

APPENDICES

Appendix 1.1 State Profile

(Reference: Profile of the State; Page 1)

A. General Data			
Sl. No.	Particulars		Figures
1	Area		2,40,928 Sq. Km.
2	Population		
	a.	As per 2011 Census	19.98 crore
	b.	2017	22.35 crore
3	a.	Density of Population (as per 2001 Census) (All India Density = 325 persons per Sq. Km)	690 persons per Sq. Km.
	b.	Density of Population ¹ (as per 2011 Census) (All India Density = 382 persons per Sq. Km)	829 persons per Sq. Km.
4	Population below poverty line ² (BPL) (All India Average = 21.9 per cent)		29.4 per cent
5	a.	Literacy (as per 2001 Census) (All India Average = 64.80 per cent)	56.27 per cent
	b.	Literacy ³ (as per 2011 Census) (All India Average = 73 per cent)	67.7 per cent
6	Infant mortality rate ⁴ (2016) (per 1000 live births) (All India Average = 34 per 1000 live births)		43 per 1000 live births
7	Life Expectancy at birth ⁵ (2011-15) (All India Average =68.3 years)		64.5 years
8	Human Development Index ⁶		
	a.	2007-08 (All India HDI value = 0.467)	0.38
	b.	Rank	18
9	Gross State Domestic Product (GSDP) at current prices		₹ 13,75,607 crore
10	Per capita GSDP CAGR (2008-09 to 2017-18)	Uttar Pradesh	11.5 per cent
		General Category States	13.1 per cent
11	GSDP ⁷ CAGR (2008-09 to 2017-18)	Uttar Pradesh	13.4 per cent
		General Category States	14.5 per cent
12	Population Growth ⁸ (2008 to 2017)	Uttar Pradesh	16.2 per cent
		General Category States	11.6 per cent

¹ Census Info India 2011 Final Population Totals

² Economic Survey 2017-18 (January 2018), Vol.II, Page A 160-161

³ Economic Survey 2017-18 (January 2018), Vol.II, Page A 155

⁴ Economic Survey 2017-18 (January 2018), Vol.II, Page A 151

⁵ Economic Survey 2017-18 (January 2018), Vol.II, Page A 151

⁶ Economic Survey 2017-18 (January 2018), Vol.II, Page A 161

⁷ In the GSDP Statement released by MoSPI on July 28, 2018, figures for the year 2017-18 is not given for certain States such as Andhra Pradesh, Gujarat, Haryana, Kerala, Rajasthan, West Bengal, Arunachal Pradesh, Assam, Jammu & Kashmir, Manipur, Meghalaya, Mizoram, Nagaland and Tripura. Therefore, GSDP figures for these have been obtained from respective PAsG/AsG.

⁸ Population projections for India and States 2001-2026 (Revised December 2006) - Report of the Technical Group on Population Projections constituted by the National Commission on Population Table-14 (Projected Total Population by Sex as on 1st October 2001-2026).

B. Financial Data						
Sl. No.	Particulars		Figures (in per cent)			
13	CAGR		2008-09 to 2016-17		2016-17 to 2017-18	
			General Category States	Uttar Pradesh	General Category States	Uttar Pradesh
	a.	Revenue Receipts	15.1	16.1	11.3	8.5
	b.	Own Tax Revenue	14.9	14.7	12.2	13.3
	c.	Own Non Tax Revenue	9.5	19.9	5.9	-31.6
	d.	Total Expenditure	15.8	15.5	4.7	-2.0
	e.	Capital Expenditure	14.0	15.3	1.0	-44.0
	f.	Revenue Expenditure on Education	14.5	19.0	6.2	-11.6
	g.	Revenue Expenditure on Health	16.2	16.8	10.7	15.0
	h.	Salary and Wages	13.4	17.3	8.9	-0.4
i.	Pension	16.2	19.2	22.9	36.3	

(Source: Financial data is based on figures in respective Finance Accounts)

Appendix 1.2

Structure and Form of Government Accounts and Layout of Finance Accounts

(Reference: Paragraph 1.1; Page 1)

Part A: Structure and form of Government Accounts	
<p>Structure of Government Accounts: The accounts of the State Government are kept in three parts: (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Accounts.</p>	
<p>Part I: Consolidated Fund : All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans form one consolidated fund titled 'The Consolidated Fund of State' established under Article 266 (1) of the Constitution of India.</p>	
<p>Part II: Contingency Fund: Contingency Fund of the State, established under Article 267(2) of the Constitution, is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.</p>	
<p>Part III: Public Accounts: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc., which do not form part of the Consolidated Fund, are kept in the Public Accounts, set up under Article 266 (2) of the Constitution and are not subject to vote by the State legislature.</p>	
Part B: Layout of Finance Accounts	
<p>The Finance Accounts have been divided into two volumes. Volume I presents the Financial Statements of the Government in the form of commonly understood summarised form while the details are presented in Volume II. Volume I contains the certificates of the Comptroller and Auditor General of India, 13 summary statements as given below and notes to accounts including accounting policy.</p>	
Volume I	
Statement No.	
1	Statement on Financial Position
2	Statement on Receipts and Disbursements with Annexure A of Cash Balances and Investment of Cash Balances
3	Statement on Receipts (Consolidated Fund)
4	Statement on Expenditure (Consolidated Fund)
5	Statement on Progressive Capital Expenditure
6	Statement on Borrowings and Other Liabilities
7	Statement on Loans and Advances given by the Government
8	Statement on Investments of the Government
9	Statement on Guarantees given by the Government
10	Statement on Grants-in-aid given by the Government
11	Statement on Voted and Charged Expenditure
12	Statement on Sources and Application of funds for expenditure other than revenue account
13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Accounts

Volume II	
Part I	
14	Detailed Statement on Revenue and Capital Receipts by minor heads
15	Detailed Statement on Revenue Expenditure by minor heads
16	Detailed Statement on Capital Expenditure by minor heads and sub-heads
17	Detailed Statement on Borrowings and Other Liabilities
18	Detailed Statement on Loans and Advances given by the State Government
19	Detailed Statement on Investments of the Government
20	Detailed Statement on Guarantees given by the Government
21	Detailed Statement on Contingency Fund and Other Public Account transactions
22	Detailed Statement on Investments of Earmarked Balances
Part II (Appendices)	
Appendix I	Comparative Expenditure on Salary.
Appendix II	Comparative Expenditure on Subsidy.
Appendix III	Grants-in-aid/ Assistance given by the State Government (Institution-wise and Scheme-wise).
Appendix IV	Details of Externally Aided Projects.
Appendix V	Expenditure on Schemes A. Central Schemes (Centrally Sponsored Schemes and Central Schemes). B. State Schemes.
Appendix VI	Direct Transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget) (Un-audited Figures).
Appendix VII	Acceptance and Reconciliation of balances (as depicted in Statements 18 and 21).
Appendix VIII	Financial Results of Irrigation Schemes.
Appendix IX	Commitments of the Government - List of Incomplete Capital Works.
Appendix X	Maintenance Expenditure with segregation of Salary and Non-Salary portion.
Appendix XI	Major policy decisions of the Government during the year or New Schemes proposed in the Budget.
Appendix XII	Committed Liabilities of the Government.
Appendix XIII	Re-organisation of the States- Items for which allocation of balances between/ among the States has not been finalised.

Appendix 1.3
Abstract of receipts and disbursements for the year 2017-18
(Reference: Paragraph 1.2; Page 1)

(₹ in crore)

		Receipts		Disbursements			
2016-17			2017-18	2016-17			2017-18
Part A							
2,56,875.15	I	Revenue Receipts	2,78,775.45	2,36,592.26	I	Revenue Expenditure	2,66,223.52
85,965.92		Tax Revenue	97,393.00	88,254.81		General Services	1,05,781.67
				91,861.12		Social Services	84,251.68
28,944.07		Non-tax Revenue	19,794.86	52,219.91		Education, Sports, Art and Culture	46,140.89
				12,861.53		Health and Family Welfare	14,792.46
1,09,428.29		State's Share of Union Taxes	1,20,939.14	4,535.76		Water Supply, Sanitation, Housing and Urban Development	6,504.18
				612.93		Information and Broadcasting	338.93
9,334.95		Non-Plan Grants	00	4,171.04		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	4,686.84
232.32		Grants for State Plan Schemes	00	635.91		Labour and Labour Welfare	880.39
				16,729.29		Social Welfare and Nutrition	10,803.71
22,969.60		Grants for Central and Centrally Sponsored Plan Schemes	00	94.75		Others	104.28
00		External Grants Assistance	00	45,834.17		Economic Services	64,634.76
00		Grants for centrally sponsored schemes	27,730.91	5,599.28		Agriculture and Allied Activities	27,265.39
				13,848.25		Rural Development	17,086.30
00		Finance Commission Grants	8,849.23	11.98		Special Areas Programme	72.61
				5,466.12		Irrigation and Flood control	6,980.61
				14,539.74		Energy	7,161.54
				672.51		Industry and Minerals	1,308.40
				4,825.92		Transport	4,125.24
00		Other transfer/ grants to State	4,068.31	62.65		Science, Technology and Environment	56.17
				807.70		General Economic Services	578.50
				10,642.16		Grants-in-aid & Contributions	11,555.41
2,56,875.15		Total	2,78,775.45	2,36,592.26		Total	2,66,223.52
Nil	II	Revenue deficit carried over to Part B	Nil	20,282.89	II	Revenue Surplus carried over to Part B	12,551.93
2,56,875.15		Total	2,78,775.45	2,56,875.15		Total	2,78,775.45
Part B							
(-157.08)	III	Opening Cash balance including Permanent Advances & Cash Balance Investment	943.91	-	III	Opening Overdraft from Reserve Bank of India	-

State Finances Audit Report for the year ended 31 March 2018

		Receipts		Disbursements			
2016-17			2017-18	2016-17			2017-18
-	IV	Miscellaneous Capital receipts		69,789.12	IV	Capital Outlay	39,087.97
				5,727.30		General Services	2,775.78
				17,150.47		Social Services	11,625.13
				2,018.30		Education, Sports, Art and Culture	938.27
				2,922.30		Health and Family Welfare	2,111.98
				10,657.60		Water Supply, Sanitation, Housing and Urban Development	7,576.16
				85.31		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	275.53
				1,109.70		Social Welfare and Nutrition	421.05
				357.25		Others	302.14
				46,911.35		Economic Services	24,687.06
				3,921.13		-Agriculture and Allied Activities	1,614.43
				2,249.22		-Rural Development	2,313.12
				698.02		-Special Areas Programmes	591.16
				5,200.76		-Irrigation and Flood Control	3,107.33
				11,735.08		-Energy	8,312.88
				152.03		-Industry and Minerals	69.39
				22,653.07		-Transport	8,324.75
				297.60		-General Economic Services	354.00
				4.42		Science Technology and Environment	00
258.79	V	Recoveries of Loans and Advances	235.77	6,741.09	V	Loans and Advances disbursed	1,509.29
00		-From Power Projects	00	3,700.32		-For Power Projects	00
102.41		-From Govt. Servants	101.81	91.54		-To Government Servants	88.42
157.38		-From Others	133.96	2,949.24		-To Others	1,420.87
20,282.89	VI	Revenue Surplus brought down	12,551.93	-	VI	Revenue Deficit brought down	-
67,685.07	VII	Public Debt Receipts-	47,416.56	20,302.67	VII	Repayment of Public Debt	15,002.10
57,958.94		-Internal debt other than Ways and Means Advances and overdrafts	43,380.45	10,167.95		-Internal debt other than Ways and Means Advances and Overdrafts	10,528.18
8,695.05		- Net transactions under Ways and Means Advances	2,932.95	8,695.05		- Net transactions under Ways and Means Advances	2,932.95
-		- Net transactions under overdraft	-	-		- Net transactions under overdraft	-
1,031.08		-Loans and Advances from Central Government	1,103.16	1,439.67		-Repayment of Loans and Advances to Central Government	1,540.97
-	VIII	Appropriation from Contingency Fund	-	-	VIII	Appropriation to Contingency Fund	-

		Receipts		Disbursements			
2016-17			2017-18	2016-17			2017-18
173.12	IX	Amount transferred to Contingency Fund	258.04	349.16	IX	Expenditure from Contingency Fund	413.00
3,06,406.38	X	Public Account Receipts	3,20,471.07	2,96,523.22	X	Public Account Disbursements	3,14,383.77
10,171.49		-Small Savings & Provident Funds	11,718.07	8,552.40		-Small Savings & Provident Funds	9,187.94
20,005.79		-Reserve Funds	15,267.53	12,780.77		-Reserve Funds	7,002.81
15,762.62		-Suspense & Miscellaneous	2,48,680.18	16,063.24		-Suspense and Miscellaneous	2,50,894.80
2,27,377.96		-Remittances	28,928.93	2,26,786.07		-Remittances	32,835.24
33,088.52		-Deposits & Advances	15,876.36	32,340.74		-Deposits and Advances	14,462.98
-	XI	Closing Overdraft from RBI		943.91	XI	Cash Balance at end	11,481.15
				00		-Cash in Treasuries and Local Remittances	00
				(-)1,280.65		-Deposits with Reserve Bank	265.21
				11.13		-Departmental Cash Balance including permanent Advances	11.36
				2,168.23		-Cash Balance Investment Account	11,159.38
				45.20		Investment of Earmarked Fund	45.20
6,51,524.32		Total	6,60,652.73	6,51,524.32		Total	6,60,652.73

Appendix 1.4

Budget Estimates, Actual Receipts and Expenditure for 2017-18

(Reference: Paragraph 1.3.3; Page 6)

(₹ in crore)

Particulars	Budget Estimates	Actuals	Increase/ Decrease (-) (3-2)	Increase/ Decrease(-) in per cent
1	2	3	4	5
Revenue Receipts of which	3,19,397.43	2,78,775.45	(-)40,621.98	(-)12.72
Own Tax Revenue	1,11,501.90	97,393.00	(-)14,108.90	(-)12.65
State Goods and Services Tax	28,602.70	25,373.96	(-)3,228.74	(-)11.29
Taxes on Sales, Trade etc.	36,397.30	31,112.52	(-)5,284.78	(-)14.52
State Excise	20,593.23	17,320.27	(-)3,272.96	(-)15.89
Taxes on Vehicles	5,481.20	6,403.65	922.45	16.83
Stamps and Registration Fees	17,458.34	13,397.57	(-)4,060.77	(-)23.26
Taxes on Goods and Passenger	00	0.04	0.04	00
Land Revenue	706.04	1,336.46	630.42	89.29
Other Taxes	2,263.09	2,448.53	185.44	8.19
Own Non Tax Revenue	18,436.71	19,794.86	1,358.15	7.37
Interest Receipts	800.00	1,093.38	293.38	36.67
Miscellaneous General Services	4,502.00	4,841.11	339.11	7.53
Non-ferrous Mining and Metallurgical Industries	3,200.00	3,258.88	58.88	1.84
Other Non-Tax Revenue	17,628.71	10,601.49	(-)7,027.22	(-)39.86
Share of Union Taxes and Duties	1,21,406.51	1,20,939.14	(-)467.37	(-)0.38
Grants-in-aid from GOI	68,052.31	40,648.45	(-)27,403.86	(-)40.27
Revenue Expenditure of which	3,07,118.63	2,66,223.52	(-)40,895.11	(-)13.32
General Services	1,11,039.05	1,05,781.67	(-)5,257.38	(-)4.73
Administrative services	21,827.57	19,338.33	(-)2,489.24	(-)11.40
Pension and Miscellaneous General Services	35,936.12	38,518.36	2,582.24	7.19
Interest Payments & Servicing of Debt	45,444.39	41,368.06	(-)4,076.33	(-)8.97
Fiscal Services	4,581.43	4,009.56	(-)571.87	(-)12.48
Organs of State	3,249.52	2,547.37	(-)702.15	(-)21.61
Social Services	1,01,406.86	84,251.68	(-)17,155.18	(-)16.93
Education, Sports, Art and Culture	50,490.46	46,140.89	(-)4,349.57	(-)8.61
Social Welfare and Nutrition	15,507.96	10,803.71	(-)4,704.25	(-)30.33
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	4,910.93	4,686.84	(-)224.09	(-)4.56
Health and Family Welfare	16,316.55	14,792.45	(-)1,524.10	(-)9.34
Water Supply, Sanitation, Housing and Urban Development	12,460.52	6,504.18	(-)5,956.34	(-)47.80
Information and Broadcasting	355.91	338.93	(-)16.98	(-)4.77
Labour and Labour Welfare	1,227.72	880.39	(-)347.33	(-)28.29
Others	136.80	104.28	(-)32.52	(-)23.77
Economic Services	83,094.58	64,634.76	(-)18,459.82	(-)22.22
Agriculture and Allied Services	43,695.41	27,265.39	(-)16,430.02	(-)37.60

