

APPENDICES

Appendix-1
State Profile
Paragraph 1.1
(Reference: Profile of Uttarakhand; Page 1)

A. General Data*:

| S. No. | Particulars | | Figures |
|----------------------------------------|---------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|------------------------|
| 1. | Area | | 53,483 Sq. km. |
| Population | | | |
| 2. | a. | As per 2001 Census | 84.89 lakh |
| | b. | As per 2011 Census | 101.86 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 = 29.50 per cent) | | 17.80 per cent |
| 5. | a. | Literacy (as per 2001 Census) (All India Average = 64.8 per cent) | 71.62 per cent |
| | b. | Literacy (as per 2011 Census) (All India Average = 73.00 per cent) | 78.82 per cent |
| 6. | Infant mortality (per 1000 live births) (All India Average = 39 per 1000 live births) | | 33 |
| 7. | Life Expectancy at Birth (All India Average =67.50) | | N.A. |
| Gini Coefficient**2009-10 (URP) | | | |
| 8. | a. | Rural (All India = 0.29) | 0.26 |
| | b. | Urban (All India = 0.38) | 0.36 |
| 9. | Gross State Domestic Product (GSDP) 2015-16 at current prices | | 1,84,091 |
| 10. | Per capita GSDP CAGR (2006-07 to 2015-16) | | 17.90 per cent |
| | | | 14.85 per cent (SCS) |
| 11. | GSDP CAGR (2006-07 to 2015-16) | | 19.59 per cent |
| | | | 16.26 per cent (SCS) |
| 12. | Population Growth (2006 to 2015) | | 13.69 per cent |
| | | | 11.58 per cent(SCS) |

B: Financial Data

| CAGR | | | | | | | | |
|-------------|----------------------------------|--|-----------------------|----------|--------------------|----------|--------------------|----------|
| Particulars | | | Figures (in per cent) | | | | | |
| CAGR | | | 2006-07 to 2014-15 | | 2011-12 to 2014-15 | | 2014-15 to 2015-16 | |
| | | | For Uttarakhand | For SCS# | For Uttarakhand | For SCS# | For Uttarakhand | For SCS# |
| A | Of Revenue Receipts | | 13.46 | 13.54 | 13.93 | 11.86 | 4.87 | 11.45 |
| B | Of Tax Revenue | | 16.18 | 15.47 | 14.09 | 11.17 | 12.45 | 19.80 |
| C | Of Non-Tax Revenue | | 6.99 | 5.62 | (-) 0.74 | (-)0.75 | 9.81 | (-)18.75 |
| D | Total Expenditure | | 15.52 | 15.10 | 19.10 | 14.99 | 4.31 | 2.73 |
| E | Capital Expenditure | | 14.27 | 12.38 | 28.70 | 11.63 | (-) 14.62 | (-) 6.26 |
| F | Revenue Expenditure on Education | | 16.39 | 17.28 | 10.91 | 14.92 | 4.57 | 1.24 |
| G | Revenue Expenditure on Health | | 21.39 | 18.14 | 22.43 | 14.91 | 7.04 | 20.65 |
| H | Salary and Wages | | 21.38 | 16.86 | 11.70 | 12.53 | 7.37 | 5.19 |
| I | Pension | | 21.19 | 19.48 | 29.27 | 16.76 | 7.18 | 16.65 |

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

Exclude only Jammu & Kashmir

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

Appendix - 1.1
Paragraph - 1.2.1
(Reference: Pages 1, 5)

| 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 | |
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| Statement No.3 | Statement of Receipts (Consolidated Fund) |
| Statement No.4 | Statement of Expenditure (Consolidated Fund) A. Expenditure by Function B. Expenditure by Nature |
| Statement No. 5 | Statement of Progressive Capital Expenditure |
| Statement No.6 | Statement of Borrowings and Other Liabilities |
| Statement No.7 | Statement of Loans and Advances given by the Government |
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| | |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
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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)

| | 2011-12 | 2012-13 | 2013-14* | 2014-15 ^v | 2015-16* |
|-----------------------------------------------------|----------|----------|----------|----------------------|----------|
| Gross State Domestic Product (₹ in crore) | 1,15,523 | 1,31,835 | 1,49,817 | 1,61,985 | 1,84,091 |
| Growth rate of GSDP | -- | 14.12 | 13.64 | 8.12 | 13.65 |
| Source: Information provided by HQs' Office. | | | | | |

* Provisional ^v 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 |
| 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; Pages 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)

| | 2014-15 (Actual) | 2015-16 (Budgeted) | 2015-16 (Revised) | 2016-17 (Budgeted) | 2017-18 (Projected) | 2018-19 (Projected) | 2019-20 (Projected) |
|---------------------------------------------|---------------------|-----------------------|----------------------|-----------------------|------------------------|------------------------|------------------------|
| A. STATE REVENUE ACCOUNT : | | | | | | | |
| 1. Own Tax Revenue | 8,338.47 | 9,463.49 | 9,653.30 | 12,116.67 | 14,176.50 | 16,586.51 | 19,406.22 |
| 2. Own Non-Tax Revenue | 1,110.46 | 2,068.06 | 2,175.49 | 2,793.43 | 3,072.77 | 3,380.05 | 3,718.06 |
| 3. Own Tax +Non-Tax Revenue (1+2) | 9,448.93 | 11,531.55 | 11,828.79 | 14,910.10 | 17,249.28 | 19,966.56 | 23,124.27 |
| 4. Share in Central Taxes and Duties | 3,792.30 | 5,526.08 | 5,427.98 | 6,014.46 | 6,676.05 | 7,410.42 | 8,225.56 |
| 5. Plan-Grants | 6,377.67 | 8,104.30 | 8,140.29 | 10,357.99 | 11,393.79 | 12,533.17 | 13,786.48 |
| 6. Non-Plan Grants | 627.67 | 615.75 | 615.75 | 993.32 | 846.44 | 948.66 | 948.66 |
| 7. Total Central Transfer (4 to 6) | 10,797.64 | 14,246.13 | 14,184.02 | 17,365.77 | 18,916.28 | 20,892.24 | 22,960.71 |
| 8. Total Revenue Receipts (3+7) | 20,246.57 | 25,777.68 | 26,012.81 | 32,275.87 | 36,165.56 | 40,858.80 | 46,084.98 |
| 9. Plan Expenditure | 10,426.59 | 11,634.49 | 12,883.45 | 15,931.60 | 17,524.76 | 19,277.24 | 21,204.96 |
| 10. Non-Plan Expenditure | 16,771.81 | 21,059.15 | 20,662.12 | 24,490.60 | 26,939.66 | 29,633.63 | 32,596.99 |
| 11. Salary Expenditure | 7,660.52 | 9,148.22 | 8,254.27 | 11,029.92 | 12,132.91 | 13,346.20 | 14,680.82 |
| 12. Pension | 2,451.91 | 2,623.90 | 2,623.90 | 3,528.73 | 3,881.60 | 4,269.76 | 4,696.74 |
| 13. Interest Payments | 2,405.61 | 3,380.14 | 3,380.14 | 3,896.06 | 4,512.20 | 5,172.00 | 5,884.17 |
| 14. Subsidies-General | - | - | - | - | - | - | - |
| 15. Subsidies-Power | 11.88% | 13.11% | 12.99% | 12.07% | 12.48% | 12.66% | 12.77% |
| 16. Total Revenue Expenditure(9+10) | 20,884.36 | 25,739.33 | 25,730.72 | 32,250.39 | 36,120.44 | 40,454.89 | 45,309.48 |
| 17. Salary + Interest + Pensions (11+12+13) | 12,518.04 | 15,152.26 | 14,258.31 | 18,454.71 | 20,526.72 | 22,787.96 | 25,261.73 |
| 18. As per cent of Revenue Receipt (17/8) | 61.83% | 58.78% | 54.81% | 57.18% | 56.76% | 55.77% | 54.82% |
| 19. Revenue surplus/ deficit (8-16) | - 637.79 | 38.35 | 282.09 | 25.48 | 45.12 | 403.91 | 775.50 |
| B. CONSOLIDATED REVENUE ACCOUNT | | | | | | | |
| Consolidated Revenue Surplus/Deficit | - 637.79 | 38.35 | 282.09 | 25.48 | 45.12 | 403.91 | 775.50 |
| C. CONSOLIDATED DEBT: | | | | | | | |
| 1. Outstanding Debt and liability* | 30,578.38 | 34,047.93 | 34,762.32 | 40,793.69 | 47,639.70 | 54,970.76 | 62,883.77 |
| 2. Total Outstanding Guarantee | 1,831.87 | 1,831.87 | 1,743.32 | 1,743.32 | 1,743.32 | 1,743.32 | 1,743.32 |

| D. Capital Account | | | | | | | |
|-----------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 1. Capital Outlay | 4,939.01 | 4,004.85 | 4,933.28 | 5,744.36 | 6,491.13 | 7,334.97 | 8,288.52 |
| 2. Disbursement of Loans and Advances | 300.98 | 172.67 | 135.28 | 395.22 | 500.00 | 500.00 | 500.00 |
| 3. Recovery of Loans and Advances | 180.91 | 37.39 | 37.39 | 41.13 | 100.00 | 100.00 | 100.00 |
| 4. Other capital receipts | 5,696.87 | 4,101.78 | 4,749.08 | 6,072.97 | 6,846.01 | 7,331.06 | 7,913.02 |
| E. GROSS FISCAL DEFICIT (GFD) : | 5,696.87 | 4,101.78 | 4,749.08 | 6,072.97 | 6,846.01 | 7,331.06 | 7,913.02 |
| GSDP (₹ in crore) at Current Prices | 1,64,930.6 | 1,85,753.2 | 1,85,711.9 | 2,09,111.5 | 2,35,459.6 | 2,65,127.5 | 2,98,533.6 |
| F. FISCAL DEFICIT: | | | | | | | |
| Actual/Assumed Nominal Growth Rate (per cent) | 34.20% | 12.60% | 12.60% | 12.60% | 12.60% | 12.60% | 12.60% |
| * It includes amount of provident fund. | | | | | | | |

Appendix 1.3
(Reference: Paragraphs 1.3, 1.9.2 and 1.10 (ii); Pages 7, 26 and 31)
Time series data on the State Government Finances

