

Appendix-1

(Reference: Profile of Uttarakhand; Page 1)

S.No.	Particulars		Figures
1	Area		53,483 Sq. km.
2	Population		
	a.	As per 2001 Census	84.89 lakh
	b.	As per 2011 Census	101.17 lakh
3	a.	Density of Population (as per 2001 Census) (All India Density = 325 persons per Sq. Km.)	159 person per Sq. km.
	b.	Density of Population (as per 2011 Census) (All India Density = 382 persons per Sq. Km.)	189 person per Sq. km.
4	*Population Below Poverty Line (BPL) (All India Average = 27.5 per cent)		39.60 per cent
5	a.	Literacy (as per 2001 Census) (All India Average = 64.8 per cent)	71.60 per cent
	b.	Literacy (as per 2011 Census) (All India Average = 74.0 per cent)	79.63 per cent
6	Infant mortality** (per 1000 live births) (All India Average = 50 per 1000 live births)		41
7	Gini Coefficient***		
	a.	Rural (All India = 0.30)	0.28
	b.	Urban (All India = 0.37)	0.32
8	Per capita GSDP CAGR (2001-02 to 2010-11)		16.65 per cent
9	GSDP CAGR (2001-02 to 2010-11)		20.98 per cent

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

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

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

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

APPENDIX - 1.1

(Reference: paragraph 1.2.1; page 4)

Part A: Structure and Form of Government Accounts

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

Part I: Consolidated Fund: All revenues received by the State Government, all loans raised by issue of treasury bills internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

Part II: Contingency Fund: Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings provident funds , reserve funds deposits suspense remittances etc. which do not form part of the Consolidated Fund are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State legislature.

Appendix 1.1-contd.

PART B: Layout of Finance Accounts	
Statement	Layout
Volume 1	
Statement No.1	Statement of Financial Position.
Statement No.2	Statement of Receipts and Disbursement.
Statement No.3	Statement of Receipts in Consolidated Fund.
Statement No.4	Statement of Expenditure in Consolidated Fund. By Function and Nature Notes to Accounts. Appendix I: Cash Balances and Investment of Cash Balances
Volume 2	
PART-I	
Statement No. 5	Statement of Progressive Capital Expenditure.
Statement No.6	Statement of Borrowings and other Liabilities.
Statement No.7	Statement of Loans & Advances given by the Government.
Statement No.8	Statement of Grants-in-Aid given by the Government.
Statement No.9	Statement of Guarantees given by the Government.
Statement No.10	Statement of Voted & Charged Expenditure.
PART-II	
Statement No.11	Detailed Statement of Revenue & Capital Receipts by Minor Heads.
Statement No.12	Detailed Statement of Revenue Expenditure by Minor Heads.
Statement No.13	Detailed Statement of Capital Expenditure by Minor Heads.
Statement No.14	Detailed Statement of Investments of the Government.
Statement No.15	Detailed Statement of Borrowings & other Liabilities.
Statement No.16	Detailed Statement on Loans & Advances given by the Government.
Statement No.17	Detailed Statement on Sources & Applications of Fund for Expenditure other than Revenue Account.
Statement No.18	Detailed Statement in Contingency Fund & other Public Account Transactions. .
Statement No.19	Detailed Statement on Investments of Earmarked Funds.
PART-III	
Appendices	
II	Comparative Expenditure on Salary
III	Comparative Expenditure on Subsidy
IV	Grants-in-aid (Scheme wise and Institution wise)
V	Externally Aided Projects
VI	Plan Scheme Expenditure (Central and State Plan Schemes)
VII	Direct transfer of central scheme funds to implementing agencies in the State
VIII	Summary for Balances
IX	Financial results of Irrigation Schemes
X	Incomplete Works
XI	Maintenance expenditure with segregation of salary and non salary portion

Appendix - 1.2

Part A

(Reference: Paragraph 1.5.1; page 18)

Methodology adopted for the Assessment of Fiscal Position

The norms/Ceilings prescribed by the Thirteenth Finance Commission (ThFC) for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act (**Part B of Appendix 1.2**) are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that Gross State Domestic Product (GSDP) is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue and capital expenditure internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current 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)

	2006-07	2007-08	2008-09*	2009-10*	2010-11*
Gross State Domestic Product (₹ in crore)	32,260	38,015	42,835	47,808	52,143
Growth rate of GSDP	14.12	17.84	12.68	11.61	9.07

Source: Director Economics and Statistics Uttarakhand

* *Provisional* * *Quick* * *Advance*

Methodology for Estimating the Fiscal Capacity

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

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

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

$$AE/GSDP = x$$

$$AE = x * GSDP \dots\dots\dots(1)$$

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

$$DE/AE = y$$

$$DE = y * AE \dots\dots\dots(2)$$

where y is the national average of DE-AE ratio

Substituting (1) in (2) we get

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

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

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

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

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

Substituting (3) in (4) we get

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

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

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

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	[(Current year Amount /Previous year Amount)-1]* 100
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)2]*100
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock *Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received [(Opening balance + Closing balance of Loans and Advances)2]*100
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts <u>minus</u> 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

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

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

In particular the State Government shall--

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

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

(₹ in crore)

	Base year estimates 2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
A. STATE REVENUE ACCOUNT :							
1. Own Tax Revenue	2,738.77	3,044.98	3559.11	4326.37	4759.74	5521.30	6404.71
2. Own Non-Tax Revenue	668.38	699.36	631.86	1115.00	1647.11	1414.88	1488.07
3. Own Tax +Non-Tax Revenue (1+2)	3,407.15	3744.34	4190.97	5441.37	6406.85	6936.18	7892.78
4. Share in Central Taxes and Duties	1,427.68	1506.52	1549.94	2460.00	2955.31	3309.95	3707.14
5. Plan-Grants	1,721.07	2114.36	2595.96	3864.45	4567.49	5024.24	5526.66
6. Non-Plan Grants	1,335.20	1269.67	1149.26	1574.77	705.34	710.00	435.00
7. Total Central Transfer (4 to 6)	4,483.94	4890.55	5295.16	7899.22	8228.14	9044.19	9668.80
8. Total Revenue Receipts (3+7)	7,891.09	8,634.89	9,486.13	13,340.59	14,634.99	15,980.36	17,561.58
9. Plan Expenditure	1,833.86	4192.40	3810.16	5681.63	6564.29	7220.72	7942.79
10. Non-Plan Expenditure	5,420.70	7372.25	10,386.79	11,233.12	12,802.62	14,082.88	15,209.51
11. Salary Expenditure	2,472.33	3349.91	4811.21	5376.69	5670.25	6237.28	6861.00
12. Pension	622.87	828.25	1304.65	1042.80	1414.95	1584.74	1774.91
13. Interest Payments	1,095.93	1,187.51	1,510.91	1,528.12	1,812.03	2,003.79	2,186.72
14. Subsidies-General	-	-	-	-	-	-	-
15. Subsidies-Power	-	-	-	-	-	-	-
16. Total Revenue Expenditure (9+10)	7,254.56	8,395.36	10,657.47	12,772.02	14,325.70	15,758.27	17,097.72
17. Salary+Interest+ Pensions (11+12+13)	4,191.13	5,365.67	7,626.77	7,947.61	8,897.23	9,825.81	10,822.64
18. as <i>per cent</i> of Revenue Receipt (17/8)	53.11	62.14	80.40	59.57	60.79	61.49	61.63
19. Revenue surplus/deficit (8-16)	-636.53	239.53	-1171.34	568.57	309.29	222.09	463.86
B. CONSOLIDATED REVENUE ACCOUNT:							
1. Power Sector loss/profit net of actual subsidy transfer	-	-	-	-	-	-	-
2. Increase in debtors during the year in power utility account (increase (-))	-	-	-	-	-	-	-
3. Interest payment on Off Budget Borrowings and SPV borrowings made by PSUs/SPUs outside budget	-	-	-	-	-	-	-
4. Total (1 to 3)	-	-	-	-	-	-	-
Consolidated Revenue Surplus/Deficit	-636.53	239.53	-1171.34	568.57	309.29	222.09	463.86

