

Appendix-1.1
(Reference: Paragraph 1.4 & 1.8; page 4 & 14)

**Summarised Financial Position of the Government of Uttar Pradesh as on
31 March 2004**

(Rupees in crore)

As on 31.3.2003	Liabilities		As on 31-3-2004
36142.40	Internal Debt		52871.57
18334.23	Market Loans bearing interest	23024.31	
7.36	Market loans not bearing interest	44.21	
11.03	Loans from LIC	3.66	
2083.53	Loans from other Institutions	8101.40	
15736.94	Special Securities issued	21728.68	
(-)30.69	Ways and Means Advance from RBI	(-)30.69	
31634.38	Loans and Advances from Central Government		28027.30
788.85	Pre 1984-85 Loans	654.31	
10726.08	Non-Plan Loans	5288.51	
19820.69	Loans for State Plan Schemes	21787.44	
1.60	Loans for Central Plan Schemes	1.48	
308.61	Loans for Centrally sponsored Plan Schemes	307.01	
(-)11.45	Ways and Means Advances from Central Government	(-)11.45	
11731.38	Small Savings, provident funds, etc.		13533.50
11328.75	Deposit		10957.23
11648.24	Reserve Funds		13850.38
632.37	Deposit with Reserve Bank		630.11
103117.52	Total		119870.09
As on 31 March 2003	Assets		As on 31 March 2004
34536.21	Gross Capital Outlay on Fixed Assets		43856.56
5005.10	Investments in shares of companies Corporation, etc.	11247.25	
29531.11	Capital Outlays	32609.31	
18964.83	Loans and advances		7709.44
14998.85	Loans for Power Projects	3082.16	
4055.03	Other Development Loans	4733.35	
(-)89.05	Loans to Government Servants & Miscellaneous loans	(-)106.07	
890.92	Contingency Fund		924.14
45.19	Reserve Fund Investments		45.20
5.69	Advance		5.66
1695.22	Suspense and Miscellaneous Balances		1104.54
524.40	Remittance balances		719.31
(-)32.59	Cash		434.45
0.57	Cash in Treasuries and Local Remittances	0.59	
(-)632.94	Deposits with Reserve Bank	----	
13.44	Departmental Cash Balances	14.62	
(-)0.17	Permanent Advances	(-)0.30	
586.51	Cash Balance Investments	419.54	
46487.65	Deficit on Government Accounts		65070.79
5117.32	(i) Revenue Deficit of the Current Year	18583.14	
41370.33	(ii) Accumulated deficit	46487.65	
103117.52	Total		119870.09

Appendix-1.2
(Reference: Paragraph 1.4; page 4)

Abstract of Receipts and Disbursements for the year 2003-2004

(Rupees in crore)

Receipts			Disbursements				
2002-03	Section A- Revenue	2003-04	2002-03		Non-plan	Plan	Total 2003-04
27821.19	I-Revenue Receipts	31637.96	32938.51	I-Revenue Expenditure	46945.09	3276.02	50221.11
12766.90	Tax-Revenue	13601.22	15582.70	General Services	19397.07	143.46	19540.53
1913.49	Non-Tax Revenue	2282.08	10308.04	Social Services	8453.01	1901.34	10354.35
10831.78	State's Share of Union Taxes	13272.97	6067.05	Education, Sports, Art and Culture	5972.43	282.15	6254.58
425.25	Non-Plan Grants	569.22	1565.01	Health and Family Welfare	1294.70	459.15	1753.85
1222.94	Grants for State Plan Scheme	1346.53	484.33	Water supply, Sanitation, Housing and Urban Development	74.58	453.61	528.19
660.83	Grants for Central and Centrally Sponsored Scheme	565.94	28.79	Information and Broadcasting	19.40	1.52	20.92
			801.87	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	558.56	228.65	787.21
			105.74	Labour and Labour Welfare	101.16	7.08	108.24
			1233.34	Social Welfare and Nutrition	409.04	469.18	878.22
			21.91	Others	23.14	-----	23.14
			5883.20	Economic Services	17738.48	1231.22	18969.70
			1319.20	Agriculture and Allied Activities	988.01	354.35	1342.36
			1673.82	Rural Development	1114.35	540.27	1654.62
			13.50	Special Area Programme	-----	27.00	27.00
			1536.82	Irrigation and Flood Control	1305.06	175.35	1480.41
			125.39	Industry and Minerals	171.68	43.71	215.39
			413.76	Energy	13367.26	71.42	13438.68
			704.48	Transport	708.28	0.94	709.22
			7.23	Science, Technology and Environment	2.28	17.03	19.31
			89.00	General Economic Services	81.56	1.15	82.71
			1164.57	Grants-in-aid Contribution	1356.53		1356.53
5117.32	II-Revenue Deficit carried over to Section-B	18583.15	----	II-Revenue surplus carried over to Section-B			
32938.51	Total	50221.11	32938.51	Total			50221.11
400.76	III-Opening Cash Balance including Permanent Advances and Cash Balance Investment	(-)32.59	-----	III-Opening Overdraft from RBI			
...	IV-Miscellaneous Capital Receipts		3794.38	IV-Capital Outlay	5883.17	3437.18	9320.35
			329.85	General Services	43.11	180.92	224.03
			288.18	Social Services	3.16	325.70	328.86
			70.23	Education, Sport, Art and Culture	-----	61.18	61.18
			14.26	Health and Family Welfare	0.23	142.49	142.72
			30.66	Water supply, Sanitation, Housing and Urban Development	3.02	62.11	65.13

			----	Information and Broadcasting	-----	-----	-----
			168.04	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	(-)0.09	49.81	49.72
			0.93	Social Welfare and Nutrition	-----	4.62	4.62
			4.06	Others	----	5.49	5.49
			3176.35	Economic Services	5836.90	2930.56	8767.46
			595.72	Agriculture and Allied Activities	(-)72.40	245.74	173.34
			366.42	Rural Development	-----	381.56	381.56
			263.50	Special Area Programmes	-----	307.95	307.95
			728.20	Irrigation and Flood Control	(-)0.33	741.31	740.98
			332.02	Energy	5871.86	362.95	6234.81
			8.11	Industry and Minerals	9.53	1.58	11.11
			849.57	Transport	28.24	875.68	903.92
			32.81	General Economic Services	-----	13.79	13.79
2002-03	Receipts	2003-04	2002-03	Disbursements			2003-04
219.11	V-Recoveries of Loans and Advances	12497.76	804.31	V-Loans and Advances Disbursed			1242.37
70.52	From Industry and Minerals	87.35	389.30	For Power Projects		360.72	
----	From Government Servants	35.19	10.67	To Government Servants		18.64	
148.59	From Others	12375.22	404.34	To Others		863.01	
-----	VI-Revenue Surplus brought down	-----	5117.32	VI-Revenue Deficit brought up			18583.15
12389.57	VII-Public Debt Receipts	22109.53	6225.77	VII-Repayment of Public Debt			8987.43
9281.66	Internal Debt other than WMA and Overdrafts	19028.87	1811.43	Internal Debt other than WMA and Overdrafts		2299.70	
-----	Net Transactions under WMA (RBI)	----*	776.81 ^α	Net Transactions under WMA (RBI)		-----*	
3106.48	Loans and Advances from GOI other than WMA	3080.66	3637.53	Loans and Advances from GOI		6687.73	
1.43	WMA from GOI	-----		WMA (GOI)		-----	
-----	VIII-Appropriation to Contingency Fund	-----	----	VIII-Appropriation to Contingency Fund		-----	
-----	IX-Amount transferred to Contingency Fund	52.11	68.74	IX-Expenditure from Contingency Fund		-----	85.33
37327.05	X-Public Account Receipts	46875.31	34358.56	X-Public Accounts Disbursements		-----	43479.74
3115.72	Small Savings, Provident Funds etc.	3123.85		Small Savings, Provident Funds etc.		1321.74	
1829.19	Reserve Funds	2222.00		Reserve Funds		19.86	
23853.77	Suspense and Miscellaneous	24072.35		Suspense and Miscellaneous		24114.63	
1839.10	Remittances	4696.67		Remittances		4891.58	
6689.27	Deposits and Advances	12760.44		Deposits and Advances		13131.93	
----	XI-Closing Overdraft from RBI	-----	(-)32.59	XI-Cash Balance at end			(-)196.25
				Cash in Treasuries and Local Remittances		0.59	
				Deposits with Reserve Bank		(-)630.70	
				Departmental Cash Balances including Permanent Advances		14.32	
				Cash Balance Investments		419.54	
50336.49	Total	81502.12	50336.49	Total			81502.12