(₹ in crore)

| | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
|------------------------------------------------------------------|------------------|------------------|------------------|-------------------|-------------------|
| Part A. Receipts | | | | | |
| 1. Revenue Receipts | 13,691 | 15,747 | 17,321 | 20,247 | 21,234 |
| (i) Tax Revenue | 5,616(41) | 6,414(41) | 7,356(42) | 8,339 (41) | 9,377 (44) |
| Taxes on Agricultural Income | -- | -- | -- | -- | -- |
| Taxes on Sales, Trade etc. | 3,644(65) | 4,289(67) | 4,903(67) | 5,465 (65) | 6,105 (65) |
| State Excise | 844(15) | 1,118(17) | 1,269(17) | 1,487 (18) | 1,735 (19) |
| Taxes on Vehicles | 335(6) | 304(5) | 369(5) | 394 (5) | 471 (5) |
| Stamps and Registration fees | 524(9) | 648(10) | 687(10) | 714 (9) | 871 (9) |
| Land Revenue | 10(--) | 11(--) | 22(--) | 39 (--) | 28 (--) |
| Taxes on Goods and Passengers | -- | -- | -- | -- | -- |
| Other Taxes | 259(5) | 44(1) | 106(1) | 240 (3) | 167 (2) |
| (ii) Non Tax Revenue | 1,136(8) | 1,603(10) | 1,317(8) | 1,111 (5) | 1,220 (6) |
| (iii) State's share of Union taxes and duties | 2,866(21) | 3,273(21) | 3,573(21) | 3,792 (19) | 5,333 (25) |
| (iv) Grants in aid from Government of India | 4,073(30) | 4,457(28) | 5,075(29) | 7,005 (35) | 5,304 (25) |
| 2. Miscellaneous Capital Receipts | - | -- | 180 | 135 | -- |
| 3. Recoveries of Loans and Advances | 91 | 428 | 55 | 46 | 27 |
| 4. Total Revenue and Non debt capital receipts (1+2+3) | 13,782 | 16,175 | 17,556 | 20,428 | 21,261 |
| 5. Public Debt Receipts | 2,336 | 2,968 | 3,873 | 4,573 | 6,798 |
| Internal Debt (excluding Ways and Means Advances and Overdrafts) | 2,289(98) | 2,933(99) | 3838(99) | 4,512 (99) | 6,701 |
| Net transactions under Ways and Means Advances and Overdrafts | -- | -- | -- | -- | -- |
| Loans and Advances from Government of India | 47(2) | 35(1) | 35(1) | 61 (1) | 97 |
| 6. Total Receipts in the Consolidated Fund (4+5) | 16,118 | 19,143 | 21,429 | 25,001 | 28,059 |
| 7. Contingency Fund Receipts | 126 | 32 | 412 | 332 | 191 |
| 8. Public Account Receipts | 19,668 | 21,925 | 25,954 | 35,032 | 37,746 |
| 9. Total Receipts of the State (6+7+8) | 35,912 | 41,100 | 47,795 | 60,365 | 65,996 |
| Part B. Expenditure/Disbursement | | | | | |
| 10. Revenue Expenditure | 12,975 | 13,960 | 16,216 | 21,164 | 23,086 |
| Plan | 2,321(18) | 2,427(17) | 2,767(17) | 5,632 (27) | 6,388 (28) |
| Non Plan | 10,654(82) | 11,533(83) | 13,449(83) | 15,532 (73) | 16,698 (72) |
| General Services (including interest payments) | 4,475(35) | 5,372(38) | 6,182(38) | 7,402 (35) | 8,410 (37) |
| Social Services | 6,019(46) | 6,096(44) | 7,298(45) | 9,224 (44) | 9,927 (43) |
| Economic Services | 2,102(16) | 1,995(14) | 2,068(13) | 3,857 (18) | 3,983 (17) |
| Grants-in-aid and contributions | 379(3) | 497(4) | 668(4) | 681 (3) | 766 (3) |
| 11. Capital Expenditure | 2,317 | 3,542 | 3,712 | 4,939 | 4,217 |
| Plan | 2,071(89) | 2,972(84) | 3,138(85) | 4,780 (97) | 4,197 (100) |
| Non Plan | 246(11) | 570(16) | 574(15) | 159 (3) | 20 (--) |
| General Services | 77(3) | 129(4) | 138(4) | 214 (4) | 111 (3) |
| Social Services | 369(16) | 715(20) | 841(22) | 1,231 (25) | 864 (20) |
| Economic Services | 1,871(81) | 2,698(76) | 2,733(74) | 3,494 (71) | 3,242 (77) |

| | | | | | |
|-------------------------------------------------------------------|-----------------|-----------------|-----------------|------------------|------------------|
| 12. Disbursement of Loans and Advances | 247 | 273 | 278 | 151 | 83 |
| 13. Total Expenditure of the State (10+11+12) | 15,539 | 17,775 | 20,206 | 26,254 | 27,386 |
| 14. Repayments of Public Debt | 1,016 | 1,472 | 1,317 | 894 | 1,997 |
| Internal Debt (excluding Ways and Means Advances and Overdrafts) | 667 | 1,412 | 1,266 | 866 | 1,966 |
| Net transactions under Ways and Means Advances and Overdraft | 323 | 31 | -- | -- | -- |
| Loans and Advances from Govt. of India | 26 | 29 | 51 | 28 | 31 |
| 15. Appropriation to Contingency Fund | (-) 400 | -- | 400 | 150 | -- |
| 16. Total disbursement out of Consolidated Fund (13+14+15) | 16,155 | 19,247 | 21,923 | 27,298 | 29,383 |
| 17. Contingency Fund disbursements | 69 | 32 | 194 | 194 | 385 |
| 18. Public Account disbursements | 19,832 | 20,961 | 25,190 | 33,535 | 36,537 |
| 19. Total disbursement by the State (16+17+18) | 36,056 | 40,240 | 47,307 | 61,027 | 66,305 |
| Part C. Deficits/Surplus | | | | | |
| 20. Revenue Deficit(-)/Revenue Surplus (+) (1-10) | (+)716 | (+)1,787 | (+)1,105 | (-) 917 | (-) 1,852 |
| 21. Fiscal Deficit (4-13) | 1,757 | 1,600 | 2,650 | 5,826 | 6,125 |
| 22. Primary Deficit(-)/Primary Surplus (+) (21+23) | (+) 12 | (+)489 | (-)594 | (-) 3,420 | (-) 3,154 |
| Part D. Other data | | | | | |
| 23. Interest Payments (included in revenue expenditure) | 1,769 | 2,089 | 2,056 | 2,406 | 2,971 |
| 24. Financial Assistance to local bodies etc. | 379 | 497 | 668 | 681 | 767 |
| 25. Ways and Means Advances/Overdraft availed (days) | 73 | 2 | 16 | 12 | 9 |
| 26. Interest on Ways and Means Advances/Overdraft | 0.88 | 0.01 | 0.09 | 0.13 | 0.19 |
| 27. Gross State Domestic Product (GSDP)[@] | 1,15,523 | 1,31,835 | 1,49,817 | 1,61,985 | 1,84,091 |
| 28. Outstanding Fiscal liabilities (year end) | 23,609 | 25,540 | 28,767 | 33,480 | 39,032 |
| 29. Outstanding guarantees (year end) (excluding interest) | 1,739 | 1,570 | 1,475 | 1,832 | 1,743 |
| 30. Maximum amount guaranteed (year end) | 2,722 | 2,722 | 2,513 | 2,951 | 2,805 |
| 31. Number of incomplete projects (in numbers) | 63 | 192 | 96 | 141 | 182 |
| 32. Capital blocked in incomplete projects (₹ in crore) | 121.80 | 95 | 266 | 155.71 | 582.13 |
| Part E. Fiscal Health Indicators (in ratios) | | | | | |
| I Resource Mobilization | | | | | |
| Own Tax revenue/GSDP | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 |
| Own Non-Tax Revenue/GSDP | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 |
| Central Transfers/GSDP | 0.06 | 0.06 | 0.06 | 0.07 | 0.06 |
| II Expenditure Management | | | | | |
| Total Expenditure/GSDP | 0.14 | 0.14 | 0.14 | 0.16 | 0.15 |
| Total Expenditure/Revenue Receipts | 1.13 | 1.13 | 1.17 | 1.30 | 1.29 |
| Revenue Expenditure/Total Expenditure | 0.83 | 0.79 | 0.80 | 0.81 | 0.84 |

| | | | | | |
|-----------------------------------------------------------------------|-----------|-----------|-----------|-----------|-----------|
| Expenditure on Social Services/Total Expenditure | 0.41 | 0.40 | 0.40 | 0.40 | 0.39 |
| Expenditure on Economic Services/Total Expenditure | 0.26 | 0.26 | 0.24 | 0.28 | 0.26 |
| Capital Expenditure/Total Expenditure | 0.15 | 0.20 | 0.18 | 0.19 | 0.15 |
| Capital Expenditure on Social and Economic Services/Total Expenditure | 0.14 | 0.19 | 0.18 | 0.18 | 0.15 |
| III Management of Fiscal Imbalances | | | | | |
| Revenue deficit (surplus)/GSDP | (+) 0.01 | (+) 0.014 | (+) 0.007 | (-) 0.006 | (-) 0.01 |
| Fiscal deficit/GSDP | (-) 0.015 | (-) 0.01 | (-) 0.02 | (-) 0.04 | (-) 0.03 |
| Primary Deficit (surplus) /GSDP | (+) * | (+) 0.004 | (-) 0.004 | (-) 0.021 | (-) 0.017 |
| Revenue Deficit/Fiscal Deficit | (-) 0.408 | (-) 1.117 | (-) 0.417 | (+) 0.157 | (+) 0.302 |
| Primary Revenue Balance/GSDP | (-) 0.009 | (-) 0.001 | (-) 0.006 | (-) 0.020 | (-) 0.026 |
| IV Management of Fiscal Liabilities | | | | | |
| Fiscal Liabilities/GSDP | 0.20 | 0.19 | 0.19 | 0.20 | 0.21 |
| Fiscal Liabilities/RR | 1.72 | 1.62 | 1.66 | 1.65 | 1.84 |
| Debt Redemption (Principal +Interest)/ Total Debt Receipts | 0.94 | 1.00 | 0.82 | 0.71 | 0.76 |
| V Other Fiscal Health Indicators | | | | | |
| Return on Investment | 0.05 | 0.19 | 0.30 | 0.11 | 5.10 |
| Balance from Current Revenue (₹ in crore) | (-)250 | (+)775 | (-)223 | (-)1,347 | (+)325 |
| Financial Assets/Liabilities | 0.82 | 0.90 | 0.95 | 0.93 | 0.90 |

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

@ GSDP figures communicated by the Government adopted.

* Not computable

Appendix-1.4
(Reference: Paragraphs 1.1.1 and 1.9.2; Pages 2 and 26)
Part A
Abstract of Receipts and Disbursements for the year 2015-16

(₹in crore)

