08	12-Grants 2-Appropriations	Revenue Voted-51,55,57,58,62; Capital Voted-13,16,55,58,63,83,96; Revenue Charged-51,66	3,610.65
4.	2008-09	5-Grants 1-Appropriation	Revenue Voted-62,96; Capital Voted-55,58,96; Revenue Charged-52;	3,399.42
5.	2009-10	6-Grants 6-Appropriations	Revenue Voted-58; Capital Voted-1,16,55,58,59; Revenue Charged-3,10,16,48,52,66;	1,250.16
6.	2010-11	6-Grants 4-Appropriations	Revenue Voted-30,51,91; Capital Voted-10,55,58; Revenue Charged-10,23,61,82;	1,702.62
7.	2011-12	6-Grants 6-Appropriations	Revenue Voted-21,62,91; Capital Voted-1,55,58; Revenue Charged-13,18,23,61,62,82;	1,889.66
8.	2012-13	4-Grants 3-Appropriations	Revenue Voted-51,57; Capital Voted-55,58; Revenue Charged-55,62,89;	2,380.23
9.	2013-14	2- Grants 1- Appropriation	Capital Voted - 55, 58; Capital Charged - 52;	2,608.18
10.	2014-15	7- Grants 1- Appropriation	Revenue Voted - 57,91; Capital Voted -1,40,55,57,58; Revenue Charged - 13;	2,225.32
11.	2015-16	4- Grants 4- Appropriations	Capital Voted - 55,57,58,87; Revenue Charged - 2,23,52,62;	1,566.71
12.	2016-17	3- Grants 2- Appropriations	Capital Voted - 55,58,87; Revenue Charged - 89; Capital Charged - 61;	5,662.17
13.	2017-18	2- Grants 2- Appropriations	Revenue Voted- 62 Capital voted-55 Revenue Charged-91 Capital Charged-58	1,337.17
Total				30,985.81

(Source: Appropriation Accounts of the respective years)

Appendix 2.2

Savings of ₹ 100 crore or more under each grant/appropriation

(Reference: Paragraph 2.2.2; Page 38)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Provision			Expenditure	Savings
			Original	Supplementary	Total		
Revenue - Voted							
1.	2	Housing Department	486.87	0.00	486.87	195.07	291.80
2	3	Industries Department (Small Industry and Export Promotion)	555.90	0.00	555.90	319.77	236.13
3	7	Industries Department (Heavy and Medium Industries)	2,122.45	100.00	2,222.45	792.03	1,430.42
4	10	Agriculture and other Allied Departments (Horticultural and Sericulture Development)	620.65	0.50	621.15	488.94	132.21
5	11	Agriculture and other Allied Departments (Agriculture)	7,448.21	1,387.20	8,835.41	7,946.64	888.77
6	12	Agriculture and other Allied Departments (Land Development and Water Resources)	324.08	0.00	324.08	126.28	197.80
7	13	Agriculture and other Allied Departments (Rural Development)	3,278.28	138.78	3,417.06	2,841.26	575.80
8	14	Agriculture and Other Allied Departments (Panchayati Raj)	14,093.78	8,931.19	23,024.97	18,694.34	4,330.63
9	15	Agriculture and other Allied Departments (Animal Husbandry)	1,530.35	13.52	1,543.87	1,233.12	310.75
10	26	Home Department (Police)	16,487.41	726.27	17,213.68	16,839.61	374.07
11	31	Medical Department (Medical Education and Training)	3,163.37	0.05	3,163.42	2,718.30	445.12
12	32	Medical Department (Allopathy)	7,026.57	0.01	7,026.58	5,744.39	1,282.19
13	33	Medical Department (Ayurvedic and Unani)	1,060.82	8.00	1,068.82	731.89	336.93
14	35	Medical Department (Family Welfare)	5,303.67	0.00	5,303.67	4,584.48	719.19
15	36	Medical Department (Public Health)	733.21	0.00	733.21	548.65	184.56
16	37	Urban Development Department	10,994.41	60.00	11,054.41	7,602.81	3,451.60
17	38	Civil Aviation Department	198.42	0.00	198.42	53.82	144.60
18	40	Planning Department	320.52	3.15	323.67	200.99	122.68

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Sl. No.	Grant No.	Name of the Grant/ Appropriation	Provision			Expenditure	Savings
			Original	Supplementary	Total		
19	41	Election Department	493.23	0.00	493.23	233.29	259.94
20	42	Judicial Department	2,175.20	44.37	2,219.57	1,745.69	473.88
21	48	Minorities Welfare Department	2,252.45	0.00	2,252.45	1,218.44	1,034.01
22	49	Women and Child Welfare Department	7,282.26	831.28	8,113.54	5,648.82	2,464.72
23	50	Revenue Department (District Administration)	997.74	0.00	997.74	838.93	158.81
24	51	Revenue Department (Relief on Account of Natural Calamities)	1,649.97	301.00	1,950.97	580.05	1,370.92
25	52	Revenue Department (Board of Revenue and other Expenditure)	3,519.60	0.00	3,519.60	3,051.26	468.34
26	54	Public Works Department (Establishment)	2,478.18	6.20	2,484.38	715.28	1,769.10
27	60	Forest Department	793.66	2.70	796.36	608.02	188.34
28	62	Finance Department (Superannuation Allowances and Pensions)	44,592.13	3,031.89	47,624.02	43,443.27	4,180.75
29	63	Finance Department (Treasury and Accounts Administration)	306.27	10.00	316.27	-160.66	476.93
30	69	Vocational Education Department	664.37	0.00	664.37	562.84	101.53
31	71	Education Department (Primary Education)	49,952.83	0.00	49,952.83	35,031.61	14,921.22
32	72	Education Department (Secondary Education)	9,334.72	5.54	9,340.26	8,960.44	379.82
33	73	Education Department (Higher Education)	2,530.82	973.84	3,504.66	2,743.27	761.39
34	78	Secretariat Administration Department	997.37	0.00	997.37	850.58	146.79
35	80	Social Welfare Department (Social Welfare and Welfare of Scheduled Castes)	4,554.94	0.00	4,554.94	3,778.25	776.69
36	81	Social Welfare Department (Tribal Welfare)	325.03	538.40	863.43	644.41	219.02
37	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	15,347.83	2,341.35	17,689.18	13,603.72	4,085.46
38	94	Irrigation Department (Works)	3,030.12	0.00	3,030.12	2,900.97	129.15
39	95	Irrigation Department (Establishment)	4,259.90	0.00	4,259.90	3,353.76	906.14
Total			2,33,287.59	19,455.24	2,52,742.83	2,02,014.63	50,728.20

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Provision			Expenditure	Savings
			Original	Supplementary	Total		
Revenue –Charged							
40	61	Finance Department (Debt Services & other Expenditure)	54,226.90	0.01	54,226.91	53,910.42	316.49
		Total	54,226.90	0.01	54,226.91	53,910.42	316.49
Capital -Voted							
41	2	Housing Department	1,136.34	5.00	1,141.34	785.62	355.72
42	9	Power Department	10,504.31	9,383.93	19,888.24	11,852.56	8,035.68
43	11	Agriculture and other Allied Departments (Agriculture)	605.83	0.00	605.83	360.11	245.72
44	13	Agriculture and other Allied Departments (Rural Development)	16,454.12	668.10	17,122.22	7,844.09	9,278.13
45	21	Food and Civil Supplies Department	12,091.25	0.00	12,091.25	11,899.74	191.51
46	24	Cane Development Department (Sugar Industry)	867.00	5,035.00	5,902.00	4,741.06	1,160.94
47	25	Home Department (Jails)	384.94	0.00	384.94	244.92	140.02
48	26	Home Department (Police)	647.81	284.27	932.08	698.08	234.00
49	31	Medical Department (Medical Education and Training)	1,574.66	20.55	1,595.21	1,413.26	181.95
50	32	Medical Department (Allopathy)	667.92	0.00	667.92	463.05	204.87
51	37	Urban Development Department	2,489.11	920.00	3,409.11	2,403.55	1,005.56
52	38	Civil Aviation Department	1,002.00	1,305.00	2,307.00	2,133.60	173.40
53	40	Planning Department	1,513.46	759.75	2,273.21	2,022.20	251.01
54	42	Judicial Department	1,458.51	77.15	1,535.66	552.43	983.23
55	44	Tourism Department	560.93	30.00	590.93	424.13	166.80
56	48	Minorities Welfare Department	504.54	0.00	504.54	190.00	314.54
57	49	Women and Child Welfare Department	199.01	40.00	239.01	103.48	135.53
58	60	Forest Department	207.87	101.34	309.21	203.31	105.90
59	71	Education Department (Primary Education)	581.56	0.00	581.56	241.48	340.08
60	72	Education Department (Secondary Education)	369.51	25.00	394.51	122.89	271.62
61	73	Education Department (Higher Education)	276.18	25.36	301.54	168.87	132.67
62	79	Social Welfare Department (Empowerment of the Handicapped and Welfare	165.74	5.00	170.74	56.44	114.30

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Sl. No.	Grant No.	Name of the Grant/ Appropriation	Provision			Expenditure	Savings
			Original	Supplementary	Total		
		of Backward Classes)					
63	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	9,140.95	63.15	9,204.10	5,067.37	4,136.73
64	94	Irrigation Department (Works)	6,995.01	0.00	6,995.01	5,971.49	1,023.52
		Total	70,398.56	18,748.60	89,147.16	59,963.73	29,183.43
Capital Charged							
65	61	Finance Department (Debt Services & other Expenditure)	30,463.33	0.01	30,463.34	20,653.20	9,810.14
		Total	30,463.33	0.01	30,463.34	20,653.20	9,810.14
		Grand Total	3,88,376.38	38,203.86	4,26,580.24	3,36,541.98	90,038.26