Particulars	Budget Estimates	Actuals	Increase/Decrease (-) (3-2)	Increase/Decrease(-) in per cent
Rural Development	17,279.93	17,086.30	(-)193.63	(-)1.12
Special Area Programme	265.81	72.61	(-)193.20	(-)72.68
Irrigation & Flood Control	7,898.77	6,980.61	(-)918.16	(-)11.62
Energy	7,060.80	7,161.54	100.74	1.53
Industry & Minerals	1,775.60	1,308.40	(-)467.20	(-)26.31
Transport	4,002.54	4,125.24	122.70	3.07
Science, Technology and Environment	70.61	56.17	(-)14.44	(-)20.45
General Economic Services	1,045.11	578.50	(-)466.61	(-)44.65
Grants-in-aid and Contributions	11,578.15	11,555.41	(-)22.74	(-)0.20
Capital expenditure of which	53,257.60	39,087.97	(-)14,169.63	(-)26.61
General Services	3,601.05	2,775.78	(-)825.27	(-)22.92
Social Services	15,111.06	11,625.13	(-)3,485.93	(-)23.07
Education, Sports, Art and Culture	1,721.94	938.27	(-)783.67	(-)45.51
Health and Family Welfare	2,333.08	2,111.98	(-)221.10	(-)9.48
Water Supply, Sanitation, Housing and Urban Development	9,789.21	7,576.16	(-)2,213.05	(-)22.61
Welfare of Scheduled Caste, Scheduled Tribe and Other Backward Classes	227.93	275.53	47.60	20.88
Social Welfare & Nutrition	689.32	421.05	(-)268.27	(-)38.92
Other Social Services	349.58	302.14	(-)47.44	(-)13.57
Economic Services	34,545.49	24,687.06	(-)9,858.43	(-)28.54
Agriculture and Allied Services	722.38	1,614.43	892.05	123.49
Rural Development	3,377.60	2,313.12	(-)1,064.48	(-)31.52
Special Area Programme	977.85	591.16	(-)386.69	(-)39.54
Irrigation & Flood Control	4,093.24	3,107.33	(-)985.91	(-)24.09
Energy	7,383.51	8,312.88	929.37	12.59
Industries and Minerals	106.02	69.39	(-)36.63	(-)34.55
Transport	15,453.89	8,324.75	(-)7,129.14	(-)46.13
Science, Technology and Environment	00	00	00	00
General Economic Services	2,431.00	354.00	(-)2,077.00	(-)85.44
Revenue Surplus (+)/Deficits (-)	(+)12,278.80	(+)12,551.93	273.13	2.22
Fiscal Deficits (-)	(-)42,967.86	(-)27,809.56	(-)15,158.30	(-)35.28
Primary Surplus (+)/Deficits (-)	(-)9,755.69	(+)1,326.27	(-)8,429.42	(-)86.41

Appendix 1.5

Time series data on the State Government Finances

(Reference: Paragraph 1.4.1; Page 9)

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18
PART A – RECEIPTS					
1. Revenue Receipts	1,68,214	1,93,422	2,27,076	2,56,875	2,78,775
(i) Own Tax Revenue	66,582(40)	74,172(38)	81,106(36)	85,966(33)	97,393(35)
SGST	-	-	-	-	25,374(26)
Taxes on Sales, Trade, etc.	39,645(60)	42,934(58)	47,692(59)	51,883(60)	31,113(32)
State Excise	11,644(18)	13,483(18)	14,084(17)	14,274(17)	17,320(18)
Taxes on Vehicles	3,441(5)	3,797(5)	4,410(5)	5,148(6)	6,404(7)
Stamps and Registration fees	9,521(14)	11,803(16)	12,404(15)	11,564(13)	13,398(14)
Land Revenue	772(1)	527(1)	505(1)	760(1)	1,336(1)
Taxes on Goods and Passengers	1(0)	1(0)	1(0)	0	0
Other Taxes	1,558(2)	1,627(2)	2,010(3)	2,337(3)	2,448(2)
(ii) Own Non Tax Revenue	16,450(10)	19,935(10)	23,135(10)	28,944(11)	19,795(7)
(iii) State's Share of Union Taxes and Duties	62,777(37)	66,623(35)	90,974(40)	1,09,428(43)	1,20,939(43)
(iv) Grants-in-aid from GoI	22,405(13)	32,692(17)	31,861(14)	32,537(13)	40,648(15)
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	589	262	726	259	236
4. Total Revenue and Non debt Capital Receipts (1+2+3)	1,68,803	1,93,684	2,27,802	2,57,134	2,79,011
5. Public Debt Receipts	14,900	35,520	74,514	67,685	47,417
Internal Debt (excluding Ways and Means Advances and Overdrafts)	14,502(97)	33,302(94)	69,421(93)	57,959(86)	43,381(92)
Net transactions under Ways and Means Advances and Overdrafts	8(0)	1,732(5)	4,499(6)	8,695(13)	2,933(6)
Loans and Advances from GoI	390(3)	486(1)	594(1)	1,031(1)	1,103(2)
6. Total Receipts in the Consolidated Fund(4+5)	1,83,703	2,29,204	3,02,316	3,24,819	3,26,428
7. Contingency Fund Receipts	262	1	201	173	258
8. Public Account Receipts	2,26,078	2,30,199	2,65,972	3,06,406	3,20,471
9. Total Receipts of the State (6+7+8)	4,10,043	4,59,404	5,68,489	6,31,398	6,47,157
PART B - EXPENDITURE/ DISBURSEMENT					
10. Revenue Expenditure	1,58,147(82)	1,71,027(76)	2,12,736(74)	2,36,592(76)	2,66,224(87)
Plan	31,657(20)	33,262(19)	43,251(20)	49,706(21)	
Non Plan	1,26,490(80)	1,37,765(81)	1,69,485(80)	1,86,886(79)	
General Services (including interest payments)	61,983(39)	64,305(38)	72,228(34)	88,255(37)	1,05,782(40)
Social Services	60,756(39)	60,906(36)	82,487(39)	91,861(39)	84,252(32)
Economic Services	25,711(16)	34,885(20)	47,881(22)	45,834(19)	64,635(24)
Grants-in-aid and contributions	9,696(6)	10,931(6)	10,140(5)	10,642(5)	11,555(4)
11. Capital Expenditure	32,863(17)	53,297(23)	64,423(23)	69,789(22)	39,088(13)
Plan	30,608(93)	44,416(83)	49,045(76)	60,573(87)	
Non Plan	2,255(7)	8,881(17)	15,378(24)	9,216(13)	
General Services	3,463(10)	4,009(7)	5,259(8)	5,727(8)	2,776(7)

	2013-14	2014-15	2015-16	2016-17	2017-18
Social Services	6,760(21)	12,755(24)	11,707(18)	17,151(25)	11,625(30)
Economic Services	22,640(69)	36,534(69)	47,457(74)	46,911(67)	24,687(63)
12. Disbursement of Loans and Advances	1,473(1)	1,873(1)	9,118(3)	6,741(2)	1,509(0)
13. Total Expenditure (10+11+12)	1,92,483	2,26,197	2,86,277	3,13,122	3,06,821
14. Repayments of Public Debt	8,167	9,411	17,673	20,303	15,002
Internal Debt (excluding Ways and Means Advances and Overdrafts)	6,694(82)	8,051(86)	10,045(57)	10,168(50)	10,528(70)
Net transactions under Ways and Means Advances and Overdraft	8(0)	-	6,231(35)	8,695(43)	2,933(20)
Loans and Advances from Government of India	1,465(18)	1,360(14)	1,397(8)	1,440(7)	1,541(10)
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total Disbursement out of Consolidated Fund (Total Expenditure) (13+14+15)	2,00,650	2,35,608	3,03,950	3,33,425	3,21,823
17. Contingency Fund disbursements	87	203	44	349	413
18. Public Account disbursements	2,20,459	2,28,014	2,64,294	2,96,523	3,14,384
19. Total disbursement by the State (16+17+18)	4,21,196	4,63,825	5,68,288	6,30,297	6,36,620
PART C. DEFICITS					
20. Revenue Deficit(-)/Revenue Surplus(+) (1-10)	(+)10,067	(+) 22,394	(+) 14,340	(+)20,283	(+)12,552⁹
21. Fiscal Deficit (-)/Fiscal Surplus (+)(4-13)	(-)23,680	(-) 32,513	(-) 58,475	(-)55,988	(-)27,810
22. Primary Deficit (21+23)	(-)6,268	(-) 13,648	(-) 37,027	(-)29,052	(+)1,326
PART D. OTHER DATA					
23. Interest Payments (included in revenue expenditure)	17,412	18,865	21,448	26,936	29,136
24. Financial Assistance to local bodies, etc.	45,576	52,241	77,069	82,378	92,221
25. Ways and Means Advances/ Overdraft availed (days)	-	-	14	-	5
Ways and Means Advances availed (days)	-	-	14	-	5
Overdraft availed (days)	-	-	-	-	-
26. Interest on Ways and Means Advances/ Overdraft	-	-	-	-	-
27. Gross State Domestic Product (GSDP) at current prices	9,40,356	10,11,790	11,37,210	12,50,213	13,75,607
28. Outstanding Fiscal liabilities (year end)	2,81,709	3,07,859	3,67,252	4,23,224	4,67,842
29. Outstanding guarantees (year end) (including interest)	62,822	70,740	57,618	55,825	74,841
30. Maximum amount guaranteed (year end)	69,752	78,023	78,826	66,702	74,303
31. Number of incomplete projects	412	545	924	611	1,065
32. Capital blocked in incomplete projects	3,032	7,714	14,407	12,987	11,195

⁹ Revenue receipts ₹ 2,78,775.45 crore – revenue expenditure ₹ 2,66,223.52 crore = ₹ 12,551.93 crore

	2013-14	2014-15	2015-16	2016-17	2017-18
PART E. FISCAL HEALTH INDICATORS					
I Resource Mobilisation					
Tax Revenue/GSDP	7.08	7.33	7.13	6.88	7.08
Non-Tax Revenue/GSDP	1.75	1.97	2.03	2.32	1.44
Central Transfers/GSDP	6.68	6.58	8.00	8.75	8.79
II Expenditure Management					
Total Expenditure/GSDP	20.47	22.36	25.17	25.05	22.30
Total Expenditure/Revenue Receipts	114.43	116.94	126.07	121.90	110.06
Revenue Expenditure/Total Expenditure	82.16	75.61	74.31	75.56	86.77
Expenditure on Social Services/ Total Expenditure	35	33	33	35	31
Expenditure on Economic Services/ Total Expenditure	25	32	33	30	29
Capital Expenditure/Total Expenditure	17	24	23	22	13
Capital Expenditure on Social and Economic Services/Total Expenditure	15	22	21	20	12
III Management of Fiscal Imbalances					
Revenue Deficit (Surplus)/GSDP	(+)1.07	(+)2.21	(+)1.26	(+)1.62	(+)0.91
Fiscal Deficit/GSDP	(-)2.52	(-)3.21	(-)5.14	(-)4.48	(-)2.02
Primary Deficit (Surplus) /GSDP	(-)0.67	(-)1.35	(-)3.26	(-)2.32	(+)0.10
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	30	30	32	34	34
Fiscal Liabilities/RR	167	159	162	165	168
V Other Fiscal Health Indicators					
Return on Investment	5.23	8.08	42.66	86.34	30.84
Financial Assets/Liabilities	0.89	0.97	1.02	1.06	1.08

Figures in brackets represent percentages (rounded) to total of each sub-heading.

Appendix 1.6
Collection of Own Tax/Non-tax Revenue during 2013-18
(Reference: Paragraph 1.4.1.1; Page 10)

(A) Own Tax Revenue during 2013-18

(₹ in crore)

Heads	2013-14	2014-15	2015-16	2016-17	2017-18	
					Budget Estimate	Actuals
State Goods and Service Tax	-	-	-	-	28,603	25,374
Taxes on Sales, Trade etc.	39,645	42,934	47,692	51,883	36,397	31,113
State Excise	11,644	13,483	14,084	14,274	20,593	17,320
Taxes on Vehicles	3,441	3,797	4,410	5,148	5,481	6,404
Stamp and Registration Fees	9,521	11,803	12,404	11,564	17,458	13,398
Land Revenue	772	527	505	760	706	1,336
Taxes and duties on Electricity	1,048	1,085	1,338	1,556	1,500	2,124
Other taxes	511	543	673	781	764	325
Total A	66,582	74,172	81,106	85,966	1,11,502	97,393

(B) Own Non-Tax Revenue during 2013-18

(₹ in crore)

Heads	2013-14	2014-15	2015-16	2016-17	2017-18	
					Budget Estimate	Actuals
Interest Receipts, Dividend and Profits	1,624	2,310	676	1,251	808	1,124
General Services	3,907	7,122	6,114	5,994	5,500	6,806
Social Services	7,159	6,514	11,264	14,653	1,039	1,571
Economic Services	3,760	3,988	5,081	7,046	11,089	10,294
Total B	16,450	19,935	23,135	28,944	18,436	19,795
Grand Total (A + B)	83,032	94,107	1,04,241	1,14,910	1,29,938	1,17,188

Appendix 1.7

Summarised financial position of the Government as on 31 March 2018

(Reference: Paragraph 1.9.1; Page 28)

(₹ in crore)

As on 31.03.2017			As on 31.03.2018
Liabilities			
2,88,626.78	Internal Debt		3,21,479.05
1,64,872.76	Market Loans bearing interest	2,02,050.31	
2.63	Market Loans not bearing interest	3.08	
2.30	Loans from Life Insurance Corporation of India	1.61	
1,23,749.09	Loans from Other Institutions	1,19,424.05	
00	Ways and Means Advances	00	
00	Overdrafts from Reserve Bank of India	00	
13,249.62	Loans and Advances from Central Government		12,811.82
9.94	Pre 1984-85 Loans	9.94	
65.52	Non-Plan Loans and Loans for Centrally Sponsored Schemes	0.27	
13,162.54	Loans for State Plan Schemes	12,789.99	
00	Loans for Central Plan Schemes	00	
10.19	Loans for Centrally Sponsored Plan Schemes	10.19	
1.43	Ways and Means Advances	1.43	
600.00	Contingency Fund (Corpus)		600.00
48,237.64	Small Savings, Provident Funds, etc.		50,767.76
22,094.39	Deposits		23,503.49
51,015.35	Reserve Funds		59,280.07
3,480.54	Remittance Balances		00
23,891.38	Surplus in Government Account		36,443.29
3,608.49	(i) Accumulated surplus at the beginning of the year	23,891.36	
20,282.89	(ii) Add: Revenue Surplus of the current year	12,551.93	
4,51,195.70	Total		5,04,885.48
Assets			
4,20,315.71	Gross Capital Outlay on Fixed Assets		4,59,403.68
96,400.05	Investments in shares of Companies, Corporations, etc.	1,04,778.71	
3,23,915.66	Other Capital Outlay	3,54,624.97	
308.12	Contingency Fund (unrecouped)		463.08
28,446.79	Loans and Advances		29,720.31
11,713.87	Loans for Power Projects	11,713.87	
16,518.22	Other Development Loans	17,805.12	
214.70	Loans to Government servants and Miscellaneous loans	201.32	
45.20	Reserve Fund Investments		45.20
91.58	Advances		87.29
1,089.59	Suspense and Miscellaneous Balances		3,304.21
00	Remittance Balances		425.76

As on 31.03.2017			As on 31.03.2018
898.71	Cash		11,435.95
00	Cash in Treasuries and Local Remittances	00	
(-)1,280.65	Deposits with Reserve Bank	265.21	
10.69	Departmental Cash Balance	10.87	
0.44	Permanent Advances	0.49	
2,168.23	Cash Balance Investments	11,159.38	
4,51,195.70	Total		5,04,885.48

Explanatory Notes for Appendices 1.3 and 1.7

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in **Appendix 1.7**, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of ₹ 139.66 crore (net debit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under “Deposits with Reserve Bank”.

