TABLE OF CONTENTS

Particulars	Reference to			
	Paragraph	Page		
Preface	-	v		
Executive Summary	-	vii		
CHAPTER 1				
FINANCES OF THE GOVERNMENT	Γ	ı		
Profile of the State of Uttar Pradesh	-	1		
Gross State Domestic Product	-	1		
Introduction	1.1	1		
Resources of the State	1.2	8		
Revenue Receipts	1.3	10		
Capital Receipts	1.4	18		
Public Accounts (Net)	1.5	21		
Application of Resources	1.6	22		
Quality of Expenditure	1.7	27		
Financial Analysis of Government Expenditure and Investments	1.8	31		
Assets and Liabilities	1.9	35		
Debt Management	1.10	41		
Fiscal Imbalances	1.11	44		
Follow up	1.12	47		
Conclusion and Recommendations	1.13	47		
CHAPTER 2 FINANCIAL MANAGEMENT AND BUDGETAR	Y CONTROL			
Introduction	2.1	51		
Summary of Appropriation Accounts	2.2	51		
Financial Accountability and Budget Management	2.3	52		
Outcome of the Review of Selected Grants	2.4	62		
Conclusion and Recommendations	2.5	72		
CHAPTER 3 FINANCIAL REPORTING				
Non-submission of Utilisation Certificates	3.1	73		
Detailed Contingency Bills	3.2	74		

Departmental Commercial Undertakings	3.3	74
Reporting of Pending Cases	3.4	75
Opening of new sub-heads and detailed heads in the State budget by the State Government	3.5	76
Operation of Minor Head '800'	3.6	76
End Use of Cess	3.7	77
Non-transfer of amounts to the Central Road Fund	3.8	79
Variation in Cash Balance	3.9	80
Transfer of Funds to Personal Deposit Accounts	3.10	80
Comments on Accounts	3.11	81
Conclusion and Recommendations	3.12	84

APPENDICES			
Appendix 1.1	State Profile	87	
Appendix 1.2	Structure and form of Government Accounts and Layout of Finance Accounts	89	
Appendix 1.3	Abstract of receipts and disbursements for the year 2015-16	91	
Appendix 1.4	Actuals, vis-à-vis, Budget Estimates for 2015-16	95	
Appendix 1.5	Time series data on the State Government Finances	97	
Appendix 1.6	(A) Own Tax Revenue during 2011-16 (B) Non-Tax Revenue during 2011-16	100	
Appendix 1.7	Summarised financial position of the Government as on 31 March 2016	101	
Appendix 1.8	Details of Reserve Funds	103	
Appendix 2.1	Statement of Grants/Appropriations where expenditure was more than ₹ Ten crore in each Grant/Appropriation and more than 20 <i>per cent</i> of the total provision		
Appendix 2.2	Statement of Grants/Appropriations where savings were more than ₹ Ten crore in each Grant/Appropriation and more than 20 <i>per cent</i> of the total provision		
Appendix 2.3	Statement of Grants/Appropriations where savings of ₹ 100 crore and above	109	
Appendix 2.4	ndix 2.4 Cases where supplementary provision (₹ one crore or more in each case) proved unnecessary		
Appendix 2.5	5 Excess/Unnecessary/Insufficient Re-appropriation of Funds		
Appendix 2.6	Substantial surrenders made during 2015-16		
Appendix 2.7	Surrenders in excess of actual savings (₹ 50 lakh or more)		
Appendix 2.8	Statement of Grants/Appropriations in which savings occurred but no part of it was surrendered	136	

Appendix 2.9	Details of Savings of ₹ one crore and above not surrendered	138
Appendix 2.10	Rush of Expenditure	141
Appendix 3.1	Statement of finalisation of accounts and investments in departmentally managed commercial and quasi-commercial undertakings	144
Appendix 3.2	Department-wise/duration-wise break-up of the pending cases (cases where final action was pending at the end of March 2016)	145
Appendix 3.3	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	146
Appendix 3.4	Department-wise details of cases settled/ written off during 2015-16	147
Appendix 3.5	List of new heads opened during 2015-16	148
Appendix 3.6	Major Head-wise Receipts booked under Minor Head '800-Other Receipts'	152
Appendix 3.7	Major Head-wise Expenditure booked under Minor Head '800- Other Expenditure'	153
Appendix 3.8	Fixed Deposits of Cess kept in Bank Accounts	154
Appendix 4	GLOSSARY (ADDITIONAL DATA)	
	Basis of Calculation	156
	Explanation of Terms	157
	Acronyms	159