

**Appendix - 1.1**

*(Reference: Paragraph 1.2.1; page 3)*

**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.

**PART B: Layout of Finance Accounts**

| <b>Statement</b> | <b>Layout</b>  |
|------------------|--|
| Statement No.1   | Presents the summary of transactions of the State Government – receipts and expenditure, revenue and capital, public debt receipts and disbursements etc in the Consolidated Fund, Contingency Fund and Public Account of the State. |
| Statement No.2   | Contains the summarized statement of capital outlay showing progressive expenditure to the end of 2008-09  |
| Statement No.3   | Gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc.  |
| Statement No.4   | Indicates the summary of debt position of the State which includes borrowing from intern debt, Government of India, other obligations and servicing of debt.   |
| Statement No. 5  | Gives the summary of loans and advances given by the State Government during the year repayments made, recoveries in arrears etc   |
| Statement No.6   | Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.   |
| Statement No.7   | Gives the summary of cash balances and investments made out of such balances.  |
| Statement No.8   | Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2009   |
| Statement No.9   | Shows the revenue and expenditure under different heads for the year 2008-09 as a percentage of total revenue/expenditure  |
| Statement No.10  | Indicates the distribution between the charged and voted expenditure incurred during the year  |
| Statement No.11  | Indicates the detailed account of revenue receipts by minor heads  |
| Statement No.12  | Provides accounts of revenue expenditure by minor heads under non-plan and plan separately and capital expenditure by major head wise  |
| Statement No.13  | depicts the detailed capital expenditure incurred during and to the end of 2008-09   |
| Statement No.14  | Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc up to the end of 2008-09                                  |
| Statement No.15  | Depicts the capital and other expenditure to the end of 2008-09 and the principal sources from which the funds were provided for that expenditure  |
| Statement No.16  | Gives the detailed account of receipts disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account   |
| Statement No.17  | Presents detailed account of debt and other interest bearing obligations of the Government of Uttarakhand.   |
| Statement No.18  | Provides the detailed account of loans and advances given by the Government of Uttarakhand, the amount of loan repaid during the year, the balance as on 31 March 2009.  |
| Statement No.19  | Gives the details of earmarked balances of reserve funds   |

**Appendix - 1.2**

**Part A**

*(Reference: Paragraph 1.5.1; page 17)*

**Methodology Adopted for the Assessment of Fiscal Position**

The norms/Ceilings prescribed by the TFC 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 GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the Gross State Domestic Product (GSDP) at current market 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)**

|  | <b>2004-05*</b> | <b>2005-06*</b> | <b>2006-07*</b> | <b>2007-08*</b> | <b>2008-09<sup>▼</sup></b> |
|--|-----------------|-----------------|-----------------|-----------------|----------------------------|
| Gross State Domestic Product (Rs in crore) | 23720           | 26179           | 31380           | 35592           | 40159                      |
| Growth rate of GSDP                        | 14.76           | 10.36           | 19.86           | 13.42           | 12.83                      |

*Source: Director, Economics and Statistics, Uttarakhand*

**Methodology for Estimating the Fiscal Capacity**

For working out the fiscal capacity of the State Governments, the following methodology given in Twelfth 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.*,

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

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

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\* Revised Estimates  
 \* Quick Estimates  
 ▼ Advance Estimates

Substituting (3) in (4), we get

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

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:

| Terms  | Basis of calculation   |
|--|--|
| Buoyancy of a parameter  | Rate of Growth of the parameter/GSDP Growth  |
| Buoyancy of a parameter (X)<br>With respect to another parameter (Y) | Rate of Growth of parameter (X)/<br>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 <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 1.10; page 32)*

**Fiscal Responsibility and Budgetary Management (FRBM) Act, 2005**

*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, 2005 and ending on the 31<sup>st</sup> day of March, 2009;
- (b) reduce revenue deficit as percentage of Gross State Domestic Product in each of the financial years referred to a clause (a) in a manner consistent with the goal set out in clause (a);
- (c) reduce fiscal deficit to not more than three per cent of the estimated Gross State Domestic Product within the period of 31<sup>st</sup> March, 2010.
- (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) not to 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;
- (f) 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 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:

Continued

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

(Rupees in crore)

|  | Base year estimates<br>2006-07 | 2007-08        | 2008-09        | 2009-10         | 2010-11         | 2011-12         | 2012-13         |
|--|--------------------------------|----------------|----------------|-----------------|-----------------|-----------------|-----------------|
| <b>A. STATE REVENUE ACCOUNT :</b>  |                                |                |                |                 |                 |                 |                 |
| 1. Own Tax Revenue   | 2513.78                        | 2738.77        | 3053.63        | 3528.89         | 4040.58         | 4626.46         | 5297.30         |
| 2. Own Non-Tax Revenue   | 646.82                         | 668.38         | 656.88         | 1428.69         | 1511.56         | 1602.71         | 1702.99         |
| <b>3. Own Tax +Non-Tax Revenue<br/>(1+2)</b>   | <b>3160.60</b>                 | <b>3407.15</b> | <b>3710.51</b> | <b>4957.58</b>  | <b>5552.14</b>  | <b>6229.18</b>  | <b>7000.29</b>  |
| 4. Share in Central Taxes and Duties   | 1131.83                        | 1427.68        | 1506.03        | 1545.88         | 1762.30         | 2009.03         | 2290.29         |
| 5. Plan-Grants   | 1630.14                        | 1721.07        | 2333.08        | 3247.79         | 3572.57         | 3929.83         | 4322.81         |
| 6. Non-Plan Grants   | 1450.65                        | 1335.20        | 1204.16        | 1196.42         | 1555.35         | 1555.35         | 1555.35         |
| <b>7. Total Central Transfer<br/>(4 to 6)</b>  | <b>4212.62</b>                 | <b>4483.94</b> | <b>5043.27</b> | <b>5990.09</b>  | <b>6890.22</b>  | <b>7494.20</b>  | <b>8168.44</b>  |
| <b>8. Total Revenue Receipts<br/>(3+7)</b>   | <b>7373.22</b>                 | <b>7891.09</b> | <b>8753.78</b> | <b>10947.67</b> | <b>12442.36</b> | <b>13723.38</b> | <b>15168.73</b> |
| 9. Plan Expenditure  | 1582.53                        | 1833.86        | 2110.06        | 2287.53         | 2516.28         | 2767.91         | 3044.70         |
| 10. Non-Plan Expenditure   | 4894.31                        | 5420.70        | 6043.86        | 8873.58         | 9760.94         | 10737.03        | 11810.73        |
| 11. Salary Expenditure   | 1787.55                        | 2472.33        | 2854.76        | 4811.21         | 5292.33         | 5821.56         | 6403.72         |
| 12. Pension  | 527.02                         | 622.87         | 856.83         | 1304.65         | 1435.12         | 1578.63         | 1736.49         |
| 13. Interest Payments  | 964.23                         | 1095.93        | 1290.38        | 1510.91         | 1662.00         | 1828.20         | 2011.02         |
| 14. Subsidies-General  | -                              | -              | -              | -               | -               | -               | -               |
| 15. Subsidies-Power  | -                              | -              | -              | -               | -               | -               | -               |
| <b>16. Total Revenue Expenditure<br/>(9+10)</b>  | <b>6476.84</b>                 | <b>7254.56</b> | <b>8153.92</b> | <b>11161.10</b> | <b>12277.22</b> | <b>13504.94</b> | <b>14855.44</b> |
| 17. Salary+Interest+ Pensions<br>(11+12+13)  | 3278.80                        | 4191.13        | 5001.97        | 7626.77         | 8389.45         | 9228.39         | 10151.23        |
| 18. as % of Revenue Receipt<br>(17/8)  | 44.47%                         | 53.11%         | 57.14%         | 69.67%          | 67.43%          | 67.25%          | 67%             |
| <b>19. Revenue surplus/deficit<br/>(8-16)</b>  | <b>-896.38</b>                 | <b>-636.53</b> | <b>-599.86</b> | <b>213.43</b>   | <b>-165.14</b>  | <b>-218.43</b>  | <b>-313.29</b>  |
| <b>B. CONSOLIDATED REVENUE ACCOUNT:</b>  |                                |                |                |                 |                 |                 |                 |
| 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/SPUs outside budget | -                              | -              | -              | -               | -               | -               | -               |
| <b>4. Total (1 to 3)</b>   | <b>-</b>                       | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        |
| <b>Consolidated Revenue Surplus/Deficit</b>  | <b>-896.38</b>                 | <b>-636.53</b> | <b>-599.86</b> | <b>-213.43</b>  | <b>-165.14</b>  | <b>-218.43</b>  | <b>-313.29</b>  |

| <b>C. CONSOLIDATED DEBT:</b>                           |          |          |          |          |          |          |          |
|--|----------|----------|----------|----------|----------|----------|----------|
| 1. Outstanding Debt and liability                      | 12145.63 | 13037.46 | 14621.67 | 16836.64 | 18663.32 | 20448.26 | 22483.08 |
| 2. Total Outstanding Guarantee                         | 1712.44  | 1676.60  | 1801.60  | 1801.60  | 1801.60  | 1801.60  | 1801.60  |
| a) Guarantee of Budgeted & SPV borrowings              | -        | -        | -        | -        | -        | -        | -        |
| <b>D. CAPITAL ACCOUNT:</b>                             |          |          |          |          |          |          |          |
| 1. Capital Outlay                                      | 1699.26  | 2234.82  | 2233.00  | 1956.92  | 2152.61  | 2367.87  | 2604.66  |
| 2. Disbursement of Loans and Advances                  | 102.38   | 212.54   | 85.24    | 307.77   | 338.55   | 372.40   | 409.64   |
| 3. Recovery of Loans and Advances                      | 19.50    | 68.40    | 161.60   | 407.16   | 407.16   | 407.16   | 407.16   |
| 4. Other capital receipts                              | 1904.36  | 1225.68  | 1435.63  | 1854.35  | 1826.68  | 1784.93  | 2034.82  |
| <b>E. GROSS FISCAL DEFICIT (GFD) :</b>                 | -885.77  | -1742.40 | -1556.78 | -2070.98 | -1918.88 | -2114.70 | -2293.87 |
| GSDP (Rs in crore) at Current Prices                   | 29881.13 | 35591.75 | 40159.26 | 45781.56 | 52190.97 | 59497.71 | 67827.39 |
| <b>F. FISCAL DEFICIT :</b>                             |          |          |          |          |          |          |          |
| Actual/Assumed Nominal Growth Rate ( <i>per cent</i> ) | 15.92%   | 13.42%   | 12.83%   | 14.00%   | 14.00%   | 14.00%   | 14.00%   |

**Appendix 1.3**  
(Reference: Paragraphs 1.3 and 1.7.2; pages 6 and 25)  
Time series data on the State Government finances

(Rupees in crore)