Appendix 1.8

Details of Reserve Funds

(Reference: Paragraph 1.9.2; Page 28)

(₹ in lakh)

Particulars	Opening Balance	Receipt	Disbursement	Closing Balance
2015-16				
Reserve Funds				
Reserve Fund bearing Interest				
8115-Depreciation/Renewal Reserve Fund	(-) 4,441.57	00	00	(-) 4,441.57
103-Depreciation Reserve Fund-Government Commercial Departments and Undertakings	00	00	00	00
105-Depreciation Reserve Fund-Investment Account	(-) 4,441.57	00	00	(-) 4,441.57
8121-General and other Reserve Fund	00	00	00	00
102-Development Fund for Agricultural Purposes	(-) 6.19	00	00	(-) 6.19
111-Contingency Reserve Fund-Electricity	6.19	00	00	6.19
Total	(-) 4,441.57	00	00	(-) 4,441.57
Reserve Fund not bearing Interest				
8222-Sinking Fund	40,76,490.33	6,96,678.20	4,69,904.00	43,03,264.53
01-Appropriation for Reduction or avoidance of debt 101-Sinking Funds	40,76,490.33	6,96,678.20	4,69,904.00	43,03,264.53
8223-Famine Relief Fund	(-) 78.01	00	00	(-) 78.01
102-Famine Relief Fund Investment Account	(-) 78.01	00	00	(-) 78.01
8225-Roads and Bridges Fund	(-) 32,173.73	2,50,000.00	2,49,972.76	(-) 32,146.49
101-State Roads and Bridges Fund	(-) 32,173.73	2,50,000.00	2,49,972.76	(-) 32,146.49
8226-Depreciation/Renewal Reserve Funds	4,029.97	2,000.00	6,829.00	(-) 799.03
102-Depreciation Reserve fund of Government Non-commercial Departments	4,029.97	2,000.00	6,829.00	(-) 799.03
8229-Development and Welfare Funds	43,992.77	2,00,003.47	1,76,389.06	67,607.18
101-Development Funds For Educational Purposes	1,84,790.17	(-) 2,00,557.11	(-) 20,102.35	4,335.41
102-Development Funds for Medical and Public Health Purposes	1,088.84	00	1,088.84	00
105-Sugar Development Funds	1,000.00	560.58	00	1,560.58
106-Industrial Development Funds	3,022.38	00	1,800.00	1,222.38
109-Cooperative Development Funds	4.78	00	4.77	0.01
200-Other Development and Welfare Funds	(-) 1,45,913.40	4,00,000.00	1,93,597.80	60,488.80
8235-General and other Reserve Funds	30,639.97	4,11,206.30	4,00,740.29	41,105.98
101-General Reserve Funds of Government commercial Departments/Undertakings	349.50	292.41	(-)735.56	1,377.47
102-Jamindari Abolition Funds	707.78	00	707.78	00
103-Religious And Charitable Endowment Fund	33.79	00	00	33.79
105-General Insurance Fund	27.78	00	27.78	00
107-Ethyl Alcohol Storage Facilities Fund	00	0.52	00	0.52
111-State Disaster Response Fund	19,556.57	4,06,725.51	3,99,841.60	26,440.48
200-Other Funds	9,964.55	4,187.86	898.69	13,253.72
Total	41,22,901.30	15,59,887.97	13,03,835.11	43,78,954.16
Grand Total	41,18,459.73	15,59,887.97	13,03,835.11	43,74,512.59

Particulars	Opening Balance	Receipt	Disbursement	Closing Balance
2016-17				
Reserve Funds				
Reserve Fund bearing Interest				
8115-Depreciation/Renewal Reserve Fund	(-) 4,441.57	00	00	(-) 4,441.57
105-Depreciation Reserve Fund-Investment Account	(-) 4,441.57	00	00	(-) 4,441.57
8121-General and other Reserve Fund	00	00	00	00
102-Development Fund for Agricultural Purposes	(-) 6.19	00	00	(-) 6.19
111-Contingency Reserve Fund-Electricity	6.19	00	00	6.19
Total	(-) 4,441.57	00	00	(-) 4,441.57
Reserve Fund not bearing Interest				
8222-Sinking Fund	43,03,264.53	10,77,235.00	4,14,560.80	49,65,938.73
01-Appropriation for Reduction or avoidance of debt 101-Sinking Funds	43,03,264.53	10,77,235.00	4,14,560.80	49,65,938.73
8223-Famine Relief Fund	(-) 78.01	00	00	(-) 78.01
102-Famine Relief Fund Investment Account	(-) 78.01	00	00	(-) 78.01
8225-Roads and Bridges Fund	(-) 32,146.49	4,40,000.00	4,40,000.00	(-) 32,146.49
101-State Roads and Bridges Fund	(-) 32,146.49	4,40,000.00	4,40,000.00	(-) 32,146.49
8226-Depreciation/Renewal Reserve Funds	(-) 799.03	00	00	(-) 799.03
102-Depreciation Reserve fund of Government Non-commercial Departments	(-) 799.03	00	00	(-) 799.03
8229-Development and Welfare Funds	67,607.18	2,50,000.00	2,28,775.63	88,831.55
101-Development Funds For Educational Purposes	4,335.41	00	00	4,335.41
105-Sugar Development Funds	1,560.58	00	00	1,560.58
106-Industrial Development Funds	1,222.38	00	00	1,222.38
109-Cooperative Development Funds	0.01	00	00	0.01
200-Other Development and Welfare Funds	60,488.80	2,50,000.00	2,28,775.63	81,713.17
8235-General and other Reserve Funds	41,105.98	2,33,344.64	1,94,740.64	79,709.98
101-General Reserve Funds of Government commercial Departments/Undertakings	1,377.47	5,089.33	00	6,466.80
103-Religious And Charitable Endowment Fund	33.79	0.03	00	33.82
107-Ethyl Alcohol Storage Facilities Fund	0.52	(-)0.52	00	00
111-State Disaster Response Fund	26,440.48	2,28,255.80	1,93,483.67	61,212.61
200-Other Funds	13,253.72	00	1,256.97	11,996.75
Total	43,78,954.16	20,00,579.64	12,78,077.07	51,01,456.73
Grand Total	43,74,512.59	20,00,579.64	12,78,077.07	50,97,015.16
2017-18				
Reserve Funds				
Reserve Fund bearing Interest				
8115-Depreciation/Renewal Reserve Fund	(-) 4,441.57	00	00	(-) 4,441.57
103-Depreciation Reserve Fund-Government Commercial Departments and Undertakings	00	00	00	00
105-Depreciation Reserve Fund-Investment Account	(-) 4,441.57	00	00	(-) 4,441.57
8121-General and other Reserve Fund	00	00	00	00
102-Development Fund for Agricultural Purposes	(-) 6.19	00	(-) 6.19	00
111-Contingency Reserve Fund-Electricity	6.19	00	6.19	00
Total	(-) 4,441.57	00	00	(-) 4,441.57

Particulars	Opening Balance	Receipt	Disbursement	Closing Balance
Reserve Fund not bearing Interest				
8222-Sinking Fund	49,65,938.73	12,23,222.60	4,42,200.00	57,46,961.33
01-Appropriation for Reduction or avoidance of debt 101-Sinking Funds	49,65,938.73	12,23,222.60	4,42,200.00	57,46,961.33
8223-Famine Relief Fund	(-) 78.01	00	00	(-) 78.01
102-Famine Relief Fund Investment Account	(-) 78.01	00	00	(-) 78.01
8225-Roads and Bridges Fund	(-) 32,146.49	2,00,000.00	2,00,000.00	(-) 32,146.49
101-State Roads and Bridges Fund	(-) 32,146.49	2,00,000.00	2,00,000.00	(-) 32,146.49
8226-Depreciation/Renewal Reserve Funds	(-) 799.03	00	00	(-) 799.03
102-Depreciation Reserve Fund of Government Non-commercial Departments	(-) 799.03	00	00	(-) 799.03
8229-Development and Welfare Funds	88,831.55	21,844.32	14,395.46	96,280.41
101-Development Funds for Educational Purposes	4,335.41	00	00	4,335.41
105-Sugar Development Funds	1,560.58	(-)1,000.00	560.58	00
106-Industrial Development Funds	1,222.38	(-)47.63	00	1,174.75
109-Cooperative Development Funds	0.01	00	00	0.01
200-Other Development and Welfare Funds	81,713.17	22,891.95	13,834.88	90,770.24
8235-General and other Reserve Funds	79,709.98	81,686.03	43,685.91	1,17,710.10
101-General Reserve Funds of Government Commercial Departments/Undertakings	6,466.80	(-)4,285.27	00	2,181.53
103-Religious and Charitable Endowment Fund	33.82	(-)33.82	00	00
111-State Disaster Response Fund	61,212.61	81,063.27	41,280.89	1,00,994.99
200-Other Funds	11,996.75	4,941.85	2,405.02	14,533.58
Total	51,01,456.73	15,26,752.95	7,00,281.37	59,27,928.31
Grand Total	50,97,015.16	15,26,752.95	7,00,281.37	59,23,486.74

Appendix 2.1

Excess Expenditure requiring regularisation

(Reference: Paragraph 2.2.1; Page 38)

(A) Excess Expenditure requiring regularisation during 2017-18

(₹ in lakh)

Sl. No.	Number and name of grant/ appropriation	Total grant/ appropriation	Expenditure	Excess expenditure	Adjustment of amounts during the year	Excess expenditure requiring regularisation
1	2	3	4	5	6	7
Revenue – Voted						
1.	62- Finance Department (Superannuation Allowances and Pensions)	36,63,572.63	37,94,682.23	1,31,109.60	00	1,31,109.60
Total		36,63,572.63	37,94,682.23	1,31,109.60	00	1,31,109.60
Revenue - Charged						
2.	91- Institutional Finance Department (Stamps and Registration)	0.03	0.33	0.30	00	0.30
Total		0.03	0.33	0.30	00	0.30
Capital – Voted						
3.	55- Public Works Department (Buildings)	4,281.07	7,183.16	2,902.09	391.04	2,511.05
Total		4,281.07	7,183.16	2,902.09	391.04	2,511.05
Capital – Charged						
4.	58- Public Works Department (Communications Roads)	500.00	595.76	95.76	00	95.76
Total		500.00	595.76	95.76	00	95.76
Grand Total		36,68,353.73	38,02,461.48	1,34,107.75	391.04	1,33,716.71

(Source: Appropriation Accounts 2017-18)

(B) Excess Expenditure relating to previous years requiring regularisation

(₹ in crore)

Sl. No.	Year	Number of grants/ appropriations	Details of grants/ appropriations	Amounts of excess
1.	2005-06	23- Grants 4-Appropriations	Revenue Voted- 8,12,53,55,57,58,72; Capital Voted-15,16,18,23,33,34,37,38,40, 55,56, 57,58,73,75,96; Revenue Charged-1,52; Capital Charged-52,55;	869.05
2.	2006-07	18-Grants 6-Appropriations	Revenue Voted-9,13,55,58,61,62,73,91,95; Capital Voted-3,16,31,37,55,57,58,89,96; Revenue Charged-2,3,10,52,62,89;	2,484.47
3.	2007-08	12-Grants 2-Appropriations	Revenue Voted-51,55,57,58,62; Capital Voted-13,16,55,58,63,83,96; Revenue Charged-51,66;	3,610.65
4.	2008-09	5-Grants 1-Appropriation	Revenue Voted-62,96; Capital Voted-55,58,96; Revenue Charged-52;	3,399.42
5.	2009-10	6-Grants 6-Appropriations	Revenue Voted-58; Capital Voted-1,16,55,58,59; Revenue Charged-3,10,16,48,52,66;	1,250.16
6.	2010-11	6-Grants 4-Appropriations	Revenue Voted-30,51,91; Capital Voted-10,55,58; Revenue Charged-10,23,61,82;	1,702.62
7.	2011-12	6-Grants 6-Appropriations	Revenue Voted-21,62,91; Capital Voted-1,55,58; Revenue Charged-13,18,23,61,62,82;	1,889.66
8.	2012-13	4-Grants 3-Appropriations	Revenue Voted-51,57; Capital Voted-55,58; Revenue Charged-55,62,89;	2,380.23
9.	2013-14	2- Grants 1- Appropriation	Capital Voted - 55,58; Capital Charged - 52;	2,608.18
10.	2014-15	7- Grants 1- Appropriation	Revenue Voted - 57,91; Capital Voted -1,40,55,57,58; Revenue Charged -13;	2,225.32
11.	2015-16	4- Grants 4- Appropriations	Capital Voted - 55,57,58,87; Revenue Charged - 2,23,52,62;	1,566.71
12.	2016-17	3- Grants 2- Appropriations	Capital Voted - 55,58,87; Revenue Charged - 89; Capital Charged - 61;	5,662.17
Total				29,648.64

(Source: Appropriation Accounts of the respective years)

Appendix 2.2
Savings of ₹ 100 crore or more under each grant/appropriation
(Reference: Paragraph 2.2.2; Page 39)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Provision			Expenditure	Savings
			Original	Supplementary	Total		
Revenue- Voted							
1.	02	Housing Department	837.95	1.36	839.31	385.94	453.37
2.	07	Industries Department (Heavy and Medium Industries)	1,133.01	11.83	1,144.84	565.42	579.42
3.	11	Agriculture and other Allied Departments (Agriculture)	36,042.29	34.43	36,076.72	21,443.46	14,633.26
4.	13	Agriculture and other Allied Departments (Rural Development)	2,775.08	23.55	2,798.63	2,225.44	573.19
5.	14	Agriculture and Other Allied Departments (Panchayati Raj)	12,054.78	1,215.39	13,270.17	12,189.28	1,080.89
6.	15	Agriculture and other Allied Departments (Animal Husbandry)	1,297.46	17.02	1,314.48	1,099.93	214.55
7.	21	Food and Civil Supplies Department	433.26	21.30	454.56	343.19	111.37
8.	26	Home Department (Police)	15,419.02	152.41	15,571.43	14,356.14	1,215.29
9.	31	Medical Department (Medical Education and Training)	2,376.40	338.35	2,714.75	2,465.76	248.99
10.	32	Medical Department (Allopathy)	5,838.64	101.94	5,940.58	5,073.42	867.16
11.	33	Medical Department (Ayurvedic and Unani)	979.75	0.00	979.75	750.89	228.86
12.	35	Medical Department (Family Welfare)	4,887.04	291.59	5,178.63	4,320.49	858.14
13.	36	Medical Department (Public Health)	667.06	11.85	678.91	578.79	100.12
14.	37	Urban Development Department	11,743.51	50.80	11,794.31	6,219.47	5,574.84
15.	40	Planning Department	424.37	0.67	425.04	222.90	202.14
16.	42	Judicial Department	1,981.73	3.00	1,984.73	1,502.67	482.06
17.	48	Minorities Welfare Department	2,127.88	74.00	2,201.88	1,113.69	1,088.19
18.	49	Women and Child Welfare Department	6,157.45	248.70	6,406.15	4,158.23	2,247.92
19.	50	Revenue Department (District Administration)	932.25	0.00	932.25	786.50	145.75
20.	51	Revenue Department (Relief on Account of Natural Calamities)	1,564.79	0.00	1,564.79	747.93	816.86
21.	52	Revenue Department (Board of Revenue and other Expenditure)	3,403.34	0.66	3,404.00	2,987.54	416.46
22.	54	Public Works Department (Establishment)	2,332.73	1.70	2,334.43	1,337.82	996.61
23.	60	Forest Department	746.14	0.00	746.14	589.68	156.46
24.	69	Vocational Education Department	687.30	0.00	687.30	501.99	185.31
25.	71	Education Department (Primary Education)	49,788.58	401.85	50,190.43	32,696.66	17,493.77
26.	72	Education Department (Secondary Education)	9,097.94	2.00	9,099.94	8,479.50	620.44
27.	73	Education Department (Higher Education)	2,412.61	0.00	2,412.61	1,961.22	451.39
28.	78	Secretariat Administration Department	964.32	25.65	989.97	718.65	271.32
29.	79	Social Welfare Department (Welfare of the Handicapped and Backward Classes)	1,970.59	362.51	2,333.10	2,116.24	216.86
30.	80	Social Welfare Department (Social Welfare and Welfare of Scheduled Castes)	4,334.51	74.77	4,409.28	3,706.48	702.80
31.	81	Social Welfare Department (Tribal Welfare)	261.84	146.11	407.95	257.44	150.51

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Provision			Expenditure	Savings
			Original	Supplementary	Total		
32.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	17,094.91	697.83	17,792.74	12,219.00	5,573.74
33.	94	Irrigation Department (Works)	3,209.11	100.00	3,309.11	3,146.72	162.39
34.	95	Irrigation Department (Establishment)	4,032.60	1.00	4,033.60	3,332.19	701.41
Total			2,10,010.24	4,412.27	2,14,422.51	1,54,600.67	59,821.84
Revenue – Charged							
35.	09	Power Department	4,668.23	0.00	4,668.23	3,485.23	1,183.00
36.	61	Finance Department (Debt Services and other Expenditure)	40,441.89	0.00	40,441.89	37,574.49	2,867.40
Total			45,110.12	0.00	45,110.12	41,059.72	4,050.40
Capital- Voted							
37.	07	Industries Department (Heavy and Medium Industries)	1,859.47	158.36	2,017.83	1,304.07	713.76
38.	11	Agriculture and other Allied Departments (Agriculture)	610.43	0.00	610.43	312.69	297.74
39.	13	Agriculture and other Allied Departments (Rural Development)	13,046.22	415.39	13,461.61	8,282.55	5,179.06
40.	14	Agriculture and Other Allied Departments (Panchayati Raj)	223.34	10.00	233.34	20.90	212.44
41.	21	Food and Civil Supplies Department	12,016.00	0.00	12,016.00	9,462.69	2,553.31
42.	24	Cane Development Department (Sugar Industry)	691.10	249.92	941.02	560.60	380.42
43.	32	Medical Department (Allopathy)	678.01	0.00	678.01	452.61	225.40
44.	37	Urban Development Department	1,445.50	100.00	1,545.50	1,029.62	515.88
45.	40	Planning Department	934.10	35.99	970.09	615.77	354.32
46.	42	Judicial Department	1,367.78	300.00	1,667.78	812.52	855.26
47.	44	Tourism Department	2,431.00	3.00	2,434.00	399.16	2,034.84
48.	48	Minorities Welfare Department	347.71	10.00	357.71	251.18	106.53
49.	49	Women and Child Welfare Department	196.01	0.00	196.01	67.16	128.85
50.	50	Revenue Department (District Administration)	317.15	0.00	317.15	151.09	166.06
51.	57	Public Works Department (Communications- Bridges)	422.58	0.00	422.58	141.31	281.27
52.	58	Public Works Department (Communications-Roads)	10,571.75	519.40	11,091.15	6,528.62	4,562.53
53.	61	Finance Department (Debt Services and other Expenditure)	1,136.00	0.00	1,136.00	433.69	702.31
54.	71	Education Department (Primary Education)	353.41	50.00	403.41	218.23	185.18
55.	72	Education Department (Secondary Education)	289.49	0.00	289.49	122.24	167.25
56.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	5,570.18	1,393.88	6,964.06	5,326.72	1,637.34
57.	94	Irrigation Department (Works)	3,710.71	140.67	3,851.38	3,275.42	575.96
Total			58,217.94	3,386.61	61,604.55	39,768.84	21,835.71
Capital – Charged							
58.	61	Finance Department (Debt Services and other Expenditure)	21,909.08	0.00	21,909.08	14,935.56	6,973.52
Total			21,909.08	0.00	21,909.08	14,935.56	6,973.52
Grand Total			3,35,247.38	7,798.88	3,43,046.26	2,50,364.79	92,681.47

