

## **APPENDICES**

**Appendix-1  
State Profile  
Paragraph 1.1  
(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 = 30.00 per cent)	17.80 per cent
5	a. Literacy (as per 2001 Census) (All India Average = 64.8 per cent)	71.62 per cent
	b. Literacy (as per 2011 Census ) (All India Average = 73.00 per cent)	78.82 per cent
6	Infant mortality (per 1000 live births) (All India Average = 40 per 1000 live births)	32
7	Life Expectancy at Birth (All India Average =67.50)	N.A.
8	Gini Coefficient**	
	a. Rural (All India = 0.29)	0.26
	b. Urban (All India = 0.38)	0.36
9	Gross State Domestic Product (GSDP) 2014-15 at current prices	1,38,723
10	Per capita GSDP CAGR (2005-06 to 2014-15)	16.85 per cent
11	GSDP CAGR (2005-06 to 2014-15)	18.56 per cent
12	Population Growth (2005-06 to 2014-15)	14.02 per cent

**B: Financial Data**

CAGR					
Particulars		Figures (in per cent)			
CAGR		2005-06 to 2013-14		2013-14 to 2014-15	
		For Uttarakhand	For SCS#	For Uttarakhand	For SCS#
A	Of Revenue Receipts	15.32	13.72	16.89	15.34
B	Of Tax Revenue	19.36	16.00	13.36	13.19
C	Of Non-Tax Revenue	9.23	10.67	-15.64	-6.78
D	Total Expenditure	13.28	13.86	28.55	20.99
E	Capital Expenditure	10.21	11.36	33.05	26.12
F	Revenue Expenditure on Education	15.89	16.09	16.33	17.68
G	Revenue Expenditure on Health	15.34	16.70	41.65	23.67
H	Salary and Wages	21.20	16.40	13.65	4.52
I	Pension	21.36	19.95	15.06	14.94

\* Source: Economic Advisor, Office of the Comptroller and Auditor General of India.

# Based on 9 SCS such as one Assam, two Himachal Pradesh, three Manipur, four Meghalaya, five Mizoram, six Nagaland, seven Sikkim, eight Tripura and nine Uttarakhand.

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

**Appendix - 1.1**  
**Paragraph - 1.2.1**  
*(Reference: pages 1, 6)*

<b>Part A: Structure and Form of Government Accounts</b>	
<b>Structure of Government Accounts:</b> The accounts of the State Government are kept in three parts (i) Consolidated Fund (ii) Contingency Fund and (iii) Public Account.	
<b>Part I: Consolidated Fund:</b> 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.	
<b>Part II: Contingency Fund:</b> 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 where upon the advances from the Contingency Fund are recouped to the Fund.	
<b>Part III: Public Account:</b> 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.	
<b>PART B: Layout of Finance Accounts</b>	
Statement	Layout
<b>Volume 1</b>	
<b>Part I-Summarized Statement</b>	
Statement No.1	Statement of Financial Position
Statement No.2	Statement of Receipts and Disbursements
Statement No.3	Statement of Receipts (Consolidated Fund)
Statement No.4	Statement of Expenditure (Consolidated Fund) A. Expenditure by Function B. Expenditure by Nature
Statement No. 5	Statement of Progressive Capital Expenditure
Statement No.6	Statement of Borrowings and Other Liabilities
Statement No.7	Statement of Loans and Advances given by the Government
Statement No.8	Statement of Investments of the Government
Statement No.9	Statement of Guarantees given by the Government
Statement No.10	Statement of Grants-in-Aid given by the Government
Statement No. 11	Statement of Voted and Charged Expenditure
Statement No.12	Statement on Source and Application of Funds for Expenditure other than on Revenue Account
Statement No.13	Summary of balances under Consolidated Fund, Contingency Fund and Public Account
	Notes to Accounts
<b>Volume II</b>	
<b>Part II-Detailed Statement</b>	
Statement No.14	Detailed Statement of Revenue and Capital Receipts by Minor Heads
Statement No.15	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No.16	Detailed Statement of Capital Expenditure by Minor Heads and Subheads
Statement No.17	Detailed Statement of Borrowings and Other Liabilities by Minor Heads
Statement No.18	Detailed Statement of Loans and Advances given by the Government
Statement No.19	Detailed Statement of Investments of the Government
Statement No.20	Detailed Statement of Guarantees given by the Government
Statement No.21	Detailed Statement on Contingency Fund and Other Public Account transactions
Statement No.22	Detailed Statement on Investment of Earmarked Balances

<b>Part III: Appendices</b>	
Appendices- I	Comparative Expenditure on Salary
Appendices-II	Comparative Expenditure on Subsidy
Appendices-III	Grants-in-Aid /Assistance given by the State Government (Institution wise and Scheme wise)
Appendices-IV	Details of Externally Aided Projects
Appendices-V	Plan Scheme Expenditure (A. Central Schemes B. State Schemes )
Appendices-VI	Direct Transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget) (Unaudited Figures)
Appendices-VII	Acceptance of Balances/ Unreconciled difference between Ledger and Broadsheet
Appendices-VIII	Financial results of Irrigation Works
Appendices-IX	Statement of Commitments on Incomplete Public Works Contracts (As on 31 March 2015)
Appendices-X	Statement on Maintenance Expenditure of the State during 2014-15 (As on 31 March 2015)
Appendices-XI	Statement on Implications of Major Policy Decisions during the year on New Schemes proposed in the Budget for the future Cash Flows (As on 31 March 2015)
Appendices-XII	Statement on Committed Liabilities of the State Government in future
Appendices-XIII	Statement of items for which allocation of balances as a result of Re-organisation of States has not been finalized

**Appendix - 1.2**  
**Part A**  
*(Reference: page 1)*  
**Methodology adopted for the Assessment of Fiscal Position**

The norms/Ceilings prescribed by the Thirteenth Finance Commission (*Th FC*) for selected fiscal variables 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 a good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, 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)**

	2010-11	2011-12	2012-13*	2013-14*	2014-15*
Gross State Domestic Product ( ₹ in crore)	83,969	97,858	1,08,250	1,22,897	1,38,723
Growth rate of GSDP	18.72	16.54	10.62	13.53	12.88
<b>Source: Information provided by HQs' Office.</b>					

\* 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

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

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.*

$$PCDE = DE/P \dots\dots\dots(4)$$

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

Substituting (3) in (4) we get

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

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:

<b>Terms</b>	<b>Basis of calculation</b>
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
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 <b>minus</b> 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: 1.1; page 2)*

**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 31<sup>st</sup> 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 1<sup>st</sup> day of April 2005 and ending on the 31<sup>st</sup> 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)

