

**Appendix-1
State Profile**

(Reference: Profile of Uttarakhand; Page 1)

A. General Data*:

S.No.	Particulars	Figures
1	Area	53,483 Sq. km.
2	Population	
	a. As per 2001 Census	84.89 lakh
	b. As per 2011 Census	101.17 lakh
3	a. Density of Population (as per 2001 Census) (All India Density = 325 persons per Sq. Km.)	159 person per Sq. km.
	b. Density of Population (as per 2011 Census) (All India Density = 382 persons per Sq. Km.)	189 person per Sq. km.
4	Population Below Poverty Line (BPL) (All India Average = 29.80 per cent)	18 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 = 74.04 per cent)	79.63per cent
6	Infant mortality (per 1000 live births) (All India Average = 44 per 1000 live births)	36
7	Life Expectancy at at Birth.(All India Average =66.10)	N A
8	Gini Coefficient**	
	a. Rural (All India = 0.276)	0.231
	b. Urban (All India = 0.376)	0.395
9	Gross State Domestic Product (GSDP) 2012-13 at current prices	108,343
10	Per capita GSDP CAGR (2003-04 to 2012-13)	18.00 per cent
11	GSDP CAGR (2003-04 to 2012-13)	19.80 per cent
12	Population Growth (2003-04 to 2012-13)	16.03

B: Financial Data

CAGR (2003-04 to 2012-13)			
Particulars		Figures (in per cent)	
CAGR		2003-04 to 2011-12	2003-04 to 2012-13
A	Of Revenue Receipts	18.17	17.82
B	Of Tax Revenue	16.45	16.20
C	Of Non-Tax Revenue	15.05	17.69
D	Total Expenditure	15.15	15.06
E	Capital Expenditure	20.16	23.42
F	Revenue Expenditure in General Education	16.42	14.39
G	Revenue Expenditure on Health	18.99	18.75
H	Salary	20.65	19.32
I	Pension	18.96	19.11

* Source of General data: Data Book of Planning Commission for Deputy Chairman, Planning Commission, GOI-3 May 2013.
(web site: <http://planningcommission.gov.in>)

**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: Page 1)

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 where upon 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	
Statement	Layout
Volume 1	
Statement No.1	Statement of Financial Position.
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Appendix 1	Cash balance and investment of cash balance
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Statement No.12	Detailed Statement of Revenue Expenditure by Minor Heads.
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Statement No.14	Detailed Statement of Investments of the Government.
Statement No.15	Detailed Statement of Borrowings & other Liabilities.
Statement No.16	Detailed Statement on Loans & Advances given by the Government.
Statement No.17	Detailed Statement on Sources & Applications of Fund for Expenditure other than Revenue Account.
Statement No.18	Detailed Statement in Contingency Fund & other Public Account Transactions.
Statement No.19	Detailed Statement on Investments of Earmarked Funds.

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<i>PART-III</i>	
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: Page 1)
Methodology adopted for the Assessment of Fiscal Position

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

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

Trends in Gross State Domestic Product (GSDP)

	2008-09	2009-10	2010-11*	2011-12*	2012-13*
Gross State Domestic Product (₹ in crore)	56,025	70,730	83,966	94,159	108,343
Growth rate of GSDP	22.18	26.25	18.71	12.14	15.06

Source: Director Economics and Statistics Uttarakhand

* Provisional * Quick * Advance

Methodology for Estimating the Fiscal Capacity

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

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

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

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

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

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

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

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

where y is the national average of DE-AE ratio

Substituting (1) in (2) we get

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

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

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

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

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

Substituting (3) in (4) we get

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

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

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

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

Appendix-1.2

Part B

(Reference: Paragraph: 1.1; Page 2)

Fiscal Responsibility and Budgetary Management (FRBM) Act, 2005

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

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

In particular the State government shall--

- (a) reduce revenue deficit to nil within a period of four financial years beginning from the 1st day of April 2011 and ending on the 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)

	2010-11 (Actuals)	2011-12 (Actuals)	2012-13 (Budgeted)	2012-13 (Revised)	2013-14 (Projected)	2014-15 (Projected)	2015-16 (Projected)
A. STATE REVENUE ACCOUNT :							
1. Own Tax Revenue	4,405.48	5,615.56	5,980.26	6,050.26	7,111.42	8,249.25	9,569.13
2. Own Non-Tax Revenue	678.06	1,136.07	1,208.17	1,517.43	1,216.26	1,181.56	1,276.09
3. Own Tax +Non-Tax Revenue (1+2)	5,083.54	6,751.63	7,188.43	7,567.69	8,327.68	9,430.81	10,845.21
4. Share in Central Taxes and Duties	2,460.07	2,866.10	3,388.45	3,272.88	3,896.39	4,363.96	4,887.63
5. Plan-Grants	2,629.36	3,354.51	4,831.67	5,531.67	6,107.07	6,717.78	7,389.55
6. Non-Plan Grants	1,435.20	719.18	750.40	839.24	624.58	485.00	485.00
7. Total Central Transfer (4 to 6)	6,524.63	6,939.79	8,970.52	9,643.79	10,628.04	11,566.73	12,762.19
8. Total Revenue Receipts (3+7)	11,608.17	13,691.42	16,158.95	17,211.48	18,955.72	20,997.54	23,607.40
9. Plan Expenditure	4,367.29	4,625.16	7,048.96	8,184.23	8,710.38	9,581.42	10,539.56
10. Non-Plan Expenditure	10,348.56	12,838.36	14,882.81	15,016.75	16,619.46	18,447.60	20,476.84
11. Salary Expenditure	4,966.14	5,511.88	6,513.18	6,505.22	7,404.18	8,144.60	8,959.06
12. Pension	1,141.72	1,135.10	1,439.80	1,439.80	1,989.55	2,208.40	2,451.32
13. Interest Payments	1,479.58	1,769.21	2,025.00	2,119.08	2,540.85	2,906.83	3,320.94
14. Subsidies-General							
15. Subsidies-Power							
16. Total Revenue Expenditure (9+10)	11,621.08	12,975.32	15,717.11	15,985.32	18,054.20	19,949.89	22,543.38
17. Salary+Interest+ Pensions (11+12+13)	7,587.44	8,416.19	9,977.98	10,064.10	11,934.58	13,259.83	14,731.33
18. as per cent of Revenue Receipt (17/8)	65.36	61.47	61.75	58.47	62.96	63.15	62.40
19. Revenue surplus/deficit (8-16)	- 12.91	716.10	441.84	1,226.16	901.52	1,047.65	1,064.02
1. Power Sector loss/Profit net of actual subsidy transfer	-						
2. Increase in debtors during the year in power utility account (increase (-))	-						

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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	- 12.91	716.10	441.84	1,226.16	901.52	1,047.65	1,064.02
C. CONSOLIDATED DEBT:							
1. Outstanding Debt and liability	19,806.99	21,752.77	25,028.11	24,939.58	28,498.94	32,565.41	37,166.65
2. Total Outstanding Guarantee	2,042.28	1,739.45	1,739.45	1,570.15	1,570.15	1,570.15	1,570.15
a) Guarantee of Budgeted & SPV borrowings							
D. Capital Account							
1. Capital Outlay	1,854.85	2,317.31	3,653.48	4,547.27	4,874.19	5,264.13	5,685.26
2. Disbursement of Loans and Advances	59.68	246.84	264.05	371.26	248.66	50.00	80.00
3. Recovery of Loans and Advances	84.87	490.57	118.10	368.10	684.59	200.00	100.00
4. Other capital receipts	2,382.29	2,335.52	3,357.00	3,357.00	3,536.74	4,066.47	4,601.23
E. GROSS FISCAL DEFICIT (GFD) :	1,842.57	1,357.48	3,357.59	3,324.27	3,536.74	4,066.47	4,601.23
GSDP (₹ in crore) at Current Prices	75,475.73	93,161.72	1,07,548.25	1,07,548.25	1,21,099.30	1,36,357.80	1,53,538.90
F. FISCAL DEFICIT :							
Actual/Assumed Nominal Growth Rate (<i>per cent</i>)	13.67	12.35	15.44	15.44	12.60	12.60	12.60

Appendix 1.3
(Reference: Paragraphs 1.3, 1.9.2 and 1.10 (ii); pages 12, 35 & 40)
Time series data on the State Government Finances

