

Accounts At A Glance

2014-15

Government of Uttar Pradesh



REFACE

I am happy to present the seventeenth issue of our annual publication, the '**Accounts At A Glance**' of the Government of Uttar Pradesh. The purpose of this publication is to distil and make more accessible the voluminous information that is available in the annual Finance and Appropriation Accounts 2014-15 (total 1163 pages in this year) prepared by my office under the directions of the Comptroller and Auditor General of India in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971 and being placed before the Legislature in accordance with Article 149 of the Constitution of India.

'**Accounts At A Glance**' provides a broad overview of Governmental activities, as reflected in the Finance Accounts and the Appropriation Accounts. The information is presented through brief explanations, statements and graphs.

We look forward to comments and suggestions that would help us in improving this publication.

(Neelesh Kumar Sah)
Accountant General

Place: Allahabad

Date: 22 January 2016

Our Vision, Mission and Core Values

The **vision** of the institution of the Comptroller and Auditor General of India represents what we aspire to become

We strive to be a global leader and initiator of national and international best practices in public sector auditing and accounting and recognized for independent, credible, balanced and timely reporting on public finance and governance.

Our **mission** enunciates our current role and describes what we are doing today.

Mandated by the Constitution of India, we promote accountability, transparency and good governance through high quality auditing and accounting and provide independent assurance to our stakeholders- the Legislature, the Executive and the Public-that public funds are being used efficiently and for the intended purposes.

Our **core values** are the guiding beacons for all that we do and give us the benchmarks for assessing our performance

- * Independence
- * Objectivity
- * Integrity
- * Reliability
- * Professional Excellence
- * Transparency
- * Positive Approach

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OVERVIEW

1.1 Introduction

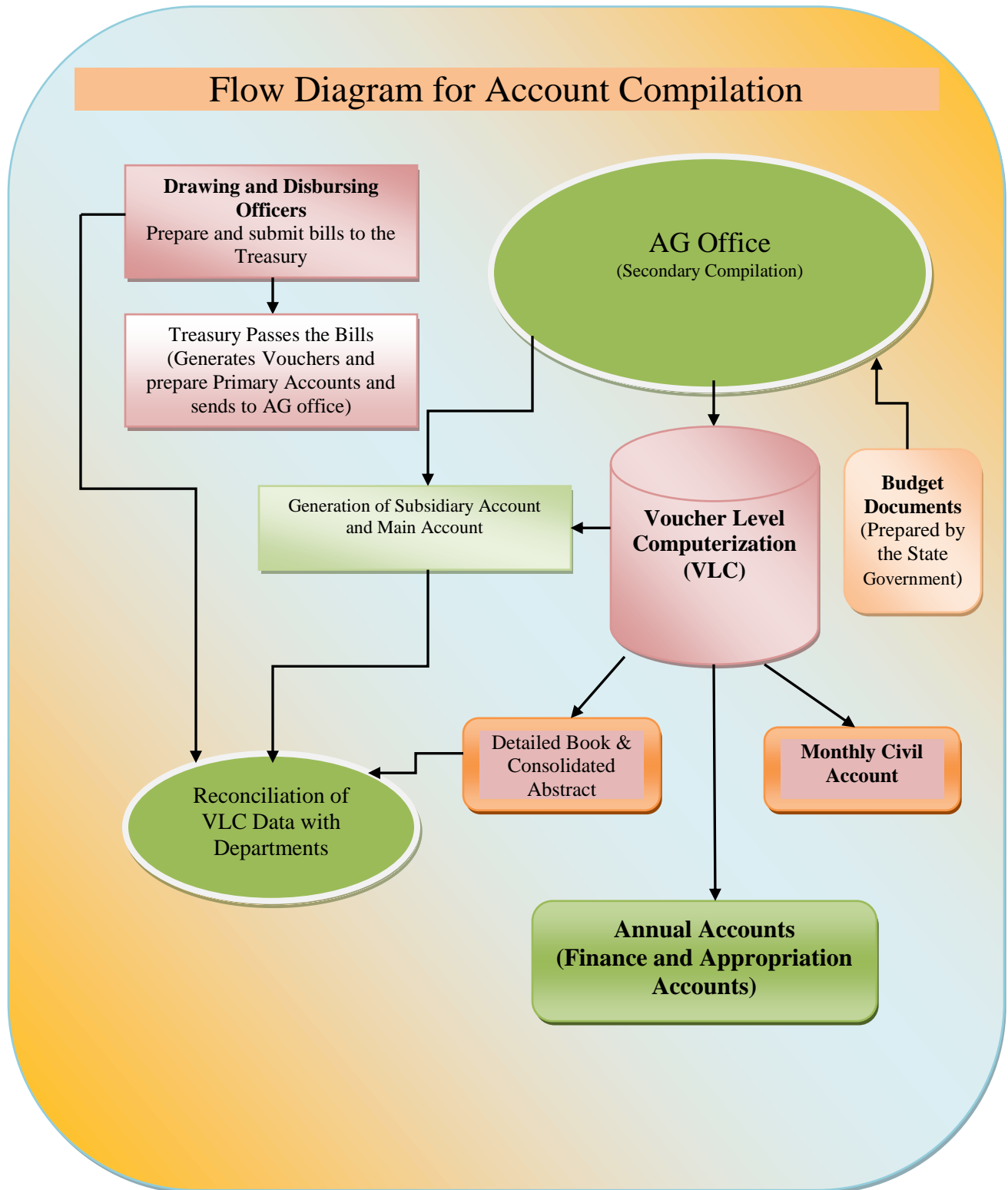
The Accountant General (Accounts and Entitlements), Uttar Pradesh compiles the accounts of receipts and expenditure of the Government of Uttar Pradesh (UP) (on monthly basis known as Monthly Civil Accounts). This compilation is based on the initial accounts rendered by the District Treasuries, Public Works and Forest Divisions, advices of the Reserve Bank of India and information received from Government of India and other State Governments on their financial transactions with the Government of UP. Following such compilation, the Accountant General (A&E) prepares, annually, the Finance Accounts and the Appropriation Accounts, which are placed before the State Legislature after audit by the Principal Accountant General (General & Social Sector Audit) Uttar Pradesh and certification by the Comptroller and Auditor General of India.

1.2 Structure of Accounts

1.2.1 Government Accounts are kept in three parts:

<p>Part I CONSOLIDATED FUND</p>	<p>Comprises all the Receipts and Expenditures on Revenue and Capital Accounts, Public Debt and Loans and Advances.</p>
<p>Part II CONTINGENCY FUND</p>	<p>Intended to meet unforeseen expenditure, pending authorization by the Legislatures. Expenditure from this Fund is recouped subsequently from the Consolidated Fund. The corpus of this fund for the Government of UP is ₹ 600 crore.</p>
<p>Part III PUBLIC ACCOUNT</p>	<p>All public money received, other than those credited to Consolidated Fund, are accounted for under the Public Account. In respect of such receipts, Government acts as a banker or trustee. Comprises Small Savings and Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Remittances transactions. Small Savings and Provident Funds, Reserve Funds and Deposits represent repayable liabilities of the Government. Advances are receivables of the Government. Suspense and Remittance transactions are adjusting entries that are to be cleared eventually by booking to the final heads of account.</p>

1.2.2 Compilation of Accounts



1.3 Finance Accounts and Appropriation Accounts

1.3.1 Finance Accounts

The Finance Accounts depict the Receipts and Disbursements of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, Public Debt and Public Account balances recorded in the accounts. The Finance Accounts have been prepared in two volumes to make them more comprehensive and informative. Volume I of the Finance Accounts contains the certificate of the Comptroller and Auditor General of India, summarized statements of overall Receipts and Disbursements and 'Notes to Accounts' containing summary of significant accounting policies, quality of accounts and other items; Volume II contains detailed statements (Part-I) and appendices (Part-II).

Receipts and Disbursements of the Government of Uttar Pradesh as depicted in the Finance Accounts 2014-15 are given below:

(₹ in crore)

Receipts (Total: 2,26,197.24)	Revenue (Total: 1,93,421.60)	Tax Revenue	1,40,795.33
		Non Tax Revenue	19,934.80
		Grants-in-Aid	32,691.47
	Capital (Total:32,775.64)	Recovery of Loans and Advances	262.48
		Borrowings and other Liabilities *	32,513.16
Disbursements (Total: 2,26,197.24)	Revenue	1,71,027.32	
	Capital	53,297.28	
	Loans and Advances	1,872.64	

(Refer to statement-2 of Finance Accounts)

* Borrowings and other Liabilities: Net (Receipts-Disbursements) of Public Debt + Net of Contingency Fund + Net (Receipts-Disbursements) of Public Account + Net of Opening and Closing Cash Balance.

The Government of India has decided to release all assistance to CSS/ACA directly to the State Government and not to the implementing agencies. Hence the Union Government has released no amount directly to the Implementing Agencies/NGOs during 2014-15 for implementation of any scheme and programme.

1.3.2 Appropriation Accounts

The Appropriation Accounts supplement the Finance Accounts. They depict the expenditure of the State Government against amounts 'Charged' on the Consolidated Fund or 'Voted' by the State Legislature. There are 41 charged Appropriations and 92 voted Grants in the State. The Appropriation Act, 2014-15, had provided for gross expenditure of ₹ 3,03,847.93 crore and reduction of expenditure (recoveries) of ₹ 14,287.20 crore. Against this, the actual gross expenditure was ₹ 2,51,804.43 crore and reduction of expenditure was ₹ 16,195.97 crore,

resulting in net savings of ₹ 52,043.50 crore (17 per cent) and under-estimation of ₹ 1,908.78 crore (13 per cent) on reduction of expenditure. The gross expenditure during the year includes ₹ 160.72 crore drawn on Abstract Contingent (AC) Bills, out of which ₹ 148.37 crore was outstanding at the end of the year for want of supporting Detailed Contingent (DC) Bills.

