
APPENDICES

APPENDIX-1
(Reference; Paragraph 1.1; Page 1)
State Profile

A. General Data*

Sl. No.	Particulars		Figures
1.	Area		53,483 Sq. km.
2.	Population		
	a.	As per 2001 Census	84.89 lakh
	b.	As per 2011 Census	101.86 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 = 21.90 per cent)		11.30 per cent
5.	a.	Literacy (as per 2001 Census) (All India Average = 64.80 per cent)	71.62 per cent
	b.	Literacy (as per 2011 Census) (All India Average = 73.00 per cent)	78.80 per cent
6.	Infant mortality (per 1000 live births) (All India Average = 34 per 1000 live births)		38
7.	Life Expectancy at Birth (All India Average in 2011-15=68.30)		71.80
8.	HDI Value (2007-08) Uttarakhand		0.49
	HDI Rank (2007-08) Uttarakhand		14
9.	Gini Coefficient**2009-10 (URP)		
	a.	Rural (All India = 0.29)	0.26
	b.	Urban (All India = 0.38)	0.36
10.	Gross State Domestic Product (GSDP) 2017-18 at current prices		2,17,609
11.	Per capita GSDP CAGR (2008-09 to 2017-18)	Uttarakhand	14.70
		Special Category State	13.30
12.	GSDP CAGR (2008-09 to 2017-18)	Uttarakhand	16.30
		Special Category State	14.60
13.	Population Growth (2008 to 2017)	Uttarakhand	12.90
		Special Category State	11.10

B. Financial Data:

CAGR							
Particulars			Figures (in per cent)				
CAGR	2008-09 to 2016-17		2012-13 to 2016-17		2016-17 to 2017-18		
	For Uttarakhand	For SCS	For Uttarakhand	For SCS	For Uttarakhand	For SCS	
A	of Revenue Receipts	14.15	13.70	12.12	12.40	8.90	10.40
B	of Tax Revenue	17.28	16.00	14.17	11.90	-6.72	20.00
C	of Non-Tax Revenue	8.54	8.30	-4.27	10.60	31.50	8.00
D	Total Expenditure	14.16	13.70	14.35	12.90	15.41	10.60
E	Capital Expenditure	11.89	7.80	8.75	11.40	19.38	19.60
F	Revenue Expenditure on Education	14.48	16.60	9.53	12.50	20.41	15.80
G	Revenue Expenditure on Health	16.80	18.00	15.37	16.20	12.26	20.50
H	Salary and Wages	13.97	14.70	10.94	9.50	21.06	20.60
I	Pension	18.27	18.80	23.42	12.70	58.77	28.10

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

** 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
(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	
Part I-Summarized Statement	
Statement No.1	Statement of Financial Position
Statement No.2	Statement of Receipts and Disbursements
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
Statement No.8	Statement of Investments of the Government
Statement No.9	Statement of Guarantees given by the Government
Statement No.10	Statement of Grants-in-Aid given by the Government
Statement No. 11	Statement of Voted and Charged Expenditure
Statement No.12	Statement on Source and Application of Funds for Expenditure other than on Revenue Account
Statement No.13	Summary of balances under Consolidated Fund, Contingency Fund and Public Account
	Notes to Accounts
Volume II	
Part II-Detailed Statement	
Statement No.14	Detailed Statement of Revenue and Capital Receipts by Minor Heads
Statement No.15	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No.16	Detailed Statement of Capital Expenditure by Minor Heads and Subheads
Statement No.17	Detailed Statement of Borrowings and Other Liabilities by Minor Heads
Statement No.18	Detailed Statement of Loans and Advances given by the Government
Statement No.19	Detailed Statement of Investments of the Government
Statement No.20	Detailed Statement of Guarantees given by the Government
Statement No.21	Detailed Statement on Contingency Fund and Other Public Account transactions
Statement No.22	Detailed Statement on Investment of Earmarked Balances
Part III: Appendices	
Appendices- I	Comparative Expenditure on Salary
Appendices-II	Comparative Expenditure on Subsidy
Appendices-III	Grants-in-Aid /Assistance given by the State Government (Institution wise and Scheme wise)
Appendices-IV	Details of Externally Aided Projects