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Part A. Receipts					
1. Revenue Receipts	8,635	9,486	11,608	13,691	15,747
(i) Tax Revenue	3,045(35)	3,559(38)	4,405(38)	5,616(41)	6,414(41)
Taxes on Agricultural Income	...	-	--	--	--
Taxes on Sales, Trade etc.	1,911(63)	2,247(63)	2,940(67)	3,644(65)	4,289(67)
State Excise	528(17)	705(20)	756(17)	844(15)	1,118(17)
Taxes on Vehicles	167(5)	184(5)	227(5)	335(6)	304(5)
Stamps and Registration fees	357(12)	399(11)	440(10)	524(9)	648(10)
Land Revenue	18(1)	9(0.25)	18(0.41)	10(--)	11(--)
Taxes on Goods and Passengers	6(-)	-	-	-	--
Other Taxes	58(2)	15(0.42)	24(0.54)	259(5)	44(1)
(ii) Non Tax Revenue	699(8)	632 (7)	678(6)	1,136(8)	1,603(10)
(iii) State's share of Union taxes and duties	1,507(18)	1,550(16)	2,460(21)	2,866(21)	3,273(21)
(iv) Grants in aid from Government of India	3,384(39)	3,745(39)	4,065(35)	4,073(30)	4,457(28)
2. Miscellaneous Capital Receipts	-	-	-	-	--
3. Recoveries of Loans and Advances	54	65	85	91	428
4. Total Revenue and Non debt capital receipts (1+2+3)	8,689	9,551	11,693	13,782	16,175
5. Public Debt Receipts	1,544	1,682	2,427	2,336	2,968
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,399(91)	1,582(94)	2,384(98)	2,289(98)	2,933(99)
Net transactions under Ways and Means Advances and Overdrafts	127(8)	69(4)	-	--	--
Loans and Advances from Government of India	18(1)	319(2)	43(2)	47(2)	35(1)
6. Total Receipts in the Consolidated Fund (4+5)	10,233	11,233	14,120	16,118	19,143
7. Contingency Fund Receipts	2	37	582	126	32
8. Public Account Receipts	13,658	14,226	18,829	19,668	21,925
9. Total Receipts of the State (6+7+8)	23,891	25,459	33,531	35,912	41,100
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	8,394	10,657	11,621	12,975	13,960
Plan	2,174(26)	2,299(22)	2,472(21)	2,321(18)	2,427(17)
Non Plan	6,220(74)	8,358(78)	9,149(79)	10,654(82)	11,533(83)
General Services (including interest payments)	3,104(37)	3,694(35)	4,180(36)	4,475(35)	5,372(38)
Social Services	3,392(41)	4,980(47)	5,169(44)	6,019(46)	6,096(44)
Economic Services	1,623(19)	1,658(16)	1,864(16)	2,102(16)	1,995(14)
Grants-in-aid and contributions	275(3)	325(3)	408(4)	379(3)	497(4)
11. Capital Expenditure	2,016	1,647	1,855	2,317	3,542
Plan	1,902(94)	995(60)	1,859(100)	2,071(89)	2,972(84)
Non Plan	114(6)	651(40)	(-) 4	246(11)	570(16)
General Services	174(9)	109(7)	105(5)	77(3)	129(4)
Social Services	281(14)	109(7)	235(13)	369(16)	715(20)
Economic Services	1,561(77)	1,429(87)	1,515(82)	1,871(81)	2,698(76)

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12. Disbursement of Loans and Advances	122	30	60	247	273
13. Total (10+11+12)	10,532	12,334	13,536	15,539	17,775
14. Repayments of Public Debt	355	473	519	1,016	1,472
Internal Debt (excluding Ways and Means Advances and Overdrafts)	318	437	448	667	1,412
Net transactions under Ways and Means Advances and Overdraft	--	--	45	323	31
Loans and Advances from Govt. of India	37	36	26	26	29
15. Appropriation to Contingency Fund		-	515	(-) 400	--
16. Total disbursement out of Consolidated Fund (13+14+15)	10,887	12,807	14,570	16,155	19,247
17. Contingency Fund disbursements	32	71	537	69	32
18. Public Account disbursements	13,477	12,322	17,733	19,832	20,961
Total disbursement by the State (16+17+18)	24,396	25,200	32,840	36,056	40,240
Part C. Deficits/Surplus					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(+) 241	(-) 1,171	(-) 13	(+)716	(+)1,787
21. Fiscal Deficit (4-13)	1,843	2,783	1,843	1,757	1,600
22. Primary Deficit (21+23)	(-) 655	(-) 1,445	(-) 363	(+) 12	(+)489
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	1,188	1,338	1,480	1,769	2,089
24. Financial Assistance to local bodies etc.	275	324	408	379	497
25. Ways and Means Advances/Overdraft availed (days)	83	107/09	93	73	2
26. Interest on Ways and Means Advances/Overdraft	3	2	1	0.88	0.01
27. Gross State Domestic Product (GSDP)[®]	56,025	70,730	83,966	94,159	1,08,343
28. Outstanding Fiscal liabilities (year end)	16,276	18,748	21,598	23,609	25,540
29. Outstanding guarantees (year end) (including interest)	1,802	1,511	1,511	1,739	1,570
30. Maximum amount guaranteed (year end)	1,677	1,386	2,122	2,722	2,722
31. Number of incomplete projects (in numbers)	382	140	89	63	192
32. Capital blocked in incomplete projects (₹ in crore)	539	2,081	63	121.80	95
Part E. Fiscal Health Indicators (in ratios)					
I Resource Mobilization					
Own Tax revenue/GSDP	0.05	0.05	0.05	0.06	0.06
Own Non-Tax Revenue/GSDP	0.01	0.01	0.01	0.01	0.01
Central Transfers/GSDP	0.09	0.07	0.08	0.07	0.07
II Expenditure Management					
Total Expenditure/GSDP	0.19	0.17	0.16	0.17	0.16
Total Expenditure/Revenue Receipts	1.22	1.30	1.17	1.13	1.13
Revenue Expenditure/Total Expenditure	0.80	0.86	0.86	0.83	0.79

Expenditure on Social Services/Total Expenditure	0.35	0.41	0.40	0.41	0.4
Expenditure on Economic Services/Total Expenditure	0.30	0.25	0.25	0.26	0.26
Capital Expenditure/Total Expenditure	0.19	0.13	0.14	0.15	0.20
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.17	0.12	0.13	0.14	0.19
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(+)0.004	(-) 0.017	*	(+)0.008	0.016
Fiscal deficit/GSDP	-0.033	-0.039	- 0.022	-0.018	-0.015
Primary Deficit (surplus) /GSDP	-0.012	-0.020	-0.004	*	0.005
Revenue Deficit/Fiscal Deficit	(+)0.131	(-)0.420	(-)0.007	(+)0.408	(-)1.117
Primary Revenue Balance/GSDP	(-)0.016	(-)0.036	(-)0.018	(-)0.011	(-)0.002
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.29	0.27	0.26	0.25	0.24
Fiscal Liabilities/RR	1.88	1.98	1.86	1.72	1.62
Primary deficit vis-à-vis quantum spread	(+) 1,694	(+)2,083	(+)1,592	(+)1,811	(+)2,164
Debt Redemption (Principal +Interest)/ Total Debt Receipts	0.95	0.95	0.83	0.94	1.00
V Other Fiscal Health Indicators					
Return on Investment	0.23	0.07	0.21	0.05	0.19
Balance from Current Revenue (₹ in crore)	(+) 357	(-) 1,384	(-) 46	(-)250	(+)775
Financial Assets/Liabilities	0.76	0.82	0.77	0.82	0.90

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

@ GSDP figures communicated by the Government adopted.

* Not computable

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Appendix-1.4
(Reference: Paragraphs 1.1.1, and 1.9.2; pages 2 & 35)
Part A
Abstract of Receipts and Disbursements for the year 2012-13

(₹ in crore)					(₹ in crore)					
Receipts					Disbursements					
Various items	2011-12		2012-13		Various items	2011-12	2012-13			
	2.	3.	4.	5.			Non-Plan	Plan	Total	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
Section – A Revenue										
I-Revenue Receipts		13,691.24		15,747.22	I-Revenue Expenditure	12,975.19	11,533.36	2,426.86	13,960.22	13,960.22
(i) Tax revenue	5,615.62		6,414.24		General Services	4,475.11	5,368.13	4.10	5,372.23	
(ii) Non-tax revenue	1,136.13		1,602.88		Social Services	6,019.65	4,146.27	1,949.57	6,095.84	
(iii) State's share of Union Taxes and Duties	2,866.04		3,272.88		Education Sports Art and Culture	3,462.86	3,121.04	618.74	3,739.78	
(iv) Non-Plan Grants	762.09		868.64		Health and Family Welfare	698.05	486.58	318.89	805.47	
(v) Grants for State Plan Schemes	2,839.85		3,040.12		Water Supply Sanitation Housing and Urban Development	435.35	146.10	362.53	508.63	
(vi) Grants for Central Plan and Centrally Sponsored Plan Schemes	471.51		548.46		Information and Broadcasting	36.37	40.34	1.15	41.49	
					Welfare of Scheduled Castes Scheduled Tribes and Other backward Classes	177.37	80.89	124.39	205.28	
		--			Labour and Labour Welfare	54.00	52.44	18.18	70.62	
					Social Welfare and Nutrition	1,136.36	212.92	467.78	680.70	
					Others	19.29	5.96	37.91	43.87	
					Economic Services	2,101.63	1522.10	473.19	1,995.29	
					Agriculture and Allied Activities	1,191.58	811.30	246.76	1,058.06	
					Rural Development	335.29	155.54	129.42	284.96	
					Special Area Programme	-	-	-	-	
					Irrigation and Flood Control	288.85	306.63	2.25	308.88	
					Energy	9.98	3.47	10.43	13.90	
					Industry and Minerals	42.86	26.81	16.62	43.43	
					Transport	175.30	190.64	19.24	209.88	
					Science Technology and Environment	13.62	0.85	8.30	9.15	
					General Economic Services	44.15	26.86	40.17	67.03	
					Grants-in-aid and Contributions	378.80	496.86	-	496.86	
Total		13,691.24		15,747.22	Total	12,975.19				13,960.22
II-Revenue Deficit carried over to Section-B			--	--	II-Revenue Surplus carried over to Section-B	716.05				1787.00
Total		13,691.24		15,747.22	Total	13,691.24				15,747.22