	2013-14 (Actual)	2014-15 (Budgeted)	2014-15 (Revised)	2015-16 (Budgeted)	2016-17 (Projected)	2017-18 (Projected)	2018-19 (Projected)
<b>A. STATE REVENUE ACCOUNT :</b>							
1. Own Tax Revenue	7355.34	8023.26	8196.26	9463.49	10977.65	12734.07	14898.86
2. Own Non-Tax Revenue	1316.54	1807.46	1812.23	2068.06	2233.50	2412.19	2605.16
<b>3. Own Tax +Non-Tax Revenue (1+2)</b>	<b>8671.88</b>	<b>9830.72</b>	<b>10008.49</b>	<b>11531.55</b>	<b>13211.15</b>	<b>15146.26</b>	<b>17504.02</b>
4. Share in Central Taxes and Duties	3573.38	4134.00	4134.00	5526.08	6133.95	6808.68	7557.64
5. Plan-Grants	4142.86	9772.19	11443.84	8104.30	8914.73	9806.20	10786.82
6. Non-Plan Grants	932.41	737.54	922.24	615.75	756.78	846.44	948.66
<b>7. Total Central Transfer (4 to 6)</b>	<b>8648.65</b>	<b>14643.73</b>	<b>16500.08</b>	<b>14246.13</b>	<b>15805.46</b>	<b>17461.33</b>	<b>19293.12</b>
<b>8. Total Revenue Receipts (3+7)</b>	<b>17320.53</b>	<b>24474.45</b>	<b>26508.57</b>	<b>25777.68</b>	<b>29016.61</b>	<b>32607.58</b>	<b>36797.15</b>
9. Plan Expenditure	6001.07	11677.23	13634.10	11634.49	12027.94	13230.73	14553.81
10. Non-Plan Expenditure	16087.47	18676.55	18771.71	21059.15	23586.25	27124.19	31192.81
11. Salary Expenditure	6814.85	8144.60	8254.32	9148.22	10337.49	11888.11	13671.33
12. Pension	2130.68	2424.48	2700.48	2623.90	2912.53	3232.91	3588.53
13. Interest Payments	2056.04	2947.93	2561.08	3380.14	3887.30	4466.94	5118.55
14. Subsidies-General	-	-	-	-	-	-	-
15. Subsidies-Power	-	-	-	-	-	-	-
<b>16. Total Revenue Expenditure (9+10)</b>	<b>16216.41</b>	<b>23792.03</b>	<b>24352.48</b>	<b>25739.33</b>	<b>28795.23</b>	<b>32538.61</b>	<b>36768.63</b>
17. Salary+Interest+Pensions (11+12+13)	11001.57	13517.01	13515.88	15152.26	17137.32	19587.96	22378.41
18. As per cent of Revenue Receipt (17/8)	63.52	55.23	50.99	58.78	59.06	60.07	60.82
<b>19. Revenue surplus/deficit (8-16)</b>	<b>1104.12</b>	<b>682.42</b>	<b>2156.09</b>	<b>38.35</b>	<b>221.38</b>	<b>68.97</b>	<b>28.52</b>
<b>B. CONSOLIDATED REVENUE ACCOUNT</b>							
<b>Consolidated Revenue Surplus/Deficit</b>	<b>1104.12</b>	<b>682.42</b>	<b>2156.09</b>	<b>38.35</b>	<b>221.38</b>	<b>68.97</b>	<b>28.52</b>
<b>C. CONSOLIDATED DEBT:</b>							
1. Outstanding Debt and liability*	26399.89	31051.52	30184.95	34047.93	39683.10	46123.52	53363.62
2. Total Outstanding Guarantee	1474.57	1474.57	1474.57	1831.87	1831.87	1831.87	1831.87



**Audit Report on State Finances for the year ended 31 March 2014**

<b>D. Capital Account</b>							
1. Capital Outlay	3712.02	4591.37	5840.21	4004.85	5406.55	6109.40	6903.62
2. Disbursement of Loans and Advances	677.99	212.59	480.33	172.67	500.00	500.00	500.00
3. Recovery of Loans and Advances	235.63	45.70	45.70	37.39	50.00	100.00	135.00
4. Other capital receipts	4038.48	4075.84	4118.75	4101.78	5635.17	6440.42	7240.10
<b>E. GROSS FISCAL DEFICIT (GFD) :</b>	<b>3050.26</b>	<b>4075.84</b>	<b>4118.75</b>	<b>4101.78</b>	<b>5635.17</b>	<b>6440.42</b>	<b>7240.10</b>
GSDP (₹ in crore) at Current Prices	122897.24	138722.50	138722.50	156201.60	175883.00	198044.20	222997.80
<b>F. FISCAL DEFICIT :</b>							
Actual/Assumed Nominal Growth Rate ( <i>per cent</i> )	13.53	12.88	12.88	12.60	12.60	12.60	12.60
* It includes amount of provident fund.							

**Appendix 1.3**  
(Reference: Paragraphs 1.3, 1.9.2 and 1.10 (ii); pages 8, 26 and 31)  
Time series data on the State Government Finances

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Part A. Receipts</b>					
<b>I. Revenue Receipts</b>	<b>11,608</b>	<b>13,691</b>	<b>15,747</b>	<b>17,321</b>	<b>20,247</b>
<b>(i) Tax Revenue</b>	<b>4,405(38)</b>	<b>5,616(41)</b>	<b>6,414(41)</b>	<b>7,356(42)</b>	<b>8,339 (41)</b>
Taxes on Agricultural Income	--	--	--	--	--
Taxes on Sales, Trade etc.	2,940(67)	3,644(65)	4,289(67)	4,903(67)	5,465 (65)
State Excise	756(17)	844(15)	1,118(17)	1,269(17)	1,487 (18)
Taxes on Vehicles	227(5)	335(6)	304(5)	369(5)	394 (5)
Stamps and Registration fees	440(10)	524(9)	648(10)	687(10)	714 (9)
Land Revenue	18(0.41)	10(--)	11(--)	22(--)	39 (--)
Taxes on Goods and Passengers	--	--	--	--	--
Other Taxes	24(0.54)	259(5)	44(1)	106(1)	240 (3)
<b>(ii) Non Tax Revenue</b>	<b>678( 6)</b>	<b>1,136(8)</b>	<b>1,603(10)</b>	<b>1,317(8)</b>	<b>1,111 (5)</b>
<b>(iii) State's share of Union taxes and duties</b>	<b>2,460(21)</b>	<b>2,866(21)</b>	<b>3,273(21)</b>	<b>3,573(21)</b>	<b>3,792 (19)</b>
<b>(iv) Grants in aid from Government of India</b>	<b>4,065(35)</b>	<b>4,073(30)</b>	<b>4,457(28)</b>	<b>5,075(29)</b>	<b>7,005 (35)</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>-</b>	<b>-</b>	<b>--</b>	<b>180</b>	<b>135</b>
<b>3. Recoveries of Loans and Advances</b>	<b>85</b>	<b>91</b>	<b>428</b>	<b>55</b>	<b>46</b>
<b>4. Total Revenue and Non debt capital receipts (1+2+3)</b>	<b>11,693</b>	<b>13,782</b>	<b>16,175</b>	<b>17,556</b>	<b>20,428</b>
<b>5. Public Debt Receipts</b>	<b>2,427</b>	<b>2,336</b>	<b>2,968</b>	<b>3,873</b>	<b>4,573</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2,384(98)	2,289(98)	2,933(99)	3838(99)	4,512 (99)
Net transactions under Ways and Means Advances and Overdrafts	-	--	--	--	--
Loans and Advances from Government of India	43(2)	47(2)	35(1)	35(1)	61 (1)
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>14,120</b>	<b>16,118</b>	<b>19,143</b>	<b>21,429</b>	<b>25,001</b>
<b>7. Contingency Fund Receipts</b>	<b>582</b>	<b>126</b>	<b>32</b>	<b>412</b>	<b>332</b>
<b>8. Public Account Receipts</b>	<b>18,829</b>	<b>19,668</b>	<b>21,925</b>	<b>25,954</b>	<b>35,032</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>33,531</b>	<b>35,912</b>	<b>41,100</b>	<b>47795</b>	<b>60,365</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>11,621</b>	<b>12,975</b>	<b>13,960</b>	<b>16,216</b>	<b>21,164</b>
Plan	2,472(21)	2,321(18)	2,427(17)	2,767(17)	5,632 (27)
Non Plan	9,149(79)	10,654(82)	11,533(83)	13,449(83)	15,532 (73)
General Services (including interest payments)	4,180(36)	4,475(35)	5,372(38)	6,182(38)	7,402 (35)
Social Services	5,169(44)	6,019(46)	6,096(44)	7,298(45)	9,224 (44)
Economic Services	1,864(16)	2,102(16)	1,995(14)	2,068(13)	3,857 (18)
Grants-in-aid and contributions	408(4)	379(3)	497(4)	668(4)	681 (3)
<b>11. Capital Expenditure</b>	<b>1,855</b>	<b>2,317</b>	<b>3,542</b>	<b>3,712</b>	<b>4,939</b>
Plan	1,859(100)	2,071(89)	2,972(84)	3,138(85)	4,780 (97)
Non Plan	(-) 4	246(11)	570(16)	574(15)	159 (3)
General Services	105(5)	77(3)	129(4)	138(4)	214 (4)
Social Services	235(13)	369(16)	715(20)	841(22)	1,231 (25)
Economic Services	1,515(82)	1,871(81)	2,698(76)	2,733(74)	3,494 (71)