Appendix 2.3
Grants with persistent savings
(Reference: Paragraph 2.2.2; Page 39)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant	Amount of Savings				
			2014-15	2015-16	2016-17	2017-18	2018-19
Revenue – Voted							
1.	11	Agriculture and other Allied Departments (Agriculture)	425.39	438.74	828.58	14,633.26	888.77
2.	13	Agriculture and other Allied Departments (Rural Development)	399.75	208.61	302.86	573.19	575.80
3.	26	Home Department (Police)	994.09	1,346.41	886.34	1,215.29	374.07
4.	32	Medical Department (Allopathy)	672.14	938.53	1,088.42	867.16	1,282.19
5.	33	Medical Department (Ayurvedic and Unani)	105.53	148.01	240.85	228.86	336.93
6.	35	Medical Department (Family Welfare)	210.71	1,404.12	1,263.58	858.14	719.19
7.	36	Medical Department (Public Health)	190.08	244.50	281.31	100.12	184.56
8.	37	Urban Development Department	2,762.12	1,390.72	2,751.47	5,574.84	3,451.59
9.	42	Judicial Department	330.65	329.12	432.26	482.06	473.88
10.	48	Minorities Welfare Department	815.40	852.81	973.77	1,088.19	1,034.01
11.	49	Women and Child Welfare Department	370.04	1,058.88	1,106.73	2,247.92	2,464.72
12.	51	Revenue Department (Relief on Account of Natural Calamities)	205.51	1,318.61	4,132.50	816.86	1,370.92
13.	52	Revenue Department (Board of Revenue and other expenditure)	337.40	456.79	599.42	416.46	468.34
14.	54	Public Works Department (Establishment)	1,265.68	1,384.03	1,778.37	996.61	1,769.10
15.	69	Vocational Education Department	169.83	181.79	123.86	185.31	101.54
16.	71	Education Department (Primary Education)	4,390.54	3,229.85	2,414.62	17,493.77	14,921.22
17.	72	Education Department (Secondary Education)	787.75	918.15	394.06	620.44	379.82
18.	73	Education Department (Higher Education)	422.39	278.80	460.29	451.39	761.39
19.	80	Social Welfare Department (Social Welfare and Welfare of Scheduled Castes)	1,612.85	667.45	386.58	702.80	776.69
20.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	2,509.94	2,306.78	1,704.21	5,573.74	4,085.46
21.	94	Irrigation Department (Works)	745.95	766.33	102.54	162.39	129.15
22.	95	Irrigation Department (Establishment)	739.30	933.97	1,180.41	701.41	906.14
Total			20,463.04	20,803.00	23,433.03	55,990.21	37,455.48

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Sl. No.	Grant No.	Name of the Grant	Amount of Savings				
			2014-15	2015-16	2016-17	2017-18	2018-19
Capital – Voted							
23.	11	Agriculture and other Allied Departments (Agriculture)	286.17	533.67	432.83	297.74	245.72
24.	13	Agriculture and other Allied Departments (Rural Development)	2,017.90	1,669.11	3,300.96	5,179.06	9,278.13
25.	42	Judicial Department	153.89	241.77	581.42	855.26	983.23
26.	48	Minorities Welfare Department	640.44	635.44	345.00	106.53	314.54
27.	72	Education Department (Secondary Education)	356.71	616.56	236.07	167.25	271.62
28.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	1,634.76	1,357.70	2,477.98	1,637.34	4,136.73
Total			5,089.87	5,054.25	7,374.26	8,243.18	15,229.97
Grand Total			25,552.91	25,857.25	30,807.29	64,233.39	52,685.45

Appendix 2.4
Cases where supplementary provision
(₹ one crore or more in each case) proved unnecessary

(Reference: Paragraph 2.2.3; Page 39)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Original Provision	Actual Expenditure	Supplementary Provision	Savings out of Original Provision
Revenue – Voted						
1.	1	Excise Department	215.64	214.79	3.00	0.85
2.	7	Industries Department (Heavy and Medium Industries)	2,122.45	792.03	100.00	1,330.42
3.	13	Agriculture and other Allied Departments (Rural Development)	3,278.28	2,841.26	138.79	437.02
4.	15	Agriculture and other Allied Departments (Animal Husbandry)	1,530.35	1,233.12	13.52	297.23
5.	16	Agriculture and Other Allied Departments (Dairy Development)	92.39	78.87	5.00	13.52
6.	33	Medical Department (Ayurvedic and Unani)	1,060.82	731.89	8.00	328.93
7.	34	Medical Department (Homoeopathy)	404.80	359.99	2.00	44.81
8.	37	Urban Development Department	10,994.41	7,602.81	60.00	3,391.60
9.	40	Planning Department	320.52	200.99	3.16	119.53
10.	42	Judicial Department	2,175.20	1,745.69	44.37	429.51
11.	45	Environment Department	6.47	5.96	5.00	0.51
12.	47	Technical Education Department	410.25	385.26	1.81	24.99
13.	49	Women and Child Welfare Department	7,282.26	5,648.82	831.28	1,633.44
14.	51	Revenue Department (Relief on Account of Natural Calamities)	1,649.97	580.05	301.00	1,069.92
15.	54	Public Works Department (Establishment)	2,478.18	715.28	6.21	1,762.90
16.	60	Forest Department	793.66	608.03	2.70	185.63
17.	62	Finance Department (Superannuation Allowances and Pensions)	44,592.13	43,443.28	3,031.90	1,148.85
18.	63	Finance Department (Treasury and Accounts Administration)	306.27	(-) 160.66	10.00	466.93
19.	65	Finance Department (Audit, Small Savings, etc.)	313.50	250.03	5.00	63.47
20.	72	Education Department (Secondary Education)	9,334.72	8,960.44	5.54	374.28
21.	75	Education Department (State Council of Educational Research and Training)	156.51	117.18	6.63	39.33
22.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	15,347.83	13,603.72	2,341.35	1,744.11

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Sl. No.	Grant No.	Name of the Grant/ Appropriation	Original Provision	Actual Expenditure	Supplementary Provision	Savings out of Original Provision
23.	86	Information Department	383.38	358.48	10.00	24.90
24.	92	Culture Department	79.72	62.57	1.27	17.15
Total			1,05,329.71	90,379.88	6,937.53	14,949.83
Capital – Voted						
25.	2	Housing Department	1,136.34	785.62	5.00	350.72
26.	10	Agriculture and other Allied Departments (Horticultural and Sericulture Development)	6.91	6.37	7.50	0.54
27.	13	Agriculture and other Allied Departments (Rural Development)	16,454.12	7,844.09	668.10	8,610.03
28.	14	Agriculture and Other Allied Departments (Panchayati Raj)	133.82	119.93	8.00	13.89
29.	15	Agriculture and other Allied Departments (Animal Husbandry)	157.70	136.05	34.93	21.65
30.	31	Medical Department (Medical Education and Training)	1,574.67	1,413.26	20.55	161.41
31.	33	Medical Department (Ayurvedic and Unani)	36.63	36.47	4.99	0.16
32.	37	Urban Development Department	2,489.11	2,403.55	920.00	85.56
33.	42	Judicial Department	1,458.51	552.44	77.15	906.07
34.	44	Tourism Department	560.93	424.13	30.00	136.80
35.	49	Women and Child Welfare Department	199.01	103.48	40.00	95.53
36.	60	Forest Department	207.87	203.31	101.34	4.56
37.	72	Education Department (Secondary Education)	369.51	122.89	25.00	246.62
38.	73	Education Department (Higher Education)	276.18	168.87	25.36	107.31
39.	78	Secretariat Administration Department	34.37	28.93	4.89	5.44
40.	79	Social Welfare Department (Empowerment of the Handicapped and Welfare of Backward Classes)	165.74	56.44	5.00	109.30
41.	81	Social Welfare Department (Tribal Welfare)	84.40	40.15	29.40	44.25
42.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	9,140.95	5,067.37	63.15	4,073.58
43.	86	Information Department	22.47	19.97	11.00	2.50
44.	92	Culture Department	77.81	46.22	14.00	31.59
Total			34,587.05	19,579.54	2,095.36	15,007.51
Grand Total			1,39,916.76	1,09,959.42	9,032.89	29,957.34

Appendix 2.5

Excess/unnecessary re-appropriation of funds

(Reference: Paragraph 2.2.4; Page 39)

(₹ in lakh)

SL. No.	Grant No.	Name of the Grant	Head of Account	Re-appropriation	Excess	Savings
1.	1	Excise Department	2039-001-05	319.65	0.00	60.83
2.			2216-700-03	3.94	0.00	8.61
3.			2039-001-03	165.12	71.72	0.00
4.	3	Industries Department (Small Industry and Export Promotion)	2852-001-03	1,500.00	0.00	941.27
5.	5	Industries Department (Handloom and Village Industries)	2851-001-03	8.34	0.00	0.37
6.	7	Industries Department (Heavy and Medium Industries)	2852-800-16	4,995.46	0.00	5,418.73
7.	8	Industries Department (Printing and Stationery)	2058-001-03	950.00	0.00	67.64
8.	10	Agriculture and other Allied Departments (Horticultural and Sericulture Development)	2415-004-06	8.49	1.12	0.00
9.			2851-107-06	5.27	0.00	8.50
10.			2401-001-03	69.03	20.76	0.00
11.			2401-001-05	79.32	9.99	0.00
12.	11	Agriculture and other Allied Departments (Agriculture)	2402-102-03	5,961.52	0.00	1,827.92
13.			2401-103-03	1,717.25	80.09	0.00
14.			2401-105-03	35.93	0.00	1.77
15.			2401-109-03	1,055.96	387.42	0.00
16.			2415-120-08	156.00	0.00	26.00
17.	13	Agriculture and other Allied Departments (Rural Development)	2515-001-03	32.46	0.00	253.35
18.			2515-001-04	23.50	0.00	82.60
19.			2515-102-03	200.00	0.00	8,777.65
20.			2515-102-06	461.53	0.00	76.91
21.	14	Agriculture and other Allied Departments (Panchayati Raj)	2070-800-03	124.50	26.85	0.00
22.			2070-800-05	11.50	0.00	2.19
23.			2070-800-06	20.00	64.14	0.00
24.	15	Agriculture and other Allied Departments (Animal Husbandry)	2403-103-07	1,246.82	0.00	6.90
25.			2403-106-03	450.61	0.00	188.88
26.			4403-800-04	4,760.00	0.00	8,160.00
27.	17	Agriculture and other Allied Departments (Fisheries)	2405-101-01	799.20	7.26	0.00
28.	21	Food and Civil Supplies Department	2075-800-04	155.57	0.22	0.00
29.	22	Sports Department	2204-001-03	155.00	46.05	0.00
30.			2204-104-13	420.00	0.25	0.00
31.	23	Cane Development Department (Cane)	2401-108-04	21.00	0.00	2,478.19
32.	25	Home Department (Jails)	2056-001-03	175.33	0.00	427.20