Appendices

Various items	2011-12		2012-13		Various items	2011-12	2012-13			
	2.	3.	4.	5.			Non-Plan	Plan	Total	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
III-Opening cash balance including Permanent Advances and Cash Balance Investment		1,229.40		1,085.18	III- Opening overdraft from Reserve Bank of India					
IV- Misc. Capital Receipts	--	--	--	--	IV- Capital Outlay	2,316.94	570.41	2,971.68	3,542.09	3,542.09
					General Services	77.47	5.52	123.85	129.37	
					Social Services	368.58	6.25	708.57	714.82	
					Education Sports Art and Culture	131.47	6.25	240.57	246.82	
					Health and Family Welfare	93.66	--	139.31	139.31	
					Water Supply Sanitation Housing and Urban Development	119.62	--	268.11	268.11	
					Information and Broadcasting	-	--	--	--	
					Welfare of Scheduled Castes Scheduled Tribes and Other Backward Classes	11.93	--	37.35	37.35	
					Social Welfare and Nutrition	4.16	--	5.98	5.98	
					Others	7.74	--	17.25	17.25	
					Economics Services	1,870.89	558.64	2,139.26	2,697.90	
					Agriculture and Allied Activities	259.64	558.65	(-)16.68	541.97	
					Rural Development	226.03	--	246.73	246.73	
					Special Areas Programmes	--	--	--	--	
					Irrigation and Flood Control	455.82	(-) 0.01	386.86	386.85	
					Energy	41.78	--	516.12	516.12	
					Industry and Minerals	0.62	--	16.86	16.86	
					Transport	857.30	--	969.14	969.14	
					General Economic Services	29.70	--	20.23	20.23	
					Total	2,316.94				3,542.09
V-Recoveries of Loans and Advances		90.65		428.44	V- Loans and Advances disbursed	246.83				272.57
From Power Projects	84.75		422.16		For Power Projects	129.09	--	84.35	84.35	
From Government Servants	5.36		4.49		To Government Servants	1.17	1.03	--	1.03	
From Others	0.54		1.79		To others	116.57	3.52	183.67	187.19	
VI-Revenue surplus brought down	--	716.05		1787.00	VI-Revenue deficit brought down	-				
VII-Public Debt Receipts		2,335.52		2,967.43	VII-Repayment of Public Debt	1,015.78				1,472.21

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Various items 1.	2011-12		2012-13		Various items 6.	2011-12	2012-13			
	2.	3.	4.	5.		7.	Non-Plan 8.	Plan 9.	Total 10.	11.
Internal Debt other than Ways and Means Advances and Overdraft	2,289.12		2,932.72		Internal debt other than Ways and Means Advances and Overdraft	666.62			1,412.90	
Net transactions under Ways and Means Advances including Overdraft	-		--		Net transactions under Ways and Means Advances and Overdraft	322.90			30.69	
Loans and Advances from the Central Government	46.40		34.71		Repayment of Loans and Advances to Central Government	26.26			28.62	
VIII-Appropriation to Contingent Fund	-			--	VIII-Appropriation to Contingency Fund	(-)400.00				--
IX- Amount transferred to Contingent Fund		126.13		32.22	IX- Expenditure from Contingency Fund	69.07				32.07
X- Public Account Receipts		19,668.05		21,925.45	X- Public Account disbursements	19,832.00				20,961.24
Small Savings and Provident Funds	1,272.45		1,159.18		Small Savings and Provident Funds	646.40			888.06	
Reserve Funds	648.94		279.72		Reserve Funds	592.74			183.09	
Deposits and Advances	2,330.92		2,359.47		Deposits and Advances	2,298.02			2,140.68	
Suspense and Miscellaneous	12,366.08		15,010.04		Suspense and Miscellaneous	12,779.05			14,531.10	
Remittances	3,049.66		3,117.04		Remittances	3,515.79			3,218.31	
XI- Closing overdraft from Reserve Bank of India					XI-Cash Balance at end	1,085.18				1,945.54
					Cash in Treasuries and Local Remittances	(-) 5.38			--	
					Departmental Cash Balance including Permanent Advances	(-) 3.02			(-) 3.02	
					Deposits with Reserve Bank	116.01			(-)5.21	
					Cash Balance investment and investment of earmarked funds	977.57			1,953.77	
Total	24,165.80			28,225.72	Total	24,165.80				28,225.72

Appendix-1.4 (Continued)
Part B
(Reference: Paragraph 1.9.1; page 35)
Summarized financial position of the Government of Uttarakhand as on 31 March 2013

(₹ in crore)

As on 31.03.2012	Liabilities	As on 31.03.2013
16,848.09	Internal Debt -	18,337.22
83,94.18	Market Loans bearing interest	9,194.32
0.14	Market Loans not bearing interest	0.13
1.50	Loans from Life Insurance Corporation of India	1.50
8421.58	Loans from other Institutions	9,141.27
30.69	Ways and Means Advances	--
-	Overdrafts from Reserve Bank of India	--
455.46	Loans and Advances from Central Government -	461.54
0.53	Pre 1984-85 Loans	0.53
7.95	Non-Plan Loans	6.65
420.82	Loans for State Plan Schemes	430.19
0.04	Loans for Central Plan Schemes	0.04
26.12	Loans for Centrally Sponsored Plan Schemes	24.13
102.70	Contingency Fund	102.85
4,449.22	Small Savings Provident Funds etc.	4,720.34
1,652.70	Deposits	1,871.49
1,131.46	Reserve Funds	1228.09
-	Remittance Balances	--
24,639.63	Total	26,721.53

Appendix-1.4 Part B (Continued)

As on 31.03.2012	Assets	As on 31.03.2013
15,839.88	Gross Capital Outlay on Fixed Assets -	19,381.97
1,338.47	Investments in shares of Companies Corporations etc.	1,857.55
14,501.41	Other Capital Outlay	17,524.42
874.08	Loans and Advances	718.21
414.67	Loans for Power Projects	76.86
462.38	Other Development Loans	629.70
(-) 2.97	Loans to Government servants and Miscellaneous loans	11.65
115.00	Appropriation to Contingency Fund	115.00
1,340.47	Remittance	1,441.73
838.34	Suspense and Miscellaneous Balances	359.41
1,085.19	Cash -	1,945.54
(-)5.38	Cash in Treasuries and Local Remittances	
116.01	Deposits with Reserve Bank	(-)5.21
(-) 2.15	Departmental Cash Balance	(-)2.15
(-)0.86	Permanent Advances	(-)0.87
977.57	Cash Balance Investments	1,953.77
4,546.67	Deficit on Government Account -	2,759.67
716.05	(i) Deduct Revenue Surplus of the current year	1,787.00
-	(ii) Miscellaneous Deficit	--
5,262.72	Accumulated deficit at the beginning of the year	4,546.67
24,639.63	Total	26,721.53

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 ₹ 11.27 crore (Debit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank". The difference is under reconciliation.

Appendix-1.5

(Reference: Paragraph 1.2.2; pages 11&12)

Statement showing the funds transferred to the State implementing agencies under programmes/schemes outside the State Budget during 2012-13

(₹ in crore)