<b>12. Disbursement of Loans and Advances</b>	<b>60</b>	<b>247</b>	<b>273</b>	<b>278</b>	<b>151</b>
<b>13. Total Expenditure of the State (10+11+12)</b>	<b>13,536</b>	<b>15,539</b>	<b>17,775</b>	<b>20,206</b>	<b>26,254</b>
<b>14. Repayments of Public Debt</b>	<b>519</b>	<b>1,016</b>	<b>1,472</b>	<b>1,317</b>	<b>894</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	448	667	1,412	1,266	866
Net transactions under Ways and Means Advances and Overdraft	45	323	31	--	--
Loans and Advances from Govt. of India	26	26	29	51	28
<b>15. Appropriation to Contingency Fund</b>	<b>515</b>	<b>(-) 400</b>	<b>--</b>	<b>400</b>	<b>150</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>14,570</b>	<b>16,155</b>	<b>19,247</b>	<b>21,923</b>	<b>27,298</b>
<b>17. Contingency Fund disbursements</b>	<b>537</b>	<b>69</b>	<b>32</b>	<b>194</b>	<b>194</b>
<b>18. Public Account disbursements</b>	<b>17,733</b>	<b>19,832</b>	<b>20,961</b>	<b>25,190</b>	<b>33,535</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>32,840</b>	<b>36,056</b>	<b>40,240</b>	<b>47,307</b>	<b>61,027</b>
<b>Part C. Deficits/Surplus</b>					
<b>20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)</b>	<b>(-) 13</b>	<b>(+)716</b>	<b>(+)1,787</b>	<b>(+)1,105</b>	<b>(-) 917</b>
<b>21. Fiscal Deficit (4-13)</b>	<b>1,843</b>	<b>1,757</b>	<b>1,600</b>	<b>2,650</b>	<b>5,826</b>
<b>22. Primary Deficit(-)/Primary Surplus (+) (21+23)</b>	<b>(-) 363</b>	<b>(+) 12</b>	<b>(+)489</b>	<b>(-)594</b>	<b>(-) 3,420</b>
<b>Part D. Other data</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	<b>1,480</b>	<b>1,769</b>	<b>2,089</b>	<b>2056</b>	<b>2406</b>
<b>24. Financial Assistance to local bodies etc.</b>	<b>408</b>	<b>379</b>	<b>497</b>	<b>668</b>	<b>681</b>
<b>25. Ways and Means Advances/Overdraft availed (days)</b>	<b>93</b>	<b>73</b>	<b>2</b>	<b>16</b>	<b>12</b>
<b>26. Interest on Ways and Means Advances/Overdraft</b>	<b>1</b>	<b>0.88</b>	<b>0.01</b>	<b>0.09</b>	<b>0.13</b>
<b>27. Gross State Domestic Product (GSDP)<sup>@</sup></b>	<b>83,969</b>	<b>97,858</b>	<b>1,08,250</b>	<b>1,22,897</b>	<b>1,38,723</b>
<b>28. Outstanding Fiscal liabilities (year end)</b>	<b>21,598</b>	<b>23,609</b>	<b>25,540</b>	<b>28,767</b>	<b>33,480</b>
<b>29. Outstanding guarantees (year end) (including interest)</b>	<b>1,511</b>	<b>1,739</b>	<b>1,570</b>	<b>1,475</b>	<b>1,832</b>
<b>30. Maximum amount guaranteed (year end)</b>	<b>2,122</b>	<b>2,722</b>	<b>2,722</b>	<b>2,513</b>	<b>2,951</b>
<b>31. Number of incomplete projects (in numbers)</b>	<b>89</b>	<b>63</b>	<b>192</b>	<b>96</b>	<b>141</b>
<b>32. Capital blocked in incomplete projects (₹ in crore)</b>	<b>63</b>	<b>121.80</b>	<b>95</b>	<b>266</b>	<b>155.71</b>
<b>Part E. Fiscal Health Indicators (in ratios)</b>					
<b>I Resource Mobilization</b>					
Own Tax revenue/GSDP	0.05	0.06	0.06	0.06	0.06
Own Non-Tax Revenue/GSDP	0.01	0.01	0.01	0.01	0.01
Central Transfers/GSDP	0.08	0.07	0.07	0.07	0.08
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	0.16	0.16	0.16	0.16	0.19
Total Expenditure/Revenue Receipts	1.17	1.13	1.13	1.17	1.30
Revenue Expenditure/Total Expenditure	0.86	0.83	0.79	0.80	0.81

Expenditure on Social Services/Total Expenditure	0.40	0.41	0.40	0.40	0.40
Expenditure on Economic Services/Total Expenditure	0.25	0.26	0.26	0.24	0.28
Capital Expenditure/Total Expenditure	0.14	0.15	0.20	0.18	0.19
Capital Expenditure on Social and Economic Services/Total Expenditure	0.13	0.14	0.19	0.18	0.18
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit (surplus)/GSDP	(-) *	(+) 0.007	(+) 0.016	(+) 0.009	(-) 0.007
Fiscal deficit/GSDP	(-) 0.022	(-) 0.018	(-) 0.015	(-) 0.022	(-) 0.04
Primary Deficit (surplus) /GSDP	(-) 0.004	(+) *	(+) 0.005	(-) 0.005	(-) 0.025
Revenue Deficit/Fiscal Deficit	(+) 0.007	(-) 0.408	(-) 1.117	(-) 0.417	(+) 0.16
Primary Revenue Balance/GSDP	(-) 0.018	(-) 0.010	(-) 0.002	(-) 0.007	(-) 0.023
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	0.26	0.24	0.24	0.23	0.24
Fiscal Liabilities/RR	1.86	1.72	1.62	1.66	1.65
Debt Redemption (Principal +Interest)/ Total Debt Receipts	0.83	0.94	1.00	0.82	0.71
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	0.21	0.05	0.19	0.30	0.11
Balance from Current Revenue (₹ in crore)	(-) 46	(-)250	(+)775	(-) 223	(-) 1,347
Financial Assets/Liabilities	0.77	0.82	0.90	0.95	0.93

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 and 1.9.2; pages 2 and 26)**  
**Part A**  
**Abstract of Receipts and Disbursements for the year 2014-15**

(₹ in crore)					(₹ in crore)					
Receipts					Disbursements					
Various items	2013-14		2014-15		Various items	2013-14	2014-15			
	2.	3.	4.	5.			Non-Plan	Plan	Total	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
<b>Section – A Revenue</b>										
<b>I-Revenue Receipts</b>		<b>17,320.53</b>		<b>20,246.55</b>	<b>I-Revenue Expenditure</b>	<b>16,216.41</b>	<b>15,531.54</b>	<b>5,632.17</b>	<b>21,163.71</b>	<b>21,163.71</b>
(i) Tax revenue	7,355.34		8,338.47		<b>General Services</b>	<b>6,182.04</b>	<b>7,346.72</b>	<b>55.56</b>	<b>7402.28</b>	
(ii) Non-tax revenue	1,316.54		1,110.44		<b>Social Services</b>	<b>7,298.01</b>	<b>5,466.78</b>	<b>3,756.91</b>	<b>9,223.69</b>	
(iii) State's share of Union Taxes and Duties	3,573.38		3,792.30		Education, Sports, Art and Culture	4,067.53	3,832.05	885.59	4,717.64	
(iv) Non-Plan Grants	980.77		943.81		Health and Family Welfare	899.23	681.53	563.59	1,245.12	
(v) Grants for State Plan Schemes	3,558.07		4,083.15		Water Supply Sanitation Housing and Urban Development	547.58	209.66	631.39	841.05	
(vi) Grants for Central Plan and Centrally Sponsored Plan Schemes	536.43		1,978.38		Information and Broadcasting	48.31	52.12	0.83	52.95	
					Welfare of Scheduled Castes Scheduled Tribes and Other backward Classes	251.87	103.38	232.18	335.56	
					Labour and Labour Welfare	98.05	106.19	21.36	127.55	
					Social Welfare and Nutrition	1,346.76	467.45	1,369.24	1,836.69	
					Others	38.67	14.40	52.73	67.13	
					<b>Economic Services</b>	<b>2,067.95</b>	<b>2,036.77</b>	<b>1,819.70</b>	<b>3,856.47</b>	
					Agriculture and Allied Activities	1,013.41	1,093.93	456.02	1,549.95	
					Rural Development	356.52	269.20	1,232.64	1,501.84	
					Special Area Programme	-	--	--	--	
					Irrigation and Flood Control	319.30	356.54	0.07	356.61	
					Energy	7.37	3.66	1.64	5.30	
					Industry and Minerals	54.39	32.34	25.96	58.30	
					Transport	224.59	247.58	26.36	273.94	
					Science Technology and Environment	8.53	1.07	7.85	8.92	
					General Economic Services	83.84	32.45	69.16	101.61	
					<b>Grants-in-aid and Contributions</b>	<b>668.41</b>	<b>681.27</b>	<b>--</b>	<b>681.27</b>	
<b>Total</b>		<b>17,320.53</b>		<b>20,246.55</b>	<b>Total</b>	<b>16,216.41</b>				<b>21,163.71</b>
<b>II-Revenue Deficit carried over to Section-B</b>				<b>917.16</b>	<b>II-Revenue Surplus carried over to Section-B</b>	<b>1,104.12</b>				
<b>Total</b>		<b>17,320.53</b>		<b>21,163.71</b>	<b>Total</b>	<b>17,320.53</b>				<b>21,163.71</b>

