

Appendix-1

(Reference: Profile of Uttarakhand; Page 1)

A. General Data:

S.No.	Particulars	Figures
1	Area	53,483 Sq. km.
2	Population	
	a. As per 2001 Census	84.89 lakh
	b. As per 2011 Census	101.17 lakh
3	a. Density of Population (as per 2001 Census) (All India Density = 325 persons per Sq. Km.)	159 person per Sq. km.
	b. Density of Population (as per 2011 Census) (All India Density = 382 persons per Sq. Km.)	189 person per Sq. km.
4	*Population Below Poverty Line (BPL) (All India Average = 27.5 per cent)	39.60 per cent
5	a. Literacy (as per 2001 Census) (All India Average = 64.8 per cent)	71.60 per cent
	b. Literacy (as per 2011 Census) (All India Average = 74.0 per cent)	79.63 per cent
6	Infant mortality** (per 1000 live births) (All India Average = 47 per 1000 live births)	38
7	Life Expectancy at at Birth***. (All India Average =63.5)	63.50
8	Gini Coefficient****	
	a. Rural (All India = 0.30)	0.28
	b. Urban (All India = 0.37)	0.32
9	Gross State Domestic Product (GSDP) 2011-12 at current prices	95,201
10	Per capita GSDP CAGR (2002-03 to 2011-12)	17.57 per cent
11	GSDP CAGR (2002-03 to 2011-12)	19.41 per cent
12	Population Growth (2002-03 to 2011-12)	16.03

B: Financial Data

CAGR (2002-03 to 2011-12)			
Particulars		Figures (in per cent)	
CAGR		2002-03 to 2010-11	2002-03 to 2011-12
A	Of Revenue Receipts	17.40	17.46
B	Of Tax Revenue	20.11	20.91
C	Of Non-Tax Revenue	7.68	13.11
D	Total Expenditure	16.07	15.92
E	Capital Expenditure	23.67	23.81
F	Revenue Expenditure in General Education	16.35	15.51
G	Revenue Expenditure on Health & Family Welfare	18.52	17.95
H	Salary	20.87	19.74
I	Pension	30.59	26.63

* Source of General data: BPL (Planning Commission and NSSO data, 61 Round).

**Infant Mortality rate (SRS Bulletin December 2011), Financial data is based on Finance Accounts of the States Government.

***Life expectancy of birth (Office of the Registrar General of India; Ministry of Home Affairs), Economic Review 2010-11.

****Gini-coefficient (Unofficial estimates of Planning Commission and NSSO data, 61 Round 2004-05 MRP).

Gini-coefficient is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less; closure to one inequality is higher.

Appendix - 1.1

(Reference: paragraph 1.2.1; page 5)

Part A: Structure and Form of Government Accounts

Structure of Government Accounts: The accounts of the State Government are kept in three parts (i) Consolidated Fund (ii) Contingency Fund and (iii) Public Account.

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 shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

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.

Part III: Public Account: 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 Account set up under Article 266(2) of the Constitution and are not subject to vote by the State legislature.

Appendix 1.1-contd.

PART B: Layout of Finance Accounts	
Statement	Layout
Volume 1	
Statement No.1	Statement of Financial Position.
Statement No.2	Statement of Receipts and Disbursement.
Statement No.3	Statement of Receipts in Consolidated Fund.
Statement No.4	Statement of Expenditure in Consolidated Fund. By Function and Nature Notes to Accounts.
Appendix 1	Cash balance and investment of cash balance
Volume 2	
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Statement No. 5	Statement of Progressive Capital Expenditure.
Statement No.6	Statement of Borrowings and other Liabilities.
Statement No.7	Statement of Loans & Advances given by the Government.
Statement No.8	Statement of Grants-in-Aid given by the Government.
Statement No.9	Statement of Guarantees given by the Government.
Statement No.10	Statement of Voted & Charged Expenditure.
PART-II	
Statement No.11	Detailed Statement of Revenue & Capital Receipts by Minor Heads.
Statement No.12	Detailed Statement of Revenue Expenditure by Minor Heads.
Statement No.13	Detailed Statement of Capital Expenditure by Minor Heads.
Statement No.14	Detailed Statement of Investments of the Government.
Statement No.15	Detailed Statement of Borrowings & other Liabilities.
Statement No.16	Detailed Statement on Loans & Advances given by the Government.
Statement No.17	Detailed Statement on Sources & Applications of Fund for Expenditure other than Revenue Account.
Statement No.18	Detailed Statement in Contingency Fund & other Public Account Transactions. .
Statement No.19	Detailed Statement on Investments of Earmarked Funds.

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PART-III	
Appendices	
II	Comparative Expenditure on Salary
III	Comparative Expenditure on Subsidy
IV	Grants-in-aid (Scheme wise and Institution wise)
V	Externally Aided Projects
VI	Plan Scheme Expenditure (Central and State Plan Schemes)
VII	Direct transfer of central scheme funds to implementing agencies in the State
VIII	Summary for Balances
IX	Financial results of Irrigation Schemes
X	Incomplete Works
XI	Maintenance expenditure with segregation of salary and non salary portion

Appendix - 1.2

Part A (Reference: Paragraph 1.5.1; page 19)

Methodology adopted for the Assessment of Fiscal Position

The norms/Ceilings prescribed by the Thirteenth Finance Commission (*Th FC*) for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act (**Part B of Appendix 1.2**) are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that Gross State Domestic Product (GSDP) is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue and capital expenditure internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources pattern of expenditure etc., are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years are indicated below:

Trends in Gross State Domestic Product (GSDP)

	2007-08	2008-09	2009-10*	2010-11*	2011-12*
Gross State Domestic Product (₹ in crore)	45856	56025	70851	82460	95201
Growth rate of GSDP	24.62	22.18	26.46	16.39	15.45
Source: Director Economics and Statistics Uttarakhand					

* Provisional * Quick * Advance

Methodology for Estimating the Fiscal Capacity

For working out the fiscal capacity of the State Governments the following methodology given in Thirteenth Finance Commission report has been adopted.

Step 1: Calculate the national average of AE-GSDP and CO/DE/ SSE-AE.

Step 2: Based on the national average of AE-GSDP ratio derive the aggregate expenditure so that no State is having a ratio AEGSDP less than the national average *i.e.* if

$$\begin{aligned} \text{AE/GSDP} &= x \\ \text{AE} &= x * \text{GSDP} \dots\dots\dots(1) \end{aligned}$$

where x is the national average of AE-GSDP ratio.

Wherever the States are having AE-GSDP ratio higher than national average no adjustments were made. Wherever this ratio was less than average it was made equal to the national average.

Step 3: Based on the national average of DE-AE SSE-AE and COAE derive the respective DE SSE and CO so that no State is having these ratios less than national average *i.e.* if

$$\begin{aligned} \text{DE/AE} &= y \\ \text{DE} &= y * \text{AE} \dots\dots\dots(2) \end{aligned}$$

where y is the national average of DE-AE ratio
Substituting (1) in (2) we get

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$$DE = y * x * \text{GSDP} \dots\dots\dots(3)$$

Wherever the States are having DE-AE SSE-AE and CO-AE ratio higher than national average no adjustments have been made. Wherever these ratios were less than average it was made equal to the national average.

Step 4: Based on the derived DE SSE and CO as per equation (3) respective per capita expenditure was calculated *i.e.*

$$\text{PCDE} = \text{DE}/\text{P} \dots\dots\dots(4)$$

where PCDE is the per capita development expenditure and P is the population.

