



Finance Accounts

Volume-I

2012-13



Government of Uttar Pradesh

Finance Accounts

Volume 1

2012-2013

Government of Uttar Pradesh

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CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

This compilation containing the Finance Accounts of the Government of Uttar Pradesh for the year ending 31st March 2013 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of finances and Volume-II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with the provisions of the Uttar Pradesh Reorganization Act, 2000 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Uttar Pradesh and the statements received from the Reserve Bank of India. Statements (No. 9 and 14), explanatory notes to Statements (No.11,12 and13) and appendices (ix and x) in this compilation have been prepared directly from the information received from the Government of Uttar Pradesh/ Corporations/ Companies/ Societies who are responsible to ensure the correctness of such information.

The treasuries, offices and departments functioning under the control of the Government of Uttar Pradesh are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts is discharged through the office of the Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Principal Accountant General (General & Social Sector Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of Uttar Pradesh for the year 2012-2013.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Uttar Pradesh being presented separately for the year ended 31st March 2013.

(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

Date:
New Delhi

Guide to the Finance Accounts

A. Broad overview of the Structure of Government Accounts

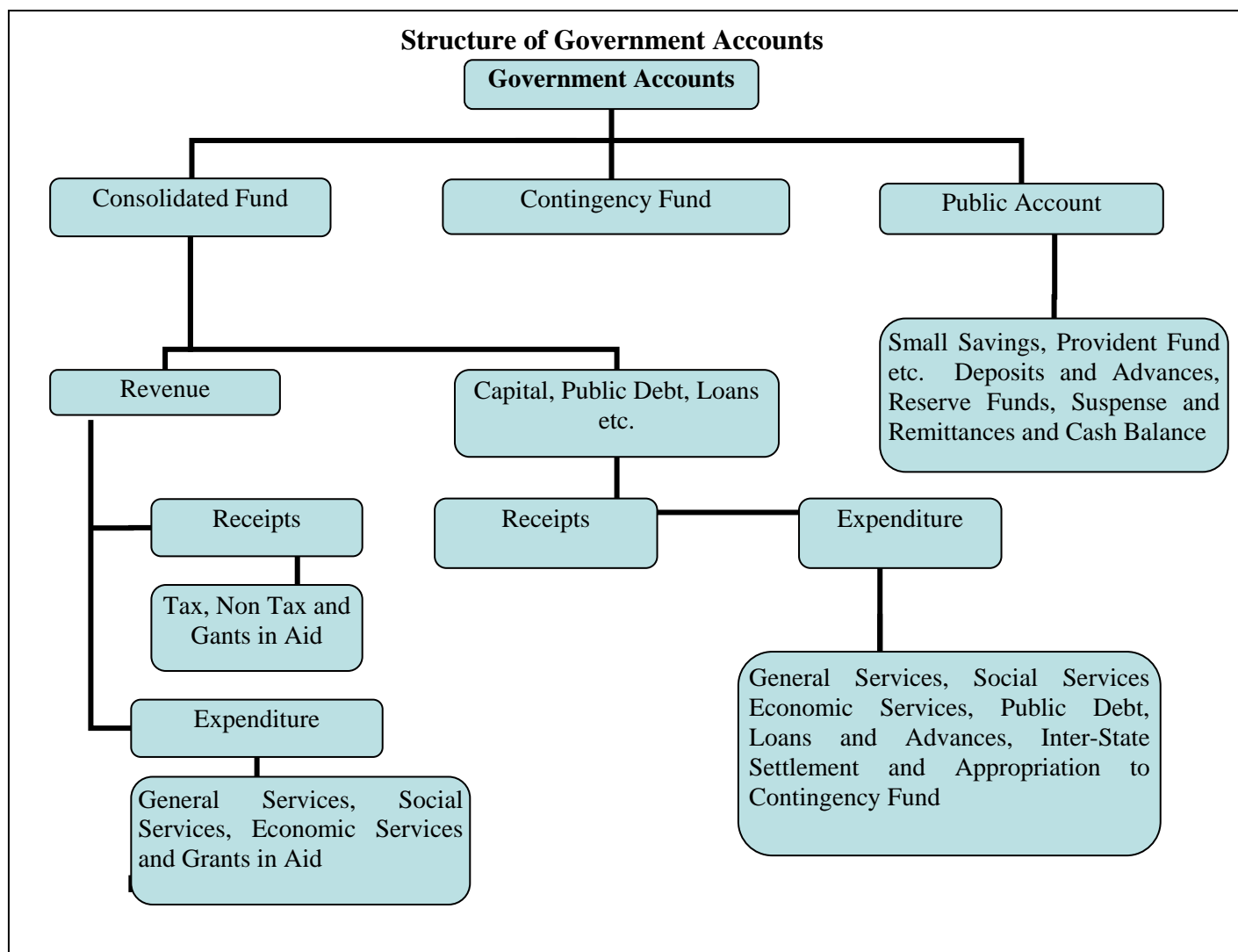
1. The Accounts of the Government are kept in three parts:

Part I: The Consolidated Fund: All Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans & Advances forms the Consolidated Fund of the State.

Part II: The Contingency Fund: Legislature may by law establish a Contingency Fund which is in the nature of an imprest. The Fund is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head in the Consolidated Fund of the State.

Part III: The Public Account: All other public moneys received by or on behalf of the Government are credited to the Public Account. The expenditure out of this account is not subject to the vote of the Legislature. In respect of the receipts into this account, the Government acts as a banker or trustee. Transactions relating to Debt (other than public debt in Part I), Deposits, Advances, Reserve Funds, Remittances and Suspense form the Public Account.

A.1.1 Pictorial representation of Structure of Government accounts



2. Divisions, Sections, Sectors etc.

The two main divisions of the Accounts in the Consolidated fund are, as depicted in A.1.1 on previous page, 'Revenue and 'Capital, Public Debt, Loans etc.' which are divided into sections 'Receipts 'and 'Expenditure'. Within each of the Divisions and Sections of the Consolidated Fund the transactions on the expenditure side are grouped into Sectors such as, "General Services", "Social Services", "Economic Services", under which specific functions or services shall be grouped. The Sectors are sub-divided into subsectors/Major heads of account. Major heads correspond to functions and are further divided into sub major heads (sub functions) and minor heads (programmes) which are depicted in volume 2 of the Finance Accounts. The classification below minor heads of account i.e. subheads (schemes) and detailed and object heads (objects of expenditure) are not depicted in the Finance Accounts (minor exceptions exist), though some details are included in the appendices.

B. What do the Statement Contain:

The Finance Accounts have been divided into two volumes. Volume 1 presents the financial statements of the Government in the form of commonly understood summarised form while the details are presented in volume 2.

Volume 1 contains the Certificate of the Comptroller and Auditor General of India, four summary statements as given below and Notes to Accounts including accounting policy.

1. Statement of financial position: Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the statement. The assets are largely financial assets with the figures for progressive capital expenditure denoting physical assets of the Government. Assets, as per the accounting policy, are depicted at historical cost.
2. Statement of receipts and disbursement: This is a summarised statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government account is kept, namely, the consolidated fund, contingency fund and public account. Further within the consolidated fund, receipts and expenditure on revenue and capital account are depicted distinctly.

The fiscal parameters of the Government, i.e. the primary, revenue and fiscal deficit are calculated on the operations of the consolidated fund of the State. Hence the following two statements give the operations of the consolidated fund in a summarised form.

3. Statement of receipts (consolidated fund): This statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the GOI, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.
4. Statement of expenditure (consolidated fund): This statement not only gives expenditure by function (activity) but also summarises expenditure by nature of activity (objects of expenditure).

In addition the volume comprises an appendix, Appendix 1, which shows position of cash balance and investment of cash balances.

The second volume comprises three parts. The **first part contains six statements** as given below:

5. Statement of progressive capital expenditure: This statement details progressive capital expenditure by functions, the aggregate of which is depicted in statement 1.
6. Statement of Borrowings and other liabilities: Borrowings of the Government comprise market loans raised by it (internal debt) and Loans and Advances received from the GOI. Both these together form the public debt of the State Government. In addition, this summary statement depicts 'other liabilities' which are the balances under various sectors in the public account. In respect of the latter, the Government as a trustee or custodian of the funds, hence these constitute liabilities of the Government. The statement also contains a note on service of debt, i.e. a note on the quantum of net interest charges met from revenue receipts.
7. Statement of Loans given by the Government: The loans and advances given by the State Government are depicted in statement 1 and recoveries, disbursements

feature in statement 2, 3 and 4. Here, loans and advances are summarised sector and loanee group wise. This is followed by a note on the recoveries in arrear in respect of loans, the details of which are maintained by the AG office and details of which are maintained by the State departments.

8. Statement of Grants in aid given by the State Government, organised by grantee institutions group wise. It includes a note on grants given in kind also.
9. Statement of Guarantees given by the Government: Guarantees given by the State Government for repayment of loans, etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding as at the end of the year are presented in his statement.
10. Statement of Voted and Charged Expenditure: This statement presents details of voted and charged expenditure of the Government.

Part II Volume 2: This part contains **9 statements** presenting details of transactions by **minor head** corresponding to statements in volume 1 and part 1 of volume 2.

11. Detailed Statement of Revenue and Capital Receipts by minor heads: This statement presents the revenue and capital receipts of the Government in detail.
12. Detailed Statement of Revenue Expenditure by minor heads: This statement presents the details of revenue expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available.
- 13 Detailed Statement of Capital Expenditure by minor heads: This statement presents the details of capital expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available. Cumulative capital expenditure upto the end of the year is also depicted.
14. Detailed Statement of Investments of the Government: The position of Government Investment in the share capital and debentures of different concerns is depicted in this statement for the current and previous year. Details include type of shares held, face value, dividend received etc.
- 15 Detailed Statement of Borrowings and other Liabilities: Details of borrowings (market loans raised by the Government and Loans etc from GOI) by minor heads, the maturity and repayment profile of all loans is provided in this statement. This is the detailed statement corresponding to statement 6 in part 1 volume 2.
- 16 Detailed Statement on Loans and Advances given by the Government: The details of loans and advances given by the Government, the changes in loan balances, loans written off, interest received on loans etc. is presented in this statement. It also presents plan loans separately. This is the detailed statement corresponding to statement 7 in part 1 volume 2.
- 17 Detailed Statement on Sources and Application of funds for expenditure other than revenue account: The capital and other expenditure (other than on revenue account and the sources of fund for the expenditure is depicted in this statement.
- 18 Detailed Statement on Contingency Fund and other Public Account transactions: The statement shows changes in contingency fund during the year, the appropriations to the fund, expenditure, amount recouped etc. It also depicts the transactions in public account in detail.
19. Statement showing details of earmarked balances: This statement shows the details of investment out of reserve funds in public account.