Normally, unspent balances under PD Accounts are to be transferred back to the Government Accounts at the end of the financial year. There were 1459 PD accounts at the end of the year 2014-15. Of them, 1051 were operative and 408 were inoperative. The inoperative accounts with unspent balance of ₹ 94.38 crore were required to be closed, but the same has not been done as the procedure for closing of PD Accounts is being finalized by the State Government. Fifty out of the 79 treasuries in the State informed that the 878 PD Accounts maintained by them had been reconciled. The status of reconciliation of the remaining 29 treasuries has not been made available by respective treasuries.

(Refer to Para 2(iii) of Notes to Accounts of Finance Accounts)

1.4 Sources and Application of funds

1.4.1 Ways and Means Advances

The Reserve Bank of India (RBI) extends the facility of Ways and Means Advances (WMA) to enable State Governments to maintain their liquidity. Overdraft (OD) facilities are also provided when there is a shortfall in the agreed minimum Cash Balance (₹ 4.71 crore) maintained with the RBI. During 2014-15, the Government of Uttar Pradesh has obtained an amount of ₹ 175.35 crore as special WMA and ₹ 1,530.00 crore as WMA on 31st March 2015. Further on the same day, it resorted to OD facilities for ₹ 26.60 crore. This has to be viewed against the fact that there were net savings of ₹ 52,043.50 crore in total 93 grants, resulting in a shortfall of 17 per cent in expenditure against estimates.

(Refer to Statement-2 (Annexure A) of Finance Accounts)

1.4.2 Fund flow statement

The State had a Revenue Surplus of ₹ 22,394.28 crore and a Fiscal Deficit of ₹ 32,513.16 crore representing 2.29 per cent and 3.33 per cent of the Gross State Domestic Product (GSDP) ¹. The Fiscal Deficit constituted about 14 per cent of total expenditure (of ₹ 2,26,197.24 crore). This deficit was met from Public Debt (₹ 26,109.07 crore), increase in Public Account (₹6,753.73 crore), un-recouped contribution from the Contingency Fund (₹ 202.60 crore), and net of opening and closing cash balance (₹ -147.04 crore). Around 58 per cent of the Revenue Receipts (₹ 1,93,421.60 crore) of the State Government was spent on committed expenditure like salaries and wages (₹ 62,736.27 crore), interest payments (₹18,864.53 crore), pensions (₹ 22,304.61 crore) and subsidies (₹ 7,660.62 crore).

¹Except where indicated otherwise, GSDP figures for 2014-15 (₹ 976297.00 crore used in this publication are adopted from Central Statistics office, National Accounts Division, Ministry of Statistics and Programme Implementation, Government of India.

Sources and Application of Funds

(₹ in crore)

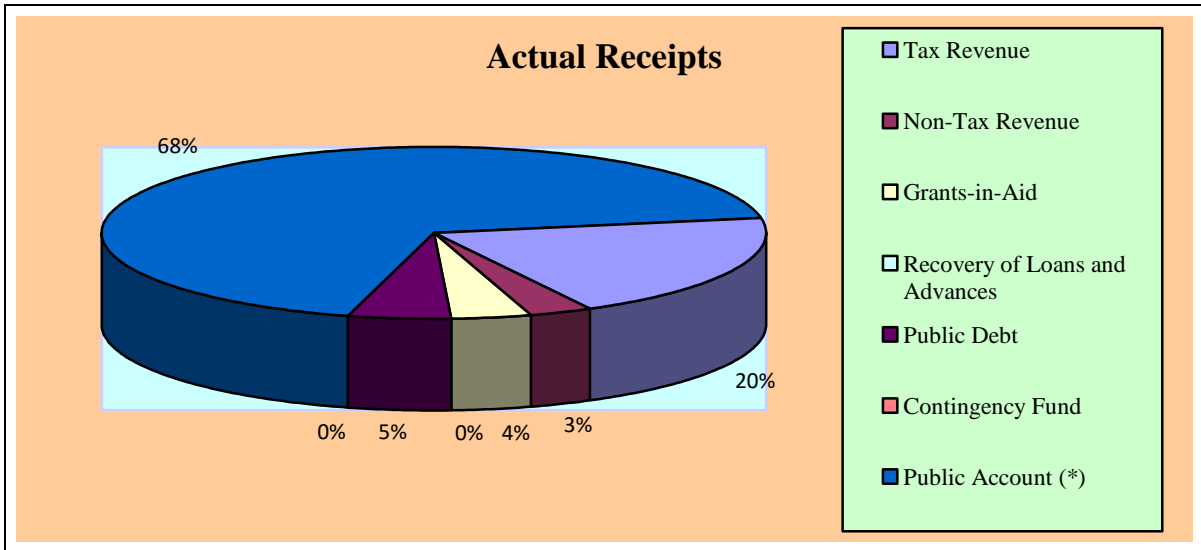
SOURCES	PARTICULARS	AMOUNT
	Opening Cash Balance as on 1.4.2014	(-) 1,156.31
	Revenue Receipts	1,93,421.60
	Recovery of Loans and Advances	262.48
	Public Debt	35,520.28
	Contingency Fund	0.55
	Small Savings, Provident Fund & Others	9,987.94
	Reserves & Sinking Funds	9,991.69
	Deposits Received	15,954.59
	Civil Advances Repaid	230.72
	Suspense Account	4,20,871.52
	Remittances	27,698.35
	Total	7,12,783.41

APPLICATION	Revenue Expenditure	1,71,027.32
	Capital Expenditure	53,297.28
	Loans given	1,872.64
	Repayment of Public Debt	9,411.21
	Contingency Fund	203.15
	Small Savings, Provident Funds and Others	8,301.56
	Reserves & Sinking Funds	12,685.93
	Deposits spent	14,905.61
	Civil Advances given	230.10
	Suspense Account	4,15,767.11
	Remittances	26,090.77
	Closing Cash Balance as on 31.3.2015	(-) 1,009.27
	Total	7,12,783.41

(Refer to statement-2 of Finance Accounts)

1.4.3 Where the Rupee came from

Source of fund (overall receipts) of the State Government during 2014-15 were ₹ 7,13,939.72 crore. Ratio of receipts under various components is shown in the chart below:

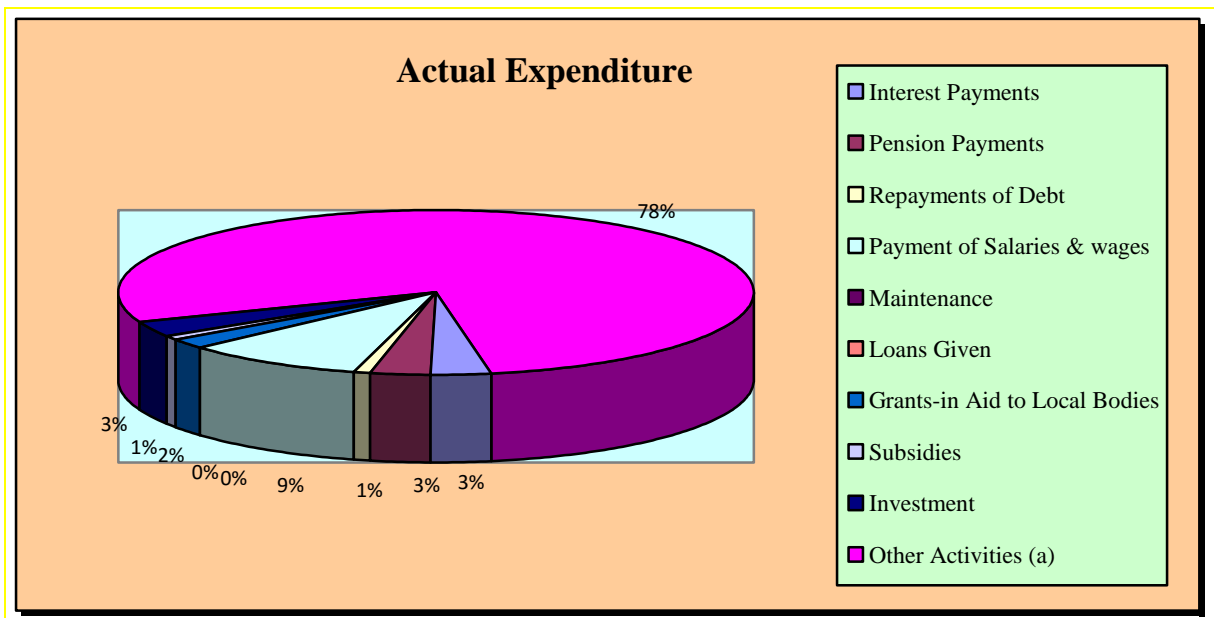


Note: Zero depicts negligible amount

(*) It includes receipts under various sectors of the Public Accounts viz- Small Savings, Provident Funds, Reserve Fund, Deposits & Advances, Remittances and Suspense Transaction etc.

1.4.4 Where the Rupee went

Application of fund (overall expenditure) of the State during 2014-15 were ₹ 7,13,792.68 crore. Ratio of expenditure under various components is shown in the chart below:



Note: Zero depicts negligible amount

(a) Other activities include expenses on different allowances and other expenses etc. from Revenue and Capital section, and disbursement from Public Accounts under different sectors viz. Small Savings, Provident Funds, Reserve Funds Deposits and Advances, Remittance and Suspense transactions etc.