Substituting (3) in (4) we get

$$\text{PDE} = (y * x * \text{GSDP})/\text{P} \dots\dots\dots(5)$$

Equation (5) provides the adjusted per capita expenditure. If the adjusted per capita expenditure is less than the national average of per capita expenditure then the States' low level of spending is due to the low fiscal capacity. This gives a picture of actual level of expenditure when all the State Governments are attaching fiscal priority to these sectors equivalent to the national average.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	[(Current year Amount /Previous year Amount)-1]* 100
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)2]*100
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock *Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received [(Opening balance + 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
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

Appendix - 1.2

Part B

(Reference: Paragraph Profile of Uttarakhand; page 1)

Fiscal Responsibility and Budgetary Management (FRBM) Act, 2005

(Partially modified in March, 2011 in accordance with the recommendations of Thirteenth Finance Commission)

To provide for the responsibility of the State Government to ensure fiscal stability and sustainability and to enhance the scope for improving social and physical infrastructure and human development by achieving sufficient revenue surplus reducing fiscal deficit and removing impediments to the effective conduct to fiscal policy and prudent debt management through limits on State Government borrowings Government guarantees debt and deficits greater transparency in fiscal operations of the State Government and use of a medium term fiscal framework and for matters connected therewith or incidental thereto.

In particular the State Government shall--

- (a) reduce revenue deficit to nil within a period of four financial years beginning from the 1st day of April 2011 and ending on the 31st day of March 2015;
- (b) keep fiscal deficit to 3.5 *per cent* of Gross State Domestic Product in 2011-12 and 2012-13 and then to 3 *per cent* in 2013-14 and 2014-15 as has been recommended by Thirteenth Finance Commission.
- (c) ensure that in ensuing four years period beginning from 1st April 2011 upto March 2015 the ratio of fiscal liabilities vis-à-vis GSDP shall not be more than 41.10 *per cent*, 40.00 *per cent*, 38.50 *per cent* and 37.20 *per cent* respectively;
- (d) reduce fiscal deficit as percentage of Gross State Domestic product in each of the financial years referred to in clause (a) in a manner consistent with the goal set out in clause (c);
- (e) Review the targets set forth by the state government above once in six months.
- (f) not give guarantee for any amount exceeding the limit stipulated under any rule or law of the State Government existing at the time of the coming into force of this Act or any rule or law to be made by the State Government subsequent to coming into force of this Act; and
- (g) ensure within a period of ten financial years; beginning from the initial financial year on the 1st day of April 2005 and ending on the 31st day of March 2015 that the total liabilities at the end of the last financial year do not exceed twenty five *per cent* of the estimated gross State domestic product for that year.

**Outcome indicators of the State's Own Fiscal Correction Path through
Mid Term Fiscal Policy**

(₹ in crore)

	2009-10	2010-11	2011-12 (Budgeted)	2011-12 (Revised)	2012-13	2013-14	2014-15
A. STATE REVENUE ACCOUNT :							
1. Own Tax Revenue	3,559.11	4,405.48	4759.74	5581.64	5,980.26	6,937.10	8047.04
2. Own Non-Tax Revenue	631.86	678.06	1647.11	1043.95	1208.17	1,314.82	826.01
3. Own Tax +Non-Tax Revenue (1+2)	4,190.97	5,083.54	6406.85	6625.59	7188.43	8,251.93	8873.05
4. Share in Central Taxes and Duties	1,549.94	2,460.07	2955.31	2839.17	3388.45	3,795.06	4250.47
5. Plan-Grants	2,595.96	2,629.36	4567.49	4389.10	4831.67	5,314.84	5846.32
6. Non-Plan Grants	1,149.26	1,435.20	705.34	689.03	750.40	435.00	485.00
7. Total Central Transfer (4 to 6)	5,295.16	6,524.63	8228.14	7917.30	8970.52	9,544.90	10581.79
8. Total Revenue Receipts (3+7)	9,486.13	11,608.17	14634.99	14542.89	16,158.95	17,796.83	19454.84
9. Plan Expenditure	3,810.16	4,367.29	6564.29	5819.39	7,048.96	7,753.86	8529.24
10. Non-Plan Expenditure	10,386.79	10,348.56	12802.62	13153.43	14,882.81	16,371.09	18008.20
11. Salary Expenditure	4,811.21	4,966.14	5670.25	5410.23	6,513.18	7,164.50	7880.95
12. Pension	1,304.65	1,141.72	1414.95	1414.95	1,439.80	1,612.58	1806.09
13. Interest Payments	1,510.91	1,479.58	1812.03	1797.02	2,025.00	2,322.00	2653.82
14. Subsidies-General							
15. Subsidies-Power							
16. Total Revenue Expenditure (9+10)	10,657.47	11,621.08	14325.70	14321.53	15,717.11	17,288.82	19017.70
17. Salary+Interest+ Pensions (11+12+13)	7,626.77	7587.44	8897.23	8622.20	9977.98	11099.08	12340.85
18. as per cent of Revenue Receipt (17/8)	80.40	65.36	60.79	59.29	61.75	62.37	63.43
19. Revenue surplus/deficit (8-16)	-1171.34	- 12.91	309.29	221.36	441.84	508.01	437.14
B. CONSOLIDATED REVENUE ACCOUNT							
1. Power Sector loss/Profit net of actual subsidy transfer	-	-			-	-	-
2. Increase in debtors during the year in power utility account (increase (-))	-	-			-	-	-
3. Interest payment on Off Budget Borrowings and SPV borrowings made by PSUs/ SPU's outside budget	-	-			-	-	-
4. Total (1 to 3)	-	-			-	-	-
Consolidated Revenue Surplus/Deficit	-1171.34	- 12.91	309.29	221.36	441.84	508.01	437.14

C. CONSOLIDATED DEBT:							
1. Outstanding Debt and liability	17,029.45	19806.99	22089.26	21859.24	25028.11	28328.16	32014.97
2. Total Outstanding Guarantee	1,801.60	2042.28	1510.99	1739.45	1739.45	1739.45	1739.45
a) Guarantee of Budgeted & SPV borrowings							
D. Capital Account							
1. Capital Outlay	2136.74	1854.85	3094.58	2524.49	3653.18	3836.15	4143.05
2. Disbursement of Loans and Advances	30.06	59.68	307.91	517.87	264.05	90.00	99.00
3. Recovery of Loans and Advances	554.83	84.87	474.96	474.96	118.10	118.10	118.10
4. Other capital receipts	1,613.11	2382.29	2431.00	2361.18	3966.00	3300.05	3686.81
E. GROSS FISCAL DEFICIT (GFD) :	2,783.31	1842.57	2618.24	2346.04	3357.59	3300.05	3686.81
GSDP (₹ in crore) at Current Prices	63,352.18	75475.73	87349.99	87349.99	98356.09	110749.00	124703.30
F. FISCAL DEFICIT :							
Actual/Assumed Nominal Growth Rate (<i>per cent</i>)	19.27	13.67	15.73	15.73	12.60	12.60	12.60

Appendix 1.3

(Reference: Paragraphs 1.3, 1.7.2 and 1.8; pages 8,25 & 28)

Time series data on the State Government Finances

(₹ in crore)