Part III Volume 2 contains appendices on salaries, subsidies, grants-in-aid scheme wise and institution wise, details of externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan schemes etc. These details are present in the accounts at sub head level or below (i.e. below minor head levels) and so are not depicted in the Finance accounts. For a detail list please refer to the index in volume 1 or 2. The Statements read with the appendices give a complete picture of the state of

finances prevailing in the State Government.

C. Ready Reckoner:

For a quick reference to what the statements contain, please refer to the table below. The summary and detail statement in respect of the important parameters is depicted below. The number of appendices depicted below are not exhaustive.

Parameter	Summary Statements (Volume 1)	Detailed Statements (Volume 2)	Appendices
Revenue Receipts (incl Grants received)	2,3	11	
Revenue Expenditure	2,4	12	2 (Salary), 3 (Subsidy)
Grants-In-Aid given by the Government	2	8	4
Capital receipts	2,3	11	
Capital expenditure	1,2,4	5,13,17	
Loans and Advances given by the Government	1,2	7,16	
Debt Position/Borrowings	1,2	6,15	
Investments of the Government in Companies, Corporations etc		14	
Cash	1,2		1,8
Balances in Public Account and investments thereof	1,2	18, 19	
Guarantees		9	
Schemes			5 (Externally Aided Projects), 6,7

D. Book adjustments:

Certain transactions are in the nature of periodical adjustments and book adjustments and do not represent actual cash transaction, as mentioned below. The specific details are mentioned as 'Notes to Accounts' and as footnotes in the relevant statements.

(i) Adjustment of all deductions (GPF, recoveries of advances given etc) from salaries by debiting functional major heads (department concerned) by book adjustment to revenue receipt (e.g. deductions other than GPF)/Public Account (e.g. GPF)\

(ii) Creation of funds/adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g. Calamity Relief Fund, Reserve Funds, Sinking Fund etc.

(iii) Crediting of deposit heads of accounts in public account by debit to Consolidated Fund.

(iv) Annual adjustment of interest on GPF and State Government Group Insurance Scheme where interest on General Provident Fund of State Government is adjusted by debiting 2049-Interest and crediting 8009-General Provident Fund.

(v) Certain adjustments such as adjustment of Debt waiver scheme granted by the Government of India in accordance with the recommendation of Finance commission. It affects both revenue receipts and Public Debt heads where Central loans are written off by crediting 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government.

1: STATEMENT OF

Assets ¹	Reference (Sr. no.)		As at 31 st March 2013	As at 31 st March 2012
	Notes to Accounts	Statement		
Cash			(₹ in crore)	
(i) Cash in Treasuries and Local Remittances		Appendix 1	#	#
(ii) Departmental Balances		18 & Appendix 1	12.79	12.90
(iii) Permanent Imprest		18 & Appendix 1	0.42	0.42
(iv) Cash Balance Investments		18 & Appendix 1	15,198.72	14,052.72
(v) Deposits with Reserve Bank of India (If credit balance include here with minus sign)		Appendix 1	-39.52	-619.34
(vi) Investments from Earmarked Funds ²		19 & Appendix 1	45.20	45.20
Capital Expenditure				
(i) Investments in shares of Companies, Corporations, etc.		14(3)	46,227.91	42,607.07
(ii) Other Capital Expenditure		5 & 13	156,045.72	135,832.27
Contingency Fund (unrecouped)		18	262.45	309.64
Loans and Advances		7&16	11,572.44	10,987.99
Advances with Departmental Officers		18	9.10	9.11
Suspense and Miscellaneous Balances³		18	0.00	0.00
Remittance Balances		18	0.00	0.00
Cumulative excess of expenditure over receipts⁴		17	40,399.61	45,579.96
Total			269,734.84	248,817.94

¹The figures of assets and liabilities are cumulative figures. Please also see note 1 in the section 'Notes to Accounts'.

²Investments out of earmarked funds in share of companies etc. are excluded under capital expenditure and included under 'Investment from Earmarked Funds'.

³In this statement the line item; 'Suspense and miscellaneous balances' does not include 'Cash Balance Investment Account', which is included separately above, though the latter forms part of this sector elsewhere in these accounts.

⁴The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/revenue deficit for the current year.

Amount Less than ₹ 0.01 Crore.

FINANCIAL POSITION

Liabilities	Reference (Sr. no.)	As at 31 st March 2013	As at 31 st March 2012
	Notes to Statement Accounts		
Borrowings (Public Debt)		(₹ in crore)	
(i) Internal Debt	6&15	148,398.74	140,388.62
(ii) Loans and Advances from Central Government	6&15		
Non-Plan Loans	15	93.85	101.29
Loans for State Plan Schemes	15	16,198.90	17,201.43
Loans for Central Plan Schemes	15	0.80	0.80
Loans for Centrally Sponsored Plan Schemes	15	106.72	195.96
Other loans	15	11.39	11.39
Contingency Fund (corpus)	18	600.00	600.00
Liabilities on Public Account			
(i) Small Savings, Provident Funds, etc.	6,15&18	41,071.75	37,730.24
(ii) Reserve Funds	6 & 18	35,969.82	31,583.69
(iii) Deposits	6 & 18	17,768.75	16,015.72
(iv) Suspense and Miscellaneous Balances	18	8,094.63	4,555.23
(v) Remittance Balances	18	1,419.49	433.57
Cumulative excess of receipts over expenditure			
Total		269,734.84	248,817.94

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
Description	2012-13	2011-12	Description	2012-13	2011-12
Part-I Consolidated Fund					
Section-A: Revenue					
(₹ in Crore)					
Revenue Receipts	145,903.98	130,869.70	Revenue Expenditure	140,723.64	123,885.17
Tax revenue	58,098.36	52,613.43	Salaries ¹	28,587.18	24,480.19
Non-tax revenue			Subsidies	5,963.70	5,600.92
			Grants-in-aid ²	38,323.96	33,911.12
Interest receipts	1,186.42	789.22	General services		
Others	11,783.56	9,356.08	Interest Payment and Service of Debt	25,182.28	24,107.56
Total	12,969.98	10,145.30	Pension	17,920.61	14,127.06
Share of Union Taxes/Duties	57,497.85	50,350.95	Others	2,758.75	2,516.11
			Total	45,861.64	40,750.73
			Social Services	10,923.34	9,589.17
			Economic Services	4,884.59	4,297.94
Grants from Central Government	17,337.79	17,760.02	Compensation and Assignment to Local Bodies and PRIs	6,179.23	5,255.10
Revenue Deficit			Revenue Surplus	5,180.34	6,984.53

¹ Salary, Subsidy and Grants in Aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'Social', 'General' and 'Economic' Services does not include expenditure on salaries, subsidies and grants in aid (explained in footnote 2).

² Grants in Aid are given to statutory corporations, companies, autonomous bodies, local bodies etc by the Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and assignment to Local Bodies and PRIs'.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
Description	2012-13	2011-12	Description	2012-13	2011-12
Part-I Consolidated Fund-Concl.					
Section-B:Capital					
(₹ in Crore)					
Capital Receipts	0.00	0.00	Capital Expenditure	23,834.29	21,573.96
			Salaries ¹	53.94	63.55
			Grants-in-aid ²	4,887.43 ^(b)	5,303.18
			General Services	1404.95	1,143.62
			Social Services	3476.58	2,003.46
			Economic Services	14,011.39	13,060.15
Recoveries of Loans and Advances	418.80	133.17	Loans and Advances disbursed	1,003.24	975.57
General Services	6.52	8.31	General Services	59.58	76.72
Social Services	12.16	*-50.38	Social Services	243.00	326.38
Economic Services	317.02	101.13	Economic Services	593.90	456.80
Others	83.10	74.11	Others	106.76	115.67
Public debt receipts	15,819.95	19,652.30	Repayment of Public Debt	8,909.04	8,287.61
Internal Debt (Market loans etc.)	15,523.99	19,336.67	Internal Debt (market loans etc.)	7,513.87	6,973.02
Loans from GOI	295.96	315.63	Loans from GOI	1,395.17	1,314.59
Net of Inter-State Settlement	0.00	0.00	Net of Inter-State Settlement	0.00	0.00
Total Receipts Consolidated Fund	162,142.73	150,655.17	Total Expenditure Consolidated Fund	174,470.21	154,722.31
Deficit in Consolidated Fund	12,327.48	4,067.14	Surplus in Consolidated Fund		

* Minus entry was due to rectification of misclassification of previous years.

(b) Grants-in-Aid was budgeted and classified under Capital expenditure by the State Govt.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
Description	2012-13	2011-12	Description	2012-13	2011-12
Part-II Contingency Fund					
(₹ in Crore)					
Contingency Fund	309.65	39.89	Contingency Fund	262.45	309.64
Part III Public Account³					
Small savings	10,096.34	9,539.26	Small Savings	6,754.83	5,908.99
Reserves & Sinking Funds	9,638.28	10,255.12	Reserves & Sinking Funds	5,252.14	4,767.87
Deposits	8,484.09	10,401.93	Deposits	6,731.06	12,440.23
Advances	144.60	148.93	Advances	144.60	149.10
Suspense and Misc	494,040.46	257,524.23	Suspense and Misc⁴	491,646.96	261,091.68
Remittances	15,954.43	18,705.74	Remittances	14,968.51	18,914.42
Total Receipts Public Account	538,358.20	306,575.21	Total Disbursements Public Account	525,498.10	303,272.29
Deficit in Public Account	0.00	0.00	Surplus in Public Account	12,860.10	3,302.92
Opening Cash Balance	-619.34	414.63	Closing Cash Balance	-39.52	-619.34
Increase in cash balance	579.82		Decrease in cash balance		1,033.97

³ For details please refer to statement 18 in Volume II (Part II)

⁴ 'Suspense and Miscellaneous' includes 'Other accounts' such as Cash Balance Investment Account (Major Head 8673) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement 18 Volume II (Part II)