Appendices-V	Plan Scheme Expenditure (A. Central Schemes B. State Schemes)
Appendices-VI	Direct Transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget) (Unaudited Figures)
Appendices-VII	Acceptance of Balances/ Unreconciled difference between Ledger and Broadsheet
Appendices-VIII	Financial results of Irrigation Works
Appendices-IX	Statement of Commitments on Incomplete Public Works Contracts (As on 31 March 2018)
Appendices-X	Statement on Maintenance Expenditure of the State during 2017-18 (As on 31 March 2018)
Appendices-XI	Statement on Implications of Major Policy Decisions during the year on New Schemes proposed in the Budget for the future Cash Flows (As on 31 March 2018)
Appendices-XII	Statement on Committed Liabilities of the State Government in future
Appendices-XIII	Statement of items for which allocation of balances as a result of Re-organisation of States has not been finalized

Appendix-1.2
Part A
(Reference: Page 1)
Methodology adopted for the Assessment of Fiscal Position

The norms/Ceilings prescribed by the Fourteenth Finance Commission (FFC) 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)

	2013-14	2014-15	2015-16*	2016-17*	2017-18*
Gross State Domestic Product (₹ in crore)	1,49,074	1,61,439	1,75,772	1,95,606	2,17,609
Growth rate of GSDP	13.27	8.29	8.88	11.28	11.25
<i>Source: Central Statistics office and Directorate of Economic and Statistics Government of Uttarakhand.</i>					
<i>* Provisional * Quick * Advance estimates.</i>					

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)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
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**(Modified in March, 2011 in accordance with the recommendations of Thirteenth Finance Commission and in December 2016 on the recommendations of Fourteenth 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) Fiscal Deficit of the State will be anchored to an annual limit of 3 *per cent* of GSDP. The State will be eligible for flexibility of 0.25 *per cent* over and above this for any year for which the borrowing limits are to be fixed if the debt-GSDP Ratio is less than or equal to 25 *per cent* in the preceding year.
- (b) The State will be further eligible for an additional borrowing limit of 0.25 *per cent* of GSDP in a given year for which the borrowing limits are to be fixed if the interest payments are less than or equal to 10 *per cent* of the revenue receipts in the preceding year.
- (c) The two options under these flexibility provisions can be availed by the State either separately, if any of the above criterion is fulfilled, or simultaneously if both the above stated criterion are fulfilled. Thus, the State can have a maximum fiscal deficit GSDP limit of 3.5 *per cent* in any given year.
- (d) Review the targets set forth by the State government above once in six months;
- (e) Total outstanding guarantee at beginning of the F.Y. should not more than 1 *per cent* of the GSDP of that particular year. New guarantee given during any year should not be more than 0.3 *per cent* of the GSDP for that year.

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

(₹ in crore)