|  | 2004-2005       | 2005-2006       | 2006-2007       | 2007-2008       | 2008-09         |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| <b>Part A. Receipts</b>  |                 |                 |                 |                 |                 |
| <b>1. Revenue Receipts</b>                                       | <b>4086</b>     | <b>5537</b>     | <b>7373</b>     | <b>7891</b>     | <b>8635</b>     |
| <b>(i) Tax Revenue</b>   | <b>1444(35)</b> | <b>1785(32)</b> | <b>2513(35)</b> | <b>2739(35)</b> | <b>3045(35)</b> |
| Taxes on Agricultural Income                                     | ..              | ...             | ...             | ...             | ...             |
| Taxes on Sales, Trade, etc                                       | 793(55)         | 1014(57)        | 1361(54)        | 1628(59)        | 1911(63)        |
| State Excise   | 292(20)         | 293(16)         | 373(15)         | 442(16)         | 528(17)         |
| Taxes on Vehicles  | 99(7)           | 115(6)          | 141(6)          | 155(6)          | 167(5)          |
| Stamps and Registration fees                                     | 208(14)         | 333(19)         | 546(21)         | 424 (15)        | 357(12)         |
| Land Revenue   | 8(1)            | 9(1)            | 15(1)           | 23(1)           | 18(1)           |
| Taxes on Goods and Passengers                                    |                 |                 |                 |                 | 6(-)            |
| Other Taxes  | 44(3)           | 21(1)           | 77(3)           |                 | 58(2)           |
| <b>(ii) Non Tax Revenue</b>                                      | <b>548(14)</b>  | <b>650(12)</b>  | <b>647(9)</b>   | <b>668(8)</b>   | <b>699(8)</b>   |
| <b>(iii) State's share of Union taxes and duties</b>             | <b>520(13)</b>  | <b>1010(18)</b> | <b>1132(15)</b> | <b>1428(18)</b> | <b>1507(18)</b> |
| <b>(iv) Grants in aid from Government of India</b>               | <b>1574(38)</b> | <b>2092(38)</b> | <b>3081(42)</b> | <b>3056(38)</b> | <b>3384(39)</b> |
| <b>2. Miscellaneous Capital Receipts</b>                         |                 |                 |                 |                 | .....           |
| <b>3. Recoveries of Loans and Advances</b>                       | <b>87</b>       | <b>36</b>       | <b>20</b>       | <b>68</b>       | <b>54</b>       |
| <b>4. Total Revenue and Non debt capital receipts (1+2+3)</b>    | <b>4173</b>     | <b>5573</b>     | <b>7393</b>     | <b>7959</b>     | <b>8689</b>     |
| <b>5. Public Debt Receipts</b>                                   | <b>1587</b>     | <b>1757</b>     | <b>1228</b>     | <b>1398</b>     | <b>1544</b>     |
| Internal Debt (excluding Ways and Means Advances and Overdrafts) | 1405(89)        | 1749(99)        | 1208(98)        | 1210(87)        | 1399            |
| Net transactions under Ways and Means Advances and Overdrafts    | 35(2)           | --              | --              | 172(12)         | 127             |
| Loans and Advances from Government of India                      | 147(9)          | 8(1)            | 20(2)           | 16(1)           | 18              |
| <b>6. Total Receipts in the Consolidated Fund (4+5)</b>          | <b>5760</b>     | <b>7330</b>     | <b>8621</b>     | <b>9357</b>     | <b>10233</b>    |
| <b>7. Contingency Fund Receipts</b>                              | <b>24</b>       | <b>16</b>       | <b>34</b>       | <b>27</b>       | <b>2</b>        |
| <b>8. Public Account Receipts</b>                                | <b>8525</b>     | <b>11029</b>    | <b>11234</b>    | <b>12412</b>    | <b>13658</b>    |
| <b>9. Total Receipts of the State (6+8)</b>                      | <b>14285</b>    | <b>18369</b>    | <b>19855</b>    | <b>21769</b>    | <b>23891</b>    |
| <b>Part B. Expenditure/Disbursement</b>                          |                 |                 |                 |                 |                 |
| <b>10. Revenue Expenditure</b>                                   | <b>5036</b>     | <b>5611</b>     | <b>6477</b>     | <b>7255</b>     | <b>8394</b>     |
| Plan   | 1138(23)        | 1420(25)        | 1577(24)        | 1834(25)        | 2174(26)        |
| Non Plan   | 3898(77)        | 4191(75)        | 4900(76)        | 5421(75)        | 6220(74)        |
| General Services (including interest payments)                   | 1901(38)        | 2027(36)        | 2378(37)        | 2655(37)        | 3104(37)        |
| Social Services  | 1904(38)        | 2256(40)        | 2455(38)        | 2829(39)        | 3392(41)        |
| Economic Services  | 1090(22)        | 1212(22)        | 1373(21)        | 1461(20)        | 1623(19)        |
| Grants-in-aid and contributions                                  | 141(3)          | 116(2)          | 271(4)          | 310(4)          | 275(3)          |
| <b>11. Capital Expenditure</b>                                   | <b>1136</b>     | <b>1705</b>     | <b>1699</b>     | <b>2235</b>     | <b>2016</b>     |
| Plan   | 1075(95)        | 1657(97)        | 1602(94)        | 2157(97)        | 1902(94)        |
| Non Plan   | 61(5)           | 48(3)           | 97(6)           | 78(3)           | 114(6)          |
| General Services   | 147(13)         | 187(11)         | 173(10)         | 201(9)          | 174(9)          |
| Social Services  | 163(14)         | 208(12)         | 372(22)         | 418(19)         | 281(14)         |
| Economic Services  | 826(73)         | 1310(77)        | 1154(68)        | 1616(72)        | 1561(77)        |

|   |                |                |                |                |                |
|---|----------------|----------------|----------------|----------------|----------------|
| <b>12. Disbursement of Loans and Advances</b>                                   | <b>181</b>     | <b>135</b>     | <b>102</b>     | <b>213</b>     | <b>122</b>     |
| <b>13. Total (10+11+12)</b>   | <b>6353</b>    | <b>7451</b>    | <b>8278</b>    | <b>9703</b>    | <b>10532</b>   |
| <b>14. Repayments of Public Debt</b>  | <b>22</b>      | <b>247</b>     | <b>237</b>     | <b>273</b>     | <b>355</b>     |
| Internal Debt (excluding Ways and Means Advances and Overdrafts)                | -              | 181(73)        | 208(88)        | 240(88)        | 318            |
| Net transactions under Ways and Means Advances and Overdraft                    | -              | 35(14)         | ...            | --             |                |
| Loans and Advances from Govt. of India  | 22(100)        | 31(13)         | 29(12)         | 33(12)         | 37             |
| <b>15. Appropriation to Contingency Fund</b>                                    | <b>-</b>       |                | <b>-</b>       | <b>--</b>      |                |
| <b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>               | <b>6375</b>    | <b>7698</b>    | <b>8515</b>    | <b>9976</b>    | <b>10887</b>   |
| <b>17. Contingency Fund disbursements</b>                                       | <b>16</b>      | <b>45</b>      | <b>25</b>      | <b>1</b>       | <b>32</b>      |
| <b>18. Public Account disbursements</b>   | <b>7847</b>    | <b>18917</b>   | <b>11227</b>   | <b>11864</b>   | <b>13477</b>   |
| <b>19. Total disbursement by the State (16+17+18)</b>                           | <b>14238</b>   | <b>26660</b>   | <b>19767</b>   | <b>21841</b>   | <b>24,396</b>  |
| <i>Part C. Deficits</i>   |                |                |                |                |                |
| <b>20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)</b>                        | <b>950</b>     | <b>74</b>      | <b>(+) 896</b> | <b>(+) 636</b> | <b>(+)241</b>  |
| <b>21. Fiscal Deficit (3+4-13)</b>  | <b>2180</b>    | <b>1878</b>    | <b>885</b>     | <b>1744</b>    | <b>1843</b>    |
| <b>22. Primary Deficit (21+23)</b>  | <b>(-)1364</b> | <b>(-)1070</b> | <b>(+) 79</b>  | <b>(-) 648</b> | <b>(-) 655</b> |
| <i>Part D. Other data</i>   |                |                |                |                |                |
| <b>23. Interest Payments (included in revenue expenditure)</b>                  | <b>816</b>     | <b>808</b>     | <b>964</b>     | <b>1096</b>    | <b>1188</b>    |
| <b>24. Arrears of revenue (percentage of tax &amp; Non-tax Revenue Receipt)</b> | NA             | 313(9)         | 284(9)         | 610(18)        | 759(20)        |
| <b>25. Financial Assistance to local bodies etc.,</b>                           | 141            | 117            | 271            | 310            | 275            |
| <b>26. Ways and Means Advances/Overdraft availed (days)</b>                     | 200            | 54             | 114            | 52             | 83             |
| <b>27. Interest on Ways and Means Advances/Overdraft</b>                        | 0.81           | 0.62           | 1.24           | 0.66           | 3              |
| <b>28. Gross State Domestic Product (GSDP)<sup>@</sup></b>                      | 23720          | 26179          | 31380          | 35592          | 40159          |
| <b>29. Outstanding Fiscal liabilities (year end)</b>                            | 9910           | 11714          | 13034          | 14392          | 16276          |
| <b>30. Outstanding guarantees (year end) (including interest)</b>               | 1345           | 1345           | 1716           | 1677           | 1802           |
| <b>31. Maximum amount guaranteed (year end)</b>                                 | 760            | 1345           | 1723           | 1738           | 1677           |
| <b>32. Number of incomplete projects</b>  | 578            | 848            | 169            | 367            | 382            |
| <b>33. Capital blocked in incomplete projects</b>                               | 1737           | 1749           | 271            | 487            | 539            |
| <i>Part E. Fiscal Health Indicators</i>   |                |                |                |                |                |
| <b>I Resource Mobilization</b>  |                |                |                |                |                |
| Own Tax revenue/GSDP  | 0.06           | 0.07           | 0.08           | 0.08           | 0.08           |
| Own Non-Tax Revenue/GSDP  | 0.02           | 0.02           | 0.02           | 0.02           | 0.02           |
| Central Transfers/GSDP  | 0.02           | 0.39           | 0.04           | 0.04           | 0.38           |
| <b>II Expenditure Management</b>  |                |                |                |                |                |
| Total Expenditure/GSDP  | <b>0.27</b>    | <b>0.28</b>    | <b>0.26</b>    | <b>0.27</b>    | <b>0.26</b>    |
| Total Expenditure/Revenue Receipts  | 1.55           | 1.35           | 1.12           | 1.23           | 1.22           |
| Revenue Expenditure/Total Expenditure   | 0.79           | 0.75           | 0.78           | 0.75           | 0.80           |

|  |          |         |           |          |          |
|--|----------|---------|-----------|----------|----------|
| Expenditure on Social Services/Total Expenditure                       | 0.33     | 0.33    | 0.34      | 0.33     | 0.35     |
| Expenditure on Economic Services/Total Expenditure                     | 0.30     | 0.34    | 0.31      | 0.32     | 0.30     |
| Capital Expenditure/Total Expenditure                                  | 0.18     | 0.23    | 0.21      | 0.23     | 0.19     |
| Capital Expenditure on Social and Economic Services/Total Expenditure. | 0.15     | 0.20    | 0.18      | 0.21     | 0.17     |
| <b>III Management of Fiscal Imbalances</b>                             |          |         |           |          |          |
| Revenue deficit (surplus)/GSDP   | 0.04     | 0.003   | (+)0.029  | (+)0.018 | (+)0.006 |
| Fiscal deficit/GSDP  | 0.092    | 0.072   | 0.028     | 0.049    | 0.046    |
| Primary Deficit (surplus) /GSDP  | 0.058    | 0.041   | (+) 0.003 | 0.018    | 0.016    |
| Revenue Deficit/Fiscal Deficit   | 0.436    | 0.039   | (+)1.012  | (+)0.365 | (+)0.131 |
| Primary Revenue Balance/GSDP   | 0.178    | 0.183   | 0.176     | 0.173    | 0.179    |
| <b>IV Management of Fiscal Liabilities</b>                             |          |         |           |          |          |
| Fiscal Liabilities/GSDP  | 0.418    | 0.448   | 0.415     | 0.404    | 0.405    |
| Fiscal Liabilities/RR  | 2.43     | 2.12    | 1.78      | 1.82     | 1.88     |
| Primary deficit vis-à-vis quantum spread                               | (-) 1280 | (-) 499 | (+) 1033  | (+) 347  | (+) 27   |
| Debt Redemption (Principal +Interest)/ Total Debt Receipts             | 0.72     | 0.75    | 0.90      | 0.94     | 0.95     |
| <b>V Other Fiscal Health Indicators</b>                                |          |         |           |          |          |
| Return on Investment   | 0.26     | 0.07    | 0.16      | 0.53     | 0.23     |
| Balance from Current Revenue (Rs in crore)                             | (-) 1128 | (+) 518 | (+) 978   | (+) 842  | (+) 357  |
| Financial Assets/Liabilities   | 0.44     | 0.52    | 0.64      | 0.71     | 0.76     |

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

**@ GSDP figures communicated by the Government adopted.**

**Appendix 1.4**  
(Reference: Paragraphs 1.1 and 1.7.1; pages 1 and 25)  
**Part A**

**Abstract of Receipts and Disbursements for the year 2008-09**

| (Rupees in crore)          |                |   |         |                | (Rupees in crore) |  |                 |                |                |                |  |
|----------------------------|----------------|---|---------|----------------|-------------------|--|-----------------|----------------|----------------|----------------|--|
| Receipts                   |                |   |         |                | Disbursements     |  |                 |                |                |                |  |
| 2007-08                    |                |   | 2008-09 |                | 2007-08           |  |                 | 2008-09        |                |                |  |
|                            |                |   |         |                |                   |  |                 | Non-Plan       | Plan           | Total          |  |
| 1.                         | 2.             | 3.  | 4.      | 5.             | 6.                | 7.   | 8.              | 9.             | 10.            | 11.            |  |
| <b>Section – A Revenue</b> |                |   |         |                |                   |  |                 |                |                |                |  |
|                            | <b>7891.09</b> | <b>I-Revenue Receipts</b>   |         | <b>8634.97</b> | <b>7254.56</b>    | <b>I-Revenue Expenditure</b>   |                 |                |                | <b>8393.70</b> |  |
| 2738.75                    |                | (i) Tax revenue   | 3044.91 |                | 2655.02           | <b>General Services</b>  | <b>3098.95</b>  | <b>5.02</b>    | <b>3103.97</b> |                |  |
| 668.38                     |                | (ii) Non-tax revenue  | 699.44  |                | <b>2828.66</b>    | <b>Social Services</b>   | <b>1950.101</b> | <b>1441.73</b> | <b>3391.83</b> |                |  |
| 1427.70                    |                | (iii) State's share of Union Taxes and Duties                     | 1506.59 |                | 1582.61           | Education, Sports, Art and Culture                                       | 1380.80         | 450.45         | 1831.25        |                |  |
| 1335.20                    |                | (iv) Non-Plan Grants  | 1269.67 |                | 305.14            | Health and Family Welfare  | 282.81          | 131.11         | 413.92         |                |  |
| 1539.92                    |                | (v) Grants for State Plan Schemes                                 | 1905.93 |                | 438.09            | Water Supply, Sanitation, Housing and Urban Development                  | 16.13           | 620.95         | 637.08         |                |  |
| 181.14                     |                | (vi) Grants for Central Plan and Centrally Sponsored Plan Schemes | 208.43  |                | 15.78             | Information and Broadcasting   | 13.31           | 1.34           | 14.65          |                |  |
|                            |                |   |         |                | 107.79            | Welfare of Scheduled Castes, Scheduled Tribes and Other backward Classes | 51.04           | 60.66          | 111.70         |                |  |
|                            | --             |   |         |                | 23.24             | Labour and Labour Welfare  | 24.83           | 6.92           | 31.75          |                |  |
|                            |                |   |         |                | 336.97            | Social Welfare and Nutrition   | 167.05          | 166.71         | 333.76         |                |  |
|                            |                |   |         |                | 19.04             | Others   | 14.14           | 3.58           | 17.72          |                |  |
|                            |                |   |         |                | <b>1461.11</b>    | <b>Economic Services</b>   | <b>895.64</b>   | <b>727.49</b>  | <b>1623.13</b> |                |  |
|                            |                |   |         |                | 652.90            | Agriculture and Allied Activities  | 402.92          | 377.91         | 780.83         |                |  |
|                            |                |   |         |                | 314.27            | Rural Development  | 106.87          | 240.86         | 347.73         |                |  |
|                            |                |   |         |                | -                 | Special Area Programme   | --              | --             | --             |                |  |
|                            |                |   |         |                | 178.86            | Irrigation and Flood Control   | 201.60          | 6.02           | 207.62         |                |  |
|                            |                |   |         |                | 19.89             | Energy   | 1.89            | 25.79          | 27.68          |                |  |
|                            |                |   |         |                | 26.68             | Industry and Minerals  | 16.59           | 13.86          | 30.45          |                |  |
|                            |                |   |         |                | 185.37            | Transport  | 150.90          | 20.82          | 171.72         |                |  |
|                            |                |   |         |                | 9.66              | Science, Technology and Environment                                      | -               | 4.00           | 4.00           |                |  |
|                            |                |   |         |                | 73.48             | General Economic Services  | 14.87           | 38.23          | 53.10          |                |  |
|                            |                |   |         |                | <b>309.77</b>     | <b>Grants-in-aid and Contributions</b>                                   | <b>274.71</b>   | <b>0.06</b>    | <b>274.77</b>  |                |  |
|                            | 7891.09        | Total   |         | <b>8634.97</b> | <b>7254.56</b>    | Total  | <b>6219.40</b>  | <b>2174.30</b> | <b>8393.70</b> | <b>8393.70</b> |  |
|                            |                | <b>II-Revenue Deficit carried over to Section-B</b>               |         |                | <b>636.53</b>     | <b>II-Revenue surplus carried over to Section-B</b>                      |                 |                |                | <b>241.27</b>  |  |
| <b>7891.09</b>             |                | <b>Total:</b>   |         | <b>8634.97</b> |                   | <b>Total:</b>  |                 |                |                | <b>8634.97</b> |  |