**3. STATEMENT OF RECEIPTS
(CONSOLIDATED FUND)**

	Description	Actuals	
		2012-13	2011-12
I. REVENUE RECEIPTS		(₹ in Crore)	
A.	Tax Revenue		
A.1	Own Tax revenue		
	Land Revenue	804.64	490.68
	Stamps and Registration fees	8,742.17	7,694.41
	State Excise	9,782.49	8,139.20
	Sales Tax	34,870.16	33,107.34
	Taxes on goods and passengers	1.04	4.81
	Taxes on Vehicles	2,992.92	2,375.86
	Others	904.94	801.13
	Total-A.1- Own Tax revenue	58,098.36	52,613.43
A.2	Share of net proceeds of Taxes		
	Corporation Tax	20,653.72	19,818.72
	Taxes on Income other than Corporation Tax	12,365.05	10,067.03
	Taxes on Wealth	34.87	76.51
	Customs	9,554.78	8,730.00
	Union Excise Duties	6,493.46	5,649.14
	Service Tax	8,395.97	6,009.58
	Other Taxes and Duties on Commodities and Services	0.00	-0.03
	Total-A.2-Share of net proceeds of Taxes	57,497.85	50,350.95
	Total.A-Tax Revenue	115,596.21	102,964.38
B.	Non-tax Revenue-		
	Miscellaneous General Services	4,494.11	4,035.23
	Education,Sports,Art and Culture	4,211.69	2,008.55
	Interest receipts	1,186.42	789.22
	Non-Ferrous Mining and Metallurgical Industries	722.12	593.28
	Forestry and Wild Life	332.08	285.87
	Roads and Bridges	230.22	152.85
	Police	229.44	196.30
	Other Administrative Services-	219.02	542.65
	Medium Irrigation	186.48	145.52
	Other Rural Development Programmes	168.80	180.02
	Social Security and Welfare	155.12	154.03
	Medical and Public Health	126.94	107.93
	Other Social Services	100.17	126.49
	Power	72.80	76.83
	Minor Irrigation	66.53	47.94
	Dividends and Profits	62.70	38.17
	Public Works	57.67	69.97
	Crop Husbandry	52.65	58.66

**3. STATEMENT OF RECEIPTS
(CONSOLIDATED FUND)**

Description	Actuals	
	2012-13	2011-12
Other General Economic Services	49.23	43.38
I. REVENUE RECEIPTS	(₹ in Crore)	
B. Non-tax Revenue-Concl.		
Contributions and Recoveries towards Pension and Other Retirement Benefits	41.38	37.68
Labour and Employment	31.77	203.86
Urban Development	28.35	45.75
Animal Husbandry	25.14	26.70
Stationery and Printing	21.06	16.76
Tourism	19.72	41.69
Housing	13.43	13.82
Cooperation	11.99	9.78
Other Agricultural Programmes	10.93	18.41
Fisheries	7.24	4.53
Major Irrigation	4.94	4.45
Village and Small Industries	4.87	1.20
Jails	3.97	2.36
Civil Supplies	3.84	2.52
Road Transport	3.48	3.01
Industries	3.09	17.04
Non Conventional Sources of Energy	2.58	0.34
Water Supply and Sanitation	2.24	0.50
Public Service Commission	2.12	6.02
Agricultural Research and Education	1.66	0.00
Dairy Development	0.77	1.29
Civil Aviation-	0.38	0.02
Family Welfare	0.30	0.33
Information and Publicity	0.20	0.30
Other Special Areas Programmes	0.16	33.94
Other Industries	0.14	0.05
Other Fiscal Services-	0.04	0.06
Land Reforms	#	0.00

**3. STATEMENT OF RECEIPTS
(CONSOLIDATED FUND)**

Description	Actuals	
	2012-13	2011-12
Total-B. Non-tax Revenue	12,969.98	10,145.30
# Amount less than ₹0.0 1 Crore.		
II. GRANTS FROM GOVERNMENT OF INDIA-		(₹ in Crore)
(C) Grants-		
Grants-In-Aid from Central Government-		
Non Plan Grants-		
Grants under the proviso to Article 275 (1) of the Constitution	3,983.25	3,843.40
Grants towards contribution to State Disaster Response Fund	323.67	303.50
Other Grants	34.08	249.83
Grants for State/Union Territory Plan Schemes		
Block Grants (of which EAP)	0.00	24.46
Grants under the proviso to Article 275 (1) of the Constitution	0.00	14.85
Grant for Central Road Fund	184.76	210.25
Other Grants	5,333.63	6,563.72
Grants for Central Plan Schemes	12.31	212.45
Grants for Centrally Sponsored Plan Schemes	7,466.09	6,337.44
External Grant Assistance		
Assistance from UNDP	0.00	0.12
Total C-Grants	17,337.79	17,760.02
Total Revenue Receipts (A+B+C)	145,903.98	130,869.70
III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
D. Capital Receipts		
Disinvestment proceeds	0.00	0.00
Others	0.00	0.00
Total-D. Capital Receipts	0.00	0.00
E. Public Debt Receipts-		
Internal Debt-		
Market Loans	9,500.00	15,830.00
Ways and Means Advances from the RBI	30.68	0.00
Bonds	0.00	0.00
Loans from Financial Institutions	1,421.39	1,277.31
Special Securities issued to National Small Savings Fund	4,571.92	2,229.36
Other Loans	0.00	0.00
Loans and Advances from Central Government		
Non Plan Loans	0.00	0.00
Loans for State Plan Schemes	295.96	315.63
Loans for Central Plan Schemes	0.00	0.00
Loans for Centrally sponsored Plan Schemes	0.00	0.00
Total-E. Public Debt Receipts	15,819.95	19,652.30

**3. STATEMENT OF RECEIPTS
(CONSOLIDATED FUND)**

Description	Actuals	
	2012-13	2011-12
F. Loans and Advances by State Government (Recoveries)¹	418.80	133.17
Total Receipts in Consolidated Fund (A+B+C+D+E+F)	162,142.73	150,655.17

¹Details are in Statement 7 and 16....in Volume 2.

**4- STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND)**

A. EXPENDITURE BY FUNCTION

Description	Revenue	Capital	Loans and Advances	Total
A General Services			(₹ in Crore)	
A.1 Organs of State				
Parliament/State/Union Territory Legislatures	97.87	0.00	0.00	97.87
President, Vice President/Governor, Administrator of Union Territories	9.20	0.00	0.00	9.20
Council of Ministers	85.39	0.00	0.00	85.39
Administration of Justice	1,153.13	0.00	0.00	1,153.13
Elections	250.14	0.00	0.00	250.14
A.2 Fiscal Services				
Land Revenue	1,689.72	0.00	0.00	1,689.72
Stamps and Registration	237.57	0.00	0.00	237.57
State Excise	116.88	0.00	0.00	116.88
Taxes on Sales, Trade etc.	1,139.31	0.00	0.00	1,139.31
Taxes on Vehicles	0.60	0.00	0.00	0.60
Other Taxes and Duties on Commodities and Services	92.95	0.00	0.00	92.95
Other Fiscal Services	18.30	0.00	0.00	18.30
Appropriation for Reduction or Avoidance of Debt	8,261.69	0.00	0.00	8,261.69
Interest Payments	16,920.59	0.00	0.00	16,920.59
A.3 Administrative Services				
Public Service Commission	32.76	0.00	0.00	32.76
Secretariat-General Services	319.72	0.00	0.00	319.72
District Administration	490.70	0.00	0.00	490.70
Treasury and Accounts Administration	201.10	0.00	0.00	201.10
Police	8,664.12	348.73	0.00	9,012.85
Jails	385.81	0.00	0.00	385.81
Stationery and Printing	121.90	1.77	0.00	123.67
Public Works	895.10	613.88	0.00	1,508.98
Other Administrative Services	769.92	440.57	0.00	1,210.49
A.4 Pension & Misc. General Services				
Pensions and Other Retirement Benefits	17,920.61	0.00	0.00	17,920.61
Miscellaneous General Services	31.64	0.00	59.58	91.22
Total-General Services	59,906.72	1,404.95	59.58	61,371.25
B Social Services				
B.1 Education, Sports Art & Culture				
General Education	29,046.91	326.54	0.00	29,373.45
Technical Education	171.65	228.87	0.00	400.52
Sports and Youth Services	120.98	91.27	0.00	212.25
Art and Culture	43.08	60.40	0.00	103.48
B.2 Health & Family Welfare				
Medical and Public health	5,068.20	1,115.62	0.00	6,183.82
Family Welfare	2,450.66	0.00	0.00	2,450.66

**4- STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND)**

A. EXPENDITURE BY FUNCTION

Description		Revenue	Capital	Loans and Advances	Total
B	Social Services-concl.				
B.3	Water Supply, Sanitation, Housing & Urban Development				
	Water Supply and Sanitation	23.00	1,498.06	240.15	1,761.21
	Housing	59.35	1,281.49	0.00	1,340.84
	Urban Development	877.88	2,243.56	0.00	3,121.44
B.4	Information and Broadcasting				
	Information and Publicity	58.24	0.00	0.00	58.24
B.5	Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes				
	Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes	4,468.38	57.97	2.78	4,529.13
B.6	Labour and Labour Welfare				
	Labour and employment	1,102.67	0.00	0.00	1,102.67
B.7	Social Welfare & Nutrition				
	Social Security and Welfare	9,114.42	608.74	0.07	9,723.23
	Relief on Account of Natural Calamities	630.25	0.00	0.00	630.25
B.8	Others				
	Other Social Services	8.00	81.99	0.00	89.99
	Secretariat- Social Services	56.65	0.00	0.00	56.65
	Total- Social Services	53,300.32	7,594.51	243.00	61,137.83
C	Economic Services				
C.1	Agriculture & Allied Activities				
	Crop Husbandry	1,563.65	118.25	0.00	1,681.90
	Soil & Water Conservation	597.82	0.00	0.00	597.82
	Animal Husbandry	504.58	7.06	0.00	511.64
	Dairy Development	80.10	0.00	0.00	80.10
	Fisheries	46.94	0.00	0.00	46.94
	Forestry & Wild Life	435.40	173.04	0.00	608.44
	Plantations	5.10	0.00	0.00	5.10
	Food, Storage & Warehousing	0.00	462.66	0.00	462.66
	Agricultural Research & Education	154.44	126.28	0.00	280.72
	Co-operation	1,199.16	1.21	19.64	1,220.01
	Other Agricultural Programmes	11.25	0.00	0.00	11.25
C.2	Rural Development				
	Special Programmes for Rural Development	120.56	0.00	0.00	120.56
	Rural Employment	0.61	0.00	0.00	0.61
	Land Reforms	0.01	0.00	0.00	0.01
	Other Rural Development Programmes	4,504.11	1,051.70	0.00	5,555.81
C.3	Special Areas Programmes				
	Hill Areas	0.00	0.00	0.00	0.00
	Other Special Areas Programmes	27.38	840.31	0.00	867.69