Appendix 2.3

Grants with persistent savings

(Reference: Paragraph 2.2.2; Page 39)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant	Amount of Savings				
			2013-14	2014-15	2015-16	2016-17	2017-18
Revenue – Voted							
1.	11	Agriculture and other Allied Departments (Agriculture)	596.10	425.39	438.74	828.58	14,633.26
2.	13	Agriculture and other Allied Departments (Rural Development)	201.09	399.75	208.61	302.86	573.19
3.	26	Home Department (Police)	982.88	994.09	1,346.41	886.34	1,215.29
4.	32	Medical Department (Allopathy)	471.31	672.14	938.53	1,088.42	867.16
5.	35	Medical Department (Family Welfare)	169.95	210.71	1,404.12	1,263.58	858.14
6.	36	Medical Department (Public Health)	112.61	190.08	244.50	281.31	100.12
7.	37	Urban Development Department	654.69	2,762.12	1,390.72	2,751.47	5,574.84
8.	42	Judicial Department	223.31	330.65	329.12	432.26	482.06
9.	48	Minorities Welfare Department	201.19	815.40	852.81	973.77	1,088.19
10.	49	Women and Child Welfare Department	271.58	370.04	1,058.88	1,106.73	2,247.92
11.	52	Revenue Department (Board of Revenue and other expenditure)	202.58	337.40	456.79	599.42	416.46
12.	54	Public Works Department (Establishment)	1,041.27	1,265.68	1,384.03	1,778.37	996.61
13.	69	Vocational Education Department	106.87	169.83	181.79	123.86	185.31
14.	71	Education Department (Primary Education)	2,567.23	4,390.54	3,229.85	2,414.62	17,493.77
15.	72	Education Department (Secondary Education)	874.11	787.75	918.15	394.06	620.44
16.	73	Education Department (Higher Education)	348.28	422.39	278.80	460.29	451.39
17.	80	Social Welfare Department (Social Welfare and Welfare of Scheduled Castes)	437.65	1,612.85	667.45	386.58	702.80
18.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	1,315.74	2,509.94	2,306.78	1,704.21	5,573.74
19.	94	Irrigation Department (Works)	738.76	745.95	766.33	102.54	162.39
20.	95	Irrigation Department (Establishment)	597.47	739.30	933.97	1,180.41	701.41
Total			12,114.67	20,152.00	19,336.38	19,059.68	54,944.49
Capital – Voted							
21.	11	Agriculture and other Allied Departments (Agriculture)	470.53	286.17	533.67	432.83	297.74
22.	13	Agriculture and other Allied Departments (Rural Development)	145.76	2,017.90	1,669.11	3,300.96	5,179.06
23.	42	Judicial Department	336.17	153.89	241.77	581.42	855.26
24.	48	Minorities Welfare Department	148.22	640.44	635.44	345.00	106.53
25.	72	Education Department (Secondary Education)	157.95	356.71	616.56	236.07	167.25
26.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	524.04	1,634.76	1,357.70	2,477.98	1,637.34
Total			1,782.67	5,089.87	5,054.25	7,374.26	8,243.18
Grand Total			13,897.34	25,241.87	24,390.63	26,433.94	63,187.67

Appendix 2.4

Cases where supplementary provision (₹ one crore or more in each case) proved unnecessary

(Reference: Paragraph 2.2.3; Page 39)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Original Provision	Actual Expenditure	Supplementary Provision	Savings out of Original Provision
Revenue – Voted						
1.	02	Housing Department	837.95	385.94	1.36	452.01
2.	03	Industries Department (Small Industry and Export Promotion)	201.16	189.14	67.21	12.02
3.	04	Industries Department (Mines and Minerals)	37.19	31.06	1.21	6.13
4.	05	Industries Department (Handloom and Village Industries)	97.70	82.29	7.50	15.41
5.	07	Industries Department (Heavy and Medium Industries)	1,133.01	565.42	11.83	567.59
6.	10	Agriculture and other Allied Departments (Horticultural and Sericulture Development)	402.56	376.13	43.01	26.43
7.	11	Agriculture and other Allied Departments (Agriculture)	36,042.29	21,443.46	34.43	14,598.83
8.	13	Agriculture and other Allied Departments (Rural Development)	2,775.08	2,225.44	23.55	549.64
9.	15	Agriculture and other Allied Departments (Animal Husbandry)	1,297.46	1,099.93	17.02	197.53
10.	21	Food and Civil Supplies Department	433.26	343.19	21.30	90.07
11.	22	Sports Department	91.15	89.47	1.16	1.68
12.	25	Home Department (Jails)	667.57	612.23	7.00	55.34
13.	26	Home Department (Police)	15,419.02	14,356.14	152.41	1,062.88
14.	32	Medical Department (Allopathy)	5,838.65	5,073.42	101.94	765.23
15.	35	Medical Department (Family Welfare)	4,887.04	4,320.49	291.59	566.55
16.	36	Medical Department (Public Health)	667.06	578.79	11.85	88.27
17.	37	Urban Development Department	11,743.51	6,219.47	50.80	5,524.04
18.	41	Election Department	227.54	157.23	10.00	70.31
19.	42	Judicial Department	1,981.73	1,502.67	3.00	479.06
20.	43	Transport Department	264.80	236.55	1.48	28.25
21.	48	Minorities Welfare Department	2,127.88	1,113.69	74.00	1,014.19
22.	49	Women and Child Welfare Department	6,157.45	4,158.23	248.69	1,999.22
23.	54	Public Works Department (Establishment)	2,332.73	1,337.82	1.70	994.91
24.	59	Public Works Department (Estate Directorate)	209.34	190.90	1.31	18.44

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Original Provision	Actual Expenditure	Supplementary Provision	Savings out of Original Provision
25.	71	Education Department (Primary Education)	49,788.58	32,696.66	401.85	17,091.92
26.	72	Education Department (Secondary Education)	9,097.94	8,479.50	2.00	618.44
27.	75	Education Department (State Council of Educational Research and Training)	157.29	112.94	4.38	44.35
28.	76	Labour Department (Labour Welfare)	325.19	310.36	36.96	14.83
29.	77	Labour Department (Employment)	96.95	82.14	4.80	14.81
30.	78	Secretariat Administration Department	964.32	718.65	25.65	245.67
31.	80	Social Welfare Department (Social Welfare and Welfare of Scheduled Castes)	4,334.51	3,706.48	74.78	628.03
32.	81	Social Welfare Department (Tribal Welfare)	261.84	257.44	146.11	4.40
33.	82	Vigilance Department	52.67	50.14	1.52	2.53
34.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	17,094.91	12,219.00	697.83	4,875.91
35.	89	Institutional Finance Department (Commercial Tax)	814.10	745.41	3.04	68.69
36.	90	Institutional Finance Department	48.82	46.27	1.33	2.55
37.	92	Culture Department	75.53	55.64	3.00	19.89
38.	94	Irrigation Department (Works)	3,209.11	3,146.72	100.00	62.39
39.	95	Irrigation Department (Establishment)	4,032.60	3,332.19	1.00	700.41
Total			1,86,227.49	1,32,648.64	2,689.60	53,578.85
Capital – Voted						
40.	07	Industries Department (Heavy and Medium Industries)	1,859.47	1,304.07	158.36	555.40
41.	13	Agriculture and other Allied Departments (Rural Development)	13,046.22	8,282.55	415.39	4,763.67
42.	14	Agriculture and Other Allied Departments (Panchayati Raj)	223.34	20.90	10.00	202.44
43.	24	Cane Development Department (Sugar Industry)	691.10	560.60	249.92	130.50
44.	25	Home Department (Jails)	235.97	208.41	2.42	27.56
45.	26	Home Department (Police)	696.17	636.42	12.46	59.75
46.	37	Urban Development Department	1,445.50	1,029.62	100.00	415.88
47.	40	Planning Department	934.10	615.77	35.99	318.33
48.	42	Judicial Department	1,367.78	812.52	300.00	555.26
49.	43	Transport Department	130.05	105.22	1.83	24.83
50.	44	Tourism Department	2,431.00	399.16	3.00	2,031.84

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Original Provision	Actual Expenditure	Supplementary Provision	Savings out of Original Provision
51.	48	Minorities Welfare Department	347.71	251.18	10.00	96.53
52.	58	Public Works Department (Communications-Roads)	10,571.75	6,528.62	519.40	4,043.13
53.	71	Education Department (Primary Education)	353.41	218.23	50.00	135.18
54.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	5,570.18	5,326.72	1,393.88	243.46
55.	92	Culture Department	59.73	44.25	5.12	15.48
56.	94	Irrigation Department (Works)	3,710.71	3,275.42	140.67	435.29
Total			43,674.19	29,619.66	3,408.44	14,054.53
Grand Total			2,29,901.68	1,62,268.30	6,098.04	67,633.38

Appendix 2.5

Excess/unnecessary re-appropriation of funds

(Reference: Paragraph 2.2.4; Page 39)

(₹ in lakh)

SL. No.	Grant No.	Name of the Grant	Head of Account	Re-appropriation	Excess	Savings
1	08	Industries Department (Printing and Stationery)	2058-103-03	45.00	0.00	719.50
2			2058-001-03	800.00	0.00	152.41
3	10	Agriculture and other Allied Departments (Horticultural and Sericulture Development)	2401-119-01	2,254.90	0.00	64.22
4			2401-119-03	4.67	0.10	0.00
5			2406-02-112-03	246.53	0.00	188.88
6			2415-80-004-07	64.22	0.00	57.73
7			2851-107-11	75.00	0.00	2.40
8			4401-103-03	67.56	0.00	0.10
9	11	Agriculture and other Allied Departments (Agriculture)	2401-001-03	10.00	2.94	0.00
10			2401-001-05	5.00	47.79	0.00
11			2401-103-03	1,400.00	246.36	0.00
12			2401-109-03	7,360.27	368.48	0.00
13			2402-102-02	1,000.00	0.00	35.25
14			2402-102-03	4,600.67	0.00	25.42
15			2402-103-09	2,400.00	0.00	23.18
16	13	Agriculture and other Allied Departments (Rural Development)	2515-001-04	2.43	0.00	0.22
17			2515-102-03	1,907.65	98.11	0.00
18			2515-102-06	912.96	1.23	0.00
19			2515-102-09	5.72	0.00	0.31
20	14	Agriculture and other Allied Departments (Panchayati Raj)	2070-800-03	114.83	0.00	4.57
21	15	Agriculture and other Allied Departments (Animal Husbandry)	2403-001-03	200.00	0.00	31.45
22			2403-101-06	342.38	9.79	0.00
23			4403-101-08	9.43	16.61	0.00
24	17	Agriculture and other Allied Departments (Fisheries)	2405-800-03	14.90	0.00	1,874.14
25			2405-800-05	3.00	0.00	0.82
26	18	Agriculture and other Allied Departments (Co-operative)	2425-001-04	52.25	0.00	0.74
27	25	Home Department(Jails)	2056-800-03	7.53	0.00	15.17
28	28	Home Department(Political Pension and other Expenditure)	2235-60-800-03	1,100.00	0.00	567.68
29			2251-200-03	43.00	0.00	38.03
30	31	Medical Department (Medical Education and Training)	2210-01-110-15	19.38	255.18	0.00
31			2210-05-105-03	188.96	185.28	0.00
32			4210-03-43	1,393.00	0.00	181.60
33	32	Medical Department (Allopathy)	2210-03-110-10	9,571.56	0.00	3,111.89
34			2210-01-110-04	6,500.00	3,471.02	0.00
35			4210-02-104-11	70.77	0.00	57.27
36			4210-02-104-03	1,840.43	0.00	1,166.34
37	33	Medical Department (Ayurvedic and Unani)	2210-05-101-03	90.00	0.00	312.29

SL. No.	Grant No.	Name of the Grant	Head of Account	Re-appropriation	Excess	Savings
38	34	Medical Department (Homoeopathy)	2210-05-102-03	716.16	0.00	129.68
39	37	Urban Development Department	2015-800-04	700.00	0.00	168.76
40			2053-094-03	813.50	0.00	10.66
41	40	Planning Department	3454-02-001-03	7.86	0.00	689.31
42			3451-092-05	6.00	6.67	0.00
43			4215-01-102-03	28,155.17	4,000.00	0.00
44			4575-02-800-04	400.00	34.65	0.00
45			4575-06-800-03	13.79	10.15	0.00
46	41	Election Department	2015-103-05	103.29	0.00	650.43
47			2015-106-03	50.49	0.00	2,822.80
48			2015-105-03	155.27	0.00	19.25
49			2015-105-04	95.47	0.00	74.39
50			2015-106-04	27.52	0.18	0.00
51			2015-106-06	3.44	0.00	0.06
52	42	Judicial Department	2014-105-03	1,120.00	0.00	21,744.99
53			2014-114-04	873.95	0.00	949.62
54			2014-114-03	40.00	324.57	0.00
55			2014-800-03	360.23	4.37	0.00
56			2235-60-200-04	100.00	61.37	0.00
57			2014-102-05	307.80	0.00	148.19
58			4216-01-700-10	1,653.92	0.00	808.00
59	43	Transport Department	4059-01-051-07	14.16	0.00	14.16
60			4059-80-800-01	497.76	0.00	9.44
61	44	Tourism Department	3452-80-104-03	6.00	0.00	124.99
62			3452-80-104-08	105.00	0.00	21.08
63			3452-80-800-03	550.00	6.54	0.00
64			3452-80-800-04	20.00	0.00	0.13
65			5452-80-104-06	280.47	0.00	6.82
66	47	Technical Education Department	2203-001-03	3.50	8.37	0.00
67			2203-001-04	54.86	0.73	0.00
68			2203-105-04	252.69	0.00	8.40
69	48	Minorities Welfare Department	2070-001-03	26.50	1.09	0.00
70			2070-001-04	110.00	0.00	13.79
71	49	Women and Child Welfare Department	2235-02-103-01	400.32	0.00	476.84
72			2235-02-103-02	1,510.85	62.94	0.00
73			2235-190-06	49.21	0.00	1.37
74	52	Revenue Department (Board of Revenue and other Expenditure)	2052-099-03	48.75	0.00	326.23
75			2235-60-110-05	300.00	11,482.97	0.00
76	55	Public Works Department (Buildings)	4059-80-051-18	1,200.00	118.85	0.00
77	57	Public Works Department (Communications-Bridges)	3054-04-800-03	400.00	205.97	0.00
78	58	Public Works Department (Communications-Roads)	5054-80-800-05	800.05	13.14	0.00

SL. No.	Grant No.	Name of the Grant	Head of Account	Re-appropriation	Excess	Savings
79	59	Public Works Department (Estate Directorate)	2013-800-03	3.68	0.00	156.15
80			2052-090-03	234.99	0.00	1,249.55
81			2059-01-053-08	4.06	0.00	4.06
82			2059-60-053-03	41.50	0.00	39.14
83			2059-01-053-09	286.82	0.00	9.55
84			2059-60-053-04	67.07	0.00	1.42
85			2216-01-700-09	53.96	332.19	0.00
86	60	Forest Department	4406-01-102-10	446.77	0.00	446.77
87			4406-01-102-12	660.00	0.00	211.24
88			4406-02-110-01	33.25	230.35	0.00
89	61	Finance Department (Debt Services and other expenditure)	2049-01-123-04	26,184.57	0.03	0.00
90			2049-01-305-03	203.01	25.35	0.00
91	68	Legislative Assembly Secretariat	2011-02-103-03	166.23	0.02	0.00
92	71	Education Department (Primary Education)	2202-01-102-23	9,936.00	25.20	0.00
93			2202-01-102-31	1,863.58	0.00	14.54
94			2202-01-104-03	1,180.00	0.00	12.11
95			2202-01-112-04	16,683.34	0.00	180.20
96			2202-800-04	11,920.00	0.00	392.45
97	72	Education Department (Secondary Education)	2202-02-109-03	154.90	49.60	0.00
98			2202-02-800-22	20.61	0.00	20.61
99			2202-05-103-05	200.00	172.49	0.00
100			2071-01-109-03	113.00	329.76	0.00
101			2071-01-117-03	710.00	5,623.28	0.00
102			2202-01-102-04	2,200.00	0.00	921.46
103			2202-02-101-03	1,500.00	802.33	0.00
104			2202-02-108-03	2,919.00	1,509.12	0.00
105			2204-102-04	898.72	112.11	0.00
106	73	Education Department (Higher Education)	2202-03-001-04	39.10	0.16	0.00
107			2202-03-104-13	1,000.00	0.00	501.33
108			4202-01-203-04	100.00	200.00	0.00
109	74	Home Department (Home Guards)	2070-107-04	22.00	0.00	782.65
110			2070-107-03	165.50	7.47	0.00
111			2070-107-06	374.29	0.00	20.89
112			2070-107-08	200.89	0.00	59.80
113	75	Education Department (State Council of Educational Research and Training)	2202-80-003-01	10.18	0.00	4,519.72
114			2202-80-800-03	14.50	0.00	14.51
115			2202-80-004-03	28.85	0.00	8.40
116	76	Labour Department (Labour Welfare)	2210-01-102-03	7.62	0.00	114.39
117	78	Secretariat Administration Department	2052-090-03	0.15	594.12	0.00
118			2052-090-11	45.00	0.00	32.59
119			2220-60-800-03	85.00	0.41	0.00