| 2007-08                  |         | 2008-09   |        |         | 2007-08 |  | 2008-09       |                |          |                |
|--------------------------|---------|---|--------|---------|---------|--|---------------|----------------|----------|----------------|
| 1.                       | 2.      | 3.  | 4.     | 5.      | 6.      | 7.   | Non-Plan      | Plan           | Total    | 11.            |
| <b>Section-B-Capital</b> |         |   |        |         |         |  |               |                |          |                |
|                          | 789.54  | III-Opening cash balance including Permanent Advances and Cash Balance Investment |        |         |         | III- Opening overdraft from Reserve Bank of India                        | --            | --             | --       | --             |
|                          |         | IV- Misc. Capital Receipts  |        |         | 2234.82 | IV- Capital Outlay   |               |                |          | 2016.34        |
|                          |         |   |        |         | 201.07  | General Services   | 45.61         | 128.85         | 174.46   | 174.46         |
|                          |         |   |        |         | 417.90  | Social Services  | 5.03          | 275.49         | 280.52   | 280.52         |
|                          |         |   |        |         | 171.16  | Education, Sports, Art and Culture                                       | --            | 151.99         | 151.99   |                |
|                          |         |   |        |         | 157.11  | Health and Family Welfare  | 3.00          | 74.87          | 77.87    |                |
|                          |         |   |        |         | 15.97   | Water Supply, Sanitation, Housing and Urban Development                  | 2.03          | 19.43          | 21.46    |                |
|                          |         |   |        |         |         | Information and Broadcasting   | --            | -              | -        |                |
|                          |         |   |        |         | 65.09   | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | -             | 21.04          | 21.04    |                |
|                          |         |   |        |         | 3.60    | Social Welfare and Nutrition   | --            | 4.16           | 4.16     |                |
|                          |         |   |        |         | 4.97    | Others   | --            | 4.00           | 4.00     |                |
|                          |         |   |        |         | 1615.85 | Economics Services   | 63.21         | 1498.14        | 1561.35  | 1561.35        |
|                          |         |   |        |         | 69.62   | Agriculture and Allied Activities  | 42.19         | 12.64          | 54.82    |                |
|                          |         |   |        |         | 105.97  | Rural Development  | --            | 114.05         | 114.05   |                |
|                          |         |   |        |         | -       | Special Areas Programmes   | --            | --             | --       |                |
|                          |         |   |        |         | 365.07  | Irrigation and Flood Control   | 1.36          | 503.57         | 504.93   |                |
|                          |         |   |        |         | 257.34  | Energy   | 15.03         | 149.78         | 164.81   |                |
|                          |         |   |        |         | -       | Industry and Minerals  | --            | (-73.97)       | (-73.97) |                |
|                          |         |   |        |         | 783.70  | Transport  | 4.63          | 744.75         | 749.38   |                |
|                          |         |   |        |         | 56.50   | General Economic Services  | --            | 47.33          | 47.33    |                |
|                          |         |   |        |         | 2234.82 | <b>Total</b>   | <b>113.85</b> | <b>1902.49</b> |          | <b>2016.34</b> |
|                          | 68.43   | V-Recoveries of Loans and Advances  |        | 53.63   | 13.93   | <b>V- Loans and Advances disbursed</b>                                   |               |                |          | 121.71         |
|                          | 60.26   | From Power Projects   | 45.01  |         | 1.33    | For Power Projects   | -             | 56.29          | 56.29    |                |
| 7.02                     |         | From Government Servants  | 7.79   |         | 10.34   | To Government Servants   | 2.67          | -              | 2.67     |                |
|                          | 1.15    | From Others   | 0.83   |         | 2.26    | To others  | 0.16          | 62.59          | 62.75    |                |
|                          | 636.53  | VI-Revenue surplus brought down   | 241.27 | --      | --      | <b>VI-Revenue deficit brought down</b>                                   |               |                |          | --             |
|                          | 1225.68 | VII-Public Debt Receipts  |        | 1543.82 | 272.69  | <b>VII-Repayment of Public Debt</b>                                      |               |                |          | 355.38         |

| 2007-08 |          |  | 2008-09  |          | 2007-08  |  |          | 2008-09   |        |          |
|---------|----------|--|----------|----------|----------|--|----------|-----------|--------|----------|
| 1.      | 2.       | 3.   | 4.       | 5.       | 6.       | 7.   | Non-Plan | Plan      | Total  | 11.      |
| 1209.33 |          | Internal Debt other than Ways and Means Advances and Overdraft     | 1399.07  | 240.06   |          | Internal debt other than Ways and Means Advances and Overdraft |          |           | 318.12 |          |
| 171.71  |          | Net transactions under Ways and Means Advances including Overdraft | 126.63   | -        | -        | Net transactions under Ways and Means Advances and Overdraft   |          | --        |        |          |
| 16.35   |          | Loans and Advances from the Central Government                     | 18.12    | 32.63    |          | Repayment of Loans and Advances to Central Government          |          |           | 37.26  |          |
| -       | -        | <b>VIII-Appropriation to Contingent Fund</b>                       | -        | --       |          | <b>VIII-Appropriation to Contingency Fund</b>                  |          |           |        | --       |
| 27.21   |          | <b>IX- Amount transferred to Contingent Fund</b>                   | 2.42     | 0.72     |          | <b>IX-Expenditure from Contingency Fund</b>                    |          |           |        | 32.05    |
|         | 12411.82 | <b>X- Public Account Receipts</b>                                  | 13657.56 |          | 11863.78 | <b>X- Public Account disbursements</b>                         |          |           |        | 13476.62 |
| 449.27  |          | Small Savings and Provident Funds                                  | 868.09   |          | 294.48   | Small Savings and Provident Funds                              |          | 336.77    |        |          |
| 187.26  |          | Reserve Funds  | 168.83   |          | 160.43   | Reserve Funds  |          | 10.26     |        |          |
| 1828.44 |          | Deposits and Advances  | 1747.53  |          | 1686.39  | Deposits and Advances  |          | 1686.44   |        |          |
| 7072.03 |          | Suspense and Miscellaneous   | 7846.51  |          | 6933.51  | Suspense and Miscellaneous                                     |          | 8178.23   |        |          |
| 2874.82 |          | Remittances  | 3026.60  |          | 2788.97  | Remittances  |          | 3264.92   |        |          |
|         |          | <b>XI- Closing overdraft from Reserve Bank of India</b>            |          | --       | 746.37   | <b>XI-Cash Balance at end</b>                                  |          |           |        | 242.97   |
|         |          |  |          |          | (-)14.58 | Cash in Treasuries and Local Remittances                       |          | (-)13.25  |        |          |
|         |          |  |          |          | (-)2.71  | Departmental Cash Balance including Permanent Advances         |          | (-)2.98   |        |          |
|         |          |  |          |          | 88.62    | Deposits with Reserve Bank                                     |          | (-)470.83 |        |          |
|         |          |  |          |          | 675.04   | Cash Balance investment  |          | 730.03    |        |          |
|         | 15330.92 | <b>Total</b>   |          | 16245.06 | 15330.92 | <b>Total</b>   |          |           |        | 16245.06 |

## Appendix 1.4 (Continued)

## Part B

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

Summarized financial position of the Government of Uttarakhand as on 31 March 2009

(Rupees in crore)

| As on 31.03.2008 | Liabilities   |         | As on 31.03.2009 |
|------------------|---|---------|------------------|
| <b>11234.68</b>  | <b>Internal Debt -</b>                              |         | <b>12442.26</b>  |
| 5000.74          | Market Loans bearing interest                       | 5884.95 |                  |
| 0.20             | Market Loans not bearing interest                   | 0.15    |                  |
| 1.50             | Loans from Life Insurance Corporation of India      | 1.50    |                  |
| 6029.84          | Loans from other Institutions                       | 6226.63 |                  |
| 202.40           | Ways and Means Advances                             | 329.03  |                  |
| -                | Overdrafts from Reserve Bank of India               | -       |                  |
| <b>443.18</b>    | <b>Loans and Advances from Central Government -</b> |         | <b>424.04</b>    |
| 0.53             | Pre 1984-85 Loans                                   | 0.53    |                  |
| 45.79            | Non-Plan Loans                                      | 27.80   |                  |
| 363.81           | Loans for State Plan Schemes                        | 364.20  |                  |
| 0.05             | Loans for Central Plan Schemes                      | 0.05    |                  |
| 33.00            | Loans for Centrally Sponsored Plan Schemes          | 31.46   |                  |
| <b>64.74</b>     | <b>Contingency Fund</b>                             |         | <b>35.12</b>     |
| <b>1356.11</b>   | <b>Small Savings, Provident Funds, etc.</b>         |         | <b>1887.43</b>   |
| <b>1283.69</b>   | <b>Deposits</b>                                     |         | <b>1344.78</b>   |
| <b>749.11</b>    | <b>Reserve Funds</b>                                |         | <b>907.67</b>    |
| -                | <b>Remittance Balances</b>                          |         |                  |
|                  | <b>Total</b>  |         | <b>17041.30</b>  |

**Appendix 1.4 (Continued)**

| As on 31.03.2008 | Assets   |           | As on 31.03.2009 |
|------------------|--|-----------|------------------|
| <b>8005.03</b>   | <b>Gross Capital Outlay on Fixed Assets -</b>          |           | <b>10021.36</b>  |
| 1004.74          | Investments in shares of Companies, Corporations, etc. | 1071.02   |                  |
| 7000.29          | Other Capital Outlay                                   | 8950.34   |                  |
| <b>709.79</b>    | <b>Loans and Advances</b>                              |           | <b>777.87</b>    |
| 410.04           | Loans for Power Projects                               | 421.33    |                  |
| 282.24           | Other Development Loans                                | 344.07    |                  |
| 17.51            | Loans to Government servants and Miscellaneous loans   | 12.47     |                  |
| <b>204.22</b>    | <b>Remittance</b>                                      |           | <b>442.54</b>    |
| <b>1146.36</b>   | <b>Suspense and Miscellaneous Balances</b>             |           | <b>1478.09</b>   |
| <b>746.37</b>    | <b>Cash -</b>  |           | <b>242.97</b>    |
| (-)14.58         | Cash in Treasuries and Local Remittances               | (-)13.25  |                  |
| 88.62            | Deposits with Reserve Bank                             | (-)470.83 |                  |
| (-)1.84          | Departmental Cash Balance including                    | (-) 2.11  |                  |
| (-)0.87          | Permanent Advances                                     | (-) 0 .87 |                  |
| 675.04           | Cash Balance Investments                               | 730.03    |                  |
| <b>4319.74</b>   | <b>Deficit on Government Account -</b>                 |           | <b>4078.47</b>   |
|                  | (i) Less Revenue Surplus of the current year           | 241.27    |                  |
|                  | (ii) Miscellaneous Deficit                             | -         |                  |
|                  | Accumulated deficit at the beginning of the year       | 4319.74   |                  |
|                  | <b>Total</b>   |           | <b>17041.30</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 Rs 76.74 crore (Net credit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under “Deposits with Reserve Bank”. A net difference to the extent of Rs 18.66 crore (Net debit) had been reconciled (June 2009) leaving a balance of net credit of Rs 58.08 crore which was under reconciliation.