* Represents Receipts Rs. 16431.05 crore and Disbursements Rs. 16431.05 crore

^α Represents Receipts Rs. 11417.47 crore and Disbursements Rs. 12194.28 crore

Appendix-1.3
(Reference: Paragraph 1.4 ; page 4)

Sources and Application of funds for the year 2003-04

(Rupees in crore)

2002-03	Sources		2003-04
27821.19	Revenue Receipts		31637.96
219.11	Recoveries of Loans and Advances		12497.76
6163.80	Increase in Public debt		13122.10
2780.54	- Market loans bearing interest	4690.08	
(-0.09)	- Market loans not bearing interest	36.86	
(-7.37)	- Loans from LIC	(-7.37)	
4697.14	- Loans from other institutions	12009.61	
(-776.81)	- Ways and Means Advances (RBI)	0.00	
	Loans and Advances from Central Government.		
(-134.53)	- Pre 1984-85 loans	(-134.53)	
(-2503.84)	- Non-Plan loans	(-5437.57)	
2109.60	- Loans for State Plan Scheme	1966.75	
(-0.32)	- Loans for Central Plan Scheme	(-0.12)	
(-1.95)	- Loans for Centrally Sponsored Plan Scheme	(-1.60)	
1.43	- Ways and Means Advances from GOI	0.00	
2968.49	Net receipts from Public Account		3395.57
1956.67	- Increase in Small Savings	1802.11	
(-676.58)	- Increase in Deposits & Advances	(-371.49)	
1811.11	- Increase in Reserve Funds	2202.14	
(-221.83)	- Net effect of Suspense and Miscellaneous transactions	(-42.28)	
99.12	- Net effect of Remittance transactions	(-194.91)	
37172.59	Total		60653.39
2002-03	Application		2003-04
32938.51	Revenue Expenditure		50221.11
804.31	Lending for developing and other purposes		1242.37
3794.38	Capital Expenditure		9320.35
68.74	Net effect of Contingency Fund transactions		33.22
(-433.35)	Decrease in closing cash balance		(-163.66)
37172.59	Total		60653.39

1. The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts.
2. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Statement-I 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 accounts.
3. Suspense and miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlement etc.

Appendix-1.4
(Reference: Paragraph 1.4 & 1.8; page4 & 14)

Time Series Data on the Finances of Uttar Pradesh

(Rupees in crore)

	1999-2000	2000-01	2001-02	2002-03	2003-04
Part A. Receipts					
I. Revenue Receipts	21495	24743	25598	27821	31638
(i) Tax Revenue	9401(44)	10980(44)	10330(40)	12767(46)	13601(43)
Agricultural Income Tax	--	---	-----	---	-----
Sales Tax/Trade Tax	5099(53)	6118(56)	6163(59)	7124(56)	7684(56)
State Excise	2126(23)	2239(20)	1961(19)	2555(20)	2472(18)
Taxes on vehicles	512(5)	543(05)	503(5)	619(5)	677(5)
Stamps and Registration fees	1178(13)	1270(11)	1429(14)	2079(16)	2296(17)
Land Revenue	116(1)	70(1)	73(1)	64(1)	118(1)
Other Taxes	370(4)	740(7)	260(2)	326(2)	354(3)
(ii) Non- Tax Revenue	2012(9)	1945(8)	1787(7)	1913(7)	2282(7)
(iii) State's share in union taxes	7479(35)	9045(37)	10189(40)	10832(39)	13273(42)
(iv) Grants in aid from GOI	2604(12)	2773(11)	3292(13)	2309(8)	2482(8)
2. Miscellaneous Capital Receipts	---	---	-----	---	-----
3. Total Revenue and Non Debt Capital Receipts (1+2)	21495	24743	25598	27821	31638
4. Recoveries of Loans and Advances	263	296	366	219	12498
5. Public Debt Receipts	10294	9251	11383	12390	22110
Internal Debt (Excluding Ways and Means Advances and Overdrafts)	3560(30)	6734(73)	7936(70)	9282(75)	19029(86)
Net Transactions under Ways and Means Advances and Overdraft	90(1)	---	690(6)	---	----
Loans and Advances from Government of India@	6644(56)	2517(27)	2757(24)	3108(25)	3081(14)
6. Total Receipts in the Consolidated Fund (3+4+5)	32052	34290	37347	40430	66246
7. Contingency Fund Receipts	165	92	81	---	52
8. Public Account Receipts	34406	37567	36965	37327	46875
9. Total Receipts of the State (6+7+8)	66623	71949	74393	77757	113173
Part B. Expenditure					
10. Revenue Expenditure	28748(87)	31030(88)	31793(89)	32939(88)	50221(83)
Plan	4091(14)	3686(12)	3561(11)	3575(11)	3276(7)
Non Plan	24657(86)	27344(88)	28232(89)	29364(89)	46945(93)
General Services (incl. Interest payments)	13457(47)	15155(49)	16178(51)	15583(47)	19540(39)
Economic Services	5752(20)	5572(18)	5350(17)	5883(18)	18970(38)
Social Services	8677(30)	9219(30)	9337(29)	10308(31)	10354(21)
Grants in aid and contributions	860(3)	1084(3)	928(3)	1165(4)	1357(3)
11. Capital Expenditure	2533(8)	3268(9)	3556(10)	3794(10)	9320(15)
Plan	1976(78)	2862(88)	2671(75)	3361(89)	3437(37)
Non Plan	557(22)	405(12)	885(25)	433(11)	5883(63)
General Services	50(2)	106(3)	128(4)	330(9)	224(2)
Economic Services	2226(88)	2900(89)	3217(90)	3176(84)	8767(94)
Social Services	257(10)	261(8)	211(6)	288(7)	329(4)
12. Disbursement of Loans and Advances	1576(5)	918(3)	526(1)	804(2)	1242(2)
13. Total (10+11+12)	32857	35216	35875	37537	60783
14. Repayments of Public Debt	1829	2573	2942	6226	8988
Internal Debt (excluding Ways and Means Advances and Overdrafts)	707(39)	509(20)	1509(51)	1811(29)	2300(26)
Net Transactions Under Ways and Mean. Advances and Overdraft	---	534(21)	----	777(12)	----
Loans and Advances from Government of India	1122(61)	1530(59)	1433(49)	3638(59)	6688(74)
15. Appropriation to Contingency Fund	---	---	-----	---	---
16. Total Disbursement out of Consolidated Fund (13+14+15)	34686	37789	38817	43763	69771
17. Contingency Fund disbursements	110	414	10	69	85
18 Public Account Disbursements	33285	32147	35397	34359	43480
19. Total Disbursement by the State (16+17+18)	68081	70350	74224	78191	113336

Part C. Deficits					
20. Revenue Deficit (1-10)	7253	6287	6195	5118	18583
21. Fiscal Deficit (3+4-13)	11099	10177	9911	9497	16647
22. Primary Deficit (21-23)	4546	2725	1691	2437	6523
Part D. Other data					
23. Interest Payments (included in Revenue expenditure)	6553	7452	8220	7060	10124
24. Arrears of Revenue (percentage Tax & Non- Tax Rev. Receipt)	5690(50)	7152(55)	6589(54)	5891(40)*	6376(40)
25. Fin. Assistance to local bodies etc.	6887	3839	2039	759	2835
26. Ways and Means Advances and Overdrafts (days)	330	312	179	203	247
27. Interest on Way and Means & Advance / Overdraft	57	40	26	33	44
28. Gross State Domestic Product (GSDP)	162243	180948	187141*	202904	217573
29. Outstanding Debt (year end)	75291	80331	92982	102485	119240
30. Outstanding Guarantees (year end)	7421	7421	6997	6270	3601
31. Maximum amount Guaranteed (year end)	16934	16934	11013	10840	10549
32. Number of incomplete projects	96(Nos.)	47(Nos.)	89(Nos.)	27(Nos.)	24(Nos.)
33. Capital blocked in incomplete projects	5560	6052	8053	2073	2336

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- * Includes Trade Tax and Entertainment Tax only. Figures of other Revenue Heads were not available.
 - Figure of GSDP for 2001-02 and 2003-04 are provisional.