SL. No.	Grant No.	Name of the Grant	Head of Account	Re-appropriation	Excess	Savings
120	79	Social Welfare Department (Welfare of the Handicapped and Backward Classes)	2225-03-277-01	563.00	0.00	16,462.49
121			2235-02-101-14	138.08	33.67	0.00
122			2235-02-101-03	598.57	5.24	0.00
123			4235-02-101-05	879.35	330.41	0.00
124	80	Social Welfare Department (Social Welfare and Welfare of Scheduled Castes)	2235-02-200-09	84.98	0.00	83.79
125	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	2402-789-03	278.33	0.00	0.01
126			4801-06-789-07	10,112.00	52,611.60	0.00
127	86	Information Department	2220-60-106-03	36.00	0.00	345.59
128	87	Soldiers Welfare Department	2235-60-200-03	33.00	0.00	480.76
129			2235-60-200-06	7.00	0.11	0.00
130	88	Institutional Finance Department (Directorate)	2052-091-03	35.00	0.00	60.47
131	89	Institutional Finance Department (Commercial Tax)	2040-800-03	108.00	85.73	0.00
132			2040-800-05	13.22	3.64	0.00
133	91	Institutional Finance Department (Stamps and Registration)	2030-03-001-03	283.00	0.00	538.81
134			2030-03-001-04	177.00	0.00	1,084.01
135	94	Irrigation Department (Works)	2700-04-101-03	181.39	0.00	142.35
136			2700-06-101-03	68.16	0.00	205.82
137			2700-08-101-03	184.50	0.00	267.68
138			2700-10-101-03	92.98	0.00	103.31
139			2700-13-101-03	18.22	0.00	19.02
140			2701-06-101-03	6.80	0.00	6.64
141			2701-28-101-03	17.71	0.00	16.25
142			2701-33-101-03	3.10	0.00	24.85
143			2701-36-101-03	38.27	0.00	0.99
144			2711-03-103-03	189.91	0.00	230.90
145			2700-05-101-03	141.71	0.00	17.59
146			2700-14-101-03	30.00	0.00	0.09
147			2700-19-101-03	99.71	0.00	82.04
148			2701-05-101-03	30.49	0.00	26.12
149			2701-10-101-03	8.37	10.26	0.00
150			2701-26-101-03	44.71	0.00	1.74
151			2701-34-101-03	39.00	0.00	16.72
152			2701-38-101-03	10.50	0.00	1.62
153			2701-41-101-03	15.00	0.00	1.82
154			2701-44-101-03	11.00	0.00	1.33
155	2701-66-101-03	54.16	0.00	0.05		
156	2701-68-101-03	33.16	0.00	0.70		
157	2701-76-101-03	16.06	0.00	0.05		
158	2702-03-101-03	24.99	0.00	13.00		
159			4700-14-051-10	173.15	0.00	415.25

SL. No.	Grant No.	Name of the Grant	Head of Account	Re-appropriation	Excess	Savings
160			4702-101-04	216.00	0.00	441.65
161			4702-102-03	526.00	0.00	1,247.81
162			4711-01-103-06	113.24	0.00	1,396.46
163			4700-04-051-10	566.40	0.00	195.27
164			4700-14-051-11	1,565.00	0.00	964.92
165			4700-19-051-10	2,650.00	184.33	0.00
166			4700-20-051-10	2,500.00	921.76	0.00
167			4700-97-051-10	4,500.00	28.01	0.00
168			4701-60-051-10	3,288.00	0.00	251.00
169			4701-67-051-10	600.17	0.00	390.79
170			4701-78-051-10	550.48	0.00	0.07
171			4701-81-051-10	249.18	1.27	0.00
172			4701-93-051-16	414.72	0.00	0.01
173			4711-01-103-03	417.53	0.00	124.31
174			4711-01-103-08	11,051.64	0.00	1,328.06
175			4711-01-103-09	2,766.59	0.00	994.32
176	95	Irrigation Department (Establishment)	2701-02-001-05	100.00	0.00	68.89
177			2701-02-001-08	100.00	0.00	55.19
178			2701-80-800-03	17,500.00	0.00	2,505.26
Total				2,32,390.65	85,275.47	78,180.40

Appendix 2.6

Substantial surrenders made during 2017-18

(Reference: Paragraph 2.2.5; Page 40)

(₹ in lakh)

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount Surrendered	Surrender in per cent
1.	5	Industries Department (Handloom and Village Industries)	2851-105-18- Pt. Deen Dayal Village Industries Employment Scheme	999.12	999.12	100
2.	7	Industries Department (Heavy and Medium Industries)	2852-80-800-06- Pursuance of suits in courts-	60.00	42.07	70
3.			2852-80-800-08-Dis-investment and Privatisation of Public- Private Projects and Public Sector & co-operative units	405.00	405.00	100
4.			2852-80-800-14- Re-imbursement of VAT/Interest etc. for re-habilitation of sick units Re-habilitation Policy-	20.00	20.00	100
5.	9	Power Department	6003-109-03- Re-payment of loans taken from R.E.C. for Rajiv Gandhi Rural Electrification Scheme-	4,520.21	3,857.12	85
6.	10	Agriculture and other Allied Departments (Horticultural and Sericulture Development)	2401-108-07-Implementation of Uttar Pradesh Potato Development Policy 2014	34.00	21.00	62
7.			2401-119-03- Nursery	3,169.22	2,360.39	74
8.			2401-001-03- Central Directorate	2.00	2.00	100
9.	11	Agriculture And Other Allied Departments (Agriculture)	2401-109-08- Utilisation of Information Technology for Agriculture Development-	3,919.69	2,291.91	58
10.			2401-111-01- Central Sponsored Schemes	1,176.98	783.47	67
11.			2401-111-05- Data Bank of Crops Production and Statistics of Production	761.68	530.27	70
12.			2401-113-05- Scheme of Grant on Establishment of Solar Photo Voltaic Irrigation Pumps	12,500.00	9,621.00	77
13.			2401-800-04- Sprinkler Irrigation System Distribution Scheme	1,041.60	537.13	52
14.			2402-101-04- Scheme for Strengthening of Soil Testing Laboratories of nine Districts in the State for Rhizobium Culture Production	219.89	123.80	56
15.			2401-101-05- Strengthening of Bio Fertilizer Production Laboratories/ Programme of Encouragement of use of Bio Fertilizers	406.00	406.00	100
16.			2402-102-01- Central Sponsored Schemes	17,009.63	8,544.96	50

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount Surrendered	Surrender in per cent		
17.	11	Agriculture And Other Allied Departments (Agriculture)	2402-103-06- Distribution of Gypsum to cure the deficiency of Micro Element in Soil and for Land Reclamation	500.00	494.35	99		
18.			2415-01-004-04- Centre of Excellence for Agricultural Universities	1,000.00	1,000.00	100		
19.			2415-80-120-23- Research Programme in Agricultural and Technological Universities	9.75	9.75	100		
20.			2415-80-120-28- Establishment of Agriculture Degree College Azamgarh under Agricultural and Technological University, Faizabad	337.66	172.66	51		
21.			2415-80-120-30- Uttar Pradesh Agriculture Scientist Award Scheme	5.00	5.00	100		
22.			4401-107-03- Purchase cost of Insecticides including incidental charges	4,000.00	2,508.45	63		
23.			4401-107-04- Control of Insects/Disease through different ecological resources	400.00	400.00	100		
24.			4401-190-02- National Agricultural Development Scheme (Central 60/ State 40 -C+S)	500.00	500.00	100		
25.			4401-800-02- National Agricultural Development Scheme (Central 60/ State 40 -C+S)	25,294.00	16,727.85	66		
26.			4402-102-01- Central Sponsored Schemes	1,645.05	1,645.05	100		
27.			4415-04-277-03- Dairy Engineering and Technological Degree College, Etawah	50.00	50.00	100		
28.			4415-05-277-03- Fisheries Degree College, Etawah	50.00	50.00	100		
29.			13	Agriculture and other Allied Departments (Rural Development)	2515-102-17- Establishment of Water ATM	2,000.00	2,000.00	100
30.					2702-80-800-01- Central Sponsored Schemes	594.12	517.61	87
31.	2702-80-800-10- GIS mapping	48.40			48.40	100		
32.	3054-04-105-03- Uttar Pradesh Rural Road Development Agency	5,000.00			3,203.05	64		
33.	2515-001-03- Development Commissioner (Headquarter)	10.00			5.26	53		
34.	2515-800-03- Rural Engineering Services	7.50			7.00	93		
35.	4215-01-102-04- Surface Source Ground Water Based Rural Drinking Water Scheme for Bundelkhand, Purvanchal and other regions of State (Vindhya Region)	2,21,200.00			2,21,200.00	100		

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount Surrendered	Surrender in per cent
36.			4702-102-11- Construction of Ground Water Recharging Check Dam and Header	709.00	568.78	80
37.			4702-800-12- Prime Minister Agriculture Irrigation Scheme	9,210.00	7,397.15	80
38.	14	Agriculture and other Allied Departments (Panchayati Raj)	2070-800-04-Training and Prizes to National Level Winner Players in Rural Sports	5.00	5.00	100
39.	15	Agriculture and other Allied Departments (Animal Husbandry)	2403-101-07-Strengthening and operation of Veterinary Polyclinic	391.80	229.68	59
40.			2403-103-02-National Live Stock Management Programme	197.40	197.40	100
41.			2403-106-02- National Live Stock Management Programme	940.49	940.49	100
42.			2403-107-01- Central Sponsored Schemes	32.42	32.42	100
43.			2403-107-02-- National Live Stock Management Programme	25.20	25.20	100
44.			2403-104-01- Central Sponsored Schemes	14.66	14.66	100
45.			2403-113-01- Central Sponsored Schemes	476.28	296.11	62
46.			2403-001-03-Directorate	13.79	13.79	100
47.			4403-101-07-Vetrinary Service Centre/Veterinary Hospitals of "D" Category	200.00	108.71	54
48.			4403-101-14-Establishment of Veterinary Polyclinic (RIDF)	4,627.50	2,355.79	51
49.			4403-101-15- Establishment of Veterinary Hospital by Upgrading the D grade Animal Dispensary	84.04	59.91	71
50.			4403-107-01- Central Sponsored Schemes	42.85	42.85	100
51.			4403-101-08-Construction of Veterinary Hospitals RIDF	4,028.00	2,090.39	52
52.			4403-101-11-Strengthening and Operation of Veterinary Polyclinic	50.00	39.08	78
53.	21	Food and Civil Supplies Department	4059-60-051-01- Central Sponsored Schemes	600.00	500.00	83
54.	24	Cane Development Department (Sugar Industries)	6860-04-101-11-Establishment of New Sugar Mill and Cogeneration Plant and Aaswani in closed Sugar Mill, Munderwa (Basti)	27,000.00	18,000.00	67
55.			6860-04-101-12-Establishment of New Sugar Mill and Cogeneration Plant and Aaswani in closed Sugar Mill, Pipraich (Gorakhpur)	23,375.00	18,375.00	79

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount Surrendered	Surrender in per cent
56.	31	Medical Department (Medical Education and Training)	4210-03-105-11- Laboratory Network for Epidemic etc. in King George Medical University	279.00	279.00	100
57.			4210-03-105-12- Human Resource Development in King George Medical University UP under National Mental Health Programme	500.00	500.00	100
58.			4210-03-105-64- Establishment of Intensive Care Unit (ICU) in Government Medical College	22.51	22.51	100
59.			4210-03-105-69- Drug De-addiction centre in Government Medical College, Agra	11.00	11.00	100
60.			6075-800-03- Revolving Fund for treatment of State Employees in S.G.P.G.I., Lucknow	100.00	100.00	100
61.			4210-03-105-36- Nehru Hospital, Gorakhpur	3.50	2.96	85
62.			32	Medical Department (Allopathy)	2210-01-110-06- Establishment of Dialysis Unit at Divisional Headquarter	1,000.00
63.	2210-01-110-10- Uttar Pradesh Medical Supplies Corporation	500.00			483.67	97
64.	2210-03-110-05- Consolidation of Primary Health Services with the help of B.M.G.F.	4,402.00			2,251.00	51
65.	2210-80-800-06- Establishment of health fund	500.00			360.76	72
66.	2210-80-800-09- Implementation of Departmental Website	500.00			500.00	100
67.	2235-60-110-01- Central Sponsored Schemes	20,311.60			20,311.60	100
68.	2210-01-001-03- Direction	20.00			13.57	68
69.	37	Urban Development Department	2215-01-101-01- Central Sponsored Schemes	1,900.00	1,900.00	100
70.			2215-01-191-04- Expenditure from Uttar Pradesh Trade Development Fund	1,000.00	802.94	80
71.			2215-02-106-01- Central Sponsored Schemes	1,500.00	1,500.00	100
72.			2215-02-107-01- Central Sponsored Schemes	24,000.00	14,703.17	61
73.			2215-02-107-04- Water Outlet Arrangements in Firozabad	500.00	500.00	100
74.			2217-05-051- 01- Central Sponsored Schemes	3,84,200.00	2,69,385.01	70
75.			2217-05-191- 01- Central Sponsored Schemes	1,08,000.00	62,024.35	57
76.			2217-05-192- 01- Central Sponsored Schemes	1,00,574.00	78,430.60	78

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount Surrendered	Surrender in per cent
77.			2217-05-800- 07- Directorate of Urban Transport	270.75	243.75	90
78.			2217-80-191- 07- Urban Lake, Pond and Puddle Protection Scheme	1,250.00	1,250.00	100
79.			2217-80-800- 09- Transfer of two <i>Per cent</i> Additional Stamp Fee to Dedicated Urban Transport Fund by State Government	37,500.00	37,500.00	100
80.			2217-80-800- 12- Urban Traffic Development Fund	6,052.93	6,052.93	100
81.			2217-80-800- 14- Assistance for payment of interest of loans taken from financial institution by SUDA for PM Housing Scheme-Housing for All (Urban) Mission	2,956.00	2,956.00	100
82.			2230-02-101- 01- Central Sponsored Schemes	16,408.32	11,538.52	70
83.			4216-02-800- 03- "Aasra Yojna" (Residential House)	15,000.00	11,487.14	77
84.	38	Civil Aviation Department	3053-01-800-02- Voility Gap Funding under Regional Connectivity Scheme	500.00	500.00	100
85.			5053-80-800-04- Special maintenance of Helicopter/ Aeroplane	200.00	200.00	100
86.	40	Planning Department	2575-02-800-03- Special Schemes for Bundelkhand	15,000.00	13,731.44	92
87.			3425-60-004-03- Establishment of innovation Cell	30.00	27.10	90
88.			3454-02-001- 04- State Strategic Statistical Plan	284.00	208.18	73
89.			3454-02-800- 01- Central Sponsored Schemes	130.63	88.10	67
90.			4575-02-800-03- Special Schemes for Bundelkhand	30,000.00	30,000.00	100
91.	47	Technical Education Department	4202-02-104-01- Central Sponsored Schemes	2,150.00	1,906.12	89
92.	48	Minorities Welfare Department	2070-001-06- Registrar/ Inspector Arbi Farsi Madarsa, Uttar Pradesh, Allahabad	93.02	58.06	62
93.			2070-800-03- Uttar Pradesh Waqf Judicial Board	263.92	155.12	59
94.			2071-01-117-03- Contribution in Tier I account for teachers and non-teaching staff of aided Farsi Madarsas	1,000.00	1,000.00	100
95.			2202-01-800-01- Central Sponsored Schemes	33,636.90	28,772.73	86
96.			2202-02-800-12- State Teacher Award Schemes	7.25	7.25	100
97.			2225-80-800-01- Central Sponsored Schemes	60,751.43	60,751.43	100