	2016-17 (Actual)	2017-18 (Budgeted)	2017-18 (Revised)	2018-19 (Projected)	2019-20 (Projected)	2020-21 (Projected)	2021-22 (Projected)
A. STATE REVENUE ACCOUNT :							
1. Own Tax Revenue	10,897.32	13,780.28	13,450.16	14,963.62	17,058.53	19,105.55	21,398.22
2. Own Non-Tax Revenue	1,345.82	2,468.71	2,477.24	3,470.51	2,387.56	2,530.81	2,682.66
3. Own Tax +Non-Tax Revenue (1+2)	12,243.14	16,248.99	15,927.40	18,434.13	19,446.09	21,636.36	24,080.88
4. Share in Central Taxes and Duties	6,411.55	7,113.48	7,084.97	8,291.23	9,452.00	10,680.76	12,069.26
5. Grants from Central Government	6,234.27	8,230.61	6,770.61	8,934.64	9,828.10	10,712.63	11,676.77
6. Total Central Transfer (4+5)	12,645.82	15,344.09	13,855.58	17,225.87	19,280.11	21,393.40	23,746.03
7. Total Revenue Receipts (3+6)	24,888.96	31,593.08	29,782.98	35,660.00	38,726.19	43,029.76	47,826.91
8. Salary Expenditure	9,570.88	11,859.53	11,212.63	13,765.42	15,279.62	16,960.37	18,826.02
9. Pension	3,170.27	4,272.28	4,750.33	5,352.50	6,958.25	9,045.73	11,759.44
10. Interest Payments	3,723.05	4,409.95	4,178.94	4,906.12	5,627.53	6,398.83	7,271.11
11. Subsidies-General	---	---	---	---	---	---	---
12. Subsidies-Power	---	---	---	---	---	---	---
13. Interest Payment/ Revenue Receipts (10/7)	14.96	13.96	14.03	13.76	14.53	14.87	15.20
14. Total Revenue Expenditure	25,271.50	31,550.83	29,744.70	35,627.31	38,691.26	42,947.30	47,671.50
15. Salary + Interest + Pensions (8+9+10)	16,464.20	20,541.76	20,141.90	24,024.04	27,865.39	32,404.93	37,856.57
16. As per cent of Revenue Receipt (15/7)	66.15	65.02	67.63	67.37	71.95	75.31	79.15
17. Revenue surplus/ deficit (7-14)	-382.54	42.25	38.28	32.69	34.94	82.46	155.41
B. CONSOLIDATED REVENUE ACCOUNT							
Consolidated Revenue Surplus/ Deficit	-382.54	42.25	38.28	32.69	34.94	82.46	155.41
C. CONSOLIDATED DEBT							
1. Outstanding Debt and liability*	41,599.75	47,071.18	52,487.79	59,198.13	67,213.74	76,287.90	86,550.04
2. Total Outstanding Guarantee	1,743.32	1,257.72	1,173.16	1,173.16	1,173.16	1,173.16	1,173.16
D. Capital Account							
1. Capital Outlay	4,954.21	5,514.38	5,551.59	6,583.79	7,900.55	9,006.62	10,267.55
2. Disbursement of Loans and Advances	165.05	252.35	156.35	191.98	200.00	200.00	200.00

3. Recovery of Loans and Advances	34.85	253.05	253.05	32.74	50.00	50.00	50.00
4. Other capital receipts	5,466.95	5,471.43	5,416.61	6,710.34	8,015.61	9,074.16	10,262.14
E. GROSS FISCAL DEFICIT (GFD) :	5,466.95	5,471.43	5,416.61	6,710.34	8,015.61	9,074.16	10,262.14
GSDP (₹ in crore) at Current Prices	1,95,606.10	2,19,078.80	2,17,609.50	2,43,722.60	2,72,969.30	3,05,725.60	3,42,412.70
F. FISCAL DEFICIT :							
Actual/Assumed Nominal Growth Rate (per cent)	12.00	24.64	11.25	12.00	12.00	12.00	12.00
* It includes amount of provident fund.							

Appendix-1.3
(Reference: Paragraphs-1.3 & 1.9.2; Pages 8 & 29)
Time series data on the State Government Finances