Appendix – 1.5
(Reference: Paragraph 1.4; page 4)

List of terms used in the Chapter-I and basis for their calculation

Terms	Basis for calculation
Buoyancy of a parameter	$\frac{\text{Rate of Growth of the parameter}}{\text{GSDP Growth}}$
Buoyancy of a parameter (X) with respect to another parameter (Y)	$\frac{\text{Rate of Growth of the parameter (X)}}{\text{Rate of Growth of the parameter (Y)}}$
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount}) - 1] * 100$
Trend/Average	Trend of growth over a period of 5 years (LOGEST (Amount of 1996-97 : Amount of 2001-02)-1)* 100
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or Expenditure as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (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 spread	GSDP growth – Weighted Interest rates
Interest received as per cent to Loans Advanced	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest Payments
Balance from Current Revenue (BCR)	Revenue Receipts <u>minus</u> all Plan grants and Non-Plan Revenue Expenditure excluding debits under 2048-Appropriation for Reduction or Avoidance of Debt

Appendix - 2.1

(Reference: Paragraph 2.2 & 2.3.1; page 23 & 24)

Details of savings against the provisions under various Grants

(Rupees in crore)

Sl. No.	Grant No.	Name of Grant	Total provision	Expenditure	Saving
A-Revenue Voted					
1.	1	Excise Department	31.40	28.50	2.90
2.	2	Housing Department	103.44	63.97	39.47
3.	3	Industries Department (Small Industries and Export promotion)	46.00	39.84	6.16
4.	4	Industries Department (Mines and Minerals)	18.51	11.39	7.12
5.	5	Industries Department (Handloom & Village Industry)	29.91	29.83	0.08
6.	6	Industries Department (Handloom Industry)	42.97	24.46	18.51
7.	7	Industries Department (Heavy and Medium Industry)	1.00	0.05	0.95
8.	8	Industries Department (Printing and Stationery)	55.35	48.44	6.91
9.	9	Power Department	13866.70	13723.96	142.74
10.	10	Agriculture and Other Allied Department (Horticulture and sericulture department)	65.82	58.53	7.29
11.	11	Agriculture and Other Allied Department (Agriculture)	809.10	757.86	51.24
12.	13	Agriculture and Other Allied Department (Rural Development Department)	1118.47	871.51	246.96
13.	14	Agriculture and other Allied department (Panchayati Raj)	890.85	839.60	51.25
14.	15	Agriculture and Other Allied Department (Animal Husbandry)	215.75	176.66	39.09
15.	16	Agriculture and Other Allied Department (Dairy development)	17.85	11.92	5.93
16.	17	Agriculture and Other Allied Department (Fisheries)	27.08	24.13	2.95
17.	18	Agriculture and Other Allied Department (Co-operative)	47.31	30.92	16.39
18.	19	Personnel Department (Training and Other Expenditure)	1.81	0.96	0.85
19.	20	Personnel Department (Public service Commission)	0.86	0.80	0.06
20.	21	Food and Civil Supplies Department	123.89	114.57	9.32
21.	22	Sports Department	17.28	15.89	1.39
22.	23	Cane Development Department (Cane)	53.00	51.87	1.13
23.	24	Cane Development Department (Sugar Industry)	120.77	108.06	12.71
24.	25	Home department (Jails)	114.10	112.89	1.21
25.	26	Home department (Police)	2333.96	2294.43	39.53
26.	27	Home department (Civil Defence)	121.87	107.31	14.56
27.	28	Home department (Political Pension and other Expenditure)	60.65	43.31	17.34
28.	30	Confidential Department (Revenue Special Intelligence Directorate and Other expenditure)	1.25	1.11	0.14
29.	31	Medical Department (Medical Education and Training)	240.29	208.10	32.19
30.	32	Medical Department (Allopathy)	907.43	786.92	120.51

31.	33	Medical Department (Ayurvedic and Unani)	132.01	122.77	9.24
32.	34	Medical Department (Homeopathy)	58.55	51.74	6.81
33.	35	Medical Department (Family Welfare)	569.36	379.96	189.40
34.	36	Medical Department (Public Health)	184.23	164.06	20.17
35.	37	Urban Development department	262.10	181.22	80.88
36.	38	Civil Aviation Department	7.15	7.05	0.10
37.	40	Planning Department	41.60	36.58	5.02
38.	41	Election Department	35.39	34.64	0.75
39.	42	Judicial Department	309.95	257.83	52.12
40.	43	Transport Department	34.16	31.36	2.80
41.	44	Tourism Department	7.87	6.67	1.20
42.	45	Environment Department	122.52	2.12	120.40
43.	46	Administrative Reforms Department	1.11	0.97	0.14
44.	47	Technical Education Department	139.52	66.26	73.26
45.	48	Muslim Waqf Department	175.82	173.00	2.82
46.	49	Women and Child Welfare Department	411.04	369.28	41.76
47.	50	Revenue Department (District Administration)	189.53	175.48	14.05
48.	51	Revenue Department (Relief on Account of Natural Calamities)	169.42	102.90	66.52
49.	52	Revenue Department (Board of Revenue and other expenditure)	589.97	552.18	37.79
50.	53	National Integration Department	0.16	0.09	0.07
51.	54	Public Works Department (Establishment)	519.91	445.24	74.67
52.	55	Public Works Department (Buildings)	43.24	42.14	1.10
53.	57	Public Works Department (Communication Bridges)	4.00	2.87	1.13
54.	58	Public Works Department (Communication Roads)	728.41	673.72	54.69
55.	59	Public Works Department (Estate Directorate)	21.82	21.34	0.48
56.	60	Forest Department	118.11	113.89	4.22
57.	61	Finance Department (Debt Services and other expenditure)	1877.25	1365.66	511.59
58.	62	Finance Department (Superannuation Allowances & Pension)	2716.82	2139.93	576.89
59.	63	Finance Department (Treasury & Accounts Administration)	59.57	48.33	11.24
60.	64	Finance Department (State Lottery)	0.76	0.59	0.17
61.	65	Finance Department (Audit, Small Saving etc.)	59.91	53.44	6.47
62.	66	Finance Department (Group Insurance)	0.88	0.80	0.08
63.	67	Legislative Council Secretariat	9.87	8.27	1.60
64.	68	Legislative Assembly Secretariat	25.04	22.07	2.97
65.	70	Science and Technology department	31.83	28.29	3.54
66.	71	Education Department (Primary Education)	4236.06	4018.31	217.75
67.	72	Education Department (Secondary Education)	2093.18	2002.70	90.48
68.	73	Education Department (Higher Education)	529.99	498.28	31.71
69.	75	Education Department (State Council of Educational Research and Training)	39.53	28.05	11.48
70.	76	Labour Department (Labour Welfare)	76.34	73.58	2.76
71.	77	Labour Department (Employment)	84.18	68.75	15.43
72.	78	Secretariat Administrative Department	147.43	129.03	18.40
73.	79	Social Welfare Department (Welfare of the Handicapped and Backward Classes)	94.86	91.17	3.69
74.	80	Social Welfare Department (Social Welfare and Welfare of Scheduled Caste)	598.34	588.97	9.37