**4- STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND)**

A. EXPENDITURE BY FUNCTION

Description		Revenue	Capital	Loans and Advances	Total
C	Economic Services-concltd.				
				(₹ in Crore)	
C.4	Irrigation & Flood Control				
	Major Irrigation	543.24	887.80	0.00	1,431.04
	Medium Irrigation	2,690.91	88.97	0.00	2,779.88
	Minor Irrigation	1,088.77	462.28	0.00	1,551.05
	Command Areas Development	202.27	0.00	0.00	202.27
	Flood Control & Drainage	148.87	457.64	0.00	606.51
C.5	Energy				
	Power	4,593.43	3,625.88	0.00	8,219.31
	Non-Conventional Sources of Energy	56.81	0.00	0.00	56.81
C.6	Industry & Minerals				
	Village & Small Industries	267.79	0.49	0.00	268.28
	Industries	80.69	0.00	0.00	80.69
	Non- Ferrous Mining & Metallurgical Industries	19.33	5.36	0.00	24.69
	Cement & Non- Metallic Mineral Indurtries	0.00		0.00	0.00
	Telecommunicatin & Electronic Industries	0.00	0.69	0.00	0.69
	Consumer Industries	0.00	0.00	424.52	424.52
	Other Outlays on Industries & Minerals	0.86	0.00	149.74	150.60
C.7	Transport				
	Civil Aviation	2.07	21.23	0.00	23.30
	Roads & Bridges	2,024.23	6,427.29	0.00	8,451.52
	Road Transport	96.63	6.00	0.00	102.63
C.8	Science & Technology				
	Other Scientific Research	29.29	0.00	0.00	29.29
	Ecology & Envioronment	3.37	0.00	0.00	3.37
C.9	General Economic Service				
	Secretariat- Economic Services	84.92	0.00	0.00	84.92
	Tourism	18.24	70.69	0.00	88.93
	Foregin Trade & Export Promotion	0.07	0.00	0.00	0.07
	Census Surveys & Statistics	60.16	0.00	0.00	60.16
	Civil Supplies	28.12	0.00	0.00	28.12
	Other General Economic Services	46.18	0.00	0.00	46.18
	Total- Economic Services	21,337.36	14,834.83	593.90	36,766.09

**4- STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND)**

A. EXPENDITURE BY FUNCTION

Description	Revenue	Capital	Loans and Advances	Total
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D. Loans, Grants in Aid & Contributions		(₹ in Crore)		
Compensation & Assignments to Local Bodies and Panchayati Raj Institutions	6,179.24	0.00	0.00	6,179.24
E. Loans to Government Servants etc.				
Loans to Government Servants etc.	0.00	0.00	106.76	106.76
Misc. Loans	0.00	0.00	0.00	0.00
F. Public Debt				
Internal Debt of the State Government	0.00	0.00	7,513.87	7,513.87
Loans and Advances from the Central Government	0.00	0.00	1,395.17	1,395.17
Total-- Loans, Grants in Aid & Contributions	6,179.24	0.00	9,015.80	15,195.04
Total-Consolidated Fund Expenditure	140,723.64	23,834.29	9,912.28	174,470.21

4- STATEMENT OF**B. EXPENDITURE BY NATURE**

Object of Expenditure	2012-13		
	Revenue	Capital	Total
	(₹ in Crore)		
01 Pay	16,631.43	0.00	16,631.43
31 Subsidiary Grant-General(Pay)	23,602.68	0.00	23,602.68
32 Interest/ Dividend	17,321.01	166.08	17,487.09
24 Major Construction Works	7.78	13,552.33	13,560.11
33 Pension /Gratuity/Other Retirement Benefits	17,665.51	0.00	17,665.51
20 subsidiary Grant-General(Other than Pay)	14,721.28	0.00	14,721.28
48 Interaccount Transfer	9,633.92	0.00	9,633.92
30 Investment/Loans	0.00	13,533.12	13,533.12
43 Material and Supply	2,033.43	242.35	2,275.78
27 Subsidy	5,963.70	0.00	5,963.70
35 Subsidiary Grant for Capital Expenditure	0.00	4,887.43	4,887.43
28 Assignments	6,179.23	0.00	6,179.23
03 Dearness Allowance	10,700.05	47.90	10,747.95
21 Scholarship and Stipend	4,083.93	0.00	4,083.93
29 Maintenance	3,015.97	4.92	3,020.89
42 Other Expences	2,035.88	871.26	2,907.14
06 Other Allowances	1,255.66	6.07	1,261.73
09 Electricity	1,154.71	0.25	1,154.96
07 Honoraium	1,417.42	0.06	1,417.48
02 Wages	510.86	0.06	510.92
39 Medicine and Chemicals	430.47	0.00	430.47
04 Travelling expenses	378.81	0.26	379.07
26 Machines/Equipments and Plants	102.37	271.03	373.40
15 Maintenance of Vehicles and purchase of petrol etc	282.13	0.65	282.78
16 Payment for Commercial and Special Services	226.41	0.13	226.54
49 Medical Expenses	416.28	1.08	417.36
08 Office Expenses	215.32	0.47	215.79
41 Food expenses	142.53	0.00	142.53
25 Miner Construction Works	1.46	82.71	84.17
11 Stationary and printing of forms	52.04	0.06	52.10
44 Travelling and other related expenses for training	44.07	0.02	44.09
17 Rent, Rate and Tax	67.01	0.79	67.80
18 Publication	46.24	0.01	46.25
12 Office furniture and equipments	63.82	12.08	75.90
14 Purchase of Staff Car/Vehicle for office use	28.09	33.11	61.20
40 Essential Infrastructure for Hospitals	22.72	0.00	22.72
13 Telephone expenses	34.90	0.13	35.03

EXPENDITURE (CONSOLIDATED FUND)

2011-12			2010-11		
Revenue	Capital	Total	Revenue	Capital	Total
(₹ in Crore)					
15,385.69	16.10	15,401.79	16,730.32	111.52	16,841.84
22,380.06	0.00	22,380.06	16,779.80	0.00	16,779.80
15,856.08	80.00	15,936.08	14,599.70	329.93	14,929.63
7.71	11,010.03	11,017.74	4.39	12,268.50	12,272.89
13,984.37	0.00	13,984.37	12,534.45	0.00	12,534.45
11,531.06	0.00	11,531.06	10,350.70	0.00	10,350.70
10,248.10	0.00	10,248.10	8,571.08	0.00	8,571.08
0.00	13,597.71	13,597.71	0.00	12,464.78	12,464.78
2,118.13	-643.26	1,474.87	1,860.69	-1,637.77	222.92
5,600.92	0.00	5,600.92	4,436.97	0.00	4,436.97
0.00	5,303.18	5,303.18	0.00	3,619.97	3,619.97
5,255.09	0.00	5,255.09	4,363.56	0.00	4,363.56
7,934.29	41.39	7,975.68	4,917.82	30.43	4,948.25
3,208.10	0.00	3,208.10	3,029.57	0.00	3,029.57
2,736.86	0.10	2,736.96	2,252.07	0.52	2,252.59
1,968.40	1,041.40	3,009.80	2,062.52	1,074.59	3,137.11
1,160.15	6.06	1,166.21	1,012.95	6.27	1,019.22
833.34	0.29	833.63	658.82	0.20	659.02
666.42	0.06	666.48	734.54	0.04	734.58
597.15	0.02	597.17	570.27	0.04	570.31
362.70	0.00	362.70	319.44	0.00	319.44
260.12	0.25	260.37	238.28	0.23	238.51
118.18	214.44	332.62	158.79	243.94	402.73
215.95	0.67	216.62	193.73	0.65	194.38
233.32	0.05	233.37	191.97	0.07	192.04
302.63	1.03	303.66	215.72	1.42	217.14
171.38	0.43	171.81	221.31	0.65	221.96
130.38	0.00	130.38	127.49	0.00	127.49
4.23	32.70	36.93	10.79	31.88	42.67
52.88	0.10	52.98	47.22	0.04	47.26
49.80	0.04	49.84	47.82	0.28	48.10
75.62	0.80	76.42	53.87	0.88	54.75
60.92	0.02	60.94	65.31	0.00	65.31
52.53	4.33	56.86	58.32	2.95	61.27
20.83	54.39	75.22	28.50	64.59	93.09
29.11	0.00	29.11	29.32	0.00	29.32
30.35	0.15	30.50	28.25	0.15	28.40

4- STATEMENT OF**B. EXPENDITURE BY NATURE**

Object of Expenditure	2012-13		Total
	Revenue	Capital	
	(₹ in Crore)		
46 Purchase of Computer Hardware/Software	43.20	0.46	43.66
10 Water Tax/ Water Surcharge	30.15	0.01	30.16
51 Uniform expenses	48.92	0.02	48.94
47 Maintenance of Computer/Purchase of related Stationary	30.36	0.25	30.61
05 Transfer Travelling expenses	38.28	0.07	38.35
19 Advertisement, Sales and Publicity expenses	21.93	0.04	21.97
50 Dearness Pay	0.04	0.00	0.04
37 Suspense	-2.95	35.62	32.67
Others	24.59	-4.26	20.33
Total:	140,723.64	33,746.57	174,470.21

EXPENDITURE (CONSOLIDATED FUND)

2011-12			2010-11		
Revenue	Capital	Total	Revenue	Capital	Total
(₹ in Crore)					
		63.32			
43.68	19.64		26.24	5.87	32.11
26.34	0.01	26.35	15.64	0.01	15.65
38.57	0.01	38.58	39.00	0.01	39.01
32.13	0.28	32.41			
			25.40	0.25	25.65
34.89	0.04	34.93	14.45	0.04	14.49
47.09	0.05	47.14			
			26.21	0.04	26.25
0.06	0.00	0.06	0.13	0.00	0.13
-2.59	53.27	50.68	2.41	2.16	4.57
22.13	1.35	23.48	19.78	-1.03	18.75
123,885.15	30,837.13	154,722.28	107,675.61	28,624.10	136,299.71

NOTES TO ACCOUNTS

1. Summary of significant Accounting Policies:

(i) Entity and Accounting Period: The Finance Accounts 2012-2013 present the transactions of the Government of Uttar Pradesh for the period 1 April 2012 to 31 March 2013. The accounts of receipts and expenditure of the Government of Uttar Pradesh have been compiled based on the initial accounts rendered by the District Treasuries, Public Works and Forest Divisions and advices of the Reserve Bank of India. The rendition of Accounts by Treasuries is satisfactory.

(ii) Basis of Accounting: With the exception of some Periodical Adjustments and Book Adjustments (Annexure-A) the accounts represent the actual cash receipts and disbursements during the account year. Physical Assets and Financial Assets such as Government investments etc. are shown at historical cost i.e., the value at the year of acquisition/purchase. Physical assets are not depreciated or amortised. Loss in physical assets at the end of their life have not been expensed or recognised.

Liabilities on retirement benefits disbursed during the account period have been reflected in the accounts, but the future pension liability of the Government, i.e., the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

(iii) Currency in which Accounts are kept: The accounts of Government of Uttar Pradesh are maintained in Indian Rupees.

(iv) Form of Accounts: Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General, prescribe. The word "form" used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept, but also the basis for selecting appropriate heads of accounts under which the transactions are to be classified.

(v) Classification under Revenue and Capital: Revenue expenditure is recurring in nature and is intended to be met from revenue receipts. Further, as per Indian Government Accounting Standard 2 (IGAS-2) expenditure on Grants-in Aid is recorded as revenue expenditure in the books of the grantor and as revenue receipt in the books of recipient. Capital expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character, or of reducing recurring liabilities.