Audit Report on State Finances for the year ended 31 March 2011

C. CONSOLIDATED DEBT:							
1. Outstanding Debt and liability	13,037.46	14,443.35	17,029.45	19,438.06	21,720.33	24,956.02	28,081.44
2. Total Outstanding Guarantee	1,676.60	1,676.60	1,801.60	1,652.76	1,510.99	1,510.99	1,510.99
a) Guarantee of Budgeted & SPV borrowings	-						
D. CAPITAL ACCOUNT:							
1. Capital Outlay	2,234.82	2,016.30	2,136.74	2,200.34	3,094.58	3,404.04	3,574.24
2. Disbursement of Loans and Advances	212.54	121.77	30.06	642.75	307.91	128.70	90.00
3. Recovery of Loans and Advances	68.40	53.58	554.83	246.38	474.96	74.96	74.96
4. Other capital receipts	1,225.68	1,417.20	1,613.11	2,408.24	2,431.00	3,235.69	3,125.42
E. GROSS FISCAL DEFICIT (GFD) :	-1,742.40	1,844.96	2,783.31	2,028.14	2,618.24	3,235.69	3,125.42
GSDP (₹ in crore) at Current Prices	35,591.75	40,159.26	63,352.18	73,294.13	82,309.31	92,680.28	1,04,358.00
F. FISCAL DEFICIT :							
Actual/Assumed Nominal Growth Rate (<i>per cent</i>)	13.42	12.83	19.27	15.69	12.30	12.60	12.60

Appendix 1.3

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

Time series data on the State Government Finances

(₹ in crore)

	2006-2007	2007-2008	2008-09	2009-10	2010-11
Part A. Receipts					
1. Revenue Receipts	7,373	7,891	8,635	9,486	11,608
(i) Tax Revenue	2,513(35)	2,739(35)	3,045(35)	3,559(38)	4,405(38)
Taxes on Agricultural Income	-	--
Taxes on Sales Trade etc	1,361(54)	1,628(59)	1,911(63)	2,247(63)	2,940(67)
State Excise	373(15)	442(16)	528(17)	705(20)	756(17)
Taxes on Vehicles	141(6)	155(6)	167(5)	184(5)	227(5)
Stamps and Registration fees	546(21)	424 (15)	357(12)	399(11)	440(10)
Land Revenue	15(1)	23(1)	18(1)	9(0.25)	18(0.41)
Taxes on Goods and Passengers			6(-)	-	-
Other Taxes	77(3)		58(2)	15(0.42)	24(0.54)
(ii) Non Tax Revenue	647(9)	668(8)	699(8)	632 (7)	678(6)
(iii) State's share of Union taxes and duties	1,132(15)	1,428(18)	1,507(18)	1,550(16)	2,460(21)
(iv) Grants in aid from Government of India	3,081(42)	3,056(38)	3,384(39)	3,745(39)	4,065(35)
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	20	68	54	65	85
4. Total Revenue and Non debt capital receipts (1+2+3)	7,393	7,959	8,689	9,551	11,693
5. Public Debt Receipts	1,228	1,398	1,544	1,682	2,427
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,208(98)	1,210(87)	1,399(91)	1,582(94)	2,384(98)
Net transactions under Ways and Means Advances and Overdrafts	-	172(12)	127(8)	69(4)	-
Loans and Advances from Government of India	20(2)	16(1)	18(1)	319(2)	43(2)
6. Total Receipts in the Consolidated Fund (4+5)	8,621	9,357	10,233	11,233	14,120
7. Contingency Fund Receipts	34	27	2	37	582
8. Public Account Receipts	11,234	12,412	13,658	14,226	18,829
9. Total Receipts of the State (6+7+8)	19,855	21,769	23,891	25,459	33,531
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	6,477	7,255	8,394	10,657	11,621
Plan	1,577(24)	1,834(25)	2,174(26)	2,299(22)	2,472(21)
Non Plan	4,900(76)	5,421(75)	6,220(74)	8,358(78)	9,149(79)
General Services (including interest payments)	2,378(37)	2,655(37)	3,104(37)	3,694(35)	4,180(36)
Social Services	2,455(38)	2,829(39)	3,392(41)	4,980(47)	5,169(44)
Economic Services	1,373(21)	1,461(20)	1,623(19)	1,658(16)	1,864(16)
Grants-in-aid and contributions	271(4)	310(4)	275(3)	325(3)	408(4)
11. Capital Expenditure	1699	2235	2016	1647	1,855
Plan	1,602(94)	2,157(97)	1,902(94)	995(60)	1,859(100)
Non Plan	97(6)	78(3)	114(6)	651(40)	(-) 4
General Services	173(10)	201(9)	174(9)	109(7)	105(5)
Social Services	372(22)	418(19)	281(14)	109(7)	235(13)
Economic Services	1,154(68)	1,616(72)	1,561(77)	1,429(87)	1,515(82)

12. Disbursement of Loans and Advances	102	213	122	30	60
13. Total (10+11+12)	8,278	9,703	10,532	12,334	13,536
14. Repayments of Public Debt	237	273	355	473	519
Internal Debt (excluding Ways and Means Advances and Overdrafts)	208(88)	240(88)	318	437	448
Net transactions under Ways and Means Advances and Overdraft	...	--			45
Loans and Advances from Govt. of India	29(12)	33(12)	37	36	26
15. Appropriation to Contingency Fund	-	--		-	515
16. Total disbursement out of Consolidated Fund (13+14+15)	8,515	9,976	10,887	12,807	14,570
17. Contingency Fund disbursements	25	1	32	71	537
18. Public Account disbursements	11,227	11,864	13,477	12,322	17,733
19. Total disbursement by the State (16+17+18)	19,767	21,841	24,396	25,200	32,840
Part C. Deficits					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(+) 896	(+) 636	(+) 241	(-) 1,171	(-) 13
21. Fiscal Deficit (4-13)	885	1,744	1,843	2,783	1,843
22. Primary Deficit (21+23)	(+) 79	(-) 648	(-) 655	(-) 1,445	(-) 363
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	964	1,096	1,188	1,338	1,480
24. Arrears of revenue (percentage of tax & Non-tax Revenue Receipt)	284(9)	610(18)	759(20)	730(17)	1250(11)
25. Financial Assistance to local bodies etc.	271	310	275	324	408
26. Ways and Means Advances/Overdraft availed (days)	114	52	83	107/09	93
27. Interest on Ways and Means Advances/Overdraft	1.24	0.66	3	2	1
28. Gross State Domestic Product (GSDP)[@]	32,260	38,015	42,835	47,808	52,143
29. Outstanding Fiscal liabilities (year end)	13,034	14,392	16,276	18,748	21,598
30. Outstanding guarantees (year end) (including interest)	1,716	1,677	1,802	1,511	1,511
31. Maximum amount guaranteed (year end)	1,723	1,738	1,677	1,386	2,122
32. Number of incomplete projects	169	367	382	140	89
33. Capital blocked in incomplete projects	271	487	539	2,081	63
Part E. Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	0.08	0.08	0.08	0.08	0.08
Own Non-Tax Revenue/GSDP	0.02	0.02	0.02	0.01	0.01
Central Transfers/GSDP	0.04	0.04	0.38	0.03	0.13
II Expenditure Management					
Total Expenditure/GSDP	0.26	0.27	0.26	0.26	0.26
Total Expenditure/Revenue Receipts	1.12	1.23	1.22	1.30	1.17
Revenue Expenditure/Total Expenditure	0.78	0.75	0.80	0.86	0.86