Sl.No.	Scheme Name	Agency Name/Agency Type	Releases
1	SCHEME FOR FUNDING TO NATIONAL INSTITUTE SJE	NIVH: Registered Societies [Govt. Autonomous Bodies (ABs)]	14.20
2	AAJEEVIKA-SWARNA JAYANTI GRAM SWAROZGAR YOJANA SGSY/NRLM	DRDA : Registered Societies (Govt. A Bs)	15.08
3	ADULT EDUCATION AND SKILL DEVELOPMENT SCHEME	State Literacy Mission Authority, Uttarakhand, Registered Societies (NGOs)	5.55
4	AFFORESTATION AND FOREST MANAGEMENT	UTTARAKHAND STATE FOREST DEVELOPMENT AGENCY, Registered Societies (Govt. A Bs)	6.25
5	AUTONOMOUS INSTITUTIONS AND PROFESSIONAL BODIES	ARYABATTA RESEARCH INSTITUTE OF OBSERVATIONAL SCIENCES (ARIES), Registered Societies (Govt. ABs)(₹14.83 crore) and Wadia Institute of Himalayan Geology (₹5.14 crore)	19.97
6	CENTRAL RURAL SANITATION PROGRAMME	PROJECT MANAGEMENT UNIT SWAJAL PROJECT UTTARAKHAND MAKHAWALA, Registered Societies (Govt. ABs)	25.42
7	DRDA ADMINISTRATION	DRDAs of various Districts, Registered Societies (Govt. ABs)	8.13
8	GRANTS IN AID TO FOREST AND WILD LIFE INSTITUTIONS	Forest Research Institute, (Indian Council of Forestry Research and Education), Registered Societies (Govt. ABs) (₹109.76) and WII(Govt ABs)(₹12.21 crore)	121.97
9	GRID INTERACTIVE RENEWABLE POWER MNRE	Uttarakhand Jai Vidyut Nigam Ltd., State Government PSUs	6.21
10	HUMAN RESOURCES FOR HEALTH	Director General Medical Health & Family Welfare, Dehradun, Uttarakhand State Government Institutions	6.76
11	HYDROLOGY PROJECT	National Institute of Hydrology, Registered Societies (Govt. ABs)	4.74
12	INTEGRATED WATERSHED MANAGEMENT PROGRAMME (IWMP)	DRDA UTTAR KASHI Agency Type: Registered Societies (Govt., ABs)(₹12.79 crore) and Watershed PMU (₹4.73 crore)	17.52
13	MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME	DRDAs of various Districts Registered Societies (Govt. ABs)	268.27
14	NATIONAL AIDS CONTROL PROGRAMME III	Uttarakhand State AIDS Control Society Registered Societies (Govt. A Bs)	11.74
15	NATIONAL FOOD SECURITY MISSION	Small Farmers Agri-Business Consortium(SFAC), Registered Societies (Govt. ABs)	16.25
16	NATIONAL RURAL DRINKING WATER PROGRAMME	SWSM UTTARAKHAND DEHRADUN, Registered Societies (Govt. A Bs)	74.28
17	NATIONAL RURAL HEALTH MISSION (NRHM & JIIT) CENTRALLY SPONSORED	Uttaranchal Health & Family Welfare Society, Registered Societies (Govt.,ABs) (₹110.34 crore) and SPO Uttarakhand, Dehradun (State Government PSUs)(₹3.04 crore)	113.38
18	OFF GRID DRPS	Uttarakhand Renewable Energy Development Agency, Registered Societies (Govt. ABs)(₹6.46 crore), Reliance Food Processing Company, Private Sector Companies (₹0.02 crore), M/s Gautam Polymers, Private Sector Companies (₹ 2.76 crore), Uttarakhand Project Development and Construction Corporation Ltd., State Government PSUs (₹0.01 crore), Sanik School Ghorakhal, State Government Institutions (₹0.12 crore) and IIT Roorkee, Roorkee, Uttarakhand, Registered Societies (Govt. ABs) (₹1.13 crore)	10.50
19	PANCHAYAT YUVA KRIDA AND KHEL ABHIYAN (PYKKA)	STATE YOUTH WELFARE BOARD UTTARAKHAND, Registered Societies (Govt. ABs)	4.67
20	PRADHAN MANTRI GRAM SADAK YOJANA (PMGSY)	Uttarakhand Rural Roads Development Agency Dehradun, Registered Societies (Govt. ABs)	151.24
21	PRADHAN MANTRI SWASTHYA SURAKSHA YOJANA	All India Institute of Medical Sciences, Rishikesh, Registered Societies (Govt. ABs)	16.50
22	PRODUCT/INFRASTRUCTURE DEVELOPMENT FOR DESTINATIONS AND CIRCUITS	Uttarakhand Tourism Development Board, Statutory Bodies	11.71
23	R AND D IN NEW AND RENEWABLE ENERGY TECHNOLOGIES	IIT Roorkee (₹8 crore) and University of PETROLEUM & Energy Studies (Statutory Bodies)(₹5.35 crore)	13.35

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24	RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA)	Uttarakhand Sabhi Ke Liye Madhyamik Shiksha Parishad, Registered Societies (Govt. A Bs)	96.64
25	RESEARCH AND DEVELOPMENT FOR CONSERVATION AND DEVELOPMENT	G.B. Pant Institute of Himalayan, Environment & Development, Registered Societies (Govt. ABs) (₹6.49 crore), Forest Research Institute ,ICFRE, Central Government (₹ 0.13 crore),G.B. Pant University of Agriculture and Technology, Pant Nagar, Statutory Bodies (₹ 0.01 crore)	6.63
26	RESEARCH AND DEVELOPMENT SUPPORT SERC	DAV(PG) College, Dehradun, State Government Institutions (₹0.07 crore), Gurukula Kangri Vishwavidyalaya, Haridwar, Registered Societies (Govt.,ABs) (₹ 0.55 crore),IIT Roorkee, Roorkee, Uttarakhand, Registered Societies (Govt. ABs (₹ 3.10 crore), CENTRE FOR DISASTER MANAGEMENT, Registered Societies (Govt. A Bs) (₹ 0.44 crore), INDIAN COUNCIL OF FORESTRY RESEARCH & EDUCATION, Uttarakhand, Registered Societies (Govt., ABs) (₹ 0.10 crore) and Kumaun University, Statutory Bodies (₹ 0.41 crore)	4.67
27	RESEARCH AND DEVELOPMENT WATER RESOURCES	National Institute of Hydrology, Registered Societies (Govt. ABs) (₹ 10.50 crore), IIT Roorkee (₹ 0.08 crore) and ₹ 0.02 crore to NGOs.	10.60
28	RURAL HOUSING- IAY	District Rural Development Agency, Registered Societies (Govt. ABs)	40.81
29	SARVA SHIKSHA ABHIYAN (SSA)	Uttarakhand Sabhi ke Liye Shiksha Parishad,Registered Societies (Govt. ABs)	180.45
30	SETTING UP OF NEW IIMs	Indian Institute of Management, Kashipur, Registered Societies (Govt. ABs)	9.13
31	SETTING UP OF NEW NATIONAL INSTITUTE OF TECHNOLOGY(NITS) INCLUDING CHAUDHARY GHANI KHAN INSTITUTE OF ENGINEERING DHE	National Institute of Technology, Uttarakhand, Registered Societies (Govt. ABs)	9.50
32	SKILL DEVELOPMENT	State Project Implementation Unit Society, Registered Societies (Govt. ABs)	2.08
33	SUPPORT TO INDIAN INSTITUTE OF TECHNOLOGY(IITs)	I I T Roorkee, Roorkee, Uttarakhand, Registered Societies (Govt. A Bs)	146.20
34	SUPPORT TO STATE EXTENSION PROGRAMME FOR EXTENSION REFORMS	Small Farmers Agri-Business Consortium(SFAC), Registered Societies (Govt. ABs)	4.63
35	SWARNA JAYANTI SHAHARI ROJGAR YOJANA (SJSRY)/ NATIONAL URBAN LIVELIHOODS MISSION (NULM)	State Urban Development Agency-Uttarakhand, Registered Societies (Govt. ABs)	6.26
36	OTHERS	To various Implementing Agencies	106.71
TOTAL			1,568.00

Appendix-1.6
(Reference: Paragraph 1.8.3; page 32)
Summarised Financial Statement of Departmentally Managed Commercial/ Quasi-commercial Undertakings

(₹ in lakh)

Sl. No.	Name of the Undertaking	Period of accounts	Mean Govt capital	Block assets at depreciated cost	Depreciation provided during the Year	Turnover	Net profit/ Loss	Interest on Capital	Total return (8+9)	Percentage of Return on capital
1	2	3	4	5	6	7	8	9	10	11
1	Irrigation Workshop Division, Roorkee	2009-10	188.81	90.43	6.61	608.22	(-) 0.79	27.76	26.97	31.62
2(a)	Regional Food Controller, Haldwani	2002-03	-	58.25	6.64	19,644.70	(-) 1,873.25	-	(-) 1,873.25	-
2(b)	Regional Food Controller, Dehradun	2002-03	-	9.97	1.00	8,357.23	(-) 1,797.44	-	(-) 1,797.44	-

Appendix-2.1

(Reference: paragraph 2.3.1; page 50)

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

(₹ in crore)

Sl. No.	Grant No	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
Revenue –Voted					
1.	01	Legislature	19.06	2.09	10.96
2.	04	Judicial Administration	1,35.33	50.90	37.61
3.	05	Election	24.01	4.57	19.03
4.	06	Revenue & General Administration	4,33.40	64.40	14.85
5.	07	Finance ,Tax Planning Secretariat & Miscellaneous Services	26,42.36	5,49.18	20.78
6.	08	Excise	9.44	1.02	10.80
7.	10	Police & Jail	8,48.30	32.17	3.79
8.	11	Education, Sports ,Youth Welfare & Culture	41,97.59	5,67.59	13.52
9.	12	Medical Health & Family Welfare	9,00.12	1,33.41	14.82
10.	13	Water Supply ,Housing & Urban Development	6,22.89	1,53.22	24.60
11.	14	Information	43.14	1.84	4.27
12.	15	Welfare	7,08.88	1,91.96	27.08
13.	16	Labour & Employment	1,12.98	36.45	32.26
14.	17	Agriculture Works & Research	4,16.26	1,31.83	31.67
15.	18	Co-Operative	38.32	6.03	15.74
16.	19	Rural Development	3,89.52	1,33.00	34.14
17.	20	Irrigation & Flood	3,46.89	31.45	9.07
18.	22	Public Works	5,36.79	56.85	10.59
19.	23	Industries	71.39	11.32	15.86
20.	24	Transport	32.90	5.90	17.93
21.	25	Food	3,83.21	2,30.83	60.24
22.	26	Tourism	72.75	30.05	41.31
23.	27	Forest	3,72.90	27.10	7.27
24.	28	Animal Husbandry	1,33.32	9.04	6.78
25.	29	Horticulture Development	1,08.91	7.19	6.60
26.	30	Welfare of Scheduled Castes	5,07.17	1,14.39	22.55
27.	31	Welfare of Scheduled Tribes	1,53.54	36.68	23.89
Total			1,42,61.37	26,20.46	18.37