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount Surrendered	Surrender in per cent
98.			2235-02-800-01- Central Sponsored Schemes	3,750.00	3,717.79	99
99.	53	National Integration Department	2070-800-06-Facilities admissible to Vice-President of State Integration Council	6.40	6.40	100
100.			2070-800-08-Organisation of National Integration and Communal Harmony Programmes on the Birth Day of Great Idols	26.25	18.59	71
101.			2070-800-09-Expenditure on District Integration Committees	15.00	10.04	67
102.			2070-800-11-Expenditure on organization of Guru Govind Singh National Integration award distribution/function etc.	2.00	2.00	100
103.			2070-800-13-Incentive for Inter-religion marriage (Cash award) (State Share 100 per cent)-	10.00	5.50	55
104.	59	Public Works Department (Estate Directorate)	2013-800-06- Maintenance and Decoration of Chief Minister residence	505.00	402.93	80
105.	61	Finance Department (Debt Services and other Expenditure)	2052-090-03-Finance Department	692.94	501.33	72
106.			4070-800-03-Expenditure on D.P.R. of Projects	500.00	500.00	100
107.			6075-800-03-Loan Assistance for financial re-organisation of Public Sector Undertakings/Corporations/ Autonomous bodies	10,000.00	6,973.00	70
108.			6003-101-04-Non-interest Market loan	71.58	71.58	100
109.	62	Finance Department (Superannuation Allowances and Pensions)	6075-800-03-Loans for Voluntary Retirement Scheme to sick corporations etc.	10,000.00	8,905.00	89
110.	68	Legislative Assembly Secretariat	2059-80-053-03- Repairs of non-residential buildings of Legislative Assembly Secretariat	10.00	10.00	100
111.			2011-02-101-03-Legislative Assembly	143.20	79.92	56
112.			7610-201-03-Housing loan to members/ex-members of State Legislative Assembly	20.00	20.00	100
113.			7610-202-03-Loans for purchase of vehicles to members/ex-members of State Legislative Assembly	20.00	20.00	100
114.	69	Vocational Education Department	2230-03-003-17-Arrangement of Training expenditure for operation of Kausal Vikas Mission	15,000.00	7,500.00	50
115.			2230-03-101-01-Central Sponsored Schemes	75.00	75.00	100

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount Surrendered	Surrender in per cent
116.			4250-203-01-Central Sponsored Schemes	610.00	610.00	100
117.			4250-203-03-Establishment of Government Industrial Training Institutes in Minority dominated development blocks and other areas	2,400.00	2,306.61	96
118.			4250-203-11-Craftsmen Training Scheme	10.00	6.00	60
119.	70	Science and Technology Department	4810-102-04-Encouragement Scheme for Electricity Production based on Solar Energy Source	1,000.00	549.93	55
120.	71	Education Department (Primary Education)	2071-01-117-03-Contribution in Tier-I account to teachers/teaching staff of primary schools/aided junior high schools	50,000.00	39,494.64	79
121.			2202-01-105-01- Central Sponsored Scheme	16,000.00	11,008.00	69
122.			2202-01-105-03- Establishment expenditure of Project Officer/Assistant Project Officer under Non-formal Education	2,090.63	1,853.45	89
123.			2202-01-105-11- Literate India Mission-2012	279.52	159.64	57
124.			2202-01-800-03-Contribution of State Government for Group Insurance Scheme of Non-Government Primary Schools	73.00	36.50	50
125.			2202-01-800-09- Construction of Hostel in compound of Sakshrata Niketan, Lucknow	100.00	100.00	100
126.			2202-01-111-01-Central Sponsored Scheme	15,36,620.90	12,76,091.30	83
127.			2202-80-800-04- Establishment of Cell for monitoring of Budget works and other schemes at Secretariat level under "Education for All" project of World Bank	10.69	10.69	100
128.			4202-01-201-01-Central Sponsored Schemes	34,736.16	20,889.20	60
129.			4202-01-201-03-Construction of Office Buildings of BSA's in Districts (District Plan)-	155.35	155.35	100
130.	72	Education Department (Secondary Education)	2202-02-107-11-National Scholarships to talented Students of Rural Areas of Secondary level (Class 9-10)	8.00	6.71	89
131.			2202-02-110-08-Provision for honorarium to subject experts of Non-government Higher Secondary Schools	50.00	48.92	98
132.			2202-02-110-11-Non-recurring grant for establishment of girls schools by private management system for unserved development blocks	10.00	10.00	100

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount Surrendered	Surrender in per cent
133.			2202-02-110-12-Non-recurring grant for establishment of girls schools by private management system in another Nyay Panchayat of served development block of one girls schools (District Plan)	50.00	50.00	100
134.			2202-02-800-03-Contribution of State Government to Group Insurance Scheme in Non-Government Secondary Schools	23.76	23.76	100
135.			2202-02-800-07-Grading of Secondary Schools for improvement in the educational quality	50.00	45.92	92
136.			2202-02-800- 27- Payment of honorarium to part time teachers of non-Government non-aided schools recognized from Board of Secondary Education, Uttar Pradesh	100.00	100.00	100
137.			2202-05-103- 06-Subsidiary grant to Uttar Pradesh Madhyamik Sanskrit Shiksha Parishad	59.10	36.05	61
138.			2205-105-06-Grant to Public Libraries	10.00	10.00	100
139.			2202-01-110- 05-Educational tour of Teachers of aided higher secondary schools	5.00	5.00	100
140.			4202-01-202-01-Central Sponsored Schemes	21,693.82	16,212.85	75
141.			4202-01-202-18-Purchase of E-books/Establishment of E-library	500.00	318.97	64
142.			4202-01-202-23-Uttar Pradesh Sainik Schools	10.00	10.00	100
143.			4202-04-105-03 Construction of buildings of Government District Libraries	275.00	171.34	62
144.	73	Education Department (Higher Education)	2071-01-117-03-Contribution in Tier-I account for teaching/non-teaching staff in aided degree colleges by State Government	5,000.00	5,000.00	100
145.			2071-01-117-04-Contribution in Tier-I account for teaching/non-teaching staff of State Universities	5,000.00	4,909.78	98
146.			2202-03-102-14-Seminar and symposium in Universities in State	30.00	17.50	58
147.			2202-03-102-25-Assistance to Lucknow University for Development Research Institute	8.00	8.00	100
148.			2202-03-102-26-Siddharth University Kapilvastu, Siddharthnagar	263.08	145.08	55

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount Surrendered	Surrender in per cent
149.			2202-03-102-32-Grant for Inter University Youth Festival	20.00	14.00	70
150.			2202-03-102-48-Establishment of Employment Bureau/Guidance cell/Placement cell	40.00	26.50	66
151.			2202-03-102-49-Establishment of Centre of Excellence	215.00	130.00	60
152.			2202-03-800-02-National Higher Education Campaign	556.36	556.36	100
153.			2202-03-800-05-Payment of residuals	128.10	128.10	100
154.			2202-03-800-12-Transparent of line arrangement of recognized degree colleges and universities	50.00	50.00	100
155.			2202-03-800-13-Research and Development in degree colleges/universities of the State	400.00	400.00	100
156.			2202-03-800-17-Ahilyabai Kanya Free Education Scheme	2,112.00	2,112.00	100
157.			2202-03-800-18-Wi-fi facilities in all colleges, universities	5,000.00	5,000.00	100
158.			2202-03-800-19-Chancellor Award in Universities/Institutions	16.90	16.90	100
159.			2204-102-01-Central Sponsored Schemes	1,435.01	1,397.85	97
160.			2204-102-03-Grants for programmes financed from Students Welfare Fund	10.00	10.00	100
161.			4202-01-203-33-Rajkiya Upadhi Maha Vidyalya	100.00	68.10	68
162.			4202-01-800-03-Public Library, Allahabad	1.50	1.50	100
163.	76	Labour Department (Labour Welfare)	2230-01-103-08- Abolition of Child Labour	28.92	14.63	51
164.			2230-01-103-09-Formation of committee for protection of women welfare	20.00	20.00	100
165.	78	Secretariat Administration Department	2013-800-03- Miscellaneous expenditure of Ministers and Dy. Ministers	185.00	141.07	76
166.			2052-090-04- Secretariat Script Centre and Development and Extension of Library	8.50	6.11	72
167.			2052-090-05- Parliamentary Affairs department	11.70	6.38	55
168.			2052-090-07- Modernisation of Secretariat	631.00	560.65	89
169.			2052-090-11- Purchase of Computer Laptop and other concomitant equipment in Secretariat under e-Governance Scheme	2,825.00	2,324.77	82

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount Surrendered	Surrender in per cent
170.			2052-090-12- Attendance system based on Biometrics and Adhar	65.00	33.34	51
171.	79	Social Welfare Department (Welfare of the Handicapped and Backward Classes)	2235-02-101-19- Access Audit of Government and Public Friendly Buildings identified under the Scheme "Sugamya Bharat Abhiyan" and making Departmental Websites beneficial to Handicapped Persons	50.00	28.36	57
172.			2235-02-101-33- Government School "MAMTA" for mentally challenged girls	53.60	51.41	96
173.			2235-02-107-03- Assistance to Voluntary Organisations and Institutions for Welfare of different kinds of Handicapped	30.00	25.52	85
174.			2235-02-800-04- Grants to helpless handicapped persons for treatment of illness	620.00	548.03	88
175.			4235-02-101-01- Central Sponsored Scheme	500.00	430.14	86
176.			4235-02-101-04- Making Government Offices and Public Utility Buildings Hurdle Free identified under "Sugamya Bharat Abhiyan"	6,000.00	3,293.13	55
177.			4235-02-101-06- Construction of residential buildings and hostels of "SANKET" Government Deaf and Dumb School, Gorakhpur	158.72	158.72	100
178.			4235-02-101-10- "PRAYAS" Government School of Physically Handicapped Boys, Lucknow	196.73	196.73	100
179.			4235-02-101-12- Upgradation of "SANKET" Deaf and Dumb Junior High School, Mohan Road, Lucknow upto Intermediate Level	97.89	97.89	100
180.	81	Social Welfare Department (Tribal Welfare)	2202-03-796-01- Central Sponsored Schemes	57.25	57.25	100
181.			2217-05-796-01- Central Sponsored Schemes	5,800.00	4,269.86	74
182.			2401-796-02- National Agriculture Development Scheme	84.00	64.52	77
183.			4702-796-02- Prime Minister Agriculture Irrigation Scheme	57.00	44.95	79
184.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	2203-789-03- Establishment of IT Polytechnics	600.00	600.00	100
185.			2215-01-789-05- State Rural Drinking Water Scheme	300.00	300.00	100
186.			2217-05-789-01- Central Sponsored Scheme	60,000.00	43,034.26	72
187.			2230-02-789-01- Central Sponsored Schemes	5,450.00	3,771.52	69

Sl. No.	Grant No.	Name of Grant	Name of Scheme (Head of Account)	Provision	Amount Surrendered	Surrender in per cent
188.			2235-60-789-01- Central Sponsored Schemes	4,228.40	3,380.00	80
189.			2401-789-01- Central Sponsored Schemes	13,735.48	7,822.16	57
190.			2401-789-02- National Agriculture Development Scheme (C60/S40)	20,000.00	17,105.25	86
191.			2403-789-02- National Animal Health and Disease Control Programme	14.14	12.84	91
192.			2501-05-789-01- Central Sponsored Schemes	5,287.50	3,039.50	57
193.			2702-80-789-03- Minor Irrigation Scheme (District Plan)	2.50	2.50	100
194.			4210-01-789-03- Purchasing of equipment for District/Joint Dispensaries and Other Hospitals	1,500.00	887.72	59
195.			4210-02-789-04- Construction of Building of New Primary Health Centre (District Plan)	600.00	402.44	67
196.			4210-02-789-09- Purchasing of equipment for Community Health Centres	668.29	350.89	53
197.			4216-02-789-03- Aasra Yojna (Residential Buildings)	5,000.00	4,041.72	81
198.			4702-789-02- Prime Minister Agriculture Irrigation Scheme	2,000.00	1,463.96	73
199.			5054-04-789-01- Central Sponsored Schemes	4,255.00	4,255.00	100
200.	89	Institutional Finance Department (Commercial Tax)	2040-800-11- Traders Welfare Board	86.40	86.40	100
201.			2040-800-12- District Arbitration Authority	379.50	223.13	59
Total				31,23,980.46 say 31,239.80 crore	25,18,102.53 say 25,181.03 crore	

Appendix 2.7

Surrenders in excess of actual savings (₹ 50 lakh or more)

(Reference: Paragraph 2.2.6; Page 40)

(₹ in crore)

Sl. No.	Grant No.	Name of Grant	Total Grant	Savings	Amount Surrendered	Surrender in excess
Revenue- Voted						
1.	31	Medical Department (Medical Education and Training)	2,714.75	248.99	255.59	6.60
2.	32	Medical Department (Allopathy)	5,940.58	867.16	870.26	3.10
3.	71	Education Department (Primary Education)	50,190.43	17,493.77	17,579.40	85.63
4.	72	Education Department (Secondary Education)	9,099.94	620.44	689.03	68.59
5.	73	Education Department (Higher Education)	2,412.61	451.39	462.78	11.39
6.	78	Secretariat Administration Department	989.97	271.32	281.17	9.85
7.	89	Institutional Finance Department (Commercial Tax)	817.14	71.73	72.33	0.60
Total			72,165.42	20,024.80	20,210.56	185.76
Capital – Voted						
8.	11	Agriculture and other Allied Departments (Agriculture)	610.43	297.75	299.30	1.55
9.	13	Agriculture and other Allied Departments (Rural Development)	13,461.61	5,179.06	5,202.62	23.56
10.	71	Education Department (Primary Education)	403.41	185.18	215.32	30.14
Total			14,475.45	5,661.99	5,717.24	55.25
Grand Total			86,640.87	25,686.79	25,927.80	241.01

Appendix 2.8**Grants /appropriations where savings occurred but were not surrendered***(Reference: Paragraph 2.2.7; Page 40)*

(₹ in crore)

Sl. No.	Grant No.	Name of Grant/ Appropriation	Saving	
			Revenue	Capital
I- Grants				
1.	01	Excise Department	14.41	0.15
2.	02	Housing Department	453.37	88.45
3.	03	Industries Department (Small Industry and Export Promotion)	79.24	9.00
4.	04	Industries Department (Mines and Minerals)	7.34	1.35
5.	06	Industries Department (Handloom Industry)	16.42	0.00
6.	08	Industries Department (Printing and Stationery)	15.89	0.01
7.	17	Agriculture and other Allied Departments (Fisheries)	32.88	0.00
8.	18	Agriculture and other Allied Departments (Co-operative)	16.79	0.00
9.	19	Personnel Department (Training and other Expenditure)	2.46	0.00
10.	20	Personnel Department (Public Service Commission)	27.28	0.00
11.	22	Sports Department	2.84	49.99
12.	25	Home Department (Jails)	62.35	29.99
13.	26	Home Department (Police)	1,215.29	72.20
14.	27	Home Department (Civil Defence)	6.82	0.00
15.	28	Home Department (Political Pension and other expenditure)	42.61	0.30
16.	30	Confidential Department (Revenue Special Intelligence Directorate and other Expenditure)	0.87	0.00
17.	32	Medical Department (Allopathy)	0.00	225.40
18.	33	Medical Department (Ayurvedic and Unani)	228.86	0.35
19.	34	Medical Department (Homoeopathy)	59.96	0.01
20.	35	Medical Department (Family Welfare)	858.14	26.27
21.	36	Medical Department (Public Health)	100.12	8.88
22.	39	Language Department	3.53	0.00
23.	41	Election Department	80.31	1.00
24.	42	Judicial Department	482.06	855.26
25.	43	Transport Department	0.00	26.65
26.	44	Tourism Department	2.52	2,034.83
27.	45	Environment Department	1.75	0.00
28.	48	Minorities Welfare Department	0.00	106.53
29.	49	Women and Child Welfare Department	2,247.92	128.85
30.	50	Revenue Department (District Administration)	145.75	166.06
31.	51	Revenue Department (Relief on Account of Natural Calamities)	816.86	22.50
32.	52	Revenue Department (Board of Revenue and other Expenditure)	0.00	54.83
33.	54	Public Works Department (Establishment)	996.61	0.00
34.	56	Public Works Department (Special Area Programme)	0.00	32.06

Sl. No.	Grant No.	Name of Grant/ Appropriation	Saving	
			Revenue	Capital
35.	57	Public Works Department (Communications- Bridges)	34.69	281.27
36.	58	Public Works Department (Communications-Roads)	0.00	4,562.53
37.	59	Public Works Department (Estate Directorate)	0.00	71.91
38.	60	Forest Department	156.45	15.48
39.	63	Finance Department (Treasury and Accounts Administration)	84.00	2.00
40.	67	Legislative Council Secretariat	10.37	0.04
41.	74	Home Department (Home Guards)	8.76	1.30
42.	75	Education Department (State Council of Educational Research and Training)	48.74	6.51
43.	76	Labour Department (Labour Welfare)	0.00	0.02
44.	77	Labour Department (Employment)	19.61	0.10
45.	78	Secretariat Administration Department	0.00	16.02
46.	80	Social Welfare Department (Social Welfare and Welfare of Scheduled Castes)	702.81	0.00
47.	82	Vigilance Department	4.05	0.00
48.	84	General Administration Department	15.94	11.12
49.	86	Information Department	17.79	1.00
50.	87	Soldiers' Welfare Department	7.16	0.02
51.	88	Institutional Finance Department (Directorate)	39.86	4.10
52.	90	Institutional Finance Department (Entertainment and Betting Tax)	3.87	0.00
53.	91	Institutional Finance Department (Stamps and Registration)	37.86	0.00
54.	92	Culture Department	22.89	20.61
55.	94	Irrigation Department (Works)	162.39	575.96
56.	95	Irrigation Department (Establishment)	701.41	0.00
Total			10,099.90	9,510.91
II-Appropriations				
57.	01	Excise Department	0.16	0.00
58.	03	Industries Department (Small Industry and Export Promotion)	0.06	0.00
59.	11	Agriculture and other Allied Departments (Agriculture)	0.01	0.00
60.	17	Agriculture and other Allied Departments (Fisheries)	0.05	0.00
61.	18	Agriculture and other Allied Departments (Co-operative)	0.55	0.00
62.	20	Personnel Department (Public Service Commission)	6.31	0.00
63.	23	Cane Development Department (Cane)	0.02	0.00
64.	25	Home Department (Jails)	0.10	0.00
65.	26	Home Department (Police)	0.89	0.00
66.	29	Confidential Department (Governor's Secretariat)	3.10	0.00
67.	35	Medical Department (Family Welfare)	0.17	0.00
68.	36	Medical Department (Public Health)	0.02	0.00
69.	42	Judicial Department	18.48	2.03
70.	49	Women and Child Welfare Department	0.10	0.00
71.	50	Revenue Department (District Administration)	0.15	0.00
72.	52	Revenue Department (Board of Revenue and other Expenditure)	0.21	0.13