Expenditure on Social Services/Total Expenditure	0.34	0.33	0.35	0.41	0.38
Expenditure on Economic Services/Total Expenditure	0.31	0.32	0.30	0.25	0.14
Capital Expenditure/Total Expenditure	0.21	0.23	0.19	0.13	0.14
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.18	0.21	0.17	0.12	0.13
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(+)0.029	(+)0.018	(+)0.006	(-) 0.025	*
Fiscal deficit/GSDP	0.028	0.049	0.046	0.059	0.035
Primary Deficit (surplus) /GSDP	(+) 0.003	0.018	0.016	0.031	0.007
Revenue Deficit/Fiscal Deficit	(+)1.012	(+)0.365	(+)0.131	0.420	0.007
Primary Revenue Balance/GSDP	0.176	0.173	0.179	0.199	0.194
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.415	0.404	0.405	0.399	0.414
Fiscal Liabilities/RR	1.78	1.82	1.88	1.98	1.86
Primary deficit vis-à-vis quantum spread	(+) 1,033	(+) 347	(+) 172	(-) 1,113	11
Debt Redemption (Principal +Interest)/ Total Debt Receipts	0.90	0.94	0.95	0.95	0.83
V Other Fiscal Health Indicators					
Return on Investment	0.16	0.53	0.23	0.07	0.21
Balance from Current Revenue (₹ in crore)	(+) 978	(+) 842	(+) 357	(-) 1,384	(-) 46
Financial Assets/Liabilities	0.64	0.71	0.76	0.82	0.77

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

@ GSDP figures communicated by the Government adopted.

* Not computable

Appendix-1.4

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

Part A

Abstract of Receipts and Disbursements for the year 2010-11

(₹ in crore)					(₹ in crore)					
Receipts					Disbursements					
2009-10		2010-11			2009-10		2010-11			
							Non-Plan	Plan	Total	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
Section – A Revenue										
	9,486.13	I-Revenue Receipts		11,608.16	10,657.47	I-Revenue Expenditure				11,621.07
3,559.04		(i) Tax revenue	4,405.47		3,694.34	General Services	4159.52	20.63	4180.15	
631.86		(ii) Non-tax revenue	678.06		4,980.28	Social Services	3445.70	1723.79	5169.49	
1,550.01		(iii) State's share of Union Taxes and Duties	2,460.07		2,951.20	Education Sports Art and Culture	2597.32	579.85	3177.17	
1,182.95		(iv) Non-Plan Grants	1,435.20		480.02	Health and Family Welfare	397.36	217.75	615.11	
2,334.66		(v) Grants for State Plan Schemes	2,252.56		890.59	Water Supply Sanitation Housing and Urban Development	62.06	449.64	511.70	
227.61		(vi) Grants for Central Plan and Centrally Sponsored Plan Schemes	376.80		21.0	Information and Broadcasting	36.40	1.00	37.40	
					136.21	Welfare of Scheduled Castes Scheduled Tribes and Other backward Classes	64.11	102.57	166.68	
	–				42.97	Labour and Labour Welfare	38.81	16.94	55.75	
					439.81	Social Welfare and Nutrition	236.22	340.03	576.25	
					18.48	Others	13.42	16.01	29.43	
					1,658.12	Economic Services	1135.68	728.07	1863.75	
					769.85	Agriculture and Allied Activities	550.19	339.71	889.90	
					378.52	Rural Development	146.46	308.60	455.06	
					–	Special Area Programme	–	–	–	
					255.15	Irrigation and Flood Control	277.98	14.30	292.28	
					16.35	Energy	4.02	7.37	11.39	
					32.56	Industry and Minerals	24.12	17.73	41.85	
					171.84	Transport	111.78	8.02	119.80	
					3.30	Science Technology and Environment	0.81	9.34	10.15	
					30.54	General Economic Services	20.32	23.00	43.32	
					324.73	Grants-in-aid and Contributions	407.67	0.01	407.68	
	9,486.13	Total			10,657.47	Total				11,621.07
	1171.34	II-Revenue Deficit carried over to Section-B		12.91		II-Revenue Surplus carried over to Section-B				–
10657.47		Total		11621.07	10657.47	Total				11621.07

2009-10				2010-11		2009-10			2010-11		
							Non-Plan	Plan	Total		
1.	2.	3.	4.	5.	6.	7.	8	9.	10.	11.	
Section-B-Capital											
	242.97	III-Opening cash balance including Permanent Advances and Cash Balance Investment		538.91		III- Opening overdraft from Reserve Bank of India					
		IV- Misc. Capital Receipts	—	—	1,646.74	IV- Capital Outlay	-3.68	1,858.52		1854.84	
					109.44	General Services	11.64	93.07	104.71		
					108.60	Social Services	0.03	235.21	235.24		
					53.05	Education Sports Art and Culture	-	121.37	121.37		
					41.86	Health and Family Welfare	0.03	72.79	72.82		
					5.01	Water Supply Sanitation Housing and Urban Development	-	27.25	27.25		
					—	Information and Broadcasting	-	-	-		
					6.17	Welfare of Scheduled Castes Scheduled Tribes and Other Backward Classes	-	8.37	8.37		
					2.51	Social Welfare and Nutrition	-	5.44	5.44		
					.0028	Others	-	-	-		
					1,428.70	Economics Services	-15.34	1530.23	1514.89		
					72.54	Agriculture and Allied Activities	-15.80	35.27	19.47		
					70.61	Rural Development	-	91.82	91.82		
					—	Special Areas Programmes	-	-	-		
					267.11	Irrigation and Flood Control	-	346.84	346.84		
					661.95	Energy	-	56.71	56.71		
					(-)482.88	Industry and Minerals	-	3.15	3.15		
					810.26	Transport	0.46	938.92	939.38		
					29.11	General Economic Services	-	57.52	57.52		
					1,646.74	Total	-3.68	1858.52		1854.84	
	64.83	V-Recoveries of Loans and Advances		84.87	30.06	V- Loans and Advances disbursed				59.68	
	57.05	From Power Projects	76.53		24.32	For Power Projects			58.27		
	7.42	From Government Servants	6.53		1.3	To Government Servants			1.05		
	.36	From Others	1.81		4.44	To others			0.36		
	--	VI-Revenue surplus brought down	--	--	1171.34	VI-Revenue deficit brought down				12.91	
	1,682.57	VII-Public Debt Receipts		2,427.18	472.87	VII-Repayment of Public Debt				519.36	

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2009-10		2010-11			2009-10			2010-2011		
							Non-Plan	Plan	Total	
1.	2.	3.	4.	5.	6.	7.	8		10.	11.
1,581.77		Internal Debt other than Ways and Means Advances and Overdraft	2384.24		436.48	Internal debt other than Ways and Means Advances and Overdraft			447.86	
69.46		Net transactions under Ways and Means Advances including Overdraft	-		-	Net transactions under Ways and Means Advances and Overdraft			44.89	
31.34		Loans and Advances from the Central Government	42.94		36.39	Repayment of Loans and Advances to Central Government			26.61	
-		VIII-Appropriation to Contingent Fund	-			VIII-Appropriation to Contingency Fund				515.00
	37.05	IX- Amount transferred to Contingent Fund		5,81.62	71.42	IX- Expenditure from Contingency Fund				536.71
	14,225.75	X- Public Account Receipts		18,703.51	12,321.83	X- Public Account disbursements				17608.20
1,421.80		Small Savings and Provident Funds	1372.66		355.78	Small Savings and Provident Funds			502.93	
51.71		Reserve Funds	153.10		84.57	Reserve Funds			1.32	
2,222.82		Deposits and Advances	2463.70		1,993.39	Deposits and Advances			2418.11	
9,387.08		Suspense and Miscellaneous	11,460.15		8,616.86	Suspense and Miscellaneous			11129.03	
1,142.34		Remittances	3253.90		1,271.23	Remittances			3556.81	
		XI- Closing overdraft from Reserve Bank of India			538.91	XI-Cash Balance at end				1229.40
					(-)8.92	Cash in Treasuries and Local Remittances			(-) 5.45	
					(-)2.98	Departmental Cash Balance including Permanent Advances			(-)3.02	
					(-)227.84	Deposits with Reserve Bank			334.25	
					778.65	Cash Balance investment and investment of earmarked funds			903.62	
16253.17		Total	22,336.09	16,253.17	16,253.17	Total				22,336.09