Revenue –Charged					
1.	04	Judicial Administration	28.47	5.87	20.62
2.	07	Finance ,Tax Planning ,Secretariat & Miscellaneous Services	22,81.08	41.44	1.82
3.	09	Public Service Commission	9.59	1.93	20.13
4.	22	Public Works	3.88	1.02	26.29
Total			23,23.02	50.26	2.16
Capital- Voted					
1.	01	Legislature	24.60	22.00	89.43
2.	04	Judicial Administration	21.00	3.76	17.90
3.	06	Revenue & General Administration	51.04	9.12	17.87
4.	07	Finance, Tax Planning, Secretariat & Miscellaneous Services	70.52	20.60	29.21
5.	10	Police & Jail	76.18	43.76	57.44
6.	11	Education, Sports ,Youth Welfare & Culture	3,59.49	1,22.03	33.95
7.	12	Medical Health & Family Welfare	3,65.83	2,30.97	63.14
8.	13	Water Supply Housing & Urban Development	5,59.50	3,07.99	55.05
9.	15	Welfare	26.36	3.54	13.43
10.	19	Rural Development	3,12.36	1,32.55	42.44
11.	20	Irrigation & Flood	6,94.28	2,56.27	36.91
12.	21	Energy	9,51.12	3,68.40	38.73
13.	23	Industries	40.55	23.69	58.42
14.	24	Transport	1,65.20	43.95	26.60
15.	26	Tourism	74.34	55.32	74.41
16.	27	Forest	57.76	16.32	28.25
17.	30	Welfare of Scheduled Castes	3,61.60	2,03.71	56.34
18.	31	Welfare of Scheduled Tribes	94.78	54.28	57.27
Total			43,06.51	19,18.26	44.54
Capital-Charged					
1	07	Finance, Tax Planning, Secretariat and Miscellaneous Services	2297.13	809.76	35.25
2	09	Public Service Commission	10.00	1.46	14.60
Total			2307.13	811.22	35.16
Grand Total			2,31,98.03	54,00.20	23.28

Appendix-2.2

(Reference: Paragraph 2.3.3; page 52)

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

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/ Appropriation	Total Expenditure	Excess Expenditure	Percentage of Excess Exp.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Capital (Voted)						
1.	14	Information	1.00	1.38	0.38	38.00
2.	17	Agriculture Works & Research	1,78.30	1,91.57	13.27	7.44
3.	22	Public Works	9,13.20	9,19.55	6.35	0.70
4.	25	Food	32.00	18,42.59	18,10.59	5658.09
5.	29	Horticulture Development	0.00	4.50	4.50	100.00
Total			11,24.50	29,59.59	18,35.09	163.19

Appendix-2.3
(Reference: Paragraph 2.3.7; page 55)
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.	01 Legislature	18.84	16.97	1.87	0.22
2.	04 Judicial Administration	1,29.17	84.43	44.74	6.16
3.	06 Revenue And General Administration	4,21.16	3,69.00	52.16	12.24
4.	07 Finance Tax Planning Secretariat & Miscellaneous Services	26,29.00	20,93.18	5,35.82	13.36
5.	08 Excise	9.13	8.42	0.71	0.31
6.	11 Education, Sports, Youth Welfare & Culture	39,85.03	36,30.00	3,55.03	2,12.56
7.	12 Medical, Health & Family Welfare	8,64.80	7,66.71	98.09	35.32
8.	15 Welfare	6,39.20	5,16.92	1,22.28	69.68
9.	16 Labour & Employment	81.72	76.53	5.19	31.27
10.	17 Agriculture Works & Research	396.14	2,84.43	1,11.71	20.12
11.	18. Cooperative	37.01	32.29	4.72	1.31
12.	19 Rural Development	3,78.19	2,56.52	1,21.67	11.32
13.	20 Irrigation & Flood	3,46.49	3,15.43	31.06	0.40
14.	22 Public Works	4,88.24	4,79.95	8.29	48.55
15.	23 Industries	65.52	60.07	5.45	5.87
16.	24 Transport	32.52	27.00	5.52	0.38
17.	25 Food	3,82.99	1,52.38	2,30.61	0.22
18.	26 Tourism	51.13	42.70	8.43	21.61
19.	30 Welfare of Scheduled Castes	4,75.47	3,92.79	82.68	31.71
20.	31 Welfare of Scheduled Tribes	1,37.49	1,16.85	20.64	16.04
Total Revenue (Voted)		1,15,69.24	97,22.57	18,46.67	5,38.65
B- Revenue (Charged)					
1.	04 Judicial Administration	23.95	22.60	1.35	4.52
2.	09 Public Service Commission	9.33	7.66	1.67	0.26
3.	22 Public Works	3.15	2.86	0.29	0.73
Total Revenue (Charged)		36.43	33.12	3.31	5.51

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C- Capital (Voted)					
1.	01 Legislature	22.60	2.60	20.00	2.00
2.	04 Judicial Administration	20.00	17.24	2.76	1.00
3.	07 Finance Tax Planning Secretariat & Miscellaneous Services	55.44	49.92	5.52	15.08
4.	10 Police & Jail	41.00	32.42	8.58	35.18
5.	11 Education, Sports , Youth Welfare & Culture	2,52.18	2,37.46	14.72	1,07.32
6.	12 Medical Health & Family Welfare	1,88.38	1,34.86	53.52	1,77.45
7.	13 Water Supply, Housing & Urban Development	4,92.50	2,51.51	2,40.99	67.00
8.	19 Rural Development	2,92.36	1,79.81	1,12.55	20.00
9.	20 Irrigation & Flood	5,98.23	4,38.01	1,60.22	96.05
10.	23 Industries	35.55	16.86	18.69	5.00
11.	26 Tourism	52.45	19.03	33.42	21.89
12.	27 Forest	52.18	41.43	10.75	5.58
13.	30 Welfare of Scheduled Castes	3,19.04	1,57.89	1,61.15	42.56
14.	31 Welfare of Scheduled Tribes	92.36	40.50	51.86	2.42
Total Capital (Voted)		25,14.27	16,19.54	8,94.73	5,98.53
Grand Total		1,41,19.94	1,13,75.23	27,44.71	11,42.69

Appendix-2.4

(Reference: Paragraph 2.3.7; page 55)

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)	26.47	1,51.83	1,78.30	1,91.58	13.28
2.	22	Public Works (Capital- Voted)	6,97.00	2,16.20	9,13.20	9,19.55	6.35
3.	25	Food (Capital Voted)	7.00	25.00	32.00	18,42.59	18,10.59
Total			7,30.47	3,93.03	11,23.5	29,53.71	18,30.22

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Appendix-2.5
(Reference: Paragraph 2.3.8; page 55)
Excess/Unnecessary/Insufficient re-appropriation of funds resulting in saving (shortfall in the utilisation of funds)/
excess of ₹ 10 lakh and above

(₹ in lakh)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1.	02	Governor	2012-03-090-03	(-)5.30	(-)29.11
2.			2012-03-103-03	(+)0.70	(-)17.01
3.	03	Council of Ministers	2013-00-105-03	(-)0.02	(+)42.20
4.	04	Judicial Administration	2014-00-105-03	(-)21,16.33	(+)35.39
5.			2014-00-105-04	(-)3,28.05	(+)1,54.62
6.			2014-00-114-04	(-)77.64	(-)51.20
7.			2014-00-800-01	(-)14,03.95	(+)56.86
8.			2014-00-800-04	(-)56.46	(+)12.10
9.			2014-00-800-14	(-)4,54.67	(-)41.58
10.			05	Election	2015-00-103-01
11.	2015-00-103-05	(-)1,30.43			(+)29.79
12.	2015-00-105-04	(-)1,60.46			(-)20.65
13.	2015-00-106-03	(-)83.34			(+)56.84
14.	06	Revenue and General Administration	2245-80-800-05	(-)37.00	(-)13.00
15.	07	Finance, Tax, Planning, Secretariat & Miscellaneous Services	2040-00-001-04	(-)73.75	(+)81.75
16.	08	Excise	2039-00-001-03	(-)3.00	(-)31.53
			2039-00-001-04	(+)3.00	(-)70.66
17.	10	Police & Jail	2055-00-001-03	(+)8.00	(-)1,59.26
			2055-00-109-04	(-)8.00	(-)1,47.07
18.	11	Education, Sports, Youth Welfare & Culture	2202-01-101-04	(-)1,01,09.30	(-)36,92.38
19.			2202-01-102-07	(-)4.02	(+)60.74
20.			2202-01-102-18	(-)1,15.76	(-)1,24.41
21.			2202-01-104-03	(-)2,51.35	(-)4,30.66
22.			2202-01-104-05	(-)4,25.78	(-)34.32
23.			2202-03-103-03	(-)10,36.16	(-)1,90.80
24.			2202-03-103-04	(-)1,63.51	(-)55.01
25.			2202-03-103-08	(-)65.78	(-)114.74
26.			2202-03-104-03	(-)1.64	(+)3,35.00
27.			2203-00-001-03	(-)10.03	(+)20.59