1.5 Highlights of Accounts

(₹ in crore)

Sl. No	Items	B.E 2014-15	Actuals	Percentage of actuals to B.E	Percentage of actuals to GSDP(\$)
1.	Tax Revenue @	1,57,501.55	1,40,795.33	89.39	14.42
2.	Non-Tax Revenue	20,231.95	19,934.80	98.53	2.04
3.	Grants-in-aid & Contributions	48,685.27	32,691.47	67.15	3.35
4.	Revenue Receipts(1+2+3)	2,26,418.77	1,93,421.60	85.43	19.81
5.	Recovery of Loans and Advances	490.96	262.48	53.46	0.03
6.	Borrowings & other Liabilities (A)	43,267.12	32,513.16	75.15	3.33
7.	Capital Receipts(5+6)	43,758.08	32,775.64	74.90	3.36
8.	Total Receipts (4+7)	2,70,176.85	2,26,197.24	83.72	23.17
9.	Non-Plan Expenditure (*)	1,66,548.52	1,47,489.81	88.56	15.11
10.	NPE on Revenue Account	1,58,165.37	1,37,764.87	87.10	14.11
11.	NPE on Interest Payments out of 10 above	18,888.26	18,864.54	99.87	1.93
12.	NPE on Capital Account	8,383.15	9,724.94	116.00	1.00
13.	Plan Expenditure (*)	1,03,628.33	78,707.43	75.95	8.06
14.	PE on Revenue Account	45,886.48	33,262.45	72.49	3.41
15.	PE on Capital Account	57,741.85	45,444.98	78.70	4.65
16.	Total Expenditure(9+13)	2,70,176.85	2,26,197.24	83.72	23.17
17.	Revenue Expenditure(10+14)	2,04,051.85	1,71,027.32	83.82	17.52
18.	Capital Expenditure(12+15) (#)	66,125.00	55,169.92	83.43	5.65
19.	Revenue Surplus(+)/Deficit(-)(4-17)	(+)22,366.92	(+)22,394.28	100.12	2.29
20.	Fiscal Surplus(+)/Deficit(-) (4+5-16)	(-)43,267.12	(-)32,513.16	75.15	3.33

(Refer to statement-2 of Finance Accounts)

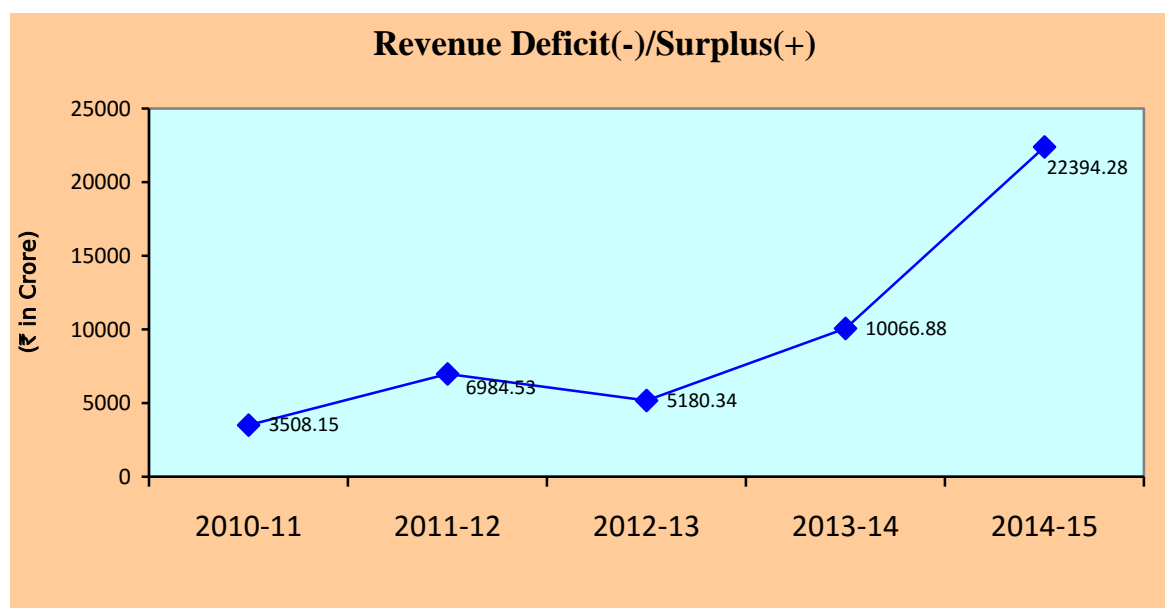
- @ Includes State's Share of Union Taxes of ₹ 66,622.91 crore
- (\$ GSDP figure of ₹ 9,76,297.00 crore received from Central Statistics office, National Accounts Division, Ministry of Statistics and Programme Implementation, Government of India.
- (# Expenditure on Capital Account includes Capital Expenditure (₹ 53,297.28 crore) and Loans and Advances disbursed (₹ 1,872.64 crore).
- (*) Expenditure includes ₹ 844.09 crore under Non-Plan and ₹ 1,028.55 crore under Plan which pertains to Loans and Advances.
- (A) Borrowings and other Liabilities: Net (Receipts-Disbursements) of Public Debt + Net of Contingency Fund+ Net (Receipts- Disbursements) of Public Accounts + Net of Opening and Closing Cash Balance.

1.6 What do the Deficits and Surpluses indicate?

Deficit	Refers to the gap between Revenue and Expenditure. The kind of deficit, how the deficit is financed, and application of funds are important indicators of prudence in Financial Management.
Revenue Deficit/Surplus	Refers to the gap between Revenue Receipts and Revenue Expenditure. Revenue Expenditure is required to maintain the existing establishment of Government and ideally, should be fully met from Revenue Receipts.
Fiscal Deficit/Surplus	Refers to the gap between total Receipts (excluding borrowings) and total Expenditure. This gap, therefore, indicates the extent to which expenditure is financed by borrowings. Ideally, the Borrowings should be invested in Capital Projects.

1.6.1 Trend of Revenue Deficit/ Surplus

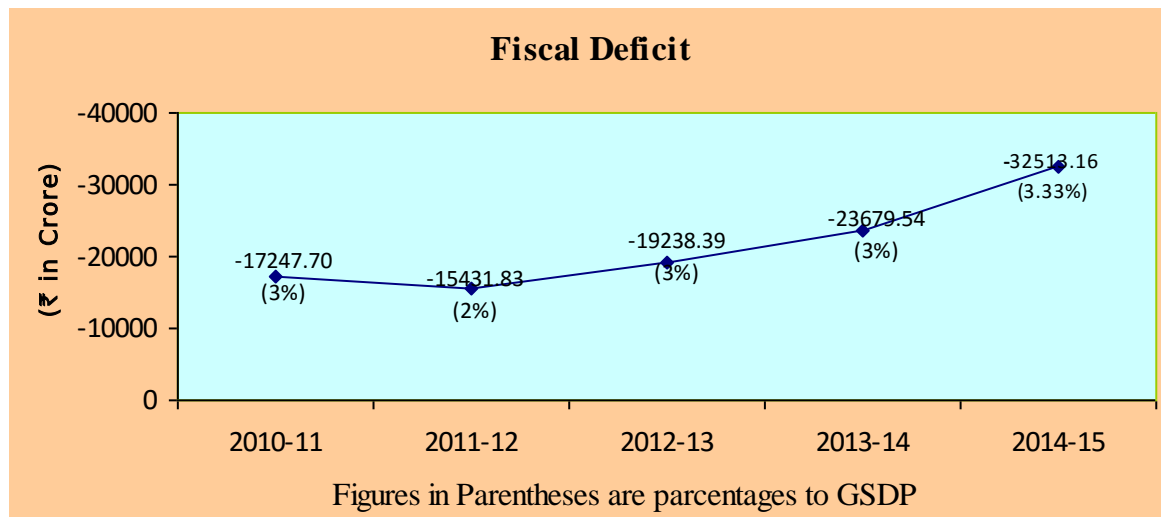
Against the norm fixed in U.P. F.R.B.M. Act,^(*) ie, “Revenue deficit to be maintained up to Zero”, the State Government has maintained the Revenue Surplus during the last five years as shown in the chart below:



(*) UP FRBM Acts refers to Uttar Pradesh Fiscal Responsibility and Budget Management Act.

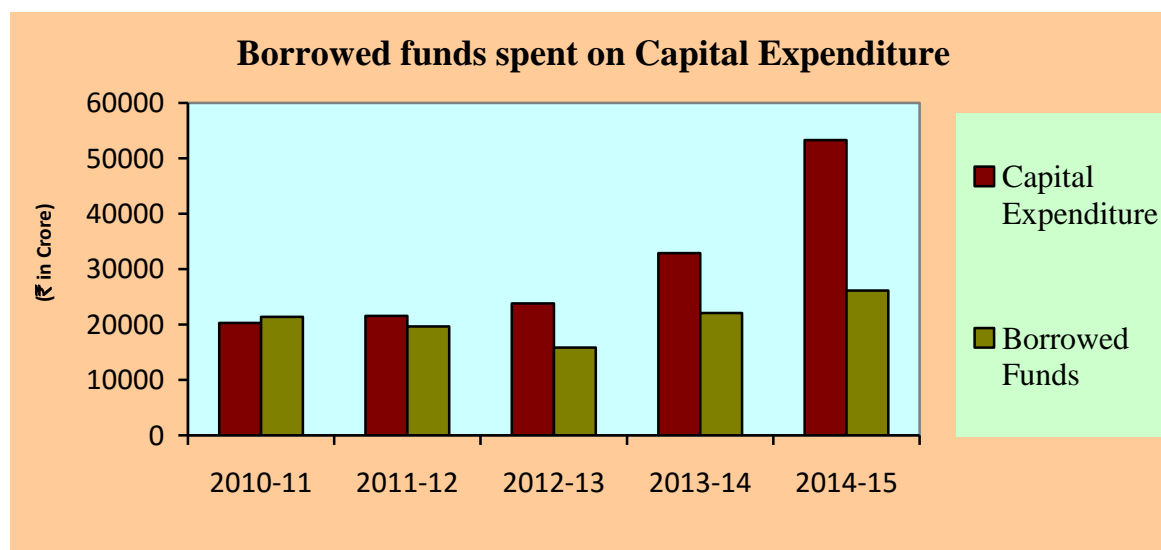
1.6.2 Trend of Fiscal Deficit

Similarly Fiscal Deficit has also been maintained up to not more than 3 per cent of G.S.D.P as per norm fixed in F.R.B.M. Act during the last five years except 2014-15 in which it is 3.33 per cent of GSDP. It has been shown in the chart below:



1.6.3 Proportion of borrowed funds spent on Capital expenditure.

The Capital Expenditure is usually met from borrowed funds. It is desirable to fully utilise borrowed funds for the creation of capital assets, and to use Revenue Receipts for the repayment of principal and interest. During the year 2014-15, the State Government utilised the net borrowings and other liabilities (₹ 26,150.18 crore) for Capital Expenditure of ₹ 53,297.28 crore (excluding loans and advances disbursed). A chart showing comparison of borrowed funds spent on Capital expenditure is as under:



RECEIPTS

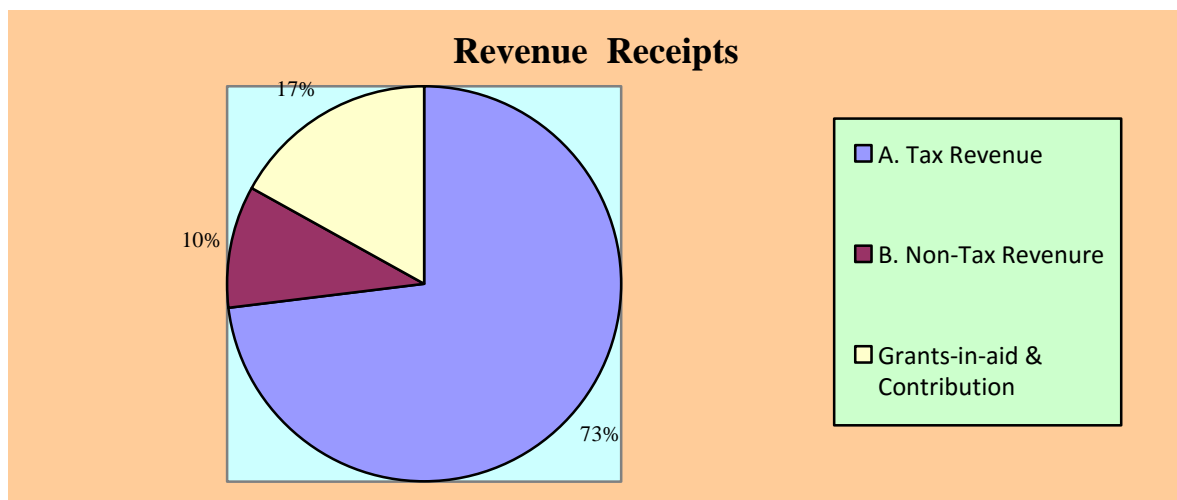
2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total Revenue receipts for 2014-15 were ₹ 1,93,421.60 crore.

2.2 Revenue Receipts

Tax Revenue	Comprises taxes collected and retained by the State and State's share of Union taxes under Article 280(3) of the Constitution.
Non-Tax Revenue	Includes interest receipts, dividends, profits etc.
Grants-in-Aid	Essentially, a form of Central Assistance to the State Government from the Union Government. Includes 'External Grant Assistance' and 'Aid, Material & Equipment' received from foreign Governments and channelised through the Union Government. In turn, the State Governments also give Grants-in-aid to institutions like Panchayati Raj Institutions, Autonomous bodies etc.

Component wise position of total revenue receipts of the State of ₹ 1,93,421.60 crore is shown in the chart below:



(Refer to statement-2 of Finance Accounts)

Revenue Receipt Components (2014-15)

(₹ in crore)

Components	Actuals
A. Tax Revenue	1,40,795.33
Taxes on Income & Expenditure	39,922.48
Taxes on Property & Capital Transactions	12,393.38
Taxes on Commodities & Services	88,479.47
B. Non-Tax Revenue	19,934.80
Fiscal Services	0.06
Interest Receipts, Dividends and Profits	2,310.90
General Services	7,122.15
Social Services	6,513.98
Economic Services	3,987.71
C. Grants-in aid & Contributions	32,691.47
Total- Revenue Receipts	1,93,421.60

(Refer to statement-14 Finance Accounts)

2.3 Trend of Receipts

(₹ in crore)

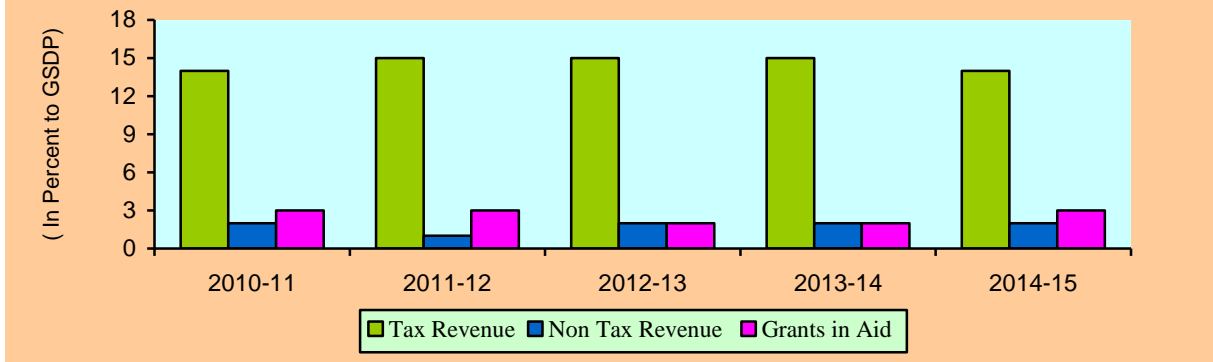
	2010-11	2011-12	2012-13	2013-14	2014-15
Tax Revenues	84,573.90 (14)	102,964.38 (15)	115,596.21 (15)	129,358.78 (15)	1,40,795.33 (14)
Non-Tax Revenues	11,176.21 (2)	10,145.30 (1)	12,969.98 (2)	16,449.80 (2)	19,934.80 (2)
Grants-in-Aid	15,433.65 (3)	17,760.02 (3)	17,337.79 (2)	22,405.17 (2)	32,691.47 (3)
Total Revenue Receipts	111,183.76 (19)	130,869.70 (19)	145,903.98 (19)	168,213.75 (19)	1,93,421.60 (20)
GSDP(*)	600,285.72	685,291.83	782,285.34	890,265.14	9,76,297.00

Note: Figures in parentheses represent percentage to GSDP

(*) GSDP (Gross State Domestic Product) is the value of final goods and services produced during the year and the figures of GSDP for 2010-11 to 2014-15 used in this publication are as depicted in the Finance Accounts of the U.P. Government.

Though the GSDP increased about 10 per cent between 2013-14 and 2014-15, growth in revenue collection was 15 per cent, tax revenues increased by 9 Per cent, non-tax revenues by 21 per cent, and 'Grants-in-aid from Central Government' by 46 per cent despite significant decrease in '0038- Union Excise Duties' (₹ 1,149.94 crore) and 'Education, Arts and Culture' (₹ 615.57 crore).

Components under Revenue Receipts as proportion to GSDP



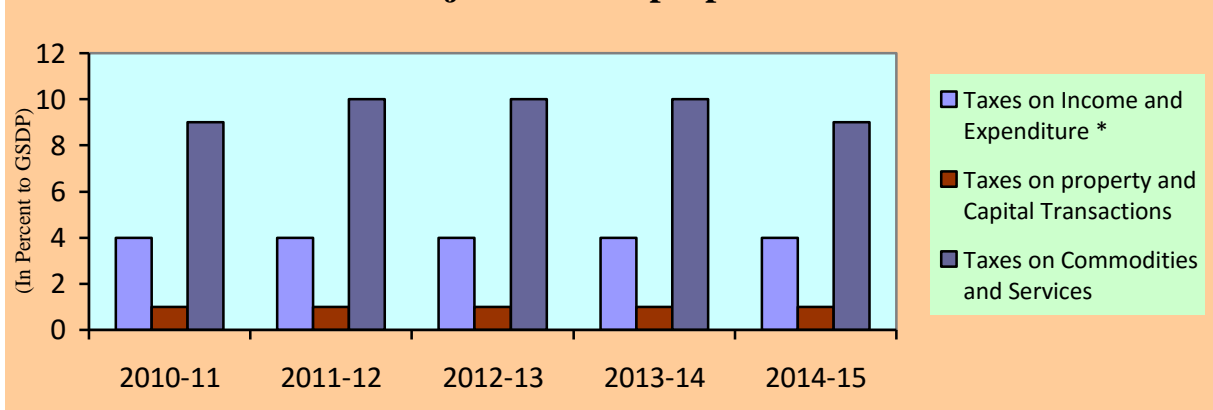
Sector-wise Tax Revenue

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Taxes on Income and Expenditure	25,845.27	29,916.21	33,053.72	35,054.15	39922.48
Taxes on Property and Capital Transactions	7,143.46	8,261.60	9,581.69	10,350.88	12393.38
Taxes on Commodities and Services	51,585.17	64,786.57	72,960.80	83,953.75	88479.47
Total Tax Revenues	84,573.90	102,964.38	115,596.21	129,358.78	140795.33

Substantial increasing trend in collection of Taxes on Commodities and Services during the last five years are mainly due to collections under Major Head 0040- Taxes on Sales, Trade etc.

Trend of Major Taxes in proportion to GSDP



(*) Primarily net proceeds of state share of union taxes.

2.4 Performance of State's own Tax Revenue collection

(₹ in crore)

Year	Tax Revenue	State share of Union Taxes	State's Own Tax Revenue	
			Amount	Percentage to GSDP
(1)	(2)	(3)	(4)	(5)
2010-11	84,573.90	43,464.05	41,109.85	7
2011-12	1,02,964.38	50,350.95	52,613.43	8
2012-13	1,15,596.21	57,497.85	58,098.36	7
2013-14	1,29,358.78	62,776.70	66,582.08	7
2014-15	1,40,795.33	66,622.91	74,172.42	8

The State Government has maintained increasing trend of collections of Own Tax Revenue in accordance with its share of Union Taxes during the last five years.

2.5 Efficiency of Tax Collection

A. Taxes on Property and Capital Transactions

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Revenue Collection	7,143.46	8,261.60	9,581.69	10,350.88	12,393.38
Expenditure on Collection	1,568.90	1,662.85	1,927.28	1,941.67	2,090.49
Efficiency of Tax Collection (Percentage)	22	20	20	19	17

B. Taxes on Commodities and Services

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Revenue Collection	51,585.17	64,786.57	72,960.80	83,953.75	88,479.47
Expenditure on Collection	1,440.15	1,135.07	1,349.75	665.16	716.75
Efficiency of Tax Collection (Percentage)	3	2	2	1	1

Taxes on commodities and services form a major chunk of Tax Revenue. Collection efficiency of Taxes on Commodities and Services was excellent ranging from 1 to 3 per cent during the last five years. While the collection efficiency of taxes on property and capital transactions was 19 per cent on an average.