**Appendix 1.5**  
(Reference : Paragraph 1.2.2; page 5)

**Statement showing the funds transferred to the state implementing Agencies under Programmes/Schemes outside the State budget during 2008-09**

| Sl No. | Programmes/Scheme  | Implementing Agencies in the State                    | Amount                |
|--------|--|---|-----------------------|
| 1.     | Scheme: 0143 Drugs quality control   | Director A & U Govt. of Uttarakhand                   | <b>14,00,000</b>      |
| 2.     | Scheme: 0142 Hospitals and Dispensaries Under NRHM                                       | Uttarakhand Health and Family Welfare Societies       | <b>109,18,00,000</b>  |
| 3.     | Scheme: 0136 HRD Training Programme Fellowship Exposure Visit Upgradation of Skills etc. | Gurukul Kangri Govt Ayurvedic College, Haridwar       | <b>3,50,000</b>       |
| 4.     | Scheme: 0135 Medicinal Plants  | Forest Research Institute, Dehradun                   | 7,02,727              |
|        |  | Uttaranchal Forest Development Corporation, Dehradun  | 1,50,00,000           |
|        |  | Regional Sericultural Research Station Sahaspur       | 2,00,000              |
|        |  | Govt. of Uttarakhand                                  | 11,50,00,000          |
|        |  | Dehradun Central Soil and Water Conservation Research | 69,00,000             |
|        |  | <b>Total</b>  | <b>13,78,02,727</b>   |
| 5.     | Scheme: 0046 National Bamboo Mission   | Uttaranchal Bamboo and Fiber Devt Board, Dehradun     | 2,40,47,000           |
|        |  | ICFRE, Dehradun                                       | 41,27,000             |
|        |  | <b>Total</b>  | <b>2,81,74,000</b>    |
| 6.     | Scheme: 0149 Bioinformatics  | G.B. Pant University of Agriculture and Technology    | 71,35,000             |
|        |  | IIT, Roorkee  | 30,93,150             |
|        |  | Kumaun University, Nainital                           | 23,42,000             |
|        |  | <b>Total</b>  | <b>1,25,70,150</b>    |
| 7.     | Scheme: 0152 International Cooperation   | G.B. Pant University of Agriculture and Technology    | <b>12,44,000</b>      |
| 8.     | Scheme: 0150 Research and Development Department of Biotechnology                        | G.B. Pant University of Agriculture and Technology    | 1,01,97,000           |
|        |  | Forest Research Institute, Dehradun                   | 6,05,000              |
|        |  | Uttaranchal Bamboo and Fiber Devt Board, Dehradun     | 10,99,000             |
|        |  | National Research Centre on Cold Water Fisheries      | 15,67,000             |
|        |  | <b>Total</b>  | <b>1,34,68,000</b>    |
| 9.     | Scheme : 0222 Director General of Foreign Trade  | Dr Chip Dehradun                                      | 55,976                |
|        |  | Deeps Brother Trade Dehradun                          | 5,99,350              |
|        |  | <b>Total</b>  | <b>6,55,326</b>       |
| 10.    | Scheme: 0242 Central Rural Sanitation Programme  | DWSM District Project Management Unit Pauri Garhwal   | <b>2,65,39,000</b>    |
| 11.    | Scheme: 0418 Deafness  | State Health Society                                  | <b>31,42,150</b>      |
| 13.    | Scheme: 0621, Integrated Watershed Management Programme DPAP DDP IWDP DLR                | CGO The Director Dehradun                             | 31,96,000             |
|        |  | DRDA Project Directors in Uttarakhand                 | 32,54,00,000          |
|        |  | <b>Total</b>  | <b>32,85,00,000</b>   |
| 14.    | Scheme: 0622, NLRMP DLR  | NGO, Mussoorie  | <b>50,00,000</b>      |
| 15.    | Scheme: 0826, DRDA ADMN  | DRDA Project Directors in Uttarakhand                 | <b>4,96,86,000</b>    |
| 16.    | Scheme: 0828, PMGSY  | SGO, Uttarakhand, Dehradun                            | <b>78,63,17,000</b>   |
| 17.    | Scheme: 0827, Rural Housing IAYRD  | Project Officer, DRDAs                                | <b>48,92,00,000</b>   |
| 18.    | Scheme: 0825,SGSY  | Project Officer, DRDAs                                | <b>21,59,00,000</b>   |
| 19.    | Scheme: 0279,Sarva Sikhsa Abhiyan  | Uttaranchal Sabhi ke Liye Sikhsa Parishad             | <b>1,14,94,00,000</b> |

|     |  |   |                        |
|-----|--|---|------------------------|
| 20. | Scheme: 0287, Support to NGOs Institution SRCs for Adult education and skill development merged schemes of NGOs JSS SRCs                 | Jan Shiksha Sansthans in Uttarakhand                      | <b>1,93,10,683</b>     |
| 21. | Scheme: 1011, Science and Technology Programme for Socio Economic Development  | Parivartan Vikas Sansthan , UDS Nagar                     | 3,50,000               |
|     |  | Foundation for Development Research and Action, Delhi     | 2,50,000               |
|     |  | Himalayan Environmental Studies Conservation Organization | 2,90,000               |
|     |  | NGOs  | 25,77,701              |
|     |  | <b>Total</b>  | <b>34,67,701</b>       |
| 22. | Scheme:1261, MPLADS  | Deputy Commissioner                                       | <b>36,00,00,000</b>    |
| 23. | Scheme: 0202, Promotion and Dissemination of Art and Culture   | NGOs  | <b>20,85,750</b>       |
| 24. | Scheme: 0261 National Afforestation Programme  | FDA Uttarakhand   | 2,49,00,000            |
|     |  | Parvatiya Forest Development Agency                       | 9,00,000               |
|     |  | SSF Development Agency                                    | 1,44,36,000            |
|     |  | VNF Development Agency                                    | 1,50,00,000            |
|     |  | Roha Forest Development Agency                            | 1,23,37,000            |
|     |  | Dahanu Forest Development Agency                          | 1,56,00,000            |
|     |  | Shimla Forest Development Agency                          | 8,00,000               |
|     |  | <b>Total</b>  | <b>8,39,73,000</b>     |
| 25. | Scheme: 0616, Externally Aided Project For Reforms and Investment in Vocation Training Services Rendered By Central and State Government | Directorate of Training and Employment , Uttarakhand      | <b>51,00,000</b>       |
| 26. | Scheme: 0614, Skill Development Initiative   | Directorate of Training and Employment , Uttarakhand      | 66,50,000              |
|     |  | Globus Infocom Ltd, Dehradun                              | 1,10,538               |
|     |  | <b>Total</b>  | <b>67,60,538</b>       |
| 27. | Scheme:0644, Promotional Services Institutions and Programme Revenue   | MSMEDI, Haldwani  | <b>9,40,025</b>        |
| 28. | Scheme:0682, Grid Interactive Renewable Power  | Uttarakhand Renewable Energy Development Agency           | 22,06,800              |
|     |  | IIT, Roorkee  | 3,00,000               |
|     |  | <b>Total</b>  | <b>25,06,800</b>       |
| 29. | Scheme:0683,OFF Grid DRPS  | Uttarakhand Renewable Energy Development Agency           | 64,800                 |
|     |  | IIT, Roorkee  | 1,27,235               |
|     |  | <b>Total</b>  | <b>1,92,035</b>        |
| 30. | Scheme:0769, Action Research and Research Studies  | Rural Litigation and Entitlement Kedra Dehradun           | <b>5,40,000</b>        |
| 31. | Scheme:0971, Deen Dayal Rehabilitation Scheme SJE  | Baja Institute of Learning                                | 5,59,148               |
|     |  | Shri Bharat Mandir School Society                         | 9,01,22,4              |
|     |  | RAPHAEL   | 4,36,851               |
|     |  | <b>Total</b>  | <b>18,97,223</b>       |
| 32. | Scheme:1072, Handicrafts   | Youth Club Bejupuram Srikakulam AP                        | 3,27,618               |
|     |  | Gramya Mahila Kalyan Sansthan Dehradun                    | 30,000                 |
|     |  | All India Karmthat People Development foundation          | 5,41,500               |
|     |  | Shri Pragpur 2 Mahila BharatGunthan Sa Ma Ltd             | 7,22,000               |
|     |  | Shri Mundra Taluka Charm Udyog Sa Ma Ltd, Bhuj            | 3,61,000               |
|     |  | GramVikas Parishad ,Assam                                 | 30,63,000              |
|     |  | Manav Sikhshan Sansthan Samiti, Dehradun                  | 1,64,851               |
|     |  | Misc. Agencies  | 30,94,804              |
|     |  | <b>Total</b>  | <b>83,04,773</b>       |
|     |  | 33.   | Scheme:1071, Handlooms |

|              |  |   |                       |
|--------------|--|---|-----------------------|
|              |  | Director of Industries Govt. of Uttarakhand             | 37,97,668             |
|              |  | <b>Total</b>  | <b>3,37,97,668</b>    |
| 34.          | Scheme:0822, National Rural Employment Guarantee Scheme              | DRDA Project Directors in Uttarakhand                   | <b>1,02,88,00,000</b> |
| 35.          | Scheme:0241 Accelerated Rural Water Supply Programme                 | Uttarakhand Peyjal Sansthan Vikas Nigam                 | <b>88,01,00,000</b>   |
| 36.          | Scheme:0505 Package For Special Category States other than N.E. DIPP | State Industrial Development Corporation of Uttarakhand | <b>20,00,00,000</b>   |
| 37.          | Scheme: 0537 E-Governance  | IT Development  | <b>3,56,00,000</b>    |
| <b>Total</b> |  |   | <b>7,01,46,20,549</b> |

**Appendix 1.6**

*(Reference: Paragraph 1.6.4; page 22)*

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

*(Rupees 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 (9+10) | Percentage of Return on capital |
|---------|---|-----------------------|-------------------|----------------------------------|---------------------------------------|----------|-----------------|---------------------|---------------------|---------------------------------|
| 1       | 2   | 4                     | 5                 | 6                                | 7                                     | 8        | 9               | 10                  | 11                  | 12                              |
| 1       | Irrigation workshop Division, Roorkee               | 2007-08               | 173.56            | 189.52                           | 7.32                                  | 64.56    | 12.73           | 4.51                | 17.24               | 9.93%                           |
| 2(a)    | RFC, Haldwani                                       | 2002-03               | -                 | 58.25                            | 6.64                                  | 7112.35  | (-3164.61)      | -                   | (-3164.61)          | -                               |
| 2(b)    | RFC, Dehradun                                       | 2002-03               | -                 | 9.97                             | 1.00                                  | 8357.23  | (-1350.21)      | -                   | (-1350.21)          |                                 |
| 3       | State Live stock, Kalsi, Dehradun, Agriculture Farm | } Audit not entrusted |                   |                                  |                                       |          |                 |                     |                     |                                 |
| 4       | Rishikul Ayurvedic, Pharmacy, Haridwar              |                       |                   |                                  |                                       |          |                 |                     |                     |                                 |
| 5       | State Vaccine Institute, Haridwar                   |                       |                   |                                  |                                       |          |                 |                     |                     |                                 |

**Appendix 2.1**  
(Reference : paragraph 2.3.1; page 36 )

**Statement of various grants/appropriation where saving was more than Rs 1 crore or more than 20 per cent of the total provision**

*(Rupees in crore)*

| Sl. No. | Grant No | Name of the Grant/Appropriation                               | Total Grant/ Appropriation | Savings         | Percentage |
|---------|----------|---|----------------------------|-----------------|------------|
| (1)     | (2)      | (3)   | (4)                        | (5)             | (6)        |
| 1       | 01       | Legislature   | 13.11                      | 1.49            | -          |
| 2       | 03       | Council of Ministers  | 30.05                      | 11.05           | 36.77      |
| 3       | 04       | Judicial Administration                                       | 82.58                      | 25.39           | 30.75      |
| 4       | 05       | Election  | 31.00                      | 3.68            | -          |
| 5       | 06       | Revenue & General Administration                              | 365.69                     | 84.30           | 23.05      |
| 6       | 07       | Finance, Tax, Planning, Secretariate & Miscellaneous Services | 3,748.95                   | 544.31          |            |
| 7       | 09       | Public Service Commission                                     | 5.57                       | 2.13            | 38.24      |
| 8       | 10       | Police & Jail   | 529.94                     | 56.82           | -          |
| 9       | 11       | Education, Sports, Youth Welfare & Culture                    | 2,103.78                   | 174.25          | -          |
| 10      | 12       | Medical, Health, & Family Welfare                             | 681.56                     | 199.90          | 29.33      |
| 11      | 13       | Water Supply, Housing & Urban Development                     | 709.32                     | 90.45           | -          |
| 12      | 14       | Information   | 16.66                      | 2.09            | -          |
| 13      | 15       | Welfare   | 346.79                     | 99.92           | 28.81      |
| 14      | 16       | Labour & Employment   | 74.55                      | 40.22           | 53.95      |
| 15      | 17       | Agriculture Works & Research                                  | 363.78                     | 32.35           | -          |
| 16      | 18       | Co-operative  | 26.16                      | 11.73           | 44.84      |
| 17      | 19       | Rural Development   | 435.08                     | 58.28           | -          |
| 18      | 20       | Irrigation & Flood  | 860.19                     | 44.70           | -          |
| 19      | 21       | Energy  | 658.19                     | 424.38          | 64.48      |
| 20      | 22       | Public Work   | 1,205.54                   | 122.50          | -          |
| 21      | 23       | Industries  | 85.70                      | 18.49           | 21.58      |
| 22      | 24       | Transport   | 144.23                     | 119.45          | 82.82      |
| 23      | 25       | Food  | 35.74                      | 15.80           | 44.21      |
| 24      | 26       | Tourism   | 80.04                      | 6.33            | -          |
| 25      | 27       | Forest  | 377.82                     | 71.19           | -          |
| 26      | 28       | Animal Husbandry  | 93.99                      | 10.30           | -          |
| 27      | 29       | Horticulture Development                                      | 99.20                      | 13.65           | -          |
| 28      | 30       | Welfare of Scheduled Castes                                   | 536.73                     | 185.30          | 34.52      |
| 29      | 31       | Welfare of Scheduled Tribes                                   | 170.02                     | 63.83           | 37.54      |
|         |          | <b>Total</b>  | <b>13,911.96</b>           | <b>2,534.28</b> |            |