	2007-08	2008-09	2009-10	2010-11	2011-12
Part A. Receipts					
1. Revenue Receipts	7,891	8,635	9,486	11,608	13,691
(i) Tax Revenue	2,739(35)	3,045(35)	3,559(38)	4,405(38)	5,616(41)
Taxes on Agricultural Income	-	--	--
Taxes on Sales, Trade etc.	1,628(59)	1,911(63)	2,247(63)	2,940(67)	3,644(65)
State Excise	442(16)	528(17)	705(20)	756(17)	844(15)
Taxes on Vehicles	155(6)	167(5)	184(5)	227(5)	335(6)
Stamps and Registration fees	424 (15)	357(12)	399(11)	440(10)	524(9)
Land Revenue	23(1)	18(1)	9(0.25)	18(0.41)	10(--)
Taxes on Goods and Passengers		6(-)	-	-	-
Other Taxes		58(2)	15(0.42)	24(0.54)	259(5)
(ii) Non Tax Revenue	668(8)	699(8)	632 (7)	678(6)	1,136(8)
(iii) State's share of Union taxes and duties	1,428(18)	1,507(18)	1,550(16)	2,460(21)	2,866(21)
(iv) Grants in aid from Government of India	3,056(38)	3,384(39)	3,745(39)	4,065(35)	4,073(30)
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	68	54	65	85	91
4. Total Revenue and Non debt capital receipts (1+2+3)	7,959	8,689	9,551	11,693	13,782
5. Public Debt Receipts	1,398	1,544	1,682	2,427	2,336
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,210(87)	1,399(91)	1,582(94)	2,384(98)	2,289(98)
Net transactions under Ways and Means Advances and Overdrafts	172(12)	127(8)	69(4)	-	--
Loans and Advances from Government of India	16(1)	18(1)	319(2)	43(2)	47(2)
6. Total Receipts in the Consolidated Fund (4+5)	9,357	10,233	11,233	14,120	16,118
7. Contingency Fund Receipts	27	2	37	582	126
8. Public Account Receipts	12,412	13,658	14,226	18,829	19,668
9. Total Receipts of the State (6+7+8)	21,769	23,891	25,459	33,531	35,912
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	7,255	8,394	10,657	11,621	12,975
Plan	1,834(25)	2,174(26)	2,299(22)	2,472(21)	2,321(18)
Non Plan	5,421(75)	6,220(74)	8,358(78)	9,149(79)	10,654(82)
General Services (including interest payments)	2,655(37)	3,104(37)	3,694(35)	4,180(36)	4,475(35)
Social Services	2,829(39)	3,392(41)	4,980(47)	5,169(44)	6,019(46)
Economic Services	1,461(20)	1,623(19)	1,658(16)	1,864(16)	2,102(16)
Grants-in-aid and contributions	310(4)	275(3)	325(3)	408(4)	379(3)
11. Capital Expenditure	2235	2016	1647	1,855	2,317
Plan	2,157(97)	1,902(94)	995(60)	1,859(100)	2,071(89)
Non Plan	78(3)	114(6)	651(40)	(-) 4	246(11)

Appendices

General Services	201(9)	174(9)	109(7)	105(5)	77(3)
Social Services	418(19)	281(14)	109(7)	235(13)	369(16)
Economic Services	1,616(72)	1,561(77)	1,429(87)	1,515(82)	1,871(81)
12. Disbursement of Loans and Advances	213	122	30	60	247
13. Total (10+11+12)	9,703	10,532	12,334	13,536	15,539
14. Repayments of Public Debt	273	355	473	519	1,016
Internal Debt (excluding Ways and Means Advances and Overdrafts)	240(88)	318	437	448	667
Net transactions under Ways and Means Advances and Overdraft	--	--	--	45	323
Loans and Advances from Govt. of India	33(12)	37	36	26	26
15. Appropriation to Contingency Fund	--		-	515	(-) 400
16. Total disbursement out of Consolidated Fund (13+14+15)	9,976	10,887	12,807	14,570	16,155
17. Contingency Fund disbursements	1	32	71	537	69
18. Public Account disbursements	11,864	13,477	12,322	17,733	19,832
19. Total disbursement by the State (16+17+18)	21,841	24,396	25,200	32,840	36,056
Part C. Deficits/Surplus					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(+) 636	(+) 241	(-) 1,171	(-) 13	(+) 716
21. Fiscal Deficit (4-13)	1,744	1,843	2,783	1,843	1,757
22. Primary Deficit (21+23)	(-) 648	(-) 655	(-) 1,445	(-) 363	(+) 12
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	1,096	1,188	1,338	1,480	1,769
24. Financial Assistance to local bodies etc.	310	275	324	408	379
25. Ways and Means Advances/Overdraft availed (days)	52	83	107/09	93	73
26. Interest on Ways and Means Advances/Overdraft	0.66	3	2	1	0.88
27. Gross State Domestic Product (GSDP)[@]	45,856	56,025	70,851	82,460	95,201
28. Outstanding Fiscal liabilities (year end)	14,392	16,276	18,748	21,598	23,609
29. Outstanding guarantees (year end) (including interest)	1,677	1,802	1,511	1,511	1,739
30. Maximum amount guaranteed (year end)	1,738	1,677	1,386	2,122	2,722
31. Number of incomplete projects (in numbers)	367	382	140	89	63
32. Capital blocked in incomplete projects	487	539	2,081	63	121.80
Part E. Fiscal Health Indicators (in ratios)					
I Resource Mobilization			0.05		
Own Tax revenue/GSDP	0.06	0.05	0.01	0.05	0.06
Own Non-Tax Revenue/GSDP	0.01	0.01	0.07	0.01	0.01
Central Transfers/GSDP	0.10	0.09		0.08	0.07
II Expenditure Management					
Total Expenditure/GSDP	0.21	0.19	0.17	0.16	0.16
Total Expenditure/Revenue Receipts	1.23	1.22	1.30	1.17	1.13
Revenue Expenditure/Total Expenditure	0.75	0.80	0.86	0.86	0.83

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Expenditure on Social Services/Total Expenditure	0.33	0.35	0.41	0.40	0.41
Expenditure on Economic Services/Total Expenditure	0.32	0.30	0.25	0.25	0.26
Capital Expenditure/Total Expenditure	0.23	0.19	0.13	0.14	0.15
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.21	0.17	0.12	0.13	0.14
<i>III Management of Fiscal Imbalances</i>					
Revenue deficit (surplus)/GSDP	(+)0.014	(+)0.004	(-) 0.017	*	(+)0.008
Fiscal deficit/GSDP	0.038	0.033	0.039	0.022	0.018
Primary Deficit (surplus) /GSDP	0.014	0.012	0.020	0.004	*
Revenue Deficit/Fiscal Deficit	(+)0.365	(+)0.131	(-)0.420	(-)0.007	(+)0.408
Primary Revenue Balance/GSDP	(-)0.010	(-)0.016	(-)0.036	(-)0.018	(-)0.011
<i>IV Management of Fiscal Liabilities</i>					
Fiscal Liabilities/GSDP	0.314	0.291	0.265	0.262	0.248
Fiscal Liabilities/RR	1.82	1.88	1.98	1.86	1.72
Primary deficit vis-à-vis quantum spread	(+) 1745	(+) 1694	(+)2083	(+)1592	(+)1811
Debt Redemption (Principal +Interest)/ Total Debt Receipts	0.94	0.95	0.95	0.83	0.94
<i>V Other Fiscal Health Indicators</i>					
Return on Investment	0.53	0.23	0.07	0.21	0.05
Balance from Current Revenue (₹ in crore)	(+) 842	(+) 357	(-) 1,384	(-) 46	(-)250
Financial Assets/Liabilities	0.71	0.76	0.82	0.77	0.82

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

@ GSDP figures communicated by the Government adopted.

* Not computable

Appendix 1.4

(Reference: Paragraphs 1.1, 1.7.1 and 1.7.2; pages 1&25)

Part A Abstract of Receipts and Disbursements for the year 2011-12

(₹ in crore)					(₹ in crore)						
Receipts					Disbursements						
Various items	2010-11		2011-12		Various items	2010-11	2011-12			11.	
	1.	2.	3.	4.			5.	6.	7.		8.
Section – A Revenue											
I-Revenue Receipts		11,608.16		1,3691.24	I-Revenue Expenditure	11,621.07					12,975.19
(i) Tax revenue	4,405.47		5,615.62		General Services	4180.15	4471.39	3.72	4,475.11		
(ii) Non-tax revenue	678.06		1,136.13		Social Services	5169.49	4368.07	1651.58	6,019.65		
(iii) State's share of Union Taxes and Duties	2,460.07		2,866.04		Education Sports Art and Culture	3177.17	2,987.28	4,75.58	3,462.86		
(iv) Non-Plan Grants	1,435.20		762.09		Health and Family Welfare	615.11	436.27	261.78	698.05		
(v) Grants for State Plan Schemes	2,252.56		2,839.85		Water Supply Sanitation Housing and Urban Development	511.70	82.69	352.66	435.35		
(vi) Grants for Central Plan and Centrally Sponsored Plan Schemes	376.80		471.51		Information and Broadcasting	37.40	35.12	1.25	36.37		
					Welfare of Scheduled Castes Scheduled Tribes and Other backward Classes	166.68	65.91	111.46	177.37		
	--				Labour and Labour Welfare	55.75	39.58	14.42	54.00		
					Social Welfare and Nutrition	576.25	707.57	428.79	1,136.36		
					Others	29.43	13.65	5.64	19.29		
					Economic Services	1863.75	1435.85	665.78	2,101.63		
					Agriculture and Allied Activities	889.90	793.59	397.99	1,191.58		
					Rural Development	455.06	149.31	185.98	335.29		
					Special Area Programme		-	-	-		
					Irrigation and Flood Control	292.28	284.48	4.37	288.85		
					Energy	11.39	2.92	7.06	9.98		
					Industry and Minerals	41.85	25.38	17.48	42.86		
					Transport	119.80	166.69	8.61	175.30		
					Science Technology and Environment	10.15	0.60	13.02	13.62		
					General Economic Services	43.32	12.88	31.27	44.15		
					Grants-in-aid and Contributions	407.68	378.80	-	378.80		
Total				13,691.24	Total	11,621.07					12,975.19
II-Revenue Deficit carried over to Section-B		12.91		--	II-Revenue Surplus carried over to Section-B	-					716.05
Total		11,621.07		13,691.24	Total	11621.07					13,691.24

