

TABLE OF CONTENTS			
Sl. No.	Contents	Paragraph	Page No.
1.	Preface		v
2.	Executive Summary		vii
CHAPTER-1: FINANCES OF THE STATE GOVERNMENT			
3.	Profile of the State	1.1	1
4.	Receipts of the State	1.2	6
5.	Revenue Receipts	1.3	8
6.	Capital Receipts	1.4	14
7.	Public Account Receipts	1.5	15
8.	Application of Resources	1.6	16
9.	Quality of Expenditure	1.7	20
10.	Analysis of Government Expenditure and Investments	1.8	23
11.	Assets and Liabilities	1.9	28
12.	Debt Management	1.10	32
13.	Fiscal Imbalances	1.11	37
14.	Follow up on previous Audit Reports on State Finances	1.12	41
15.	Conclusions	1.13	41
16.	Recommendations	1.14	42
CHAPTER-2: FINANCIAL MANAGEMENT AND BUDGETARY CONTROL			
17.	Introduction	2.1	43
18.	Summary of Appropriation Accounts	2.2	43
19.	Financial Accountability and Budget Management	2.3	45
20.	Outcome of Review of Selected Grants	2.4	52
21.	Outcome of Inspection of Treasuries	2.5	57
22.	Advances from Contingency Fund	2.6	57
23.	Pendency in submission of Detailed Countersigned Contingent (DCC) Bills against Abstract Contingent (AC) Bills	2.7 (A)	58
24.	Un-reconciled Expenditure	2.7 (B)	59

25.	Budgeting Process	2.8	60
26.	Conclusions and Recommendations	2.9	61
CHAPTER-3: FINANCIAL REPORTING			
27.	Non-submission of Utilisation Certificates	3.1	63
28.	Non-receipt of information pertaining to institutions substantially financed by the Government	3.2	63
29.	Delay in submission of Accounts in respect of Departmentally Managed Commercial Undertakings	3.3	64
30.	Bookings under Minor Head 800-'Other Receipts' and 'Other Expenditure'	3.4	64
31.	Losses, defalcation <i>etc.</i>	3.5	65
32.	Apportionment of Pensionary liabilities between Uttar Pradesh and Uttarakhand	3.6	66
33.	Unallocated Balances between Uttarakhand and Uttar Pradesh	3.7	66
34.	Investment	3.8	66
35.	Implementation of Indian Government Accounting Standards (IGAS)	3.9	66
36.	Conclusions and Recommendations	3.10	67

APPENDICES		
Appendix 1	State Profile	69
Appendix 1.1	Part A: Structure and Form of Government Accounts Part B: Layout of Finance Accounts	70
Appendix 1.2	Part A: Methodology adopted for the Assessment of Fiscal Position	72
	Part B: Fiscal Responsibility and Budgetary Management (FRBM) Act, 2005	73
Appendix 1.3	Time series data on the State Government Finances	75
Appendix 1.4	Part A: Abstract of Receipts and Disbursements for the year 2018-19	78
	Part B: Summarised financial position of the Government of Uttarakhand as on 31 March 2019	81
Appendix 1.5	Summarised Financial Statement of Departmentally Managed Commercial/Quasi-commercial Undertakings	83
Appendix 2.1	Statement of various grants/appropriations where excess expenditure was more than ₹ one crore each or more than 20 <i>per cent</i> of the total provision	84
Appendix 2.2	Statement of various grants/appropriations where supplementary provision proved insufficient by ₹ one crore or more than ₹ one crore each	84
Appendix 2.3	Rush of Expenditure exceeding 25 <i>per cent</i> in March 2019 or 50 <i>per cent</i> in the last Quarter (Jan 2019 to March 2019) of the total Expenditure	85
Appendix 2.4	Cases where supplementary provision (₹ 10 lakh or more in each case) proved unnecessary	86
Appendix 2.5	Excess/Unnecessary/Insufficient re-appropriation of funds resulting in saving (shortfall in the utilisation of funds)/ excess of ₹ 10 lakh and above	87
Appendix 2.6 (A)	Substantial surrenders made during the year 2018-19 of Voted Grant	90
Appendix 2.6 (B)	Substantial surrenders made during the year 2018-19 of Charged Appropriation	93

Appendix 2.7	Surrenders in excess of actual savings	93
Appendix 2.8	Statement of various grants/appropriations in which savings of ₹ five crore and above occurred but no part of which had been surrendered	94
Appendix 2.9	Details of saving/shortfall in the utilisation of funds of ₹ one crore and above not surrendered	95
Appendix 2.10	Cases of surrender of funds in excess of ₹ 10 crore on 30/31 March 2019 of Voted Grant	97
Appendix 2.11	Statement of various grants/appropriation where saving/shortfall in the utilisation of funds was more than ₹ one crore or more than 20 <i>per cent</i> of the total provision	98
Appendix 2.12	Status (as on August 2019) of advances drawn from Contingency Fund during the year 2018-19 which remained un-recouped till the close of financial year	100
Appendix 2.13	Expenditure made from Contingency Fund during the year 2017-18 which remained un-recouped (as on August 2019)	101
Appendix 2.14	Pending DC bills for the years up to 2018-19 (Position as on 31 March 2019)	102
Appendix 3.1	Major Head and Department-wise details of Outstanding Utilisation Certificates separately for each year	103
Appendix 3.2	Statement of finalisation of Accounts and the Government Investment in Departmentally Managed Commercial and Quasi-Commercial Undertakings	104
Appendix 4.1	Glossary of terms	105