(₹in crore)

| Receipts | | | | | Disbursements | | | | | |
|-------------------------------------------------------------------|----------|------------------|----------|------------------|-------------------------------------------------------------------------|------------------|------------------|-----------------|------------------|------------------|
| Various items | 2014-15 | | 2015-16 | | Various items | 2014-15 | 2015-16 | | | |
| | | | | | | | Non-Plan | Plan | Total | |
| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | 11. |
| Section – A Revenue | | | | | | | | | | |
| I-Revenue Receipts | | 20,246.55 | | 21,234.43 | I-Revenue Expenditure | 21,163.71 | 16,698.16 | 6,388.28 | 23,086.44 | 23,086.44 |
| (i) Tax revenue | 8,338.47 | | 9,377.79 | | General Services | 7,402.28 | 8,381.91 | 28.07 | 8,409.98 | |
| (ii) Non-tax revenue | 1,110.44 | | 1,219.66 | | Social Services | 9,223.69 | 5,537.15 | 4,389.54 | 9,926.69 | |
| (iii) State's share of Union Taxes and Duties | 3,792.30 | | 5,333.19 | | Education, Sports, Art and Culture | 4,717.64 | 4,011.79 | 920.05 | 4,931.84 | |
| (iv) Non-Plan Grants | 943.81 | | 1,042.85 | | Health and Family Welfare | 1,245.12 | 711.36 | 612.10 | 1,323.46 | |
| (v) Grants for State Plan Schemes | 4,083.15 | | 1,173.29 | | Water Supply Sanitation Housing and Urban Development | 841.05 | 194.09 | 512.92 | 707.01 | |
| (vi) Grants for Central Plan and Centrally Sponsored Plan Schemes | 1,978.38 | | 3,087.65 | | Information and Broadcasting | 52.95 | 42.20 | 0.75 | 42.95 | |
| | | | | | Welfare of Scheduled Castes Scheduled Tribes and Other backward Classes | 335.56 | 71.83 | 143.72 | 215.55 | |
| | | | | | Labour and Labour Welfare | 127.55 | 70.29 | 21.96 | 92.25 | |
| | | | | | Social Welfare and Nutrition | 1,836.69 | 433.69 | 2,146.41 | 2,580.10 | |
| | | | | | Others | 67.13 | 1.90 | 31.63 | 33.53 | |
| | | | | | Economic Services | 3,856.47 | 2,012.54 | 1,970.67 | 3,983.21 | |
| | | | | | Agriculture and Allied Activities | 1,549.95 | 1,131.89 | 454.20 | 1,586.09 | |
| | | | | | Rural Development | 1,501.84 | 278.04 | 1,336.06 | 1,614.10 | |
| | | | | | Special Area Programme | -- | -- | -- | -- | |
| | | | | | Irrigation and Flood Control | 356.61 | 358.46 | -- | 358.46 | |
| | | | | | Energy | 5.30 | 3.71 | 15.28 | 18.99 | |
| | | | | | Industry and Minerals | 58.30 | 33.15 | 35.03 | 68.18 | |
| | | | | | Transport | 273.94 | 172.87 | 41.55 | 214.42 | |
| | | | | | Science Technology and Environment | 8.92 | 1.02 | 45.03 | 46.05 | |
| | | | | | General Economic Services | 101.61 | 33.40 | 43.52 | 76.92 | |
| | | | | | Grants-in-aid and Contributions | 681.27 | 766.56 | -- | 766.56 | |
| Total | | 20,246.55 | | 21,234.43 | Total | 21,163.71 | 16,698.16 | 6,388.28 | 23,086.44 | 23,086.44 |
| II-Revenue Deficit carried over to Section-B | | 917.16 | | 1,852.01 | II-Revenue Surplus carried over to Section-B | | | | | |
| Total | | 21,163.71 | | 23,086.44 | Total | 21,163.71 | | | | 23,086.44 |

| Various items | 2014-15 | | 2015-16 | | Various items | 2014-15 | 2015-16 | | | |
|------------------------------------------------------------------------------------------|---------|-----------------|---------|-----------------|-------------------------------------------------------------------------|-----------------|--------------|-----------------|-----------------|-----------------|
| | 2. | 3. | 4. | 5. | | | 6. | 7. | Non-Plan | Plan |
| 1. | | | | | | | 8. | 9. | 10. | 11. |
| III-Opening cash balance including Permanent Advances and Cash Balance Investment | | 2,433.41 | | 1,772.03 | III- Opening overdraft from Reserve Bank of India | -- | | | | -- |
| IV- Misc. Capital Receipts | -- | 135.33 | | -- | IV- Capital Outlay | 4,939.01 | 20.45 | 4,196.93 | 4,217.38 | 4,217.38 |
| | | | | | General Services | 213.66 | 1.11 | 109.98 | 111.09 | |
| | | | | | Social Services | 1,230.74 | -- | 864.03 | 864.03 | |
| | | | | | Education Sports Art and Culture | 427.20 | -- | 253.67 | 253.67 | |
| | | | | | Health and Family Welfare | 260.43 | -- | 141.16 | 141.16 | |
| | | | | | Water Supply Sanitation Housing and Urban Development | 384.24 | -- | 425.92 | 425.92 | |
| | | | | | Information and Broadcasting | -- | -- | -- | -- | |
| | | | | | Welfare of Scheduled Castes Scheduled Tribes and Other Backward Classes | 63.69 | -- | 25.84 | 25.84 | |
| | | | | | Social Welfare and Nutrition | 79.33 | -- | 4.98 | 4.98 | |
| | | | | | Other Social Services | 15.85 | -- | 12.46 | 12.46 | |
| | | | | | Economic Services | 3,494.61 | 19.34 | 3,222.92 | 3,242.26 | |
| | | | | | Agriculture and Allied Activities | 186.68 | (-) 32.56 | 135.22 | 102.66 | |
| | | | | | Rural Development | 701.47 | -- | 820.65 | 820.65 | |
| | | | | | Special Areas Programmes | -- | -- | -- | -- | |
| | | | | | Irrigation and Flood Control | 764.10 | 1.90 | 704.99 | 706.89 | |
| | | | | | Energy | 171.25 | -- | 57.35 | 57.35 | |
| | | | | | Industry and Minerals | 12.98 | 50.00 | 10.52 | 60.52 | |
| | | | | | Transport | 1,569.82 | -- | 1,400.26 | 1400.26 | |
| | | | | | General Economic Services | 88.31 | -- | 93.93 | 93.93 | |
| | | | | | Total | 4,939.01 | 20.45 | 4,196.93 | 4,217.38 | 4,217.38 |
| V-Recoveries of Loans and Advances | | 45.58 | | 27.20 | V- Loans and Advances disbursed | 150.97 | | | | 83.15 |
| From Power Projects | 39.89 | | 23.65 | | For Power Projects | 11.26 | -- | 78.19 | 78.19 | |
| From Government Servants | 3.04 | | 2.66 | | To Government Servants | 1.47 | 0.94 | -- | 0.94 | |
| From Others | 2.65 | | 0.90 | | To others | 138.24 | 0.19 | 3.82 | 4.01 | |
| VI-Revenue surplus brought down | | | | | VI-Revenue deficit brought down | 917.16 | | | | 1,852.01 |
| VII-Public Debt Receipts | | 4,573.42 | | 6,798.23 | VII-Repayment of Public Debt | 893.89 | | | | 1,996.56 |

Audit Report on State Finances for the year ended 31 March 2016

| Various items | 2014-15 | | 2015-16 | | Various items | 2014-15 | 2015-16 | | | |
|--------------------------------------------------------------------|-----------|------------------|-----------|------------------|----------------------------------------------------------------|------------------|---------|----|-----------|------------------|
| | 2. | 3. | 4. | 5. | | | 8. | 9. | Total | 11. |
| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | 11. |
| Internal Debt other than Ways and Means Advances and Overdraft | 4,512.42 | | 6,701.22 | | Internal debt other than Ways and Means Advances and Overdraft | 865.49 | | | 1,965.59 | |
| Net transactions under Ways and Means Advances including Overdraft | -- | -- | -- | -- | Net transactions under Ways and Means Advances and Overdraft | -- | -- | -- | -- | |
| Loans and Advances from the Central Government | 61.00 | | 97.01 | | Repayment of Loans and Advances to Central Government | 28.40 | | | 30.97 | |
| VIII-Appropriation from Contingency Fund | | -- | | -- | VIII-Appropriation to Contingency Fund | 150.00 | | | -- | |
| IX- Amount transferred to Contingency Fund | | 331.98 | | 190.76 | IX- Expenditure from Contingency Fund | 194.15 | | | | 385.46 |
| X- Public Account Receipts | | 35,032.43 | | 37,745.87 | X- Public Account disbursements | 33,534.94 | | | | 36,536.73 |
| Small Savings and Provident Funds | 1,399.93 | | 1,513.13 | | Small Savings and Provident Funds | 979.73 | | | 1,035.39 | |
| Reserve Funds | 306.59 | | 332.46 | | Reserve Funds | 92.02 | | | 149.09 | |
| Deposits and Advances | 3,484.42 | | 3,798.92 | | Deposits and Advances | 3,085.04 | | | 3,660.57 | |
| Suspense and Miscellaneous | 24,453.93 | | 27,622.77 | | Suspense and Miscellaneous | 24,440.43 | | | 27,246.38 | |
| Remittances | 5,387.56 | | 4,478.59 | | Remittances | 4,937.72 | | | 4,445.30 | |
| XI- Closing overdraft from Reserve Bank of India | | | | | XI-Cash Balance at end | 1,772.03 | | | | 1,462.80 |
| | | | | | Cash in Treasuries and Local Remittances | -- | -- | -- | -- | |
| | | | | | Departmental Cash Balance including Permanent Advances | (-)2.99 | -- | -- | (-) 14.40 | |
| | | | | | Deposits with Reserve Bank | 104.19 | -- | -- | 3.84 | |
| | | | | | Cash Balance investment and investment of earmarked funds | 1,670.83 | -- | -- | 1,473.36 | |
| Total | | 42,552.15 | | 46,534.09 | Total | 42,552.15 | | | | 46,534.09 |

Appendix-1.4 (Continued)
Part B
(Reference: Paragraph 1.9.1; Page 26)
Summarized financial position of the Government of Uttarakhand as on 31 March 2016

(₹ in crore)

| As on 31.03.2015 | Liabilities | As on 31.03.2016 |
|------------------|-----------------------------------------------------|------------------|
| 24,556.86 | Internal Debt - | 29,292.48 |
| 13,021.59 | Market Loans bearing interest | 15,751.40 |
| 0.12 | Market Loans not bearing interest | 0.11 |
| 1.50 | Loans from Life Insurance Corporation of India | 1.50 |
| 11,533.64 | Loans from other Institutions | 13,539.47 |
| -- | Ways and Means Advances | -- |
| -- | Overdrafts from Reserve Bank of India | -- |
| 477.80 | Loans and Advances from Central Government - | 543.84 |
| 0.53 | Pre 1984-85 Loans | 0.53 |
| 5.48 | Non-Plan Loans | 5.00 |
| 471.79 | Loans for State Plan Schemes | 538.31 |
| -- | Loans for Central Plan Schemes | -- |
| -- | Loans for Centrally Sponsored Plan Schemes | -- |
| 750.00 | Contingency Fund (Corpus) | 750.00 |
| -- | Suspense and Miscellaneous Balances | 12.31 |
| 5,462.98 | Small Savings Provident Funds etc. | 5,940.72 |
| 2,622.62 | Deposits | 2,760.97 |
| 1,438.73 | Reserve Funds | 1,622.09 |
| -- | Remittance Balances | |
| 35,308.99 | Total | 40,922.41 |

Appendix-1.4 Part B (Continued)

| As on 31.03.2015 | Assets | As on 31.03.2016 |
|------------------|--------------------------------------------------------------------------------------------------|------------------|
| 28,773.00 | Gross Capital Outlay on Fixed Assets - | 32,990.39 |
| 2,808.56 | Investments in shares of Companies Corporations etc. | 2,914.41 |
| 25,964.44 | Other Capital Outlay | 30,075.98 |
| 1,046.36 | Loans and Advances | 1,102.30 |
| 53.49 | Loans for Power Projects | 108.03 |
| 1,001.82 | Other Development Loans | 1,004.73 |
| (-) 8.95 | Loans to Government servants and Miscellaneous loans | (-)10.46 |
| 291.81 | Contingency Fund (un-recouped) | 486.51 |
| 674.70 | Remittance | 641.41 |
| 364.08 | Suspense and Miscellaneous Balances | -- |
| 1,772.03 | Cash - | 1,462.80 |
| -- | Cash in Treasuries and Local Remittances | -- |
| 104.19 | Deposits with Reserve Bank | 3.84 |
| (-) 2.15 | Departmental Cash Balance | (-) 13.56 |
| (-) 0.84 | Permanent Advances | (-) 0.84 |
| 1,670.83 | Cash Balance Investments | 1,473.36 |
| 2,387.01 | Deficit on Government Account - | 4,239.00 |
| -- | (i) Deduct Revenue Surplus of the current year | -- |
| 917.16 | (ii) Add Revenue deficit of the current year | 1,852.01 |
| 14.67 | (iii) Appropriation to Contingency Fund and Misc. Capital Receipt | -- |
| -- | (iv) Amount close to Government Account | -- |
| 1,455.18 | (v) Accumulated deficit at the beginning of the year | 2,387.01 |
| | (vi) Rectification of prior period to reconcile the accumulated Deficits as per Finance Accounts | (-)0.02 |
| 35,308.99 | Total | 40,922.41 |

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 ₹ 210.17 crore (Credit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under “Deposits with Reserve Bank”. The difference is under reconciliation.