Audit Report on State Finances for the year ended 31 March 2012

Various items	2010-11		2011-12		Various items	2010-11	2011-12			
	2.	3.	4.	5.			Non-Plan	Plan	Total	
1.					6.	7.	8.	9.	10.	11.
III-Opening cash balance including Permanent Advances and Cash Balance Investment		538.91		1,229.40	III- Opening overdraft from Reserve Bank of India					
IV- Misc. Capital Receipts			-	-	IV- Capital Outlay	1854.84	245.94	2071.00	2,316.94	2,316.94
					General Services	104.71	7.11	70.36	77.47	
					Social Services	235.24	-	368.58	368.58	
					Education Sports Art and Culture	121.37	-	131.47	131.47	
					Health and Family Welfare	72.82	-	93.66	93.66	
					Water Supply Sanitation Housing and Urban Development	27.25	-	119.62	119.62	
					Information and Broadcasting	-	-	-	-	
					Welfare of Scheduled Castes Scheduled Tribes and Other Backward Classes	8.37	-	11.93	11.93	
					Social Welfare and Nutrition	5.44	-	4.16	4.16	
					Others	-	-	7.74	7.74	
					Economics Services	1514.89	238.83	1632.06	1,870.89	
					Agriculture and Allied Activities	19.47	238.80	20.84	259.64	
					Rural Development	91.82	-	226.03	226.03	
					Special Areas Programmes	-	-	-	-	
					Irrigation and Flood Control	346.84	0.08	455.74	455.82	
					Energy	56.71	-	41.78	41.78	
					Industry and Minerals	3.15	-	0.62	0.62	
					Transport	939.38	-0.05	857.35	857.30	
					General Economic Services	57.52	-	29.70	29.70	
					Total	1854.84	245.94	2,071.00	2,316.94	2,316.94
V-Recoveries of Loans and Advances		84.87		90.65	V- Loans and Advances disbursed	59.68				246.83
From Power Projects	76.53		84.75		For Power Projects	58.27	12.07	117.02	129.09	
From Government Servants	6.53		5.36		To Government Servants	1.05	1.17	-	1.17	
From Others	1.81		0.54		To others	0.36	0.55	116.02	116.57	
VI-Revenue surplus brought down	-		-	716.05	VI-Revenue deficit brought down	12.91			-	-
VII-Public Debt Receipts		2427.18		2,335.52	VII-Repayment of Public Debt	519.36				1,015.78

Appendices

Various items	2010-11		2011-12		Various items	2010-11	2011-12			
	2.	3.	4.	5.		7.	Non-Plan	Plan	Total	11.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
Internal Debt other than Ways and Means Advances and Overdraft	2384.24		2289.12		Internal debt other than Ways and Means Advances and Overdraft	447.86			666.62	
Net transactions under Ways and Means Advances including Overdraft	-		-		Net transactions under Ways and Means Advances and Overdraft	44.89			322.90	
Loans and Advances from the Central Government	42.94		46.40		Repayment of Loans and Advances to Central Government	26.61			26.26	
VIII-Appropriation to Contingent Fund	-				VIII-Appropriation to Contingency Fund	515.00				(-)400.00
IX- Amount transferred to Contingent Fund		5,81.62		126.13	IX- Expenditure from Contingency Fund	536.71				69.07
X- Public Account Receipts		18,703.51		19,668.05	X- Public Account disbursements	17608.20				19,832.00
Small Savings and Provident Funds	1,372.66		1,272.45		Small Savings and Provident Funds	502.93			646.40	
Reserve Funds	153.10		648.94		Reserve Funds	1.32			592.74	
Deposits and Advances	2,463.70		2,330.92		Deposits and Advances	2,418.11			2,298.02	
Suspense and Miscellaneous	11,460.15		12,366.08		Suspense and Miscellaneous	11,129.03			12,779.05	
Remittances	3,253.90		3,049.66		Remittances	3,556.81			3,515.79	
XI- Closing overdraft from Reserve Bank of India					XI-Cash Balance at end	1229.40				1,085.18
					Cash in Treasuries and Local Remittances	(-) 5.45			(-) 5.38	
					Departmental Cash Balance including Permanent Advances	(-)3.02			(-) 3.02	
					Deposits with Reserve Bank	334.25			116.01	
					Cash Balance investment and investment of earmarked funds	903.62			977.57	
Total	22,336.09			24,165.80	Total	22,336.09				24,165.80

Appendix-1.4 (Continued)

Part B

(Reference: Paragraphs 1.1, 1.7.1 and 1.7.2; pages 1&25)

Summarized financial position of the Government of Uttarakhand as on 31 March 2012

(₹ in crore)

As on 31.03.2011	Liabilities	As on 31.03.2012
15,548.50	Internal Debt -	16,848.09
7,234.92	Market Loans bearing interest	83,94.18
0.13	Market Loans not bearing interest	0.14
1.50	Loans from Life Insurance Corporation of India	1.50
7,958.35	Loans from other Institutions	8421.58
353.60	Ways and Means Advances	30.69
-	Overdrafts from Reserve Bank of India	-
435.32	Loans and Advances from Central Government -	455.46
0.53	Pre 1984-85 Loans	0.53
9.25	Non-Plan Loans	7.95
397.45	Loans for State Plan Schemes	420.82
0.04	Loans for Central Plan Schemes	0.04
28.05	Loans for Centrally Sponsored Plan Schemes	26.12
45.65	Contingency Fund	102.70
3,823.17	Small Savings Provident Funds etc.	4,449.22
1,619.79	Deposits	1,652.70
1,075.26	Reserve Funds	1,131.46
-	Remittance Balances	-
22,547.69	Total	24,639.63

Appendix-1.4 Part B (Continued)

As on 31.03.2011	Assets	As on 31.03.2012
13,522.94	Gross Capital Outlay on Fixed Assets -	15,839.88
1,295.97	Investments in shares of Companies Corporations etc.	1,338.47
12,226.97	Other Capital Outlay	14,501.41
717.90	Loans and Advances	874.08
370.33	Loans for Power Projects	414.67
346.50	Other Development Loans	462.38
1.07	Loans to Government servants and Miscellaneous loans	(-) 2.97
515.00	Appropriation to Contingency Fund	115.00
874.34	Remittance	1,340.47
425.38	Suspense and Miscellaneous Balances	838.34
1229.41	Cash -	1,085.19
(-) 5.45	Cash in Treasuries and Local Remittances	(-)5.38
334.25	Deposits with Reserve Bank	116.01
(-) 2.15	Departmental Cash Balance	(-) 2.15
(-)0.86	Permanent Advances	(-)0.86
903.62	Cash Balance Investments	977.57
5,262.72	Deficit on Government Account -	4,546.67
12.91	(i) Deduct Revenue Surplus of the current year	716.05
-	(ii) Miscellaneous Deficit	-
5,249.81	Accumulated deficit at the beginning of the year	5,262.72
22,547.69	Total	24,639.63

Explanatory Notes for Appendices 1.3 and 1.4

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 1.4** 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 ₹ 7.79 crore (Debit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank". The difference is under reconciliation.