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18	
Part A. Receipts						
1. Revenue Receipts	17,321	20,247	21,234	24,889	27,105	
(i) Tax Revenue	7,356(42)	8,339 (41)	9,377 (44)	10,897 (44)	10,165 (37)	
SGST	--	--	--	--	1,972 (19)	
Taxes on Sales, Trade etc.	4,903(67)	5,465 (65)	6,105 (65)	7,154 (66)	3,703(37)	
State Excise	1,269(17)	1,487 (18)	1,735 (19)	1,906 (18)	2,262(22)	
Taxes on Vehicles	369(5)	394 (5)	471 (5)	556 (5)	816(8)	
Stamps and Registration fees	687(10)	714 (9)	871 (9)	778 (7)	882(9)	
Land Revenue	22(--)	39 (--)	28 (--)	160 (1)	24(--)	
Taxes on Goods and Passengers	--	--	--	--	--	
Others	106(1)	240 (3)	167 (2)	343 (3)	506 (5)	
(ii) Non Tax Revenue	1,317(8)	1,111 (5)	1,220 (6)	1,346 (5)	1,770 (7)	
(iii) State's share of Union taxes and duties	3,573(21)	3,792 (19)	5,333 (25)	6,412 (26)	7,085 (26)	
(iv) Grants in aid from Government of India	5,075(29)	7,005 (35)	5,304 (25)	6,234 (25)	8,085 (30)	
2. Miscellaneous Capital Receipts	180	135	--	--	--	
3. Recoveries of Loans and Advances	55	46	27	35	34	
4. Total Revenue and Non debt capital receipts (1+2+3)	17,556	20,428	21,261	24,924	27,139	
5. Public Debt Receipts	3,873	4,573	6,798	6,501	7,526	
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3,838(99)	4,512 (99)	6,701 (99)	6,355(98)	7,412 (98)	
Net transactions under Ways and Means Advances and Overdrafts	--	--	--	--	--	
Loans and Advances from Government of India	35(1)	61 (1)	97 (1)	146(2)	114 (2)	
6. Total Receipts in the Consolidated Fund (4+5)	21,429	25,001	28,059	31,425	34,665	
7. Contingency Fund Receipts	412	332	191	395	105	
8. Public Account Receipts	25,954	35,032	37,746	27,855	37,571	
9. Total Receipts of the State (6+7+8)	47,795	60,365	65,996	59,675	72,341	
Part B. Expenditure/Disbursement¹						
10. Revenue Expenditure	16,216	21,164	23,086	25,272	29,083	
Plan	State Fund Expenditure	2,767(17)	5,632 (27)	6,388 (28)	6,344 (25)	25,570 (88)
Non Plan	Central assistance	13,449(83)	15,532 (73)	16,698 (72)	18,928 (75)	3,513 (12)
General Services (Including interest payments)		6,182(38)	7,402 (35)	8,410 (37)	9,934 (39)	12,409 (43)
Social Services		7,298(45)	9,224 (44)	9,927 (43)	10,529 (42)	10,929 (37)
Economic Services		2,068(13)	3,857 (18)	3,983 (17)	3,903 (15)	4,276 (15)
Grants-in-aid and contributions		668(4)	681 (3)	766 (3)	906 (4)	1,469 (5)
11. Capital Expenditure	3,712	4,939	4,217	4,954	5,914	
Plan	State Fund Expenditure	3,138(85)	4,780 (97)	4,197 (100)	4,076 (82)	4,274 (72)
Non Plan	Central assistance	574(15)	159 (3)	20 (--)	878 (18)	1,640 (28)
General Services		138(4)	214 (4)	111 (3)	72 (1)	804 (14)
Social Services		841(22)	1,231 (25)	864 (20)	948 (19)	1,086 (18)
Economic Services		2,733(74)	3,494 (71)	3,242 (77)	3,934 (80)	4,024 (68)

¹ From 2017-18, Plan and Non-Plan bifurcation of funding has been discontinued and is being bifurcated in State Fund Expenditure and Central Assistance.