**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**

*(Rupees in crore)*

| <b>Sl. No.</b> | <b>Grant No.</b> | <b>Name of the Grant/Appropriation</b>                       | <b>Total Grant/Appropriation</b> | <b>Excess Expenditure</b> | <b>Percentage of Excess Exp.</b> |
|----------------|------------------|--|----------------------------------|---------------------------|----------------------------------|
| <b>(1)</b>     | <b>(2)</b>       | <b>(3)</b>   | <b>(4)</b>                       | <b>(5)</b>                | <b>(6)</b>                       |
| <b>1</b>       | 07               | Finance. Tax, Planning, Secretariat & Miscellaneous Services | 3,748.95                         | 462.02                    | 12.32                            |
| <b>2</b>       | 17               | Agriculture Works & Research                                 | 363.78                           | 11.72                     | 3.22                             |
| <b>3</b>       | 20               | Irrigation & Flood   | 860.19                           | 103.95                    | 12.08                            |
| <b>4</b>       | 21               | Energy   | 658.19                           | 11.01                     | 1.67                             |
| <b>5</b>       | 25               | Food   | 35.74                            | 564.40                    | 1,579.18                         |
| <b>6</b>       | 29               | Horticulture Development                                     | 99.20                            | 4.32                      | 4.35                             |
|                | <b>Total</b>     |  | <b>5,766.05</b>                  | <b>1,157.42</b>           |                                  |

**Appendix 2.3**  
*(Reference: Paragraph 2.3.5; page 39)*  
**Excess over provision of previous years requiring regularisation**

*(Rupees in crore)*

| <b>Year</b>  | <b>Number of grants/ appropriations</b> | <b>Grant/ appropriation numbers</b>      | <b>Amount of excess</b> | <b>Stage of consideration by Public Accounts Committee (PAC)</b> |
|--------------|---|--|-------------------------|--|
| 2004-05      | 14                                      | 4,5,6,7,12,13,14,15,17,19<br>20,22,25&29 | 952.85                  | Status not intimated by the State Government                     |
| 2005-06      | 07                                      | 7,8,17,20,22,25&29                       | 663.50                  |  |
| 2006-07      | 06                                      | 7,17,20,22,25 & 29                       | 935.92                  |  |
| 2007-08      | 06                                      | 7,17,20, 22,25 & 29                      | 733.79                  |  |
| 2008-09      | 06                                      | 7,17,19,20,25 & 29                       | 1146.41                 |  |
| <b>Total</b> |   |  | <b>4,432.47</b>         |  |

**Appendix 2.4**

*(Reference: Paragraph 2.3.7; page 40)*

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

*(In thousand of Rupees)*

| Sl. No.                  | Number and Name of the Grant                                    | Original Provision | Actual expenditure | Savings out of Original provision | Supplementary provision |
|--------------------------|---|--------------------|--------------------|-----------------------------------|-------------------------|
|                          | <b>A Revenue (Charged)</b>                                      |                    |                    |                                   |                         |
| 1                        | 02-Legislature  | 30,286             | 28,895             | 1,391                             | 6,891                   |
| 2                        | 04-Judicial Administration                                      | 1,09,077           | 9,9537             | 9,540                             | 53,004                  |
| 3                        | 07-Finance ,Tax, Planning, Secretariat & Miscellaneous Services | 1,30,60,312        | 1,24,29,679        | 6,30,633                          | 4,18,000                |
| <b>Total for Charged</b> |   | <b>1,31,99,675</b> | <b>1,25,58,111</b> | <b>6,41,564</b>                   | <b>4,77,895</b>         |
|                          | <b>A Revenue (Voted)</b>  |                    |                    |                                   |                         |
| 1                        | 01-Governor   | 1,08,550           | 1,04,460           | 4,090                             | 10,000                  |
| 2                        | 04-Judicial Administration                                      | 4,48,064           | 4,00,756           | 47,308                            | 1,15,623                |
| 3                        | 06,-Revenue & General Administration                            | 26,33,864          | 23,08,015          | 3,25,849                          | 3,49,877                |
| 4                        | 09-Public Service Commission                                    | 37,700             | 34,439             | 3,261                             | 8,000                   |
| 5                        | 12-Medical,Health & Family Welfare                              | 42,46,008          | 40,48,091          | 1,97,917                          | 10,22,694               |
| 6                        | 13-Water Supply, Housing & Urban Development                    | 62,39,801          | 61,61,360          | 78,441                            | 8,08,416                |
| 7                        | 14-Information  | 1,52,395           | 1,45,651           | 6,744                             | 9,200                   |
| 8                        | 15-Welfare  | 29,10,464          | 23,87,117          | 5,23,347                          | 4,11,940                |
| 9                        | 16-Labour & Employment  | 6,13,529           | 3,32,653           | 2,80,876                          | 71,982                  |
| 10                       | 18-Co-operative   | 2,06,512           | 1,44,267           | 62,245                            | 15,000                  |
| 11                       | 19-Rural Development  | 31,51,984          | 29,44,304          | 2,07,680                          | 2,43,633                |
| 12                       | 20-Irrigation & Flood   | 23,48,842          | 23,19,607          | 29,235                            | 4,17,800                |
| 13                       | 23-Industires   | 4,61,676           | 4,11,854           | 49,822                            | 80,963                  |
| 14                       | 24-Transport  | 2,38,737           | 1,50,072           | 88,665                            | 26,905                  |
| 15                       | 26-Tourism  | 3,00,798           | 2,81,260           | 19,538                            | 3,567                   |
| 16                       | 27-Forest   | 31,49,600          | 28,92,756          | 2,56,844                          | 4,31,000                |
| 17                       | 30-Welfare of Scheduled Castes                                  | 30,86,491          | 23,15,578          | 7,70,913                          | 1,02,416                |
| 18                       | 31-Welfare of Scheduled Tribes                                  | 9,38,390           | 6,13,053           | 3,25,337                          | 24,123                  |
| <b>Total for Voted</b>   |   | <b>3,12,73,405</b> | <b>2,79,95,293</b> | <b>32,78,112</b>                  | <b>41,53,139</b>        |
| <b>Total for Revenue</b> |   | <b>4,44,73,080</b> | <b>4,05,53,404</b> | <b>39,19,676</b>                  | <b>46,31,034</b>        |

| Sl. No.                  | Grant Number                        | Original Provision | Actual expenditure | Savings out of Original provision | Supplementary provision |
|--------------------------|-------------------------------------|--------------------|--------------------|-----------------------------------|-------------------------|
|                          | <b>B Capital</b>                    |                    |                    |                                   |                         |
| 1                        | 06-Revenue & General Administration | 6,32,406           | 4,95,561           | 1,36,845                          | 30,000                  |
| 2                        | 16-Labour & Employment              | 20,000             | 10,668             | 9,332                             | 40,000                  |
| 3                        | 27-Forest                           | 1,75,103           | 1,73,520           | 1,583                             | 22,500                  |
| 4                        | 28-Animal Husbandry                 | 88,903             | 66,967             | 21,936                            | 7,300                   |
| 5                        | 30-Welfare of Scheduled Castes      | 21,42,904          | 11,98,720          | 9,44,184                          | 35,471                  |
| <b>Total for Capital</b> |                                     | <b>30,59,316</b>   | <b>19,45,436</b>   | <b>11,13,880</b>                  | <b>1.35,271</b>         |
| <b>Grant Total</b>       |                                     | <b>4,75,32,396</b> | <b>4,24,98,840</b> | <b>50,33,556</b>                  | <b>47,66,305</b>        |

**Appendix 2.5**

*(Reference: Paragraph 2.3.7; page 40)*

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

*(Rupees in crore)*

| <b>Sl. No.</b> | <b>Grant Number</b> | <b>Name of the Grant and Appropriation</b> | <b>Original Provision</b> | <b>Supplementary provision</b> | <b>Total</b>  | <b>Expenditure</b> | <b>Excess</b> |
|----------------|---------------------|--|---------------------------|--------------------------------|---------------|--------------------|---------------|
| 1              | <b>17</b>           | Agriculture Works & Research               | 5.24                      | 56.29                          | 61.53         | 73.25              | 11.72         |
| 2              | <b>20</b>           | Irrigation & Flood                         | 549.64                    | 33.88                          | 583.52        | 687.47             | 103.95        |
|                |                     | <b>Total</b>                               | <b>554.88</b>             | <b>90.17</b>                   | <b>645.05</b> | <b>760.72</b>      | <b>115.67</b> |

**Appendix 2.6**  
**(Reference: Paragraph 2.3.8; page 40)**  
**Excess/Unnecessary/Insufficient re-appropriation of funds**

(Rupees in lakh)

| Sl. No. | Grant No.      | Description  | Head of Account | Re-appropriation | Final Excess(+)/ Saving (-) |
|---------|----------------|--|-----------------|------------------|-----------------------------|
| 1.      | 01             | Legislature  | 2011-101        |                  | (-) 17.11                   |
| 2.      |                |  | 2011-103        | (-) 126.01       | (+) 2.53                    |
| 3.      | 04             | Judicial Administration  | 2014-102-03     | (+) 643.80       | (+) 17.81                   |
| 4.      | 05             | Election   | 2015-105-04     | (-)1.53          | (-) 97.98                   |
| 5.      | 06             | Revenue and General Administration                             | 2245-800        | (-) 904.30       | (-) 2011.31                 |
| 6.      | 07             | Finance, Tax, Planning, Secretariat and Miscellaneous Services | 2030-102        | (-) 0.32         | (+) 150.79                  |
| 7.      |                |  | 2030-001-04     | (+) 17.69        | (-) 76.92                   |
| 8.      |                |  | 2030-001-05     | (-) 1151.56      | (+) 80.00                   |
| 9.      |                |  | 2045-103-03     | (-) 51.26        | (-) 2.58                    |
| 10.     |                |  | 2052-090-03     | (+) 557.03       | (-) 83.91                   |
| 11.     |                |  | 2052-800-03     | (-) 131.00       | (-) 349.00                  |
| 12.     |                |  | 2071-101-03     | (-) 15550.00     | (-) 24560.81                |
| 13.     |                |  | 4059-800-01     | (-) 186.65       | (-) 2554.90                 |
| 14.     |                |  | 4059-800-03     | (-) 38.61        | (-) 10.00                   |
| 15.     |                |  | 10              | Police           | 2055-001-03                 |
| 16.     | 2055-101-03    | (-) 100.50   |                 |                  | (+) 60.27                   |
| 17.     | 2055-104-03    | (-) 307.75   |                 |                  | (+) 466.36                  |
| 18.     | 2055-109-03    | (-) 4200.08  |                 |                  | (+) 502.23                  |
| 19.     | 2055-109-05    | (-) 172.64   |                 |                  | (+) 147.05                  |
| 20.     | 11             | Education, Sports, Youth Welfare and Culture                   | 2202-01-101-01  | (-) 101.35       | (-) 5302.89                 |
| 21.     |                |  | 2202-01-101-04  | (-) 312.56       | (-) 3411.92                 |
| 22.     |                |  | 2202-01-102-07  | (+) 165.00       | (+) 1918.86                 |
| 23.     |                |  | 2202-01-102-18  | (+) 560.11       | (-) 182.02                  |
| 24.     |                |  | 2202-01-109-800 | (-) 2134.30      | (-) 492.04                  |
| 25.     |                |  | 2202-02-109-03  | (-) 670.04       | (-) 1656.32                 |
| 26.     |                |  | 2202-02-109-05  | (+) 424.46       | (-) 540.45                  |
| 27.     |                |  | 2202-02-109-09  | (+) 436.85       | (-) 670.70                  |
| 28.     |                |  | 2202-02-110-03  | (-) 3.37         | (+) 271.74                  |
| 29.     |                |  | 2202-02-110-05  | (+) 195.73       | (-) 72.08                   |
| 30.     |                |  | 2202-02-800-01  | (-) 128.24       | (-) 67.19                   |
| 31.     |                |  | 2202-03-102-04  | (-) 654.43       | (-) 45.14                   |
| 32.     | 2202-03-103-03 | (-) 763.91   | (+) 35.01       |                  |                             |