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28.			2203-00-105-03	(-)6,88.78	(+)44.59
29.			2203-00-112-03	(-)1,01.59	(-)80.00
30.			2204-00-001-10	(+)1.43	(+)11.78
31.			2205-00-001-03	(-)8.46	(+)1,28.00
32.			2205-00-103-03	(-)20.49	(+)16.79
33.			4202-01-201-03	(-)21.33	(-)14,26.35
34.			4202-01-202-01	(-)9,81.36	(-)37,63.66
35.			4202-01-203-18	(-)0.01	(+)1,13.51
36.			4202-03-102-01	(-)80.00	(-)10,00.00
37.			4202-03-102-13	(-)1,76.41	(-)2,23.59
38.	12	Medical Health and Family Welfare	2210-01-110-03	(-)2,52.87	(+)48.34
39.			2210-01-110-05	(-)1,13.96	(-) 94.92
40.			2210-03-104-03	(-)6,01.80	(-)87.40
41.			2210-03-110-09	(-)52.41	(+)21.93
42.			2210-03-110-17	(-)7,36.88	(+)19.12
43.			2210-03-110-23	(-)5.59	(-)11.51
44.			4210-02-110-08	(-)5.50	(-)14.41
45.			13	Water Supply, Housing and Urban Development	2215-01-101-05
46.	2215-01-101-97	(-)5,43.00			(-)24,57.00
47.	2215-01-800-04	(-)13.90			(-)16.70
48.	2215-02-106-05	(-)5.66			(-)14.34
49.	15	Welfare	2235-02-102-01	(-)24,14.05	(-)1,12.37
50.			2235-02-102-06	(-)1,22.71	(+)13.13
51.	17	Agriculture Works & Research	2415-80-120-05	(-)1,11.94	(-)1,38.06
52.			2415-80-120-08	(+)1,11.94	(-)53.84
53.	18	Co- operative	2425-00-800-19	(-)4,20.00	(-)1,80.00
54.	19	Rural Development	2501-01-800-01	(-)33,01.73	(-)19.99
55.			2515-00-102-01	(-)7.07	(+)20.00
56.			2515-00-800-06	(-)1.27	(-)20.31
57.			2515-00-800-08	(-)20.62	(-)23,15.94
58.	20	Irrigation & Floods	2700-00-001-04	(-)12,35.37	(-)89.14
59.			2701-13-101-02	(-)0.04	(-)13.03
60.			2701-14-101-02	(-)30.00	(-)15.00
61.			2702-03-102-03	(-)5.74	(-)3,99.98
62.			2702-03-103-03	(-)0.04	(+)4,99.93
63.			4700-05-800-01	(-)76,21.92	(-)19,37.71

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64.			4700-06-800-02	(-)2,78.57	(+)6,03.36
65.			4702-00-800-01	(-)1,36,88.94	(-)3,48.72
66.	22	Public Works	3054-04-337-03	(-)16.68	(+)9,66.08
67.			4059-80-800-09	(-)20.00	(+)19.99
68.			4059-80-800-10	(-)10.18	(-)25.00
69.			5054-03-101-03	(-)43.30	(+)9,64.16
70.			5054-04-800-01	(-)1,00.49	(-)7,07.47
71.			5054-04-800-03	(-)12,63.55	(+)18,07.00
72.			5054-04-800-05	(-)20.50	(-)26.65
73.			5054-04-800-06	(-)41.05	(+)64,33.83
74.			5054-04-800-97	(-)75,99.34	(-)63,10.53
75.	23	Industries	2851-00-102-17	(-)2.00	(-)1,88.00
76.			2851-00-102-23	(+)19.00	(+)1,88.00
77.			2853-02-001-03	(-)29.04	(-)29.99
78.			2853-02-102-03	(-)0.04	(+)30.00
79.	29	Horticulture Development	2401-00-119-03	(-)35.56	(-)5,88.04
80.	30	Welfare of Scheduled Caste	4202-01-201-02	(-)94.76	(+)23.20
81.			4702-00-800-01	(-)36,00.00	(+)1,32.88
82.			5054-04-800-02	(-)51.79	(+)11,07.05
83.			5054-04-800-97	(-)34,00.00	(-)11,00.00

Appendix-2.6
(Reference: Paragraph 2.3.9; page 55)
Substantial surrenders made during the year 2012-13

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.	03-Council of Minister	2013-00-101-04	8.80	6.73	76.48
2	04-Judicial Administration	2014-00-105-04	4,11.95	3,28.05	79.63
3		2014-00-105-05	50.0	50.00	1,00.00
4		2014-00-800-01	20,44.40	14,03.95	68.67
5		2014-00-800-10	46.22	46.22	1,00.00
6		2014-00-800-14	6,49.60	4,54.67	70.00
7		05-Election	2015-00-106-05	66.00	33.35
8	06-Revenue and General Administration	2245-80-800-03	50.00	50.00	1,00.00
9		2245-80-800-08	92.22	63.56	68.92
10	07-Finance Tax, Planning, Secretariat and Misc Services	2052-00-090-04	4.00	2.08	52.00
11		2052-00-090-11	38.14	29.31	76.85
12		2052-00-090-13	26.00	17.04	65.54
13		3451-00-092-04	2,00.00	1,71.58	85.79
14		3451-00-092-05	10.00	10.00	1,00.00
15		3451-00-092-09	5.00	3.92	78.40
16		4216-02-800-11	1,00.00	1,00.00	1,00.00
17		4216-02-800-13	1,00.00	1,00.00	1,00.00
18		4216-02-800-14	1,00.00	1,00.00	1,00.00
19		4216-02-800-15	50.00	32.78	65.56
20		4216-02-800-16	500.00	4,87.33	97.47
21	11-Education, Sports, Youth Welfare and Culture	2202-01-102-01	5,90.00	3,77.49	63.98
22		2202-01-104-05	5,22.02	4,25.78	81.56
23		2202-01-800-99	10.00	10.00	1,00.00
24		2202-03-800-08	3.00	3.00	1,00.00
25		2202-05-102-04	78.94	68.94	87.33
26		2202-05-102-06	20.00	20.00	1,00.00
27		2202-05-102-07	10.00	10.00	1,00.00
28		2202-05-102-09	2.50	2.50	1,00.00
29		2202-05-102-10	10.00	10.00	1,00.00
30		2202-05-102-11	25.00	25.00	1,00.00
31		2202-05-102-12	15.00	15.00	1,00.00
32		2202-05-102-13	54.31	41.12	75.71
33		2203-00-104-04	30.00	30.00	1,00.00
34		2203-00-800-97	15,00.00	13,00.00	86.67
35		2204-00-001-05	80.00	43.33	54.16
36		2204-00-001-09	20.00	20.00	1,00.00
37		2204-00-104-03	10.00	09.00	90.00
38		2205-00-102-01	12.75	12.69	99.53
39		4202-01-203-11	50.00	27.42	54.84
40		4202-02-104-01	16,00.01	12,00.01	75.00
41		4202-02-105-07	5,00.00	5,00.00	1,00.00
42		4202-02-105-09	5,00.00	5,00.00	1,00.00
43		4202-04-106-03	2,80.00	1,61.40	57.64