Various items	2013-14		2014-15		Various items	2013-14	2014-15			
	2.	3.	4.	5.			6.	7.	Non-Plan	Plan
1.							8.	9.	10.	
III-Opening cash balance including Permanent Advances and Cash Balance Investment		1,945.54		2,433.41	III- Opening overdraft from Reserve Bank of India	--				--
IV- Misc. Capital Receipts	--	180.40		135.33	IV- Capital Outlay	3,712.03	158.75	4780.26	4,939.01	4,939.01
					General Services	137.90	1.00	212.66	213.66	
					Social Services	840.81	--	1,230.74	1,230.74	
					Education Sports Art and Culture	306.96	--	427.20	427.20	
					Health and Family Welfare	148.02	--	260.43	260.43	
					Water Supply Sanitation Housing and Urban Development	282.84	--	384.24	384.24	
					Information and Broadcasting	--	--	--	--	
					Welfare of Scheduled Castes Scheduled Tribes and Other Backward Classes	78.43	--	63.69	63.69	
					Social Welfare and Nutrition	14.15	--	79.33	79.33	
					Other Social Services	10.41		15.85	15.85	
					<b>Economic Services</b>	<b>2,733.32</b>	<b>157.75</b>	<b>3,336.86</b>	<b>3,494.61</b>	
					Agriculture and Allied Activities	598.08	132.52	54.16	186.68	
					Rural Development	325.97	0.23	701.24	701.47	
					Special Areas Programmes	--	--	--	--	
					Irrigation and Flood Control	460.08	--	764.10	764.10	
					Energy	255.62		171.25	171.25	
					Industry and Minerals	9.36		12.98	12.98	
					Transport	1,051.80	25.00	1,544.82	1,569.82	
					General Economic Services	32.41	--	88.31	88.31	
					<b>Total</b>	<b>3,712.03</b>	<b>158.75</b>	<b>4780.26</b>	<b>4,939.01</b>	<b>4,939.01</b>
V-Recoveries of Loans and Advances		55.23		45.58	V- Loans and Advances disbursed	277.99	1.92	149.05	150.97	150.97
From Power Projects	47.26		39.89		For Power Projects	52.53	--	11.26	11.26	
From Government Servants	3.60		3.04		To Government Servants	1.27	1.47	--	1.47	
From Others	4.37		2.65		To others	224.19	0.45	137.79	138.24	
VI-Revenue surplus brought down		1,104.12			VI-Revenue deficit brought down	--	--	--	--	917.16
VII-Public Debt Receipts		3,873.17		4,573.42	VII-Repayment of Public Debt	1,316.81				893.89

**Audit Report on State Finances for the year ended 31 March 2014**

Various items	2013-14		2014-15		Various items	2013-14	2014-15			
	2.	3.	4.	5.			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	3,838.21		4,512.42		Internal debt other than Ways and Means Advances and Overdraft	1,265.51			865.49	
Net transactions under Ways and Means Advances including Overdraft	--	--	--	--	Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	
Loans and Advances from the Central Government	34.96		61.00		Repayment of Loans and Advances to Central Government	51.30			28.40	
<b>VIII-Appropriation from Contingent Fund</b>		--		--	<b>VIII-Appropriation to Contingency Fund</b>	<b>400.00</b>				<b>150.00</b>
<b>IX- Amount transferred to Contingent Fund</b>		<b>412.00</b>		<b>331.98</b>	<b>IX- Expenditure from Contingency Fund</b>	<b>194.48</b>				<b>194.15</b>
<b>X- Public Account Receipts</b>		<b>25,954.59</b>		<b>35,032.43</b>	<b>X- Public Account disbursements</b>	<b>25,190.33</b>				<b>33,534.94</b>
Small Savings and Provident Funds	1,313.17		1,399.93		Small Savings and Provident Funds	990.73			979.73	
Reserve Funds	468.31		306.59		Reserve Funds	472.24			92.02	
Deposits and Advances	3,086.84		3,484.42		Deposits and Advances	2,735.10			3,085.04	
Suspense and Miscellaneous	16,269.57		24,453.93		Suspense and Miscellaneous	16,492.77			24,440.43	
Remittances	4,816.69		5,387.56		Remittances	4,499.49			4,937.72	
<b>XI- Closing overdraft from Reserve Bank of India</b>					<b>XI-Cash Balance at end</b>	<b>2,433.41</b>				<b>1,772.03</b>
					Cash in Treasuries and Local Remittances	--	--	--	--	
					Departmental Cash Balance including Permanent Advances	(-3.02)	--	--	(-)2.99	
					Deposits with Reserve Bank	558.31	--	--	104.19	
					Cash Balance investment and investment of earmarked funds	1878.12	--	--	1,670.83	
<b>Total</b>		<b>33,525.05</b>		<b>42,552.15</b>	<b>Total</b>	<b>33,525.05</b>				<b>42,552.15</b>

**Appendix-1.4 (Continued)**  
**Part B**  
*(Reference: Paragraph 1.9.1; page 26)*  
**Summarized financial position of the Government of Uttarakhand as on 31 March 2015**

(₹ in crore)

As on 31.03.2014	Liabilities	As on 31.03.2015
20,909.92	<b>Internal Debt -</b>	24,556.86
10,930.44	Market Loans bearing interest	13,021.59
0.12	Market Loans not bearing interest	0.12
1.50	Loans from Life Insurance Corporation of India	1.50
9,977.86	Loans from other Institutions	11,533.65
--	Ways and Means Advances	--
--	Overdrafts from Reserve Bank of India	--
445.20	<b>Loans and Advances from Central Government -</b>	477.80
0.53	Pre 1984-85 Loans	0.53
5.97	Non-Plan Loans	5.48
438.70	Loans for State Plan Schemes	471.79
--	Loans for Central Plan Schemes	--
--	Loans for Centrally Sponsored Plan Schemes	--
600.00	<b>Contingency Fund (Corpus)</b>	750.00
5,042.79	<b>Small Savings Provident Funds etc.</b>	5,462.98
2,223.22	<b>Deposits</b>	2,622.62
1,224.16	<b>Reserve Funds</b>	1,438.73
--	<b>Remittance Balances</b>	--
30,445.29	<b>Total</b>	35,308.99

*Changed Proforma\**



**Appendix-1.4 Part B (Continued)**

<b>As on 31.03.2014</b>	<b>Assets</b>	<b>As on 31.03.2015</b>
<b>23,834.00</b>	<b>Gross Capital Outlay on Fixed Assets -</b>	<b>28,773.00</b>
2,676.51	Investments in shares of Companies Corporations etc.	2808.56
21,157.49	Other Capital Outlay	25964.44
<b>940.97</b>	<b>Loans and Advances</b>	<b>1,046.36</b>
82.12	Loans for Power Projects	53.49
866.68	Other Development Loans	1,001.82
(-) 7.83	Loans to Government servants and Miscellaneous loans	(-) 8.95
<b>279.63</b>	<b>Contingency Fund (un-recouped)</b>	<b>291.81</b>
<b>1,124.53</b>	<b>Remittance</b>	<b>674.70</b>
<b>377.57</b>	<b>Suspense and Miscellaneous Balances</b>	<b>364.08</b>
<b>2,433.41</b>	<b>Cash -</b>	<b>1,772.03</b>
--	Cash in Treasuries and Local Remittances	--
558.31	Deposits with Reserve Bank	104.19
(-) 2.15	Departmental Cash Balance	(-) 2.15
(-) 0.87	Permanent Advances	(-) 0.84
1,878.12	Cash Balance Investments	1,670.83
<b>1,455.18</b>	<b>Deficit on Government Account -</b>	<b>2,387.01</b>
1,104.12	(i) Deduct Revenue Surplus of the current year	--
--	(ii) Add Revenue deficit of the current year	917.16
(-) 219.60	(iii) Appropriation to Contingency Fund and Misc. Capital Receipt	14.67
(-) 205.03	(iv) Amount close to Government Account	--
2,134.67	(v) Accumulated deficit at the beginning of the year	1,455.18
<b>30,445.29</b>	<b>Total</b>	<b>35,308.99</b>