12. Disbursement of Loans and Advances	278	151	83	165	77
13. Total Expenditure of the State (10+11+12)	20,206	26,254	27,386	30,391	35,074
14. Repayments of Public Debt	1,317	894	1,997	1,128	1,721
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,266	866	1,966	1,093	1,681
Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	0
Loans and Advances from Govt. of India	51	28	31	35	40
15. Appropriation to Contingency Fund	400	150	--	--	-250
16. Total disbursement out of Consolidated Fund (13+14+15)	21,923	27,298	29,383	31,519	36,545
17. Contingency Fund disbursements	194	194	385	228	482
18. Public Account disbursements	25,190	33,535	36,537	26,607	35,366
19. Total disbursement by the State (16+17+18)	47,307	61,027	66,305	58,354	72,393
Part C. Deficits/Surplus					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(+)1,105	(-) 917	(-) 1,852	(-) 383	(-) 1,978
21. Fiscal Deficit (4-13)	2,650	5,826	6,125	5,467	7,935
22. Primary Deficit(-)/Primary Surplus (+) (21+23)	(-)594	(-) 3,420	(-) 3,154	(-) 1,744	(-) 3,948
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	2,056	2,406	2,971	3,723	3,987
24. Financial Assistance to local bodies etc.	2,327	3,515	3,596	3,850	3,664
25. Ways and Means Advances/Overdraft availed (days)	16	12	9	90	90
26. Interest on Ways and Means Advances/Overdraft	0.09	0.13	0.19	3.84	5.24
27. Gross State Domestic Product (GSDP)[@]	1,49,074	1,61,439	1,75,772	1,95,606	2,17,609
28. Outstanding Fiscal liabilities (year end)	28,767	33,480	39,069	44,583	51,831
29. Outstanding guarantees (yearend) (excluding interest)	1,475	1,832	1,743	1,248*	1,173
30. Maximum amount guaranteed (year end)	2,513	2,951	2,805	2,805	2,105
31. Number of incomplete projects (in numbers)	96	141	182	297	260
32. Capital blocked in incomplete projects (₹ in crore)	266	155.71	582.13	1,007.56	631.94
Part E. Fiscal Health Indicators (in ratios)					
I Resource Mobilization					
Own Tax revenue/GSDP	0.05	0.05	0.05	0.06	0.05
Own Non-Tax Revenue/GSDP	0.01	0.01	0.01	0.01	0.01
Central Transfers/GSDP	0.06	0.07	0.06	0.07	0.07
II Expenditure Management					
Total Expenditure/GSDP	0.14	0.16	0.16	0.16	0.16
Total Expenditure/Revenue Receipts	1.17	1.30	1.29	1.22	1.29
Revenue Expenditure/Total Expenditure	0.80	0.81	0.84	0.83	0.83

* Note: Changed Proforma.

Expenditure on Social Services/Total Expenditure	0.40	0.40	0.39	0.38	0.34
Expenditure on Economic Services/Total Expenditure	0.24	0.28	0.26	0.26	0.24
Capital Expenditure/Total Expenditure	0.18	0.19	0.15	0.16	0.17
Capital Expenditure on Social and Economic Services/Total Expenditure	0.18	0.18	0.15	0.16	0.15
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(+) 0.007	(-) 0.006	(-) 0.011	(-) 0.002	(-) 0.009
Fiscal deficit/GSDP	(-) 0.018	(-) 0.036	(-) 0.035	(-) 0.028	(-) 0.036
Primary Deficit (surplus) /GSDP	(-) 0.004	(-) 0.021	(-) 0.018	(-) 0.009	(-) 0.018
Revenue Deficit/Fiscal Deficit	(-) 0.417	(+) 0.157	(+) 0.302	(+) 0.070	(+) 0.249
Primary Revenue Balance/GSDP	(-) 0.006	(-) 0.020	(-) 0.027	(-) 0.021	(-) 0.027
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.19	0.21	0.22	0.23	0.24
Fiscal Liabilities/RR	1.66	1.65	1.84	1.79	1.91
Debt Repayment to Debt Receipts (in per cent)	34.00	19.55	29.38	17.35	22.87
V Other Fiscal Health Indicators					
Return on Investment	0.30	0.11	5.10	15.21	22.69
Financial Assets/Liabilities	0.95	0.93	0.90	0.96	0.94

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

@ GSDP figures communicated by the Government adopted.