2.6 Trend in State's Share of Union Taxes over the past five years

(₹ in crore)

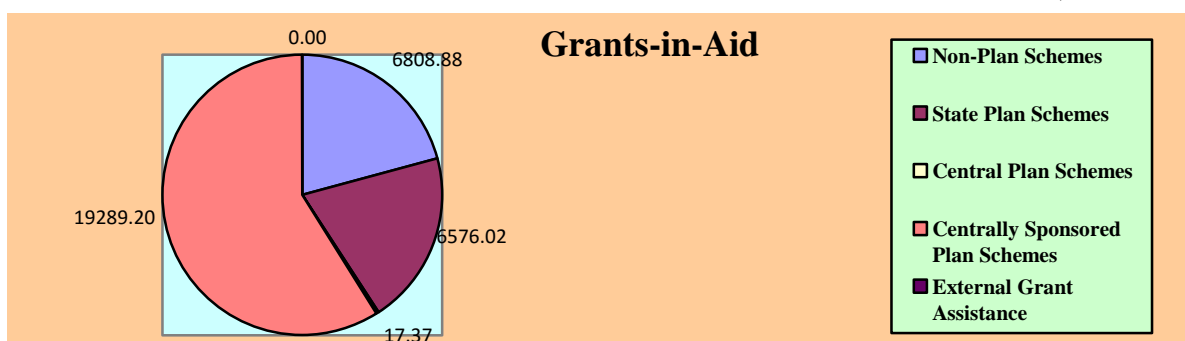
Major Head description	2010-11	2011-12	2012-13	2013-14	2014-15
Corporation Tax	16,892.90	19,818.72	20,653.72	21,112.58	23,265.10
Taxes on Income other than Corporation Tax	8,926.93	10,067.03	12,365.05	13,902.00	16,613.52
Other Taxes on Income and Expenditure	0.00	0.00	0.00	0.00	0.56
Taxes on Wealth	34.64	76.51	34.87	57.96	62.81
Customs	7,557.41	8,730.00	9,554.78	10,242.68	10,774.84
Union Excise Duties	5,497.76	5,649.14	6,493.46	7,234.15	6,084.21
Service Tax	4,309.45	6,009.58	8,395.97	10,227.31	9,821.89
Other Taxes and Duties on Commodities and Services	244.96	(-)0.03	0.00	0.02	(-)0.02
State Share of Union Taxes	43,464.05	50,350.95	57,497.85	62,776.70	66,622.91
Total Tax Revenue	84,573.90	102,964.38	115,596.21	129,358.78	1,40,795.33
Percentage of Union Taxes to Total Tax Revenue	51	49	50	49	47

(Refer to statement-3 of Finance Accounts)

2.7 Grants-in-Aid

Grants-in-Aid represent assistance from the Government of India and External Grant Assistance and comprise, Grants for State Plan Schemes, Central Plan Schemes, Centrally Sponsored Schemes approved by the Planning Commission, State Non-plan Grants recommended by the Finance Commission and Grants from External Agencies. Total receipts during 2014-15 under Grants in Aid was ₹ 32,691.47 crore as shown below:

(₹ in crore)



(Refer to statement-14 of Finance Accounts)

The share of non-plan grants in total Grants-in-aid was 21 per cent during 2014-15, while, the share of grants for plan schemes was 79 per cent in 2014-15. As against a budget estimate of ₹ 40,844.92 crore of State Share in State Plan Schemes, Central Plan Schemes and Centrally Sponsored Plan Schemes, the State Government has actually received ₹ 25882.59 crore of Grants-in-Aid (63 per cent of BE).

2.8 Public Debt

Trend of Public Debt over the past five years

(₹ in crore)

Description	2010-11	2011-12	2012-13	2013-14	2014-15
Internal Debt	14,948.00	12,363.65	8,010.12	7,809.13	26,983.66
Central Loans	(-937.00)	(-998.96)	(-1,099.21)	(-) 1,075.42	(-)874.59
Total Public Debt	14,011.00	11,364.69	6,910.91	6,733.71	26,109.07

Note: Negative figures indicate that repayment is in excess of receipts.

In 2014-15, thirteen loans totaling ₹ 17,500.00 crore at interest rates varying from 8.05 *per cent* to 9.66 *per cent* and redeemable in the year 2024 and 2025 were raised at par. Against the total Internal Debt of ₹ 35,034.30 crore of the State Government in 2014-15 plus the Central Loan Component of ₹ 485.98 crore received during this period, Capital Expenditure was ₹ 53,297.28 crore (150 *per cent*).

(Refer to statement-17 of Finance Accounts)

EXPENDITURE

3.1 Introduction

Expenditure is classified as Revenue Expenditure and Capital Expenditure. Revenue Expenditure is used to meet the day-to day running of the organisation. Capital Expenditure is used to create permanent assets, or to enhance the utility of such assets, or to reduce permanent liabilities. Expenditure is further classified under Plan and Non-Plan.

General Services	Includes Law & Justice, Police, Jail, PWD, Pension etc.
Social Services	Includes Education, Health & Family Welfare, Water Supply, Welfare of SC/ST etc.
Economic Services	Includes Agriculture, Rural Development, Irrigation, Cooperation, Energy, Industries, Transport etc.

3.2 Revenue Expenditure

Revenue Expenditure of ₹ 1,71,027.32 crore for 2014-15 fell short of budget estimates (of ₹ 2,04,051.85 crore) by ₹ 33,024.53 crore due to less disbursement of ₹ 12,624.03 crore under Plan Expenditure and ₹ 20,400.50 crore under Non-plan Expenditure. This shortfall is to be viewed in the light of the shortfall of ₹ 32,997.17 crore (15 per cent) in revenue receipts and the need of the State to maintain a revenue surplus in terms of the Uttar Pradesh FRBM Act, 2004.

The shortfall of expenditure against budget estimates under Revenue Section during the past five years is given below:

	(₹ in crore)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Budget Estimates	1,11,066.21	1,25,793.66	1,52,963.61	1,67,892.20	2,04,051.85
Actuals	1,07,675.61	1,23,885.17	1,40,723.64	1,58,146.87	1,71,027.32
Gap	3,390.60	1,908.49	12,239.97	9,745.33	33,024.53
Percentage of Gap over BE	3	2	8	6	16

However the State Government had a Revenue Surplus of ₹ 22,394.28 crore in 2014-15 in terms of the FRBM Act. Nearly 65 percent of total Revenue Expenditure was incurred on committed Non-plan expenditure (salaries, pensions, interests etc.). Added to this was the fact that the Government of India released 67 per cent of the estimated Grant-in-aid of ₹ 48,685.27 crore. The Plan expenditure has resultantly increased by 5 per cent, from ₹ 31,657.40 crore in 2013-14 to ₹ 33,262.45 crore in 2014-15.

3.2.1 Sectoral Distribution of Revenue Expenditure (2014-15)

(₹ in crore)

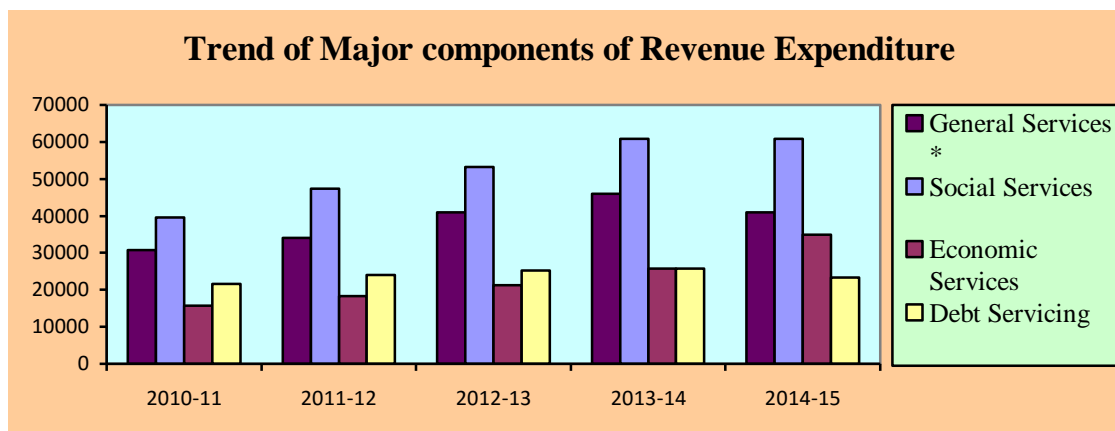
Components	Amount	Percentage
A. Fiscal Services	2,828.96	2
(i) Collection of Taxes on Property and Capital transactions	2,090.49	1
(ii) Collection of Taxes on Commodities and Services	716.75	0
(iii) Other Fiscal Services	21.72	0
B. Organs of State	1,896.40	1
C. Interest Payments and Servicing of debt	23,364.54	14
D. Administrative Services	13,875.37	8
E. Pensions and Miscellaneous General Services	22,340.46	13
F. Social Services	60,905.78	35
G. Economic Services	34,885.24	20
H. Grants-in-aid and contributions	10,930.57	6
Total Expenditure (Revenue Account)	1,71,027.32	100

(Refer to statement-15 of Finance Accounts)

Expenditure on Interest Payment and Servicing of Debt needs to be reduced so that the expenditure under Economic Services and Social Services may also be enhanced.

3.2.2 Major Components of Revenue Expenditure (2010-2015)

(₹ in crore)



- General Services excludes MH 2048 (Appropriation for Reduction or Avoidance of Debts), MH 2049 (Interest Payments) and includes MH 3604 Compensation and Assignment to Local Bodies and Panchayati Raj Institutions.

The expenditure on Economic Services (which includes important sectors like Industries, Rural Development, Agriculture and Irrigation etc.) has marginal growth, as against a steady increase in General and Social services.

3.3 Capital Expenditure

Capital disbursements for 2014-15 at 5.65 per cent of GSDP were less than budget estimates by ₹ 10,955.08 crore (excess disbursement of ₹ 1,341.79 crore under Non-Plan Expenditure and less disbursement of ₹ 12,296.87 crore under Plan Expenditure).