Appendix-1.4 (Continued)

Part B

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

Summarized financial position of the Government of Uttarakhand as on 31 March 2011

(₹ in crore)

As on 31.03.2010	Liabilities	As on 31.03.2011
13,657.01	Internal Debt -	15,548.50
6,345.38	Market Loans bearing interest	7,234.92
0.14	Market Loans not bearing interest	0.13
1.50	Loans from Life Insurance Corporation of India	1.50
6,911.50	Loans from other Institutions	7,958.35
398.49	Ways and Means Advances	353.60
	Overdrafts from Reserve Bank of India	
418.99	Loans and Advances from Central Government -	435.32
0.53	Pre 1984-85 Loans	0.53
10.54	Non-Plan Loans	9.25
378.03	Loans for State Plan Schemes	397.45
0.05	Loans for Central Plan Schemes	0.04
29.84	Loans for Centrally Sponsored Plan Schemes	28.05
0.75	Contingency Fund	45.65
2,953.45	Small Savings Provident Funds etc.	3,823.17
1,574.21	Deposits	1,619.79
923.42	Reserve Funds	1,075.26
-	Remittance Balances	-
19,527.83	Total	22,547.69

Appendix-1.4 Part B (Continued)

As on 31.03.2010	Assets	As on 31.03.2011
11,668.10	Gross Capital Outlay on Fixed Assets -	13,522.94
1,240.39	Investments in shares of Companies Corporations etc.	1,295.97
10,427.71	Other Capital Outlay	12,226.97
743.09	Loans and Advances	717.90
388.60	Loans for Power Projects	370.33
348.04	Other Development Loans	346.50
6.45	Loans to Government servants and Miscellaneous loans	1.07
---	Appropriation to Contingency Fund	515.00
571.43	Remittance	874.34
756.49	Suspense and Miscellaneous Balances	425.38
538.91	Cash -	1229.41
(-) 8.92	Cash in Treasuries and Local Remittances	(-) 5.45
(-)227.84	Deposits with Reserve Bank	334.25
(-) 2.11	Departmental Cash Balance	(-) 2.15
(-)0.87	Permanent Advances	(-)0.86
778.65	Cash Balance Investments	903.62
5,249.81	Deficit on Government Account -	5,262.72
(-)1171.34	(i) Add Revenue Deficit of the current year	12.91
	(ii) Miscellaneous Deficit	
4,078.47	Accumulated deficit at the beginning of the year	5,249.81
19,527.83	Total	22,547.69

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 ₹ 289.76 crore (Net credit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under “Deposits with Reserve Bank”. The difference is under reconciliation.

Appendix-1.5

(Reference: Paragraph 1.2.2; page 6)

Statement showing the funds transferred to the state implementing Agencies under Programmes/Schemes outside the State budget during 2010-11

(₹ in crore)

Sl. No.	Programmes/Scheme	Implementing Agencies in the State	Amount
1.	Autonomous Institutions and professional bodies	Arya Bhatta Research Institute of Observational Sciences (ARIES)	53.01
2.	Central Rural Sanitation scheme	DWSM District Project Management Unit Pauri Garhwal	17.08
3.	Deen Dayal disabled rehabilitation	Bajaj Institute of Learning Sh. Bharat Mandir School Society RAPHAEL	1.33
4.	Grid interactive renewable power mnre	Uttarakhand renewable energy Development Agency IIT Roorkie	5.15
5.	Hospitals and dispensaries (under NRHM)	Uttarakhand Health & Family Welfare Society	8.06
6.	Integrated watershed management programme IWDP)	CGO The Director Dehradun DRDA Project Director in Uttarakhand	46.63
7.	International cooperation S&T	G.B. Pant University of Agriculture & Technology	1.33
8.	Medicinal plants	FRI Dehradun UK Forest Development Corporation Dehradun Regional Seri Cultural Research Institution Sahaspur Dehradun Central Soil & Water Conservation Research	0.85
9.	Research and development department of biotechnology	G.B. Pant University of Agriculture & Technology Uttaranchal Bamboo & Fiber Development Board Dehradun	1.64
10.	National Rural Health Mission (NRHM)	Uttarakhand Health & Family Welfare Societies	96.50
11.	National afforestation and eco development board	FDA UK Parvatiya Forest Development Agency SSF Development Agency VNF Dev. Agency Roha Forest Dev. Agency	5.36
12.	Science and technology programme for socio economic development	Parivartan Vikas Sansthan US Nagar	9.85
13.	Mps local area development scheme implads	Deputy Commissioner	18.00
14.	Pradhan Mantri Gram Sadak Yojana (PMGSY)	SGO Uttarakhand Dehradun	240.26
15.	Research and development for conservation and development	G.B. Pant University of Agriculture & Technology FRI Dehradun Uttaranchal Bamboo and Fiber Development Board	12.73
16.	Off grid drps	Uttaranchal Renewable Energy Development Agency IIT Roorkie	20.45

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17.	Mahatama Gandhi National Rural Employment Guarantee Scheme	DRDA Project Director in U.K.	289.81
18.	Sarva shiksha abhiyan (SSA)	Uttaranchal Sabhi Ke liye Siksha Parishad	258.83
19.	Rural housing-IAY	Project Officer DRDA	53.21
20.	Swaranjayanti gram swarozgar yojana (sgsy)	Project Officer DRDA	24.43
21.	National bamboo mission	Uttaranchal Bamboo Fibre Development Board Dehradun	2.74
22.	Product/Infrastructure development for destinations and circuits	Uttarakhand Tourisms Development Board	41.69
23.	National River Conservation Plan	I I T, Roorkee	33.41
24.	Panchayat Yuva Krida and Khel Abhiyan		20.90
25.	Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	Uttaranchal Sabhi Ke liye Madhyamik Siksha Parishad	76.02
26.	Health Insurance for unorganized sector workers	Uttarakhand Medical Health and Family Welfare Society	3.67
27.	Crime and Criminal Tracking Network and System	Uttarakhand Computerization of Police Society	21.36
28.	Human Resource for Health	Director General Medical Health and Family Welfare	15.25
29.	National Rural Drinking Water Programme	SWSM , Uttarakhand ,Dehradun	136.41
30.	Conservation of natural resources and ecosystem	H.N.B. Garhwal University	3.17
31.	DRDA Administraion	DRDA	10.55
32.	Grants in aid to Forest and Wildlife Institutions	Forest Research Institute(ICFR&A)	122.10
33.	IIT, DHE	IIT. Roorkee	111.00
34.	National Aids Control Programme	Uttarakhand State Aids Control Society	10.68
35.	National Scheme for funding to national institute	National Institute for Visually Handicapped	9.29
36.	Others		135.41
Total			1,918.16

Appendix-1.6

(Reference: Paragraph 1.6.3; page 23)

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

(₹ in lakh)

Sl. No.	Name of the Undertaking	Period of accounts	Mean Govt capital	Block assets at depreciated cost	Depreciation provided during the Year	Turnover	Net profit/ Loss	Interest on Capital	Total return (9+10)	Percentage of Return on capital
1	2	3	4	5	6	7	8	9	10	11
1	Irrigation workshop Division Roorkee	2009-10	188.81	90.43	6.61	608.22	(-) 0.79	27.76	26.97	31.62
2(a)	RFC Haldwani	2002-03	-	58.25	6.64	7,112.35	(-) 3,164.61	-	(-) 3,164.61	-
2(b)	RFC Dehradun	2002-03	-	9.97	1.00	8,357.23	(-) 1,350.21	-	(-) 1,350.21	