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44	12-Medical Health and family Welfare	2210-01-001-05	3,50.00	2,39.22	68.35
45		2210-01-110-20	12.70	9.73	76.61
46	15-Welfare	2235-02-102-03	1,46,00.00	95,13.71	65.16
47		2235-02-103-13	50.00	39.41	78.82
48	19-Rural Development	2515-00-102-05	10,34.88	954.78	92.26
49		2515-00-102-12	2,00.00	1,33.43	66.72
50		2515-00-102-18	44.01	26.66	60.58
51		2515-00-102-19	6,00.00	6,00.00	1,00.00
52		2515-00-102-21	80.00	80.00	1,00.00
53		2515-00-102-97	55,00.00	37,52.00	68.22
54		4515-00-102-04	25.00	25.00	1,00.00
55		4515-00-102-05	5,00.00	3,33.33	66.67
56		4515-00-102-09	50,00.00	50,00.00	1,00.00
57		20-Irrigation and Flood	2700-80-800-01	19,00.00	19,00.00
58	2702-02-005-05		15.72	12.87	81.87
59	2701-14-101-02		45.00	30.00	66.67
60	4702-00-800-01		2,26,03.00	1,36,88.94	60.56
61	22-Public Works	3054-80-800-04	95.00	85.61	90.12
62		5054-04-800-07	50.00	50.00	1,00.00
63	23-Industries	2851-00-102-20	10.00	10.00	1,00.00
64		2851-00-102-21	15.00	15.00	1,00.00
65		2851-00-800-07	1,00.00	1,00.00	1,00.00
66		3425-60-600-01	7,20.00	7,20.00	1,00.00
67		4859-02-800-01	28,04.00	22,93.00	81.78
68		4859-02-800-10	2,00.00	2,00.00	1,00.00
69	24-Transport	3055-00-190-06	5,00.00	4,20.40	84.08
70		5055-00-050-06	40,00.00	40,00.00	1,00.00
71		5055-00-050-07	50.00	50.00	1,00.00
72		5055-00-050-08	50.00	50.00	1,00.00
73		5055-00-050-09	1,00.00	1,00.00	1,00.00
74	29-Horticulture	2401-00-119-16	19.00	18.53	97.53
75		2401-00-119-18	50.00	46.59	93.18
76	30-Welfare of Scheduled Caste	2202-03-103-03	50.00	50.00	1,00.00
77		2205-00-102-02	55.00	42.71	77.65
78		2210-03-103-03	33.50	33.50	1,00.00
79		2010-03-110-91	1,25.00	1,25.00	1,00.00
80		2235-02-102-02	42,00.03	28,53.14	67.93
81		4202-01-201-01	8,57.70	5,51.95	64.35
82		4202-02-105-03	1,60.00	1,60.00	1,00.00
83		4202-02-105-04	1,25.00	1,25.00	1,00.00
84		4202-02-105-05	1,00.00	1,00.00	1,00.00
85		4210-02-110-02	1,50.00	1,50.00	1,00.00
86		4210-02-110-03	20.00	20.00	1,00.00
87		4210-02-110-04	80.00	80.00	1,00.00
88		4702-00-800-01	36,00.00	36,00.00	1,00.00
89		4702-00-800-02	30.00	30.00	1,00.00
90		5055-00-800-03	30.00	20.00	66.67
91		31-Welfare of Scheduled Tribes	2202-01-800-01	822.59	6,32.00
92	2202-03-796-03		6.00	6.00	1,00.00
93	2203-00-105-03		40.00	40.00	1,00.00

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94		2210-03-796-06	10.40	8.09	77.79
95		2210-06-800-02	3.00	2.49	83.00
96		2235-02-796-01	873.60	618.02	70.74
97		2501-01-796-01	372.18	187.46	50.37
98		2515-00-796-10	15.00	11.54	76.93
99		2515-00-796-13	40.00	40.00	100.00
100		2515-00-796-14	10.00	10.00	100.00
101		2515-00-796-97	96.56	50.56	52.36
102		4202-01-201-01	180.57	140.41	77.76
103		4202-01-203-03	80.00	66.20	82.75
104		4202-02-104-03	70.00	68.91	98.44
105		4202-02-105-03	35.00	35.00	100.00
106		4202-02-105-05	30.00	30.00	100.00
107		4702-00-796-01	1090.00	1090.00	100.00
108		5054-04-796-01	30.00	29.20	97.33
109		5054-04-796-97	500.00	500.00	100.00
110		5055-00-800-03	8.40	5.60	66.67
Total			8,52,28.70	6,43,14.24	75.02

Appendix-2.7 A
(Reference: Paragraph 2.3.10; page 56)
Surrenders in excess of actual savings (₹ 50 lakh or more)

(₹ in crore)

Sl. No.	Number and name of the grant	Total grant	Saving	Amount surrendered	Amount surrendered in excess
Revenue – Voted					
1.	04- Judicial Administration	1,35.33	50.90	52.68	1.78
2.	20-Irrigation	3,46.89	31.45	38.42	6.97
Total		4,82.22	82.35	91.10	8.75

Appendix-2.7 B
(Reference: Paragraph 2.3.10; page 56)
Surrender inspite of final excess

(₹ in crore)

Sl. No.	Number and name of the grant	Total grant	Expenditure	Excess	Amount surrendered
Capital- Voted					
1.	22- Public Works	9,13.20	9,19.55	6.35	24.51
Total		9,13.20	9,19.55	6.35	24.51

Appendix-2.8
(Reference: Paragraph 2.3.11; page 56)
**Statement of various grants/appropriations in which savings of ₹ 10 crore and above occurred
but no part of which had been surrendered**

(₹ in crore)

I – Grant			
Sl. No.	Grant No.	Name of grant/appropriation	Saving
1.	01	Legislature (Capital - Voted)	22.00
2.	07	Finance, Tax Planning, Secretariat & Miscellaneous (Capital – Charged)	8,09.76
3.	25	Food (Revenue- Voted)	2,30.84
4.	26	Tourism (Revenue- Voted)	30.05
5.	26	Tourism (Capital- Voted)	55.32
6.	10	Police & Jail (Revenue – voted)	32.17
7.	10	Police & Jail (Capital – voted)	43.76
8.	16	Labour & Employment(Revenue – Voted)	36.45
9.	17	Agriculture Works & Research (Revenue – Voted)	1,31.83
10.	21	Energy (Capital – Voted)	3,68.40
11.	27	Forest (Capital- Voted)	16.32
12.	27	Forest (Revenue- Voted)	27.10
Total			1,804.00
13.	7	Finance, Tax, Planning, Secretariat & Miscellaneous (Revenue- Charged)	41.44
Total			41.44
Grand Total			1,845.44

Appendix-2.9

(Reference: Paragraph 2.3.11; page 56)

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

(₹ in crore)

Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrender	Saving which remained to be surrendered
1	2	3	4	5
1.	01-Legislature (Revenue Voted)	2.09	0	2.09
2.	01-Legislature (Capital- Voted)	22.00	0	22.00
3.	04-Judicial Administration (Capital- Voted)	3.76	0.24	3.52
4.	06-Revenue & General Administration (Revenue - Voted)	64.40	2.20	62.20
5.	07-Finance Tax Planning Secretariat & Miscellaneous Services (Revenue- Voted)	5,49.18	5.79	5,43.39
6.	07-Finance Tax Planning Secretariat& Miscellaneous Services (Revenue- Charged)	41.44	0	41.44
7.	07-Finance Tax Planning Secretariat& Miscellaneous Services (Capital- Voted)	20.60	8.55	12.05
8.	07-Finance Tax Planning Secretariat& Miscellaneous Services (Capital- Charged)	8,09.76	0	8,09.76
9.	08-Excise (Revenue- Voted)	1.02	0	1.02
10.	09 – Public Service Commission (Revenue- Charged)	1.93	0	1.93
11.	09- Public Service Commission (Capital-Charged)	1.46	0	1.46
12.	10-Police & Jail (Revenue-Voted)	32.17	0	32.17
13.	10-Police & Jail (Capital- Voted)	43.76	0	43.76
14.	11-Education, Sports, Youth Welfare & Culture (Revenue- Voted)	5,67.60	2,44.31	3,23.29
15.	11-Education Sports Youth Welfare & Culture (Capital- Voted)	1,22.03	35.77	86.26
16.	12-Medical Health & Family Welfare (Revenue - Voted)	1,33.41	67.51	65.90
17.	12-Medical Health & Family Welfare (Capital - Voted)	2,30.97	1.35	2,29.62
18.	13-Water Supply, Housing & Urban Development (Revenue- Voted)	1,53.22	32.72	1,20.50
19.	13-Water Supply, Housing & Urban Development (Capital - Voted)	3,07.99	0.01	3,07.98
20.	14-Informaton (Revenue-Voted)	1.84	0	1.84
21.	15-Welfare (Revenue- Voted)	1,91.96	1,21.58	70.38
22.	15-Welfare (Capital-Voted)	3.54	1.00	2.54
23.	16-Labour & Employment (Revenue- Voted)	36.45	0	36.45
24.	17-Agriculture Works & Research (Revenue-Voted)	1,31.83	0	1,31.83
25.	17-Agriculture Works & Research (Capital-Voted)	13.27	0	13.27
26.	18-Co- operative (Revenue- Voted)	6.03	0	6.03
27.	19-Rural Development (Revenue -Voted)	1,33.00	95.74	37.26