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75.	81	Social Welfare Department (Tribal Welfare)	8.44	4.65	3.79
76.	82	Vigilance Department	11.23	10.44	0.79
77.	83	Social Welfare Department Special Component Plan Scheduled Caste	1001.74	764.89	236.85
78.	84	General Administrative Department	0.40	0.37	0.03
79.	85	Public Enterprises Department	1.36	1.34	0.02
80.	86	Information Department	55.31	20.86	34.45
81.	87	Soldier's Welfare Department	16.38	14.05	2.33
82.	89	Institutional Finance Department (Trade Tax)	199.63	197.25	2.38
83.	90	Institutional Finance Department (Entertainment and Betting tax)	11.81	11.49	0.32
84.	92	Culture Department	13.38	12.20	1.18
85.	93	Irrigation Department (Establishment)	594.24	560.99	33.25
		Total (A)	40957.38	37367.90	3589.48
Capital Voted					
86.	2	Housing Department	25.00	3.66	21.34
87.	4	Industries Department (Mines & Minerals)	0.67	0.04	0.63
88.	6	Industries Department (Handloom Industry)	46.68	12.00	34.68
89.	7	Industries Department (Heavy and Medium Industries)	119.86	32.47	87.39
90.	8	Industries Department (Printing & Stationery)	0.75	0.00	0.75
91.	9	Power Department	6662.44	6532.53	129.91
92.	11	Agriculture and Other Allied Department (Agriculture)	254.14	245.97	8.17
93.	13	Agriculture and Other Allied Department (Rural Development)	1541.42	531.02	1010.40
94.	14	Agriculture and Other Allied Department (Panchayati Raj)	1.62	1.35	0.27
95.	15	Agriculture and Other Allied Department (Animal Husbandry)	6.09	4.07	2.02
96.	16	Agriculture and Other Allied Department (Dairy Development)	2.00	1.87	0.13
97.	18	Agriculture and Other Allied Department (Cooperative)	42.99	33.09	9.90
98.	22	Sports Department	10.92	8.67	2.25
99.	25	Home Department (Jails)	94.85	60.92	33.93
100.	26	Home Department (Police)	148.58	70.79	77.79
101.	31	Medical Department (Medical Education & Training)	11.50	8.56	2.94
102.	33	Medical Department (Ayurvedic & Unani)	0.70	0.20	0.50
103.	37	Urban Development Department	190.00	189.55	0.45
104.	38	Civil Aviation Department	31.54	22.92	8.62
105.	40	Planning Department	288.36	260.98	27.38
106.	42	Judicial Department	36.76	24.69	12.07
107.	43	Transport Department	3.47	2.70	0.77
108.	44	Tourism Department	21.81	15.56	6.25
109.	45	Environment Department	130.00	1.02	128.98
110.	47	Technical Education Department	5.37	5.28	0.09
111.	48	Muslim Waqf Department	6.25	0.50	5.75
112.	49	Women and Child Welfare Department	0.55	0.00	0.55
113.	50	Revenue Department (District Administration)	29.45	23.31	6.14
114.	52	Revenue Department (Board of Revenue and other expenditure)	0.77	0.31	0.46
115.	53	National Integration Department	0.01	0.00	0.01

116.	57	Public Works Department (Communication Bridges)	225.09	168.93	56.16
117.	58	Public Works Department (Communication Roads)	1057.60	952.02	105.58
118.	59	Public Works Department (Estate Directorate)	1.44	0.36	1.08
119.	60	Forest Department	45.20	39.86	5.34
120.	61	Finance Department (Debt Service and other expenditure)	58.00	18.58	39.42
121.	62	Finance Department (Superannuation allowances and pension)	100.00	92.75	7.25
122.	68	Legislative Secretariat Assembly	1.44	1.43	0.01
123.	69	Legislative & Parliamentary Affairs Department (Legislature)	1.00	0.06	0.94
124.	70	Science and Technology Department	0.25	0.00	0.25
125.	71	Education Department (Primary Education)	1.88	1.24	0.64
126.	72	Education Department (Secondary Education)	32.95	28.15	4.80
127.	73	Education Department (Higher Education)	6.60	6.50	0.10
128.	75	Education Department (State Council of Educational Research and Training)	8.89	8.69	0.20
129.	77	Labour Department (Employment)	3.67	2.22	1.45
130.	79	Social Welfare Department (Welfare of Handicapped and Backward classes)	9.25	8.75	0.50
131.	81	Social Welfare Department (Tribal Welfare)	3.73	0.06	3.67
132.	83	Social Welfare Department (Special Component Plan Scheduled Caste)	482.62	132.89	349.73
133.	87	Soldier's Welfare Department	0.82	0.78	0.04
134.	89	Institutional Finance Department (Trade Tax)	7.39	6.91	0.48
135.	92	Culture Department	17.60	0.78	16.82
136.	93	Irrigation Department (Establishment)	77.06	65.58	11.48
137.	94	Irrigation Department (Works)	989.65	804.53	185.12
Total (B)			12846.68	10435.10	2411.58
C. Revenue-Charged					
138.	2	Housing Department	45.00	32.68	12.32
139.	3	Industries Department (Small Industry and Export Promotion)	0.04	0.00	0.04
140.	4	Industries Department (Mines & Minerals)	0.01	0.00	0.01
141.	10	Agriculture and other Allied Department (Horticulture & Sericulture Department))	0.41	0.39	0.02
142.	11	Agriculture and Other Allied Department (Agriculture)	2.45	2.40	0.05
143.	13	Agriculture and Other Allied Department (Rural Development)	0.13	0.07	0.06
144.	15	Agriculture and Other Allied Department (Animal Husbandry)	0.03	0.00	0.03
145.	18	Agriculture and Other Allied Department (Cooperative)	10.52	8.74	1.78
146.	20	Personnel Department (Public Service Commission and Public Small Tribunal)	12.68	9.26	3.42
147.	21	Food and Civil Supplies Department	200.01	0.01	200.00
148.	23	Cane Development Department (Cane)	0.19	0.14	0.05
149.	25	Home Department (Jails)	0.08	0.00	0.08
150.	29	Confidential Department (Governors Secretariat)	3.10	2.57	0.53
151.	35	Medical Department (Family Welfare)	0.03	0.00	0.03
152.	36	Medical Department (Public Health)	0.07	0.01	0.06

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153.	42	Judicial Department	51.81	47.36	4.45
154.	47	Technical Education Department	0.01	0.00	0.01
155.	50	Revenue Department (District Administration)	0.04	0.00	0.04
156.	51	Revenue Department (Relief on account of natural calamities)	169.33	0.00	169.33
157.	54	Public Works Department (Establishment)	0.04	0.00	0.04
158.	58	Public Works Department (Communication)	0.05	0.00	0.05
159.	60	Forest Department	0.04	0.01	0.03
160.	61	Finance Department (Debt Services and other expenditure)	12266.86	11786.79	480.07
161.	62	Finance Department (Superannuation allowances and Pension)	3.49	0.20	3.29
162.	63	Finance Department (Treasury and Accounts Administration)	0.07	0.00	0.07
163.	66	Finance Department (Group Insurance)	112.25	100.70	11.55
164.	67	Legislative Council Secretariat	0.30	0.13	0.17
165.	68	Legislative Assembly Secretariat	0.53	0.24	0.29
166.	72	Education Department (Secondary Education)	0.03	0.00	0.03
167.	76	Labour Department (Labour Welfare)	0.09	0.00	0.09
168.	82	Vigilance Department	0.93	0.90	0.03
169.	89	Institutional Finance Department (Trade Tax)	0.10	0.00	0.10
170.	93	Irrigation Department (Establishment)	0.20	0.00	0.20
171.	94	Irrigation Department (Works)	381.93	0.00	381.93
		Total (C)	13262.85	11992.60	1270.25
D. Capital-Charged					
172.	2	Housing Department	45.00	44.91	0.09
173.	10	Agriculture and Other Allied Departments (Horticulture & Sericulture Department)	0.35	0.00	0.35
174.	18	Agriculture and Other Allied Departments (Cooperative)	15.10	14.58	0.52
175.	21	Food and Civil Supplies Department	900.00	330.00	570.00
176.	55	Public Works Department (Buildings)	1.03	0.11	0.92
177.	58	Public Works Department (Communication)	5.50	1.95	3.55
178.	94	Irrigation Department (Works)	9.93	7.60	2.33
		Total (D)	976.91	399.15	577.76
		Grand Total (A)+(B)+(C)+(D)	68043.82	60194.75	7849.07

