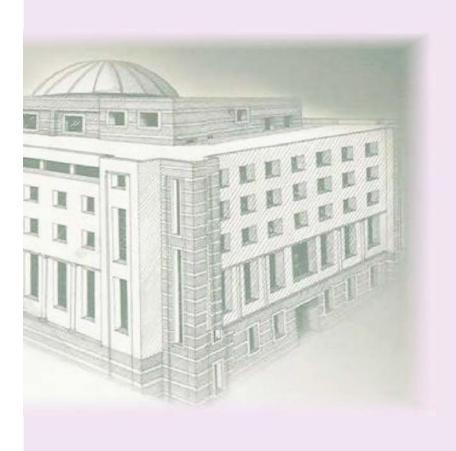
4V11-14





Report

Government

## Report of the Compt Auditor General o

## **STATE FINAN**

FOR THE YEAR ENDED 31 MA

(**Report No.: 1**)



**GOVERNMENT OF UTTAI** 

anana aga gay in



## **CONTENTS**

Particulars Particulars	Reference to	
	Para No.	Page No.
Preface		V
Executive summary		vii
Chapter I		
Finances of the Government		
Profile of Uttar Pradesh	-	1
Introduction	1.1	1
Summary of current year's Fiscal Transactions	1.2	1
Budget Estimates and Actuals	1.3	4
Resources of the State	1.4	5
Revenue Receipts	1.5	8
Application of Resources	1.6	15
Quality of Expenditure	1.7	22
Financial Analysis of Government Expenditure and Investments	1.8	25
Assets and Liabilities	1.9	30
Debt Sustainability	1.10	32
Fiscal Imbalances	1.11	35
Conclusion and Recommendations	1.12	38
Chapter II		
Financial Management and Budgetary Control		
Introduction	2.1	41
Summary of Appropriation Accounts	2.2	41
Financial Accountability and Budget Management	2.3	42
Errors in budgeting process	2.4	47
Review of selected grants	2.5	47
Conclusion and Recommendations	2.6	49
Chapter III		
Financial Reporting		
Delay in Furnishing Utilisation Certificates	3.1	51
Pendency in submission of DC Bills against AC Bills	3.2	51
Delays in Submission of Accounts by the Autonomous Bodies	3.3	52
Departmental Commercial/quasi Commercial Undertakings	3.4	53
Misappropriations, losses, defalcations etc.	3.5	53
Booking under Minor Head 800- 'Other receipts' and 'Other Expenditure	3.6	54

Periodical Adjustments and Book Adjustment	3.7	54
Non-transfer of Amount to the Central Road Fund	3.8	54
Balances Lying Unspent in Bank Accounts	3.9	55
Variations in cash balances	3.10	55
Transfer of funds to Personal Deposit Accounts	3.11	55
Working of Treasury	3.12	56
Suspense Account	3.13	56
Accounting of Amount of Cheques Lapsed during the year	3.14	57
Reconciliation of Expenditure/receipts	3.15	58
Conclusion and Recommendations	3.16	59

## Appendices

	Particulars	Page No.
Appendix 1.1	State Profile	61
Appendix 1.2	Part - A Structure and form of Government Accounts	62
	Part - B Layout of Finance Accounts	62
Appendix 1.3	Fiscal Responsibility and Budget Management Act, 2004	64
Appendix 1.4	(A) Own tax revenue for the year 2006-11	65
	(B) Non tax revenue for the year 2006-11	65
Appendix 1.5	Abstract of receipts and disbursements for the year 2010-11	66
Appendix 1.6	Actuals, vis-à-vis, Budget Estimates for 2010-11	70
Appendix 1.7	Time series data on the State Government Finances	72
Appendix 1.8	Summarised financial position of Government as on 31 March 2011	75
Appendix 1.9	Funds transferred by the GoI directly to State Implementing Agencies	76
Appendix 2.1	Statement of grants/appropriations where savings was more than ₹ Ten crore in each grant/appropriation or more than 20 <i>per cent</i> of the total provision	77
Appendix 2.2	Statement of grants/appropriations where expenditure was more than ₹ Ten crore in each grant/appropriation or more than 20 <i>per cent</i> of the total provision	82
Appendix 2.3	Excess over provision of previous years requiring regularisation	83
Appendix 2.4	Cases where supplementary provision (₹ 50 lakh or more in each case) proved unnecessary	84
Appendix 2.5	Statement of grants/appropriations where supplementary provision proved insufficient by more than ₹ Two crore in each grant/appropriation	87
Appendix 2.6	Excess/unnecessary/insufficient re-appropriation of funds	88
Appendix 2.7	Substantial surrenders made during 2010-11	92
Appendix 2.8	Surrenders in excess of actual savings (₹ 50 lakh or more)	102
Appendix 2.9	Statement of grants/appropriations in which savings occurred but no part of which was surrendered	103

Appendix 2.10	Details of savings of ₹ One crore and above not surrendered	104
Appendix 2.11	Cases of surrender of funds in excess of ₹ Ten crore on 31 March 2011	106
Appendix 3.1	Utilisation certificates outstanding as on 31 March 2011	108
Appendix 3.2	Statement showing delay in submission of accounts by the autonomous bodies	110
Appendix 3.3	Statement of finalization of accounts and investment in departmentally managed commercial and quasi-commercial undertakings	111
Appendix 3.4	Department-wise/durationwise break-up of the cases of misappropriation, defalcation etc. (cases where final action was pending at the end of March 2011)	112
Appendix 3.5	Department/categorywise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material	113
Appendix 3.6	Departmentwise details of cases settled/written off for 2010-11	114
Appendix 4	Glossary	
	Basis of calculation	115
	Explanation of terms	116
	Acronyms	118