Appendix-1.5
(Reference: Paragraph 1.8.4; Page 24)
Summarised Financial Statement of Departmentally Managed Commercial/ Quasi-commercial Undertakings

(₹ in lakh)

| Sl. No. | Name of the Undertaking | Period of accounts | Mean Govt capital | Block assets at depreciated cost | Depreciation provided during the Year | Turnover | Net profit/ Loss | Interest on Capital | Total return (8+9) | Percentage of Return on capital |
|---------|---------------------------------------|--------------------|-------------------|----------------------------------|---------------------------------------|-----------|------------------|---------------------|--------------------|---------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 1 | Irrigation Workshop Division, Roorkee | 2011-12 | 191.72 | 80.57 | 6.03 | 55.57 | (-) 26.22 | 23.49 | (-) 2.73 | (-) 1.42 |
| 2(a) | Regional Food Controller, Haldwani | 2002-03 | - | 58.25 | 6.64 | 19,644.70 | (-) 1,873.25 | - | (-) 1,873.25 | - |
| 2(b) | Regional Food Controller, Dehradun | 2002-03 | - | 9.97 | 1.00 | 8,357.23 | (-) 1,797.44 | - | (-) 1,797.44 | - |

Appendix-2.1

(Reference: Paragraph 2.3.1; Page 40)

Statement of various grants / appropriations where excess expenditure was more than ₹ 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 Expenditure |
|------------------------|-----------|---------------------------------|----------------------------|-------------------|--------------------|----------------------------------|
| Capital (Voted) | | | | | | |
| 1. | 17 | Agriculture Works & Research | 38.08 | 47.45 | 9.37 | 24.61 |
| 2. | 22 | Public Works | 12,87.70 | 14,03.74 | 1,16.04 | 9.01 |
| 3. | 25 | Food | 16.20 | 22,20.03 | 22,03.83 | 1,36,03.89 |
| 4. | 29 | Horticulture Development | 00 | 5.00 | 5.00 | Not computable |
| Total | | | 13,41.98 | 36,76.22 | 23,34.24 | 1,73.94 |

Appendix-2.2

(Reference: Paragraph 2.3.5; Page 42)

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

(₹ in crore)

| Sl. No. | Grant No. | Name of the Grant | Original Provision | Supplementary provision | Total | Expenditure | Excess |
|--------------|-----------|-----------------------------------------------|--------------------|-------------------------|-----------------|-----------------|-----------------|
| 1. | 17 | Agriculture Works & Research (Capital- Voted) | 13.33 | 24.75 | 38.08 | 47.45 | 9.37 |
| 2. | 22 | Public Works (Capital- Voted) | 9,07.70 | 3,80.00 | 12,87.70 | 14,03.74 | 1,16.04 |
| 3. | 25 | Food (Capital Voted) | 13.00 | 3.20 | 16.20 | 22,20.03 | 22,03.83 |
| Total | | | 9,34.03 | 4,07.95 | 13,41.98 | 36,71.22 | 23,29.24 |

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

(₹ in crore)

| Sl. No. | Head of account Scheme/ Service | Expenditure incurred during Jan-March 2016 | Expenditure incurred in March 2016 | Total Expenditure April to March 2016 | Percentage of total expenditure incurred during | |
|---------|---------------------------------|--------------------------------------------|------------------------------------|---------------------------------------|-------------------------------------------------|------------|
| | | | | | Jan-March 2016 | March 2016 |
| 1. | 2015 | 12.13 | 6.31 | 22.97 | 52.81 | 27.47 |
| 2. | 2030 | 15.95 | 14.51 | 32.14 | 49.63 | 45.15 |
| 3. | 2048 | 50.00 | 00 | 50.00 | 100.00 | 0.00 |
| 4. | 2049 | 14,40.44 | 10,25.81 | 29,71.11 | 48.48 | 34.53 |
| 5. | 2058 | 4.38 | 2.85 | 11.11 | 39.42 | 25.65 |
| 6. | 2075 | 0.31 | 0.31 | 0.38 | 81.58 | 81.58 |
| 7. | 2204 | 19.30 | 11.63 | 36.91 | 52.29 | 31.51 |
| 8. | 2205 | 7.72 | 5.94 | 19.42 | 39.75 | 30.59 |
| 9. | 2215 | 1,98.62 | 1,31.74 | 4,47.30 | 44.40 | 29.45 |
| 10. | 2216 | 1.88 | 1.76 | 2.39 | 78.66 | 73.64 |
| 11. | 2217 | 1,54.46 | 88.27 | 2,57.31 | 60.03 | 34.30 |
| 12. | 2225 | 1,30.46 | 73.03 | 2,15.55 | 60.52 | 33.88 |
| 13. | 2235 | 6,42.97 | 4,16.22 | 12,26.05 | 52.44 | 33.95 |
| 14. | 2250 | 13.58 | 9.40 | 33.30 | 40.78 | 28.23 |
| 15. | 2401 | 2,37.53 | 1,42.55 | 5,53.34 | 42.93 | 25.76 |
| 16. | 2405 | 4.82 | 3.21 | 10.26 | 46.98 | 31.29 |
| 17. | 2408 | 94.33 | 59.88 | 1,95.64 | 48.22 | 30.61 |
| 18. | 2425 | 23.11 | 13.94 | 43.01 | 53.73 | 32.41 |
| 19. | 2701 | 10.72 | 8.39 | 15.22 | 70.43 | 55.12 |
| 20. | 2711 | 3.06 | 2.46 | 4.85 | 63.09 | 50.72 |
| 21. | 2810 | 12.37 | 12.37 | 18.87 | 65.55 | 65.55 |
| 22. | 2851 | 24.17 | 18.41 | 58.16 | 41.56 | 31.65 |
| 23. | 3452 | 28.67 | 17.89 | 48.76 | 58.80 | 36.69 |
| 24. | 3604 | 2,95.39 | 2,11.88 | 7,66.56 | 38.53 | 27.64 |
| 25. | 4055 | 5.98 | 5.06 | 7.38 | 81.03 | 68.56 |
| 26. | 4059 | 55.79 | 43.06 | 1,03.62 | 53.84 | 41.56 |
| 27. | 4202 | 1,62.13 | 83.52 | 2,53.67 | 63.91 | 32.92 |
| 28. | 4210 | 98.79 | 59.59 | 1,40.66 | 70.23 | 42.36 |
| 29. | 4211 | 0.50 | 0.00 | 0.50 | 100.00 | 0.00 |
| 30. | 4216 | 16.86 | 14.60 | 21.95 | 76.81 | 66.51 |
| 31. | 4217 | 1,42.24 | 92.21 | 3,58.54 | 39.67 | 25.72 |
| 32. | 4225 | 25.27 | 2.17 | 25.84 | 97.79 | 8.40 |
| 33. | 4235 | 4.25 | 4.0 | 4.98 | 85.34 | 80.32 |
| 34. | 4250 | 10.95 | 10.95 | 12.45 | 87.95 | 87.95 |
| 35. | 4401 | 19.31 | 17.95 | 21.26 | 90.83 | 84.43 |
| 36. | 4403 | 2.04 | 1.26 | 2.85 | 71.58 | 44.21 |
| 37. | 4405 | 0.35 | 0.06 | 0.54 | 64.81 | 11.11 |

| | | | | | | |
|--------------|------|-----------------|-----------------|-----------------|--------------|--------------|
| 38. | 4515 | 4,16.58 | 2,23.06 | 8,20.66 | 50.76 | 27.18 |
| 39. | 4700 | 1,90.68 | 1,29.00 | 3,15.12 | 60.51 | 40.94 |
| 40. | 4701 | 3.20 | 2.80 | 4.33 | 73.90 | 64.67 |
| 41. | 4702 | 63.34 | 9.71 | 64.92 | 97.57 | 14.96 |
| 42. | 4801 | 27.80 | 20.80 | 57.35 | 48.47 | 36.27 |
| 43. | 4859 | 10.11 | 8.56 | 10.51 | 96.19 | 81.45 |
| 44. | 5053 | 8.11 | 8.11 | 8.11 | 100.00 | 100.00 |
| 45. | 5055 | 1.11 | 1.07 | 2.84 | 39.08 | 37.68 |
| 46. | 5452 | 53.63 | 5.29 | 93.92 | 57.10 | 5.63 |
| Total | | 47,45.39 | 30,21.59 | 93,72.61 | 50.63 | 32.24 |

Appendix-2.4
(Reference: Paragraph 2.3.7.1; Page 42)

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

| Sl. No. | Number and Name of the Grant | Original Provision | Actual Expenditure | Savings out of Original provision | Supplementary Provision |
|------------------------------|----------------------------------------------------------------|--------------------|--------------------|-----------------------------------|-------------------------|
| A-Revenue (Voted) | | | | | |
| 1. | 01- Legislature | 30.05 | 28.65 | 1.40 | 1.41 |
| 2. | 04- Judicial Administration | 1,33.16 | 1,07.32 | 25.84 | 3.84 |
| 3. | 06- Revenue & General Administration | 20,80.08 | 16,95.03 | 3,85.05 | 2,84.81 |
| 4. | 07- Finance, Tax, Planning, Secretariat & Misc. Services | 47,39.92 | 44,84.24 | 2,55.68 | 5,30.46 |
| 5. | 09-Public Service Commission | 10.32 | 8.98 | 1.34 | 0.99 |
| 6. | 10 - Police & Jail | 12,00.07 | 11,80.98 | 19.09 | 41.64 |
| 7. | 11- Education, Sports, Youth Welfare & Culture | 52,36.20 | 47,73.62 | 4,62.58 | 3,49.40 |
| 8. | 12-Medical, Health & Family Welfare | 16,39.31 | 12,63.50 | 3,75.81 | 1,38.20 |
| 9. | 15- Welfare | 12,28.17 | 10,92.24 | 1,35.93 | 2,60.96 |
| 10. | 16-Labour and Employment | 1,91.38 | 1,25.85 | 65.53 | 20.50 |
| 11. | 19-Rural Development | 8,33.11 | 7,80.14 | 52.97 | 73.99 |
| 12. | 20- Irrigation & Flood | 3,93.09 | 3,59.45 | 33.64 | 15.92 |
| 13. | 22- Public Works | 6,36.72 | 5,37.57 | 99.15 | 20.40 |
| 14. | 24- Transport | 45.71 | 41.45 | 4.26 | 1.33 |
| 15. | 25-Food | 3,31.70 | 2,02.95 | 1,28.75 | 0.32 |
| 16. | 26- Tourism | 51.59 | 48.76 | 2.83 | 1.33 |
| 17. | 27-Forest | 5,00.31 | 4,35.65 | 64.66 | 16.06 |
| 18. | 28-Animal Husbandry | 1,96.07 | 1,82.85 | 13.22 | 10.99 |
| 19. | 29-Horticulture Development | 1,95.34 | 1,57.53 | 37.81 | 23.64 |
| 20. | 30-Welfare of Scheduled Castes | 9,93.53 | 7,80.48 | 2,13.05 | 2,77.33 |
| 21. | 31- Welfare of Scheduled Tribes | 2,58.10 | 1,95.07 | 63.03 | 54.81 |
| Total Revenue (Voted) | | 2,09,23.93 | 1,84,82.31 | 24,41.62 | 21,28.33 |
| Revenue (Charged) | | | | | |
| 1. | 02-Governor | 7.84 | 6.95 | 0.89 | 0.42 |
| 2. | 09-Public Service Commission | 12.64 | 11.47 | 1.17 | 0.47 |
| Revenue (Charged) | | 20.48 | 18.42 | 2.06 | 0.89 |
| C- Capital (Voted) | | | | | |
| 1. | 07-Finance Tax, Planning, Secretariat & Miscellaneous Services | 63.95 | 52.34 | 11.61 | 3.70 |
| 2. | 11- Education, Sports, Youth Welfare & Culture | 4,39.32 | 2,38.12 | 2,01.20 | 1,69.60 |
| 3. | 13-Water Supply, Housing & Urban Development | 3,90.38 | 3,79.11 | 11.27 | 1,45.80 |
| 4. | 15-Welfare | 31.56 | 17.44 | 14.12 | 25.00 |
| 5. | 21-Energy | 1,96.90 | 1,11.48 | 85.42 | 17.00 |
| 6. | 24- Transport | 60.00 | 11.75 | 48.25 | 10.96 |
| 7. | 26- Tourism | 1,49.00 | 93.93 | 55.07 | 8.03 |
| 8. | 27 -Forest | 1,26.27 | 1,00.02 | 26.25 | 45.10 |
| 9. | 30-Welfare of Scheduled Castes | 2,89.21 | 1,77.92 | 1,11.29 | 23.48 |
| 10. | 31- Welfare of Scheduled Tribes | 96.27 | 55.69 | 40.58 | 20.93 |
| Total Capital (Voted) | | 18,42.86 | 12,37.80 | 6,05.06 | 4,69.60 |
| Grand Total | | 2,27,87.27 | 1,97,38.53 | 30,48.74 | 25,98.82 |