3.3.1 Sectoral Distribution of Capital Expenditure

During 2014-15, the Government spent ₹ 3,458.65 crore on various Projects (₹ 2,340.32 crore on Major Irrigation, ₹ 508.52 crore on Medium Irrigation, and ₹ 609.81 crore on Minor Irrigation). The Government spent ₹ 32,935.45 crore on Major Construction Works and invested ₹ 6,140.58 crore in various Corporations /Companies /Societies.

(₹ in crore)

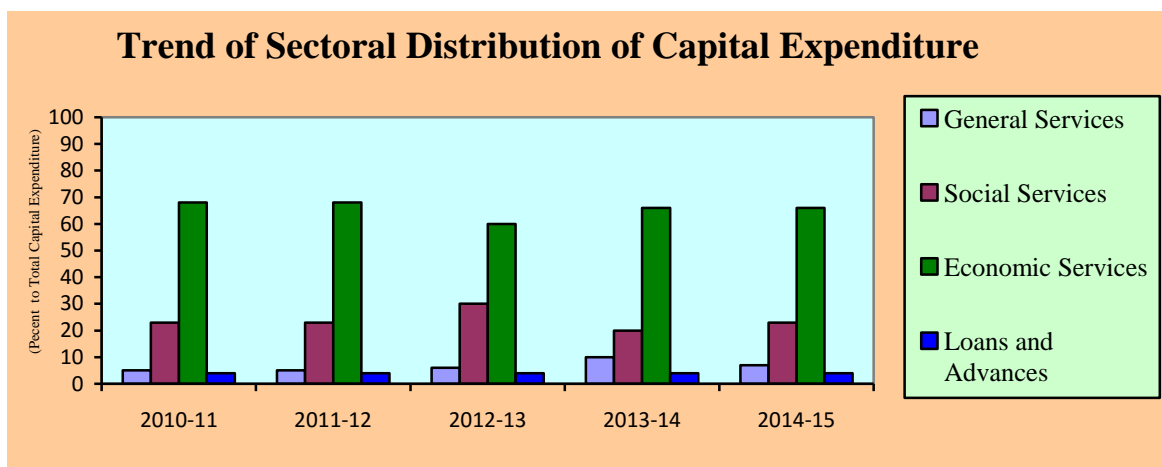
Sl.No.	Sector	Amount	Percentage
1.	General Services-Police, Land Revenue etc.	4,008.68	7
2.	Social Services- Education, Health & Family Welfare, Water Supply, Welfare of SC/ST etc.	12,754.72	23
3.	Economic Services- Agriculture, Rural Development, Irrigation, Cooperation, Energy, Industries, Transport etc.,	36,533.88	66
4.	Loans and Advances Disbursed	1,872.64	4
Total		55,169.92	100

3.3.2 Sectoral Distribution of Capital Expenditure over the past five years

(₹ in crore)

Sl. No.	Sector	2010-11	2011-12	2012-13	2013-14	2014-15
1.	General Services	1,002.05	1,143.62	1,404.95	3,463.35	4,008.68
2.	Social Services	4,795.47	5,187.14	7,594.51	6,759.50	12,754.72
3.	Economic Services	14,475.28	15,243.20	14,834.83	22,639.80	36,533.88
4.	Loans and Advances	968.22	975.57	1,003.24	1,473.34	1,872.64
Total		21,241.02	22,549.53	24,837.53	34,335.99	55,169.92

(Refer to statement-5 & 7 of Finance Accounts)

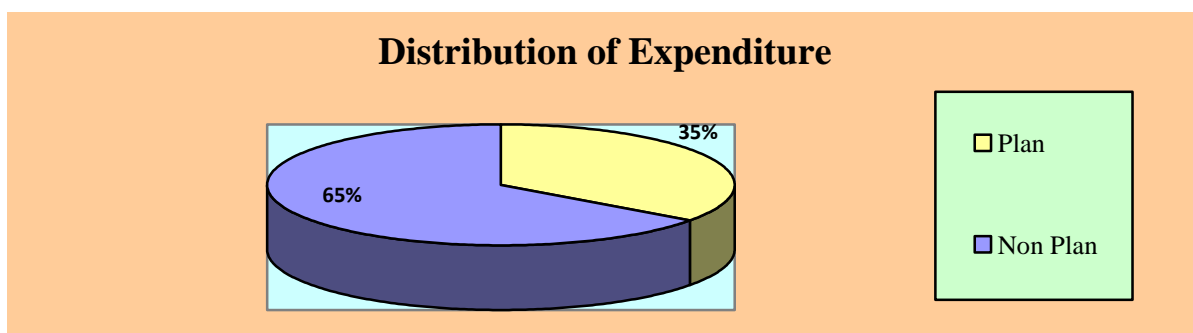


Expenditure under Social Services which is indicative of development related spending increased by 88.69 per cent during 2014-15 from 2013-14 and expenditure on Economic Services increased by 36 per cent.

PLAN & NON PLAN EXPENDITURE

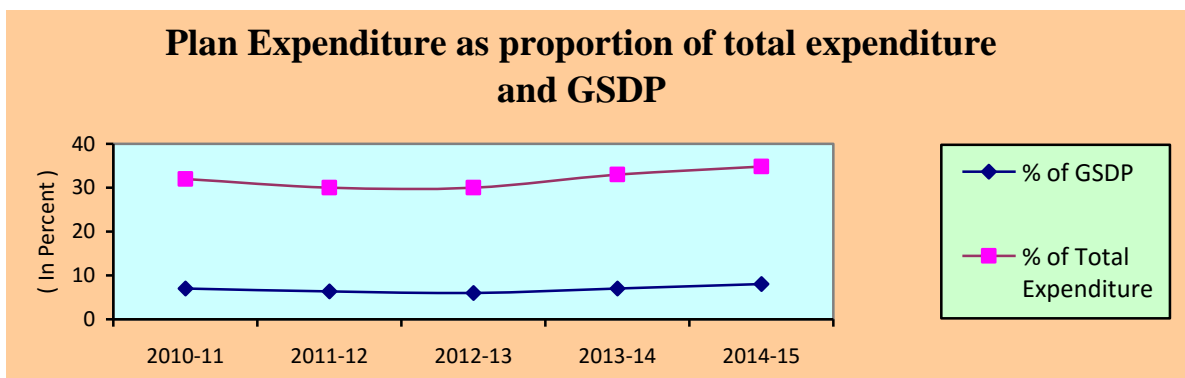
Revenue and Capital expenditure include Plan (State Plan, Central Plan and Centrally Sponsored Plan) expenditure and Non-Plan Expenditure.

4.1 Distribution of expenditure (2014-15)



4.2 Plan Expenditure

During 2014-15, Plan Expenditure, representing 35 per cent of total disbursements, was ₹ 78,707.43 crore (₹ 54,985.61 crore under State Plan, ₹ 22,693.27 crore under Centrally Sponsored Plan Schemes and ₹ 1,028.55 crore under Loans and Advances).



4.2.1 Plan expenditure under Capital Account

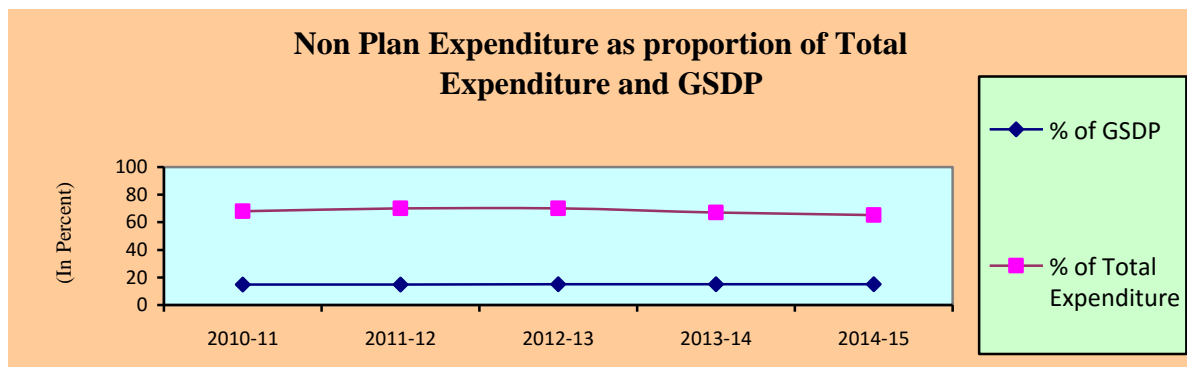
(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Total Capital Expenditure	21,241.02	22,549.53	24,837.53	34,335.99	55,169.92
Capital Expenditure (Plan)	20,198.36	21,149.58	22,992.25	31,430.84	45,444.98
Percentage of Capital Expenditure (Plan) to total Capital Expenditure	95	94	93	92	82

Thus the percentage of Capital Expenditure on plan heads has reduced from 95 per cent in 2010-11 to 82 per cent in 2014-15.

4.3 Non-Plan Expenditure

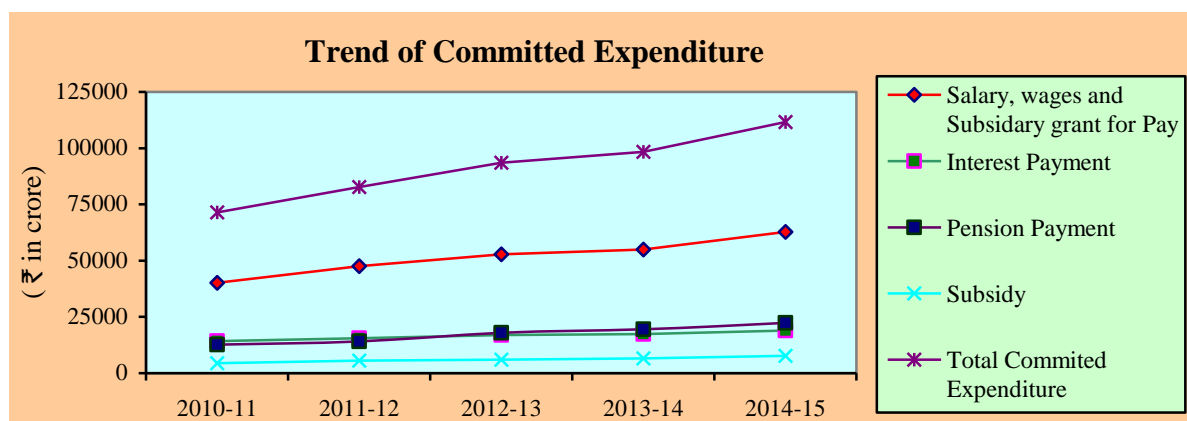
Non-Plan Expenditure during 2014-15, representing 65 per cent of total disbursements ₹2,26,197.24 crore, was ₹1,47,489.81 crore, (₹1,37,764.87 crore under Revenue and ₹9,724.94 crore under Capital).