Appendix-1.5

(Reference: Paragraph 1.2.2; page 7)

Statement showing the funds transferred to the state implementing Agencies under Programmes/Schemes outside the State budget during 2011-12

(₹ in crore)

Sl. No.	Programmes/Scheme	Implementing Agencies in the State	Amount
	Scheme for Funding to National Institute SJE	National Institute of Visually Handicapped	8.16
	Aajeevika	DRDA & PMU	22.12
	Adult Education and Skill Development Scheme	State Literacy Mission	28.47
	Autonomous Institutes and Professional Bodies	Wadia Institute of Himalayan Geology	46.96
	Central Rural Sanitation Programme	PMU Swajal Project	8.05
	DRDA Administration	DRDA	10.98
	Equity Infusion in THDC India Limited	THDC Ltd.	45.00
	Grants in aid to F and WL Institutions	FRI and WII	116.07
	Grid Interactive Renewable Power MNRE	UJVNL, UREDA	6.26
	Hospitals and Dispensary (under NRHM)	Uttarakhand Health and Family Welfare Society	5.81
	Hydrology Project	National Institute of Hydrology	8.66
	IITs DHE (including OSC)	Indian Institute of Technology	120.00
	Integrated Watershed Management Programme (IWMP)	DRDA & Watershed PMU	15.97
	Mahatma Gandhi National Rural Employment Guarantee Scheme	DRDA	373.51
	Mahila Samakhya	Mahila Samakhya	4.34
	MPs Local Area Development Scheme	DM	28.00
	National Aids Control Programme III	Uttarakhand Aids Control Society	11.31
	National Project for Cattle and Buffalo	Uttarakhand Live Stock Board	5.41
	National Rural Drinking Water Programme	SWSM Uttarakhand	75.57
	Off Grid	UREDA, Silicon Chemical India	9.98
	National Rural Health Mission (NRHM)	Uttarakhand Health and Family Welfare Society	131.18
	Package for Special Category States (Other than NE)	SIDCUL	75.51
	Project/Infrastructure Development for Destination and Circuits	Uttarakhand Tourism Development Board	75.53
	Provision for Urban Amenities	DRDA	6.92
	Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	Uttarakhand Sab Ke Liye Madhyamik Shiksha Parishad	34.07
	Research and Development for Conservation and Development	HNB Garhwal University	11.46
	Research and Development Support SERC	Institute of Himalayan, Environment & Development Agency	5.61
	Research and Development Water Resources	National Institute of Hydrology (NIH)	8.57
	Rural Housing (IAY)	DRDA	58.29
	Sarva Shiksha Abhiyan (SSA)	Uttarakhand Sab Ke Liye Madhyamik Shiksha Parishad	208.92
	Scheme for Development FPI	I I E Dehradun	5.53
	Setting up of new IIMs	IIM, Kashipur	7.90
	Up gradation of 1396 Government ITIs through PPP	IMC Society of ITIs	35.00
	Strengthening of Pharamacopeial Laboratories	IMPC, Ltd.	24.00
	Others	Various implementing agencies	400.99
Total			2040.11

Appendix-1.6

(Reference: Paragraph 1.6.3; page 23)

Summarized Financial Statement of Departmentally Managed Commercial/Quasi-commercial Undertakings

(₹ in lakh)

Sl. No.	Name of the Undertaking	Period of accounts	Mean Govt. capital	Block assets at depreciated cost	Depreciation provided during the Year	Turnover	Net profit/ Loss	Interest on Capital	Total return (8+9)	Percentage of Return on capital
1	2	3	4	5	6	7	8	9	10	11
1	Irrigation Workshop Division, Roorkee	2009-10	188.81	90.43	6.61	608.22	(-0.79)	27.76	26.97	31.62
2(a)	Regional Food Controller, Haldwani	2002-03	-	58.25	6.64	7,112.3	(-3,164.61)	-	(-3,164.61)	-
2(b)	Regional Food Controller, Dehradun	2002-03	-	9.97	1.00	8,357.23	(-1,350.21)	-	(-1,350.21)	-

Appendix-2.1

(Reference: paragraph 2.3.1; page 36)

Statement of various grants/appropriation where saving/ shortfall in the utilization of funds was more than ₹ 1 crore or more than 20 per cent of the total provision

(₹ in crore)

Sl. No.	Grant No	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
		Revenue –Voted			
1.	01	Legislature	17.29	1.67	9.66
2.	03	Council of Ministers	62.76	1.31	2.09
3.	04	Judicial Administration	104.45	28.05	26.85
4.	05	Election	33.22	4.71	14.18
5.	06	Revenue & General Administration	887.26	43.94	4.95
6.	07	Finance Tax Planning Secretariat& Miscellaneous Services	2299.68	580.10	25.23
7.	08	Excise	10.00	2.23	22.30
8.	10	Police & Jail	711.00	50.52	7.11
9.	11	Education Sports Youth Welfare & Culture	3650.33	283.38	7.76
10.	12	Medical Health & Family Welfare	820.11	153.99	18.78
11.	13	Water Supply Housing & Urban Development	649.01	235.77	36.33
12.	14	Information	38.28	2.11	5.51
13.	15	Welfare	647.07	197.45	30.51
14.	16	Labour & Employment	71.43	12.39	17.35
15.	17	Agriculture Works & Research	464.41	44.73	9.63
16.	18	Co-operative	42.31	10.30	24.34
17.	19	Rural Development	387.85	92.71	23.90
18.	20	Irrigation & Flood	323.70	25.02	7.73
19.	21	Energy	14.03	6.38	45.47
20.	22	Public Works	437.53	35.43	8.10
21.	23	Industries	78.77	14.47	18.37
22.	24	Transport	20.64	1.37	6.64
23.	25	Food	327.72	123.52	37.69
24.	26	Tourism	58.78	30.66	52.16
25.	27	Forest	322.55	19.81	6.14
26.	28	Animal Husbandry	106.83	4.48	4.19
27.	29	Horticulture Development	113.88	14.94	13.12
28.	30	Welfare of Scheduled Castes	571.83	193.63	33.86
29.	31	Welfare of Scheduled Tribes	143.80	45.36	31.54
Total			13416.52	2260.43	16.85

Appendices

		Revenue – Charged			
1.	04	Judicial Administration	30.59	13.87	45.34
2.	06	Revenue & General Administration	1.72	0.38	22.09
3.	07	Finance Tax Planning Secretariat & Miscellaneous Services	2013.00	217.95	10.83
4.	09	Public Service Commission	9.99	1.46	14.61
5.	22	Public Works	3.44	1.40	40.70
Total			2058.74	235.06	11.42
		Capital- Voted			
1.	01	Legislature	24.00	22.00	91.67
2.	04	Judicial Administration	39.00	29.40	75.38
3.	06	Revenue & General Administration	52.00	24.60	47.46
4.	07	Finance, Tax Planning, Secretariat & Miscellaneous Services	150.57	72.43	48.10
5.	10	Police & Jail	59.40	44.60	75.08
6.	11	Education, Sports ,Youth Welfare & Culture	287.27	166.32	57.90
7.	12	Medical Health & Family Welfare	128.60	39.00	30.33
8.	13	Water Supply Housing & Urban Development	96.55	15.77	16.33
9.	14	Information	4.00	3.94	98.50
10.	15	Welfare	32.20	22.03	64.42
11.	16	Labour & Employment	16.93	6.46	30.16
12.	18	Co-operative	4.70	2.93	62.34
13.	19	Rural Development	213.88	66.05	30.88
14.	20	Irrigation & Flood	552.73	36.30	6.57
15.	21	Energy	676.03	531.92	78.68
16.	23	Industries	14.11	13.35	94.61
17.	24	Transport	155.42	12.56	8.08
18.	26	Tourism	47.28	19.20	40.61
19.	27	Forest	25.00	8.64	34.56
20.	28	Animal Husbandry	11.04	2.85	25.82
21.	30	Welfare of Scheduled Castes	341.49	176.50	51.59
22.	31	Welfare of Scheduled Tribes	100.37	54.70	54.50
Total			3032.57	1371.55	45.23
Grand Total			18507.83	3867.04	20.89