Sl. No.	Grant No.	Name of Grant/ Appropriation	Saving	
			Revenue	Capital
73.	54	Public Works Department (Establishment)	0.04	0.00
74.	55	Public Work Department (Buildings)	0.01	0.00
75.	58	Public Works Department (Communications-Roads)	0.05	0.00
76.	60	Forest Department	0.14	0.00
77.	62	Finance Department (Superannuation Allowances and Pensions)	4.96	0.00
78.	67	Legislative Council Secretariat	0.56	0.00
79.	82	Vigilance Department	0.41	0.00
80.	94	Irrigation Department (Works)	0.00	3.74
81.	95	Irrigation Department (Establishment)	0.32	0.00
Total			36.87	5.90
Grand Total			10,136.77	9,516.81
Total of Revenue and Capital			19,653.58	

Appendix 2.9

Savings of ₹ one crore and above not surrendered

(Reference: Paragraph 2.2.7; Page 40)

(₹ in crore)

Sl. No.	Grant No.	Name of Grant/Appropriation	Savings	Surrender	Savings, not Surrendered
Revenue – Voted					
1.	01	Excise Department	14.41	0.00	14.41
2.	02	Housing Department	453.37	0.00	453.37
3.	03	Industries Department (Small Industry and Export Promotion)	79.24	0.00	79.24
4.	04	Industries Department (Mines and Minerals)	7.34	0.00	7.34
5.	06	Industries Department (Handloom Industry)	16.42	0.00	16.42
6.	07	Industries Department (Heavy and Medium Industries)	579.43	4.74	574.69
7.	08	Industries Department (Printing and Stationery)	15.89	0.00	15.89
8.	10	Agriculture and other Allied Departments (Horticultural and Sericulture Development)	69.44	50.91	18.53
9.	11	Agriculture and other Allied Departments (Agriculture)	14,633.26	14,621.81	11.45
10.	13	Agriculture and other Allied Departments (Rural Development)	573.19	310.51	262.68
11.	14	Agriculture and Other Allied Departments (Panchayati Raj)	1,080.89	7.51	1,073.38
12.	15	Agriculture and other Allied Departments (Animal Husbandry)	214.55	190.41	24.14
13.	17	Agriculture and other Allied Departments (Fisheries)	32.88	0.00	32.88
14.	18	Agriculture and other Allied Departments (Co-operative)	16.79	0.00	16.79
15.	19	Personnel Department (Training and other Expenditure)	2.46	0.00	2.46
16.	20	Personnel Department (Public Service Commission)	27.28	0.00	27.28
17.	21	Food and Civil Supplies Department	111.37	102.69	8.68
18.	22	Sports Department	2.84	0.00	2.84
19.	23	Cane Development Department (Cane)	33.31	1.37	31.94
20.	25	Home Department (Jails)	62.35	0.00	62.35
21.	26	Home Department (Police)	1,215.29	0.00	1,215.29
22.	27	Home Department (Civil Defence)	6.82	0.00	6.82
23.	28	Home Department (Political Pension and other expenditure)	42.61	0.00	42.61
24.	33	Medical Department (Ayurvedic and Unani)	228.86	0.00	228.86
25.	34	Medical Department (Homoeopathy)	59.96	0.00	59.96
26.	35	Medical Department (Family Welfare)	858.14	0.00	858.14
27.	36	Medical Department (Public Health)	100.12	0.00	100.12
28.	37	Urban Development Department	5,574.84	5,112.68	462.16
29.	39	Language Department	3.53	0.00	3.53
30.	40	Planning Department	202.14	186.74	15.40
31.	41	Election Department	80.31	0.00	80.31
32.	42	Judicial Department	482.06	0.00	482.06
33.	44	Tourism Department	2.52	0.00	2.52
34.	45	Environment Department	1.75	0.00	1.75
35.	47	Technical Education Department	38.26	35.54	2.72

Sl. No.	Grant No.	Name of Grant/Appropriation	Savings	Surrender	Savings, not Surrendered
36.	49	Women and Child Welfare Department	2,247.92	0.00	2,247.92
37.	50	Revenue Department (District Administration)	145.75	0.00	145.75
38.	51	Revenue Department (Relief on Account of Natural Calamities)	816.86	0.00	816.86
39.	52	Revenue Department (Board of Revenue and other Expenditure)	416.46	3.05	413.41
40.	54	Public Works Department (Establishment)	996.61	0.00	996.61
41.	57	Public Works Department (Communications- Bridges)	34.69	0.00	34.69
42.	59	Public Works Department (Estate Directorate)	19.75	5.72	14.03
43.	60	Forest Department	156.45	0.00	156.45
44.	61	Finance Department (Debt Services & other Expenditure)	30.99	27.40	3.59
45.	63	Finance Department (Treasury and Accounts Administration)	84.00	0.00	84.00
46.	65	Finance Department (Audit, Small Savings, etc.)	68.74	8.82	59.92
47.	67	Legislative Council Secretariat	10.37	0.00	10.37
48.	70	Science and Technology Department	14.45	2.04	12.41
49.	74	Home Department (Home Guards)	8.76	0.00	8.76
50.	75	Education Department (State Council of Educational Research and Training)	48.74	0.00	48.74
51.	76	Labour Department (Labour Welfare)	51.79	27.67	24.12
52.	77	Labour Department (Employment)	19.61	0.00	19.61
53.	79	Social Welfare Department (Welfare of the Handicapped and Backward Classes)	216.85	46.72	170.13
54.	80	Social Welfare Department (Social Welfare and Welfare of Scheduled Castes)	702.81	0.00	702.81
55.	81	Social Welfare Department (Tribal Welfare)	150.52	46.11	104.41
56.	82	Vigilance Department	4.05	0.00	4.05
57.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	5,573.74	1,906.04	3,667.70
58.	84	General Administration Department	15.94	0.00	15.94
59.	86	Information Department	17.79	0.00	17.79
60.	87	Soldiers' Welfare Department	7.16	0.00	7.16
61.	88	Institutional Finance Department (Directorate)	39.86	0.00	39.86
62.	90	Institutional Finance Department (Entertainment and Betting Tax)	3.87	0.00	3.87
63.	91	Institutional Finance Department (Stamps and Registration)	37.86	0.00	37.86
64.	92	Culture Department	22.89	0.00	22.89
65.	94	Irrigation Department (Works)	162.39	0.00	162.39
66.	95	Irrigation Department (Establishment)	701.41	0.00	701.41
Total			39,753.00	22,698.48	17,054.52
Capital – Voted					
67.	2	Housing Department	88.45	0.00	88.45
68.	3	Industries Department (Small Industry and Export Promotion)	9.00	0.00	9.00
69.	4	Industries Department (Mines and Minerals)	1.35	0.00	1.35
70.	7	Industries Department (Heavy and Medium Industries)	713.76	0.01	713.75
71.	9	Power Department	45.20	38.57	6.63

Sl. No.	Grant No.	Name of Grant/Appropriation	Savings	Surrender	Savings, not Surrendered
72.	14	Agriculture and Other Allied Departments (Panchayati Raj)	212.44	0.06	212.38
73.	21	Food and Civil Supplies Department	2,553.31	2,545.40	7.91
74.	22	Sports Department	49.99	0.00	49.99
75.	23	Cane Development Department (Cane)	60.15	0.15	60.00
76.	24	Cane Development Department (Sugar Industry)	380.43	363.75	16.68
77.	25	Home Department (Jails)	29.99	0.00	29.99
78.	26	Home Department (Police)	72.20	0.00	72.20
79.	32	Medical Department (Allopathy)	225.40	0.00	225.40
80.	35	Medical Department (Family Welfare)	26.27	0.00	26.27
81.	36	Medical Department (Public Health)	8.88	0.00	8.88
82.	37	Urban Development Department	515.88	117.14	398.74
83.	40	Planning Department	354.32	345.26	9.06
84.	41	Election Department	1.00	0.00	1.00
85.	42	Judicial Department	855.26	0.00	855.26
86.	43	Transport Department	26.65	0.00	26.65
87.	44	Tourism Department	2,034.83	0.00	2,034.83
88.	47	Technical Education Department	46.14	25.72	20.42
89.	48	Minorities Welfare Department	106.53	0.00	106.53
90.	49	Women and Child Welfare Department	128.85	0.00	128.85
91.	50	Revenue Department (District Administration)	166.06	0.00	166.06
92.	51	Revenue Department (Relief on Account of Natural Calamities)	22.50	0.00	22.50
93.	52	Revenue Department (Board of Revenue and other Expenditure)	54.83	0.00	54.83
94.	56	Public Works Department (Special Area Programme)	32.06	0.00	32.06
95.	57	Public Works Department (Communication Bridges)	281.27	0.00	281.27
96.	58	Public Works Department (Communications-Roads)	4,562.53	0.00	4,562.53
97.	59	Public Works Department (Estate Directorate)	71.91	0.00	71.91
98.	60	Forest Department	15.48	0.00	15.48
99.	61	Finance Department (Debt Services and other Expenditure)	702.31	74.73	627.58
100.	63	Finance Department (Treasury and Accounts Administration)	2.00	0.00	2.00
101.	73	Education Department (Higher Education)	83.97	64.75	19.22
102.	74	Home Department (Home Guards)	1.30	0.00	1.30
103.	75	Education Department (State Council of Educational Research and Training)	6.51	0.00	6.51
104.	78	Secretariat Administration Department	16.02	0.00	16.02
105.	79	Social Welfare Department (Welfare of the Handicapped and Backward Classes)	87.06	37.23	49.83
106.	81	Social Welfare Department (Tribal Welfare)	74.40	4.25	70.15
107.	83	Social Welfare Department (Special Component Plan for Scheduled Castes)	1,637.33	1,215.39	421.94
108.	84	General Administration Department	11.12	0.00	11.12
109.	86	Information Department	1.00	0.00	1.00
110.	88	Institutional Finance Department (Directorate)	4.10	0.00	4.10
111.	92	Culture Department	20.61	0.00	20.61

Sl. No.	Grant No.	Name of Grant/Appropriation	Savings	Surrender	Savings, not Surrendered
112.	94	Irrigation Department (Works)	575.96	0.00	575.96
Total			16,976.61	4,832.41	12,144.20
Revenue – Charged					
113.	09	Power Department	1,183.00	15.88	1,167.12
114.	20	Personnel Department (Public Service Commission)	6.31	0.00	6.31
115.	29	Confidential Department (Governor’s Secretariat)	3.10	0.00	3.10
116.	42	Judicial Department	18.48	0.00	18.48
117.	61	Finance Department (Debt Services and other Expenditure)	2,867.40	2,398.16	469.24
118.	62	Finance Department (Superannuation Allowances and Pensions)	4.96	0.00	4.96
119.	66	Finance Department (Group Insurance)	22.02	20.50	1.52
Total			4,105.27	2,434.54	1,670.73
Capital – Charged					
120.	61	Finance Department (Debt Services and other Expenditure)	6,973.52	0.72	6,972.80
Total			6,973.52	0.72	6,972.80
Grand total			67,808.40	29,966.15	37,842.25

Appendix 3.1

Non-maintenance/Incomplete Cash Books

(Reference: Paragraph 3.4; Page 46)

(₹ in crore)

Sl. No.	AIR No.	Name of Unit	Period of non-maintenance/ incomplete cash book	Amount not entered in Cash book
1.	09/2018-19	District Agriculture Officer, Jaunpur	04/2017 to 03/2018	1.87
2.	20/2018-19	Deputy Director Agriculture, Kushinagar	10/2017 to 03/2018	16.21
3.	03/2018-19	District Supply Officer, Agra	11/2012 to 03/2018	8.11
4.	18/2018-19	District Supply Officer/Regional Accounts Officer, Bareilly	04/2013 to 03/2018	839.89
5.	04/2018-19	Settlement Officer Consolidation, Bahraich	04/2005 to 03/2018	54.70
6.	18/2018-19	Settlement Officer Consolidation, Jaunpur	04/2014 to 03/2018	30.59
7.	03/2018-19	FAO (Basic Education), Jaunpur	06/2017 to 03/2018	710.72
8.	07/2018-19	District Minority Welfare Officer, Agra	11/2016 to 03/2018	3.66
9.	08/2018-19	FAO (Basic Education), Ballia	01/2017 to 03/2018	693.94
10.	12/2018-19	District Minority Welfare Officer, Ghazipur	11/2017 to 03/2018	16.47
11.	16/2018-19	FAO (Basic Education), Gonda	04/2014 to 03/2018	1,610.64
12.	24/2018-19	FAO (Basic Education), Ambedkarmagar	04/2014 to 03/2018	1,367.50
13.	19/2018-19	District Development Officer, Kushinagar	04/2014 to 03/2018	43.47
Grand Total				5,397.77

Appendix 3.2
Disbursement of two per cent additional stamp duty
(Reference: Paragraph 3.10; Page 52)

(₹ in crore)

Sl. No.	Name of Parishad/ Authorities	Amount disbursed
1.	EE, UP Housing Board Division-33, Aligarh	14.29
2.	EE, UP Housing Board Division-17, Kanpur	5.10
3.	EE, UP Housing Board Division-Cont. Unit, Jhansi	4.81
4.	EE, UP Housing Board Division-Unit 28, Agra	14.90
5.	EE, UP Housing Board Division-24, Moradabad	2.59
6.	EE, UP Housing Board Division-13, Lucknow	3.64
7.	EE, UP Housing Board Division-31, Lucknow	1.26
8.	EE, UP Housing Board Division-25, Moradabad	0.89
9.	EE, UP Housing Board Division-37, Gorakhpur	5.33
10.	EE, UP Housing Board Division-29, Agra	0.18
11.	EE, UP Housing Board Division-02, Lucknow	16.44
12.	EE, UP Housing Board Division-34, Varanasi	4.76
13.	EE, UP Housing Board Division-32, Saharanpur	3.56
14.	EE, UP Housing Board Division-34, Kanpur	2.56
15.	EE, UP Housing Board Division-18, Ghaziabad	44.60
16.	VC, Gorakhpur Development Authority	4.28
17.	Finance Controller, Agra Development Authority	5.27
18.	VC, Kanpur Development Authority	3.28
19.	VC/District Magistrate, Hapur/Pilkhuwa Development Authority	2.60
20.	VC/District Magistrate, Bulandshahar Development Authority	7.02
21.	VC, Khurja Development Authority	3.82
22.	Secretary, Mathura Vrindavan Development Authority	10.44
23.	VC/District Magistrate, Firozabad-Shikohabad Development Authority	1.24
24.	VC, Saharanpur Development Authority	2.15
25.	VC, Prayagraj Development Authority	3.37
26.	EE, UP Housing Board Division, Azamgarh	0.97
27.	EE, UP Housing Board Division-04, Lucknow	1.81
28.	EE, UP Housing Board Division Etawah	5.62
29.	Finance Controller, Lucknow Development Authority	12.96
30.	Secretary, Orai Development Authority	0.67
31.	Secretary, Jhansi Development Authority	2.14
32.	Secretary, Varanasi Development Authority	8.10
33.	Secretary, Mirzapur-Vindhyachal Development Authority	0.21
34.	Secretary, Raebareli Development Authority	1.05
Total		201.91

Appendix 3.3

Department-wise/duration-wise break-up of the pending cases (cases where final action was pending at the end of March 2018)

(Reference: Paragraph 3.11; Page 52)

(figures in bracket indicate ₹ in lakh)

Sl. No	Name of Department	Up to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	Above 25 years	Total no. of cases
1.	Agriculture	-	-	2(7.44)	-	-	1(0.18)	3(7.62)
2.	Animal Husbandry	-	-	-	2(3.46)	6(1.18)	8(1.91)	16(6.55)
3.	Co-operative	-	-	-	1(1.28)	1(0.17)	-	2(1.45)
4.	Education	2(53.22)	5(112.94)	-	1(5.00)	-	-	8(171.16)
5.	Fisheries	-	1(1.01)	-	-	-	2(1.60)	3(2.61)
6.	Food and Civil Supplies	-	-	1(3.06)	-	-	8(25.72)	9(28.78)
7.	Irrigation	-	6(110.96)	10(0.56)	5(3.60)	20(5.91)	-	41(121.03)
8.	Judiciary	-	-	1(4.44)	-	-	-	1(4.44)
9.	Land Acquisition	-	-	-	-	-	3(331.78)	3(331.78)
10.	Medical, Health and Family Welfare	-	-	-	-	2(3.95)	9(11.94)	11(15.89)
11.	Police	-	2(4.00)	-	-	-	4(4.10)	6(8.10)
12.	PAC	-	-	-	1(47.48)	-	1(0.51)	2(47.99)
13.	Public Works	-	4(111.96)	4(34.86)	1(0.98)	-	-	9(147.80)
14.	Revenue	-	1(6.68)	-	1(1.72)	-	3(6.09)	5(14.49)
15.	Rural Development	-	-	-	-	2(1.21)	7(2.07)	9(3.28)
16.	Social Welfare	1(4.44)	-	-	-	1(0.25)	2(0.70)	4(5.39)
17.	Technical Education	-	-	-	1(11.59)	-	-	1(11.59)
18.	Weight and Measurement	-	-	-	-	-	1(1.01)	1(1.01)
19.	Horticulture	-	-	1(3.59)	-	-	-	1(3.59)
20.	Finance	-	-	-	-	-	1(0.67)	1(0.67)
Total		3(57.66)	19(347.55)	19(53.95)	13(75.11)	32(12.67)	50(388.28)	136(935.22)