Appendix-2.1

(Reference: paragraph 2.3.1; page 36)

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

(₹ in crore)

Sl. No.	Grant No	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
		Revenue -Voted			
1.	01	Legislature	20.11	3.63	18.05
2.	04	Judicial Administration	98.79	29.91	30.28
3.	05	Election	10.67	1.03	9.65
4.	06	Revenue & General Administration	396.88	29.52	7.44
5.	07	Finance Tax Planning Secretariat & Miscellaneous Services	1873.22	106.35	5.68
6.	08	Excise	9.99	1.25	12.51
7.	10	Police & Jail	629.84	9.25	1.47
8.	11	Education Sports Youth Welfare & Culture	3238.49	176.02	5.44
9.	12	Medical Health & Family Welfare	716.12	124.39	17.37
10.	13	Water Supply Housing & Urban Development	847.78	372.80	43.97
11.	14	Information	40.59	3.29	8.11
12.	15	Welfare	465.26	83.72	17.99
13.	16	Labour & Employment	72.18	12.08	16.74
14.	17	Agriculture Works & Research	431.49	82.71	19.17
15.	18	Co-operative	30.79	4.87	15.82
16.	19	Rural Development	462.88	75.22	16.25
17.	22	Public Works	380.01	34.94	9.19
18.	23	Industries	64.29	5.15	8.01
19.	24	Transport	21.13	2.52	11.93
20.	25	Food	31.12	7.27	23.36
21.	26	Tourism	25.79	2.92	11.32
22.	27	Forest	316.17	30.76	9.73
23.	28	Animal Husbandry	114.41	15.53	13.57
24.	29	Horticulture Development	88.30	1.61	1.82
25.	30	Welfare of Scheduled Castes	489.21	96.20	19.66
26.	31	Welfare of Scheduled Tribes	139.16	44.21	31.77
Total			11014.67	1357.15	12.30
		Revenue Charged			
1.	01	Legislature	0.87	0.37	42.53
2.	04	Judicial Administration	28.75	13.49	46.92
3.	07	Finance Tax Planning Secretariat & Miscellaneous Services	1746.40	140.75	8.06
4.	22	Public Works	3.97	2.91	73.30
Total			1779.99	157.52	8.85

		Capital Voted			
1.	04	Judicial Administration	22.00	3.86	17.55
2.	06	Revenue & General Administration	82.66	43.93	53.15
3.	07	Finance, Tax Planning, Secretariat & Miscellaneous Services	67.10	8.78	13.08
4.	10	Police & Jail	20.15	4.12	20.45
5.	11	Education, Sports ,Youth Welfare & Culture	159.60	60.20	37.72
6.	12	Medical Health & Family Welfare	129.40	62.52	48.32
7.	14	Information	0.50	0.50	100.00
8.	15	Welfare	17.17	13.74	80.02
9.	16	Labour & Employment	8.38	1.66	19.81
10.	18	Co-operative	8.50	7.48	88.00
11.	19	Rural Development	71.35	13.20	18.50
12.	21	Energy	396.34	286.69	72.33
13.	23	Industries	14.68	11.54	78.61
14.	24	Transport	75.73	8.12	10.72
15.	26	Tourism	85.44	29.84	34.93
16.	27	Forest	18.00	1.53	8.50
17.	28	Animal Husbandry	11.07	2.93	26.47
18.	30	Welfare of Scheduled Castes	260.60	118.11	45.32
19.	31	Welfare of Scheduled Tribes	89.28	43.64	48.88
Total			1537.95	722.39	46.97
		Capital- Charged			
1.	07	Finance, Tax Planning , Secretariat & Miscellaneous Services	1299.63	119.29	9.18
2.	09	Public Service Commission	6.31	4.29	67.99
3.	22	Public Works	0.50	0.50	100.00
Total			1306.44	124.08	9.50
Grand Total			15639.05	2361.14	15.10

Appendix-2.2

(Reference: Paragraph 2.3.3; page 38)

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

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Total Expenditure	Excess Expenditure	Percentage of Excess Exp.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenue (Voted)						
1.	20	Irrigation & Flood	283.62	311.24	27.62	9.74
Capital (Voted)						
2.	17	Agriculture Works & Research	12.80	43.62	30.82	240.78
3.	22	Public Works	862.75	888.62	25.87	3.00
4.	25	Food	2.95	1210.09	1207.14	40920.00
5.	29	Horticulture Development	—	3.00	3.00	100.00
Total			1162.12	2456.57	1294.45	111.38

Appendix-2.3

(Reference: Paragraph 2.3.7; page 40)

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

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
A - Revenue (Voted)					
1.	07 Finance Tax Planning Secretariat & Miscellaneous Services	1818.59	1766.87	51.72	54.63
2.	08 Excise	9.75	8.73	1.02	0.24
3.	12 Medical Health & Family Welfare	688.07	591.73	96.34	28.05
4.	13 Water Supply Housing & Urban Development	748.11	474.98	273.13	99.67
5.	17 Agriculture Works & Research	370.65	348.78	21.87	60.85
6.	18 Co-operative	29.57	25.92	3.65	1.22
7.	19 Rural Development	433.40	387.66	45.74	29.48
8.	22 Public Works	356.17	345.07	11.10	23.84
9.	25 Food	28.98	23.85	5.13	2.14
10.	27 Forest	292.22	285.41	6.81	23.95
11.	30 Welfare of Scheduled Castes	448.01	393.01	55.00	41.19
12.	31 Welfare of Scheduled Tribes	123.70	94.95	28.75	15.46
Total Revenue (Voted)		5347.22	4746.96	600.26	380.72
B- Revenue (Charged)					
1.	02 Governor	4.69	4.21	0.48	0.13
2.	04 Judicial Administration	28.40	15.26	13.14	0.35
3.	07 Finance Tax Planning Secretariat & Miscellaneous Services	1715.93	1605.67	110.26	30.47
Total Revenue (Charged)		1749.02	1625.14	123.88	30.95
C- Capital (Voted)					
1.	04 Judicial Administration	20.00	18.14	1.86	2.00
2.	12 Medical Health & Family Welfare	110.67	66.89	43.78	18.74
3.	15 Welfare	5.90	3.44	2.46	11.27
4.	19 Rural Development	63.90	58.15	5.75	7.45
5.	21 Energy	385.65	109.65	276.00	10.69
6.	23 Industries	12.81	3.14	9.67	1.87
7.	26 Tourism	65.44	55.60	9.84	20.00
8.	28 Animal Husbandry	9.47	8.14	1.33	1.59
9.	30 Welfare of Scheduled Casts	210.95	142.49	68.46	49.65
10.	31 Welfare of scheduled Tribes	73.55	45.64	27.91	15.73
Total Capital (Voted)		958.34	511.28	447.06	138.99
Grand Total		8054.58	6883.38	1171.20	550.66

Appendix-2.4

(Reference: Paragraph 2.3.7; page 40)

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

(₹ in crore)

Sl. No.	Grant Number	Name of the Grant	Original Provision	Supplementary provision	Total	Expenditure	Excess
1.	17	Agriculture Works & Research (Capital- Voted)	1.35	11.45	12.80	43.62	30.82
2.	20	Irrigation & Flood (Revenue -Voted)	274.55	9.07	283.62	311.24	27.62
3.	22	Public Works (Capital- Voted)	558.90	303.85	862.75	888.62	25.87
4.	25	Food (Capital- Voted)	1.50	1.45	2.95	1210.09	1207.14
Total			836.30	325.82	1162.12	2453.57	1291.45

Appendix-2.5

(Reference: Paragraph 2.3.8; page 41)