Appendix-2.2

(Reference: Paragraph 2.3.3; page 38)

Statement of various grants/appropriations where excess expenditure was more than ₹ 1 crore each or more than 20 per cent of the total provision

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Total Expenditure	Excess Expenditure	Percentage of Excess Exp.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Capital (Charged)						
1	07	Finance, Tax Planning, Secretariat & Miscellaneous Services	16,38.73	19,24.05	2,85.32	17.41
Capital (Voted)						
2.	17	Agriculture Works & Research	15.92	34.25	18.33	1,15.14
3.	22	Public Works	8,25.92	8,45.91	19.99	2.42
4.	25	Food	3.67	12,86.93	12,83.26	3,49,66.21
5.	29	Horticulture Development	0	4.51	4.51	100.00
Total			24,84.24	40,95.65	16,11.41	64.86

Appendix-2.3

(Reference: Paragraph 2.3.7; page 40)

**Cases where supplementary provision (₹ 10 lakh or more in each case)
proved unnecessary**

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original provision	Supplementary Provision
A-Revenue (Voted)					
1.	04 Judicial Administration	102.38	76.40	25.98	2.07
2.	06 Revenue & General Administration	844.63	843.32	1.31	42.62
3.	07 Finance Tax Planning Secretariat & Miscellaneous Services	2243.70	1719.58	524.12	55.97
4.	08 Excise	9.90	7.77	2.13	0.10
5.	10 Police & Jail	667.28	660.48	6.80	43.72
6.	12 Medical Health & Family Welfare	803.83	666.12	137.71	16.28
7.	13 Water Supply Housing & Urban Development	646.94	413.24	233.70	2.07
8.	15 Welfare	552.63	449.62	103.01	94.44
9.	16 Labour & Employment	68.37	59.04	9.33	3.06
10.	18 Co-operative	35.23	32.01	3.22	7.08
11.	19 Rural Development	323.11	295.14	27.97	64.74
12.	20 Irrigation & Flood	307.71	298.68	9.03	15.98
13.	21 Energy	8.01	7.65	0.36	6.02
14.	22 Public Works	420.43	402.10	18.33	17.10
15.	23 Industries	75.24	64.30	10.94	3.53
16.	24 Transport	19.95	19.27	0.68	0.69
17.	25 Food	327.52	204.20	123.32	0.20
18.	26 Tourism	53.70	28.12	25.58	5.09
19.	29 Horticulture Development	100.30	98.94	1.36	13.58
20.	30 Welfare of Scheduled Castes	534.49	378.20	156.29	37.34
21.	31 Welfare of Scheduled Tribes	127.70	98.44	29.26	16.10
Total Revenue (Voted)		8273.05	6822.62	1450.43	447.78
B- Revenue (Charged)					
1.	06 Revenue and General Administration	1.61	1.34	0.27	0.11
2.	07 Finance Tax Planning Secretariat & Miscellaneous Services	1974.03	1795.04	178.99	38.96
Total Revenue (Charged)		1975.64	1796.38	179.26	39.07

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C- Capital (Voted)					
1.	06 Revenue & General Administration	49.00	27.40	21.60	3.00
2.	07 Finance Tax Planning Secretariat & Miscellaneous Services	117.80	78.14	39.66	32.77
3.	10 Police & Jail	49.00	14.80	34.20	10.40
4.	11 Education Sports Youth Welfare & Culture	271.05	120.95	150.10	16.22
5.	12 Medical Health & Family Welfare	119.66	89.60	30.06	8.94
6.	13 Water Supply Housing & Urban Development	81.50	80.78	0.72	15.05
7.	15 Welfare	25.40	10.17	15.23	6.80
8.	16 Labour & Employment	16.15	10.47	5.68	0.78
9.	21 Energy	448.92	144.11	304.81	227.11
10.	24 Transport	155.26	142.86	12.40	0.16
11.	26 Tourism	46.28	28.08	18.20	1.00
12.	28 Animal Husbandry	10.04	8.19	1.85	1.00
13.	30 Welfare of Scheduled Casts	338.68	164.99	173.69	2.80
14.	31 Welfare of scheduled Tribes	100.01	45.67	54.34	0.36
Total Capital (Voted)		1828.75	966.21	862.54	326.39
Grand Total		12077.44	9585.21	2492.23	813.24

Appendix-2.4

(Reference: Paragraph 2.3.7; page 40)

Statement of various grants/appropriations where supplementary provision proved insufficient by more than ₹ 1 crore each

(₹ in crore)

Sl. No.	Grant Number	Name of the Grant	Original Provision	Supplementary provision	Total	Expenditure	Excess
1.	17	Agriculture Works & Research (Capital - Voted)	0.92	15.00	15.92	34.25	18.33
2.	22	Public Works (Capital - Voted)	803.20	22.72	825.92	845.91	19.99
Total			804.12	37.72	841.84	880.16	38.32

Appendix-2.5

(Reference: Paragraph 2.3.8; page 40)

**Excess/Unnecessary/Insufficient re-appropriation of funds resulting in saving
(shortfall in the utilization of funds)/ excess of ₹ 10 lakh and above**

(₹ in lakh)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1.	04	Judicial Administration	2014-00-105-03	(+)30.06	(+)17.83
2.			2014-00-800-01	(-)762.57	(-)567.34
3.	06	Revenue and General Administration	2029-00-101-03	(-)170.68	(+)101.14
4.			2029-00-103-03	(-)206.12	(+)126.37
5.	07	Finance, Tax, Planning, Secretariat & Miscellaneous Services	2030-03-001-05	(-)0.02	(-)106.26
6.			2030-01-101-03	(-)0.05	(+)353.94
7.			2030-02-102-03	(-)0.04	(+)953.46
8.	10	Police & Jail	2055-00-104-03	(-)344.24	(+)169.31
9.			2055-00-109-04	(+)2.65	(+)41.02
10.			2055-00-109-03	(+)191.46	(+)620.91
11.	11	Education ,Sports, Youth Welfare & Culture	2202-01-101-04	(-)6010.00	(-)198.81
12.			2202-01-102-07	(+)1100.00	(+)200.44
13.			2202-02-109-03	(+)3079.45	(+)152.56
14.					
15.			2202-02-101-03	(-)52.33	(+)11.36
16.			2202-02-109-05	(-)76.00	(+)52.44
17.			2202-02-109-11	(-)245.50	(+)46.71
18.			2202-02-110-03	(+)833.34	(+)645.94
19.			2202-80-003-01	(+)5.48	(+)17.60
20.	13	Water Supply, Housing and Urban Development	2217-03-191-03	(-)835.64	(-)33.85
21.	15	Welfare	2235-60-102-05	(-)5.00	(-)188.38
22.	20	Irrigation & Flood	4700-05-800-01	(-)17.45	(-)4467.36
23.			4700-06-800-02	(+)362.96	(+)130.02
24.	22	Public Works	4059-80-800-09	(-)7.00	(+)43.22
25.	30	Welfare of Scheduled Caste	2225-01-277-06	(-)7.95	(-)50.29
26.			2225-01-277-91	(+)43.83	(-)32.59

Appendix-2.6

(Reference: Paragraph 2.3.9; page 41)

Substantial surrenders made during the year 2011-12

Sl.No.	Number and title of Grant/ Appropriation	Name of the scheme (Head of Account)	Total Grant/ Appropriation (₹ in lakh)	Amount of Surrender (₹ in lakh)	Percentage of Surrender	
1.	02-Governor	2012-03-800-05	2.50	2.50	100.00	
2.		2012-03-800-06	1.00	1.00	100.00	
3	03-Council of Minister	2013-00-101-04	8.80	5.08	57.73	
4.	06-Revenue and General Administration	4059-60-051-09	200.00	112.30	56.15	
5.	11-Education, Sports, Youth Welfare & Culture.	2202-02-107-05	2.60	2.35	90.38	
6.		2202-02107-07	1.80	1.56	86.67	
7.		2202-02-800-01	8416.66	7218.40	85.76	
8.		2202-05-102-13	98.99	58.27	58.86	
9.		2205-00-102-12	80.00	70.09	87.61	
10.		2205-00-102-36	15.00	14.00	93.33	
11.						
2.		4202-01-202-19	150.00	150.00	100.00	
13.		4202-04-106-03	250.00	139.13	55.65	
14.		14-Information	4059-60-051-03	400.00	394.36	98.59
15.		20-Irrigation and Flood	4701-80-800-04	200.00	200.00	100.00
16.	24-Transport	5053-02-800-99	500.00	500.00	100.00	
17.	28-Animal Husbandry	2404-00-102-08	40.00	40.00	100.00	
Total			10367.35	8909.04	85.93	