**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 ₹ 13.04 crore (Credit) 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 1.8.3; page 24)  
**Summarised 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	2011-12	191.72	80.57	6.03	55.57	(-) 26.22	23.49	(-) 2.73	(-) 1.42
2(a)	Regional Food Controller, Haldwani	2002-03	-	58.25	6.64	19,644.70	(-) 1,873.25	-	(-) 1,873.25	-
2(b)	Regional Food Controller, Dehradun	2002-03	-	9.97	1.00	8,357.23	(-) 1,797.44	-	(-) 1,797.44	-

**Appendix-2.1**

*(Reference: Paragraph 2.3.1; page 40)*

**Statement of various grants/ appropriations where excess expenditure was more than  
₹ one 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.
<b>Capital (Voted)</b>						
1.	17	Agriculture Works & Research	1,39.33	1,59.09	19.76	14.18
2.	22	Public Works	13,33.60	14,93.39	1,59.79	11.98
3.	25	Food	6.46	17,44.71	17,38.25	2,69,07.89
4.	29	Horticulture Development	00	5.00	5.00	Not computable
<b>Total</b>			<b>14,79.39</b>	<b>34,02.19</b>	<b>19,22.80</b>	<b>129.97</b>

**Appendix-2.2**  
(Reference: Paragraph 2.3.5; page 42)  
**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)	4.43	1,34.90	1,39.33	1,59.09	19.76
2.	22	Public Works (Capital- Voted)	6,80.60	6,53.00	13,33.60	14,93.39	1,59.79
3.	25	Food (Capital Voted)	5.00	1.46	6.46	17,44.71	17,38.25
<b>Total</b>			<b>6,90.03</b>	<b>7,89.36</b>	<b>14,79.39</b>	<b>33,97.19</b>	<b>19,17.80</b>

**Appendix-2.3**  
(Reference: Paragraph 2.3.6; page 42)  
**Rush of Expenditure**

(₹ in crore)

Sl. No.	Head of account Scheme/ Service	Expenditure incurred during Jan-March	Expenditure incurred in March	Total Expenditure	Percentage of total expenditure incurred during	
					Jan-March 2015	March 2015
1.	2013	85.38	40.31	1,26.78	67.35	31.80
2.	2030	18.13	11.63	29.01	62.50	40.09
3.	2204	19.40	7.44	37.76	51.38	19.70
4.	2205	10.50	8.37	19.96	52.61	41.93
5.	2215	4,66.76	3,26.03	7,85.71	59.41	41.49
6.	2217	37.08	31.24	53.29	69.58	58.62
7.	2225	1,85.88	1,33.67	3,35.56	55.39	39.83
8.	2235	5,73.64	3,16.95	11,26.84	50.91	28.13
9.	2250	53.88	31.27	66.89	80.55	46.75
10.	2404	25.34	6.28	32.20	78.70	19.50
11.	2701	6.98	5.83	13.87	50.32	42.03
12.	2810	3.23	3.23	5.23	61.76	61.76
13.	3451	8.69	8.22	11.29	76.97	72.81
14.	3452	53.69	50.58	68.34	78.56	74.01
15.	4055	44.40	39.75	48.38	91.77	82.16
16.	4059	1,51.15	1,20.56	1,65.28	91.45	72.94
17.	4202	3,11.35	2,49.05	4,27.20	72.88	58.30
18.	4210	2,36.98	1,94.79	2,60.42	91.00	74.80
19.	4216	1,24.26	1,17.01	1,30.02	95.57	89.99
20.	4217	94.20	52.49	1,57.86	59.67	33.25
21.	4225	61.93	61.93	63.69	97.24	97.24
22.	4235	73.71	73.36	79.33	92.92	92.47
23.	4250	12.85	6.14	15.85	81.07	38.74
24.	4700	1,80.91	1,54.56	2,73.25	66.21	56.56
25.	4711	1,56.05	96.11	3,10.65	50.23	30.94
26.	5053	83.44	83.44	86.54	96.42	96.42
27.	6401	1,34.89	1,34.89	1,34.89	100.00	100.00
28.	6801	9.58	9.58	11.26	85.08	85.08
<b>Total</b>		<b>32,24.28</b>	<b>23,74.71</b>	<b>48,77.35</b>	<b>66.11</b>	<b>48.69</b>

## Appendix-2.4

(Reference: Paragraph 2.3.7.1; page 42)

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
<b>A-Revenue (Voted)</b>					
1.	01- Legislature	27.41	26.45	0.96	1.15
2.	04- Judicial Administration	1,42.94	1,11.98	30.96	4.77
3.	06- Revenue & General Administration	20,23.42	10,28.68	9,94.74	42.96
4.	07- Finance, Tax, Plannings, Secretariate & Misc. Services	43,17.67	41,45.80	1,71.87	3,08.40
5.	08- Excise	14.48	14.26	0.22	1.23
6.	10 - Police & Jail	11,27.94	10,96.85	31.09	69.46
7.	11- Education, Sports, Youth Welfare & Culture	49,45.50	45,48.37	3,97.13	3,44.34
8.	15- Welfare	11,71.05	10,67.40	1,03.65	2,38.91
9.	16-Labour and Employment	1,68.93	1,51.38	17.55	40.66
10.	17 -Agriculture Works & Research	5,19.96	4,67.39	52.57	38.52
11.	18- Co-Operative	43.08	38.95	4.13	3.80
12.	19-Rural Development	8,15.58	6,21.40	1,94.18	4,57.28
13.	20- Irrigation & Flood	4,16.86	3,61.98	54.88	8.52
14.	22- Public Works	7,24.55	5,79.09	145.46	60.00
15.	23- Industries	90.99	79.57	11.42	2.61
16.	25 -Food	2,28.12	2,03.73	24.39	2,00.34
17.	26- Tourism	1,00.81	68.34	32.47	10.00
18.	27 -Forest	4,93.69	4,75.64	18.05	1,01.88
<b>Total Revenue (Voted)</b>		<b>1,73,72.98</b>	<b>1,50,87.26</b>	<b>22,85.72</b>	<b>19,34.83</b>
<b>Revenue (Charged)</b>					
1.	02-Governer	6.97	6.22	0.75	0.44
2.	04- Judicial Administration	29.81	24.69	5.12	2.47
3.	07- Finance, Tax, Planning, Secretariat & Misc. Services	30,64.93	24,07.64	6,57.29	0.15
4.	09-Public Service Commission	11.91	10.82	1.09	0.50
<b>Revenue (Charged)</b>		<b>31,13.62</b>	<b>24,49.37</b>	<b>6,64.25</b>	<b>3.56</b>
<b>C- Capital (Voted)</b>					
1.	04- Judicial Administration	25.00	14.96	10.04	9.50
2.	06- Revenue & General Administration	8.40	4.05	4.35	0.50
3.	13-Water Supply, Housing & Urban Development	6,95.50	2,35.65	4,59.85	18.00
4.	15-Welfare	1,44.93	82.75	62.18	12.11
5.	20- Irrigation & Flood	8,12.38	7,76.06	36.32	2,11.54
6.	23-Industries	14.69	12.98	1.71	24.10
7.	30-Welfare of Scheduled Castes	4,99.39	2,67.62	2,31.77	67.91
8.	31-Welfare of Scheduled Tribe	1,26.12	1,20.75	5.37	37.00
<b>Total Capital (Voted)</b>		<b>23,26.41</b>	<b>15,14.82</b>	<b>811.59</b>	<b>3,80.66</b>
<b>Grand Total</b>		<b>2,28,13.01</b>	<b>1,90,51.45</b>	<b>37,61.56</b>	<b>23,19.05</b>