Appendix-1.4
Part A
(Reference: Paragraphs-1.1.1 and 1.9.2; Pages 3 & 29)
Abstract of Receipts and Disbursements for the year 2017-18

(₹ in crore)

Receipts			Disbursements		
Various items	2016-17	2017-18	Various items	2016-17	2017-18
1	2	3	4	5	6
Section – A Revenue					
I-Revenue Receipts	24,888.97	27,104.57	I-Revenue Expenditure	25,271.50	29,082.69
(i) Tax revenue	10,897.31	10,164.93	General Services	9,934.09	12,408.50
(ii) Non-tax revenue	1,345.82	1,769.53	Social Services	10,528.57	10,929.44
(iii) State's share of Union Taxes and Duties	6,411.57	7,084.91	Education, Sports, Art and Culture	5,366.18	6,454.08
(iv) Non-Plan Grants	823.72	714.27	Health and Family Welfare	1,390.18	1,555.39
(v) Grants for State Plan Schemes	1,532.33	1,620.99	Water Supply Sanitation Housing and Urban Development	829.93	619.00
(vi) Grants for Central Plan and Centrally Sponsored Plan Schemes	3,878.22	4,466.94	Information and Broadcasting	98.16	40.34
(v) Other Grants Compensation for loss of revenue arising out of implementation of GST	--	1,283.00	Welfare of Scheduled Castes Scheduled Tribes and Other backward Classes	163.40	246.27
			Labour and Labour Welfare	117.40	134.84
			Social Welfare and Nutrition	2,522.78	1,859.91
			Others	40.54	19.61
			Economic Services	3,902.66	4,276.21
			Agriculture and Allied Activities	1,774.58	2,132.20
			Rural Development	1,247.79	1,266.40
			Special Area Programme	--	...
			Irrigation and Flood Control	360.22	407.44
			Energy	18.20	12.08
			Industry and Minerals	93.25	108.38
			Transport	314.81	236.05
			Science Technology and Environment	19.78	20.74
			General Economic Services	74.03	92.92
			Grants-in-aid and Contributions	906.18	1,468.54
Total	24,888.97	27,104.57	Total	25,271.50	29,082.69
II-Revenue Deficit carried over to Section-B	382.53	1,978.12	II-Revenue Surplus carried over to Section-B		
Total	25,271.50	29,082.69	Total	25,271.50	29,082.69

Various items	2016-17	2017-18	Various items	2016-17	2017-18
1	2	3	4	5	6
III-Opening cash balance including Permanent Advances and Cash Balance Investment	1,464.88	2,785.95	III-Opening overdraft from Reserve Bank of India	--	--
IV- Misc. Capital Receipts	--	--	IV- Capital Outlay	4,954.22	5,914.37
			General Services	72.39	804.41
			Social Services	947.61	1,085.67
			Education Sports Art and Culture	434.60	214.60
			Health and Family Welfare	115.97	63.94
			Water Supply Sanitation Housing and Urban Development	356.67	755.26
			Information and Broadcasting	--	---
			Welfare of Scheduled Castes Scheduled Tribes and Other Backward Classes	8.26	24.65
			Social Welfare and Nutrition	17.70	3.87
			Other Social Services	14.41	23.35
			Economic Services	3,934.22	4,024.29
			Agriculture and Allied Activities	852.99	795.95
			Rural Development	841.50	1,236.61
			Special Areas Programmes	--	---
			Irrigation and Flood Control	465.45	314.96
			Energy	132.00	87.00
			Industry and Minerals	138.63	5.98
			Transport	1,385.39	1,525.71
			General Economic Services	118.26	58.08
			Total	4,954.22	5,914.37
V-Recoveries of Loans and Advances	34.85	33.50	V- Loans and Advances disbursed	165.05	76.83
From Power Projects	31.05	30.54	For Power Projects	55.42	62.64
From Government Servants	2.15	1.97	To Government Servants	0.59	0.52
From Others	1.65	0.99	To others	109.04	13.67
VI-Revenue surplus brought down	---	---	VI-Revenue deficit brought down	382.53	1,978.12

*Differs with the closing balance of 2015-16 due to proforma corrections made in the Finance Accounts 2016-17.