Appendix-2.2
(Reference : Paragraph 2.2 & 2.3.3; page 23 & 25)

Excess Expenditure over Grants/Charged Appropriations

(Rupees in crore)

Sl.No.	Grant No.	Name of Grant/Charged Appropriation	Total Grant/Appropriation	Expenditure	Excess
A. Revenue-Voted					
1.	12	Agriculture and other Allied Departments (Land Development and Water Resources)	69.32	94.53	25.21
2.	39	Language Department	3.84	4.14	0.30
3.	91	Institutional Finance Department (Stamps and Registration)	42.00	50.59	8.59
4.	94	Irrigation Department (Works)	253.14	740.53	487.39
Total (A)			368.30	889.79	521.49
B. Capital Voted					
5.	3	Industries Department (Small Industry and Export Promotion)	6.31	7.11	0.80
6.	10	Agriculture and other Allied Departments (Horticulture and Sericulture Development)	2.46	2.54	0.08
7.	21	Food and Civil Supplies Department	3368.60	4263.10	894.50
8.	23	Cane Development Department (Cane)	12.38	12.39	0.01
9.	32	Medical Department (Allopathy)	76.19	116.28	40.09
10.	34	Medical Department (Homeopathy)	5.00	9.07	4.07
11.	35	Medical Department (Family Welfare)	3.35	8.61	5.26
12.	55	Public Works Department (Building)	26.19	170.57	144.38
Total (B)			3500.48	4589.67	1089.19
C. Revenue Charged					
13.	52	Revenue Department (Board of Revenue and Other Expenditure)	1.36	8.39	7.03
14.	55	Public Works Department (Building)	1.62	1.66	0.04
Total (C)			2.98	10.05	7.07
D. Capital Charged					
15.	52	Revenue Department (Board of Revenue and Other Expenditure)	0.11	0.14	0.03
16.	61	Finance Department (Debt Services and Other Expenditure)	22996.12	25023.33	2027.21
Total (D)			22996.23	25023.47	2027.24
Grand Total			26867.99	30512.98	3644.99

Appendix- 2.3
(Reference: Paragraph 2.3.1; page 24)

Details of savings by more than Rs. 1 crore each and also by more than 10 per cent of total provisions

(Rupees in crore)

Sl. No.	Grant No.	Description of Grant	Total Provision	Amount of savings (Percentage of total provision in brackets)
Revenue-Voted				
1.	2	Housing Department	103.44	39.47 (38)
2.	3	Industries Department (Small Industries and Export Promotion)	46.00	6.16 (13)
3.	4	Industries Department (Mines and Minerals)	18.51	7.12 (38)
4.	6	Industries Department (Handloom Industry)	42.97	18.51 (43)
5.	8	Industries Department (Printing and Stationery)	55.35	6.91 (12)
6.	10	Agriculture and Other Allied Departments (Horticulture and Sericulture Development)	65.82	7.29 (11)
7.	13	Agriculture and Other Allied Departments (Rural Development)	1118.47	246.96 (22)
8.	15	Agriculture and Other Allied Departments (Animal Husbandry)	215.75	39.09 (18)
9.	16	Agriculture and Other Allied Departments (Diary Development)	17.85	5.93 (33)
10.	17	Agriculture and Other Allied Departments (Fisheries)	27.08	2.95 (11)
11.	18	Agriculture and Other Allied Departments (Co-operative)	47.31	16.39 (35)
12.	24	Cane Development Department (Sugar Industry)	120.77	12.71 (11)
13.	27	Home Department (Civil Defence)	121.87	14.56 (12)
14.	28	Home Department (Political Pension and other Expenditure)	60.65	17.34 (29)
15.	31	Medical Department (Medical Education and Training)	240.29	32.19 (13)
16.	32	Medical Department (Allopathy)	907.43	120.51 (13)
17.	34	Medical Department (Homeopathy)	58.55	6.81 (12)
18.	35	Medical Department (Family Welfare)	569.36	189.40 (33)
19.	36	Medical Department (Public Health)	184.23	20.17 (11)
20.	37	Urban Development Department	262.10	80.88 (31)
21.	40	Planning Department	41.60	5.02 (12)
22.	42	Judicial Department	309.95	52.12 (17)
23.	44	Tourism Department	7.87	1.20 (15)
24.	45	Environment Department	122.52	120.40 (98)

25.	47	Technical Education Department	139.52	73.26 (53)
26.	51	Revenue Department (Relief on Account of Natural Calamities)	169.42	66.52 (39)
27.	54	Public Works Department (Establishment)	519.91	74.67 (14)
28.	57	Public Works Department (Communication Bridges)	4.00	1.13 (28)
29.	61	Finance Department (Debt Services and other Expenditure)	1877.25	511.59 (27)
30.	62	Finance Department (Superannuation Allowances and Pension)	2716.82	576.89 (21)
31.	63	Finance Department (Treasury and Accounts Administration)	59.57	11.24 (19)
32.	65	Finance Department (Audit, Small Saving, etc.)	59.91	6.47 (11)
33.	67	Legislative Council Secretariat	9.87	1.60 (16)
34.	68	Legislative Assembly Secretariat	25.04	2.97 (12)
35.	70	Science and Technology Department	31.83	3.54 (11)
36.	75	Education Department (State Council of Educational Research and Training)	39.53	11.48 (29)
37.	77	Labour Department (Employment)	84.18	15.43 (18)
38.	78	Secretariat Administration Department	147.43	18.40 (12)
39.	81	Social Welfare Department (Tribal Welfare)	8.44	3.79 (45)
40.	83	Social Welfare Department (Special Component Planned Scheduled Caste)	1001.74	236.85 (24)
41.	86	Information Department	55.31	34.45 (62)
42.	87	Soldier's Welfare Department	16.38	2.33 (14)
Total			11731.89	2722.70
Capital-Voted				
43.	2	Housing Department	25.00	21.34 (85)
44.	6	Industries Department (Handloom Industry)	46.68	34.68 (74)
45.	7	Industries Department (Heavy and Medium Industry)	119.86	87.39 (73)
46.	13	Agriculture and Other Allied Departments (Rural Development)	1541.42	1010.40 (66)
47.	15	Agriculture and Other Allied Departments (Animal Husbandry)	6.09	2.02 (33)
48.	18	Agriculture and Other Allied Departments (Co-operative)	42.99	9.90 (23)
49.	22	Sports Department	10.92	2.25 (21)
50.	25	Home Department (Jails)	94.85	33.93 (36)
51.	26	Home Department (Police)	148.58	77.79 (52)
52.	31	Medical Department (Medical Education and Training)	11.50	2.94 (26)

53.	38	Civil Aviation Department	31.54	8.62 (27)
54.	42	Judicial Department	36.76	12.07 (33)
55.	44	Tourism Department	21.81	6.25 (29)
56.	45	Environment Department	130.00	128.98 (99)
57.	48	Muslim Waqf Department	6.25	5.75 (92)
58.	50	Revenue Department (District Administration)	29.45	6.14 (21)
59.	57	Public Works Department (Communication Bridges)	225.09	56.16 (25)
60.	59	Public Works Department (Estate Directorate)	1.44	1.08 (75)
61.	60	Forest Department	45.20	5.34 (12)
62.	61	Finance Department (Debt Services and Other Expenditure)	58.00	39.42 (68)
63.	72	Education Department (Secondary Education)	32.95	4.80 (15)
64.	77	Labour Department (Employment)	3.67	1.45 (40)
65.	81	Social Welfare Department (Tribal Welfare)	3.73	3.67 (98)
66.	83	Social Welfare Department (Special Component Plan Scheduled Caste)	482.62	349.73 (72)
67.	92	Culture Department	17.60	16.82 (96)
68.	93	Irrigation Department (Establishment)	77.06	11.48 (15)
69.	94	Irrigation Department (Works)	989.65	185.12 (19)
Total			4240.71	2125.52
Revenue-Charged				
70.	2	Housing Department	45.00	12.32 (27)
71.	18	Agriculture and other Allied Department (Cooperative)	10.52	1.78 (17)
72.	20	Personnel Department (Public Service Commission)	12.68	3.42 (27)
73.	21	Food and Civil Supplies Department	200.01	200.00 (100)
74.	51	Revenue Department (Relief on account of Natural Calamities)	169.33	169.33 (100)
75.	94	Irrigation Department (Works)	381.93	381.93 (100)
Total			819.47	768.78
Capital-Charged				
76.	22	Food and Civil Supplies Department	900.00	570.00 (63)
77.	58	Public Works Department (Communication)	5.50	3.55 (65)
78.	94	Irrigation Department (Works)	9.93	2.33 (23)
Total			915.43	575.88
Grand Total			17707.50	6192.88