Appendix-2.5

(Reference: Paragraph 2.3.7.2; Page 42)

Excess/Unnecessary/Insufficient re-appropriation of funds resulting in saving (shortfall in the utilization of funds)/ excess of ₹ 10 lakh and above

(₹ in lakh)

| Sl. No. | Grant No. | Description | Voted/ Charged | Head of Account | Re-appropriation | Final Excess(+)/ Saving (-) |
|---------|-----------|------------------------------|----------------|-----------------|------------------|-----------------------------|
| 1. | 15 | Welfare | Revenue-Voted | 2225-01-001-03 | (-) 0.50 | (-)65.58 |
| | | | Revenue-Voted | 2225-01-001-05 | (-) 85.00 | (-)1,82.85 |
| | | | Revenue-Voted | 2225-03-102-01 | (-) 44,00.00 | (-)49.01 |
| | | | Revenue-Voted | 2225-03-277-01 | (-) 8,68.40 | (-)3,45.96 |
| | | | Revenue-Voted | 2225-03-800-06 | (-) 0.63 | (-)15.04 |
| | | | Revenue-Voted | 2235-02-101-04 | (-) 1.06 | (-) 36.59 |
| | | | Revenue-Voted | 2235-02-101-20 | (-) 9,04.60 | (-) 2,13.07 |
| | | | Revenue-Voted | 2235-02-102-04 | (+)4.36 | (-) 19.94 |
| | | | Revenue-Voted | 2235-02-102-05 | (-)3.10 | (-) 31.87 |
| | | | Revenue-Voted | 2235-02-103-14 | (-)64.76 | (-) 81.26 |
| | | | Revenue-Voted | 2235-02-103-15 | (+)5,89.97 | (-)61.80 |
| | | | Revenue-Voted | 2235-02-103-19 | (+)2.50 | (-)43.30 |
| | | | Revenue-Voted | 2235-02-800-07 | (+)50.00 | (-)17.47 |
| | | | Revenue-Voted | 2235-60-102-05 | (+)47,38.43 | (-)1,19.47 |
| 2. | 17 | Agriculture Works & Research | Capital-Voted | 4401-00-800-06 | (-)4,49.12 | (-)15,44.66 |
| 3. | 19 | Rural Development | Revenue-Voted | 2515-00-001-04 | (+)15.85 | (-)11.67 |
| | | | Revenue-Voted | 2515-00-101-03 | (-)15.85 | (-)2,64.21 |
| 4. | 21 | Energy | Revenue-Voted | 2810-60-800-03 | (-)5,04.56 | (-)4,77.44 |
| 5. | 30 | Welfare of Scheduled Castes | Revenue-Voted | 2225-01-277-01 | (-)4,50.62 | (-)1,54,90.71 |
| | | | Revenue-Voted | 2225-01-277-03 | (-)52.00 | (-)33.83 |
| | | | Revenue-Voted | 2225-01-277-06 | (-)1,53.27 | (-)30.72 |
| | | | Revenue-Voted | 2225-01-277-07 | (-)28.92 | (-)21.08 |
| | | | Revenue-Voted | 2225-01-277-12 | (-)19.53 | (-)17.54 |
| | | | Revenue-Voted | 2225-01-277-16 | (-)35.60 | (-)2,84.20 |
| | | | Revenue-Voted | 2225-01-800-15 | (-)41.92 | (-)148.01 |
| | | | Revenue-Voted | 2225-01-800-17 | (-)70.00 | (-)30.00 |
| | | | Revenue-Voted | 2235-02-101-02 | (+)2,66.10 | (-)2,43.76 |
| | | | Revenue-Voted | 2235-02-103-02 | (+)6,99.22 | (-)1,31.91 |
| 6. | 31 | Welfare of Scheduled Tribes | Revenue-Voted | 2225-02-794-01 | (-)3,06.92 | (-)5,93.08 |
| | | | Revenue-Voted | 2235-02-796-03 | (+)2,56.02 | (-)1,25.34 |

Appendix-2.6
(Reference: Paragraph 2.3.7.3; Page 43)
Substantial surrenders made during the year 2015-16

(₹ in lakh)

| Sl.No. | Number and title of Grant/Appropriation | Name of the scheme (Head of Account) | Total Grant | Amount of Surrender | Percentage of Surrender |
|----------------|-----------------------------------------------------------------|-----------------------------------------|-------------|---------------------|-------------------------|
| 1. | 02-Governor | 2012-03-101-03 | 14.20 | 5.41 | 38.10 |
| | | 2012-03-800-04 | 27.45 | 9.04 | 32.93 |
| 2. | 03-Council of Ministers | 2013-00-101-04 | 30.00 | 14.98 | 49.93 |
| | | 2013-00-104-03 | 1,30.00 | 70.93 | 54.56 |
| 3. | 05-Election | 2015-00-105-04 | 0.10 | 0.10 | 100 |
| | | 2015-00-106-03 | 0.10 | 0.10 | 100 |
| 4. | 06-Revenue & General Administration | 2070-00-105-03 | 7.26 | 6.62 | 91.18 |
| | | 2070-00-800-15 | 0.01 | 0.01 | 100 |
| | | 2070-00-800-16 | 6.00 | 6.00 | 100 |
| 5. | 07- Finance, Tax, Planning, Secretariat & Miscellaneous Service | 2030-02-800-03 | 1.00 | 1.00 | 100 |
| | | 2030-03-001-03 | 1,17.91 | 36.77 | 31.18 |
| | | 2052-00-090-04 | 4.00 | 2.40 | 60 |
| | | 2052-00-090-05 | 1,71.77 | 73.10 | 42.56 |
| | | 2052-00-090-06 | 30.12 | 9.22 | 30.61 |
| | | 2052-00-090-08 | 20.00 | 7.79 | 38.95 |
| | | 2052-00-090-14 | 2.00 | 1.00 | 50 |
| | | 3451-00-092-03 | 3,90.00 | 1,17.90 | 30.23 |
| | | 3451-00-092-04 | 2,00.00 | 1,69.02 | 84.51 |
| | | 3451-00-092-06 | 1,00.00 | 75.00 | 75 |
| | | 3451-00-092-07 | 1,00.00 | 1,00.00 | 100 |
| | | 3451-00-092-99 | 20.00 | 20.00 | 100 |
| | | 3454-02-001-01 | 8,21.32 | 6,99.45 | 85.16 |
| | | 3454-02-800-01 | 16.70 | 16.67 | 99.82 |
| | | 4059-80-800-01 | 1,50.00 | 1,35.31 | 90.21 |
| | | 4216-02-800-04 | 0.01 | 0.01 | 100 |
| | | 4216-02-800-11 | 0.01 | 0.01 | 100 |
| | | 4216-02-800-12 | 0.01 | 0.01 | 100 |
| | | 4216-02-800-16 | 50.00 | 50.00 | 100 |
| 4216-02-800-17 | 0.01 | 0.01 | 100 | | |
| 4216-02-800-18 | 0.01 | 0.01 | 100 | | |
| 4216-02-800-19 | 3,00.00 | 3,00.00 | 100 | | |
| 6. | 11-Education, Sports, Youth Welfare & Culture | 2202-01-102-01 | 28,30.00 | 13,39.33 | 47.33 |
| | | 2202-01-102-18 | 56,00.00 | 42,85.05 | 76.52 |
| | | 2202-01-109-04 | 2.00 | 2.00 | 100 |
| | | 2202-01-800-01 | 4,17,74.57 | 1,99,94.86 | 47.86 |
| | | 2202-01-800-06 | 10.00 | 10.00 | 100 |
| | | 2202-01-800-07 | 19.00 | 7.96 | 41.89 |
| | | 2202-01-800-99 | 0.01 | 0.01 | 100 |
| | | 2202-02-001-05 | 1,70.17 | 51.44 | 30.23 |
| | | 2202-02-001-07 | 0.17 | 0.17 | 100 |
| | | 2202-02-107-01 | 2.00 | 0.75 | 37.50 |
| | | 2202-02-107-05 | 1.00 | 1.00 | 100 |
| 2202-02-107-07 | 1.00 | 1.00 | 100 | | |