**Appendix-2.5**

*(Reference: Paragraph 2.3.7.2; page 43)*

**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	Voted/ Charged	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1.	01	Legislature	Revenue-Voted	2011-02-101-03	(-)62.00	(-)1,61.13
			Revenue-Voted	2011-02-103-03	(+)62.00	(-)50.26
2.	11	Education, Sports, Youth Welfare & Culture	Capital-Voted	4202-03-102-01	(-)20.40	(-)9,29.32
3.	15	Welfare	Revenue-Voted	2250-00-800-18	(+)4.50	(-)21.38
			Revenue-Voted	2250-00-800-21	(-)4.50	(-)31.45
4.	18	Co-Operative	Revenue-Voted	2425-00-001-03	(-)10.50	(-)4,21.25
5.	24	Transport	Revenue-Voted	3055-00-190-07	(-)59.00	(-)41.00

**Appendix-2.6**  
(Reference: Paragraph 2.3.7.3; page 43)  
**Substantial surrenders made during the year 2014-15**

(₹ in lakh)

Sl.No.	Number and title of Grant/Appropriation	Name of the scheme (Head of Account)	Total Grant	Amount of Surrender	Percentage of Surrender
1.	11-Education, Sports, Youth Welfare & Culture	2204-00-001-01	3,82.89	1,23.43	32.24
		2204-00-001-05	80.00	52.90	66.13
		2204-00-001-11	90.00	90.00	100.00
2.	28-Animal Husbandry	2403-00-101-01	23,27.32	15,41.60	66.24
		2403-00-101-09	2,25.31	90.57	40.20
		2403-00-107-01	3,57.00	3,57.00	100.00
3.	30-Welfare of Scheduled Castes	2403-00-106-02	6,26.10	2,57.71	41.16
		2403-00-107-01	1,55.90	80.00	51.31
		4403-00-101-02	94.62	94.62	100.00
4.	31-Welfare of Scheduled Tribes	2403-00-796-17	67.41	67.41	100.00
		2403-00-796-21	94.00	94.00	100.00
<b>Total</b>			<b>45,00.55</b>	<b>28,49.24</b>	<b>63.31</b>



**Appendix-2.7**  
(Reference: Paragraph 2.3.7.4; page 43)  
**Statement of various grants/appropriations in which savings of ₹ 5 crore and above occurred but no part of which had been surrendered**

(₹ in crore)					
Sl. No.	Grant No.	Name of grant/appropriation	Total Grant/Appropriation	Expenditure	Saving
1.	01	Legislature (Capital-Voted)	1,13.10	93.13	19.97
2.	04	Judicial Administration (Revenue-Voted)	1,47.71	111.98	35.73
		<i>Judicial Administration (Revenue-charged)</i>	32.28	24.69	7.59
		Judicial Administration (Capital-Voted)	34.50	14.96	19.54
3.	06	Revenue & General Administration(Revenue-Voted)	20,66.38	10,28.68	10,37.70
4.	07	Finance, Tax, Planning, Secretariat & Miscellaneous Services (Revenue-Voted)	46,26.07	41,45.80	4,80.27
		<i>Finance, Tax, Planning, Secretariat &amp; Miscellaneous Services (Revenue-Charged)</i>	30,65.08	24,07.64	6,57.44
		Finance, Tax, Planning, Secretariat & Miscellaneous Services (Capital-Voted)	3,11.26	2,88.17	23.09
		<i>Finance, Tax, Planning, Secretariat &amp; Miscellaneous Services (Capital-Charged)</i>	17,57.79	10,74.05	6,83.74
5.	10	Police & Jail(Revenue-Voted)	11,97.40	10,96.85	1,00.55
		Police & Jail(Capital-Voted)	58.93	51.38	7.55
6.	12	Medical, Health & Family Welfare(Revenue-Voted)	15,96.65	11,99.31	3,97.34
		Medical, Health & Family Welfare(Capital-Voted)	2,76.41	2,52.14	24.27
7.	13	Water Supply, Housing & Urban Development(Revenue-Voted)	9,50.39	7,74.53	1,75.86
		Water Supply, Housing & Urban Development(Capital-Voted)	7,13.50	2,35.65	4,77.85
8.	15	Welfare (Revenue-Voted)	14,09.96	10,67.40	3,42.56
		Welfare (Capital-Voted)	1,57.04	82.75	74.29
9.	16	Labour & Employment(Revenue-Voted)	2,09.59	1,51.38	58.21
		Labour & Employment(Capital-Voted)	74.60	41.33	33.27
10.	17	Agriculture Works& Research(Revenue-Voted)	5,58.48	4,67.39	91.09
11.	18	Co-Operative (Revenue-Voted)	46.88	38.95	7.93
12.	19	Rural Development (Revenue-Voted)	12,72.86	6,21.40	6,51.46
		Rural Development (Capital-Voted)	8,23.45	6,03.82	2,19.63
13.	20	Irrigation & Flood (Revenue-Voted)	4,25.39	3,61.98	63.41
		Irrigation & Flood (Capital-Voted)	10,23.92	7,76.06	2,47.86
14.	21	Energy (Revenue-Voted)	26.79	5.11	21.68
		Energy (Capital-Voted)	4,92.71	1,31.05	3,61.66
15.	22	Public Works (Revenue-Voted)	7,84.55	5,79.09	2,05.46
16.	23	Industries (Revenue-Voted)	93.60	79.57	14.03
		Industries (Capital-Voted)	38.79	12.98	25.81
17.	24	Transport (Revenue-Voted)	49.22	43.95	5.27
		Transport (Capital-Voted)	1,18.45	88.45	30.00
18.	25	Food (Revenue-Voted)	4,28.46	2,03.73	2,24.73

<b>19.</b>	26	Tourism (Revenue-Voted)	1,10.81	68.34	42.47
		Tourism (Capital-Voted)	2,68.26	88.31	1,79.95
<b>20.</b>	27	Forest (Revenue-Voted)	5,95.57	4,75.64	1,19.93
		Forest (Capital-Voted)	59.10	50.73	8.37
<b>21.</b>	29	Horticulture Development (Revenue-Voted)	1,92.71	1,51.40	41.31
		<b>Total</b>	<b>2,62,08.64</b>	<b>1,89,89.77</b>	<b>72,18.87</b>

**Appendix-2.8**  
(Reference: Paragraph 2.3.7.4; page 43)  
**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
<b>Revenue-Voted</b>				
1.	01-Legislature	2.11	0.00	2.11
2.	03-Council of Ministers	1.16	0.00	1.16
3.	04- Judicial Administration	35.73	0.00	35.73
4.	05- Election	1.98	0.00	1.98
5.	06- Revenue and General Administration	10,37.70	0.00	10,37.70
6.	07- Finance, Tax, Planning, Secretariat & Misc. Services	4,80.27	0.00	4,80.27
7.	08- Excise	1.44	0.00	1.44
8.	10-Police And Jail	1,00.55	0.00	1,00.55
9.	11-Education, Sports, Youth Welfare and Culture	7,41.48	4.26	7,37.22
10.	12-Medical, Health and Family Welfare	3,97.34	0.00	3,97.34
11.	13-Water Supply, Housing and Urban Development	1,75.86	0.00	1,75.86
12.	14- Information	1.01	0.00	1.01
13.	15- Welfare	3,42.56	0.00	3,42.56
14.	16-Labour & Employment	58.21	0.00	58.21
15.	17- Agriculture Works and Research	91.09	0.00	91.09
16.	18- Co-Operative	7.93	0.00	7.93
17.	19- Rural development	6,51.46	0.00	6,51.46
18.	20- Irrigation and Flood	63.41	0.00	63.41
19.	21- Energy	21.68	0.00	21.68
20.	22- Public Work	2,05.46	0.00	2,05.46
21.	23- Industries	14.03	0.00	14.03
22.	24- Transport	5.27	0.00	5.27
23.	25- Food	2,24.73	0.00	2,24.73
24.	26- Tourism	42.47	0.00	42.47
25.	27- Forest	1,19.93	0.00	1,19.93
26.	28- Animal Husbandry	33.92	26.27	7.65
27.	29- Horticulture Development	41.31	0.00	41.31
28.	30-Welfare of Scheduled Castes	2,69.50	3.66	2,65.84
29.	31- Welfare of Scheduled Tribes	95.59	1.70	93.89
<b>Total</b>		<b>52,65.18</b>	<b>35.89</b>	<b>52,29.29</b>
<b>Revenue Charged</b>				
1.	02-Governor	1.19	0.00	1.19
2.	04- Judicial Administration	7.59	0.00	7.59
3.	06- Revenue and General Administration	1.06	0.00	1.06