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SL. No.	Grant No.	Name of the Grant	Head of Account	Re-appropriation	Excess	Savings
33.			2056-102-03	47.90	0.00	2.57
34.			2056-800-03	0.23	10.26	0.00
35.			4070-800-08-17	181.00	0.00	181.34
36.			4070-800-16	26.15	0.00	3.35
37.			2055-001-03	210.00	0.00	96.41
38.			2055-003-04	5,337.47	0.00	4,763.44
39.			2055-101-03	251.40	0.00	2,239.79
40.			2055-101-04	885.25	0.00	4,337.97
41.			2055-104-03	110.00	0.00	871.47
42.			2055-104-07	19.30	0.00	251.66
43.			2055-111-03	1.00	0.00	4,483.84
44.			2055-113-04	35.00	0.00	406.87
45.	26	Home Department (Police)	2055-114-03	5,007.00	0.00	154.04
46.			2055-800-16	4,372.00	0.00	702.91
47.			2070-108-03	150.25	0.00	1,815.42
48.			2245-80-102-03	96.00	0.00	371.42
49.			2055-108-03	1,215.25	704.84	0.00
50.			2055-109-03	1,441.51	0.00	19,386.38
51.			2055-109-07	50.00	1,529.88	0.00
52.			2055-109-13	13,717.29	4,243.18	0.00
53.			4055-207-03	1,293.41	0.00	61.29
54.	28	Home Department (Political Pension and other Expenditure)	2235-800-03	172.67	0.00	562.74
55.			2251-200-03	55.94	0.00	31.38
56.			2012-03-090-03	49.55	0.00	175.36
57.			2012-103-03	1.10	0.00	282.85
58.			2012-105-03	0.89	0.00	18.01
59.	29	Confidential Department (Governor's Secretariat)	2012-108-03	11.00	0.00	11.27
60.			2012-800-03	17.99	0.00	32.99
61.			2012-106-03	3.00	1.00	0.00
62.			2012-106-04	7.00	0.00	3.78
63.			2012-107-03	5.00	0.00	2.20
64.			2210-02-101-03	7.00	0.00	1,129.83
65.	33	Medical Department (Ayurvedic and Unani)	2210-101-04	75.00	0.00	224.94
66.			2210-02-103-03	44.65	0.00	32.69
67.			2210-05-101-03	31.73	0.00	331.36
68.			2210-05-103-03	4.60	0.00	246.48
69.			2210-102-04	30.00	0.00	384.98
70.	34	Medical Department (Homoeopathy)	2210-04-102-03	272.50	0.00	4,083.77
71.			2210-05-102-03	1,047.93	222.71	0.00
72.	36	Medical Department (Public Health)	2210-06-001-04	2,100.00	0.00	435.95
73.	39	Language Department	2202-05-102-08	2.25	0.00	8.25

SL. No.	Grant No.	Name of the Grant	Head of Account	Re-appropriation	Excess	Savings
74.	40	Planning Department	2575-02-800-04	11,017.40	0.00	7,124.71
75.			2575-06-800-04	68.60	1.79	0.00
76.			3454-001-03	99.69	0.00	1.95
77.			4575-800-04	30,000.00	0.00	13,698.01
78.			4575-06-102-03	151.08	20.02	0.00
79.	41	Election Department	2015-103-05	487.32	0.00	1,305.24
80.			2015-106-03	1,039.95	0.00	68.87
81.			2015-106-04	8.48	0.00	0.72
82.	42	Judicial Department	2014-105-03	188.21	0.00	18,927.12
83.			2014-102-12	75.00	0.00	40.92
84.			2014-110-03	27.32	0.00	18.03
85.			2014-114-03	94.35	230.60	0.00
86.	43	Transport Department	3055-800-03	148.50	0.00	149.50
87.			3055-800-05	410.75	0.00	903.74
88.			2059-01-051-03	22.00	13.66	0.00
89.	44	Tourism Department	3452-80-104-08	103.50	0.00	7.92
90.	45	Environment Department	3435-04-001-03	82.52	0.00	2.43
91.	47	Technical Education Department	2203-112-08	42.15	0.00	42.15
92.			2203-112-15	27.49	0.00	27.49
93.			2203-104-20	14.97	0.00	2.86
94.	48	Minorities Welfare Department	2250-800-03	224.79	0.00	10.46
95.	52	Revenue Department (Board of Revenue and other Expenditure)	2029-103-07	3,336.45	0.00	5,997.24
96.			2029-103-08	2,190.37	0.00	982.71
97.			2052-099-03	174.00	0.00	368.10
98.			2235-60-110-05	10.00	365.00	0.00
99.	55	Public Works Department (Buildings)	4059-051-21	493.89	213.84	0.00
100.	59	Public Works Department (Estate Directorate)	2052-090-03	6.00	0.00	1,187.70
101.			2059-01-053-08	4.06	0.00	5.06
102.			2059-60-053-03	32.00	0.00	14.94
103.			2059-60-053-05	5.77	0.00	153.03
104.			2216-01-700-09	96.91	0.00	29.99
105.			2013-800-03	50.00	0.00	4.09
106.			2059-60-053-04	50.00	101.40	0.00
107.			4059-01-051-05	218.03	0.00	133.66
108.			4059-80-051-07	138.60	0.00	15.87
109.	60	Forest Department	2406-02-110-01	156.91	514.37	0.00
110.			4406-01-102-05	595.28	0.00	6,198.12
111.	61	Finance Department (Debt Services and other expenditure)	2049-04-101-03	80.55	0.00	80.54
112.			2049-200-05	4,236.00	1,761.76	0.00

State Finances Audit Report for the year ended 31 March 2019

SL. No.	Grant No.	Name of the Grant	Head of Account	Re-appropriation	Excess	Savings
113.			2049-04-101-05	2,633.64	80.34	0.00
114.			6004-02-101-03	8.95	0.00	27,617.68
115.			6004-800-03	18,978.77	0.00	28,978.77
116.	71	Education Department (Primary Education)	2202-01-001-03	125.00	0.00	29.95
117.	72	Education Department (Secondary Education)	2202-107-14	73.50	466.30	0.00
118.			2204-102-04	796.92	3.51	0.00
119.	75	Education Department (State Council of Educational Research and Training)	2202-003-10	3.67	19.61	0.00
120.	76	Labour Department (Labour Welfare)	2210-01-102-04	1.00	0.00	11.22
121.			2230-01-001-03	30.89	0.00	34.93
122.			2230-101-04	128.50	0.00	266.85
123.			2230-102-03	14.79	0.00	252.21
124.			2230-103-01	148.20	0.00	1,023.00
125.			2230-103-03	5.51	0.00	88.20
126.			2230-103-04	24.26	0.00	148.41
127.			2230-800-03	1.63	0.00	60.71
128.			2210-01-102-06	261.83	285.72	0.00
129.	78	Secretariat Administration Department	2013-101-03	294.94	0.00	213.16
130.			2013-101-04	20.00	0.00	9.34
131.			2052-090-11	1,231.61	0.00	76.90
132.			2013-104-03	40.00	0.00	2.34
133.			2220-60-800-03	66.00	0.00	3.74
134.			4059-01-051-03	90.05	0.00	200.30
135.			4216-01-700-03	8.00	0.00	0.66
136.	79	Social Welfare Department (Empowerment of the Handicapped and Welfare of Backward Classes)	2225-03-277-01	3,413.00	0.00	0.06
137.			2235-02-101-06	43.02	0.00	5.35
138.			2235-02-101-14	103.46	0.00	136.74
139.			2235-02-101-03	175.00	246.52	0.00
140.			2235-02-101-07	805.00	884.30	0.00
141.			2235-02-101-31	177.87	0.00	3.06
142.			2235-02-101-32	180.00	0.00	0.95
143.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	2401-789-02	550.20	0.00	4,715.82
144.			2402-789-03	1,036.52	0.00	299.18
145.	86	Information Department	2220-60-001-03	83.36	0.00	163.02
146.			2220-101-05	4.00	0.00	103.22
147.			2220-102-03	1.00	0.00	222.19
148.			2220-106-03	4.00	0.00	461.54
149.	88	Institutional Finance Department (Directorate)	2052-091-06	3.21	0.00	57.70
150.	89	Institutional Finance	2040-800-03	1,430.00	0.00	3,304.94

SL. No.	Grant No.	Name of the Grant	Head of Account	Re-appropriation	Excess	Savings
		Department (Commercial Tax)				
151.	91	Institutional Finance Department (Stamps and Registration)	2030-03-001-04	200.00	0.00	1,487.57
152.	94	Irrigation Department (Works)	2700-08-101-03	75.00	0.00	28.44
153.			2701-07-101-03	25.00	0.00	30.05
154.			2711-01-103-03	130.00	0.00	19.89
155.			2700-05-101-03	50.00	0.00	0.45
156.			2701-16-101-03	20.00	0.00	2.00
157.			2701-17-101-03	20.00	0.00	0.55
158.			4700-04-051-10	95.00	0.00	651.05
159.			4700-05-051-10	150.00	0.00	2,410.76
160.			4700-06-051-10	200.00	0.00	165.63
161.			4700-08-051-10	293.00	0.00	2,209.30
162.			4700-14-051-11	650.00	0.00	620.59
163.			4700-19-051-10	300.00	0.00	101.44
164.			4700-20-051-10	1,000.00	0.00	348.56
165.			4700-21-051-01	8,000.00	0.00	797.46
166.			4701-05-051-10	100.00	0.00	228.89
167.			4701-34-051-10	2,500.00	0.00	48.68
168.			4701-85-051-09	44.91	0.00	23.30
169.			4711-103-09	10,440.00	0.00	2,265.15
170.			4700-18-051-01	6,000.00	304.62	0.00
171.			4700-97-051-10	4,521.09	0.00	2.61
172.	4701-93-051-16	202.33	106.83	0.00		
173.	95	Irrigation Department (Establishment)	2701-02-001-08	12.00	0.00	12.00
Total				1,88,710.03	13,047.93	2,14,394.19

Appendix 2.6

Substantial surrenders made during 2018-19

(Reference: Paragraph 2.2.5; Page 40)

(₹ in lakh)

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount Surrendered	Surrender in per cent
1.	1	Excise Department	2039-001-04- District Executive Establishment	20.00	18.92	95
2.	10	Agriculture and other Allied Departments (Horticultural and Sericulture Development)	2401-108-09-Market Intervention Scheme for profitability value of potato	50.00	50.00	100
3.			2401-119-03- Nursery	3,419.22	2,475.48	72
4.			2401-119-01- Centrally Sponsored Schemes	500.00	463.19	93
5.	13	Agriculture and other Allied Departments (Rural Development)	2702-80-800-10- GIS mapping	48.40	43.45	90
6.			2702-80-800-12-Collective Mini Green Tubewell Scheme	504.91	504.91	100
7.			4515-800-04-Re-imbursement of G.S.T. on works executed from Vidhayak Nidhi	20,160.00	13,413.61	67
8.			4702-102-09-Construction of ground water recharging Checkdam (Financed by NABARD)	61.00	37.60	62
9.			4702-102-10-Promotion of water resources (Financed by NABARD)	16.00	16.00	100
10.	14	Agriculture and other Allied Departments (Panchayati Raj)	2070-800-04-Awards and Training to winners in rural sports at National Level	5.00	5.00	100
11.	17	Agriculture and other Allied Departments (Fisheries)	2405-800-02-National Scheme of Welfare of Fishermen	15.45	9.25	60
12.			2405-800-05-Operation of State level and Regional Training Centres	21.30	11.92	56
13.			2405-800-12-Fishermen Welfare Fund	2500	2500	100
14.			2405-101-04-Fisheries Development Programme	450.98	233.19	52
15.			2405-001-03-Establishment	5.00	5.00	100
16.	18	Agriculture and other Allied Departments (Co-Operative)	2425-107-03-Computerisation in Preliminary Agriculture Co-operative Societies	3,096.00	3,096.00	100
17.	21	Food and Civil Supplies Department	2408-01-001-02- F.P.S. Automation and D.B.T. Scheme	100.00	94.62	95
18.	22	Sports Department	2204-104-29-Organization of National and International level sports competitions	5.00	5.00	100
19.			2204-104-36-Eklavya Sports Fund	2,500.00	1,879.82	75
20.			4202-03-800-04-Sports College, Fatehpur	200.00	126.65	63