2. Quality of Accounts:

(i) Operation of omnibus Minor Head 800: Minor Heads 800-Other Expenditure/ Other Receipts are intended to be operated only when the appropriate Minor Head has not been provided in the

accounts. Routine operation of Minor Heads 800 is to be discouraged, since it renders the accounts opaque. During the year, ₹ 20,860.88 crore under various Revenue and Capital Major Heads of accounts on the expenditure side, constituting about 12.68 per cent of total expenditure (Revenue and Capital), was recorded under Minor Head 800-Other Expenditure, below the concerned Major Heads. Similarly, ₹ 17,779.03 crore under various Revenue Major Heads of accounts on the receipt side, constituting about 12.19 per cent of the total Revenue Receipts, was recorded under Minor Head 800-Other Receipts under concerned Major Heads. Instances where a substantial proportion (50 per cent or more) of the receipts/ expenditure were classified under Minor Head 800-Other Receipts/Expenditure are listed in Annexure B and C respectively.

(ii) Existence of outstanding Abstract Contingent Bills (AC Bills): Drawing and Disbursing Officers are authorized to draw sums of money by preparing Abstract Contingent (AC) Bills by debiting service heads. Detailed Contingent Bills (DC Bills) are presented subsequently to the Accountant General (A&E) along with supporting documents. Prolonged non-submission of supporting DC bills render the expenditure under AC bills opaque. As on 31 March 2013, 7654 AC bills amounting to ₹ 64.55 crore were outstanding for want of DC bills. Details are given in the table below:

(₹ in crore)

Period	AC Bills drawn but outstanding upto 2011-12 and AC Bills drawn during 2012-13		DC Bills Received during 2012-13		AC Bills outstanding as on 31.03.2013	
	Number	Amount	Number	Amount	Number	Amount
Upto2010-11	10097	118.12	2908	73.42	7189	44.70
2011.12	842	39.42	536	24.33	306	15.09
2012-13	485	28.07	326	23.31	159	4.76
Total	11424	185.61	3770	121.06	7654	64.55

72 AC Bills amounting to ₹3.51 crore were drawn in March 2013 includes 07AC bills amounting to ₹1.66 crore which were drawn on 31 March 2013. Significant expenditure against AC bills in March indicates that the drawal was primarily to exhaust the budget and reveals inadequate budgetary control.

(iii) Transfer to Personal Deposit (PD) Accounts: The State Government is authorized to open Personal Deposit (PD) for specific purposes. Designated Administrators are authorized to operate these PD accounts by transfer of funds which is booked as expenditure against the Consolidated Fund (service major heads) of the State. These PD accounts are required to be closed on the last working day of the following financial year and remit the unspent balances back to Government Accounts. The State Government has not followed this procedure. Details are given below:

(₹ in crore)

Opening Balance		Addition during the year		Clearance during the year		Closing Balance	
No. of A/cs.	Amount involved	No. of A/cs.	Amount involved	No. of A/cs.	Amount involved	No. of A/cs.	Amount involved
1572	13,33.86	0	1124.20	70	146.75	1502	2311.31

*Out of 1502 PD accounts, 554 are operative and 948 are inoperative.

43 out of the 77 treasuries in the State informed the Accountant General that the 837 PD accounts maintained by them had been reconciled. The status of reconciliation of the remaining 34 treasuries (list in Annexure D) is not known.

(iv) Reconciliation of Receipts and Expenditure:

Chief Controlling Officers (CCOs)/ Controlling Officers (COs) are required to reconcile the Receipts and Expenditure of the Government with the figures accounted for by the Accountant General. During the year, 99.43 per cent of the total expenditure and 99.95 per cent of the total receipts were reconciled by the CCOs with the Accountant General.

(v) Cash Balance (Deposits with Reserve Bank of India): The difference of ₹ 22.00 crore (net credit) between the Cash Balance of the State Government as worked out by the Accountant General and as reported by the Reserve Bank of India is mainly due to non reconciliation of figures by the Agency Banks, and is being reconciled.

(vi) Liabilities on Pensionary Benefits: The expenditure during the year on “Pension and other Retirement Benefits” to State Government employees recruited on or before 31 March 2005 was ₹ 17,920.61 crore (12.73 per cent of the total revenue expenditure). State Government employees recruited on or after 1 April 2005 are eligible for the New Pension Scheme which is a defined contributory pension scheme. In terms of the Scheme, the employee contributes 10 per cent of his basic pay and dearness allowance, which is matched by the State Government and the entire amount is transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank. The actual amount payable by employees and the matching Government contribution has not been estimated, but during the year, the State Government

deposited ₹ 318.04 crore to NSDL/ Trustee Bank, towards employees' contribution of ₹ 158.98 crore and employer's contribution of ₹ 159.06 crore, leaving a balance of ₹ 613.03 crore under the scheme as on 31 March 2013. Uncollected, unmatched and untransferred amounts, with accrued interest, represent outstanding liabilities under the Scheme.

(vii) Utilization Certificates Awaited: The State Government rules prescribe that, where grants are sanctioned for specific purposes, the departmental officers concerned should obtain Utilization Certificates (UCs) from the grantees, which, after verification should be forwarded to the Accountant General. Non submission of UCs makes it difficult to ensure that the funds released have been utilized for the intended purposes. The position of outstanding UCs is given below:

(₹ in crore)

Year in which due	Number of UCs awaited	Amount
Up to 2010-11	252424	51,811.32
2011-12	17433	7,276.35
2012-13	23967	7,537.57
Total	29,3824	66,625.24

(viii) Misclassifications in revenue and capital accounts: As per Government Accounting Rules, expenditures on Grants-in-aid cannot be considered as Capital Expenditure and should not be debited to Capital heads. However, the State Government provided and booked ₹ 4,887.43 crore as 'Grants in aid for Creation of Assets' during the current year from various Capital heads, thereby overstating the Revenue surplus by this amount. Further, the State Government also provided and booked an amount of ₹ 7.00 crore towards Major works under the Revenue section, thereby understating the Revenue surplus to this extent.

3. Other Items:

(i) Guarantees: The position of guarantees reported in Statement No. 9 is based on information received from the State Government.

(ii) Loans and Advances: Except in respect of loans and advances made to Government servants where the Accountant General (A&E) maintains detailed accounts, information on all other loans and advances as depicted in Statements 7 and 16 have been collected from State Government departments who are responsible for maintaining such accounts. The Statements of Loans and Advances made by the Government (Statement No. 7 and Statement No. 16) have been prepared as per IGAS-3.

(iii) Sinking Fund: The State Government operates a Sinking Fund for amortization of market loans. The Sinking Fund had a closing balance of ₹ 6166.40 crore (figures pertaining to the period prior to 9 November 2000, when the State was reorganized into Uttar Pradesh and Uttarakhand, which have still to be apportioned) and ₹ 28668.05 crore (post reorganization period) as of March 2013 (total ₹ 34834.45 crore). These funds have been created by way of book transfer from the Consolidated Fund to the Public Account, but since there is no actual cash transfer, there is no investment of these funds. The procedure adopted by the State Government is as follows: Market borrowings are taken into account (credit) under 6003-Internal Debt and debit to Reserve Bank Deposits (RBD). When the loans mature, the repayment is made by way of debit to 6003-Internal Debt and credit to RBD. The book balance equivalent to the repaid amount that is lying in the Public Account under Sinking fund is debited, and credited (contra-debit) by book transfer as revenue receipt, without involving any cash outflow from the Sinking fund.

(iv) Guarantee Redemption Fund: The State Government has not created any Guarantee Redemption Fund.

(v) State Disaster Response Fund: In terms of the guidelines on the “State Disaster Response Fund”, the Central and State Governments are required to contribute to the Fund in the proportion of 75:25.

(vi) Suspense Balances: The Finance Accounts reflect the net balances under suspense heads. Gross and net balances under major suspense and remittance heads have been given in Annexure E.

(vii) MH 8670 -Cheques and Bills: Under the rules, the validity of treasury cheques is till the last date of the month succeeding the issue of the cheque. Cheques can be revalidated during the year, but if not presented by 30 April of the ensuing financial year will lapse to Government account. The position of lapsed cheques for the last three years in this respect is as under:

(₹ in crore)

Year	Total value of cheques lapsed	Value of cheques lapsed in respect of 8009-State Provident Funds	Value of cheques lapsed in respect of 8011-GIS	Value of cheques lapsed in respect of refunds of Revenue Receipts	Value of cheques lapsed in respect of “Loans and Advances to Government Servants”
2010-11	83.07	3.39	1.55	5.02	0.00
2011-12	39.34	0.00	0.00	0.00	0.12
2012-13	78.97	5.10	1.27	10.64	0.00

(viii) Summary of Balances: Annexure A and B to Appendix-VIII of the Finance Accounts depict the number of acceptances due from the Government for the balances represented by this office and unreconciled difference between the Ledgers (comprising control figures emanating from the accounts rendered to the Accountant General) and Broadsheets (figures as available in the supporting documents) maintained by the Accountant General. Though differences between Ledger and Broadsheet do not have any impact on the cash balance of the State Government, the clearance of differences ensures the quality of accounts.

(ix) Direct transfer of Central Scheme Funds to implementing Agencies in the State (Funds routed outside State Budget) (unaudited figures): The Union Government transfers funds directly to State Implementing Agencies/ Non Government Organisations (NGOs) for implementation of various schemes /programmes. Since these funds are not routed through the State Budget/ State treasuries, they not reflected in the accounts of the State Government. Though, there is no assurance that complete details of such transfers are available, details of such fund transfer as captured from Central Plan Schemes Monitoring System (CPSMS) portal of the Comptroller General of Accounts are given in Appendix-VII.

(x) Expenditure under food storage and warehouse and related heads: During the year, the State Government booked ₹ 462.05 crore against Capital outlay on Food Storage and Warehousing –Food (MH 4408-01). This consisted of ₹ 84.39 crore as expenditure on the establishment of the department, ₹ 211.59 crore on procurement and supply of food grains and ₹ 166.08 crore on interest paid against the loans taken for procurement of food grains from State Bank of India. The progressive capital expenditure (net) as of March 2013 under Food (MH 4408-01) was ₹ 9024.64 crore (pre-reorganisation) and ₹ 7222. 41 crore (post-reorganisation), amounting to ₹ 16247.05 crore. Expenditure of such type is primarily Revenue in nature. Even where elements of Capital nature exist within these, the normal accounting practice is to book the entire expenditure under Revenue and thereafter transfer the specific expenditure to Capital. The State Government, however, has booked the entire expenditure to Capital, thereby inflating the Revenue surplus and the Assets of the State Government.

(xi) Rush of expenditures in fag end of the year: During the year 2012-13, 24 per cent of the total Revenue expenditure and 33.52 per cent of the total Capital expenditure was incurred during the month of March alone. Such expenditure constituted a significant portion of the entire budget for the year of the departments. Details are given in Annexures F and G.