Appendix-2.4
(Reference: Paragraph 2.3.3; page 25)

**Excess expenditure over provision relating to previous years
from 1984-85 to 2002-03**

(Rupees in crore)				
Year	No. of grants/ appropriation	Grant/Appropriation	Amount of excess	Amount for which explanations furnished to PAC
1984-85	39	Revenue-Voted 3,6,8,20,24,25,28,40,50,52,54,56,60,61,62,63,64,71,72,7 3,76,77 Capital-Voted 6,14,15,30,63,72,74,75,77 Revenue-Charged 13,21,29,42,47,66 Capital-Charged 47	261.86	81.05
1985-86	42	Revenue-Voted 7,9,12,13,14,20,27,31,32,34,37,41,56,62,63,64, 70,71,72,73,74,76,77 Capital-Voted 9,13,20,46,72,73,75,77 Revenue-Charged 4,12,15,29,41,45,65 Capital-Charged 4,15,47,72	399.37	193.11
1986-87	43	Revenue-Voted 5,8,14,22,33,36,37,48,50,60,63,66,69,71,72,73, 74,76,77,80,81,89 Capital-Voted 8,16,38,46,72,73,75,77,78,84 Revenue-Charged 27,42,53,54,59,61,72,73 Capital-Charged 25,27,43	398.02	76.67
1987-88	38	Revenue-Voted 1,4,12,33,36,37,46,50,55,59,65,68,71,72,73,74, 76,77,80,82,87,88,89,92 Capital-Voted 25,36,53,56,63,72,75,77 Revenue-Charged 15,54,77 Capital-Charged 2,24,51,73	480.66	177.55
1988-89	49	Revenue-Voted 2,7,15,16,27,28,33,34,36,37,42,44,47,48,55, 63,71,72,73,74,75,76,77,79,80,81,89,92 Capital-Voted- 7,27,32,35,43,53,59,70,72,74,75,77,79, Revenue-Charged 12,17,64,65,89 Capital-Charged 2,47,50	560.36	305.15
1989-90	60	Revenue-Voted 8,16,17,20,24,27,28,29,36,42,43,45,48,49,51,57,59 65,69,70,71,72,73,75,76,77,79,80,81,82,88,92 Capital-Voted 9,11,13,15,22,26,43,44,72,75,77,81,88 Revenue-Charged 2,11,42,48,50,60,61,64,72,73,79 Capital-Charged 2,18,51,75	497.23	287.65
1990-91	55	Revenue-Voted 1,4,10,11,14,15,22,24,26,27,32,33,34,35,36,37,42,43,52, 56,57,63,72,73,74,75,76,77,78,81,82,83,84,93 Capital-Voted 16,42,43,47,59,73,76,79 Unnumbered grant Revenue-Charged 2,6,7,21,42,60,62,65,67 Capital-Charged 7,52,55	2450.89	28.86
1991-92	56	Revenue-Voted 8,22,29,33,34,36,37,41,42,44,56,66,71,72,73,74 75,76,78,81,82,83,84,85,88,90,93,94 Capital-Voted 1,8,10,13,23,27,32,35,47,52,63,73,76,79,86,92 Revenue-Charged 2,7,11,40,55,59,65,67,74,89 Capital-Charged 52,55	1158.06	22.37

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1992-93	81	Revenue-Voted 1,8,9,10,11,12,13,21,23,24,25,35,36,37,38,39,41, 42,43,44,47,48,49,50,51,52,56,57,62,64,67,72, 77,81,83,85,87,89,90,91,93 Capital-Voted 3,12,13,15,16,18,19,21,27,35,38,49,55,58,63,73, 77,80,94,95 Revenue-Charged 2,16,24,26,28,37,42,46,52,55,65,66,67,72,78,88,94 Capital-Charged 24,51,52	1815.56	96.01
1993-94	73	Revenue-Voted 10,15,16,17,18,22,23,25,27,28,29,32,33,34,35,36,37,43, 50,52,53,54,55,56,57,58,70,73,81,83,85,89,90,91,93 Capital-Voted 4,12,15,16,17,18,21,28,33,38,40,43,50,55,58,69, 73,80,94 Revenue-Charged 7,20,28,29,37,46,47,52,58,65,78,88 Capital-Charged 18,23,26,42,52,61,95	930.59	207.63
1994-95	58	Revenue-Voted 1,5,9,10,23,25,35,41,44,48,50,51,52,56,57,58,59,62,64,6 7,70,73,78,81,83,85,90,91,93 Capital-Voted 3,8,9,12,13,15,20,22,25,26,42,55,57,58,60,69,72, 77,80,94,95 Revenue-Charged 1,24,29,42,61 Capital-Charged 26,52,58,	2011.01	85.36
1995-96	43	Revenue-Voted 2,9,14,16,36,43,47,48,55,58,62,66,70,75,81,83,84,93,94 Capital-Voted 5,7,13,33,49,50,53,55,58,59,72,94 Revenue-Charged 26,29,42,71,72,73,95 Capital-Charged 2,5,24,26,52	621.43	247.95
1996-97	27	Revenue-Voted 2,35,39,51,56,58,59,62,64,70,83,93,94, Capital-Voted 4,32,40,55,58,60,65,81,94,95 Revenue-Charged 95 Capital-Charged 26,51,52	711.95	345.47
1997-98	16	Revenue-Voted 28,35,56,58,64,66,78,81,90 Capital-Voted 11,34,42,55 Capital-Charged 2,52,61	590.21	203.26
1998-99	27	Revenue-Voted 1,4,9,10,27,50,51,58,66,78,81,87,89,90 Capital-Voted 21,38,45,55,58,65,80,95 Revenue-Charged 42,66,89 Capital-Charged 52,61	730.56	240.66
1999-2000	21	Revenue -Voted 4,12,14,23,51,66,78,81,90 Capital-Voted 10,21,36,55,63,92 Revenue- Charged 47,73,89 Capital-Charged 52,61,75	8785.95	347.56
2000-2001	17	Revenue -Voted 12,32,59,62,81,90,93,94 Capital-Voted 36,55,59,93 Revenue- Charged 3,48,52,72 Capital-Charged 61	843.87	
2001-02	29	Revenue-Voted 90,94 Capital-Voted 10,21,42,55,73 Revenue-Charged 2,12,13,17,26,27,28,31,33,34,36,52,55,65,72,75,76,77, 80,91 Capital-Charged 21,52	668.62	
2002-03	27	Revenue- Voted 5,27,39,46,51,55,58,62,94 Capital- Voted 10,21,40,55,58,72,77,92 Revenue- Charged 2,10,47,48,49,52,78 Capital- Charged 2,52,61	5532.40	
Total			29448.60	2946.31

Appendix-2.5
(Reference: Paragraph 2.3.5; page 25)
Grants where Supplementary Provisions proved entirely unnecessary