|     |    |   |                |              |             |
|-----|----|---|----------------|--------------|-------------|
| 33. |    |   | 2202-03-103-04 | (-) 216.22   | (+) 7.00    |
| 34. |    |   | 2202-03-104-03 | (-) 422.61   | (+) 18.40   |
| 35. |    |   | 2202-80-003-01 | (-) 30.12    | (+) 101.45  |
| 36. |    |   | 2203-105-03    | (-) 576.74   | (+) 20.63   |
| 37. |    |   | 2203-112-03    | (-) 43.16    | (-) 50.00   |
| 38. |    |   | 2203-112-04    | (-) 136.80   | (-) 20.50   |
| 39. |    |   | 2203-112-05    | (-) 17.74    | (+) 78.24   |
| 40. |    |   | 2204-001-09    | (-) 1.54     | (-) 48.46   |
| 41. |    |   | 4202-01-202-16 | (-) 264.79   | (+) 115.82  |
| 42. |    |   | 4202-01-202-19 | (-) 102.38   | (-) 96.30   |
| 43. | 12 | Medical, Health and Family Welfare          | 2210-01-110-03 | (+) 51.86    | (-) 1027.43 |
| 44. |    |   | 2210-01-110-05 | (+) 7.00     | (-) 65.18   |
| 45. |    |   | 2210-02-101-08 | (-) 100.00   | (-) 321.66  |
| 46. |    |   | 2210-03-101-03 | (+) 7.00     | (-)117.97   |
| 47. |    |   | 2210-03-104-03 | (-)20.00     | (-) 1200.74 |
| 48. |    |   | 2210-05-101-06 | (+) 90.00    | (-) 103.19  |
| 49. | 13 | Water Supply, Housing and Urban Development | 2217-03-191-03 | (-) 964.92   | (-) 52.79   |
| 50. |    |   | 2217-03-800-01 | (-) 657.46   | (+) 400.20  |
| 51. |    |   | 2217-80-001-03 | (-)38.86     | (+) 97.27   |
| 52. | 15 | Welfare                                     | 2235-01-800-91 | (+) 147.78   | (-) 10.90   |
| 53. |    |   | 2250-800-09    | (-) 30.00    | (+) 13.13   |
| 54. |    |   | 2250-800-12    | (-) 53.00    | (+) 226.00  |
| 55. | 20 | Irrigation and Flood Control                | 2702-02-005-03 | (-) 249.30   | (-) 15.83   |
| 56. |    |   | 2702-02-800-91 | (-) 121.65   | (-) 9.44    |
| 57. |    |   | 4700-04-800-02 | (-) 92.65    | (+) 88.03   |
| 58. |    |   | 4700-05-800-01 | (-) 1992.00  | (-) 4883.09 |
| 59. |    |   | 4700-06-800-02 | (+) 64.65    | (+) 141.48  |
| 60. |    |   | 4702-800-01    | (-) 4055.75  | (+) 483.43  |
| 61. |    |   | 4711-01-103001 | (+) 1992.00  | (-) 1246.54 |
| 62. | 21 | Energy                                      | 2801-05-800-03 | (-) 21.15    | (-) 1.91    |
| 63. | 22 | Public Works                                | 3054-04-337-01 | (-) 2.28     | (-) 40.69   |
| 64. |    |   | 3054-04-337-03 | (-) 100.03   | (+) 47.95   |
| 65. |    |   | 5054-04-800-01 | (-) 2214.64  | (+) 225.00  |
| 66. |    |   | 5054-04-800-97 | (-) 21086.55 | (+) 103.61  |
| 67. | 23 | Industries                                  | 2851-102-01    | (-) 80.86    | (+) 4.01    |
| 68. |    |   | 2851-102-03    | (-) 179.99   | (+) 3.59    |
| 69. |    |   | 2851-103-07    | (-) 59.05    | (-) 21.91   |
| 70. |    |   | 2853-02-001-03 | (-) 23.69    | (-) 190.57  |
| 71. | 25 | Food  | 2408-01-001-03 | (-) 241.03   | (+) 21.99   |

|     |    |                             |                |            |             |
|-----|----|-----------------------------|----------------|------------|-------------|
| 72. | 28 | Animal Husbandry            | 2403-001-03    | (-)94.68   | (+) 111.77  |
| 73. |    |                             | 2403-106-03    | (+) 31.89  | (+) 7.61    |
| 74. | 29 | Horticulture development    | 2401-119-03    | (-) 915.50 | (+) 181.80  |
| 75. |    |                             | 2202-01-800-01 | (-)100.00  | (-) 950.00  |
| 76. | 30 | Welfare of Scheduled Castes | 2225-01-277-12 | (-) 34.74  | (+) 27.84   |
| 77. |    |                             | 2235-60-102-02 | (-) 93.22  | (-) 66.37   |
| 78. |    |                             | 2515-102-02    | (-) 791.88 | (+) 22.50   |
| 79. |    |                             | 4700-05-800-01 | (-) 185.29 | (-) 3414.71 |
| 80. |    |                             | 5054-04-800-02 | (-) 58.83  | (+) 219.34  |

**Appendix 2.7**

*(Reference: Paragraph 2.3.9; page 40)*

**Results of review of substantial surrenders made during the year 2008-09**

| Sl.No. | Number and title of Grant  | Name of the scheme (Head of Account) | Total Grant/Appropriation (Rupees in lakh) | Amount of Surrender (Rupees in lakh) | Percentage of Surrender |
|--------|--|--------------------------------------|--|--------------------------------------|-------------------------|
| 1.     | 03, Council of Ministers   | 2013-108-03                          | 85.01                                      | 41.01                                | 48.24                   |
| 2.     |  | 2013-105-04                          | 50.00                                      | 50.00                                | 100.00                  |
| 3.     | 04, Judicial Administration  | 2014-800-01                          | 286.96                                     | 146.22                               | 50.95                   |
| 4.     |  | 2014-800-10                          | 30.41                                      | 30.41                                | 100.00                  |
| 5.     | 06, Revenue and General Administration                             | 2070-104-05                          | 26.45                                      | 26.45                                | 100.00                  |
| 6.     |  | 2245-800-04                          | 100.00                                     | 100.00                               | 100.00                  |
| 7.     |  | 2245-800-05                          | 200.28                                     | 200.28                               | 100.00                  |
| 8.     |  | 2245-800-06                          | 100.00                                     | 100.00                               | 100.00                  |
| 9.     | 07, Finance, Tax, Planning, Secretariat and Miscellaneous Services | 2030-01-101-03                       | 50.00                                      | 44.80                                | 89.60                   |
| 10.    |  | 2052-090-06                          | 38.90                                      | 25.51                                | 65.58                   |
| 11.    |  | 2052-090-11                          | 85.86                                      | 53.06                                | 61.80                   |
| 12.    |  | 2052-091-04                          | 49.52                                      | 29.35                                | 59.27                   |
| 13.    |  | 2040-800-05                          | 1000.00                                    | 1000.00                              | 100.00                  |
| 14.    |  | 4059-80-800-11                       | 100.00                                     | 70.42                                | 70.42                   |
| 15.    | 11, Education, Sports, Youth Welfare and Culture                   | 2202-01-004-03                       | 75.17                                      | 64.86                                | 86.28                   |
| 16.    |  | 2203-104-04                          | 50.00                                      | 50.00                                | 100.00                  |
| 17.    |  | 2202-01-800-10                       | 100.08                                     | 100.08                               | 100.00                  |
| 18.    |  | 2205-102-01                          | 23.50                                      | 23.50                                | 100.00                  |
| 19.    |  | 2205-102-25                          | 79.00                                      | 79.00                                | 100.00                  |
| 20.    |  | 4202-01-202-20                       | 100.00                                     | 100.00                               | 100.00                  |
| 21.    |  | 4202-01-203-12                       | 145.00                                     | 145.00                               | 100.00                  |
| 22.    | 4202-01-203-13   | 300.00                               | 300.00                                     | 100.00                               |                         |
| 23.    | 15, Welfare  | 2235-02-101-05                       | 50.00                                      | 40.10                                | 80.20                   |
| 24.    |  | 2250-800-04                          | 55.59                                      | 35.86                                | 64.51                   |
| 25.    | 17, Agriculture Works and Research                                 | 2401-800-06                          | 225.00                                     | 172.77                               | 76.79                   |
| 26.    | 19, Rural Development  | 2501-02-800-01                       | 631.00                                     | 339.19                               | 53.75                   |
| 27.    |  | 2515-102-07                          | 300.01                                     | 163.24                               | 54.41                   |
| 28.    |  | 2515-102-08                          | 85.00                                      | 56.00                                | 65.88                   |
| 29.    |  | 2515-102-09                          | 330.00                                     | 170.69                               | 51.72                   |
| 30.    |  | 2515-102-12                          | 1232.00                                    | 689.11                               | 55.93                   |
| 31.    |  | 2515-102-14                          | 91.00                                      | 89.55                                | 98.41                   |
| 32.    |  | 4515-102-01                          | 2044.00                                    | 1308.90                              | 64.04                   |
| 33.    | 21, Energy   | 2801-05-800-03                       | 32.56                                      | 21.15                                | 64.96                   |
| 34.    |  | 6801-01-190-04                       | 5557.00                                    | 4158.40                              | 74.83                   |
| 35.    |  | 6801-01-190-97                       | 8400.00                                    | 5595.00                              | 66.61                   |
| 36.    | 22, Public Works   | 3054-80-800-04                       | 200.00                                     | 147.63                               | 73.82                   |
| 37.    |  | 5054-04-800-01                       | 3100.00                                    | 2214.64                              | 71.44                   |
| 38.    |  | 5054-04-800-97                       | 30000.00                                   | 15188.13                             | 50.63                   |
| 39.    | 23, Industries   | 2851-102-23                          | 325.00                                     | 305.27                               | 93.93                   |
| 40.    |  | 3425-60-004-05                       | 100.00                                     | 100.00                               | 100.00                  |
| 41.    |  | 3425-60-004-09                       | 100.00                                     | 100.00                               | 100.00                  |
| 42.    |  | 3425-60-004-10                       | 25.00                                      | 25.00                                | 100.00                  |
| 43.    |  | 3425-60-004-12                       | 25.00                                      | 25.00                                | 100.00                  |
| 44.    |  | 3425-60-004-13                       | 25.00                                      | 25.00                                | 100.00                  |
| 45.    | 24, Transport  | 5053-02-800-04                       | 500.00                                     | 256.64                               | 51.33                   |
| 46.    | 28, Animal Husbandry   | 2403-113-01                          | 56.61                                      | 45.43                                | 80.25                   |
| 47.    |  | 2403-102-05                          | 500.00                                     | 500.00                               | 100.00                  |
| 48.    |  | 2403-102-06                          | 22.00                                      | 22.00                                | 100.00                  |
| 49.    |  | 2403-106-91                          | 50.00                                      | 50.00                                | 100.00                  |

|              |                                 |                                 |                 |                  |              |
|--------------|---------------------------------|---------------------------------|-----------------|------------------|--------------|
| 50.          | 29, Horticulture Development    | 2401-119-08                     | 200.00          | 144.80           | 72.40        |
| 51.          |                                 | 2401-119-16                     | 57.25           | 30.44            | 53.17        |
| 52.          |                                 | 2401-119-17                     | 300.00          | 157.71           | 52.57        |
| 53.          |                                 | 2401-119-18                     | 81.00           | 43.20            | 53.33        |
| 54.          | 30, Welfare of Scheduled Castes | 2225-01-277-07                  | 35.00           | 20.45            | 58.43        |
| 55.          |                                 | 2225-01-277-13                  | 2000.00         | 1521.00          | 76.05        |
| 56.          |                                 | 2225-01-800-08                  | 44.00           | 27.56            | 62.64        |
| 57.          |                                 | 2235-02-800-04                  | 183.00          | 179.68           | 98.19        |
| 58.          |                                 | 2402-102-02                     | 380.00          | 208.00           | 54.74        |
| 59.          |                                 | 2202-03-102-02                  | 287.00          | 287.00           | 100.00       |
| 60.          |                                 | 2205-102-02                     | 24.00           | 24.00            | 100.00       |
| 61.          |                                 | 2225-01-793-01                  | 650.00          | 650.00           | 100.00       |
| 62.          |                                 | 2225-01-800-06                  | 100.00          | 100.00           | 100.00       |
| 63.          |                                 | 2225-01-800-12                  | 35.00           | 35.00            | 100.00       |
| 64.          |                                 | 4225-01-800-03                  | 5000.00         | 3377.63.         | 67.55        |
| 65.          |                                 | 4702-800-02                     | 1050.00         | 881.00           | 83.90        |
| 66.          |                                 | 4403-101-02                     | 54.00           | 54.00            | 100.00       |
| 67.          |                                 | 31, Welfare of Scheduled Tribes | 2401-102-01     | 140.00           | 87.70        |
| 68.          | 2515-796-05                     |                                 | 37.22           | 21.76            | 58.46        |
| 69.          | 2515-796-07                     |                                 | 33.00           | 27.81            | 84.27        |
| 70.          | 2515-796-08                     |                                 | 44.10           | 35.82            | 81.22        |
| 71.          | 2515-796-10                     |                                 | 64.00           | 35.80            | 55.94        |
| 72.          | 2202-03-796-01                  |                                 | 100.00          | 100.00           | 100.00       |
| 73.          | 2202-03-796-02                  |                                 | 190.00          | 190.00           | 100.00       |
| 74.          | 2225-02-794-01                  |                                 | 179.91          | 179.91           | 100.00       |
| 75.          | 2225-02-800-16                  |                                 | 50.00           | 50.00            | 100.00       |
| 76.          | 4225-02-277-01                  |                                 | 640.71          | 462.26           | 72.15        |
| 77.          | 4225-02-800-03                  |                                 | 220.00          | 161.92           | 73.60        |
| 78.          | 5054-04-796-01                  |                                 | 50.00           | 47.75            | 95.50        |
| <b>Total</b> |                                 |                                 | <b>69367.10</b> | <b>43,766.85</b> | <b>63.09</b> |