4.4 Committed Expenditure

(₹ in crore)

Component	2010-11	2011-12	2012-13	2013-14	2014-15
Committed Expenditure	71,429.90	82,729.90	93,559.62	98,433.66	111,566.03
Revenue Expenditure	107,675.61	123,885.17	140,723.64	158,146.87	171,027.32
Percentage of Committed Expenditure to Revenue Receipts	64	63	64	59	57.68
Percentage of Committed Expenditure to Revenue Expenditure	66	67	66	62	65.23



The upward trend on committed expenditure leaves the Government with lesser flexibility for development related spendings.

APPROPRIATION ACCOUNTS

The Appropriation Accounts presents accounts of the sums expended in the year compared with the sums specified in the Schedule appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

5.1 Summary of Appropriation Accounts for 2014-15

(₹ in crore)

Sl. No	Nature of expenditure	Original grant	Supplementary grant	Re- appropriation	Total	Actual expenditure	Savings (-) Excesses(+)
1	Revenue Voted	1,72,264.13	6,611.80	--	1,78,875.93	1,49,660.00	(-) 29,215.93
	Charged	26,926.14	15.17	--	26,941.31	23,671.87	(-) 3,269.44
2	Capital Voted	67,997.09	7,714.67	--	75,711.76	66,734.54	(-) 8,977.22
	Charged	510.88	--	--	510.88	454.17	(-) 56.71
3	Public Debt Voted	0.05	--	--	0.05	--	(-)0.05
	Charged	19,383.83	--	--	19,383.83	9,411.21	(-) 9,972.62
4	Loans and Advances Voted	1,909.67	514.50	--	2,424.17	1,872.64	(-) 551.53
Total		2,88,991.79	14,856.14	--	3,03,847.93	2,51,804.43	(-) 52,043.50

(Refer to Appropriation Accounts)

The State Government could not utilize 17 per cent (₹ 52,043.50 crore) against the total appropriation (Budget) (₹ 3,03,847.93) crore during 2014-15.

5.2 Trend of Savings/Excess during the past five years

(₹ in crore)

Year	Savings (-) / Excess(+)				Total
	Revenue	Capital	Public Debt.	Loans & Advances	
2010-11	(-)5,531.53	(-)7,506.18	(-)10,778.28	(-)106.14	(-)23,932.13
2011-12	(-)8,304.76	(-)5,586.52	(-)10,110.28	(-)504.57	(-)24,506.13
2012-13	(-)15,769.59	(-)3,657.71	(-)9,934.92	(-)339.48	(-)29,701.70
2013-14	(-) 16,864.37	(-) 7,365.10	(-) 10,421.12	(-) 556.36	(-) 35,206.95
2014-15	(-)32,485.37	(-)9,033.93	(-)9,972.67	(-)551.53	(-)52,043.50

The trend of unutilized budget during the last five years indicates requirement for adequate budgeting and/or monitoring of funds by the Government Departments.

5.3 Significant Savings

(a) Substantial savings under a grant indicates either non-implementation or slow implementation of certain schemes / programmes.

Some grants with persistent and significant savings are given below:

(₹ in crore)

Grant	Nomenclature	2010-11	2011-12	2012-13	2013-14	2014-15
9	Power Department	(-)898.01	(-)116.48	(-)35.95	(-)356.44	(-)1,616.27
11	Agriculture and Other Allied Departments (Agriculture)	(-)268.09	(-)867.29	(-)822.72	(-)1,066.71	(-)711.62
14	Agriculture and Other Allied Departments (Panchayati Raj)	(-)226.92	(-)235.76	(-)1,230.82	(-)462.06	(-)2,442.76
21	Food and Civil Supplies Department	(-)5,474.26	(-)1,921.82	(-)1,052.18	(-)5,165.76	(-)2,259.00
26	Home Department (Police)	(-)506.51	(-)543.49	(-)1,156.85	(-)1,109.94	(-)1,105.50
32	Medical Department (Allopathy)	(-)243.11	(-)292.92	(-)634.67	(-)755.32	(-)766.20
37	Urban Development Department	(-)1,398.91	(-)887.28	(-)976.50	(-)1,024.60	(-)2,843.98
42	Judicial Department	(-)349.42	(-)330.09	(-)282.95	(-)623.56	(-)527.99
48	Minorities Welfare Department	(-)437.57	(-)387.05	(-)269.00	(-)349.41	(-)1,455.84
54	Public Works Department (Establishment)	(-)396.56	(-)238.57	(-)681.46	(-)1,041.30	(-)1,265.71
61	Finance Department (Debt Services and Other Expenditure)	(-)9,518.37	(-)10,460.76	(-)11,867.38	(-)10,402.03	(-)13,409.64
72	Education Department (Secondary Education)	(-)785.87	(-)710.76	(-)1,276.79	(-)1,032.08	(-)1,144.48
73	Education Department (Higher Education)	(-)599.17	(-)765.05	(-)939.86	(-)533.63	(-)492.16
83	Social Welfare Department (Special Component Plan for Scheduled Castes)	(-)213.95	(-)1,207.91	(-)2,350.94	(-)1,839.78	(-)4,144.70

(b) During 2014-15, supplementary grants totaling ₹ 14,856.14 crore (5.90 per cent of total expenditure) proved to be unnecessary in some cases, where there were significant savings at the end of the year even against original allocations. A few instances are given below:

(₹ in crore)

Grant	Nomenclature	Section	Original	Supplementary	Actual Expenditure
7	Industries Department (Heavy and Medium Industries)	Capital(Voted)	3,279.78	141.66	2,964.56
11	Agriculture and Other Allied Departments (Agriculture)	<u>Revenue (Voted)</u> Capital(Voted)	2,797.56 809.00	224.26 156.75	2,596.44 679.58
14	Agriculture and Other Allied Departments (Panchayati Raj)	Revenue (Voted)	6,009.48	557.88	4,199.10
26	Home Department (Police)	<u>Revenue(Voted)</u> Capital (Voted)	11,641.86 757.80	2.12 107.97	10,649.89 754.93
32	Medical Department (Allopath)	Revenue (Voted)	4,111.43	255.83	3,695.13
37	Urban Development Department	<u>Revenue (Voted)</u> Capital (Voted)	4,978.83 1,607.53	568.61 25.67	2,785.32 1,551.35
49	Women and Child Welfare Department	Revenue (Voted)	5,069.81	101.10	4,800.87
51	Revenue Department (Relief on account of Natural Calamities)	Revenue (Voted)	494.81	198.00	487.31
52	Revenue Department (Board of Revenue and other Expenditure)	Revenue (Voted)	2,837.78	60.00	2,560.38
71	Education Department (Primary Education)	Revenue (Voted)	27,215.55	74.70	22,899.70
83	Social Welfare Department (Special Component Plan for Scheduled Castes)	<u>Revenue (Voted)</u> Capital (Voted)	9,315.96 6,691.20	150.33 1,181.43	6,956.35 6,237.87
94	Irrigation Department (Works)	<u>Revenue (Voted)</u> Capital (Voted)	2,522.71 5,044.86	646.39 316.05	2,423.15 4,696.29

CHAPTER VI

ASSETS AND LIABILITIES

6.1 Assets

The existing form of accounts do not easily depict valuation of Government assets like land, buildings etc., except in the year of acquisition / purchase. Similarly while the accounts present the impact of liabilities arising in the current year, they do not depict the overall impact of the liabilities to future generations except to the limited extent shown by the rate of interest and maturity periods of existing loans.

Total investments as share capital in Non-financial Public Sector Undertakings (PSUs) stood at ₹ 58,606.06 crore at the end of 2014-15. However, dividends received during the year were ₹ 8.08 crore (i.e. 0.01 Percent) on investment. During 2014-15, investments increased by ₹ 6,139.33 crore, while dividend income increased by ₹ 2.85 crore.

Cash Balance with RBI stood at ₹ (-) 1,156.31^(*) crore on 31st March 2014 and increased to ₹ (-)1,009.27 crore at the end of March, 2015.

(Refer to statement-2 & 19 of Finance Accounts)

6.2 Debt and Liabilities

Article 293 of Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund of the State within such limits, if any, as may be from time to time fixed by the State Legislature.