Appendix-2.7 A

(Reference: Paragraph 2.3.10; page 41)

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

(₹ in crore)

Sl. No.	Number and name of the grant	Total grant	Saving	Amount surrendered	Amount surrendered in excess
Revenue – Voted					
1.	10-Police & Jail	711.00	50.52	54.79	4.27
2.	18- Co-operative	42.31	10.30	11.47	1.17
3.	20-Irrigation	323.70	25.02	39.20	14.18
Total		1077.01	85.84	105.46	19.62

Appendix-2.7 B

(Reference: Paragraph 2.3.10; page 41)

Surrender in spite of final excess

(₹ in crore)

Sl. No.	Number and name of the grant	Total grant	Expenditure	Excess	Amount surrendered
Capital- Voted					
1.	17-Agriculture Works & Research	15.92	34.25	18.33	0.92
2.	22-Public Works	825.92	845.91	19.99	73.21
Total		841.84	880.16	38.32	74.13

Appendix-2.8

(Reference: Paragraph 2.3.11; page 41)

Statement of various grants/appropriations in which savings of ₹10 crore and above occurred but no part of which had been surrendered

(₹ in crore)

I – Grant			
Sl. No.	Grant No.	Name of grant/appropriation	Saving
1.	01	Legislature (Capital - Voted)	22.00
2.	19	Rural Development (Capital- Voted)	66.05
3.	21	Energy (Capital – Voted)	531.92
4.	23	Industries (Capital – Voted)	13.35
5.	25	Food (Revenue- Voted)	123.52
6.	26	Tourism (Revenue- Voted)	30.66
7.	26	Tourism (Capital- Voted)	19.20
8.	27	Forest (Revenue-Voted)	19.80
Total			826.50
9.	7	Finance, Tax Planning, Secretariat & Miscellaneous (Revenue- Charged)	217.95
Total			217.95
Grand Total			1044.45

Appendix-2.9

(Reference: Paragraph 2.3.11; page 41)

Details of saving/ shortfall in the utilization of funds of ₹ 1 crore and above not surrendered

(₹ in crore)

Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrender	Saving which remained to be surrendered
1	2	3	4	5
1.	04-Judicial Administration (Revenue- Voted)	28.05	22.63	5.42
2.	04-Judicial Administration (Revenue - Charged)	13.87	8.97	4.90
3.	05- Election (Revenue- Voted)	4.71	0	4.71
4.	06-Revenue & General Administration (Revenue -Voted)	43.94	12.12	31.82
5.	07-Finance Tax Planning Secretariat& Miscellaneous Services (Revenue - Voted)	580.10	33.10	547.00
6.	07-Finance Tax Planning Secretariat& Miscellaneous Services (Capital-Voted)	72.43	11.31	61.12
7.	09 – Public Service Commission (Revenue- Charged)	1.46	0	1.46
8.	10-Police & Jail (Capital - Voted)	44.60	37.78	6.82
9.	11-Education Sports Youth Welfare & Culture (Revenue-Voted)	283.38	177.86	105.52
10.	11-Education Sports Youth Welfare & Culture (Capital- Voted)	166.31	68.58	97.73
11.	12-Medical Health & Family Welfare (Revenue -Voted)	153.99	11.38	142.61
12.	12-Medical Health & Family Welfare (Capital -Voted)	39.01	1.69	37.32
13.	13-Water Supply Housing & Urban Development (Revenue-Voted)	235.76	112.51	123.25
14.	13-Water Supply Housing & Urban Development (Capital - Voted)	15.77	0.41	15.36
15.	15-Welfare (Revenue- Voted)	197.45	116.28	81.17
16.	16-Labour & Employment (Revenue- Voted)	12.39	4.31	8.08
17.	16-Labour & Employment (Capital - Voted)	6.46	1.3	5.16
18.	17-Agriculture Works & Research (Revenue- Voted)	44.73	39.35	5.38
19.	19-Rural Development (Revenue -Voted)	92.71	40.00	52.71
20.	20- Irrigation & Flood (Capital - Voted)	36.30	26.69	9.61
21.	22 Public Works (Revenue -Voted)	35.43	11.64	23.79
22.	23- Industries (Revenue- Voted)	14.47	7.16	7.31
23.	24-Transport (Capital - Voted)	12.55	7.66	4.89
24.	28-Animal Husbandry (Revenue- Voted)	4.48	2.04	2.44
25.	28-Animal Husbandry (Capital - Voted)	2.85	1.79	1.06
26.	29-Horticulture Development (Revenue- Voted)	14.94	0.95	13.99
27.	30-Welfare of Scheduled Castes (Revenue -Voted)	193.63	53.33	140.30
28.	30-Welfare of Scheduled Castes (Capital - Voted)	176.49	79.21	97.28
29.	31-Welfare of Scheduled Tribes (Revenue- Voted)	45.35	8.74	36.61
30.	31-Welfare of Scheduled Tribes (Capital -Voted)	54.70	26.90	27.80
Total		2628.31	925.69	1702.62

Appendix-2.10

(Reference: Paragraph 2.3.11; page 41)

Cases of surrender of funds in excess of ₹ 10 crore on 30/31 March 2012

(₹ in crore)

Sl. No.	Grant No.	Major Head	Amount of Surrender	Percentage of Total Provision
1	2	3	4	5
1.	04	2014-Administration of Justice (Revenue-Voted)	22.63	21.67
2.	04	4059 - Capital out lay on Public Work (Capital-Voted)	29.64	76.00
3.	06	4059 - Capital out lay on Public Work (Capital-Voted)	23.91	45.98
4.	10	2055 - Police (Revenue-Voted)	54.79	7.95
5.	10	4055 - Capital out lay on Police (Capital-Voted)	37.78	76.48
6.	11	2202 - General Education (Revenue-Voted)	172.42	4.95
7.	11	4202 - Capital out lay on Education, Sports, Arts and Culture (Capital-Voted)	68.58	23.87
8.	12	2210 - Medical & Public Health (Revenue-Voted)	11.38	1.54
9.	13	2217 - Urban Development (Revenue-Voted)	112.51	41.22
10.	15	2235 - Social Securities & Welfare	116.33	21.76
11.	17	2401 - Crop Husbandry (Revenue-Voted)	39.35	11.46
12.	18	2425 - Co-operative (Revenue-Voted)	11.47	27.11
13.	19	2515 - Other Rural Development Programme (Revenue-Voted)	40.00	12.50
14.	20	2700 - Major Irrigation (Revenue-Voted)	26.98	10.99
15.	22	5054 - Capital out lay on Roads and Bridged (Capital-Voted)	71.58	8.76
16.	30	2202 - General Education (Revenue-Voted)	17.74	18.20
17.	30	4700 - Capital out lay on Major Irrigation	15.71	48.73
18.	30	5054 - Capital out lay on Roads and Bridges	54.95	49.55
19.	31	5054 - Capital out lay on Roads and Bridges	21.59	59.15
Total			949.34	11.44

Appendix-2.11

(Reference: Paragraph 2.3.12; page 42)

Rush of Expenditure

(₹ in crore)