Various items	2016-17	2017-18	Various items	2016-17	2017-18
1.	2.	3.	4.	5.	6.
VII-Public Debt Receipts	6,500.67	7,526.08	VII-Repayment of Public Debt	1,127.40	1,720.72
Internal Debt other than Ways and Means Advances and Overdraft	6,355.23	7,411.72	Internal debt other than Ways and Means Advances and Overdraft	1,092.67	1,680.40
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	145.44	114.36	Repayment of Loans and Advances to Central Government	34.73	40.32
VIII-Appropriation from Contingency Fund	--		VIII-Appropriation to Contingency Fund	--	(-) 250.00
IX- Amount transferred to Contingency Fund	394.77	104.66	IX- Expenditure from Contingency Fund	227.70	481.50
X- Public Account Receipts	27,855.02	37,571.25	X- Public Account disbursements	26,607.34	35,366.30
Small Savings and Provident Funds	1,528.82	1,840.79	Small Savings and Provident Funds	1,116.13	1,221.32
Reserve Funds	280.00	232.34	Reserve Funds	356.63	127.26
Deposits and Advances	3,276.70	4,727.47	Deposits and Advances	3,412.01	4,008.79
Suspense and Miscellaneous	29,078.90	31,936.91	Suspense and Miscellaneous	28,028.62	31,206.55
Remittances	(-) 6,309.40	(-)1,166.25	Remittances	(-) 6,306.05	(-) 1,197.62
XI- Closing overdraft from Reserve Bank of India	--	--	XI-Cash Balance at end	2,785.95	2,733.60
			Cash in Treasuries and Local Remittances	--	--
			Departmental Cash Balance including Permanent Advances	(-) 11.83	(-) 11.51
			Deposits with Reserve Bank	1,157.65	1,171.00
			Cash Balance investment and investment of earmarked funds	1,640.13	1,574.11
Total	36,250.19	48,021.44	Total	36,250.19	48,021.44

Appendix-1.4 (Continued)
Part B
(Reference: Paragraph 1.9.1; Page 28)

Summarised financial position of the Government of Uttarakhand as on 31 March 2018

(₹ in crore)

As on 31.03.2017	Liabilities	As on 31.03.2018
34,555.05	Internal Debt -	40,286.37
20,832.21	Market Loans bearing interest	26,662.21
0.07	Market Loans not bearing interest	0.07
1.50	Loans from Life Insurance Corporation of India	1.50
13,721.27	Loans from other Institutions	13,622.59
--	Ways and Means Advances	--
--	Overdrafts from Reserve Bank of India	--
654.54	Loans and Advances from Central Government -	728.58
0.53	Pre 1984-85 Loans	0.53
4.52	Non-Plan Loans	4.04
649.49	Loans for State Plan Schemes	724.01
---	Loans for Central Plan Schemes	--
---	Loans for Centrally Sponsored Plan Schemes	--
750.00	Contingency Fund (Corpus)	500.00
1,058.71	Suspense and Miscellaneous Balances	1,789.07
6,390.16	Small Savings Provident Funds etc.	7,009.63
2,626.08	Deposits	3,344.75
1,545.46	Reserve Funds	1,650.54
--	Remittance Balances	--
47,580.00	Total	55,308.94

Appendix-1.4 Part B (Continued)