Details of the Public Debt and total Liabilities of the State Government during the last five years were as under:

(₹ in crore)

Year	Public Debt	Percent to GSDP	Public Account (a)	Percent to GSDP	Total Liabilities	Percent to GSDP
2010-11	1,46,534.80	24	78,250.45	13	2,24,785.25	37
2011-12	1,57,899.49	23	85,329.65	12	2,43,229.14	35
2012-13	1,64,810.40	21	94,810.34	12	2,59,620.74	33
2013-14	1,71,544.11	19	1,10,164.84	12	2,81,708.95	32
2014-15	1,97,653.18	20	1,10,205.95	11	3,07,859.13	32

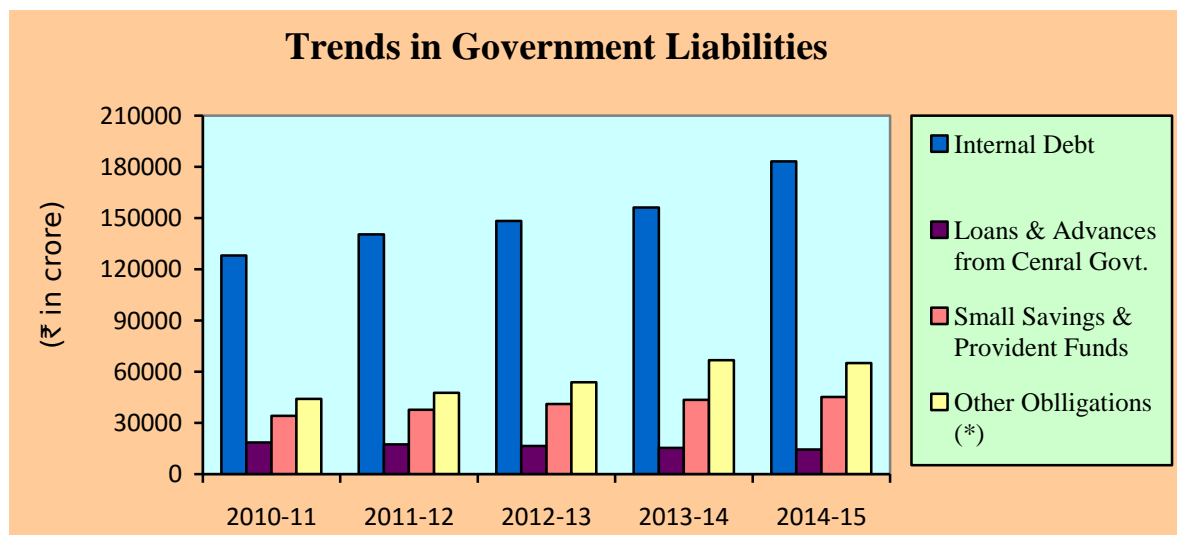
(Refer to statement-6 of Finance Accounts)

(*) Minus figure represents credit balance in favour of State Government.

(a) Excludes suspense and remittance balances.

Note: Figures are progressive balance to end of the year.

There is a net increase of ₹ 26,150.18 crore (9 per cent) in Public Debt and other Liabilities as compared to 2013-14.



* Interest not bearing obligations such as Deposits of Local Funds, other Earmarked Funds, etc.

6.3 Guarantees

The position of guarantees given by the State Government for the payment of Loans and Capital and payment of interest thereon raised by Statutory Corporations, Government Companies, Corporations, Cooperative Societies, etc., is given below:

(₹ in Crore)

At the end of the year	Maximum Amount Guaranteed (Principal only)	Amount outstanding at the end of year	
		Principal	Interest
2010-11	29,778.16	20,162.03	0.00
2011-12	29,628.83	21,659.16	92.85
2012-13	50,459.12	43,336.66	0.00
2013-14	69,752.00	62,223.91	598.42
2014-15	78,023.21	70,281.15	458.48

(Refer to statement-9 of Finance Accounts)

OTHER ITEMS

7.1 Loans and Advances by the State Government

Total Loans and Advances made by the State Government at the end of 2014-15 was ₹14,066.37 crore. Of this, Loans and Advances to Government Corporations/ Companies, non-Government Institutes and Local Bodies amounted to ₹ 13,847.32 crore. Recovery of Principal aggregating to ₹ 1,170.01 crore and Interest amounting to ₹ 669.63 crore was in arrears at the end of 31st March 2015.

7.2 Financial Assistance to Local Bodies and others

During the past five years, Grants in Aid to Local Bodies etc., increased from ₹30,749.32 crore in 2010-11 to ₹ 52,240.65 crore in 2014-15. Grants to Zila Parishads, Panchayat Samiti and Municipalities (₹3,242.96 crore) represented 6 percent of total grants given during the year.

Details of Grants-in-Aid for the past 5 years were as under.

(₹ in crore)

Year	Zilla Parishad	Municipalities	Panchayat Samiti	Others	Total
2010-11	959.26	1,389.57		*28,400.49	30,749.32
2011-12	2,922.91	2,706.58		*33,584.82	39,214.31
2012-13	326.98	2,198.98	1,307.92	39,377.78	43,211.66
2013-14	725.79	1,863.50	2,915.52	40,071.36	45,576.17
2014-15	466.83	908.78	1,867.35	48,997.69	52,240.65

(Refer to statement-10 of Finance Accounts)

(*) Represent combined figures of Panchayat Samiti and Others during 2010-11 & 2011-12.

7.3 Cash Balance and Investment of Cash Balance

(₹ in crore)

Component	As on 1 st April 2014	As on 31 st March 2015	Net increase (+) / decrease (-)
Cash Balances	(-),1,156.31	(-) 1,009.27	147.04
Investments from cash balance (GOI Try. Bills)	5,164.46	595.35	(-),4,569.11
Investment from Earmarked Fund balances-			
(a) Depreciation Reserve Fund	44.42	44.42	0.00
(b) Famine Relief Fund	0.78	0.78	0.00
(c) Other Funds	0.00	0.00	0.00
Interest realised on Investment of Cash Balances	4,053.35	(-),368.72	(-),4,422.07

(Refer to statement-1 & 2 of Finance Accounts)

State Government had a credit closing cash balance at the end of 2011-12 to 2014-15, despite utilising its Cash Balances and Earmarked Fund balances towards Investments. Interest receipt on these Investments was, however, decreased by 58 *per cent*.

7.4 Reconciliation of accounts

Accuracy and reliability of accounts depend, among other things, on timely reconciliation of the figures available with the departments and the figures appearing in the accounts compiled by the Accountant General (Accounts and Entitlements). This exercise is to be conducted by respective Heads of Departments. In 2014-15, total expenditure and total receipts approximate was reconciled. The status of reconciliation of accounts in respect of the Chief Controlling Officers (CCOs) of different departments is given below:

PARTICULARS	TOTAL NO. OF CCOs	FULLY RECONCILED	PARTIALLY RECONCILED	NOT RECONCILED
EXPENDITURE	167	160	02	05
RECEIPTS	45	42	01	02
TOTAL	212	202	03	07

(Refer to Para 2(iv) of Notes to Accounts of Finance Accounts)

Departments who have not reconciled their amounts are listed below.

Sl.No.	Name of the Department /Chief Controlling Officer	Year/Years pending
1	Director, Local Bodies U.P, Lucknow	2013-14&2014-15
2	Chief Forest Conservator, Forest Department, U.P. Lucknow	2011-12to2014-15
3	Director, Agriculture Department U.P., Lucknow	2013-14&2014-15
4	Secretary, Planning Department U.P, Lucknow	2013-14&2014-15
5	Secretary, Housing Department U.P.	2014-15

7.5 Submission of Accounts by Treasuries

The rendition of initial accounts by the Treasuries was satisfactory. 07 PW and 50 Forest divisional accounts for March,2015 were rendered beyond due date and hence, submission of accounts by the Public Works and Forest Divisions should improve.

7.6 Abstract Contingent (AC) Bills and Detailed Contingent (DC) Bills

When money is required in advance or the Drawing and Disbursing Officers (DDOs) are not able to calculate the exact amounts required, they are permitted to draw money without supporting documents through AC bills. Such AC bills are required to be settled, within a maximum of 30 days, through submission of DC bills. As on 31st March 2015, 5985 DC bills amounting to ₹ 236.62 crore were outstanding.

(Refer to Para 2(ii) of Notes to Accounts of Finance Accounts)

7.7 Rush of Expenditure

The financial rules stipulate that rush of expenditure, particularly in the closing month of the financial year, shall be regarded as a breach of financial regularity and should be avoided. It is observed however, that certain departments indulged in this practice to the tune of 44 *per cent* to 100 *Per cent* of total expenditure incurred in March, as follows:

(₹ in crore)

Head of A/c	Description	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total	During March 2015	% of 3/2015 w.r.t. total expenditure of the department for 2014-15
2048	Appropriation for Reduction or avoidance of Debt	0.00	0.00	0.00	4,500.00	4,500.00	4,500.00	100
2215	Water Supply and Sanitation	3.00	15.28	67.62	347.89	433.79	244.50	56
2217	Urban Development	36.29	104.03	599.57	1,490.95	2,230.84	1,171.26	53
2230	Labour and Employment	294.42	108.85	102.93	526.11	1,032.31	449.53	44
2501	Special Programmes for Rural Development	18.86	19.13	2.95	359.94	400.88	347.70	87
3054	Roads and Bridges	484.47	421.68	520.40	3,078.25	4,554.79	2,661.78	58
4075	Capital Outlay on Miscellaneous General Services	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00	100
4210	Capital Outlay on Medical and Public Health	1.00	170.63	351.01	1,379.05	1,901.69	1,073.94	56
4235	Capital Outlay on Social Security and Welfare	4.26	43.93	99.05	454.24	601.48	430.53	72
4700	Capital Outlay on Major Irrigation	278.40	335.13	421.40	1,652.97	2,687.90	1,251.33	47
4711	Capital Outlay on Flood Control Projects	162.86	73.35	90.57	438.31	765.09	365.50	48
4801	Capital Outlay on Power Projects	14.10	1,256.23	2,819.31	8,345.80	12,435.44	6607.95	53
5053	Capital Outlay on Civil aviation	3.37	0.00	4.51	272.12	280.00	268.12	96

7.8 Commitments on account of Incomplete Capital Works

A total expenditure of ₹ 7,713.79 crore was incurred up to the year 2014-15 by the State Government on various incomplete projects against an estimated cost of ₹ 7,653.28 crore. During 2014-15 a total expenditure of ₹ 1,942.83 crore was incurred by the State Government on various projects taken up by Engineering departments. Payments to the tune of ₹ 2,354.73 crore was due to be paid to the end of 31-03-2015. A summarised view on commitments on account of 'Incomplete Capital Works' is furnished below:

(₹ in crore)

Sl. No.	Category of Works	Estimated Cost of Work	Expenditure during the year	Progressive expenditure to the end of the year	Pending Payments
1.	Road Work/Bridges and Irrigation Projects	7,653.28	1,942.83	7,713.79	2,354.73

- Note: i) Detailed information towards commitments on Incomplete Capital Works is available in Appendix IX of Finance Accounts 2014-15.
ii) The figures exhibited in the above table are compiled from the data provided by various Divisions/Departments.