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount Surrendered	Surrender in per cent
21.			4202-03-800-10-Sports College, Saharanpur	1,000.00	1,000.00	100
22.			4202-03-800-74-Development of international level facilities for Wrestling, Kabaddi, Weightlifting-Hall, Volleyball, Basketball and Boxing in Western Uttar Pradesh	100.00	100.00	100
23.			4202-03-800-87-For promoting sports and sports related activities	500.00	400.00	80
24.	38	Civil Aviation Department	3053-01-800-02- Viability Gap Funding under Regional Connectivity Scheme	500.00	320.07	64
25.			3053-01-800-03-Uttar Pradesh Civil Aviation Promotion Scheme, 2017 and Regional Connectivity Scheme	15,000.00	13,947.63	93
26.	39	Language Department	2202-03-104-07-Grant to Uttar Pradesh Sanskrit Institute for awarding Sanskrit Scholars	40.00	20.00	50
27.			2202-05-102-09- Establishment of Bhojpuri Academy	22.70	20.45	90
28.	44	Tourism Department	3452-80-800-11-Organisation of Hazrat Amir Khusro Mahotsav in Patiyali-Kasganj	5.00	5.00	100
29.			3452-80-800-14-Incentive to tourism units under Tourism Policy-2018	7,000.00	6,390.00	91
30.			5452-80-104-01-Central Sponsored Schemes	7,000.00	4,118.00	60
31.			5452-80-104-13-Schemes of Chitrakoot District	100.01	100.01	100
32.			5452-80-104-30-Construction of Taj Orientation Centre	300.00	205.67	69
33.			5452-80-104-34-Development of Water Sports in Ramgarh Tal situated Gorakhpur	2,500.00	2,500.00	100
34.			5452-80-104-36- Tourism Development of Vindhyachal	1,000.00	949.40	95
35.			5452-80-104-38- Tourism Development of Naimisharanya situated in Sitapur	500.00	274.05	55
36.			5452-80-104-42- Development of tourism infrastructure facilities in Mathura by Uttar Pradesh Brij Pilgrimage Development Board	10,000.00	5,612.09	56
37.			5452-80-104-44- Development of Bateshwar – Agra and other places in memory of Hon'ble Atal Bihari Bajpayee	1,000.00	909.82	91
38.			5452-80-800-41- Integrated development of main tourism places in Garhmukteshwar situated in Hapur	2,000.00	1,199.11	60
39.	45	Environment Department	3435-03-003-04- Environmental Research and Implementation Programme	10.00	10.00	100

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Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount Surrendered	Surrender in per cent
40.			3435-04-001-06- Logistic support and remuneration of monitoring committee organised by Hon'ble N.G.T.	500.00	447.72	90
41.			3435-04-103-01- Central Plan/Centrally Sponsored Schemes	50.00	50.00	100
42.	47	Technical Education Deptment	2203-112-20- Appellate Authority	59.28	29.98	51
43.			4202-02-105-01- Centrally Sponsored Schemes	2,800.00	2,179.60	78
44.			4202-02-105-13- Engineering College Kannauj	800.00	800.00	100
45.			4202-02-105-16- Harcourt Butler Technical University, Kanpur	900.00	551.28	61
46.			4202-02-105-20- Establishment of Engineering college in District Pratapgarh	300.00	300.00	100
47.	53	National Integration Department	2070-800-01- Central Plan/Centrally Sponsored Schemes	60.00	48.00	80
48.			2070-800-03- Grant to Maulana Azad Mecorial Academy	15.00	7.50	50
49.			2070-800-06-Facilities admissible to Vice-President of State Integration Council	6.40	6.40	100
50.			2070-800-08-Organisation of National Integration and Communal Harmony Programmes on the Birthday of Great Personalities	26.25	16.28	62
51.			2070-800-09-Expenditure on District Integration Committees	15.00	9.43	63
52.			2070-800-13-Incentive for Inter-religion marriages (Cash award) (State Share 100%)-	10.00	8.00	80
53.	68	Legislative Assembly Secretariat	7610-201-03-Housing loan to members/ex-members of State Legislative Assembly	20.00	20.00	100
54.			7610-202-03-Loans for purchase of vehicles to members/ex-members of State Legislative Assembly	20.00	20.00	100
55.	69	Vocational Education Department	2230-03-003-01-Centrally Sponsored Schemes	601.00	601.00	100
56.			2230-03-101-01-Centrally Sponsored Schemes	75.00	75.00	100
57.			2230-03-102-03-Apprenticeship Training Scheme	217.82	115.36	53
58.			2230-03-800-04- E-connectivity in Government Industrial Training Institutes	100.00	100.00	100
59.			4250-203-01-Centrally Sponsored Schemes	610.00	400.00	66

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount Surrendered	Surrender in per cent
60.			4250-203-03-Establishment of Government Industrial Training Institutes in Minority dominated development blocks and other areas	1,800.00	1,192.51	66
61.			4250-203-11-Craftsmen Training Scheme	10.00	8.01	80
62.			4250-203-13- Strengthening and renovation of Building of Directorate of Employment and Training	300.00	300.00	100
63.			4250-203-14- Opening of additional occupation/unit in Government Industrial Training Institute	4,500.00	3,580.52	80
64.	70	Science and Technology Department	2810-60-800-07- Energy conservation and encouragement of non-conventional energy	3,000.00	1,500.00	50
65.			2810-60-800-09- Establishment of R.O. Water Plant based on solar energy for provision of drinking water in arsenic areas in the district Bahraich	100.00	50.00	50
66.			4810-102-04-Encouragement Scheme for Electricity Production based on Solar Energy Sources	1,000.00	730.74	73
67.	72	Education Department (Secondary Education)	2202-02-107-09-Provision of additional scholarships at Madhyamik Level (Class 9 to 12)	7.19	6.14	85
68.			2202-02-107-11-National Scholarships to talented Students of Rural Areas of Secondary level (Class 9-10)	6.00	5.53	92
69.			2202-02-109-01- Centrally Sponsored Schemes	1,500.00	1,500.00	100
70.			2202-02-110-01- Centrally Sponsored Schemes	1,608.00	1,608.00	100
71.			2202-02-110-05- Educational tour of teachers of aided Higher Secondary Schools	5.00	5.00	100
72.			2202-02-110-08-Provision for honorarium to subject experts of Non-Government Higher Secondary Schools	50.00	34.35	69
73.			2202-02-110-11-Non-recurring grant for establishment of girls schools by private management system for unserved development blocks	10.00	10.00	100
74.			2202-02-110-12-Non-recurring grant for establishment of girls schools by private management system in another Nyay Panchayat of Served Development Block of one girls schools (District Plan)	50.00	30.00	60
75.			2202-02-800-01- Centrally Sponsored Schemes	1,600.00	1,600.00	100

State Finances Audit Report for the year ended 31 March 2019

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount Surrendered	Surrender in per cent
76.			2202-02-800-03-Contribution of State Government to Group Insurance Scheme in Non-Government Secondary Schools	23.76	23.76	100
77.			2202-05-103-03- Government Sanskrit Schools	52.02	30.85	59
78.			2202-05-200-03-Teaching of foreign language in non-government higher secondary schools	5.60	5.60	100
79.			2202-05-200-04- Teaching of foreign language in government higher secondary schools	5.60	5.60	100
80.			2205-105-04- Deveopment of Policy and Methods of Library	24.53	20.06	82
81.			2205-105-06- Grant to Public Libraries	10.00	10.00	100
82.			4202-01-202-01-Centrally Sponsored Schemes	29,693.82	26,364.29	89
83.			4202-01-202-15-Central State Library	10.00	5.00	50
84.			4202-01-202-16- Present District Government Library	50.00	39.89	80
85.			4202-01-202-18-Purchase of e-books/Establishment of e-library	500.00	480.19	96
86.			4202-01-202-23-Uttar Pradesh Sainik Schools	10.00	10.00	100
87.			4202-04-105-03 Construction of buildings of Government District Libraries	275.00	260.62	95
88.	73	Education Department (Higher Education)	2071-01-117-04-Contribution in Tier-I account for teaching/non-teaching staff of State Universities	5,000.00	4,007.40	80
89.			2202-03-102-26- Siddhartha University, Kapilvastu, Siddarthnagar	263.08	174.91	66
90.			2202-03-102-32-Grant for Inter University Youth Festival	20.00	20.00	100
91.			2202-03-102-33-Grant for organization of Inter University Sports Competition	20.00	20.00	100
92.			2202-03-102-48-Establishment of Employment Bureau/Guidance Cell/Placement Cell	40.00	40.00	100
93.			2202-03-104-06-Seminar and Symposium in Aided Colleges of the State	20.00	17.30	87
94.			2202-03- 104-07-Grant for opening of Degree Colleges in unserved areas by Private Management System/ Institution in the State	1,000.00	1,000.00	100
95.			2202-03-800-02- National Higher Education Campaign	556.36	556.36	100
96.			2202-03-800-12-Transparent on line arrangement of recognised degree colleges and universities	50.00	50.00	100