**Appendix 2.8**

*(Reference: Paragraph 2.3.10; page 40)*

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

*(Rupees in crore)*

| <b>Sl. No.</b> | <b>Number and name of the grant/ appropriation</b> | <b>Total grant/ appropriation</b> | <b>Saving</b> | <b>Amount surrendered</b> | <b>Amount surrendered in excess</b> |
|----------------|--|-----------------------------------|---------------|---------------------------|-------------------------------------|
|                | <b>Revenue – Charged</b>                           |                                   |               |                           |                                     |
| 1              | 04-Judicial Administration                         | 16.21                             | 6.25          | 6.44                      | 0.19                                |
|                | <b>Revenue – Voted</b>                             |                                   |               |                           |                                     |
| 1              | 03-Council of Ministers                            | 30.05                             | 11.05         | 11.43                     | 0.38                                |
| 2              | 04-Judicial Administration                         | 56.37                             | 16.29         | 16.47                     | 0.18                                |
| 3              | 10-Police & Jail                                   | 483.77                            | 51.11         | 60.53                     | 9.42                                |
| 4.             | 28-Animal Husbandry                                | 84.37                             | 7.38          | 7.68                      | 0.30                                |
| 5              | 29-Horticulture Development                        | 98.83                             | 13.63         | 13.67                     | 0.04                                |
|                | <b>Capital – Voted</b>                             |                                   |               |                           |                                     |
| 1.             | 22-Public Work                                     | 814.38                            | 69.78         | 161.13                    | 91.35                               |
|                | <b>Total</b>                                       | <b>1,583.98</b>                   | <b>175.49</b> | <b>277.35</b>             | <b>101.86</b>                       |

**Appendix 2. 9**  
**(Reference: Paragraph 2.3.11; page 41)**  
**Statement of various grants/appropriations in which savings occurred**  
**but no part of which had been surrendered**

| <i>(Rupees in crore)</i>  |                  |  |               |
|---------------------------|------------------|--|---------------|
| <b>I - Grant</b>          |                  |  |               |
| <b>Sl. No.</b>            | <b>Grant No.</b> | <b>Number and Name of grant/appropriation</b>                                | <b>Saving</b> |
| 1                         | 10               | Police & Jail (Capital-voted)  | 5.72          |
| 2                         | 11               | Education,Sports,Youth Welfare & Culture (Capital-Voted)                     | 14.57         |
| 3                         | 12               | Medical,Health & Family Welfare(Capital-Voted)                               | 77.83         |
| 4                         | 13               | Water Supply, Housing & Urban Development(Capital-Voted)                     | 1.77          |
| 5                         | 14               | Information(Revenue-Voted)   | 1.59          |
| 6                         | 14               | Information(Capital-Voted)   | 0.50          |
| 7                         | 16               | Labour & Employment(Capital-Voted)   | 4.93          |
| 8                         | 18               | Co-operative(Revenue-Voted)  | 7.72          |
| 9                         | 18               | Co-operative(Capital -Voted)   | 4.01          |
| 10                        | 26               | Tourism(Revenue-Voted)   | 2.31          |
| 11                        | 26               | Tourism(Capital-Voted)   | 4.01          |
| 12                        | 27               | Forest(Revenue-Voted)  | 68.78         |
| 13                        | 27               | Forest(Capital-Voted)  | 2.41          |
| <b>Total</b>              |                  |  | <b>196.15</b> |
| <b>II - Appropriation</b> |                  |  |               |
| 1                         | 07               | Finance,Tax, planning, Secretriате & Misscellenous Services(Revenue-Charged) | 104.86        |
| 2                         | 09               | Public Service Commission(Revenue-Charged)                                   | 1.13          |
| 3                         | 09               | Public Service Commission(Capital-Charged)                                   | 1.00          |
| <b>Total</b>              |                  |  | <b>106.99</b> |
| <b>Grand Total</b>        |                  |  | <b>303.14</b> |

**Appendix 2.10**  
*(Reference: Paragraph 2.3.11; page 41)*  
**Details of saving of Rs 1 crore and above not surrendered**

*(Rupees 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 (Capital-Voted)                                       | 2.84           | 0.05          | 2.79                                    |
| 2            | 06- Revenue & General Administration(Revenue-Voted)                               | 67.57          | 15.82         | 51.75                                   |
| 3            | 06-Revenue & General Administration (Capital- Voted)                              | 16.68          | 13.80         | 2.88                                    |
| 4            | 07-Finance, Tax, Planning, Secretariate & Miscellaneous Services(Revenue-Voted )  | 394.33         | 36.56         | 357.77                                  |
| 5            | 07-Finance, Tax, Planning, Secretariate & Miscellaneous Services(Revenue-Charged) | 104.86         | 00            | 104.86                                  |
| 6            | 07-Finance, Tax, Planning, Secretariate & Miscellaneous Services(Capital-Voted)   | 45.11          | 7.54          | 37.57                                   |
| 7            | 09-Public Service Commission (Revenue- Charged)                                   | 1.13           | 00            | 1.13                                    |
| 8            | 09- Public Service commisSion (Capital- Charged)                                  | 1.00           | 00            | 1.00                                    |
| 9            | 10-Police & Jail (Capital-Voted)  | 5.72           | 00            | 5.72                                    |
| 10           | 11- Education, Sports, Youth Welfare & Culture(Revenue-Voted)                     | 159.67         | 58.48         | 101.19                                  |
| 11           | 11-Education, Sports, Youth Welfare & Culture(Capital-Voted)                      | 14.57          | 00            | 14.57                                   |
| 12           | 12- Medical, Health & Family Welfare(Revenue-Voted)                               | 122.06         | 3.36          | 118.70                                  |
| 13           | 12-Medical, Health & Family Welfare(Capital-Voted)                                | 77.83          | 00            | 77.83                                   |
| 14           | 13-Water Supply, Housing & Urban Development(Revenue-Voted)                       | 88.69          | 17.22         | 71.47                                   |
| 15           | 13-Water Supply, Housing & Urban Development(Capital-Voted)                       | 1.77           | 00            | 1.77                                    |
| 16           | 14-Information(Revenue-Voted)   | 1.59           | 00            | 1.59                                    |
| 17           | 15-Welfare (Revenue-Voted)  | 93.53          | 48.48         | 45.05                                   |
| 18           | 16-Labour & Employment(Revenue-Voted)   | 35.29          | .93           | 34.36                                   |
| 19           | 16- Labour & Employment(Capital-Voted)  | 4.93           | 00            | 4.93                                    |
| 20           | 17- Agriculture Works & Research(Revenue-Voted)                                   | 32.35          | 15.11         | 17.24                                   |
| 21           | 18-Co-operative(Revenue-Voted)  | 7.72           | 00            | 7.72                                    |
| 22           | 19-Rural Development(Revenue-Voted)   | 45.13          | 30.60         | 14.53                                   |
| 23           | 20-Irrigation & Flood(Revenue-Voted)  | 44.70          | 21.33         | 23.37                                   |
| 24           | 21-Energy(Revenue-Voted)  | 11.01          | 2.55          | 8.46                                    |
| 25           | 22- Public Work(Revenue-Voted)  | 51.18          | 41.98         | 9.20                                    |
| 26           | 23-Industries (Revenue-Voted)   | 13.08          | 10.95         | 2.13                                    |
| 27           | 24-Transport(Revenue-Voted)   | 11.56          | 8.72          | 2.84                                    |
| 28           | 24-Transport(Capital-Voted)   | 107.89         | 47.15         | 60.74                                   |
| 29           | 25-Food(Revenue-Voted)  | 15.80          | 6.09          | 9.71                                    |
| 30           | 26-Tourism(Revenue-Voted)   | 2.31           | 00            | 2.31                                    |
| 31           | 26-Tourism(Capital-Voted)   | 4.02           | 00            | 4.02                                    |
| 32           | 27- Forest(Revenue-Voted)   | 68.78          | 00            | 68.78                                   |
| 33           | 27- Forest(Capital-Voted)   | 2.41           | 00            | 2.41                                    |
| 34           | 30-Welfare of Scheduled Castes (Revenue-Voted)                                    | 87.33          | 57.55         | 29.78                                   |
| 35           | 30-Welfare of Scheduled Castes (capital-voted)                                    | 97.97          | 45.80         | 52.17                                   |
| 36           | 31-Welfare of Scheduled Tribes (revenue-voted)                                    | 34.95          | 13.71         | 21.24                                   |
| 37           | 31-Welfare of Scheduled Tribes(capital-voted)                                     | 28.88          | 16.90         | 11.98                                   |
| <b>Total</b> |   | <b>1906.24</b> | <b>520.68</b> | <b>1385.56</b>                          |

## Appendix - 2.11

(Reference: Paragraph 2.3.11; page 41)

## Cases of surrender of funds in excess of Rs 10 crore on 30 and 31 March 2009

(Rupees in crore)

| Sl. No.      | Grant No. | Major Head  | Amount of Surrender | Percentage of Total Provision |
|--------------|-----------|---|---------------------|-------------------------------|
| 1            | 2         | 3   | 4                   |                               |
| 1.           | 04        | 2014-Administration of Justice                                      | 16.47               | 29.00                         |
| 2.           | 06        | 4059- Capital Outlay on Public Works                                | 13.80               | 21.00                         |
| 3.           | 07        | 2030-Stamps and Registration  | 10.62               | 31.00                         |
| 4.           | 07        | 2040-Taxes on Sales, Trades etc.                                    | 10.00               | 15.00                         |
| 5.           | 10.       | 2055-Police   | 56.68               | 12.00                         |
| 6.           | 11.       | 2202-Education  | 18.82               | 01.00                         |
| 7.           | 13        | 2217-Urban Development  | 16.44               | 06.00                         |
| 8.           | 15        | 2235-Social Securities and Welfare                                  | 11.71               | 08.00                         |
| 9.           | 15        | 2250-Other Social Services  | 29.81               | 64.00                         |
| 10.          | 19        | 2515-Other Rural Development Programmes                             | 22.09               | 08.00                         |
| 11.          | 20        | 2702-Minor Irrigation   | 16.50               | 23.00                         |
| 12.          | 21        | 4801-Capital Outlay on Power Projects                               | 100.19              | 37.80                         |
| 13.          | 21        | 6801-Loans For Power Project  | 324.18              | 85.38                         |
| 14.          | 22        | 5054- Capital Outlay on Roads and Bridges                           | 160.82              | 19.95                         |
| 15.          | 22        | 2059-Public Works   | 38.93               | 18.12                         |
| 16.          | 24        | 5053- Capital Outlay on Civil Aviation                              | 38.07               | 90.64                         |
| 17.          | 29        | 2401-Crop Husbandry   | 13.68               | 13.00                         |
| 18.          | 30        | 4225- Capital Outlay on Welfare of SC/ST and Other Backward classes | 33.78               | 62.00                         |
| <b>Total</b> |           |   | <b>932.59</b>       |                               |

**Appendix 2.12**  
(Reference: Paragraph 2.3.12 ; page 41)  
**Rush of Expenditure**

(Rupees in crore)