(xii) Apportionment of pensionary liabilities: As a result of the reorganization of the erstwhile state of Uttar Pradesh with effect from 09.11.2000, the liabilities and assets of the successor States of Uttar Pradesh and Uttarakhand, were to be apportioned between the two States in accordance with the provisions of the UP Reorganization Act-2000. The liabilities on pensions were also to be apportioned for the periods from 09.11.2000 to 31.03.2011 (cut-off date) as agreed to by both the State Governments. Accordingly, a net liability on the pension to be borne by the successor Uttar

Pradesh State for the period up to 31.03.2009 was computed to be ₹1545.98 crore, which has been paid by the Government of UP. Subsequently, Government of Uttarakhand contested the cut-off date, and the matter remains unresolved.

(xiii) Public Private Partnership: The Government of Uttar Pradesh has informed the Accountant General of details of 53 Public-Private Partnership (PPP) projects involving ₹122438.01 crore, where developers have been selected. These details are given in Annexure H. The Government has not, however, intimated its/ the Special Purpose Vehicle's financial obligations under the PPP arrangements. The Thirteenth Finance Commission had recommended that PPP liabilities should be reported through the State's Medium Term Fiscal Policy (MTFP) statement.

ANNEXURE-A
Details of Book Adjustments

"A" Periodical Adjustments:

(₹ in crore)

Sl. NO.	Book Adjustments	Head of Accounts		Amount	Remarks
		From	To		
1	Creation of State Disaster Response Fund	2245- Relief on account of Natural Calamities	8235-111- State Disaster Response Fund	624.58	Contribution to State Disaster Response Fund created to meet out the expenditures on account of Natural Calamities
2	Expenditure from State Disaster Response Fund	8235-111- State Disaster Response Fund	2245- Relief on Account of Natural Calamities	470.42	To meet out the expenditures incurred on account of Natural Calamities.
3	Creation of Depreciation Reserve Funds	2058- Stationery and Printing	8226-102- Depreciation Reserve Funds of Government Non-Commercial Departments	0.11	Created to meet out the expenditures on account of losses and depreciation of Machineries of Government Press.
4	Creation of Uttar Pradesh Trade Development Fund	2040- Taxes on Sales, Trade etc.	8229-200- Other Development and Welfare Fund- U.P Trade Development Fund	709.00	Created to meet out the expenditures to be incurred on construction of approach roads and development of Mandis.
		8229-200- Other Development and Welfare Fund- U.P Trade Development Fund	4215-Capital Outlay on Water Supply and sanitation	114.16	Expenditures met from Uttar Pradesh Trade Development Fund
		Ditto	4217- Capital Outlay on Urban Development	67.48	Ditto
		Ditto	5054- Capital Outlay on Roads and Bridges	189.22	Ditto
5	Annual adjustment of Interest on Capital Outlay on Irrigation Works	2700- Major Irrigation	0049- Interest from 04-103- Departmental Commercial Undertakings	185.78	Periodical Adjustments
		2701- Medium Irrigation	Ditto	60.54	Ditto
		2702- Minor Irrigation	Ditto	154.10	Ditto

ANNEXURE-A**Details of Book Adjustments contd.****"A" Periodical Adjustments:****(₹ in crore)**

Sl. NO.	Book Adjustments	Head of Accounts		Amount	Remarks
		From	To		
6	Creation of Sinking Fund	2048-Appropriation for reduction or avoidance of debt	8222- 101- Sinking Fund	8,261.69	Created to meet out the expenditures on account of maturity of Market Loans.
7	Expenditure from Sinking Fund	8222- 101- Sinking Fund	0075- Misc. General Services- Receipts from Sinking Fund	3,236.91	To meet out the expenditures incurred on account of payment of Market Loans.
8	Creation of Uttar Pradesh Police Traffic Management Fund	2055- Police	8235-200-02-Uttar Pradesh Police Traffic Management Fund	38.66	To meet out the expenditures incurred on Traffic Management
9	Adjustment of Annual Interest on State Provident Funds	2049- Interest Payment	8009- State Provident Funds	2,159.85	Adjustment on account of annual interest on General Provident Funds of State Govt. employees and employees of educational Institutions, Zila Parishads, Boards etc.
10	Adjustment of Annual Interest on Insurance and Pension Funds	2049- Interest Payment	8011-Insurance and Pension Funds	164.06	Interest credited to Insurance and Pension Funds on account of un-invested cash balance of the Fund.
		8443-Civil Deposits-800-Other Deposits	0070- Other Administrative Services	149.49	To meet out the expenditures on Census
11	Adjustments of Deposits Lapsed to Govt. Account	8443- Civil Deposits-101-Revenue Deposits	0075- 101- Unclaimed Deposits	106.75	Unclaimed deposits lying in Deposit Accounts more than three years (Other than PD Accounts)
		8443- Civil Deposits-103-Security Deposits	Ditto	19.78	Ditto
		8443- Civil Deposits-104-Civil Courts Deposits	Ditto	30.88	Ditto
		8443- Civil Deposits-105-Criminal Courts Deposits	Ditto	0.83	Ditto
		8443- Civil Deposits-107-Trust Interest Funds	Ditto	1.46	Ditto
		8443- Civil Deposits-121-Deposits in connection with Election	Ditto	2.63	Ditto

ANNEXURE-A**Details of Book Adjustments conclud.****"A" Periodical Adjustments:****(₹ in crore)**

Sl. NO.	Book Adjustments	Head of Accounts		Amount	Remarks
		From	To		
12	Capitalisation of Establishment Charges on Prorata basis	2059- Public Works- Prorata distribution of Establishment Charges	2059- Public Works	2.80	Periodical adjustments
			2216-Housing	2.74	
			3054- Roads and Bridges	180.29	Ditto
			4059- Capital Outlay on Public Works	2.24	Ditto
			4216- Capital Outlay on Housing	1.19	Ditto
			5054- Capital Outlay on Roads and Bridges	455.49	Ditto

"B"- Other Adjustments (Nil payment vouchers):

13	Credit to Deposit heads of accounts in Public Account by debit to Consolidated Fund	3604- Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	8448- Deposits of Local Funds	8.07	Other misc. Compensations and Assistance to Local Urban Bodies and Panchayati Raj Institutions from Net Tax Revenue of the State under the recommendation of State Finance Commission.
		4575-Capital Outlay on Other Special Areas Programmes	8443- Civil Deposits	19.94	Assistance to Gram Panchayats and Assistance to Zila Panchayats under the recommendation of 13th Finance Commission.

ANNEXURE-B
Details of Booking under "800-Other Receipts"

(₹ in crore)

Heads	Description	Total Receipts	Receipts under Minor Head "800-Other Receipts "	Percentage
1456	Civil Supplies	3.84	3.86	100.52
0801	Power	72.80	72.80	100.00
0023	Taxes on Hotel Receipts	34.95	34.95	100.00
0217	Urban Development	28.35	28.35	100.00
0852	Industries	3.09	3.09	100.00
0810	Non-Conventional Sources of Energy-	2.58	2.58	100.00
0215	Water Supply and Sanitation	2.24	2.24	100.00
0415	Agricultural Research and Education	1.66	1.66	100.00
0575	Other Special Areas Programmes	0.16	0.16	100.00
0875	Other Industries	0.14	0.14	100.00
0047	Other Fiscal Services	0.04	0.04	100.00
0235	Social Security and Welfare	155.12	154.48	99.59
0075	Miscellaneous General Services	4,494.11	4,328.91	96.32
0406	Forestry and Wild Life	332.08	310.86	93.61
0220	Information and Publicity	0.20	0.18	90.00
1055	Road Transport	3.48	3.10	89.08
0059	Public Works	57.67	51.33	89.01
0029	Land Revenue	804.64	705.51	87.68
0071	Contributions and Recoveries towards Pension and Other Retirement benefits	41.38	35.81	86.54
0851	Village and Small Industries	4.87	4.13	84.80
1452	Tourism	19.72	15.21	77.13
0230	Labour and Employment	31.77	24.39	76.77
0211	Family Welfare	0.30	0.22	73.33
1054	Roads and Bridges	230.22	163.93	71.21
0700	Major Irrigation	4.94	3.08	62.35
1601	Grants-in-Aid from Central Government	17,337.79	10,184.01	58.74
0425	Co-operation	11.99	6.51	54.30
0403	Animal Husbandry	25.14	12.97	51.59
0056	Jails	3.97	2.00	50.38
0058	Stationery and Printing	21.06	10.15	48.20
0055	Police	229.44	109.11	47.55
0405	Fisheries	7.24	3.02	41.71
0515	Other Rural Development Programmes	168.80	55.70	33.00
0070	Other Administrative Services	219.02	60.69	27.71
0702	Minor Irrigation	66.53	17.69	26.59

ANNEXURE-C
Details of Booking under "800-Other Expenditure"

(₹ in core)

Heads	Description	Total Expenditure	Expenditure under Minor Head "800-Other Expenditure"	Percentage
4070	Capital Outlay on Other Administrative Services	440.57	440.57	100.00
2705	Command Area Development	202.27	202.27	100.00
5053	Capital Outlay on Civil Aviation	21.23	21.23	100.00
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	5.36	5.36	100.00
2407	Plantations	5.10	5.10	100.00
2885	Other Outlay on Industries and Minerals	0.86	0.86	100.00
4859	Capital Outlay on Telecommunication and Electronic Industries	0.69	0.69	100.00
2041	Taxes on Vehicles	0.60	0.60	100.00
4851	Capital Outlay on Village and Small Industries	0.50	0.50	100.00
2801	Power	4,589.71	4,593.43	99.92
2575	Other Special Area Programmes	24.18	27.38	88.31
4235	Capital Outlay on Social Security and Welfare	520.05	608.74	85.43
2425	Co-operation	989.07	1,199.16	82.48
4401	Capital Outlay on Crop Husbandry	89.82	118.25	75.96
4515	Capital Outlay on Other Rural Development Programmes	769.74	1,051.70	73.19
2700	Major Irrigation	392.41	543.24	72.24
2405	Fisheries	30.77	46.94	65.55
2501	Special Programmes for Rural Development	69.83	120.56	57.92
4406	Capital Outlay on Forestry and Wild Life	97.47	173.04	56.33
4575	Capital Outlay on Other Special Areas Programmes	446.97	840.31	53.19
2230	Labour and Employment	510.92	1,102.67	46.33
4216	Capital Outlay on Housing	585.58	1,281.49	45.70
3054	Roads and Bridges	771.72	2,024.24	38.12
2040	Taxes on Sales, Trade etc.	430.31	1,139.31	37.77
4408	Capital Outlay on Food Storage and Warehousing	166.08	462.66	35.90
2702	Minor Irrigation	375.41	1,088.78	34.48
2075	Miscellaneous General Services	10.88	31.64	34.39
4702	Capital Outlay on Minor Irrigation	136.74	462.28	29.58
2013	Council of Ministers	23.85	85.39	27.93
2401	Crop Husbandry	425.11	1,563.65	27.19