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount Surrendered	Surrender in per cent
97.			2202-03-800-13-Research and Development in degree colleges/universities of the State	400.00	400.00	100
98.			2202-03-800-17-Ahilyabai Kanya Free Education Scheme	2,112.00	2,112.00	100
99.			2202-03-800-18-Wi-fi facilities in all colleges, universities	5,000.00	5,000.00	100
100.			2202-03-800-19-Chancellor Award in Universities/Institutions	16.90	16.90	100
101.			2202-03-800-20-Establishment of Centre of Excellence in memory of Hon'ble Atal Bihari Bajpayee at D.A.V. College, Kanpur	500.00	500.00	100
102.			2204-102-01-Centrally Sponsored Schemes	1,545.95	1,503.53	97
103.			2204-102-03-Grants for programmes financed from Students Welfare Fund	10.00	10.00	100
104.			2204-800-03- Ek Bharat Shreshtha Bharat	30.00	30.00	100
105.			2071-01-117-03-Contribution in Tier-I Account for Teaching/Non-teaching staff in aided Degreee Colleges by State Government	5,000.00	4,556.47	91
106.			4202-01-203-09-Construction, Extension and Electrification of building of Government Degree Colleges	500.00	300.00	60
107.			4202-01-203-10- Purchase of e-Books/Establishment of e-Library	10.00	10.00	100
108.			4202-01-203-11- Sampurnanand Sanskrit University, Varanasi	366.50	321.49	88
109.			4202-01-203-12-Establishment of State University in Ballia	500.00	255.08	51
110.			4202-01-203-18- Dr. Ram Manohar Lohiya National Law University, Lucknow	526.00	526.00	100
111.			4202-01-203-30- Siddharth University, Kapilvastu Siddharthnagar	1,969.75	1,969.75	100
112.	74	Home Department (Home Guards)	4070-800-01-Centrally Sponsored Schemes	409.47	350.04	85
113.			4070-800-08- Construction of building of Divisional Training Centres	1,500.00	1,500.00	100
114.	75	Educational Department (State Council of Educational Research and Training)	2071-01-117-03- Contribution in Tier I account opened under New Pension Scheme to employees of Non-Government Training Institutes	10.00	10.00	100
115.			4202-01-201-01- Centrally Sponsored Schemes	1,038.01	1,038.01	100
116.	81	Social Welfare Department (Tribal Welfare)	2202-03-796-01- Centrally Sponsored Schemes	57.25	57.25	100

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Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount Surrendered	Surrender in per cent		
117.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	2202-03-789-01- Centrally Sponsored Scheme	114.50	114.50	100		
118.			2202-80-789-01- Centrally Sponsored Scheme	3,907.37	2,623.64	67		
119.			2406-01-789-01- Centrally Sponsored Schemes	93.74	79.34	85		
120.			4202-01-789-04- Establishment of University in District Siddharthnagar	525.00	525.00	100		
121.			4202-02-789-01- Centrally Sponsored Schemes	402.00	246.90	61		
122.			4202-02-789-09- Engineering College, Kannauj	160.00	160.00	100		
123.			4202-02-789-14- Harcourt Butler Technological University, Kanpur	200.00	112.82	56		
124.			4202-02-789-16- Construction of Hostels in Engineering College	300.00	212.64	71		
125.			4202-02-789-18- Engineering College, Pratapgarh	100.00	100.00	100		
126.			4250-789-03- Provincial Staff Training and Research Centre in Industrial Training Institute, Aliganj, Lucknow	400.00	400.00	100		
127.			4406-01-789-04- National Forestry Programme (CCL System) (C 60/S 40-C+S)	29.41	16.08	55		
128.			4515-789-01- Centrally Sponsored Schemes	44,285.00	44,100.00	99		
129.			92	Culture Department	2205-101-09- Grant for development of Kathak Kendra, Lucknow	64.15	34.53	54
130.					2205-102-03- Pension of distinguished persons honoured with Yash Bharti Samman and Padam Award	500.00	500.00	100
131.	2205-102-09- Monthly Pension to Old artists, writers	150.00			86.40	58		
132.			2205-800-11- Education to Art and Culture, video recording of Folk Traditions, Financial Assistance Scheme for eligible students and old aged artists	25.00	25.00	100		
133.			2205-800-15- Grant to folk artists for musical instruments	100.00	100.00	100		
134.			2205-800-16- Establishment of Culture Club	100.00	100.00	100		
135.			4202-04-104-03- State Records	6.00	6.00	100		
136.			4202-04-106-09- Construction of statues of great persons	10.00	8.50	85		
137.			4202-800-01- Centrally Sponsored Schemes	1,400.00	1,400.00	100		
138.			4202-800-06- Arrangement of land and construction of new premises of Bhat Khande Music Institute cum University	100.00	100.00	100		

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount Surrendered	Surrender in per cent
139.			4202-800-10- Construction of multi-purpose cultural complex center in District Gautam Buddha Nagar	60.00	60.00	100
140.			4202-800-16- Establishment of International Ram Leela Complex in Ayodhya, Faizabad	500.00	500.00	100
141.			4202-800-33- Construction of Archival Gallery in the premises of Uttar Pradesh Rajkiya Abilekhagar Lucknow	400.00	202.44	51
142.			4202-800-42- Mammoth memory bhawan, library and other structure in birth place Garkola-Unnao of Pt. Suryakant Tripathi Nirala Ji	500.00	500.00	100
143.			4202-800-45- Memory complex for organising cultural programmes in memory of Hon'ble Atal Bihari Bajpayee	400.00	400.00	100
Total				2,18,951.68 or 2,189.52 crore	1,87,339.40 or 1,873.39 crore	

Appendix 2.7
Surrenders in excess of actual savings (₹ 50 lakh or more)
(Reference: Paragraph 2.2.6; Page 40)

(₹ in crore)

Sl. No.	Grant No.	Name of Grant	Total Grant	Savings	Amount Surrendered	Surrender in excess
Revenue- Voted						
1.	47	Technical Education Department	412.06	26.80	29.20	2.40
2.	72	Education Department (Secondary Education)	9,340.26	379.82	383.01	3.19
3.	73	Education Department (Higher Education)	3,504.66	761.39	768.41	7.02
Total			13,256.98	1,168.01	1,180.62	12.61

Appendix 2.8

Grants /appropriations where savings occurred but were not surrendered

(Reference: Paragraph 2.2.7; Page 40)

(₹ in crore)

Sl. No.	Grant No.	Name of Grant/ Appropriation	Saving	
			Revenue	Capital
I- Grants				
1.	2	Housing Department-	291.80	355.72
2.	3	Industries Department (Small Industry and Export Promotion)	236.13	10.27
3.	4	Industries Department (Mines and Minerals)	4.91	0.62
4.	5	Industries Department (Handloom and Village Industries)	34.32	0.00
5.	7	Industries Department (Heavy and Medium Industries)	1,430.42	98.75
6.	8	Industries Department (Printing and Stationery)	8.17	0.01
7.	9	Power Department	0.45	8,035.68
8.	11	Agriculture and other Allied Departments (Agriculture)	888.77	245.72
9.	12	Agriculture and other Allied Departments (Land Development and Water Resources)	197.80	0.00
10.	15	Agriculture and other Allied Departments (Animal Husbandry)	310.75	56.59
11.	16	Agriculture and Other Allied Departments (Dairy Development)	18.52	38.00
12.	19	Personnel Department (Training and other Expenditure)	1.69	19.43
13.	20	Personnel Department (Public Service Commission)	7.74	0.00
14.	23	Cane Development Department (Cane)	26.84	1.07
15.	24	Cane Development Department (Sugar Industry)	26.42	1,160.94
16.	25	Home Department (Jails)	62.44	140.02
17.	26	Home Department (Police)	374.07	234.00
18.	27	Home Department (Civil Defence)	2.35	0.00
19.	28	Home Department (Political Pension and other expenditure)	19.36	0.30
20.	30	Confidential Department (Revenue Special Intelligence Directorate and other Expenditure)	0.03	0.00
21.	31	Medical Department (Medical Education and Training)	445.12	181.95
22.	32	Medical Department (Allopathy)	1,282.19	204.87
23.	33	Medical Department (Ayurvedic and Unani)	336.93	5.15
24.	34	Medical Department (Homoeopathy)	46.81	0.01
25.	35	Medical Department (Family Welfare)	719.19	0.17
26.	36	Medical Department (Public Health)	184.56	4.37
27.	37	Urban Development Department	3,451.60	1,005.56
28.	40	Planning Department	0.00	251.01
29.	41	Election Department	259.94	2.09
30.	42	Judicial Department	473.88	983.23
31.	43	Transport Department	51.02	10.03
32.	46	Administrative Reforms Department	2.08	0.00
33.	48	Minorities Welfare Department	1,034.01	314.54

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Sl. No.	Grant No.	Name of Grant/ Appropriation	Saving	
			Revenue	Capital
34.	49	Women and Child Welfare Department	2,464.72	135.53
35.	50	Revenue Department (District Administration)	158.81	16.68
36.	51	Revenue Department (Relief on Account of Natural Calamities)	1,370.92	14.43
37.	52	Revenue Department (Board of Revenue and other Expenditure)	468.34	51.18
38.	54	Public Works Department (Establishment)	1,769.10	0.00
39.	56	Public Works Department (Special Area Programme)	0.00	4.73
40.	59	Public Works Department (Estate Directorate)	25.19	42.45
41.	60	Forest Department	188.34	105.90
42.	61	Finance Department (Debt Services & other Expenditure)	95.35	57.97
43.	62	Finance Department (Superannuation Allowances and Pensions)	4,180.75	94.48
44.	65	Finance Department (Audit, Small Savings, etc.)	68.47	0.10
45.	67	Legislative Council Secretariat	11.81	1.67
46.	71	Education Department (Primary Education)	14,921.22	340.08
47.	76	Labour Department (Labour Welfare)	36.02	0.14
48.	77	Labour Department (Employment)	18.39	0.03
49.	78	Secretariat Administration Department	146.79	10.33
50.	79	Social Welfare Department (Empowerment of the Handicapped and Welfare of Backward Classes)	6.93	114.30
51.	80	Social Welfare Department (Social Welfare and Welfare of Scheduled Castes)	776.69	0.00
52.	84	General Administration Department	0.00	8.01
53.	85	Public Enterprises Department	0.23	0.00
54.	86	Information Department	34.90	13.50
55.	87	Soldiers' Welfare Department	10.33	0.04
56.	88	Institutional Finance Department (Directorate)	31.59	4.10
57.	89	Institutional Finance Department (Commercial Tax)	93.70	13.36
58.	90	Institutional Finance Department	20.49	0.00
59.	91	Institutional Finance Department (Stamps and Registration)	32.91	0.00
60.	94	Irrigation Department (Works)	129.15	1,023.52
61.	95	Irrigation Department (Establishment)	906.14	0.00
Total			40,197.59	15,412.63
II – Appropriations				
62.	3	Industries Department (Small Industry and Export Promotion)	0.06	0.00
63.	9	Power Department	9.37	18.14
64.	10	Agriculture and other Allied Departments (Horticultural and Sericulture Development)	0.00	1.49
65.	11	Agriculture and other Allied Departments (Agriculture)	0.19	0.00
66.	13	Agriculture and other Allied Departments (Rural Development)	0.04	0.00
67.	15	Agriculture and other Allied Departments (Animal Husbandry)	0.14	0.00
68.	20	Personnel Department (Public Service Commission)	0.00	0.10
69.	21	Food and Civil Supplies Department	0.00	1.54
70.	23	Cane Development Department (Cane)	0.02	0.00