| | | | | |
|--|----------------|------------|------------|-------|
| | 2202-02-107-09 | 4.50 | 4.50 | 100 |
| | 2202-02-107-12 | 1.00 | 1.00 | 100 |
| | 2202-02-107-13 | 2.50 | 1.10 | 44 |
| | 2202-02-107-14 | 4.00 | 3.96 | 99 |
| | 2202-02-107-17 | 2.00 | 1.74 | 87 |
| | 2202-02-108-05 | 0.01 | 0.01 | 100 |
| | 2202-02-108-06 | 0.04 | 0.04 | 100 |
| | 2202-02-109-11 | 0.01 | 0.01 | 100 |
| | 2202-02-109-14 | 0.01 | 0.01 | 100 |
| | 2202-02-109-16 | 63,00.00 | 23,13.04 | 36.71 |
| | 2202-02-109-17 | 13,00.00 | 4,26.12 | 32.78 |
| | 2202-02-800-05 | 2.00 | 1.22 | 61 |
| | 2202-02-800-09 | 3,00.00 | 1,42.50 | 47.50 |
| | 2202-02-800-11 | 1,50.00 | 1,50.00 | 100 |
| | 2202-02-800-14 | 30.00 | 16.54 | 55.13 |
| | 2202-02-800-18 | 5,00.00 | 5,00.00 | 100 |
| | 2202-02-800-19 | 0.01 | 0.01 | 100 |
| | 2202-02-800-20 | 50.00 | 50.00 | 100 |
| | 2202-02-800-21 | 0.01 | 0.01 | 100 |
| | 2202-02-800-22 | 71.20 | 71.20 | 100 |
| | 2202-03-001-03 | 4,43.33 | 1,33.54 | 30.12 |
| | 2202-03-102-09 | 50.00 | 50.00 | 100 |
| | 2202-03-103-05 | 1,00.00 | 1,00.00 | 100 |
| | 2202-03-103-12 | 1,00.00 | 1,00.00 | 100 |
| | 2202-03-107-05 | 0.01 | 0.01 | 100 |
| | 2202-03-800-04 | 2.00 | 2.00 | 100 |
| | 2202-03-800-08 | 0.02 | 0.02 | 100 |
| | 2202-03-800-09 | 5,00.00 | 5,00.00 | 100 |
| | 2202-05-001-03 | 75.05 | 34.64 | 46.16 |
| | 2202-05-102-03 | 3.00 | 3.00 | 100 |
| | 2202-05-102-04 | 1,10.00 | 80.00 | 72.73 |
| | 2202-05-102-13 | 80.00 | 50.00 | 62.50 |
| | 2202-05-102-15 | 50.00 | 32.50 | 65 |
| | 2202-05-102-18 | 50.00 | 38.00 | 76 |
| | 2202-05-103-03 | 2,04.61 | 96.58 | 47.20 |
| | 2202-05-103-06 | 94.95 | 57.75 | 60.82 |
| | 2202-05-103-08 | 1,25.67 | 70.30 | 55.94 |
| | 2202-05-103-09 | 1,00.00 | 1,00.00 | 100 |
| | 2205-00-105-01 | 40.00 | 40.00 | 100 |
| | 4202-01-201-01 | 0.01 | 0.01 | 100 |
| | 4202-01-201-04 | 25,00.00 | 14,86.36 | 59.45 |
| | 4202-01-201-05 | 40.00 | 40.00 | 10 |
| | 4202-01-201-06 | 0.01 | 0.01 | 100 |
| | 4202-01-201-07 | 0.01 | 0.01 | 100 |
| | 4202-01-202-01 | 1,69,72.02 | 1,11,63.63 | 65.78 |
| | 4202-01-202-17 | 0.01 | 0.01 | 100 |
| | 4202-01-202-19 | 0.01 | 0.01 | 100 |
| | 4202-01-202-20 | 0.01 | 0.01 | 100 |
| | 4202-01-202-24 | 0.01 | 0.01 | 100 |
| | 4202-01-202-25 | 0.01 | 0.01 | 100 |

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| | | | | | |
|--------------|----------------------------------------------|----------------|--------------------|-------------------|--------------|
| | | 4202-01-202-26 | 0.01 | 0.01 | 100 |
| | | 4202-01-202-28 | 0.01 | 0.01 | 100 |
| | | 4202-01-202-29 | 4,00.00 | 4,00.00 | 100 |
| | | 4202-01-203-01 | 99,00.00 | 30,61.58 | 30.93 |
| | | 4202-01-203-05 | 1,00.00 | 1,00.00 | 100 |
| | | 4202-01-203-07 | 20.00 | 20.00 | 100 |
| | | 4202-01-203-11 | 0.01 | 0.01 | 100 |
| | | 4202-01-203-13 | 0.01 | 0.01 | 100 |
| | | 4202-01-203-16 | 0.01 | 0.01 | 100 |
| | | 4202-01-205-04 | 40.00 | 40.00 | 100 |
| | | 4202-01-205-05 | 50.00 | 50.00 | 100 |
| 7. | 13-Water Supply, Housing & Urban Development | 2217-80-001-03 | 3,87.56 | 1,47.61 | 38.09 |
| 8. | 16-Labour and Employment | 2210-01-102-01 | 54,38.15 | 16,41.45 | 30.18 |
| | | 2230-01-101-04 | 41.64 | 13.84 | 33.24 |
| | | 2230-01-101-05 | 2,26.92 | 70.54 | 31.09 |
| | | 2230-01-101-06 | 0.30 | 0.20 | 66.67 |
| | | 2230-01-103-05 | 5.00 | 2.15 | 43.00 |
| | | 2230-02-001-03 | 9,20.33 | 3,01.23 | 32.73 |
| | | 2230-02-800-01 | 19.92 | 6.93 | 34.79 |
| | | 2230-02-800-03 | 2,12.78 | 85.30 | 40.09 |
| 9. | 30-Welfare of Scheduled Castes | 2202-01-800-01 | 1,04,99.55 | 36,70.70 | 34.96 |
| | | 2202-02-109-02 | 15,79.41 | 9,62.34 | 60.93 |
| | | 2202-02-800-03 | 6,60.00 | 6,60.00 | 100 |
| | | 2202-03-103-03 | 50.00 | 50.00 | 100 |
| | | 2202-03-800-01 | 3,50.00 | 3,50.00 | 100 |
| | | 2202-03-800-02 | 2,00.00 | 2,00.00 | 100 |
| | | 2202-80-003-01 | 0.01 | 0.01 | 100 |
| | | 2230-02-800-02 | 97.26 | 47.93 | 49.28 |
| | | 4202-01-201-01 | 10,09.83 | 6,71.03 | 66.45 |
| | | 4202-01-201-02 | 0.02 | 0.02 | 100 |
| | | 4202-01-202-01 | 20,00.00 | 19,94.84 | 99.74 |
| | | 5055-00-800-03 | 30.00 | 18.00 | 60.00 |
| 10. | 31-Welfare of Scheduled Tribes | 2202-01-101-01 | 6,60.00 | 2,28.83 | 34.67 |
| | | 2202-01-800-01 | 29,48.45 | 15,84.60 | 53.74 |
| | | 2202-02-800-01 | 15,39.35 | 11,80.91 | 76.71 |
| | | 2202-02-800-03 | 1,47.81 | 1,47.81 | 100 |
| | | 2202-03-796-03 | 9.00 | 9.00 | 100 |
| | | 2202-03-796-05 | 1,50.00 | 1,50.00 | 100 |
| | | 2202-80-003-01 | 0.01 | 0.01 | 100 |
| | | 2230-02-796-01 | 1,10.00 | 48.26 | 43.87 |
| | | 2230-02-796-02 | 31.00 | 11.36 | 36.65 |
| | | 4202-01-201-01 | 92.81 | 49.83 | 53.69 |
| | | 4202-01-201-03 | 0.01 | 0.01 | 100 |
| | | 4202-01-202-01 | 7,22.00 | 7,21.18 | 99.89 |
| | | 4202-01-203-03 | 1,00.00 | 34.91 | 34.91 |
| Total | | | 12,42,27.11 | 6,42,15.32 | 51.69 |

Appendix 2.7
(Reference: Paragraph 2.3.7.4; Page 43)
Surrenders in excess of actual savings

(₹ in crore)

| Sl. No. | Number and name of the grant | Total grant | Saving | Amount surrendered | Amount surrendered in excess |
|---------------------------|---------------------------------|--------------|-------------|-----------------------|---------------------------------|
| 1. Revenue Voted | | | | | |
| 1. | 08 - Excise | 20.10 | 1.91 | 1.92 | 0.01 |
| 2. Revenue Charged | | | | | |
| 2. | 02 - Governor | 8.26 | 1.31 | 1.48 | 0.17 |
| Total | | 28.36 | 3.22 | 3.40 | 0.18 |

Appendix-2.8

(Reference: Paragraph 2.3.7.5; Page 43)

Statement of various grants/appropriations in which savings of ₹ 5 crore and above occurred but no part of which had been surrendered

(₹ in crore)

| Sl. No. | Grant No. | Name of grant/appropriation | Total Grant/ Appropriation | Expenditure | Saving |
|--------------|-----------|--------------------------------------------------------------------------------|----------------------------|-------------------|-----------------|
| 1. | 01 | Legislature (Capital-Voted) | 25.50 | 2.00 | 23.50 |
| 2. | 04 | Judicial Administration (Revenue-Voted) | 1,37.00 | 1,07.32 | 29.68 |
| | | Judicial Administration (Revenue-charged) | 32.66 | 23.89 | 8.77 |
| | | Judicial Administration (Capital-Voted) | 72.00 | 42.94 | 29.06 |
| 3. | 07 | Finance, Tax, Planning, Secretariat & Miscellaneous Services (Revenue-Charged) | 34,37.14 | 30,22.38 | 4,14.76 |
| | | Finance, Tax, Planning, Secretariat & Miscellaneous Services (Capital-Charged) | 27,76.79 | 21,96.81 | 5,79.98 |
| 4. | 10 | Police & Jail (Revenue-Voted) | 12,41.71 | 11,80.98 | 60.73 |
| 5. | 12 | Medical, Health & Family Welfare (Revenue-Voted) | 17,77.51 | 12,63.50 | 5,14.01 |
| | | Medical, Health & Family Welfare (Capital-Voted) | 1,71.76 | 1,37.97 | 33.79 |
| 6. | 13 | Water Supply, Housing & Urban Development (Capital-Voted) | 5,36.18 | 3,79.11 | 1,57.07 |
| 7. | 15 | Welfare (Capital-Voted) | 56.56 | 17.44 | 39.12 |
| 8. | 18 | Co-Operative (Revenue-Voted) | 45.28 | 38.68 | 6.60 |
| 9. | 20 | Irrigation & Flood (Revenue-Voted) | 4,09.02 | 3,59.45 | 49.57 |
| | | Irrigation & Flood (Capital-Voted) | 11,32.02 | 7,34.43 | 3,97.59 |
| 10. | 21 | Energy (Capital-Voted) | 2,13.90 | 1,11.48 | 1,02.42 |
| 11. | 22 | Public Works (Revenue-Voted) | 6,57.12 | 5,37.57 | 1,19.55 |
| | | Public Works (Revenue-Charged) | 5.09 | 0.00 | 5.09 |
| 12. | 23 | Industries (Revenue-Voted) | 1,59.90 | 1,25.24 | 34.66 |
| | | Industries (Capital-Voted) | 76.89 | 60.60 | 16.29 |
| 13. | 25 | Food (Revenue-Voted) | 3,32.03 | 2,02.95 | 1,29.08 |
| 14. | 26 | Tourism (Capital-Voted) | 1,57.03 | 93.93 | 63.10 |
| 15. | 27 | Forest (Revenue-Voted) | 5,16.37 | 4,35.65 | 80.72 |
| | | Forest (Capital-Voted) | 1,71.37 | 1,00.02 | 71.35 |
| 16. | 28 | Animal Husbandry (Revenue-Voted) | 2,07.06 | 1,82.85 | 24.21 |
| Total | | | 1,43,47.89 | 1,13,57.19 | 29,90.70 |

Appendix-2.9

(Reference: Paragraph 2.3.7.5; Page 43)