4.	07- Finance, Tax, Planning, Secretariat & Misc. Services	6,57.44	0.00	6,57.44
5.	09- Public Service Commission	1.59	0.00	1.59
6.	22- Public Work	4.71	0.00	4.71
<b>Total</b>		<b>6,73.58</b>	<b>0.0</b>	<b>6,73.58</b>
<b>Capital-Voted</b>				
1.	01- Legislature	19.97	0.00	19.97
2.	04- Judicial Administration	19.54	0.00	19.54
3.	06- Revenue and General Administration	4.85	0.00	4.85
4.	07- Finance, Tax, Planning, Secretariat & Misc. Services	23.09	0.00	23.09
5.	10-Police And Jail	7.55	0.00	7.55
6.	11-Education, Sports, Youth Welfare and Culture	1,89.88	0.01	1,89.87
7.	12-Medical, Health and Family Welfare	24.27	0.00	24.27
8.	13-Water Supply, Housing and Urban Development	4,77.85	0.00	4,77.85
9.	15-Welfare	74.29	0.00	74.29
10.	16-Labour & Employment	33.27	0.00	33.27
11.	19-Rural Development	2,19.63	0.00	2,19.63
12.	20- Irrigation and Flood	2,47.86	0.00	2,47.86
13.	21-Energy	3,61.66	0.00	3,61.66
14.	23- Industries	25.81	0.00	25.81
15.	24-Transport	30.00	0.00	30.00
16.	26-Tourism	1,79.95	0.00	1,79.95
17.	27-Forest	8.37	0.00	8.37
18.	30-Welfare of Scheduled Castes	2,99.68	0.95	2,98.73
19.	31- Welfare of Scheduled Tribes	42.37	0.44	41.93
<b>Total</b>		<b>22,89.89</b>	<b>1.40</b>	<b>22,88.49</b>
<b>Capital-Charged</b>				
1.	07- Finance, Tax, Planning, Secretariat & Misc. Services	6,83.74	0.00	6,83.74
<b>Total</b>		<b>6,83.74</b>	<b>0.00</b>	<b>6,83.74</b>
<b>Grand Total</b>		<b>89,12.39</b>	<b>37.29</b>	<b>88,75.10</b>

**Appendix-2.9**

*(Reference: Paragraph 2.3.7.4; page 43)*

**Cases of surrender of funds in excess of ₹ 10 crore on 30/31 March 2015**

*(₹ in crore)*

<b>Sl. No.</b>	<b>Grant No.</b>	<b>Major Head</b>	<b>Total Provision</b>	<b>Amount of Surrender</b>	<b>Percentage of Total Provision</b>
<b>1.</b>	28	2403-Animal Husbandry	162.76	26.27	16.14
<b>Total</b>			<b>162.76</b>	<b>26.27</b>	<b>16.14</b>

## Appendix-2.10

(Reference: Paragraph 2.3.7.5; page 43)

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
<b>Revenue –Voted</b>					
1.	01	Legislature	28.56	2.11	7.39
2.	03	Council of Ministers	1,27.94	1.16	0.91
3.	04	Judicial Administration	1,47.71	35.73	24.19
4.	05	Election	49.89	1.98	3.97
5.	06	Revenue & General Administration	20,66.38	10,37.70	50.22
6.	07	Finance ,Tax Planning Secretariat & Miscellaneous Services	46,26.07	4,80.28	10.38
7.	08	Excise	15.70	1.44	9.17
8.	10	Police & Jail	11,97.40	1,00.55	8.40
9.	11	Education, Sports ,Youth Welfare & Culture	52,89.85	7,41.48	14.02
10.	12	Medical Health & Family Welfare	15,96.65	3,97.34	24.89
11.	13	Water Supply ,Housing & Urban Development	9,50.39	1,75.86	18.50
12.	14	Information	53.77	1.01	1.88
13.	15	Welfare	14,09.96	3,42.56	24.30
14.	16	Labour & Employment	2,09.59	58.20	27.77
15.	17	Agriculture Works & Research	5,58.47	91.09	16.31
16.	18	Co-Operative	46.88	7.93	16.92
17.	19	Rural Development	12,72.86	6,51.46	51.18
18.	20	Irrigation & Flood	4,25.39	63.41	14.91
19.	21	Energy	26.79	21.68	80.93
20.	22	Public Works	7,84.55	2,05.45	26.19
21.	23	Industries	93.59	14.02	14.98
22.	24	Transport	49.22	5.27	10.71
23.	25	Food	4,28.45	2,24.72	52.45
24.	26	Tourism	1,10.81	42.47	38.33
25.	27	Forest	5,95.57	1,19.93	20.14
26.	28	Animal Husbandry	2,06.57	33.92	16.42
27.	29	Horticulture Development	1,92.71	41.31	21.44
28.	30	Welfare of Scheduled Castes	11,25.38	2,69.50	23.95
29.	31	Welfare of Scheduled Tribes	2,94.24	95.59	32.49
<b>Total</b>			<b>2,39,81.34</b>	<b>52,65.15</b>	<b>21.96</b>
<b>Revenue –Charged</b>					
1.	02	Governor	7.41	1.19	16.06
2.	04	Judicial Administration	32.28	7.59	23.51
3.	06	Revenue & General Administration	2.51	1.06	42.23
4.	07	Finance ,Tax Planning ,Secretariat & Miscellaneous Services	30,65.08	6,57.44	21.45
5.	09	Public Service Commission	12.41	1.59	12.81
6.	22	Public Works	4.99	4.71	94.39
<b>Total</b>			<b>31,24.68</b>	<b>6,73.58</b>	<b>21.56</b>
<b>Capital-Voted</b>					

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1.	01	Legislature	1,13.10	19.97	17.66
2.	04	Judicial Administration	34.50	19.54	56.64
3.	06	Revenue & General Administration	8.90	4.85	54.49
4.	07	Finance ,Tax Planning Secretariat & Miscellaneous Services	3,11.26	23.09	7.42
5.	10	Police & Jail	58.93	7.55	12.81
6.	11	Education, Sports ,Youth Welfare & Culture	5,96.90	1,89.88	31.81
7.	12	Medical Health & Family Welfare	2,76.41	24.27	8.78
8.	13	Water Supply Housing & Urban Development	7,13.50	4,77.85	66.97
9.	15	Welfare	1,57.04	74.29	47.31
10.	16	Labour & Employment	74.60	33.27	44.60
11.	19	Rural Development	8,23.45	2,19.63	26.67
12.	20	Irrigation & Flood	10,23.92	2,47.86	24.21
13.	21	Energy	4,92.71	3,61.66	73.40
14.	23	Industries	38.79	25.81	66.54
15.	24	Transport	1,18.45	30.00	25.33
16.	26	Tourism	2,68.26	1,79.96	67.08
17.	27	Forest	59.10	8.37	14.16
18.	30	Welfare of Scheduled Castes	5,67.29	2,99.68	52.83
19.	31	Welfare of Scheduled Tribes	1,63.13	42.37	25.97
<b>Total</b>			<b>59,00.24</b>	<b>22,89.90</b>	<b>38.81</b>
<b>Capital-Charged</b>					
1.	07	Finance, Tax Planning, Secretariat and Miscellaneous Services	17,57.79	6,83.74	38.90
<b>Total</b>			<b>17,57.79</b>	<b>6,83.74</b>	<b>38.90</b>
<b>Grand Total</b>			<b>3,47,64.05</b>	<b>89,12.37</b>	<b>25.64</b>

**Appendix-2.11**  
(Reference: Paragraph 2.3.8; page 46)  
**Fund transferred to deposit accounts at the end of the year during 2012-15**

(₹ in crore)