Sl. No.	Grant No.	Name of Grant/ Appropriation	Saving	
			Revenue	Capital
71.	25	Home Department (Jails)	0.05	0.00
72.	26	Home Department (Police)	0.09	0.00
73.	29	Confidential Department (Governor's Secretariat)	5.63	0.00
74.	32	Medical Department (Allopathy)	0.02	0.00
75.	35	Medical Department (Family Welfare)	0.14	0.00
76.	36	Medical Department (Public Health)	0.02	0.00
77.	42	Judicial Department	7.97	5.00
78.	48	Minorities Welfare Department	0.01	0.00
79.	50	Revenue Department (District Administration)	0.03	0.00
80.	52	Revenue Department (Board of Revenue and other Expenditure)	0.11	0.08
81.	54	Public Works Department (Establishment)	0.04	0.00
82.	58	Public Works Department (Communications-Roads)	0.05	2.09
83.	60	Forest Department	0.14	0.00
84.	61	Finance Department (Debt Services & other Expenditure)	316.49	9,810.15
85.	62	Finance Department (Superannuation Allowances and Pensions)	15.97	0.00
86.	67	Legislative Council Secretariat	0.52	0.00
87.	89	Institutional Finance Department (Commercial Tax)	65.30	0.00
88.	94	Irrigation Department (Works)	0.00	3.77
89.	95	Irrigation Department (Establishment)	0.35	0.00
Total			422.75	9,842.36
Grand Total			40,620.34	25,254.99
Total of Revenue and Capital			65,875.33	

Appendix 2.9
Savings of ₹ one crore and above not surrendered
(Reference: Paragraph 2.2.7; Page 40)

(₹ in crore)

Sl. No.	Grant No.	Name of Grant/Appropriation	Savings	Surrender	Savings, not Surrendered
Revenue – Voted					
1.	2	Housing Department-	291.80	0.00	291.80
2.	3	Industries Department (Small Industry and Export Promotion)	236.13	0.00	236.13
3.	4	Industries Department (Mines and Minerals)	4.91	0.00	4.91
4.	5	Industries Department (Handloom and Village Industries)	34.32	0.00	34.32
5.	7	Industries Department (Heavy and Medium Industries)	1,430.42	0.00	1,430.42
6.	8	Industries Department (Printing and Stationery)	8.17	0.00	8.17
7.	10	Agriculture and other Allied Departments (Horticultural and Sericulture Development)	132.21	124.96	7.25
8.	11	Agriculture and other Allied Departments (Agriculture)	888.77	0.00	888.77
9.	12	Agriculture and other Allied Departments (Land Development and Water Resources)	197.80	0.00	197.80
10.	13	Agriculture and other Allied Departments (Rural Development)	575.80	49.69	526.11
11.	14	Agriculture and Other Allied Departments (Panchayati Raj)	4,330.63	10.44	4,320.19
12.	15	Agriculture and other Allied Departments (Animal Husbandry)	310.75	0.00	310.75
13.	16	Agriculture and Other Allied Departments (Dairy Development)	18.52	0.00	18.52
14.	18	Agriculture and other Allied Departments (Cooperative)	56.69	53.87	2.82
15.	19	Personnel Department (Training and other Expenditure)	1.69	0.00	1.69
16.	20	Personnel Department (Public Service Commission)	7.74	0.00	7.74
17.	21	Food and Civil Supplies Department	61.39	38.14	23.25
18.	23	Cane Development Department (Cane)	26.84	0.00	26.84
19.	24	Cane Development Department (Sugar Industry)	26.42	0.00	26.42
20.	25	Home Department (Jails)	62.44	0.00	62.44
21.	26	Home Department (Police)	374.07	0.00	374.07
22.	27	Home Department (Civil Defence)	2.35	0.00	2.35
23.	28	Home Department (Political Pension and other expenditure)	19.36	0.00	19.36
24.	31	Medical Department (Medical Education and Training)	445.12	0.00	445.12
25.	32	Medical Department (Allopathy)	1,282.19	0.00	1,282.19
26.	33	Medical Department (Ayurvedic and Unani)	336.93	0.00	336.93
27.	34	Medical Department (Homoeopathy)	46.81	0.00	46.81

Sl. No.	Grant No.	Name of Grant/Appropriation	Savings	Surrender	Savings, not Surrendered
28.	35	Medical Department (Family Welfare)	719.19	0.00	719.19
29.	36	Medical Department (Public Health)	184.56	0.00	184.56
30.	37	Urban Development Department	3,451.60	0.00	3,451.60
31.	39	Language Department	9.76	6.14	3.62
32.	40	Planning Department	122.68	3.45	119.23
33.	41	Election Department	259.94	0.00	259.94
34.	42	Judicial Department	473.88	0.00	473.88
35.	43	Transport Department	51.02	0.00	51.02
36.	46	Administrative Reforms Department	2.08	0.00	2.08
37.	48	Minorities Welfare Department	1,034.01	0.00	1,034.01
38.	49	Women and Child Welfare Department	2,464.72	0.00	2,464.72
39.	50	Revenue Department (District Administration)	158.81	0.00	158.81
40.	51	Revenue Department (Relief on Account of Natural Calamities)	1,370.92	0.00	1,370.92
41.	52	Revenue Department (Board of Revenue and other Expenditure)	468.34	0.00	468.34
42.	54	Public Works Department (Establishment)	1,769.10	0.00	1,769.10
43.	59	Public Works Department (Estate Directorate)	25.19	0.00	25.19
44.	60	Forest Department	188.34	0.00	188.34
45.	61	Finance Department (Debt Services & other Expenditure)	95.35	0.00	95.35
46.	62	Finance Department (Superannuation Allowances and Pensions)	4,180.75	0.00	4,180.75
47.	63	Finance Department (Treasury and Accounts Administration)	476.93	88.11	388.82
48.	65	Finance Department (Audit, Small Savings, etc.)	68.47	0.00	68.47
49.	67	Legislative Council Secretariat	11.81	0.00	11.81
50.	70	Science and Technology Department	23.66	18.38	5.28
51.	71	Education Department (Primary Education)	14,921.22	0.00	14,921.22
52.	76	Labour Department (Labour Welfare)	36.02	0.00	36.02
53.	77	Labour Department (Employment)	18.39	0.00	18.39
54.	78	Secretariat Administration Department	146.79	0.00	146.79
55.	79	Social Welfare Department (Empowerment of the Handicapped and Welfare of Backward Classes)	6.93	0.00	6.93
56.	80	Social Welfare Department (Social Welfare and Welfare of Scheduled Castes)	776.69	0.00	776.69
57.	81	Social Welfare Department (Tribal Welfare)	219.02	1.71	217.31
58.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	4,085.46	36.94	4,048.52
59.	84	General Administration Department	3.29	0.00	3.29
60.	86	Information Department	34.90	0.00	34.90
61.	87	Soldiers' Welfare Department	10.33	0.00	10.33
62.	88	Institutional Finance Department (Directorate)	31.59	0.00	31.59

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Sl. No.	Grant No.	Name of Grant/Appropriation	Savings	Surrender	Savings, not Surrendered
63.	89	Institutional Finance Department (Commercial Tax)	93.70	0.00	93.70
64.	90	Institutional Finance Department (Entertainment and Betting Tax)	20.49	0.00	20.49
65.	91	Institutional Finance Department (Stamps and Registration)	32.91	0.00	32.91
66.	94	Irrigation Department (Works)	129.15	0.00	129.15
67.	95	Irrigation Department (Establishment)	906.14	0.00	906.14
Total			50,294.40	431.83	49,862.57
Capital – Voted					
68.	2	Housing Department-	355.72	0.00	355.72
69.	3	Industries Department (Small Industry and Export Promotion)	10.27	0.00	10.27
70.	7	Industries Department (Heavy and Medium Industries)	98.75	0.00	98.75
71.	9	Power Department	8,035.68	0.00	8,035.68
72.	10	Agriculture and other Allied Departments (Horticultural and Sericulture Development)	8.04	4.66	3.38
73.	11	Agriculture and other Allied Departments (Agriculture)	245.72	0.00	245.72
74.	13	Agriculture and other Allied Departments (Rural Development)	9,278.13	141.06	9,137.07
75.	14	Agriculture and Other Allied Departments (Panchayati Raj)	21.89	0.02	21.87
76.	15	Agriculture and other Allied Departments (Animal Husbandry)	56.59	0.00	56.59
77.	16	Agriculture and Other Allied Departments (Dairy Development)	38.00	0.00	38.00
78.	19	Personnel Department (Training and other Expenditure)	19.43	0.00	19.43
79.	21	Food and Civil Supplies Department	191.51	54.14	137.37
80.	23	Cane Development Department (Cane)	1.07	0.00	1.07
81.	24	Cane Development Department (Sugar Industry)	1,160.94	0.00	1,160.94
82.	25	Home Department (Jails)	140.02	0.00	140.02
83.	26	Home Department (Police)	234.00	0.00	234.00
84.	31	Medical Department (Medical Education and Training)	181.95	0.00	181.95
85.	32	Medical Department (Allopathy)	204.87	0.00	204.87
86.	33	Medical Department (Ayurvedic and Unani)	5.15	0.00	5.15
87.	36	Medical Department (Public Health)	4.37	0.00	4.37
88.	37	Urban Development Department	1,005.56	0.00	1,005.56
89.	40	Planning Department	251.01	0.00	251.01
90.	41	Election Department	2.09	0.00	2.09
91.	42	Judicial Department	983.23	0.00	983.23
92.	43	Transport Department	10.03	0.00	10.03
93.	48	Minorities Welfare Department	314.54	0.00	314.54
94.	49	Women and Child Welfare Department	135.53	0.00	135.53
95.	50	Revenue Department (District Administration)	16.68	0.00	16.68