Appendix 3.4**Department-wise/category-wise details of loss to Government due to theft, misappropriation, losses and defalcation***(Reference: Paragraph 3.11; Page 53)***(₹ in lakh)**

Sl. No.	Name of Department	Theft cases		Misappropriation cases		Cases of Loss of the Government material		Defalcation cases		Total	
		Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount
1.	Agriculture	-	-	1	5.45	2	2.17	-	-	3	7.62
2.	Animal Husbandry	11	1.78	-	-	3	1.55	2	3.22	16	6.55
3.	Co-operative	1	1.28	-	-	-	-	1	0.17	2	1.45
4.	Education	3	6.60	2	59.41	-	-	3	105.15	8	171.16
5.	Fisheries	-	-	-	-	1	1.23	2	1.38	3	2.61
6.	Food and Civil Supplies	-	-	-	-	4	10.15	5	18.63	9	28.78
7.	Irrigation	33	15.84	3	29.72	3	5.28	2	70.19	41	121.03
8.	Judiciary	-	-	-	-	-	-	1	4.44	1	4.44
9.	Land Acquisition	-	-	2	5.78	-	-	1	326.00	3	331.78
10.	Medical, Health and Family Welfare	6	4.13	-	-	1	1.09	4	10.67	11	15.89
11.	Police	-	-	-	-	2	4.00	4	4.10	6	8.10
12.	PAC	-	-	-	-	-	-	2	47.99	2	47.99
13.	PWD	3	1.63	-	-	6	146.17	-	-	9	147.80
14.	Revenue	-	-	-	-	-	-	5	14.49	5	14.49
15.	Rural Development	4	0.94	-	-	1	0.14	4	2.20	9	3.28
16.	Social Welfare	-	-	-	-	-	-	4	5.39	4	5.39
17.	Technical Education	-	-	1	11.59	-	-	-	-	1	11.59
18.	Weight and Measurement	1	1.01	-	-	-	-	-	-	1	1.01
19.	Horticulture	-	-	-	-	-	-	1	3.59	1	3.59
20.	Finance	-	-	-	-	-	-	1	0.67	1	0.67
Total		62	33.21	9	111.95	23	171.78	42	618.28	136	935.22

Appendix 3.5

Department-wise details of cases settled/ written off during 2017-18

(Reference: Paragraph 3.11; Page 53)

(₹ in lakh)

Sl. No.	Name of Department	Authority	Brief Particulars	No. of case	Amount
1	Public Works	Government of Uttar Pradesh	Departmental Jeep no. UAJ 2129 and UP 70 D/ 5630 burnt by violent mob	One	0.57
				Total	0.57

Appendix 3.6

Statement of finalisation of accounts and investments in Departmental Commercial Undertakings

(Reference: Paragraph 3.12; Page 53)

Sl. No.	Name of the undertaking	Accounts finalised up to	Investment as per the last account finalised (₹ in crore)
Irrigation Department			
1.	Irrigation Workshop Division, Kanpur	2017-18	1.78
2.	Irrigation Workshop Division, Jhansi	2017-18	10.95
3.	Irrigation Workshop Division, Bareilly	2017-18	11.79
4.	Irrigation Workshop Division, Meerut	2017-18	1.59
5.	Irrigation Workshop Division, Gorakhpur	2017-18	0.38
6.	Irrigation Workshop Division, Allahabad	2017-18	3.83
Food and Civil Supplies Department			
7.	Food Commissioner and CAO	2013-14	3,490.22
Animal Husbandry Department			
8.	Dy. Director, Animal Husbandry Farms Corporation	2014-15	27.97
Health Department			
9.	Dy. Director, State Ayurvedic & Unani Medicine Department	1987-88	Not available
Total			3,548.51

Appendix 3.7

Investments made by the State Government in PSUs whose accounts were in arrears

(Reference: Paragraph 3.13; Page 55)

Sl. No.	Name of PSU	Period upto which Accounts finalised	Period for which Accounts are in arrears	Paid up capital as per latest finalized Accounts	Budgetary support /guarantees given by State Government during the period for which accounts of the PSUs are in arrears					
					Equity	Loans	Capital Grant	Other Grant	Subsidy	Guarantee
Working Government Companies										
Social Sector										
1	Uttar Pradesh Alpsankhyak Vitya Avam Vikas Nigam Limited	2005-06	2006-07 to 2017-18	28.67	0.00	0.00	64.22	0.00	0.00	0.00
2	Uttar Pradesh Scheduled Caste Finance and Development Corporation Limited	2014-15	2015-16 to 2017-18	230.42	3.31	0.00	0.00	0.25	0.00	0.00
3	Uttar Pradesh Food & Essential Corporation Limited	2009-10	2010-11 to 2017-18	5.00	6.83	0.00	0.00	0.00	0.00	0.00
4	Uttar Pradesh Mahila Kalyan Nigam Limited	2013-14	2014-15 to 2017-18	5.19	0.00	0.00	0.00	50.62	0.00	0.00
5	Uttar Pradesh Waqf Vikas Nigam Limited	2003-04	2004-05 to 2017-18	5.25	4.50	0.00	0.00	0.00	0.00	0.00
6	Agra Smart City	Incorporated on 09-01-2017	2017-18	0.00	0.00	0.00	106.75	0.00	0.00	0.00
Social Sector Total					14.64	0.00	170.97	50.87	0.00	0.00
PSUs in competitive environment										
7	Uttar Pradesh State Agro Industrial Corporation Limited	2010-11	2011-12 to 2017-18	46.30	12.02	0.00	0.00	0.00	0.00	0.00
8	The Pradeshhiya Industrial and Investment Corporation of U P Limited	2015-16	2016-17 & 2017-18	135.58	0.00	30.27	0.00	0.00	0.00	0.00
9	Uttar Pradesh State Spinning Company Limited	2016-17	2017-18	93.24	0.00	7.99	0.00	0.00	0.00	0.00

Sl. No.	Name of PSU	Period upto which Accounts finalised	Period for which Accounts are in arrears	Paid up capital as per latest finalized Accounts	Budgetary support /guarantees given by State Government during the period for which accounts of the PSUs are in arrears					
					Equity	Loans	Capital Grant	Other Grant	Subsidy	Guarantee
10	Uttar Pradesh State Sugar Corporation Limited	2014-15	2015-16 to 2017-18	1,648.31	544.59	180.00	0.00	0.00	0.00	0.00
11	Uttar Pradesh Development Systems Corporation Limited	2016-17	2017-18	1.00	0.00	0.00	0.00	1.00	0.00	0.00
12	U.P. Handicrafts & Marketing Development Corporation Limited	2007-08	2008-09 to 2017-18	7.24	0.00	5.00	8.84	1.73	0.00	0.00
13	Lucknow City Transport Services Limited	Incorporated on 01-02-2010	2009-10 to 2017-18	0.00	17.84	0.00	9.00	41.46	0.00	0.00
14	Meerut City Transport Services Limited	2010-11	2011-12 to 2017-18	0.05	0.00	0.00	0.00	7.88	0.00	0.00
15	Allahabad City Transport Services Limited	2014-15	2015-16 to 2017-18	0.05	0.00	0.00	14.38	0.00	0.00	0.00
16	Agra Mathura City Transport Services Limited	Incorporated on 08-07-2010	2010-11 to 2017-18	0.00	0.05	0.00	0.00	0.00	0.00	0.00
17	Kanpur City Transport Services Limited	Incorporated w.e.f. 28-04-10	2010-11 to 2017-18	0.00	0.05	0.00	0.00	27.50	0.00	0.00
18	Varanasi City Transport Services Limited	Incorporated on 15-06-2010	2010-11 to 2017-18	0.00	0.05	0.00	15.39	0.00	0.00	0.00
Competitive Sector Total					574.60	223.26	47.61	79.57	0.00	0.00
Power Sector										
19	Uttar Pradesh Power Corporation Limited*	2015-16	2016-17 to 2017-18	66,429.38	16,562.10	3,700.32	158.40	9,629.86	12,609.03	41,554.69
20	Uttar Pradesh Jal Vidyut Nigam Limited	2015-16	2016-17 to 2017-18	434.53	0.80	0.00	0.00	0.00	0.00	0.00
21	UP Power Transmission Corporation Limited	2015-16	2016-17 to 2017-18	10,091.20	2,403.22	0.00	0.00	13.56	0.00	972.40
Power Sector Total					76,955.11	3,700.32	158.40	9,643.42	12,609.03	42,527.09

* Investment by State Government in Uttar Pradesh Power Corporation Limited includes funds provided by the State Government in its subsidiaries companies.

Sl. No.	Name of PSU	Period upto which Accounts finalised	Period for which Accounts are in arrears	Paid up capital as per latest finalized Accounts	Budgetary support /guarantees given by State Government during the period for which accounts of the PSUs are in arrears					
					Equity	Loans	Capital Grant	Other Grant	Subsidy	Guarantee
Others										
22	Uttar Pradesh Matsya Vikas Nigam Limited	2011-12	2012-13 to 2017-18	1.07	0.00	0.00	2.96	0.00	0.00	0.00
	Other Sector Total			1.07	0.00	0.00	2.96	0.00	0.00	0.00
	Total of Working PSUs			79,162.48	19,555.36	3,923.58	379.94	9,773.86	12,609.03	42,527.09
Statutory Corporations										
Social Sector										
23	Uttar Pradesh Jal Nigam	2011-12	2012-13 to 2017-18	0.00	0.00	657.69	10,830.75	0.00	0.00	0.00
	Social Sector Total			0.00	0.00	657.69	10,830.75	0.00	0.00	0.00
Statutory Corporation in competitive environment										
24	Uttar Pradesh State Road Transport Corporation	2016-17	2017-18	824.88	50.00	0.00	0.00	0.00	0.00	0.00
	Competitive Sector Total			824.88	50.00	0.00	0.00	0.00	0.00	0.00
	Statutory Corporations Total			824.88	50.00	657.69	10,830.75	0.00	0.00	0.00
	Grand Total			79,987.36	19,605.36	4,581.27	11,210.69	9,773.86	12,609.03	42,527.09

Appendix 3.8
Dividend from profit earning PSUs
(Reference: Paragraph 3.14; Page 55)

(₹ in crore)

Sl. No.	Name of the Company	Period of accounts	Net Profit	Accumulated Profit	Paid Up Capital (State Government)	Dividend to be declared	Dividend declared
1	Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited	2017-18	128.95	1,049.92	10,796.79	539.84	0.00
2	Uttar Pradesh Food and Essential Commodities Corporation Limited	2009-10	9.97	40.51	5.50	0.28	0.25
3	Uttar Pradesh Mahila Kalyan Nigam Limited	2013-14	0.36	2.07	5.19	0.26	0.00
4	U.P. Projects Corporation Limited	2015-16	23.08	86.92	6.40	0.32	0.64
5	Uttar Pradesh State Industrial Development Corporation Limited	2013-14	95.22	573.43	24.08	1.20	1.20
6	Uttar Pradesh Rajkiya Nirman Nigam Limited	2012-13	98.48	800.72	1.00	0.05	0.20
7	Uttar Pradesh State Construction & Infrastructure Development Corporation Limited (formely known as Uttar Pradesh Samaj Kalyan Nirman Nigam Limited)	2016-17	1.62	73.16	0.15	0.01	0.02
8	Uttar Pradesh State Bridge Corporation Limited	2014-15	27.91	188.14	15.00	0.75	3.71
9	Uttar Pradesh Electronics Corporation Limited.	2016-17	0.89	6.18	87.66	4.38	0.09
10	Uttar Pradesh Development Systems Corporation Limited	2016-17	4.35	11.02	1.00	0.05	0.05
11	Uttar Pradesh Purva Sainik Kalyan Nigam Limited	2016-17	38.73	218.79	0.43	0.02	0.02
12	Uttar Pradesh Beej Vikas Nigam Limited	2012-13	3.51	113.37	6.92	0.35	0.00
13	Uttar Pradesh Bhumi Sudhar Nigam	2015-16	0.08	0.82	1.50	0.08	0.00
14	Uttar Pradesh Matsya Vikas Nigam Limited	2011-12	1.10	3.83	1.07	0.05	0.00
15	Uttar Pradesh Police Avas Nigam Limited	2015-16	10.53	25.24	3.00	0.15	0.15

Sl. No.	Name of the Company	Period of accounts	Net Profit	Accumulated Profit	Paid Up Capital (State Government)	Dividend to be declared	Dividend declared
16	Uttar Pradesh Export Promotion Council	2017-18	0.22	0.44	0.05	0.003	0.00
17	Uttar Pradesh State Warehousing Corporation	2015-16	51.23	473.00	13.37	0.67	2.23
18	Auto Tractors Limited	1991-92	0.11	0.00	7.50	0.38	0.00
19	Lucknow Mandaliya Vikas Nigam Limited	1981-82	0.01	1.49	0.50	0.03	0.00
20	Uttar Pradesh Bundelkhand Vikas Nigam Limited	2010-11	0.09	0.01	1.23	0.06	0.00
Total			496.44	3,669.06	10,978.34	548.92	8.56

Appendix 4
Glossary (Additional Data)
Basis of Calculation

Terms	Basis of Calculation
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest Payments

Explanation of Terms

Terms	Explanation
Development expenditure	The analysis of expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorised into social services, economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.
Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
Debt stabilisation	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt x rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilise eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.
Sufficiency of non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
Net availability of borrowed funds	Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.
Appropriation Accounts	Appropriation Accounts present the total amount of funds (Original and Supplementary) authorised by the Legislative Assembly in the budget grants under each voted grants and charged appropriation vis-à-vis the actual expenditure incurred against each and the unspent provisions or excess under each grant or appropriation. Any expenditure in excess of the grants requires regularisation by the Legislature.
Autonomous Bodies	Autonomous Bodies (usually registered Societies or Statutory Corporations) are set up whenever it is felt that certain functions need to be discharged outside the governmental set up with some amount of independence and flexibility without day-to-day interference of the governmental machinery.
Committed expenditure	The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies on which the present executive has limited control.
Contingent liability	Contingent liabilities may or may not be incurred by an entity depending on the outcome of a future event such as a court case.

Terms	Explanation
Sinking Fund	A Fund into which the government sets aside money over time in order to retire its debt.
Guarantee Redemption Fund	Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended. As per the terms of the Guarantee Redemption Fund, the State Government was required to contribute an amount equal to at least 1/5 th of the outstanding invoked guarantees plus an amount likely to be invoked as a result of the incremental guarantees during the year.
Internal debt	Internal debt comprises regular loans from the public in India, also termed 'Debt raised in India'. It is confined to loans credited to the Consolidated Fund.
Primary revenue expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments.
Primary expenditure	Primary revenue expenditure plus capital expenditure plus loan and advances
Primary Revenue Deficit/ Surplus	Non-debt receipt minus primary revenue expenditure
Primary Deficit/ Surplus	Fiscal deficit minus interest payments gives primary deficit. It can be interpreted as the excess of non-interest expenditure of the government over its revenue receipts and non debt capital receipts.
Re-appropriation	Means the transfer of funds from one Primary unit of appropriation to another such unit.
Public Accounts Committee	A Committee constituted by the Legislative Assembly for the examination of the reports of the Comptroller and Auditor General of India relating to the appropriation accounts of the State, the annual financial accounts of the State or such other accounts or financial matters as are laid before it or which the Committee deems necessary to scrutinise.

Acronyms

Acronyms	Full Form
AC Bill	Abstract Contingent Bill
AE	Aggregate Expenditure
CAG	Comptroller and Auditor General of India
CAGR	Compound Annual Growth Rate
CE	Capital Expenditure
CSF	Consolidated Sinking Fund
DC Bill	Detailed Contingent Bill
FRBM Act	Fiscal Responsibility and Budget Management Act
GDP	Gross Domestic Product
GoI	Government of India
GSDP	Gross State Domestic Product
GST	Goods and Services Tax
IGST	Integrated Goods and Services Tax
MH	Major Head
MTFRP	Mid Term Fiscal Restructuring Policy
NDRF	National Disaster Response Fund
NTR	Non-tax Receipts
OTR	Own Tax Revenue
PAC	Public Account Committee
PD Account	Personal Deposit Account
PSU	Public Sector Undertakings
RE	Revenue Expenditure
RR	Revenue Receipts
SDRF	State Disaster Response Fund
SGST	State Goods and Services Tax
UC	Utilisation Certificate
UDAY	Ujwal Discom Assurance Yojana

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