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28.	19- Rural Development(Capital - Voted)	1,32.55	1,05.21	27.34
29.	20- Irrigation & Flood (Capital - Voted)	2,56.27	2,15.89	40.38
30.	21-Energy (Capital - Voted)	3,68.40	0	3,68.40
31.	22 Public Works (Revenue -Voted)	56.85	0.45	56.40
32.	24-Transport (Capital - Voted)	43.95	42.70	1.25
33.	25-Food (Revenue -Voted)	2,30.84	0	2,30.84
34.	26- Tourism (Revenue -Voted)	30.05	0	30.05
35.	26- Tourism (Capital - Voted)	55.32	0	55.32
36.	27-Forest (Revenue -Voted)	27.10	0	27.10
37.	27- Forest (Capital - Voted)	16.32	0	16.32
38.	28-Animal Husbandry (Revenue- Voted)	9.04	0	9.04
39.	29-Horticulture Development (Revenue- Voted)	7.19	2.16	5.03
40.	30-Welfare of Scheduled Castes (Revenue -Voted)	1,14.39	70.25	44.14
41.	30-Welfare of Scheduled Castes (Capital - Voted)	2,03.71	85.28	1,18.43
42.	31-Welfare of Scheduled Tribes (Revenue- Voted)	36.68	19.46	17.22
43.	31-Welfare of Scheduled Tribes (Capital -Voted)	54.28	24.62	29.66
Total		52,69.65	11,82.79	40,86.86

Appendix-2.10

(Reference: Paragraph 2.3.11; page 56)

Cases of surrender of funds in excess of ₹ 10 crore on 30/31 March 2013

(₹ in crore)

Sl. No.	Grant No.	Major Head	Amount of Surrender	Percentage of Total Provision
1	2	3	4	5
1.	11	2202-General Education(Revenue-Voted)	212.85	5.26
2.	11	2203- Technical Education (Revenue Voted)	29.08	28.27
3.	11	4202- Capital Outlay on General Education (Capital-Voted)	35.77	9.95
4.	12	2210- Medical & Public Health (Revenue-Voted)	53.93	6.64
5.	12	2211- Family Welfare(Revenue Voted)	13.58	15.39
6.	13	2215-Water Supply & Sanitation(Revenue Voted)	32.43	7.50
7.	15	2235- Social Security & Welfare(Revenue Voted)	121.58	21.03
8.	19	2501-Special Programme For Rural Development(Revenue-Voted)	33.02	42.00
9.	19	2515-Other Rural Development Programmes (Revenue-Voted)	62.72	20.17
10.	19	4515- Capital Outlay on other Rural Development Programmes(Capital -Voted)	105.21	33.68
11.	20	2700- Major Irrigation(Revenue-Voted)	36.71	14.09
12.	20	4700- Capital Outlay on Major Irrigation(Capital- Voted)	79.00	22.18
13.	20	4702-Capital Outlay on Minor Irrigation(Capital-Voted)	136.89	59.81
14.	22	5054-Capital Outlay on Roads & Bridges(Capital-Voted)	24.21	2.66
15.	23	4859-Capital Outlay on Telecommunication and Electronic Industries(Capital-Voted)	22.93	58.66
16.	24	5055-Capital Outlay on Road Transport(Capital- Voted)	42.70	98.16
17.	30	2202-General education(Revenue Voted)	24.37	20.63
18.	30	2235-Social Security & Welfare(Revenue Voted)	28.53	24.56
19.	30	4202-Capital Outlay on Education(Capital-Voted)	10.53	32.18
20.	30	4702-Capital Outlay on Minor Irrigation(Capital -Voted)	36.30	100.00
21.	30	5054-Capital Outlay on Roads & Bridges(Capital-Voted)	34.52	41.89
22.	31	4702-Capital Outlay on Minor Irrigation(Capital-Voted)	10.90	95.20
Total			11,87.76	12.70

Appendix-2.11
(Reference: Paragraph 2.3.12; page 56)
Rush of Expenditure

(₹ in crore)

Sl. No.	Head of account Scheme/ Service	Expenditure incurred during Jan-March 2013	Expenditure incurred in March 2013	Total expenditure	Percentage of total expenditure incurred during	
					Jan-March 2012	March 2013
1.	2015	10.16	4.92	19.44	52.26	25.31
2.	2030	15.51	7.69	22.95	67.58	33.51
3.	2049	10,14.89	6,97.81	20,88.73	48.59	33.41
4.	2203	31.04	17.87	74.06	41.91	24.13
5.	2215	2,17.01	1,05.96	4,15.52	52.23	25.50
6.	2216	1.18	0.95	1.90	62.11	50.00
7.	2217	41.99	33.07	91.21	46.04	36.26
8.	2225	1,02.84	69.84	2,05.28	50.10	34.02
9.	2250	31.00	23.29	43.81	70.76	53.16
10.	2251	0.05	0.04	0.06	83.33	66.67
11.	2408	1,13.15	1,10.47	1,47.50	76.71	74.89
12.	2425	20.06	8.83	35.15	57.07	25.12
13.	2501	27.39	13.28	58.54	46.79	22.69
14.	2701	7.38	4.88	13.17	56.04	37.05
15.	2702	45.64	16.93	68.75	66.39	24.63
16.	2711	1.86	0.99	4.14	44.93	23.91
17.	2810	9.95	1.58	13.86	71.79	11.40
18.	3054	1,02.71	86.38	1,83.26	56.05	47.14
19.	3454	8.24	6.18	16.30	50.55	37.91
20.	4055	22.78	21.76	28.50	79.93	76.35
21.	4059	82.50	39.27	1,00.87	81.79	38.93
22.	4202	2,18.41	1,80.11	2,46.82	88.49	72.97
23.	4210	1,15.88	1,01.51	1,34.52	86.14	75.46
24.	4211	2.89	2.05	4.80	60.21	42.71
25.	4215	66.24	17.44	1,12.97	58.64	15.44
26.	4216	7.43	5.67	12.31	60.36	46.06
27.	4217	74.97	74.97	1,42.82	52.49	52.49
28.	4225	36.37	32.42	37.35	97.38	86.80
29.	4235	3.85	3.85	5.98	64.38	64.38
30.	4250	10.59	10.59	17.25	61.39	61.39
31.	4401	25.82	20.64	17.23	149.85	119.79
32.	4403	3.33	2.39	7.03	47.37	34.00
33.	4406	24.25	15.40	41.51	58.42	37.10
34.	4515	1,07.98	37.79	2,46.73	43.76	15.32
35.	4700	1,67.79	1,40.69	2,57.95	65.05	54.54
36.	4701	0.61	0.56	0.61	100.00	91.80
37.	4702	67.09	39.94	88.79	75.56	44.98
38.	4711	25.20	24.60	39.50	63.80	62.28
39.	4801	4,54.88	4,52.67	5,16.12	88.13	87.71
40.	4859	13.81	10.70	16.16	85.46	66.21
41.	5053	95.17	95.18	95.44	99.72	99.73
42.	5054	4,90.54	3,57.02	8,72.77	56.20	40.91
43.	5055	0.54	0.54	0.93	58.06	58.06
44.	5452	14.83	5.69	20.23	73.31	28.13
45.	6003	7,79.82	4,17.22	14,58.74	53.46	28.60
46.	6075	3.08	0.00	3.08	100.00	0.00
47.	6401	1,40.83	1,00.83	1,56.36	90.07	64.49
48.	6425	1.80	0.96	2.31	77.92	41.56
49.	7055	25.00	25.00	25.00	100.00	100.00
50.	7610	0.56	0.17	1.03	54.37	16.50
Total		48,86.89	34,48.59	82,15.34	59.48	41.98

Appendix-2.12
(Reference: Paragraph 2.4.1; page 59)
Pending DC bills for the years up to 2012-13
(Position as on August 2013)

(₹ in lakh)

Department	Major Head	Number of AC bills	Amount
Animal Husbandry	2403	6	5.22
Election	2015	5	9.93
General Education	2202	75	2,73.43
Medical	2210	8	4,48.82
Relief on Natural Calamities	2245	5	1,05.84
Social Security & Welfare	2235	5	81.76
Labor & Employment	2230	1	15.00
Education ,Sports & Culture	2205	2	87.44
Food Storage & Warehousing	4408	10	40.00
Others		46	34.19
Total		163	11,01.63

Appendix-3.1
(Reference: Paragraph 3.2; page 70)
Statement of finalisation of Accounts and the Government Investment in Departmentally Managed Commercial and Quasi-Commercial Undertakings

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

Appendix-3.2

(Reference: Paragraph 3.3; page 70)

Department wise/duration wise break-up of the cases of misappropriation, defalcation etc. (cases where final action was pending at the end of March 2013)

Sl. No.	Name of the Department	Number of cases of delay						Total No. of Cases.
		0-1 years	1 to 2 years	2 to 3 years	3 to 4 years	4 to 5 years	5 years to More	
1.	Education	--	--	--	--	01 (3/2009)	--	01
2.	Forest	01 (3/2012)	02 (4/2011 & 6/2011)	--	--	--	--	03
TOTAL		01	02	--	--	01	--	04

Appendix-3.3

(Reference: Paragraph 3.3; page 70)

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

Name of Department	Theft Cases		Misappropriation/ Loss of Government Material		Total	
	Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount
		(₹ in lakh)		(₹ in lakh)		(₹ in lakh)
Education	--	--	01	1.07	01	1.07
Forest	--	--	03	142.71	03	142.71
Total	--	--	04	143.78	04	143.78

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

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

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Designed & Printed at Shiva Offset Press, Dehradun Ph. 0135-2715748