Excess/Unnecessary/Insufficient re-appropriation of funds resulting in saving/excess of ₹ 10 lakh and above

(₹ in lakh)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1.	04	Judicial Administration	2014-00-105-03	(-)756.63	(-)11.16
2.			2014-00-800-01	(-)1235.49	(-)616.47
3.			2014-00-102-03	(-)1375.53	(+)26.85
4.	06	Revenue and General Administration	2029-00-101-03	(-)85.39	(+)14.98
5.			2029-00-103-03	(-)220.09	(+)16.43
6.			2029-00-800-03	(-)12.37	(+)36.77
7.			2070-00-003-03	(-)58.92	(+)37.43
8.			2070-00-106-03	(-)6.65	(+)174.57
9.			2070-00-104-05	(+)25.68	(-) 19.57
10.			2245-05-800-01	(+)2412.02	(-)801.54
11.	07	Finance Tax Planning Secretariat & Miscellaneous Services	2030-03-001-04	(-)80.64	(-)63.70
12.			2030-03-001-05	(-)105.50	(-)57.05
13.			2040-00-101-03	(-)643.97	(+)239.79
14.			2071-01-115-03	(-)22,27.00	(-)305.99
15.			2071-01-101-03	(+)1,73,06.03	(-)118.00
16.			2030-01-101-03	(-)30.84	(+)51.14
17.			2030-02-102-03	(+)58.81	(-)187.58
18.			3451-00-092-03	(+)46.40	(-)34.45
19.			2047-00-103-03	(-)1,27.79	(+)199.20
20.			2047-00-800-03	(-)10.19	(+)1298.46
21.			4059-80-800-05	(-)163.87	(-)358.28
22.			4216-02-800-03	(+)325.10	(+)633.80
23.	08	Excise	2039-00-001-04	(-)112.39	(+)10.58
24.	09	Public Service Commission	4059-60-051-03	(-)3,36.87	(-)92.01
25.	10	Police & Jail	2055-00-104-03	(-)13,39.75	(-)24.86
26.			2055-00-109-04	(-)44.64	(+)29.11
27.			2055-00-109-03	(+)15,56.55	(+)14.49
28.			2055-00-800-04	(+) 65.69	(+) 40.99
29.			4055-00-800-01	(-) 78.91	(-) 1,22.58

30.	11	Education Sports youth Welfare & Culture	2202-01-102-01	(-) 8,54.72	(+) 5,14.12
31.			2202-01-101-01	(+) 48,07.87	(+) 10.00
32.			2202-01-101-04	(-) 11.04	(+) 4,65.43
33.			2202-01-102-07	(+) 5,00.00	(+) 7,65.01
34.			2202-02-101-04	(+) 352.57	(-) 76.46
35.			2202-02-109-03	(+) 53,44.41	(+) 22.28
36.			2202-02-109-07	(+) 87.39	(-) 14.55
37.			2202-02-001-03	(-)1,80.18	(-) 28.72
38.			2202-02-101-03	(-) 2,39.96	(-) 46.10
39.			2202-02-101-04	(-) 9.82	(+) 1,00.67
40.			2202-02-109-05	(-) 3,14.15	(+) 22.51
41.			2202-02-109-11	(-) 1,90.81	(-) 10.53
42.			2202-02-110-03	(-) 32,61.57	(+) 8,90.18
43.			2202-03-102-03	(-) 7,75.91	(+) 1,50.40
44.			2202-03-103-03	(-) 9,41.96	(+) 15.94
45.			2202-03-800-01	(-)5.01	(-)66.77
46.			2202-80-003-01	(-)107.15	(-)72.69
47.			2202-80-003-03	(-) 33.21	(-)10.37
48.			2203-00-104-03	(-) 50.00	(+) 61.98
49.			2203-00-105-03	(-) 4,63.87	(-) 41.05
50.			2203-00-112-03	(-) 83.00	(+) 50.00
51.			2203-00-800-03	(-) 15.40	(+) 42.99
52.			4202-01-202-11	(-) 29,73.22	(-) 1,44.41
53.			4202-02-104-07	(-) 25.00	(-) 25.00
54.			4202-02-104-11	(-) 25.00	(-) 25.00
55.			4202-01-104-03	(+) 50.00	(+) 50.00
56.	12	Medical Health & Family Welfare	2210-02-101-03	(+) 21.00	(-) 22.13
57.			2210-02-101-08	(+) 1,05.00	(-) 1,06.07
58.			4210-05-101-06	(-)1,26.00	(-)1,09.78
59.	13	Water Supply, Housing and Urban Development	2217-03-191-03	(-) 1,50.00	(-) 3,34.49
60.			2217-80-001-03	(-) 10.60	(+) 83.56
61.			2217-03-191-03	(-) 150.00	(+) 225.51
62.	14	Information	2220-60-101-05	(-)3,56.08	(-)87.91
63.	15	Welfare	2235-02-102-01	(+) 14,50.10	(-) 31,89.84

64.			2235-02-102-07	(+) 41.10	(-) 32.64
65.			2235-60-102-05	(-) 41.10	(-) 50.73
66.			2235-60-200-03	(-) 4,30.60	(+) 11.49
67.	17	Agriculture Works & Research	2401-00-103-01	(+) 9,78.42	(-) 22. 28
68.			2401-00-110-01	(-) 2,39.42	(+) 22.30
69.	19	Rural Development	2515-00-800-08	(-) 3,03.78	(+) 1,97.61
70.			2515-00-102-03	(-) 1,88.25	(+) 4,05.85
71.	20	Irrigation & Flood	4700-04-800-02	(-) 4,79.86	(-) 59.65
72.			4700-05-800-01	(-) 25,16.98	(-) 41,66.55
73.			4700-07-800-02	(-) 1,21.44	(+) 54.39
74.			4700-06-800-02	(+) 3,98.08	(+) 1,31.71
75.	21	Energy	4801-01-190-05	(-) 8,50.00	(-) 76,50.00
76.	22	Public Works	4059-80-800-09	(+) 1,50.00	(-) 1,24.89
77.	23	Industries	2851-00-103-07	(-) 15.00	(-) 30.00
78.	24	Transport	5055-00-050-07	(-) 38.60	(-) 11.40
79.	25	Food	2408-01-001-03	(-) 4,67.15	(-) 11.16
80.	27	Forest	2406-01-001-03	(+) 4,00.50	(+) 10,10.86
81.	30	Welfare of Scheduled Caste	2202-02-109-02	(+) 60.68	(-) 66.88
82.			2225-01-277-06	(-) 11.90	(-) 73.07
83.			2225-01-277-91	(+) 45.56	(-) 65.92
84.			2401-00-102-02	(+) 44.21	(-) 1,05.67
85.			4700-04-800-02	(-) 1,00.00	(+) 19.69
86.	31	Welfare of Scheduled Tribes	4225-02-800-05	(-) 50.00	(-) 1,89.87

Appendix-2.6

(Reference: Paragraph 2.3.9; page 41)
Substantial surrenders made during the year 2010-11