ANNEXURE-D

List of Treasuries which were not reported to reconcile the balances of PD Accounts with their Administrators

Sl No	Name of Treasury
1	ALLAHABAD
2	ALLAHABAD-2
3	BALLIA
4	BIJNORE
5	CHHATRAPATI SAHU JI MAHARAJ NAGAR
6	DEORIA
7	FATEHGARH
8	FATEHPUR
9	GORAKHPUR
10	HAPUR
11	HARDOI
12	JHANSI
13	JYOTIBA FULLE NAGAR
14	KANNAUJ
15	KANPUR DEHAT
16	KANPUR NAGAR
17	KANSHIRAM NAGAR
18	KAUSHAMBI
19	KHERI
20	LALITPUR
21	LUCKNOW
22	LUCKNOW-2
23	MAU
24	MIRZAPUR
25	PRATAPGARH
26	RAMPUR
27	SAMBHAL
28	SANT KABIR NAGAR
29	SANT RAVIDAS NAGAR
30	SHAHJAHANPUR
31	SHAMLI
32	SIDDHARTH NAGAR
33	SITAPUR
34	UNNAO

ANNEXURE-E
Position of balances under Suspense and Remittance heads for the last three years
(₹ in crore)

A- Suspense Heads 8658- Suspense Accounts	2012-13		2011-12		2010-11	
	Debit	Credit	Debit	Credit	Debit	Credit
101- Pay and Accounts Office- Suspense	(-) 20.91	0.70	22.83	1.88	(-) 12.81	0.22
Net	Cr. 21.61		Dr. 20.95		Cr. 13.03	
102-Suspense Accounts (Civil)	(-)24250.33	(-) 24184.00	(-)2,22,20.63	(-)2,20,82.60	(-)2,50,76.20	(-) 2,44,81.00
Net	Cr. 66.33		Cr. 138.03		Cr. 5,95.20	
107-Cash Settlement Suspense Account	0.01	0.00	(-) 0.14	0.08	--	0.04
Net	Dr. 0.01		Cr.0.22		Cr. 0.04	
109- Reserve Bank Suspense- Headquarters	(-) 10.39	(-) 0.25	(-) 1.73	(-) 1.74	(-) 131.61	(-) 84.88
Net	Cr. 10.14		Dr. 0.01		Cr. 46.73	
110- Reserve Bank Suspense- Central Accounts Office	(-) 2.71	(-) 782.75	0.31	0.04	(-) 4,65.65	(-) 191.30
Net	Dr. 780.04		Dr. 0.27		Cr. 2,74.35	
111-Departmental Adjusting Account	26.63	0.85	0.66	(-) 58.45	(-) 94.95	2,39.33
Net	Dr. 25.78		Dr. 59.11		Cr. 3,34.28	
113- Provident Fund Suspense	(-) 50.56	4.40	(-) 30.23	(-) 13.57	(-) 1,63.91	(-) 38.19
Net	Cr. 54.96		Cr.16.66		Cr. 1,25.72	
B- Remittance Heads						
8782- Cash Remittances and adjustments between officers rendering accounts to the same Accountant Officer-						
102- Public Works Remittances	14,686.52	15,669.62	1,87,52.48	1,83,91.05	1,69,34.32	1,73,27.91
Net	Cr. 983.10		Dr. 361.43		Cr. 3,93.59	
103- Forest Remittances	275.83	284.81	3,06.62	3,14.70	4,25.95	4,12.53
Net	Cr. 8.98		Cr. 8.08		Dr. 13.42	
8793- Inter State Suspense Account	6.16	0.00	(-) 1,44.69	(-)0.02	13.68	0.19
Net	Dr. 6.16		Cr. 144.67		Dr. 13.49	

Note: Minus balance represents the clearance of the outstanding balances of earlier years including balances of current year.

ANNEXURE-F
Rush of Expenditure
(Revenue)

(₹ in crore)

M.H	Nature of expenditure	TOTAL BUDGET	EXPENDITURE	MARCH EXP	PERCENT
2215	Water Supply and Sanitation	23.10	23.00	15.67	68.13
2425	Co-operation	1,224.59	1,199.16	561.28	46.81
2810	Non-Conventional Sources of Energy	57.60	56.81	24.64	43.37
2501	Special Programmes for Rural Development	281.15	120.56	48.72	40.41
2230	Labour and Employment	2,629.82	1,102.67	443.78	40.25
2015	Elections	289.85	250.14	93.69	37.46
3054	Roads and Bridges	1,854.13	2,024.24	713.79	35.26
2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	4,382.04	4,468.38	1,566.86	35.07
2216	Housing	57.07	59.35	20.52	34.57
2515	Other Rural Development Programmes	5,380.26	4,504.11	1,437.77	31.92
2404	Dairy Development	92.51	80.10	23.83	29.75
2220	Information and Publicity	145.99	58.24	17.19	29.52
2217	Urban Development	1,054.27	877.88	250.47	28.53
3452	Tourism	23.77	18.24	4.80	26.32
3425	Other Scientific Research	29.29	29.29	7.70	26.29
2058	Stationery and Printing	134.24	121.90	31.04	25.46
2851	Village and Small Industries	321.01	267.80	66.73	24.92
2030	Stamps and Registration	241.83	237.57	58.87	24.78
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	6,244.67	6,179.24	1,530.51	24.77
2575	Other Special Area Programmes	102.16	27.38	6.28	22.94
2401	Crop Husbandry	2,130.11	1,563.65	350.36	22.41
2700	Major Irrigation	567.44	574.09	127.58	22.22
2711	Flood Control and Drainage	90.00	148.87	32.44	21.79
2853	Non-ferrous Mining and Metallurgical Industries	22.88	19.33	4.10	21.21
3435	Foreign Trade and Export Promotion	3.97	3.37	0.71	21.07
2211	Family Welfare	2,672.05	2,450.65	514.83	21.01
2205	Art and Culture	49.08	43.08	9.02	20.94
2202	General Education	32,912.43	29,046.91	5,981.71	20.59
2250	Other Social Services	8.87	8.00	1.63	20.38
2204	Sports and Youth Services	154.90	120.98	24.44	20.20
2059	Public Works	1,577.71	895.10	178.37	19.93
2203	Technical Education	238.05	171.65	32.60	18.99
2852	Industries	98.43	80.69	15.28	18.94
2210	Medical and Public Health	5,628.72	5,068.20	952.16	18.79
3454	Census Survey and Statistics	96.59	60.15	11.09	18.44
3053	Civil Aviation	2.66	2.07	0.37	17.87
3055	Road Transport	118.56	96.63	16.98	17.57
2070	Other Administrative Services	1,108.11	769.92	134.39	17.46
2402	Soil and Water Conservation	728.75	597.82	100.16	16.75
2041	Taxes on Vehicles	0.69	0.60	0.10	16.67
2705	Command Area Development	280.00	202.27	32.80	16.22
2235	Social Security and Welfare	10,226.34	9,114.42	1,459.43	16.01
2011	Parliament/State/Union Territory Legislatures	113.91	97.87	15.09	15.42
Total		83,399.60	72,842.38	16,919.78	

ANNEXURE-G
Rush of Expenditure

(Capital)

(₹ in crore)

M.H	Nature of expenditure	TOTAL BUDGET	EXPENDITURE	MARCH EXP	PERCENT
4058	Capital Outlay on Stationery and Printing	5.00	1.77	1.77	100.00
4851	Capital Outlay on Village and Small Industries	2.29	2.29	2.29	100.00
4853	Capital Outlay on Non-ferrous Mining and Metallurgical Industries	7.00	5.36	5.36	100.00
4250	Capital Outlay on Other Social Services	294.84	82.00	72.95	88.96
4216	Capital Outlay on Housing	1,276.88	1,312.50	1,026.22	78.19
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	118.39	57.97	40.33	69.57
4055	Capital Outlay on Police	701.96	348.73	241.60	69.28
5452	Capital Outlay on Tourism	99.13	71.24	44.30	62.18
4701	Capital Outlay on Medium Irrigation	318.64	123.01	73.72	59.93
4202	Capital Outlay on Education, Sports, Art and Culture	972.23	707.08	393.84	55.70
4235	Capital Outlay on Social Security and Welfare	797.13	608.75	336.36	55.25
4415	Capital Outlay on Agricultural Research and Education	128.65	126.83	69.65	54.92
4702	Capital Outlay on Minor Irrigation	640.91	685.27	375.05	54.73
4401	Capital Outlay on Crop Husbandry	595.83	419.90	208.03	49.54
4575	Capital Outlay on Other Special Areas Programmes	1,989.01	846.02	418.94	49.52
4215	Capital Outlay on Water Supply and Sanitation	1,781.07	1,612.21	765.58	47.49
4210	Capital Outlay on Medical and Public Health	1,447.69	1,119.77	523.47	46.75
5054	Capital Outlay on Roads and Bridges	5,887.33	8,488.58	3,874.44	45.64
4711	Capital Outlay on Flood Control Projects	724.75	570.30	226.84	39.78
4700	Capital Outlay on Medium Irrigation	1,608.24	1,072.18	376.96	35.16
4059	Capital Outlay on Public Works	683.70	687.31	219.67	31.96
4801	Capital Outlay on Power Projects	3,924.52	3,858.88	1,184.54	30.70
4217	Capital Outlay on Urban Development	3,255.87	2,334.99	715.02	30.62
5053	Capital Outlay on Civil Aviation	57.00	23.98	4.79	19.97
4406	Capital Outlay on Forestry and Wild Life	172.29	173.04	34.06	19.68
4515	Capital Outlay on Other Rural Development Programmes	1,531.76	1,143.91	207.94	18.18
4070	Capital Outlay on Other Administrative Services	418.43	461.50	75.18	16.29
	Total	29,440.54	26,945.37	11,518.90	

ANNEXURE-H**Statement of Completed/Under completion Projects running under Public Private Partnership Mode as on 31 March 2013.**