Sl. No.	Head of account Scheme/ Service	Expenditure incurred during Jan-March 2012	Expenditure incurred in March 2012	Total expenditure	Percentage of total expenditure incurred during	
					Jan-March 2012	March 2012
1.	2011	4.34	1.98	16.10	26.92	12.30
2.	2012	1.29	0.55	4.47	28.92	12.29
3.	2014	24.27	10.48	93.12	26.06	11.25
4.	2015	21.56	13.75	28.51	75.62	48.23
5.	2029	21.95	6.89	102.71	21.37	6.71
6.	2030	18.47	13.68	27.56	67.02	49.65
7.	2039	1.71	0.41	7.77	21.99	5.32
8.	2040	9.79	3.64	45.92	21.31	7.93
9.	2045	2.10	1.08	3.74	56.25	28.87
10.	2047	0.88	0.18	3.68	23.85	4.98
11.	2049	761.95	544.07	1,769.21	43.07	30.75
12.	2051	2.01	0.74	8.53	23.51	8.62
13.	2052	15.85	2.66	70.56	22.46	3.77
14.	2053	16.88	6.10	65.63	25.72	9.29
15.	2054	9.38	2.49	43.60	21.52	5.72
16.	2055	176.00	69.25	642.85	27.38	10.77
17.	2056	5.31	1.99	17.63	30.15	11.29
18.	2058	2.11	0.55	8.52	24.73	6.48
19.	2070	10.21	4.20	42.12	24.24	9.97
20.	2071	265.61	58.21	1,135.00	23.40	5.13
21.	2203	35.17	22.37	78.00	45.09	28.68
22.	2204	12.15	6.48	35.06	34.67	18.49
23.	2205	4.37	2.53	11.67	37.45	21.66
24.	2210	181.29	82.27	618.93	29.29	13.29
25.	2215	117.93	48.09	262.51	44.92	18.32
26.	2216	0.76	0.57	1.74	43.92	32.53
27.	2217	58.30	33.98	171.10	34.07	19.86
28.	2220	7.57	1.37	36.37	20.80	3.77
29.	2225	48.40	21.33	177.37	27.29	12.03
30.	2230	18.75	9.39	54.00	34.73	17.39
31.	2235	189.96	110.44	507.21	37.45	21.77
32.	2250	4.02	2.02	19.27	20.87	10.48
33.	2251	0.03	0.03	0.03	83.96	80.88
34.	2401	168.43	126.79	429.13	39.25	29.55

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35.	2403	18.36	10.36	90.64	20.25	11.43
36.	2404	2.87	0.56	11.13	25.82	5.06
37.	2405	1.98	1.16	5.14	38.53	22.67
38.	2406	100.49	49.54	305.13	32.93	16.24
39.	2408	186.05	182.88	199.73	93.15	91.56
40.	2415	29.93	29.93	114.76	26.08	26.08
41.	2425	12.88	6.67	35.16	36.63	18.97
42.	2501	28.96	26.96	70.81	40.90	38.06
43.	2515	81.18	26.50	264.48	30.69	10.02
44.	2700	46.84	13.46	219.78	21.31	6.13
45.	2701	7.59	2.78	12.39	61.25	22.43
46.	2702	23.58	12.08	53.44	44.12	22.61
47.	2711	0.94	0.52	3.24	29.12	15.91
48.	2801	0.07	0.01	0.24	28.47	2.56
49.	2810	5.47	4.97	9.74	56.14	51.01
50.	2851	11.90	3.69	37.77	31.51	9.76
51.	3053	2.21	1.44	5.09	43.46	28.30
52.	3054	105.61	95.24	156.45	67.50	60.87
53.	3055	2.89	1.62	13.75	21.00	11.79
54.	3451	8.22	1.01	10.34	79.49	9.80
55.	3452	6.37	5.45	28.12	22.63	19.39
56.	3456	1.09	0.78	2.82	38.48	27.62
57.	3475	0.41	0.09	1.65	25.02	5.17
58.	3604	116.15	99.53	378.80	30.66	26.28
59.	4059	33.63	13.12	65.70	51.19	19.97
60.	4202	42.13	21.07	131.47	32.05	16.03
61.	4210	43.32	15.20	88.13	49.16	17.24
62.	4215	24.48	4.95	80.69	30.33	6.13
63.	4216	10.44	7.39	38.84	26.88	19.04
64.	4225	6.41	5.19	11.93	53.74	43.46
65.	4235	3.25	0.00	4.16	78.14	0.03
66.	4406	15.56	12.84	16.36	95.11	78.51
67.	4700	127.40	75.79	234.70	54.28	32.29
68.	4701	1.81	1.63	4.02	44.94	40.47
69.	4702	110.16	75.02	201.67	54.63	37.20
70.	4711	9.77	0.86	15.44	63.28	5.61
Total		3449.20	2020.85	9463.33	36.45	21.35

Appendix-2.12

(Reference: Paragraph 2.4.1; page 43)

**Pending DC bills for the years up to 2011-12
(Position as on 30 June 2012)**

(₹ in lakh)

Department	Number of AC bills	Amount
Fisheries	06	2.20
Animal Husbandry	30	44.39
District Programme Officer	39	243.91
Election	37	197.58
Public Works Department	04	190.42
Education	90	92.21
Revenue and General Administration	37	1763.84
Medical	10	598.28
Agriculture	10	1208.32
Others	52	161.90
Total	315	4503.05

Appendix-3.1

(Reference: Paragraph 3.2; page 52)

Statement of Finalization of Accounts and the Government Investment in Departmentally Managed Commercial and Quasi-Commercial Undertakings

Sl. No.	Name of the Undertaking	Accounts finalized up to	Investment as per the last accounts finalized (₹ in crore)	Remarks/Reasons for Delay in Preparation of accounts
Department of Irrigation:				
1.	Irrigation Workshop Division, Roorkee	2009-10	1.89	--
Food & Civil Supply Department				
2.	Regional Food Controller, Haldwani	2002-03	--	--
3.	Regional Food Controller, Dehradun	2002-03	--	

Appendix-3.2

(Reference: Paragraph 3.3; page 52)

Department wise/duration wise break-up of the cases of misappropriation, defalcation etc. (cases where final action was pending at the end of March 2012)

Sl. No.	Name of the Department	Number of cases of delay						Total No. of Cases.
		Up to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 years to More	
1.	Education	03	--	--	--	--	--	03
2.	I.C.D.S	01	--	--	--	--	--	01
3.	Tourism	01	--	--	--	--	--	01
4.	Medical	01	--	--	--	--	--	01
5.	Social Welfare	03	--	--	--	--	--	03
6.	Animal Husbandry	02	--	--	--	--	--	02
7.	Agriculture	01	--	--	--	--	--	01
8.	Rural Development	02	--	--	--	--	--	02
9.	Forest	01						01
TOTAL		15	--	--	--	--	--	15

Appendix-3.3

(Reference: Paragraph 3.3; page 52)

Department/category wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material

Name of Department	Theft Cases		Misappropriation/ Loss of Government Material		Total	
	Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount
		(₹ in lakh)		(₹ in lakh)		(₹ in lakh)
Education	01	2.33	03	48.22	04	50.55
I.C.D.S	--	--	01	0.52	01	0.52
Tourism	--	--	01	1.78	01	1.78
Medical	--	--	01	11.96	01	11.96
Social Welfare	--	--	03	84.31	03	84.31
Animal Husbandry	--	--	02	144.49	02	144.49
Agriculture	--	--	01	14.11	01	14.11
Rural Development	--	--	02	10.58	02	10.58
Public Works Department	01	1.80	--	--	01	1.80
Forest	--	--	01	72.69	01	72.69
Total	02	4.13	15	388.66	17	392.79

Appendix-4.1

Glossary of terms

Sl No.	Terms	Description
1	State Implementing Agency	State Implementing Agency includes any Organisations/Institutions including Non-Governmental Organisation which is authorized by the State Government to receive the funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for SSA and State Health Mission for NRHM etc.
2.	GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices
3.	Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by one <i>per cent</i>
4.	Internal Debt	Comprising mainly Market Loans and Special Securities issued to the National Small Savings Fund (NSS) by the State Government.
5.	Core Public and Merit goods	<i>Core public goods</i> are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. <i>Merit goods</i> are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.
6.	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 categorized 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.
7.	Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a current debt-GDP 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.

8.	Debt Stabilization	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-GDP 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*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be current or debt would stabilize 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.
9.	Sufficiency of Non-debt receipts (Resource Gap)	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
10.	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.
11.	Non debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.