| Sl. No. | Head of account Scheme/Service | Expenditure incurred during Jan-March 2008 | Expenditure incurred in March 2008 | Total expenditure | Percentage of total expenditure incurred during |            |
|---------|--------------------------------|--|------------------------------------|-------------------|---|------------|
|         |                                |  |                                    |                   | Jan-March 2009                                  | March 2009 |
| 1       | 2011                           | 3.90                                       | 1.65                               | 11.14             | 35.00%  | 14.81%     |
| 2       | 2012                           | 1.34                                       | 0.42                               | 2.89              | 46.36%  | 14.53%     |
| 3       | 2013                           | 6.49                                       | 0.67                               | 19.00             | 34.15%  | 3.52%      |
| 4       | 2014                           | 19.06                                      | 11.43                              | 50.03             | 38.09%  | 22.85%     |
| 5       | 2015                           | 9.88                                       | 6.82                               | 13.66             | 72.32%  | 49.89%     |
| 6       | 2029                           | 29.29                                      | 18.20                              | 76.75             | 38.16%  | 23.71%     |
| 7       | 2030                           | 17.75                                      | 15.47                              | 21.61             | 82.13%  | 71.58%     |
| 8       | 2039                           | 2.38                                       | 1.49                               | 6.21              | 38.32%  | 23.99%     |
| 9       | 2040                           | 10.94                                      | 6.35                               | 36.58             | 29.90%  | 17.35%     |
| 10      | 2041                           | 0.048                                      | 0.015                              | 0.14              | 34.28%  | 10.71%     |
| 11      | 2045                           | 0.69                                       | 0.42                               | 1.66              | 41.56%  | 25.30%     |
| 12      | 2047                           | 1.08                                       | 0.57                               | 2.66              | 40.60%  | 21.42%     |
| 13      | 2048                           | 50.00                                      | 0.00                               | 55.00             | 90.90%  | --- %      |
| 14      | 2049                           | 326.37                                     | 234.10                             | 1187.51           | 27.48%  | 19.71%     |
| 15      | 2051                           | 1.57                                       | 0.84                               | 3.61              | 43.49%  | 23.26%     |
| 16      | 2052                           | 17.20                                      | 5.74                               | 44.76             | 38.42%  | 12.82%     |
| 17      | 2053                           | 20.58                                      | 12.78                              | 47.84             | 43.01%  | 26.71%     |
| 18      | 2054                           | 10.15                                      | 7.16                               | 28.00             | 36.25%  | 25.57%     |
| 19      | 2055                           | 168.30                                     | 116.15                             | 419.22            | 40.14%  | 27.70%     |
| 20      | 2056                           | 4.76                                       | 3.07                               | 13.44             | 35.41%  | 22.84%     |
| 21      | 2058                           | 3.50                                       | 2.40                               | 7.31              | 47.87%  | 32.83%     |
| 22      | 2059                           | 87.81                                      | 63.42                              | 201.51            | 43.57%  | 31.47%     |
| 23      | 2070                           | 8.23                                       | 4.09                               | 21.92             | 37.54%  | 18.65%     |
| 24      | 2071                           | 248.57                                     | 123.05                             | 828.25            | 30.01%  | 14.85%     |
| 25      | 2075                           | 1.09                                       | 0.80                               | 3.27              | 33.33%  | 24.46%     |
| 26      | 2202                           | 568.10                                     | 285.74                             | 1757.03           | 32.33%  | 16.26%     |
| 27      | 2203                           | 14.83                                      | 6.61                               | 43.51             | 34.08%  | 15.19%     |
| 28      | 2204                           | 11.22                                      | 8.32                               | 23.27             | 48.21%  | 35.75%     |
| 29      | 2205                           | 3.23                                       | 2.03                               | 7.43              | 43.47%  | 27.32%     |
| 30      | 2210                           | 178.72                                     | 116.48                             | 369.86            | 48.38%  | 31.49%     |
| 31      | 2211                           | 20.05                                      | 13.17                              | 44.06             | 45.50%  | 29.89%     |
| 32      | 2215                           | 157.78                                     | 140.87                             | 394.38            | 40.00%  | 35.71%     |
| 33      | 2216                           | 0.61                                       | 0.40                               | 1.59              | 38.36%  | 25.15%     |
| 34      | 2217                           | 190.55                                     | 137.48                             | 241.12            | 79.02%  | 57.01%     |
| 35      | 2220                           | 3.61                                       | 2.16                               | 14.65             | 24.64%  | 14.74%     |
| 36      | 2225                           | 33.80                                      | 24.47                              | 111.70            | 30.25%  | 21.90%     |
| 37      | 2230                           | 11.13                                      | 7.11                               | 31.75             | 35.06%  | 22.39%     |
| 38      | 2235                           | 133.33                                     | 90.76                              | 251.70            | 52.97%  | 36.05%     |
| 39      | 2245                           | 65.18                                      | 30.86                              | 82.06             | 79.42%  | 37.60%     |
| 40      | 2250                           | 4.11                                       | 3.49                               | 17.72             | 23.19%  | 19.69%     |
| 41      | 2251                           | 0.0032                                     | 0.0018                             | 0.0090            | 35.55%  | 20.00%     |
| 42      | 2401                           | 139.05                                     | 89.99                              | 288.38            | 48.21%  | 31.20%     |
| 43      | 2402                           | 3.84                                       | 2.24                               | 4.40              | 87.27%  | 50.90%     |
| 44      | 2403                           | 22.69                                      | 13.98                              | 63.59             | 35.68%  | 21.98%     |
| 45      | 2404                           | 5.38                                       | 4.70                               | 12.91             | 41.67%  | 36.40%     |
| 46      | 2405                           | 1.94                                       | 0.84                               | 4.34              | 44.70%  | 19.35%     |
| 47      | 2406                           | 123.77                                     | 90.71                              | 299.48            | 41.32%  | 30.28%     |

|     |      |        |        |         |          |          |
|-----|------|--------|--------|---------|----------|----------|
| 48  | 2407 | 0.20   | 0.077  | 0.50    | 40.00%   | 15.04%   |
| 49  | 2408 | 4.59   | 2.60   | 14.97   | 30.66%   | 17.36%   |
| 50  | 2415 | 19.85  | 5.97   | 76.41   | 25.97%   | 7.81%    |
| 51  | 2425 | 8.49   | 2.31   | 15.84   | 53.59%   | 14.58%   |
| 52  | 2501 | 24.11  | 17.65  | 40.58   | 59.41%   | 43.49%   |
| 53  | 2501 | 103.90 | 62.24  | 307.14  | 33.82%   | 20.26%   |
| 54  | 2700 | 54.51  | 32.64  | 144.52  | 37.71%   | 22.58%   |
| 55  | 2701 | 5.17   | 4.73   | 9.03    | 57.25%   | 52.38%   |
| 56  | 2702 | 23.38  | 13.51  | 49.48   | 47.25%   | 27.30%   |
| 57  | 2705 | 1.50   | 1.50   | 1.50    | 100%     | 100.00%  |
| 58  | 2711 | 1.17   | 0.83   | 3.09    | 37.86%   | 26.86%   |
| 59  | 2801 | 16.35  | 2.09   | 16.42   | 99.57%   | 12.72%   |
| 60  | 2810 | 6.71   | 2.26   | 11.26   | 59.59%   | 20.07%   |
| 61  | 2851 | 12.11  | 9.28   | 26.92   | 44.98%   | 34.47%   |
| 62  | 2853 | 1.74   | 1.29   | 3.53    | 49.29%   | 36.54%   |
| 63  | 3053 | 2.34   | 1.93   | 4.27    | 54.80%   | 45.19%   |
| 64  | 3054 | 43.35  | 28.86  | 156.86  | 27.63%   | 18.39%   |
| 65  | 3055 | 4.55   | 2.24   | 10.59   | 42.96%   | 21.15%   |
| 66  | 3425 | 0.00   | 0.00   | 4.00    | 0.00%    | 0.00%    |
| 67  | 3451 | 11.96  | 11.66  | 14.84   | 80.59%   | 78.57%   |
| 68  | 3452 | 4.64   | 3.22   | 28.13   | 16.49%   | 11.44%   |
| 69  | 3454 | 2.97   | 2.23   | 7.16    | 41.48%   | 31.14%   |
| 70  | 3456 | 0.63   | 0.45   | 1.50    | 42.00%   | 30.00%   |
| 71  | 3475 | 0.61   | 0.30   | 1.47    | 41.49%   | 20.40%   |
| 72  | 3604 | 76.21  | 58.70  | 274.77  | 27.73%   | 21.36%   |
| 73  | 4055 | 30.07  | 25.04  | 35.46   | 84.79%   | 70.61%   |
| 74  | 4059 | 74.49  | 55.02  | 139.00  | 53.58%   | 39.58%   |
| 75  | 4202 | 96.92  | 80.09  | 151.99  | 63.76%   | 52.69%   |
| 76  | 4210 | 52.68  | 33.06  | 75.59   | 69.69%   | 43.73%   |
| 77  | 4211 | 0.67   | 0.084  | 2.08    | 29.38%   | 3.68%    |
| 78  | 4216 | 15.82  | 14.98  | 21.46   | 73.71%   | 69.80%   |
| 79  | 4225 | 21.04  | 20.04  | 21.04   | 100%     | 95.24%   |
| 80  | 4235 | 3.73   | 2.68   | 4.16    | 89.66%   | 64.42%   |
| 81  | 4250 | 0.00   | 4.00   | 4.00    | 0.00%    | 100%     |
| 82  | 4401 | 4.75   | 1.05   | 6.12    | 77.61%   | 17.15%   |
| 83  | 4403 | 1.64   | 0.050  | 4.78    | 34.30%   | 1.04%    |
| 84  | 4405 | 2.20   | 2.11   | 2.22    | 99.09%   | 95.04%   |
| 85  | 4406 | 11.43  | 7.71   | 17.35   | 65.87%   | 44.43%   |
| 86  | 4408 | -35.78 | -59.88 | 26.38   | -135.63% | -226.99% |
| 87  | 4425 | -0.89  | -0.76  | -2.03   | 43.84%   | 37.43%   |
| 88  | 4515 | 71.85  | 48.03  | 114.05  | 62.99%   | 42.11%   |
| 89  | 4700 | 101.00 | 64.94  | 216.34  | 46.68%   | 30.01%   |
| 90  | 4701 | 1.20   | 1.00   | 1.98    | 60.60%   | 50.50%   |
| 91  | 4702 | 108.84 | 66.31  | 268.52  | 40.43%   | 24.69%   |
| 92  | 4711 | 14.05  | 12.62  | 18.09   | 77.66%   | 69.76%   |
| 93  | 4801 | 107.69 | 107.69 | 164.81  | 65.34%   | 65.34%   |
| 94  | 4851 | 0.49   | 0.00   | 4.45    | 11.01%   | 0.00%    |
| 95  | 4859 | 10.46  | 8.34   | 21.57   | 48.49%   | 38.66%   |
| 96  | 4885 | 0.00   | 0.00   | -100.00 | --- %    | 0.00%    |
| 97  | 5053 | 3.33   | 1.50   | 3.70    | 90.00%   | 40.54%   |
| 98  | 5054 | 308.05 | 192.57 | 739.60  | 41.65%   | 26.03%   |
| 99  | 5055 | 4.47   | 4.16   | 6.07    | 73.64%   | 68.53%   |
| 100 | 5452 | 21.57  | 13.92  | 47.33   | 45.57%   | 29.41%   |
| 101 | 6003 | 95.07  | 53.41  | 993.98  | 9.56%    | 5.37%    |

|     |              |                 |                 |                  |        |        |
|-----|--------------|-----------------|-----------------|------------------|--------|--------|
| 102 | 6004         | 32.00           | 14.84           | 37.26            | 85.88% | 39.82% |
| 103 | 6075         | 0.00            | 0.00            | 3.54             | 0.00%  | 0.00%  |
| 104 | 6215         | 0.23            | 0.23            | 2.73             | 8.42%  | 8.42%  |
| 105 | 6401         | 14.02           | 0.024           | 56.42            | 24.84% | 0.042% |
| 106 | 6425         | 0.00            | 0.00            | 0.00034          | 0.00%  | 0.00%  |
| 107 | 6801         | 45.17           | 45.17           | 56.29            | 80.24% | 80.24% |
| 108 | 7610         | 1.09            | 0.79            | 2.67             | 44.56% | 0.29%  |
|     | <b>Total</b> | <b>4,394.29</b> | <b>2,798.91</b> | <b>11,562.69</b> |        |        |

**Appendix - 2.13**  
*(Reference: Paragraph 2.4.1; page 43)*  
**Pending D C bills for the years up to 2008-09**

| Department                                     | Number of AC bills | Amount        |
|--|--------------------|---------------|
| <i>(Rupees in lakh)</i>                        |                    |               |
| Secretary, Education, Sports and Youth Welfare | 11                 | 330.00        |
| Principal Secretary, General Administration    | 05                 | 56.00         |
| Director, Treasury & Financial Services        | 01                 | 0.10          |
| Inspector General, Jail                        | 03                 | 0.45          |
| Principal Secretary, Medical                   | 01                 | 0.23          |
| Secretary, Agriculture                         | 01                 | 0.10          |
| <b>Total</b>                                   |                    | <b>386.88</b> |

Appendix – 3.1

(Reference: Paragraph 3.2; page 50)

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<br>(Rs in crore) | Remarks/Reasons for Delay in Preparation of accounts |
|--------------------|---|--------------------------|--|--|
| <b>Department:</b> |   |                          |  |  |
| 1.                 | Department of Irrigation (Government Irrigation Workshop), Roorkee  | 2007-08                  | 1.74   |  |
| 2.                 | Food and Civil Supplies<br>(a) Regional Food Controller, Haldwani<br>(b) Regional Food Controller, Dehradun | 2002-2003                | -  | -  |

## Appendix – 3.2

*(Reference: Paragraph 3.3 ; page 50)*

Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc,  
(Cases where final action was pending at the end of March 2009)

| Sl. No.      | Name of the Department    | Up to 5 years | 5 to 10 years | 10 to 15 years | 15 to 20 years | 20 to 25 years | 25 years to More | Total No. of Cases. |
|--------------|---------------------------|---------------|---------------|----------------|----------------|----------------|------------------|---------------------|
| 1            | Education                 | 02            | -             | -              | -              | -              | -                | 02                  |
| 2            | I.C.D.S                   | 01            | -             | -              | -              | -              | -                | 01                  |
| 3            | Tourism                   | 01            | -             | -              | -              | -              | -                | 01                  |
| 4            | Medical                   | 01            | -             | -              | -              | -              | -                | 01                  |
| 5            | Social Welfare            | 01            | -             | -              | -              | -              | -                | 01                  |
| 6            | DRDA, Gopeshwar (Chamoli) | 01            | -             | -              | -              | -              | -                | 01                  |
| <b>TOTAL</b> |                           | <b>07</b>     | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>         | <b>07</b>           |

Appendix – 3.3  
(Reference : Paragraph 3.3 ; page 50)

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 (Rs. in lakh) | Number of Cases                               | Amount (Rs. in lakh) | Number of Cases | Amount (Rs. in lakh) |
| Education                 | 01              | 2.33                 | 02  | 18.22                | 03              | 20.55                |
| 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            | -               | -                    | 01  | 1.07                 | 01              | 1.07                 |
| DRDA, Gopeshwar (Chamoli) | -               | -                    | 01  | 7.50                 | 01              | 7.50                 |
| <b>Total</b>              | <b>01</b>       | <b>2.33</b>          | <b>07</b>                                     | <b>41.05</b>         | <b>08</b>       | <b>43.38</b>         |