(Rupees in crore)				
Sl. No.	Grant No.	Name of Grant	Supplementary provision Obtained	Saving
Revenue- Voted				
1.	1	Excise Department	0.33	2.90
2.	3	Industries Department (Small Industry and Export Promotion)	0.64	6.16
3.	4	Industries Department (Mines and Minerals)	0.38	7.12
4.	10	Agriculture and Other Allied Departments (Horticulture and Sericulture Department)	0.74	7.29
5.	13	Agriculture and Other Allied Departments (Rural Development)	32.78	246.96
6.	15	Agriculture and Other Allied Departments (Animal Husbandry)	9.42	39.09
7.	16	Agriculture and Other Allied Departments (Dairy Development)	0.15	5.93
8.	26	Home Department (police)	27.19	39.53
9.	27	Home Department (Civil Defence)	12.35	14.56
10.	31	Medical Department (Medical Education and Training)	29.95	32.19
11.	32	Medical Department (Allopathy)	13.98	120.51
12.	34	Medical Department (Homeopathy)	0.02	6.81
13.	35	Medical Department (Family Welfare)	4.43	189.40
14.	36	Medical Department (Public Health)	1.50	20.17
15.	37	Urban Development Department	28.85	80.88
16.	42	Judicial Department	3.64	52.12
17.	48	Muslim Waqf Department	2.43	2.82
18.	52	Revenue Department (Board of Revenue and Other Expenditure)	3.76	37.79
19.	54	Public Works Department (Establishment)	11.40	74.67
20.	55	Public Works Department (Buildings)	1.00	1.10
21.	60	Forest Department	0.74	4.22
22.	63	Finance Department (Treasury and Accounts Administration)	0.16	11.24
23.	71	Education Department (Primary Education)	125.33	217.75
24.	72	Education Department (Secondary Education)	2.55	90.48
25.	73	Education Department (Higher Education)	6.47	31.71
26.	76	Labour Department (Labour Welfare)	0.51	2.76
27.	77	Labour Department (Employment)	0.50	15.43
28.	79	Social Welfare Department (Welfare of the Handicapped and Backward Classes)	2.21	3.69
29.	81	Social Welfare Department (Tribal Welfare)	0.05	3.79
30.	83	Social Welfare Department (Special Component Plan Scheduled Castes)	41.87	236.85
31.	86	Information Department	4.97	34.45
32.	90	Institutional Finance Department (Entertainment and Betting Tax)	0.08	0.32
33.	92	Culture Department	0.47	1.18
Total			370.85	1641.87
Capital-Voted				
34.	7	Industries Department (Heavy and Medium Industries)	30.85	87.39
35.	13	Agriculture and Other Allied Departments (Rural Development)	62.49	1010.40
36.	22	Exports Department	0.53	2.25
37.	25	Home Department (Jails)	1.94	33.93
38.	26	Home Department (Police)	12.08	77.79
39.	52	Revenue Department (Board of Revenue and Other Expenditure)	0.45	0.46
40.	58	Public Works Department (Communications Roads)	0.20	105.58
41.	60	Forest Department	1.77	5.34
42.	92	Culture Department	15.58	16.82
Total			125.89	1339.96
Revenue-Charged				
43.	10	Agriculture and Other Allied Departments (Horticulture and Sericulture Department)	0.02	0.02
44.	35	Medical Department (Family Welfare)	0.02	0.03
45.	76	Labour Department (Labour Welfare)	0.09	0.09
Total			0.13	0.14
Capital Charged				
46.	55	Public Works Department	0.06	0.92
Total			0.06	0.92
Grand Total			496.93	2982.89

Appendix-2.6

(Reference: Paragraph 2.3.6; page 26)

Inadequate Supplementary Grants to cover excess expenditure

(Rupees in crore)

Sl. No.	Grant No.	Name and number of Grants	Supplementary Provision	Excess Expenditure
(A) Inadequate supplementary grants				
Revenue Voted				
1.	12	Agriculture and Other Allied Departments (Land Development and Water Resources)	0.49	25.21
2.	39	Language Department	0.22	0.30
3.	94	Irrigation Department (Works)	10.00	487.39
Total			10.71	512.90
Capital Voted				
4.	3	Industries Department (Small Industries and Export Promotion)	6.31	0.80
5.	32	Medical Department (Allopathy)	2.58	40.09
6.	55	Public Works Department (Building)	3.26	144.38
Total			12.15	185.27
Revenue Charged				
7.	55	Public Works Department (Building)	0.19	0.04
Total			0.19	0.04
Capital Charged				
8.	61	Finance Department (Debt Services and Other Expenditure)	6451.34	2027.21
Total			6451.34	2027.21
Grand Total (A)			6474.39	2725.42
(B) Cases where no demand for supplementary grants were anticipated				
Revenue Voted				
1.	91	Institutional Finance Department (Stamps and Registration)	Nil	8.59
Total			Nil	8.59
Capital Voted				
2.	10	Agriculture and Other Allied Departments (Horticulture and Sericulture Development)	Nil	0.08
3.	21	Food and Civil Supplies Department	Nil	894.50
4.	23	Cane Development Department (Cane)	Nil	0.01
5.	34	Medical Department (Homeopathy)	Nil	4.07
6.	35	Medical Department (Family Welfare)	Nil	5.26
Total			Nil	903.92
Revenue Charged				
7.	52	Revenue Department (Board of Revenue & other expenditure)	Nil	7.03
Total			Nil	7.03
Capital Charged				
8.	52	Revenue Department (Board of Revenue & other expenditure)	Nil	0.03
Total			Nil	0.03
Grand Total (B)			Nil	919.57

Appendix-2.7
(Reference : Paragraph 2.3.8; page 26)

Details of savings not surrendered

						(Rupees in crore)	
Sl. No.	Grant Number	Description of the grant	Savings	Surrendered	Saving not surrendered		
					Total	Partial	
(A) Cases of partial surrender							
Revenue – Voted							
1.	2	Housing Department	39.47	32.59			6.88
2.	4	Industries Department (Mines and Minerals)	7.12	2.16			4.96
3.	9	Power Department	142.74	126.42			16.32
4.	11	Agriculture and Other Allied Departments (Agriculture)	51.24	1.78			49.46
5.	14	Agriculture and Other Allied Departments (Panchayati Raj)	51.25	35.55			15.70
6.	21	Food and Civil Supplies Department	9.32	7.45			1.87
7.	26	Home Department (Police)	39.53	29.95			9.58
8.	28	Home Department (Political Pension and Other Expenditure)	17.34	4.04			13.30
9.	31	Medical Department (Medical Education And Training)	32.19	7.27			24.92
10.	32	Medical Department (Allopathy)	120.51	52.62			67.89
11.	34	Medical Department (Homeopathy)	6.81	2.17			4.64
12.	37	Urban Development Department	80.88	69.58			11.30
13.	49	Women and Child Welfare Department	41.76	30.31			11.45
14.	50	Revenue Department (District Administration)	14.05	8.29			5.76
15.	51	Revenue Department (Relief on Account of Natural Calamities)	66.52	0.05			66.47
16.	52	Revenue Department (Board of Revenue and Other Expenditure)	37.79	31.36			6.43
17.	54	Public Works Department (Establishment)	74.67	9.90			64.77
18.	57	Public Works Department (Communication Bridges)	1.13	0.02			1.11
19.	58	Public Works Department (Communication Roads)	54.69	7.59			47.10
20.	61	Finance Department (Debt Services And Other Expenditure)	511.59	500.17			11.42
21.	65	Finance Department (Audit, Small Savings etc.)	6.47	2.01			4.46
22.	73	Education Department (Higher Education)	31.71	12.59			19.12
23.	80	Social Welfare Department (Social Welfare And Welfare of Scheduled Castes)	9.37	3.96			5.41
24.	83	Social Welfare Department (Special Component Plan For Scheduled Castes)	236.85	153.08			83.77
25.	92	Cultural Department	1.18	0.11			1.07
Total			1686.18	1131.02			555.16
Capital-Voted							
26.	25	Home Department (Jails)	33.93	32.00			1.93
27.	42	Judicial Department	12.07	9.81			2.26
28.	57	Public Works Department (Communication Bridges)	56.16	3.28			52.88
29.	59	Public Works Department (Estate Directorate)	1.08	0.08			1.00
30.	83	Social Welfare Department (Special Component Plan For Scheduled Castes)	349.73	306.36			43.37
31.	92	Cultural Department	16.82	1.24			15.58
Total			469.79	352.77			117.02
Revenue-Charged							
32.	42	Judicial Department	4.45	1.97			2.48
33.	61	Finance Department (Debt Services and Other Expenditure)	480.07	219.06			261.01
Total			484.52	221.03			263.49
Grand Total			2640.49	1704.82			935.67
(B) Cases where savings were not surrendered							
Revenue – Voted							
1.	3	Industries Department (Small Industry And Export Promotion)	6.16			6.16	