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

(₹ in crore)

| Sl. No. | Number and Name of Grants/Appropriation | Saving | Surrender | Saving which remained to be surrendered |
|------------------------|---------------------------------------------------------|-----------------|----------------|-----------------------------------------|
| Revenue-Voted | | | | |
| 1. | 01-Legislature | 2.81 | 0.00 | 2.81 |
| 2. | 03-Council of Ministers | 40.99 | 1.35 | 39.64 |
| 3. | 04- Judicial Administration | 29.67 | 0.00 | 29.67 |
| 4. | 06-Revenue and General Administration | 6,69.86 | 0.83 | 6,69.03 |
| 5. | 07-Finance, Tax, Planning, Secretariat & Misc. Services | 7,86.13 | 41.17 | 7,44.96 |
| 6. | 09-Public Service Commission | 2.33 | 0.00 | 2.33 |
| 7. | 10-Police And Jail | 60.74 | 0.00 | 60.74 |
| 8. | 11-Education, Sports, Youth Welfare and Culture | 8,11.98 | 7,45.98 | 66.00 |
| 9. | 12-Medical, Health and Family Welfare | 5,14.02 | 0.00 | 5,14.02 |
| 10. | 13-Water Supply, Housing and Urban Development | 2,99.99 | 1.66 | 2,98.33 |
| 11. | 14- Information | 2.19 | 0.00 | 2.19 |
| 12. | 15- Welfare | 3,96.89 | 2.52 | 3,94.37 |
| 13. | 16-Labour & Employment | 86.03 | 23.31 | 62.72 |
| 14. | 17-Agriculture Works and Research | 2,15.51 | 9.81 | 2,05.70 |
| 15. | 18- Co-Operative | 6.60 | 0.00 | 6.60 |
| 16. | 19- Rural Development | 1,26.96 | 6.09 | 1,20.87 |
| 17. | 20- Irrigation and Flood | 49.57 | 0.00 | 49.57 |
| 18. | 21- Energy | 4.81 | 0.00 | 4.81 |
| 19. | 22- Public Work | 1,19.55 | 0.00 | 1,19.55 |
| 20. | 23- Industries | 34.66 | 0.00 | 34.66 |
| 21. | 24- Transport | 5.60 | 4.80 | 0.80 |
| 22. | 25- Food | 1,29.08 | 0.00 | 1,29.08 |
| 23. | 26- Tourism | 4.17 | 0.00 | 4.17 |
| 24. | 27- Forest | 80.72 | 0.00 | 80.72 |
| 25. | 28- Animal Husbandry | 24.21 | 0.00 | 24.21 |
| 26. | 29- Horticulture Development | 61.45 | 0.18 | 61.27 |
| 27. | 30-Welfare of Scheduled Castes | 4,90.39 | 69.96 | 4,20.43 |
| 28. | 31- Welfare of Scheduled Tribes | 1,17.85 | 33.94 | 83.91 |
| Total | | 51,74.76 | 9,41.60 | 42,33.16 |
| Revenue Charged | | | | |
| 1. | 04- Judicial Administration | 8.77 | 0.00 | 8.77 |
| 2. | 07-Finance, Tax, Planning, Secretariat & Misc. Services | 4,14.76 | 0.00 | 4,14.76 |
| 3. | 09- Public Service Commission | 1.64 | 0.00 | 1.64 |
| 4. | 22- Public Work | 5.09 | 0.00 | 5.09 |
| Total | | 4,30.26 | 0.00 | 4,30.26 |

Audit Report on the State Finances for the year ended 31March 2016

| Capital-Voted | | | | |
|------------------------|---------------------------------------------------------|-----------------|-----------------|-----------------|
| 1. | 01- Legislature | 23.50 | 0.00 | 23.50 |
| 2. | 03-Council of Ministers | 2.84 | 0.00 | 2.84 |
| 3. | 04- Judicial Administration | 29.06 | 0.00 | 29.06 |
| 4. | 06-Revenue and General Administration | 4.42 | 0.00 | 4.42 |
| 5. | 07-Finance, Tax, Planning, Secretariat & Misc. Services | 15.31 | 5.10 | 10.21 |
| 6. | 10-Police And Jail | 2.91 | 0.00 | 2.91 |
| 7. | 11-Education, Sports, Youth Welfare and Culture | 3,70.80 | 165.70 | 2,05.10 |
| 8. | 12-Medical, Health and Family Welfare | 33.80 | 0.00 | 33.80 |
| 9. | 13-Water Supply, Housing and Urban Development | 1,57.08 | 0.00 | 1,57.08 |
| 10. | 15-Welfare | 39.12 | 0.00 | 39.12 |
| 11. | 19-Rural Development | 51.80 | 0.04 | 51.76 |
| 12. | 20- Irrigation and Flood | 3,97.59 | 0.00 | 3,97.59 |
| 13. | 21-Energy | 1,02.42 | 0.00 | 1,02.42 |
| 14. | 23- Industries | 16.29 | 0.00 | 16.29 |
| 15. | 24-Transport | 59.21 | 0.05 | 59.16 |
| 16. | 26-Tourism | 63.10 | 0.00 | 63.10 |
| 17. | 27-Forest | 71.35 | 0.00 | 71.35 |
| 18. | 28-Animal Husbandry | 2.30 | 0.00 | 2.30 |
| 19. | 30-Welfare of Scheduled Castes | 1,34.77 | 26.84 | 1,07.93 |
| 20. | 31- Welfare of Scheduled Tribes | 61.52 | 8.06 | 53.46 |
| Total | | 16,39.19 | 2,05.79 | 14,33.40 |
| Capital-Charged | | | | |
| 1. | 07-Finance, Tax, Planning, Secretariat & Misc. Services | 5,79.98 | 0.00 | 5,79.98 |
| Total | | 5,79.98 | 0.00 | 5,79.98 |
| Grand Total | | 78,24.19 | 11,47.39 | 66,76.80 |

Appendix-2.10
(Reference: Paragraph 2.3.7.5; Page 43)
Cases of surrender of funds in excess of ₹ 10 crore on 30/31 March 2016

(₹ in crore)

| Sl. No. | Grant No. | Major Head | Total Provision | Amount of Surrender | Percentage of Total Provision |
|--------------|-----------|-----------------------------------------------------------|-----------------|---------------------|-------------------------------|
| 1. | 07 | 2052-Secretariat-General Services | 1,61.16 | 20.45 | 12.69 |
| | | 3454-Census, Survey and Statistics | 30.96 | 13.09 | 42.28 |
| 2. | 11 | 2202-General Education | 46,23.96 | 7,45.07 | 16.11 |
| | | 4202-Capital Outlay on Education, Sports, Art and Culture | 6,08.92 | 1,65.70 | 27.21 |
| 3. | 16 | 2210-Medical and Public Health | 54.38 | 16.41 | 30.18 |
| 4. | 30 | 2202-General Education | 1,97.06 | 68.08 | 34.55 |
| | | 4202-Capital Outlay on Education, Sports, Art and Culture | 41.50 | 26.66 | 64.24 |
| 5. | 31 | 2202- General Education | 57.80 | 33.08 | 57.23 |
| Total | | | 57,75.74 | 10,88.54 | 18.85 |

Appendix-2.11

(Reference: Paragraph 2.3.7.6; Page 43)

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

(₹ in crore)

| Sl. No. | Grant No | Name of the Grant/Appropriation | Total Grant/ Appropriation | Savings | Percentage |
|-------------------------|----------|-------------------------------------------------------------|-------------------------------|-----------------|--------------|
| Revenue –Voted | | | | | |
| 1. | 01 | Legislature | 31.46 | 2.81 | 8.93 |
| 2. | 03 | Council of Ministers | 1,57.66 | 40.99 | 26.00 |
| 3. | 04 | Judicial Administration | 1,37.00 | 29.67 | 21.66 |
| 4. | 05 | Election | 24.01 | 1.04 | 4.33 |
| 5. | 06 | Revenue & General Administration | 23,64.88 | 6,69.86 | 28.33 |
| 6. | 07 | Finance ,Tax Planning Secretariat & Miscellaneous Services | 52,70.37 | 7,86.13 | 14.92 |
| 7. | 08 | Excise | 20.10 | 1.91 | 9.50 |
| 8. | 09 | Public Service Commission | 11.31 | 2.33 | 20.60 |
| 9. | 10 | Police & Jail | 12,41.71 | 60.74 | 4.89 |
| 10. | 11 | Education, Sports ,Youth Welfare & Culture | 55,85.60 | 8,11.98 | 14.54 |
| 11. | 12 | Medical Health & Family Welfare | 17,77.51 | 5,14.02 | 28.92 |
| 12. | 13 | Water Supply ,Housing & Urban Development | 9,30.33 | 2,99.99 | 32.25 |
| 13. | 14 | Information | 44.93 | 2.19 | 4.87 |
| 14. | 15 | Welfare | 14,89.13 | 3,96.89 | 26.65 |
| 15. | 16 | Labour & Employment | 2,11.88 | 86.03 | 40.60 |
| 16. | 17 | Agriculture Works & Research | 7,38.84 | 2,15.51 | 29.17 |
| 17. | 18 | Co-Operative | 45.28 | 6.60 | 14.58 |
| 18. | 19 | Rural Development | 9,07.10 | 1,26.96 | 14.00 |
| 19. | 20 | Irrigation & Flood | 4,09.02 | 49.57 | 12.12 |
| 20. | 21 | Energy | 23.43 | 4.81 | 20.53 |
| 21. | 22 | Public Works | 6,57.12 | 1,19.55 | 18.19 |
| 22. | 23 | Industries | 1,59.90 | 34.66 | 21.68 |
| 23. | 24 | Transport | 47.04 | 5.60 | 11.90 |
| 24. | 25 | Food | 3,32.03 | 1,29.08 | 38.88 |
| 25. | 26 | Tourism | 52.92 | 4.17 | 7.88 |
| 26. | 27 | Forest | 5,16.37 | 80.72 | 15.63 |
| 27. | 28 | Animal Husbandry | 2,07.06 | 24.21 | 11.69 |
| 28. | 29 | Horticulture Development | 2,18.98 | 61.45 | 28.06 |
| 29. | 30 | Welfare of Scheduled Castes | 12,70.86 | 4,90.39 | 38.59 |
| 30. | 31 | Welfare of Scheduled Tribes | 3,12.92 | 1,17.85 | 37.66 |
| Total | | | 2,51,96.75 | 51,77.71 | 20.55 |
| Revenue –Charged | | | | | |
| 1. | 02 | Governor | 8.26 | 1.31 | 15.86 |
| 2. | 04 | Judicial Administration | 32.66 | 8.77 | 26.85 |
| 3. | 07 | Finance ,Tax Planning ,Secretariat & Miscellaneous Services | 34,37.14 | 4,14.76 | 12.07 |
| 4. | 09 | Public Service Commission | 13.11 | 1.64 | 12.51 |
| 5. | 22 | Public Works | 5.09 | 5.09 | 100.00 |
| Total | | | 34,96.26 | 4,31.57 | 12.34 |
| Capital-Voted | | | | | |
| 1. | 01 | Legislature | 25.50 | 23.50 | 92.16 |
| 2. | 03 | Council of Ministers | 25.00 | 2.84 | 11.36 |
| 3. | 04 | Judicial Administration | 72.00 | 29.06 | 40.36 |
| 4. | 06 | Revenue & General Administration | 13.30 | 4.42 | 33.23 |

| | | | | | |
|------------------------|----|---------------------------------------------------------------|-------------------|-----------------|--------------|
| 5. | 07 | Finance ,Tax Planning Secretariat & Miscellaneous Services | 67.65 | 15.31 | 22.63 |
| 6. | 10 | Police & Jail | 17.80 | 2.91 | 16.35 |
| 7. | 11 | Education, Sports ,Youth Welfare & Culture | 6,08.92 | 3,70.80 | 60.89 |
| 8. | 12 | Medical Health & Family Welfare | 1,71.76 | 33.80 | 19.68 |
| 9. | 13 | Water Supply Housing & Urban Development | 5,36.18 | 1,57.08 | 29.30 |
| 10. | 15 | Welfare | 56.56 | 39.12 | 69.17 |
| 11. | 19 | Rural Development | 7,86.11 | 51.80 | 6.59 |
| 12. | 20 | Irrigation & Flood | 11,32.02 | 3,97.59 | 35.12 |
| 13. | 21 | Energy | 2,13.90 | 1,02.42 | 47.88 |
| 14. | 23 | Industries | 76.89 | 16.29 | 21.19 |
| 15. | 24 | Transport | 70.96 | 59.21 | 83.44 |
| 16. | 26 | Tourism | 1,57.03 | 63.10 | 40.18 |
| 17. | 27 | Forest | 1,71.37 | 71.35 | 41.64 |
| 18. | 28 | Animal Husbandry | 5.44 | 2.30 | 42.28 |
| 19. | 30 | Welfare of Scheduled Castes | 3,12.69 | 1,34.77 | 43.10 |
| 20. | 31 | Welfare of Scheduled Tribes | 1,17.20 | 61.52 | 52.49 |
| Total | | | 46,38.28 | 16,39.19 | 35.34 |
| Capital-Charged | | | | | |
| 1. | 07 | Finance, Tax Planning, Secretariat and Miscellaneous Services | 27,76.79 | 5,79.98 | 20.89 |
| Total | | | 27,76.79 | 5,79.98 | 20.89 |
| Grand Total | | | 3,61,08.08 | 78,28.45 | 21.68 |