Sl.No.	Number and title of Grant/Appropriation	Name of the scheme (Head of Account)	Total Grant/Appropriation (₹ in lakh)	Amount of Surrender (₹ in lakh)	Percentage of Surrender
1.	02-Governor	2012-03-800-05	2.00	2.00	100.00
		2012-03-800-06	0.91	0.91	100.00
2.	03-Council of Ministers	2013-00-101-04	8.80	4.79	54.43
3.		2013-00-105-04	50.00	50.00	100.00
4.	04- Judicial Administration	2014-00-800-09	129.03	111.42	86.35
5.	05- Election	2015-00-106-05	45.10	41.18	91.31
6.	06-Revenue and General administration	4059-60-051-09	200.00	115.47	57.74
7.	07- Finance Tax Planning Secretariat and Miscellaneous Services	2040-00-001-05	14.10	8.20	58.16
8.		2040-00-800-05	500.00	396.10	79.22
9.		2054-00-095-01	255.00	224.59	88.07
10.		3454-02-001-01	270.05	268.08	99.27
11.	09- Public Service Commission	4059-60-051-03	631.33	336.87	53.36
12.	11 Education Sports Youth Welfare and Culture	2202-01-102-01	1025.00	854.72	83.39
13.		2202-02-107-01	3.44	2.04	59.30
14.		2202-02-107-05	2.60	2.35	90.38
15.		2202-02-107-07	1.80	1.71	95.00
16.		2202-02-110-04	207.20	157.06	75.80
17.		2202-02-800-01	11804.75	9251.03	78.37
18.		2202-02-800-09	275.00	169.03	61.47
19.		2202-03-800-04	6.00	5.60	93.33
20.		2202-05-102-04	107.81	95.81	88.87
21.		2202-05-102-07	10.00	5.40	54.00
22.		2202-05-102-11	50.00	34.75	69.50
23.		2202-05-102-13	86.81	73.01	84.10
24.		2203-00-800-97	2000.00	1975.00	98.75
25.		2204-00-104-03	10.00	9.85	98.50
26.		2204-00-104-07	21.00	20.00	95.24
27.		2204-00-104-12	30.00	24.00	80.00
28.		2204-00-104-24	5.00	3.56	71.20
29.		2205-00-102-01	12.75	12.63	99.06
30.		2205-00-102-12	10.00	7.12	71.20
31.		2205-00-102-36	10.00	7.00	70.00
32.		4202-01-202-16	1000.00	900.00	90.00
33.		4202-01-202-19	200.00	149.43	74.72
34.		4202-01-202-22	500.00	470.00	94.00
35.		4202-02-104-05	50.00	25.00	50.00
36.		4202-02-105-03	100.00	69.25	69.25
37.		4202-03-102-04	100.00	71.68	71.68
38.		4202-04-106-03	300.00	223.30	74.43
39.	13- Water Supply, Housing & Urban Development	2217-03-191-03	264.01	150.00	56.82
40.	14-Information	2220-60-800-06	5.00	4.66	93.20
41.		4059-60-051-03	50.00	50.00	100.00
42.	17-Agriculture Works and Research	2415-80-120-05	1100.00	817.10	74.28
43.	19- Rural Development	2515-00-102-09	254.10	154.10	60.56

44.		2515-00-102-13	1.00	1.00	100.00
45.		2515-00-102-14	5.00	5.00	100.00
46.		2515-00-102-19	1540.00	1540.00	100.00
47.		4515-00-102-01	20.00	20.00	100.00
48.		4515-00-102-04	50.00	50.00	100.00
49.	20- Irrigation & Flood	4701-80-800-04	60.00	30.00	50.00
50.	24-Transport	5053-02-800-99	500.00	400.00	80.00
51.	28- Animal Husbandry	2404-00-102-01	636.96	318.48	50.00
52.		2404-00-102-91	34.06	18.55	54.47
53.		2404-00-800-01	22.50	21.29	94.62
54.		2404-00-102-08	50.00	50.00	100.00
55.	30-Welfare of Scheduled Castes	2205-00-102-02	70.00	45.81	65.44
56.		4202-02-104-02	250.00	242.74	97.10
57.		4515-00-102-91	400.00	237.80	59.45
58.		4700-04-800-02	125.00	100.00	80.00
59.		4700-06-800-02	150.00	90.00	60.00
60.		4711-01-103-02	500.00	320.02	64.00
61.		4202-03-102-03	25	25	100
62.		6801-05-796-91	105.00	68.79	65.51
Total			26253.11	20940.28	

Appendix-2.7

(Reference: Paragraph 2.3.10; page 41)
Surrenders in excess of actual savings (₹50 lakh or more)

(₹ in crore)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
Revenue – Voted					
1.	01-Legislature	20.11	3.63	3.67	0.04
2.	08-Excise	9.99	1.25	1.43	0.18
3.	11- Education ,Sports, Youth Welfare and Culture	3238.49	176.02	193.48	17.46
Revenue – Charged					
1.	04-Judicial Administration	28.75	13.49	13.76	0.27
Capital- Voted					
1.	04-Judicial Administration	22.00	3.86	3.92	0.06
2.	19- Rural Development	71.35	13.20	13.36	0.16
Total		3390.69	211.45	229.62	18.17

Appendix-2.8

(Reference: Paragraph 2.3.11; page 41)

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

(₹ in crore)

I – Grant			
Sl. No.	Grant No.	Name of grant/appropriation	Saving
1.	12	Medical Health & Family Welfare (Revenue- Voted)	124.39
2.	22	Public Works (Revenue- Voted)	34.94
3.	23	Industries (Capital - Voted)	11.54
4.	26	Tourism (Capital- Voted)	29.84
5.	27	Forest (Revenue-Voted)	30.76
Total			231.47
1.	7	Finance, Tax Planning ,Secretariat & Miscellaneous (Revenue- Charged)	140.75
Total			140.75
Grand Total			372.22

Appendix-2.9

(Reference: Paragraph 2.3.11; page 42)
Details of saving of ₹ 1 crore and above not surrendered

(₹ in crore)

Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrender	Saving which remained to be surrendered
1	2	3	4	5
1.	04-Judicial Administration (Revenue- Voted)	29.91	23.65	6.26
2.	06-Revenue & General Administration (Revenue -Voted)	29.52	10.55	18.97
3.	06-Revenue & General Administration (Capital - Voted)	43.93	1.15	42.78
4.	07-Finance Tax Planning Secretariat& Miscellaneous Services (Revenue- Voted)	106.34	60.10	46.24
5.	07-Finance Tax Planning Secretariat& Miscellaneous Services (Capital- Voted)	8.78	3.23	5.55
6.	07-Finance Tax Planning Secretariat& Miscellaneous Services (Capital - Charged)	119.29	99.20	20.09
7.	10-Police & Jail (Revenue -Voted)	9.25	6.63	2.62
8.	10-Police & Jail (Capital- Voted)	4.12	0.79	3.33
9.	11-Education Sports Youth Welfare & Culture (Capital- Voted)	60.20	56.89	3.31
10.	12-Medical Health & Family Welfare (Capital -Voted)	62.52	0.01	62.51
11.	13-Water Supply Housing & Urban Development (Revenue- Voted)	372.80	1.65	371.15
12.	14-Information (Revenue -Voted)	3.30	2.41	0.89
13.	15-Welfare (Revenue- Voted)	83.72	4.31	79.41
14.	15-Welfare (Capital - Voted)	13.74	1.50	12.24
15.	16-Labour & Employment (Revenue- Voted)	12.08	1.55	10.53
16.	17-Agriculture Works & Research (Revenue- Voted)	82.71	22.31	60.40
17.	19-Rural Development (Revenue -Voted)	75.22	39.98	35.24
18.	21- Energy (Capital - Voted)	286.69	215.96	70.73
19.	24-Transport (Revenue- Voted)	2.51	1.30	1.21
20.	24-Transport (Capital - Voted)	8.12	6.29	1.83
21.	25-Food (Revenue -Voted)	7.27	5.97	1.30
22.	28-Animal Husbandry (Revenue Voted)	15.53	5.50	10.03
23.	28-Animal Husbandry (Capital Voted)	2.92	0.78	2.14
24.	29-Horticulture Development (Revenue Voted)	1.61	0.32	1.29
25.	30-Welfare of Scheduled Castes (Revenue Voted)	96.20	17.27	78.93
26.	30-Welfare of Scheduled Castes (Capital Voted)	118.11	60.63	57.48
27.	31-Welfare of Scheduled Tribes (Revenue Voted)	44.21	7.01	37.20
28.	31-Welfare of Scheduled Tribes (Capital Voted)	43.64	12.17	31.47
Total		1744.24	669.11	1075.13