Sl. No.	Grant No.	Name of Grant/Appropriation	Savings	Surrender	Savings, not Surrendered
96.	51	Revenue Department (Relief on Account of Natural Calamities)	14.43	0.00	14.43
97.	52	Revenue Department (Board of Revenue and other Expenditure)	51.18	0.00	51.18
98.	56	Public Works Department (Special Area Programme)	4.73	0.00	4.73
99.	59	Public Works Department (Estate Directorate)	42.45	0.00	42.45
100.	60	Forest Department	105.90	0.00	105.90
101.	61	Finance Department (Debt Services & other Expenditure)	57.97	0.00	57.97
102.	62	Finance Department (Superannuation Allowances and Pensions)	94.48	0.00	94.48
103.	67	Legislative Council Secretariat	1.67	0.00	1.67
104.	71	Education Department (Primary Education)	340.08	0.00	340.08
105.	78	Secretariat Administration Department	10.33	0.00	10.33
106.	79	Social Welfare Department (Empowerment of the Handicapped and Welfare of Backward Classes)	114.30	0.00	114.30
107.	81	Social Welfare Department (Tribal Welfare)	73.65	4.39	69.26
108.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	4,136.73	481.62	3,655.11
109.	84	General Administration Department	8.01	0.00	8.01
110.	86	Information Department	13.50	0.00	13.50
111.	88	Institutional Finance Department (Directorate)	4.10	0.00	4.10
112.	89	Institutional Finance Department (Commercial Tax)	13.36	0.00	13.36
113.	94	Irrigation Department (Works)	1,023.52	0.00	1,023.52
Total			29,121.16	685.89	28,435.27
Revenue Charged					
114.	9	Power Department	9.37	0.00	9.37
115.	29	Confidential Department (Governor's Secretariat)	5.63	0.00	5.63
116.	42	Judicial Department	7.97	0.00	7.97
117.	61	Finance Department (Debt Services & other Expenditure)	316.49	0.00	316.49
118.	62	Finance Department (Superannuation Allowances and Pensions)	15.97	0.00	15.97
119.	89	Institutional Finance Department (Commercial Tax)	65.30	0.00	65.30
Total			420.73	0.00	420.73
Capital Charged					
120.	9	Power Department	18.14	0.00	18.14
121.	42	Judicial Department	5.00	0.00	5.00
122.	58	Public Works Department (Communications-Roads)	2.09	0.00	2.09
123.	61	Finance Department (Debt Services & other Expenditure)	9,810.15	0.00	9,810.15
124.	94	Irrigation Department (Works)	3.77	0.00	3.77
Total			9,839.15	0.00	9,839.15
Grand total			89,675.44	1,117.72	88,557.72

Appendix 3.1 Non-maintenance/Incomplete Cash Books

(Reference: Paragraph 3.4; Page 47)

Sl. No.	Audit Inspection Report (AIR) No.	Name of Unit	Period of non-maintenance/ incomplete cash book	Amount not entered in Cash book
1.	09/2019-20	Office of District Inspector of School, Shamli	04/2015 to 03/2019	159.73
2.	08/2019-20	Office of District Inspector of School, Hapur	04/2013 to 03/2019	293.10
3.	10/2019-20	Office of District Inspector of School, J.P.Nagar	09/2016 to 03/2019	149.04
4.	11/2019-20	Office of District Inspector of School, Bagpat	04/2016 to 03/2019	274.22
5.	12/2019-20	Office of District Inspector of School, Sambhal	05/2014 to 03/2019	204.50
6.	38/2019-20	Finance and Accounts Office (FAO), Secondary Education, Amroha	11/2017 to 03/2019	19.82
7.	60/2019-20	FAO, Secondary Education Basti	04/2017 to 03/2019	28.09
8.	22/2019-20	Office of District Inspector of School, Chandauli	04/2015 to 03/2019	206.25
9.	21/2019-20	Office of District Inspector of School, Kanpur Dehat	04/2016 to 03/2019	191.99
10.	35/2019-20	Office of District Inspector of School, Kaushambi	04/2014 to 03/2019	206.26
11.	36/2019-20	FAO, Secondary Education, Kaushambi	04/2014 to 03/2019	21.86
12.	40/2019-20	FAO, Secondary Education, Sambhal	04/2017 to 03/2019	12.68
13.	57/2019-20	FAO, Secondary Education, Fatehpur	04/2016 to 03/2019	37.29
14.	41/2019-20	Office of District Youth Welfare, Sambhal	04/2014 to 03/2019	1.74
15.	01/2019-20	FAO, Primary Education, Hapur	07/2016 to 03/2019	365.78
16.	82/2019-20	FAO, Primary Education, Gonda	09/2018 to 03/2019	406.79
17.	87/2019-20	FAO, Primary Education, Orai, Jalaun	10/2018 to 03/2019	203.31
18.	11/2019-20	Government Polytechnic, Bijnor	04/2014 to 03/2019	19.80
19.	85/2019-20	District Education and Training Institute, Ghazipur	07/2011 to 03/2019	8.44
20.	15/2019-20	Office of Jail Superintendent, Sonbhadra	01/2017 to 03/2019	9.32
21.	20/2019-20	Office of Administrative Officer Consolidation, Mainpuri	04/2014 to 03/2019	33.24
22.	22/2019-20	Office of District Judge, Ghaziabad	04/2013 to 03/2019	148.25
23.	30/2019-20	Office of District Judge, Varanasi	04/2015 to 03/2019	105.87
24.	26/2019-20	Office of Chief Veterinary Officer, Mathura	11/2018 to 03/2019	7.10
25.	28/2019-20	Office of District Supply Officer, Hardoi	03/2015 to 03/2019	10.16
26.	56/2019-20	Office of District Food Marketing Officer, Sitapur	04/2017 to 03/2019	6.32
27.	95/2019-20	Office of District Food Marketing Officer, Kanpur Dehat	04/2014 to 03/2019	9.71
28.	105/2019-20	Office of District Supply Officer, Varanasi	04/2015 to 03/2019	1.47
29.	64/2019-20	Office of Regional Senior Accounts Officer (Food), Moradabad	04/2013 to 03/2019	42.35

Appendix 3.2

Department-wise/duration-wise break-up of pending cases (cases where final action was pending at the end of March 2019)

(Reference: Paragraph 3.9; Page 52)

(figures in bracket indicate ₹ in lakh)

Sl. No	Name of Department	Up to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	Above 25 years	Total no. of cases
1.	Agriculture	-	-	2(7.44)	-	-	1(0.18)	3(7.62)
2.	Animal Husbandry	-	-	-	2(3.46)	6(1.18)	8(1.91)	16(6.55)
3.	Co-operative	-	-	-	-	2(1.45)	-	2(1.45)
4.	Education	-	7(166.16)	-	1(5.00)	-	-	8(171.16)
5.	Fisheries	-	1(1.01)	-	-	-	2(1.60)	3(2.61)
6.	Food and Civil Supplies	-	-	1(3.06)	-	-	8(25.72)	9(28.78)
7.	Irrigation	-	6(110.96)	10(0.56)	5(3.60)	20(5.91)	-	41(121.03)
8.	Judiciary	-	-	-	1(4.44)	-	-	1(4.44)
9.	Land Acquisition	-	-	-	-	-	3(331.78)	3(331.78)
10.	Medical, Health and Family Welfare	-	-	-	-	1(3.87)	10(12.02)	11(15.89)
11.	Police	-	2(4.00)	-	-	-	4(4.10)	6(8.10)
12.	PAC	-	-	-	1(47.48)	-	1(0.51)	2(47.99)
13.	Public Works	-	4(111.96)	4(34.86)	1(0.98)	-	-	9(147.80)
14.	Revenue	-	1(6.68)	-	1(1.72)	-	3(6.09)	5(14.49)
15.	Rural Development	-	-	-	-	2(1.21)	7(2.07)	9(3.28)
16.	Social Welfare	-	-	-	-	1(0.25)	2(0.70)	3(0.95)
17.	Technical Education	-	-	-	1(11.59)	-	-	1(11.59)
18.	Weight and Measurement	-	-	-	-	-	1(1.01)	1(1.01)
19.	Horticulture	-	-	1(3.59)	-	-	-	1(3.59)
20.	Finance	-	-	-	-	-	1(0.67)	1(0.67)
Total		-	21(400.77)	18(49.51)	13(78.27)	32(13.87)	51(388.36)	135(930.78)

Appendix 3.3

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

(Reference: Paragraph 3.9; Page 52)

(₹ in lakh)

Sl. No.	Name of Department	Theft cases		Misappropriation cases		Cases of Loss of the Government material		Defalcation cases		Total	
		Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount
1.	Agriculture	-	-	1	5.45	2	2.17	-	-	3	7.62
2.	Animal Husbandry	11	1.78	-	-	3	1.55	2	3.22	16	6.55
3.	Co-operative	1	1.28	-	-	-	-	1	0.17	2	1.45
4.	Education	3	6.60	2	59.41	-	-	3	105.15	8	171.16
5.	Fisheries	-	-	-	-	1	1.23	2	1.38	3	2.61
6.	Food and Civil Supplies	-	-	-	-	4	10.15	5	18.63	9	28.78
7.	Irrigation	33	15.84	3	29.72	3	5.28	2	70.19	41	121.03
8.	Judiciary	-	-	-	-	-	-	1	4.44	1	4.44
9.	Land Acquisition	-	-	2	5.78	-	-	1	326.00	3	331.78
10.	Medical, Health and Family Welfare	6	4.13	-	-	1	1.09	4	10.67	11	15.89
11.	Police	-	-	-	-	2	4.00	4	4.10	6	8.10
12.	PAC	-	-	-	-	-	-	2	47.99	2	47.99
13.	PWD	3	1.63	-	-	6	146.17	-	-	9	147.80
14.	Revenue	-	-	-	-	-	-	5	14.49	5	14.49
15.	Rural Development	4	0.94	-	-	1	0.14	4	2.20	9	3.28
16.	Social Welfare	-	-	-	-	-	-	3	0.95	3	0.95
17.	Technical Education	-	-	1	11.59	-	-	-	-	1	11.59
18.	Weight and Measurement	1	1.01	-	-	-	-	-	-	1	1.01
19.	Horticulture	-	-	-	-	-	-	1	3.59	1	3.59
20.	Finance	-	-	-	-	-	-	1	0.67	1	0.67
Total		62	33.21	9	111.95	23	171.78	41	613.84	135	930.78

Appendix 3.4

Department-wise details of cases settled/written off during 2018-19

(Reference: Paragraph 3.9; Page 52)

(₹ in lakh)

Sl. No.	Name of Department	Authority	Brief Particulars	No. of case	Amount
1	Social Welfare Department, District Pilibhit	Government of Uttar Pradesh	Embezzlement under Rashtriya Parivarik Labh Yojna and excess payment of salary	1	4.44
Total					4.44

Appendix 3.5

Statement of finalisation of accounts and investments in Departmental Commercial Undertakings

(Reference: Paragraph 3.10; Page 53)

Sl. No.	Name of the undertaking	Accounts finalised up to	Investment as per the last account finalised (₹ in crore)
Irrigation Department			
1.	Irrigation Workshop Division, Kanpur	2018-19	2.76
2.	Irrigation Workshop Division, Jhansi	2018-19	14.08
3.	Irrigation Workshop Division, Bareilly	2018-19	10.61
4.	Irrigation Workshop Division, Meerut	2018-19	5.69
5.	Irrigation Workshop Division, Gorakhpur	2018-19	0.97
6.	Irrigation Workshop Division, Allahabad	2018-19	4.86
Food and Civil Supplies Department			
7.	Food Commissioner and CAO	2013-14	3,490.22
Animal Husbandry Department			
8.	Dy. Director, Animal Husbandry Farms Corporation	2015-16	32.61
Health Department			
9.	Dy. Director, State Ayurvedic & Unani Medicine Department	1987-88	Not available
Total			3,561.80

