

**Report of the
Comptroller and Auditor General of India
on**

STATE FINANCES

FOR THE YEAR ENDED 31 MARCH 2013

The Report has been laid on the table of the
State Legislature Assembly on 20-06-2014

GOVERNMENT OF UTTAR PRADESH

TABLE OF CONTENTS

Particulars	Reference to	
	Paragraph	Page
Preface	-	v
Executive Summary	-	vii
CHAPTER I FINANCES OF THE GOVERNMENT		
Profile of the State of Uttar Pradesh	-	1
Introduction	1.1	1
Resources of the State	1.2	8
Revenue Receipts	1.3	11
Capital Receipts	1.4	17
Public Accounts Receipt	1.5	18
Application of Resources	1.6	19
Quality of Expenditure	1.7	24
Financial Analysis of Government Expenditure and Investments	1.8	27
Assets and Liabilities	1.9	30
Debt Management	1.10	33
Fiscal Imbalances	1.11	39
Conclusion	1.12	42
Recommendations	1.13	43
CHAPTER II FINANCIAL MANAGEMENT AND BUDGETARY CONTROL		
Introduction	2.1	45
Summary of Appropriation Accounts	2.2	45
Fiscal Accountability and Budget Management	2.3	46
Outcome of the Review of Selected Grants	2.4	57
Outcome of Treasury Inspection	2.5	58
Conclusion	2.6	59
Recommendations	2.7	59

CHAPTER III		
FINANCIAL REPORTING		
Delay in furnishing of Utilisation Certificates	3.1	61
Detailed Contingency Bills	3.2	62
Departmental Commercial Undertakings	3.3	62
Reporting of pending cases	3.4	63
Booking under Minor Head 800-‘Other Receipts’ and ‘Other Expenditure’	3.5	64
Non-transfer of Amounts to the Central Road Fund	3.6	65
Variation in Cash Balances	3.7	65
Transfer of Funds to Personal Deposit Accounts	3.8	65
Reconciliation of Receipts and Expenditure	3.9	66
Non-submission/ delay in submission of details of grants/ loans paid	3.10	66
Conclusion	3.11	66
Recommendations	3.12	67
APPENDICES		
Appendix 1.1	Profile of the State of Uttar Pradesh	69
Appendix 1.2	Part - A Structure and Form of Government Accounts	70
	Part - B Layout of Finance Accounts	70
Appendix 1.3	Abstract of Receipts and Disbursements for the year 2012-13	72
Appendix 1.4	Actuals, <i>vis-à-vis</i> , Budget Estimates for 2012-13	76
Appendix 1.5	Time series data on the State Government Finances	78
Appendix 1.6	(A) Own Tax Revenue during 2008-13	81
	(B) Non-Tax Revenue during 2008-13	
Appendix 1.7	Summarised Financial Position of the Government as on 31 March 2013	82
Appendix 1.8	Details of Reserve Fund	83
Appendix 2.1	Cases of Grants and Appropriations under Savings	86
Appendix 2.2	Statement of Grants/Appropriations where savings were more than ₹ Ten crore in each Grant/Appropriation or more than 20 <i>per cent</i> of the total provision	94
Appendix 2.3	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	98

Appendix 2.4	Cases where supplementary provision (₹ one crore or more in each case) proved unnecessary	99
Appendix 2.5	Statement of Grants/Appropriations where supplementary provision proved insufficient by more than ₹ Two crore in each Grant/Appropriation	101
Appendix 2.6	Excess/Unnecessary/Insufficient Re-appropriation of Funds	102
Appendix 2.7	Substantial Surrenders made during 2012-13	107
Appendix 2.8	Surrenders in excess of actual savings (₹ 50 lakh or more)	121
Appendix 2.9	Statement of Grants/Appropriations in which savings occurred but no part of it was surrendered	122
Appendix 2.10	Details of savings of ₹ one crore and above not surrendered	124
Appendix 2.11	Rush of Expenditure	126
Appendix 2.12	Summary of two Grants reviewed	129
Appendix 2.13	Details of Budget Provisions remaining unutilised of two Grants reviewed	130
Appendix 2.14	Undisbursed amount of pensions, not deposited in the Government Account	131
Appendix 3.1	Utilisation Certificates Outstanding as on 31 March 2013	132
Appendix 3.2	Statement of finalisation of Accounts and Investments in Departmentally managed Commercial Undertakings	134
Appendix 3.3	Department-wise/Duration-wise break-up of the pending cases. (cases where final action was pending at the end of March 2013)	135
Appendix 3.4	Department-wise/Category-wise details in respect of cases of loss to the Government due to theft, misappropriation, loss and defalcation of the Government material	136
Appendix 3.5	Department-wise details of cases settled/written off during 2012-13	137
Appendix 4	GLOSSARY (ADDITIONAL DATA)	
	Basis of Calculation	138
	Explanation of Terms	139
	Acronyms	141