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2.	6	Industries Department (Handloom Industry)	18.51	18.51
3.	10	Agriculture and Other Allied Departments (Horticulture And Sericulture Development)	7.29	7.29
4.	23	Cane Development Department (Cane)	1.13	1.13
5.	24	Cane Development Department (Sugar Industry)	12.71	12.71
6.	35	Medical Department (Family Welfare)	189.40	189.40
7.	44	Tourism Department	1.20	1.20
8.	45	Environment Department	120.40	120.40
9.	48	Muslim Waqf Department	2.82	2.82
10.	60	Forest Department	4.22	4.22
11.	62	Finance Department (Superannuation Allowances And Pensions)	576.89	576.89
12.	63	Finance Department (Treasury and Accounts Administration)	11.24	11.24
13.	70	Science And Technology Department	3.54	3.54
14.	71	Education Department (Primary Education)	217.75	217.75
15.	75	Education Department (State Council of Educational Research And Training)	11.48	11.48
16.	76	Labour Department (Labour Welfare)	2.76	2.76
17.	77	Labour Department (Employment)	15.43	15.43
18.	86	Information Department	34.45	34.45
19.	93	Irrigation Department (Establishment)	33.25	33.25
Total			1270.63	1270.63
Capital-Voted				
20.	2	Housing Department	21.34	21.34
21.	6	Industries Department (Handloom Industry)	34.68	34.68
22.	7	Industries Department (Heavy and Medium Industries)	87.39	87.39
23.	11	Agriculture and Other Allied Departments (Agriculture)	8.17	8.17
24.	38	Civil Aviation Department	8.62	8.62
25.	44	Tourism Department	6.25	6.25
26.	45	Environment Department	128.98	128.98
27.	48	Muslim Waqf Department	5.75	5.75
28.	60	Forest Department	5.34	5.34
29.	61	Finance Department (Debt Services And Other Expenditure)	39.42	39.42
30.	62	Finance Department (Superannuation Allowances And Pension)	7.25	7.25
31.	72	Education Department (Secondary Education)	4.80	4.80
32.	77	Labour Department (Employment)	1.45	1.45
33.	93	Irrigation Department (Establishment)	11.48	11.48
Total			370.92	370.92
Revenue-Charged				
34.	2	Housing Department	12.32	12.32
35.	21	Food and Civil Supplies Department	200.00	200.00
36.	51	Revenue Department (Relief on account of Natural Calamities)	169.33	169.33
37.	62	Finance Department (Super annuation Allowances And Pension)	3.29	3.29
38.	94	Irrigation Department (Works)	381.93	381.93
Total			766.87	766.87
Capital-Charged				
39.	21	Food and Civil Supplies Department	570.00	570.00
Total			570.00	570.00
Grand Total			2978.42	2978.42

Appendix-2.8
(Reference: Paragraph 2.3.8; page 26)

Savings surrendered in March 2004

(Rupees in crore)

Sl. No.	Grant No.	Descriptions of the Grants	Amount
Revenue Voted			
1.	1	Excise Department	2.79
2.	8	Industries Department (Printing and Stationery)	6.90
3.	13	Agriculture and Other Allied Departments (Rural Development)	263.37
4.	15	Agriculture and Other Allied Departments (Animal Husbandry)	45.55
5.	16	Agriculture and Other Allied Departments (Dairy Development)	6.32
6.	17	Agriculture and Other Allied Departments (Fisheries)	5.41
7.	18	Agriculture and Other Allied Departments (Cooperative)	16.18
8.	22	Sports Department	1.34
9.	27	Home Department (Civil Defence)	14.04
10.	33	Medical Department (Ayurvedic and Unani)	10.39
11.	36	Medical Department (Public Health)	20.07
12.	40	Planning Department	4.08
13.	41	Election Department	2.07
14.	42	Judicial Department	56.88
15.	43	Transport Department	2.81
16.	47	Technical Education Department	73.26
17.	55	Public Works Department (Buildings)	2.63
18.	67	Legislative Council Secretariat	1.59
19.	68	Legislative Assembly Secretariat	2.98
20.	72	Education Department (Secondary Education)	102.19
21.	78	Secretariat Administration Department	18.76
22.	79	Social Welfare Department	2.86
23.	81	Social Welfare Department (Tribal Welfare)	3.74
24.	87	Soldier's Welfare Department	1.87
25.	89	Institutional Finance Department (Trade-Tax)	2.28
26.	91	Institutional Finance Department (Stamps & Registration)	1.90
Total			672.26
Revenue Charged			
27.	18	Agriculture and Other Allied Departments (Co-operative)	1.78
28.	20	Personnel Department (Public Service Commission)	3.42
29.	52	Revenue Department (Board of Revenue and Other Expenditure)	1.35
30.	66	Finance Department (Group Insurance)	11.52
Total			18.07
Capital Voted			
31.	9	Power Department	170.20
32.	13	Agriculture and Other Allied Departments (Rural Development)	1020.88
33.	18	Agriculture and Other Allied Departments (Co-operative)	9.90
34.	22	Sports Department	2.25
35.	25	Home Department (Jails)	32.00
36.	26	Home Department (Police)	78.03
37.	31	Medical Department (Medical Education And Training)	2.94
38.	40	Planning Department	28.39
39.	50	Revenue Department (District Administration)	6.14
40.	55	Public Works Department (Buildings)	10.03

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41.	58	Public Works Department (Communication-Road)	369.26
42.	81	Social Welfare Department (Tribal Welfare)	3.66
43.	94	Irrigation Department (Works)	325.42
		Total	2059.10
		Capital Charged	
44.	58	Public Works Department (Communication-Road)	3.61
45.	61	Finance Department (Debt Services And Other Expenditure)	220.26
		Total	223.87
		Grand Total	2973.30

Appendix 2.9
(Reference: Paragraph 2.5; page 27)

Rush of Expenditure

(Rupees in crore)

Head of Account	Total Provision	Total Expenditure	Expenditure during March	Percentage of expenditure during the month of March to total expenditure
2015-Elections	38.42	36.78	19.47	53
2215-Water Supply and Sanitation	699.60	377.80	246.49	65
2402-Soil and Water Conservation	229.25	247.34	156.96	63
2501-Special Programmes for Rural Development	75.04	58.26	33.54	58
2575-Other Special Area Programme	27.00	27.00	27.00	100
2801-Power	13552.94	989.32	505.66	51
2810-Non-Conventional Sources of Energy	18.09	11.96	6.92	58
2852-Industries	111.91	112.28	96.37	86
3425-Other Scientific Research	19.31	19.31	17.25	89
4047-Capital Outlay on Other Fiscal Services	3.46	2.70	2.70	100
4055- Capital Outlay on Police	148.58	70.56	69.57	99
4059- Capital Outlay on Public Works	92.87	67.78	46.39	68
4070- Capital Outlay on Other Administrative Services	115.94	82.00	47.05	57
4210- Capital Outlay on Medical and Public Health	119.87	83.97	59.01	70
4215- Capital Outlay on Water Supply and Sanitation	71.24	57.45	56.43	98
4216- Capital Outlay on Housing	23.64	4.23	2.30	54
4225- Capital Outlay on Welfare of Scheduled Castes, Schedule Tribes and Other Backward Classes	72.47	48.06	44.77	93
4235- Capital Outlay on Social Security and Welfare	5.71	4.62	4.62	100
4250- Capital Outlay on Other Social Services	7.91	5.49	3.65	66
4403- Capital Outlay on Animal Husbandry	6.09	3.77	3.14	83
4404- Capital Outlay on Dairy Development	2.00	1.83	1.12	61
4415- Capital Outlay on Agricultural Research and Education	21.02	4.79	4.78	100
4575- Capital Outlay on Other Special Areas Programmes	323.00	307.94	159.27	52
4702- Capital Outlay on Minor Irrigation	49.98	29.68	18.60	63
4801- Capital Outlay on Power Project	6392.80	5900.46	5847.15	99
5452- Capital Outlay on Tourism	19.81	13.80	13.80	100