Appendix 3.6
Investments made by the State Government in Working PSUs whose accounts were in
arrears upto 30.09.2019

(Reference: Paragraph 3.11; Page 54)

(₹ in crore)

Sl. No.	Name of PSU	Period upto which Accounts finalised	Period for which Accounts are in arrears	Paid up capital as per latest finalized Accounts	Budgetary support/guarantees given by State Government during the period for which accounts of the PSUs are in arrears					
					Equity	Loans	Capital Grant	Other Grant	Subsidy	Guarantee
1.	Uttar Pradesh Scheduled Caste Finance and Development Corporation Limited	2015-16	2016-17 to 2018-19	230.42	3.75	0.00	0.00	0.00	73.62	0.00
2.	Uttar Pradesh Mahila Kalyan Nigam Limited	2013-14	2014-15 to 2018-19	5.19	0.00	0.00	0.00	15.14	0.00	0.00
3.	Uttar Pradesh Waqf Vikas Nigam Limited	2003-04	2004-05 to 2018-19	5.25	4.75	0.00	0.00	0.00	0.00	0.00
4.	Uttar Pradesh Beej Vikas Nigam Limited	2014-15	2015-16 to 2018-19	6.92	0.00	0.00	12.95	0.00	0.00	0.00
5.	Jhansi Smart City Limited	2015-16	2016-17 to 2018-19	0.00	0.00	0.00	33.00	3.00	0.00	0.00
6.	Uttar Pradesh State Agro Industrial Corporation Limited	2010-11	2011-12 to 2018-19	46.30	12.02	0.00	0.00	0.00	0.00	0.00
7.	The Pradeshiya Industrial and Investment Corporation of U P Limited	2016-17	2017-18 to 2018-19	135.58	0.00	237.37	0.00	0.00	0.00	0.00
8.	Uttar Pradesh State Bridge Corporation Limited	2015-16	2016-17 to 2018-19	15.00	0.00	0.00	0.00	0.00	0.00	1,000.00
9.	Uttar Pradesh State Spinning Company Limited	2016-17	2017-18 to 2018-19	93.24	0.00	11.15	0.00	0.00	0.00	0.00
10.	Uttar Pradesh State Sugar Corporation Limited	2014-15	2015-16 to 2018-19	1,648.31	0.00	743.00	0.00	0.00	0.00	133.96
11.	Uttar Pradesh Development Systems Corporation Limited	2016-17	2017-18 to 2018-19	1.00	0.00	0.00	0.00	2.00	0.00	0.00
12.	U.P. Handicrafts & Marketing Development Corporation Limited	2007-08	2008-09 to 2018-19	7.24	0.00	5.00	0.00	2.68	0.00	0.00
13.	Uttar Pradesh Bhumi Sudhar Nigam	2015-16	2016-17 to 2018-19	1.50	0.00	0.00	0.00	130.00	0.00	0.00

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Sl. No.	Name of PSU	Period upto which Accounts finalised	Period for which Accounts are in arrears	Paid up capital as per latest finalized Accounts	Budgetary support/guarantees given by State Government during the period for which accounts of the PSUs are in arrears					
					Equity	Loans	Capital Grant	Other Grant	Subsidy	Guarantee
14.	Lucknow City Transport Services Limited	2008-09	2009-10 to 2018-19	0.00	17.84	0.00	21.52	51.73	0.00	0.00
15.	Meerut City Transport Services Limited	2010-11	2011-12 to 2018-19	0.05	0.00	0.00	0.00	17.12	0.00	0.00
16.	Allahabad City Transport Services Limited	2017-18 [#]	2018-19	4.91	0.00	0.00	0.00	19.17	0.00	0.00
17.	Kanpur City Transport Services Limited	2009-10	2010-11 to 2018-19	0.00	0.05	0.00	0.00	47.42	0.00	0.00
18.	Varanasi City Transport Services Limited	2009-10	2010-11 to 2018-19	0.00	0.05	0.00	0.00	20.68	0.00	0.00
19.	Uttar Pradesh Jal Vidyut Utpadan Nigam Limited (UPRVUNL)	2017-18 [#]	2018-19	10,796.79	1,508.76	0.00	0.00	0.00	0.00	3,326.68
20.	UP Power Transmission Corporation Limited (UPPTCL)	2017-18 [#]	2018-19 ^{##}	12,494.42	1,565.65	0.00	0.00	0.00	95.78	0.00
21.	Uttar Pradesh Matsya Vikas Nigam Limited	2015-16	2016-17 to 2018-19	1.07	0.00	0.00	1.31	3.29	0.00	0.00
22.	Uttar Pradesh Jal Nigam	2016-17	2017-18 to 2018-19	0.00	0.00	0.00	1,679.74	0.00	0.00	0.00
23.	Uttar Pradesh Medical supplies Corporation Limited	Incorporated in March 2018	2018-19	2.66	5.16	0.00	0.00	353.34	0.00	0.00
Grand Total				25,495.85	3,118.03	996.52	1,748.52	665.57	169.40	4,460.64
Total budgetary support to PSUs whose accounts (up to 2017-18) were not available during 2018-19 (Grand total minus Sl. No. 23)					3,112.87	996.52	1,748.52	312.23	169.40	4,460.64
Total budgetary support to PSUs whose accounts were in arrear as on May 2020 (Grand total minus Sl. No. 20)					1,552.38	996.52	1,748.52	665.57	73.62	4,460.64

The Accounts of 2017-18 in respect of these PSUs were received after the financial year 2018-19.

The Accounts for the year 2018-19 was received in October 2019.

Appendix 3.7

Dividend from profit earning PSUs

(Reference: Paragraph 3.12; Page 55)

(₹ in crore)

Sl. No.	Name of the Company	Period of accounts	Net Profit	Accumulated Profit	Paid Up Capital (State Government)	Dividend to be declared	Dividend declared
1	Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited	2018-19	123.75	1,173.67	12,049.55	602.48	0.00
2	Uttar Pradesh Food and Essential Commodities Corporation Limited	2010-11	10.86	51.37	5.50	0.28	0.25
3	Uttar Pradesh Mahila Kalyan Nigam Limited	2013-14	0.36	2.07	5.19	0.26	0.00
4	U.P. Projects Corporation Limited	2016-17	24.62	110.77	6.40	0.32	0.64
5	Uttar Pradesh State Industrial Development Corporation Limited	2013-14	95.22	573.43	24.08	1.20	1.20
6	Uttar Pradesh Rajkiya Nirman Nigam Limited	2013-14	82.47	882.96	1.00	0.05	0.20
7	Uttar Pradesh State Construction & Infrastructure Development Corporation Limited (formerly known as Uttar Pradesh Samaj Kalyan Nirman Nigam Limited)	2016-17	1.62	73.16	0.15	0.01	0.02
8	Uttar Pradesh State Bridge Corporation Limited	2015-16	24.13	182.21	15.00	0.75	3.61
9	Uttar Pradesh Electronics Corporation Limited	2016-17	0.89	6.18	87.66	4.38	0.09
10	Uttar Pradesh Development Systems Corporation Limited	2016-17	4.35	11.02	1.00	0.05	0.05
11	Uttar Pradesh Purva Sainik Kalyan Nigam Limited	2017-18	49.08	267.13	0.43	0.02	0.02
12	Uttar Pradesh Matsya Vikas Nigam Limited	2015-16	0.11	5.36	1.07	0.05	0.05
13	Uttar Pradesh Export Promotion Council	2018-19	0.62	1.06	0.05	0.003	0.00
14	Uttar Pradesh State Warehousing Corporation	2016-17	45.65	500.00	13.00	0.65	2.16
15	Uttar Pradesh Bundelkhand Vikas Nigam Limited	2010-11	0.09	0.01	1.23	0.06	0.00
16	Shreeton India Limited	2017-18	0.51	3.48	7.12	0.36	0.00
17	Uttar Pradesh Small Industries Corporation Limited	2008-09	9.97	0.50	5.96	0.30	0.00
Total			474.30	3,844.38	12,224.39	611.22	8.29

Appendix 4
Glossary (Additional Data)
Basis of Calculation

Terms	Basis of Calculation
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipts – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest Payments

Explanation of Terms

Terms	Explanation
Appropriation Accounts	Appropriation Accounts present the total amount of funds (Original and Supplementary) authorised by the Legislative Assembly in the budget grants under each voted grants and charged appropriation vis-à-vis the actual expenditure incurred against each and the unspent provisions or excess under each grant or appropriation. Any expenditure in excess of the grants requires regularisation by the Legislature.
Autonomous Bodies	Autonomous Bodies (usually registered Societies or Statutory Corporations) are set up whenever it is felt that certain functions need to be discharged outside the governmental set up with some amount of independence and flexibility without day-to-day interference of the governmental machinery.
Committed expenditure	The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies on which the present executive has limited control.
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.
Development expenditure	The analysis of expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorised into social services, economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.
Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
Debt stabilisation	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative.
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	Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.
Primary revenue expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments.
Primary expenditure	Primary revenue expenditure plus capital expenditure plus loan and advances
Primary Revenue Deficit/ Surplus	Non-debt receipt minus primary revenue expenditure
Primary Deficit/ Surplus	Fiscal deficit minus interest payments 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.

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Terms	Explanation
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.
Sufficiency of non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.

Acronyms

Acronyms	Full Form
AC Bill	Abstract Contingent Bill
AE	Aggregate Expenditure
CAG	Comptroller and Auditor General of India
CAGR	Compound Annual Growth Rate
CE	Capital Expenditure
CSF	Consolidated Sinking Fund
DC Bill	Detailed Contingent Bill
FRBM Act	Fiscal Responsibility and Budget Management Act
GDP	Gross Domestic Product
GoI	Government of India
GSDP	Gross State Domestic Product
GST	Goods and Services Tax
IGST	Integrated Goods and Services Tax
MH	Major Head
MTFRP	Mid Term Fiscal Restructuring Policy
NDRF	National Disaster Response Fund
NTR	Non-tax Receipts
OTR	Own Tax Revenue
PAC	Public Accounts Committee
PD Account	Personal Deposit Account
PSU	Public Sector Undertakings
RE	Revenue Expenditure
RR	Revenue Receipts
SDRF	State Disaster Response Fund
SGST	State Goods and Services Tax
UC	Utilisation Certificate
UDAY	Ujwal Discom Assurance Yojana