Appendix-2.10

(Reference: Paragraph 2.3.11; page 42)

Cases of surrender of funds in excess of ₹ 10 crore on 30/31 March 2011

(₹ in crore)

Sl. No.	Grant No.	Major Head	Amount of Surrender	Percentage of Total Provision
1	2	3	4	5
1.	04	2014-Administration of Justice (Revenue Voted)	23.65	24
2.	04	2014-Administration of Justice (Revenue Charged)	13.76	48
3.	07	2040-Taxes on Sales Trades etc. (Revenue Voted)	14.82	23
4.	11	2202-General Education (Revenue Voted)	225.76	07
5.	11	4202-Capital Outlay on Education, Sports, Arts & Culture (Revenue Voted)	48.50	30
6.	19	2501-Special Programme for Rural Development (Revenue Voted)	10.71	14
7.	19	2515-Other Rural Development Programs (Revenue Voted)	28.26	19
8.	19	4515-Capital Outlay on Other Rural Development Programs (Revenue Voted)	13.35	19
9.	21	4801- Capital Outlay on Power Projects (Revenue Voted)	23.75	08
Total			402.56	

Appendix-2.11

(Reference: Paragraph 2.3.12; page 42)

Rush of Expenditure

(₹ in crore)

Sl. No.	Head of account Scheme/ Service	Expenditure incurred during Jan-March 2011	Expenditure incurred in March 2011	Total expenditure	Percentage of total expenditure incurred during	
					Jan-March 2011	March 2011
1.	2014	20.60	9.43	68.87	30	14
2.	2029	23.45	8.78	101.45	23	9
3.	2030	14.19	11.30	27.18	52	42
4.	2040	13.68	8.00	46.15	30	17
5.	2049	597.94	414.85	1479.58	40	28
6.	2052	14.68	6.97	69.37	21	10
7.	2053	17.50	7.40	64.65	27	11
8.	2055	137.04	58.22	602.80	23	10
9.	2059	53.46	18.63	242.17	22	8
10.	2071	243.88	68.85	1142.96	21	6
11.	2202	785.20	403.78	3061.92	26	13
12.	2203	31.24	19.82	72.24	43	27
13.	2204	10.64	4.84	31.37	34	15
14.	2210	160.70	90.04	554.14	29	16
15.	2211	15.33	6.43	60.96	25	11
16.	2215	178.13	163.16	380.61	47	43
17.	2217	56.16	35.66	129.29	43	28
18.	2220	18.28	9.72	37.39	49	26
19.	2225	42.30	16.48	166.67	25	10
20.	2230	23.24	14.35	55.75	42	26
21.	2235	110.58	50.18	410.73	27	12
22.	2245	12.88	2.07	165.51	8	1
23.	2401	84.11	40.07	337.02	25	12
24.	2402	1.14	0.71	1.90	60	37
25.	2403	21.26	5.81	81.03	26	7
26.	2406	75.70	38.03	290.35	26	13
27.	2501	59.79	29.64	84.86	70	35
28.	2515	62.58	37.06	370.19	17	10
29.	2700	41.57	19.79	202.83	20	10
30.	2701	15.74	9.90	35.13	45	28
31.	2702	25.37	18.51	69.40	37	27
32.	2851	14.70	8.48	37.82	39	22
33.	3054	54.91	45.31	101.29	54	45
34.	3604	207.49	172.83	407.68	51	42
35.	4059	40.72	27.68	89.96	45	31
36.	4202	91.25	62.35	121.37	75	51
37.	4210	35.19	22.45	67.75	52	33
38.	4216	14.74	9.08	27.25	54	33
39.	4225	8.37	7.72	8.37	100	92
40.	4401	34.77	31.79	46.62	75	68
41.	4406	10.66	10.24	16.47	65	62

42.	4408	501.99	160.17	1210.09	41	13
43.	4425	0.76	0.76	0.76	100	100
44.	4515	15.40	14.60	91.82	17	16
45.	4700	81.66	49.05	236.63	35	21
46.	4701	1.80	1.05	2.11	85	50
47.	4702	143.98	96.45	200.40	72	48
48.	4711	15.64	13.53	20.63	76	66
49.	4801	19.60	19.60	56.71	35	35
50.	4851	1.93	1.63	3.15	61	52
51.	5054	360.43	236.63	968.72	37	24
52.	5452	25.16	24.46	57.52	44	43

Appendix-2.12

(Reference: Paragraph 2.4.1; page 43)

Pending D C bills for the years up to 2010-11

(Position as on 30 September 2011)

Department	Number of AC bills	Amount
<i>(₹ in lakh)</i>		
Secretary Education & Youth Welfare	110	1030.05
Chief Agriculture Officer	11	964.93
Secretary Health & Family Welfare	18	698.47
Secretary Animal Husbandry	37	31.83
District Commandant, Home guard	4	5.43
District Programming Officer	23	247.43
District Development Officer	6	0.26
District Social Welfare Officer.	7	8.50
District Horticulture Officer	4	0.28
Secretary, Revenue and General Administration	71	4154.08
Assistant Director, Fisheries	21	6.66
Secretary, Forest	6	0.75
Secretary, Public Works Department.	4	190.39
Others	35	353.71
Total	357	7692.77

Appendix-3.1

(Reference: Paragraph 3.2; page 51)

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

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

Appendix-3.2

(Reference: Paragraph 3.3; page 52)

Department wise/duration wise break-up of the cases of misappropriation, defalcation etc. (cases where final action was pending at the end of March 2011)

Sl. No.	Name of the Department	Number of cases of delay						Total No. of Cases.
		Up to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 years to More	
1.	Education	03	--	--	--	--	--	03
2.	I.C.D.S	01	--	--	--	--	--	01
3.	Tourism	01	--	--	--	--	--	01
4.	Medical	01	--	--	--	--	--	01
5.	Social Welfare	03	--	--	--	--	--	03
6.	Animal Husbandry	02	--	--	--	--	--	02
7.	Agriculture	01	--	--	--	--	--	01
8.	Rural Development	02	--	--	--	--	--	02
TOTAL		14	--	--	--	--	--	14

Appendix-3.3

(Reference: Paragraph 3.3; page 52)

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

Name of Department	Theft Cases		Misappropriation/ Loss of Government Material		Total	
	Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount
		(₹ in lakh)		(₹ in lakh)		(₹ in lakh)
Education	01	2.33	03	48.22	04	50.55
I.C.D.S	--	--	01	0.52	01	0.52
Tourism	--	--	01	1.78	01	1.78
Medical	--	--	01	11.96	01	11.96
Social Welfare	--	--	03	84.31	03	84.31
Animal Husbandry	--	--	02	144.49	02	144.49
Agriculture	--	--	01	14.11	01	14.11
Rural Development	--	--	02	10.58	02	10.58
Public Works Department	01	1.80	--	--	01	1.80
Total	02	4.13	14	315.97	16	320.10

Appendix-4.1 Glossary of terms

SI No.	Terms	Description
1	State Implementing Agency	State Implementing Agency includes any Organisations/Institutions including Non-Governmental Organisation which is authorized by the State Government to receive the funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for SSA and State Health Mission for NRHM etc.
2.	GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at constant prices
3.	Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by one <i>per cent</i>
4.	Internal Debt	Comprising mainly Market Loans and Special Securities issued to the National Small Savings Fund (NSS) by the State Government.
5.	Core Public and Merit goods	<i>Core public goods</i> are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. <i>Merit goods</i> are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.
6.	Development Expenditure	The analysis of expenditure data is disaggregated into development and non development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorized into social services, economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.
7.	Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt, therefore, also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.

8.	Debt Stabilization	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilize eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.
9.	Sufficiency of Non-debt receipts (Resource Gap)	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
10.	Net availability of borrowed funds	Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.
11.	Non debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.