Sl. No	Name of Department/Name of Project	Estimated Cost (₹ in crore)	Concession period (In years)	Date of selection of developer	Name of developer
Industrial development department- Yamuna Express way Authority					
1	Construction of Yamuna Express way (Noida-Agra 165.537 km.)	10,374.00	36	2003	M/s J.P. Associate Ltd.
Noida Authority					
2	D.N.D fly way	408.00	30	1997	Noida Toll Bridge Co. Ltd.
Public Works Department-UPSHA					
3	Delhi-Saharanpur Yamunotri Marg (HS-57) 206.89km,	1,718.00	25	2011	M/s Wayants Solution P. Ltd Gurgaon.
4	Bareilly-Almora-Bageshwar Marg (S.H.-37) 56 K.M.	354.00	25	2011	Krishna Techno Consultant P. Ltd. Bhopal
5	Varansi-Shakti Nagar Marg(S.H.-5A) 135.46 K.M.	1,212.00	20	2011	Krishna Techno Consultant P. Ltd. Bhopal
6	Meerut-Karnal Marg(S.H.-82) 87.15 K.M.	583.00	25	2011	M/s B.L.G.Construction Services P. Ltd. Jodhpur
Industrial Development Department-UPIDA					
7	Greater Noida to Ballia 08 Lane entry controlled project(Ganga Express way)	30,000.00	35	2008	M/s Shreya Infrastructure Finance Ltd.
Urban Development Department					
8	Solid Waste Management, Kanpur	92.47	30	2008	M/s A to Z Maintenance Gurgaon.
9	Solid Waste Management, Lucknow	74.13	30	2009	M/s Jyoti Build Tech, Lucknow
10	Solid Waste Management, Agra	66.84	30	2008	M/s Ultra Urban Infratech Ltd.
11	Solid Waste Management, Allahabad	46.04	30	2009	M/s S.P.M.L., New Delhi
12	Solid Waste Management, Varanasi	68.80	30	2009	M/s A to Z Maintenance Gurgaon.
13	Solid Waste Management, Meerut	69.28	30	2009	M/s A to Z Maintenance Gurgaon.
14	Solid Waste Management, Mathura	17.61	30	2009	M/s S.P.M.L., New Delhi
15	Solid Waste Management, Moradabad	34.93	30	2009	M/s A to Z Maintenance Gurgaon.
16	Solid Waste Management, Gorakhpur	29.11	30	2009	M/s A.P.R. Projects,Hyderabad
17	Solid Waste Management, Aligarh	34.59	30	2009	M/s A to Z Maintenance Gurgaon.
18	Solid Waste Management, Jhansi	23.87	30	2009	M/s A.P.R. Projects,Hyderabad
19	Solid Waste Management, Firozabad	13.58	30	2008	M/s A to Z Maintenance Gurgaon.
20	Solid Waste Management, Loni	19.89	30	2010	M/s A to Z Maintenance Gurgaon.
21	Solid Waste Management, Muzaffarnagar	10.87	30	2009	M/s A to Z Maintenance Gurgaon.
22	Solid Waste Management, Mirzapur	18.98	30	2010	M/s A to Z Maintenance Gurgaon.
23	Solid Waste Management, Jaunpur	13.89	30	2010	M/s A to Z Maintenance Gurgaon.
24	Solid Waste Management, Sambhal, Moradabad	13.60	30	2010	M/s A to Z Maintenance Gurgaon.
25	Solid Waste Management, Etawah	12.88	30	2008	M/s Hydro Air
26	Solid Waste Management, Raebareli	13.38	30	2008	M/s Hydro Air
27	Solid Waste Management, Badaun	13.03	30	2010	M/s A to Z Maintenance Gurgaon.
28	Solid Waste Management, Fatehpur	14.49	30	2010	M/s A to Z Maintenance Gurgaon.
29	Solid Waste Management, Ballia	11.81	30	2010	M/s A to Z Maintenance Gurgaon.
30	Solid Waste Management, Basti	12.46	30	2010	M/s A to Z Maintenance Gurgaon.
31	Solid Waste Management, Mainpuri	10.34	30	2008	M/s Hydro Air
32	Solid Waste Management, Kannauj	10.26	30	2008	M/s Hydro Air
33	Solid Waste Management, Barabanki	7.30	30	2011	M/s Echored Hydro Air
Energy Department					

ANNEXURE-H**Statement of Completed/Under completion Projects running under Public Private Partnership Mode as on 31 March 2013.**

Sl. No	Name of Department/Name of Project	Estimated Cost (₹ in crore)	Concession period (In years)	Date of selection of developer	Name of developer
34	3x660 MW Thermal Project Bara, Allahabad	11,880.00	25	2009	M/s J.P. Associate Ltd.
35	2x660 MW Thermal Project Karchhana, Allahabad	7,920.00	25	2009	M/s J.P. Associate Ltd.
36	3x660 MW Thermal Project Lalitpur	11,848.00	25	2010	M/s Bajaj Hindustan P Ltd.
37	2x660 MW Thermal Project Bhognipur Phase-I Ramabai Nagar, Kanpur	7,867.00	25	2010	M/s Himwat Power P Ltd.
38	2x660 MW Thermal Project Bhognipur Phase-II Ramabai Nagar, Kanpur	4,845.00	25	2010	M/s Lanco Anpara Power Ltd.
39	2x300 MW Murka Thermal Project, Chitrakoot	3,420.00	25	2010	M/s Creative Thermolight P Ltd
40	3x660 MW Thermal Project Phase-II, Lalitpur	--	25	2010	M/s Bajaj Hindustan P Ltd.
41	250 MW Thermal Project, Barabanki	1,625.00	25	2010	M/s Parikh Alluminax P Ltd.
42	250 MW Thermal Project, Auraiya, Etawah	1,453.00	25	2010	M/s Unitech Machines Ltd.
43	2x660 MW Thermal Project, Sandila, Hardoi	9,200.00	25	2010	M/s Torrent Power Ltd.
44	2x660 MW Thermal Project, Mirzapur	6,500.00	25	2010	M/s Velaspan Power Ltd.
45	Construction of 765KW Sub center & 400 KW Sub center and their related lines Package -I	5,159.00	35	2011	M/s Isolax Karson Ltd.
46	Construction of 765KW Sub center & 400 KW Sub center and their related lines Package -II	4,706.00	35	2011	M/s Kobra M.E.I.L. Consortium.
47	Input based Urban franchise, Agra	360.00	20	2011	M/s Torrent Power Ltd.
48	Ram Ganga Minor Hydro-electric Project (3.2MW)	30.41	35	2011	M/s Omnese Infra Power Ltd. Mumbai
49	Madho-I Minor Hydro-electric Project (3.75MW)	45.97	35	2011	M/s Omnese Infra Power Ltd. Mumbai
50	Madho-II Minor-Hydro-electric Project (2.5MW)	23.05	35	2011	M/s Omnese Infra Power Ltd. Mumbai
51	Dunda Minor Hydro-electric Project (3.5MW)	28.04	35	2011	M/s Omnese Infra Power Ltd. Mumbai
52	Badron Minor Hydro-electric Project (14MW)	119.11	35	2011	M/s Omnese Infra Power Ltd. Mumbai
U.P. NEDA					
53	Balipura (400KW)	5.00	35	2011	M/s Nutan Nirman P Ltd.
Total		122,438.01			

Appendix-I
CASH BALANCES AND INVESTMENT OF CASH BALANCES

Description	On 31st March, 2013 (a)	On 1st April, 2012 (a)
(₹ in lakh)		
(A) General Cash Balances-		
(1) Cash in Treasuries	0.21	0.21
(2) Deposit with Reserve Bank ¹	-3,951.87	-61,934.14
(3) Remittance in Transit	0.07	0.07
Total	-3,951.59	-61,933.86
(4) Investment held in the Cash Balance Investment Account	1,519,872.50	1,405,271.88
Total - A	1,515,920.91	1,343,338.02
(B) Other Cash Balance and Investments-		
(1) Cash with Departmental Officers	1,278.61	1,289.51
(2) Permanent Advances for Contingency Expenditure with Departmental Officers.	42.35	42.35
(3) Investment of Earmarked Funds	4,519.58	4,519.58
Total - B	5,840.54	5,851.44
Total - A and B	1,521,761.45	1,349,189.46

¹ The balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter-Government monetary settlements pertaining to transactions of financial year 2012-13 advised to the RBI till 15 April 2013. There was a difference of ₹ 2,199.50 lakh (cr.) between the figures of 'Deposits with Reserve Bank' reflected in the accounts [₹ 3,951.87 lakh (cr.)] and that communicated by the Reserve Bank of India [₹ 1,752.37 lakh (Dr.)]. The difference is under reconciliation.

(a) Balance as on 8-11-2000, yet to be allocated between successor State of Uttar Pradesh and Uttarakhand, is included in the balance as on 1st April, 2012 and 31st March, 2013.

Explanatory Notes

(a) Daily Cash Balance: Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 471.00 lakh with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary and special ways and means advances/overdrafts from time to time.

For arriving at the daily cash balance¹ for the purpose of grant of Ways and Means advances/Overdraft, the RBI evaluates the holdings of the 14 day treasury bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 day Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 day treasury bills maturing on that day, RBI rediscounts the holdings of the 14 day Treasury Bills and makes good the shortfall. If there is no holding of 14 day Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/Over Draft.

(b) The limit for ordinary ways and means advances to the State Government was ₹102,000.00 lakh with effect from 01.04.2006 and ₹ 23,215.00 lakh with effect from 16.09.2009. The Bank has also agreed to give special ways and means advances against the pledge of Government Securities. The limit of special ways and means advances revised by the Bank from time to time. During the year 2012-13, State Government of Uttar Pradesh has obtained an amount of ₹ 3,068.78 lakh on account of refund against excess repayment of Ways and Means Advances made after the date of reorganisation of State of Uttar Pradesh (as on 08.11.2000) as total Ways and Means advances and repaid ₹ Nil lakh (with outstanding opening balance of ₹ -3,068.78 lakh) leaving ₹ Nil lakh as closing balance under the head.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2012-13 is given below:-

(i) Number of days on which the minimum balance was maintained without taking any advance.	365
(ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance.	Nil
(iii) Number of days on which the minimum balance was maintained by taking special ways and means advances.	Nil
(iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken.	Nil
(v) Number of days on which overdrafts were taken.	Nil

¹ The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31st March but worked out by 15 April and not simply the daily balance on 31st March.

(c) If even after the maximum advances have been given, there is shortfall in the maximum cash balance, the shortfall is left uncovered. Overdrafts are given by the Bank if the State has minus balance after availing of maximum advances.

Interest is payable on advances, shortfalls and overdrafts as follows-

Category	Rate of Interest
Ways and Means Advances	6 percent
Shortfalls	6 percent
Overdrafts	9 percent

The above rates of interest are effective from 30th April, 2003.

(d) Treasury Bills and Long Term Government of India's Securities amounting to ₹39,599,013.54 lakh and nil lakh respectively were purchased and out of these instruments amounting to ₹ 39,484,412.92 lakh and ₹ nil lakh respectively were sold during the period 1-4-2012 to 31-3-2013. An amount of ₹ 74,325.43 lakh and ₹ 1,701.47 lakh were received as interest on investment under Treasury Bills and Long Term Government of India's Securities respectively during 2012-13.

(e) The investment made out of General Cash Balance and Earmarked Funds upto 31-3-2013 (inclusive of unallocated balance as on 8-11-2000) are given below-

Particulars	Amount (₹ in lakh)
1- Securities of Government of India	4,519.58
2- Government of India Treasury Bills and Long Term Government of India Securities	1,519,872.50
Total	1,524,392.08

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