Year/ Name of Department (Account holder)	Date of fund transfer	From where transferred (HOA)	Where transferred (HOA-Deposit)	Amount transferred to deposit heads
<b>2012-13</b>				
Civil Aviation Department, Dehradun	30 March 2013	5053-02-800-99	8443-00-800	62.00
<b>Total</b>				<b>62.00</b>
<b>2013-14</b>				
Addl.CEO & FC, UK-KVIB, Dehradun	31 March 2014	Cash challan	8443-00-800	2.40
FC, Parivahan Nigam, Dehradun	31 March 2014	Cash challan	8443-00-800	10.00
District Magistrate, Dehradun	29 March 2014	4250-00-800-09	8443-00-800	1.34
	30 March 2014	4202-02-105-(7 to 11)	8443-00-800	23.61
	31 March 2014	Cash challan	8443-00-800	26.00
<b>Total</b>				<b>79.87</b>
<b>2014-15</b>				
Akshay Urja Vikas Abhikarsan (UREDA)	26 March 2015	2045-00-103-04	8443-00-800	2.00
<b>Total</b>				<b>2.00</b>
<b>Grand Total</b>				<b>1,43.87</b>



**Appendix-2.12**

*(Reference: Paragraph 2.5; page 48)*

**Expenditure made from Contingency Fund during the year 2014-15 remained un-recouped**

*(₹ in crore)*

<b>Sl. No</b>	<b>Grant No</b>	<b>Major Head</b>	<b>Adv. From Contingency Fund</b>
1.	03-Council of Ministers	2013	15.10
2.	05-Elections	2015	0.003
3.	06-Relief on account of natural calamities	2245	10.00
4.	09-Public Service Commission	2051	3.28
5.	11-General Education	2202	2.21
6.	14-Information & Publicity	2220	2.50
7.	15-Welfare	2225	23.04
		2235	41.71
8.	17- Crop Husbandry	2401	29.84
9.	30- Dairy Development	2404	0.12
10.	19-Other Rural Development Programmes	2515	0.21
11.	23- Other Scientific Research	3425	7.76
12.	22-Capital Outlay on Public Works	4059	6.50
13.	11-Capital Outlay on Education, Sports, Art & Culture	4202	25.00
14.	12-Capital Outlay on Medical and Public Health	4210	5.00
15.	15-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, other Backward	4225	20.88
16.	17-Capital Outlay on Crop Husbandry	4401	1.00
<b>Total</b>			<b>1,94.153</b>

*Source: Information as compiled from VLC data of Accountant General (A&E), Uttarakhand.*

## Appendix-2.13

(Reference: Paragraph 2.5; page 48)

## Expenditure made from Contingency Fund during the year 2000-14 remained un-recouped

(₹ in lakh)

Sl. No.	MH	Un-recouped Contingency fund												Total
		2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2009-10	2010-11	2011-12	2012-13	2013-14	
1.	2013	--	--	--	--	--	--	--	--	--	--	99.99	--	99.99
2.	2014	--	--	--	--	--	--	--	--	--	--	--	14.41	14.41
3.	2029	--	--	7.57	0.50	1.03	--	--	4.67	21.55	--	--	--	35.32
4.	2053	--	--	--	45.84	--	--	--	--	--	--	--	--	45.84
5.	2070	--	--	--	--	--	--	--	--	--	--	0.20	--	0.20
6.	2040	--	8.56	--	--	--	--	--	--	--	--	--	--	8.56
7.	4515	--	--	--	--	--	258.19	--	--	37.90	--	--	--	2,96.09
8.	2202												2.80	2.80
9.	2210	--	10.19	--	--	--	--	--	278.35	--	--	--	25.00	3,13.54
10.	4210	--	--	--	50.00	80.00	--	--	--	--	--	--	--	1,30.00
11.	2217	--	--	--	--	--	--	--	--	35.00	--	--	--	35.00
12.	2225												10.00	10.00
13.	2235	--	--	--	--	--	--	--	1.96	7.59	--	--	9.71	19.26
14.	2230	--	--	--	--	--	--	--	--	--	--	2.80	7.77	10.57
15.	2425	--	--	--	--	--	2.50	--	--	--	5,13.95	0.07	--	5,16.52
16.	2515	--	--	--	--	--	--	--	--	631.53	14.18	--	--	6,45.71
17.	4515	--	--	--	--	--	--	--	--	--	36,16.00	18,32.35	--	54,48.35
18.	4801	2,00.00	--	--	--	--	--	--	--	--	--	--	--	2,00.00
19.	2059	66.90	--	--	--	--	--	--	--	--	--	--	96.00	1,62.90
20.	4059	87.32	--	--	--	--	--	--	--	--	--	--	--	87.32
21.	2853	--	--	--	--	--	--	--	--	--	--	--	129.60	1,29.60
22.	3456	--	--	--	--	--	--	19.50	--	--	--	--	--	19.50
23.	2403	--	--	--	--	--	--	--	162.99	20.39	--	--	--	1,83.38
24.	2235	--	--	--	--	--	--	--	--	--	--	--	40.30	40.30
25.	2403	--	--	--	--	--	--	--	--	--	--	71.31	--	71.31
26.	2225	--	--	--	--	--	--	--	--	--	--	--	366.27	3,66.27
<b>Total</b>		<b>3,54.22</b>	<b>18.75</b>	<b>7.57</b>	<b>96.34</b>	<b>81.03</b>	<b>2,60.69</b>	<b>19.50</b>	<b>4,47.97</b>	<b>7,53.96</b>	<b>41,44.13</b>	<b>20,06.72</b>	<b>7,01.86</b>	<b>88,92.74</b>

**Appendix-2.14**  
(Reference: Paragraph 2.6 (A); page 48)  
**Pending DC bills for the years up to 2014-15 (Position as on 31 March 2015)**

(₹ in lakh)

Sl. No.	Department	Major Head	Number of AC bills	Amount
1.	Election	2015	3	6.44
2.	Education	2202	11	74.48
3.	NCC Directorate	2202	8	3.99
4.	General Administration	2217	1	0.20
5.	Youth Welfare	2204	8	8.15
6.	General Administration	2205	1	0.25
7.	Medical, Health & Family Welfare	2210	6	4,43.68
8.	Animal Husbandry	2403	12	47.69
9.	Agriculture Works & Research	2401	1	0.02
10.	General Administration	2070	02	2.35
11.	Uttarakhand Information Commission	2070	01	0.25
12.	Revenue & General Administration	4059	01	29.66
13.	General Administration	2245	3	74.35
14.	General Administration	2053	2	0.40
15.	Rural Development	2515	06	0.26
16.	Panchayati Raj	2515	14	1,58.86
17.	Forest	2406	3	0.75
18.	Irrigation	2700	1	0.10
19.	Fisheries	2405	1	0.03
20.	RFC Kumoun	4408	1	40.00
21.	Labour & Employment (Dy. Director Factory)	2230	1	15.00
22.	Uttarakhand Law & Judicial Academy	2014	5	6.22
23.	Tourism	5452	1	5.00
24.	Social Security & Welfare	2235	1	3.65
25.	Chief Probationer Officer, Women Welfare	2235	1	0.05
	<b>Total</b>		<b>95</b>	<b>9,21.83</b>

**Appendix-3.1**  
*(Reference: Paragraph 3.3; page 54)*  
**Statement of finalisation 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
<b>Department of Irrigation:</b>				
1.	Irrigation Workshop Division, Roorkee	2011-12	1.92	NA
<b>Food &amp; Civil Supply Department</b>				
2.	Regional Food Controller, Haldwani	2002-03	NA	NA
3.	Regional Food Controller, Dehradun	2002-03	NA	NA

**Appendix-3.2**

*(Reference: Paragraph 3.4; page 55)*

**Department wise/duration wise break-up of the cases of misappropriation, defalcation etc. (cases where final action was pending at the end of March 2015)**

Sl. No.	Name of the Department	Number of cases of delay						Total No. of Cases.
		0-1 years	1 to 2 years	2 to 3 years	3 to 4 years	4 to 5 years	5 years to More	
1.	Education	--	--	--	--	--	01	01
2.	Forest	--	--	-	02	01	--	03
<b>TOTAL</b>					<b>02</b>	<b>01</b>	<b>01</b>	<b>04</b>

**Appendix-3.3**  
*(Reference: Paragraph 3.4; page 55)*  
**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	1.07	01	1.07
Forest	--	--	03	142.71	03	142.71
<b>Total</b>	<b>--</b>	<b>--</b>	<b>04</b>	<b>143.78</b>	<b>04</b>	<b>143.78</b>

**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.