Appendix-2.12
(Reference: Paragraph 2.3.8; Page 46)
Funds transferred to deposit accounts at the end of the year during 2013-14 to 2015-16

(₹ in crore)

| Year/ Name of Department (Account holder) | Date of fund transfer | From where transferred (HOA) | Where transferred (HOA-Deposit) | Amount transferred to deposit heads |
|----------------------------------------------|--------------------------|---------------------------------|---------------------------------------|-------------------------------------------|
| 2013-14 | | | | |
| Addl.CEO & FC, UK-KVIB, Dehradun | 31 March 2014 | Cash challan | 8443-00-800 | 2.40 |
| FC, Parivahan Nigam, Dehradun | 31 March 2014 | Cash challan | 8443-00-800 | 10.00 |
| District Magistrate, Dehradun | 29 March 2014 | 4250-00-800-09 | 8443-00-800 | 1.34 |
| | 30 March 2014 | 4202-02-105-(7 to 11) | 8443-00-800 | 23.61 |
| | 31 March 2014 | Cash challan | 8443-00-800 | 26.00 |
| | | 4202-03-102-(18,01,20) | 8443-00-800 | 16.52 |
| Total | | | | 79.87 |
| 2014-15 | | | | |
| Akshay Urja Vikas Abhikaran (UREDA) | 26 March 2015 | 2045-00-103-04 | 8443-00-800 | 2.00 |
| Total | | | | 2.00 |
| 2015-16 | | | | |
| Nideshak Alpsankhyak Kalyan | 28 March 2016 | Cash Challan | 8443-00-106-00 | 1.60 |
| District Magistrate, Dehradun | 31 March 2016 | 2225-01-800-15 | 8443-00-106-00 | 0.14 |
| | | 2235-02-101-02 | 8443-00-106-00 | 0.28 |
| | | 4408-01-800-01 | 8443-00-106-00 | 7.77 |
| | | 2215-02-105-01 | 8443-00-106-00 | 8.42 |
| | | 2215-00-102-91 | 8443-00-106-00 | 0.01 |
| Total | | | | 18.22 |
| Grand Total | | | | 100.09 |

Appendix-2.13

(Reference: Paragraph 2.6; Page 52)

Status (as on August 2016) of advances drawn from Contingency Fund during the year 2015-16 which remained Un-recouped during the same year

(₹ in crore)

| Sl. No | Grant No | Major Head | Adv. From Contingency Fund | Un-recouped (August 2016) |
|--------|---------------------------------------------------|------------|----------------------------|---------------------------|
| 1. | 03-Council of Ministers | 2013 | 10.24 | 0.24 |
| 2. | 04-Administration of Justice | 2014 | 4.02 | 2.76 |
| 3. | 07-Taxes on Sales, Trade etc | 2040 | 3.33 | 0.00 |
| 4. | 07-Secretariat-General Services | 2052 | 0.18 | 0.18 |
| 5. | 09-Public Service Commission | 2051 | 1.72 | 0.00 |
| 6. | 10-Police | 2055 | 40.47 | 4.92 |
| 7. | 11-General Education | 2202 | 3.10 | 0.43 |
| 8. | 14-Information and Publicity | 2220 | 10.09 | 0.00 |
| 9. | 15-Social Security and Welfare | 2235 | 1.50 | 1.50 |
| 10. | 17-Crop Husbandry | 2401 | 1,04.08 | 24.86 |
| 11. | 19-Other Rural Development Programmes | 2515 | 21.79 | 29.86 |
| 12. | 23-Village and Small Industries | 2851 | 1.30 | 1.30 |
| 13. | 28-Dairy Development | 2404 | 1.37 | 0.30 |
| 14. | 30-Crop Husbandry | 2401 | 0.16 | 0.00 |
| 15. | 31-Crop Husbandry | 2401 | 0.03 | 0.00 |
| 16. | 22-Roads and Bridges | 3054 | 0.30 | 0.00 |
| 17. | 03-Capital Outlay on Public Works | 4059 | 19.20 | 0.00 |
| 18. | 13-Capital Outlay on Urban Development | 4217 | 5.80 | 5.80 |
| 19. | 25-Capital Outlay on Food Storage and Warehousing | 4408 | 0.03 | 0.00 |
| 20. | 27-Capital Outlay on Forestry and Wild Life | 4406 | 10.00 | 0.00 |
| 21. | 22 Capital Outlay on Roads and Bridges | 5054 | 58.35 | 0.00 |
| 22. | 17-Loans on Crop Husbandry | 6401 | 88.40 | 0.00 |
| Total | | | 3,85.46 | 72.15 |

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

Appendix-2.14
(Reference: Paragraph 2.6; Page 52)
Expenditure made from Contingency Fund during the year 2013-14 and 2014-15 remained un-recouped (as on August 2016)

(₹ in crore)

| Sl. No. | MH | Un-recouped Contingency fund | | |
|--------------|------|------------------------------|-------------|--------------|
| | | 2013-14 | 2014-15 | Total |
| 1. | 2014 | 0.14 | -- | 0.14 |
| 2. | 2202 | 0.03 | -- | 0.03 |
| 3. | 4210 | -- | 1.00 | 1.00 |
| 4. | 2217 | -- | 2.64 | 2.64 |
| 5. | 2225 | 1.15 | -- | 1.15 |
| 6. | 2235 | 0.20 | -- | 0.20 |
| 7. | 2230 | 0.08 | -- | 0.08 |
| 8. | 2059 | 0.96 | -- | 0.96 |
| 9. | 2853 | 1.30 | -- | 1.30 |
| 10. | 2235 | 0.40 | -- | 0.40 |
| 11. | 2225 | 2.51 | -- | 2.51 |
| Total | | 6.77 | 3.64 | 10.41 |

Appendix-2.15
(Reference: Paragraph 2.7 (A); Page 53)
Pending DC bills for the years up to 2015-16 (Position as on 31 March 2016)

(₹ in lakh)

| Sl. No. | Department | Major Head | Number of AC bills | Amount |
|---------|--------------------------------------------|------------|--------------------|----------------|
| 1. | Education | 2202 | 4 | 19.57 |
| 2. | NCC Directorate | 2202 | 2 | 0.71 |
| 3. | General Administration | 2217 | 1 | 0.20 |
| 4. | General Administration | 2205 | 1 | 0.25 |
| 5. | Animal Husbandry | 2403 | 1 | 0.20 |
| 6. | General Administration | 2070 | 2 | 2.35 |
| 7. | Uttarakhand Information Commission | 2070 | 3 | 0.44 |
| 8. | Revenue & General Administration | 4059 | 1 | 29.66 |
| 9. | General Administration | 2245 | 1 | 62.40 |
| 10. | General Administration | 2053 | 1 | 0.25 |
| 11. | Rural Development | 2515 | 9 | 1.91 |
| 12. | Panchayati Raj | 2515 | 12 | 1,49.23 |
| 13. | Forest | 2406 | 1 | 0.25 |
| 14. | Fisheries | 2405 | 1 | 0.03 |
| 15. | Labour & Employment (Dy. Director Factory) | 2230 | 1 | 15.00 |
| 16. | Uttarakhand Law & Judicial Academy | 2014 | 1 | 0.45 |
| 17. | Social Security & Welfare | 2235 | 1 | 77.94 |
| 18. | Chief Probationer Officer, Women Welfare | 2235 | 1 | 0.05 |
| | Total | | 44 | 3,60.89 |

Appendix-3.1
(Reference: Paragraph 3.3; Page 58)
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 | 2011-12 | 1.92 | NA |
| Food & Civil Supply Department | | | | |
| 2. | Regional Food Controller, Haldwani | 2002-03 | NA | NA |
| 3. | Regional Food Controller, Dehradun | 2002-03 | NA | NA |

Appendix-3.2

(Reference: Paragraph 3.4; Page 59)

Department wise/duration wise break-up of the cases of misappropriation, defalcation etc
(cases where final action was pending at the end of March 2016)

| 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. | Transport | 03 | -- | -- | -- | -- | -- | 03 |
| 2. | Sub Registrar | 01 | -- | - | -- | -- | -- | 01 |
| TOTAL | | 04 | | | | | | 04 |

Appendix-3.3

(Reference: Paragraph 3.4; Page 59)

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 (₹ in lakh) | Number of Cases | Amount (₹ in lakh) | Number of Cases | Amount (₹ in lakh) |
| Transport | 01 | 1.72 | 01 | 7.08 | 03 | 8.80 |
| Sub Registrar | -- | -- | 01 | WMV* | 01 | WMV |
| Total | 01 | 1.72 | 03 | 7.08 | 04 | 8.80 |

*Without Money Value.

Appendix-4.1
Glossary of terms

| Sl. No. | Terms | Description |
|---------|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | State Implementing Agency | State Implementing Agency includes any Organisations/Institutions including Non-Governmental Organisation which is authorized by the State Government to receive the funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for SSA and State Health Mission for NRHM etc. |
| 2. | GSDP | GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices |
| 3. | Buoyancy ratio | Buoyancy ratio indicates the elasticity or degree of responsiveness of fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by one <i>per cent</i> |
| 4. | Internal Debt | Comprising mainly Market Loans and Special Securities issued to the National Small Savings Fund (NSS) by the State Government. |
| 5. | Core Public and Merit goods | <i>Core public goods</i> are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. <i>Merit goods</i> are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc. |
| 6. | Development Expenditure | The analysis of expenditure data is disaggregated into development and non development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorized into social services, economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure. |
| 7. | Debt sustainability | The Debt sustainability is defined as the ability of the State to maintain a current debt-GDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt, therefore, also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt. |
| 8. | Debt Stabilization | A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be current or debt would stabilize eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling. |

| | | |
|------------|----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 9. | Sufficiency of Non-debt receipts (Resource Gap) | Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure. |
| 10. | Net availability of borrowed funds | Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds. |
| 11. | Non debt receipts | Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure. |