As on 31.03.2017	Assets	As on 31.03.2018
40,274.30	Gross Capital Outlay on Fixed Assets -	46,188.67
3,123.74	Investments in shares of Companies Corporations etc.	3,209.24
37,150.56	Other Capital Outlay	42,979.43
1,726.65	Loans and Advances	1,769.97
132.41	Loans for Power Projects	164.50
1,606.16	Other Development Loans	1,618.84
(-) 11.92	Loans to Government servants and Miscellaneous loans	(-) 13.37
319.45	Contingency Fund (un-recouped)	446.28
644.76	Remittance	613.39
--	Suspense and Miscellaneous Balances	--
0.42	Advance with Departmental Officer	0.42
2,785.95	Cash -	2,733.60
--	Cash in Treasuries and Local Remittances	--
1,157.65	Deposits with Reserve Bank	1,171.00
(-) 11.02	Departmental Cash Balance	(-)10.70
(-) 0.81	Permanent Advances	(-) 0.81
1,640.13	Cash Balance Investments	1,574.11
1,828.47	Deficit on Government Account -	3,556.59
2,793.06	Deducted (changed proforma due to apportionment of un allocated balances between Uttar Pradesh and Uttarakhand)	--
	(i) Deduct Revenue Surplus of the current year	--
382.53	(ii) Add Revenue deficit of the current year	1,978.12
--	(iii) Appropriation to Contingency Fund and Misc. Capital Receipt	(-) 250.00
--	(iv) Amount close to Government Account	--
4,239.00	(v) Accumulated deficit at the beginning of the year	1,828.47
47,580.00	Total	55,308.92

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 ₹ 1,168.24 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 1.8.3; Page 25)

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	2006-07	-	22.33	25.16	20,991.81	(-) 10,791.29	-	(-) 10,791.29	-
2(b).	Regional Food Controller, Dehradun	2006-07	-	13.00	1.37	14,297.23	(-) 2,786.73	-	(-) 2,786.73	-

Appendix-2.1

(Reference: Paragraph 2.3.1; Page 45)

Statement of various grants/ appropriations where excess expenditure was more than ₹ one 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 (Charged)						
1.	7	Finance, Tax, Planning, Secretariat & Miscellaneous Services	26,40.23	76,51.62	50,11.39	1,89.81
Capital (Voted)						
2.	17	Agriculture Works & Research	23.03	26.75	3.72	16.15
3.	20	Irrigation & Flood	2,92.18	3,37.88	45.70	15.64
4.	22	Public Work	13,69.20	13,95.28	26.08	1.90
5.	25	Food	19.27	13,41.66	13,22.39	68,62.43
6.	27	Forest	53.95	57.56	3.61	6.69
Total			43,97.86	1,08,10.75	64,12.89	1,45.82

Appendix-2.2

(Reference: Paragraph 2.3.4; Page 47)

Statement of various grants/appropriations where supplementary provision proved insufficient by ₹ one crore or more than ₹ one 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)	18.03	5.00	23.03	26.75	3.72
2.	20	Irrigation & Flood (Capital- Voted)	2,84.98	7.20	2,92.18	3,37.88	45.70
3.	22	Public Works (Capital- Voted)	12,44.20	1,25.00	13,69.20	13,95.28	26.08
4.	25	Food (Capital- Voted)	18.27	1.00	19.27	13,41.66	13,22.39
Total			15,65.48	1,38.20	17,03.68	31,01.57	13,97.89

Appendix-2.3

(Reference: Paragraph 2.3.5; Page 47)

Rush of Expenditure exceeding 25 per cent in March 2018 or 50 per cent in the last Quarter (Jan 2018 to March 2018) of the total Expenditure

(₹ in crore)

Sl. No.	Head of account Scheme/ Service	Expenditure incurred during Jan-March 2018	Expenditure incurred in March 2018	Total Expenditure April to March 2018	Percentage of total expenditure incurred during	
					March 2018	Jan-March 2018
1.	2030	10.67	8.67	22.08	39.27	48.32
2.	2040	1,11.94	95.83	1,88.08	50.95	59.52
3.	2215	1,33.08	1,04.80	4,14.32	25.29	32.12
4.	2216	1.35	0.83	2.37	35.02	56.96
5.	2225	1,71.73	91.66	2,46.23	37.23	69.74
6.	2245	1,87.34	1,59.32	4,08.97	38.96	45.81
7.	2250	12.26	6.35	18.94	33.53	64.73
8.	2251	0.52	0.19	0.67	28.36	77.61
9.	2404	24.01	10.70	41.57	25.74	57.76
10.	2405	8.60	5.85	15.96	36.65	53.88
11.	2408	1,48.12	28.05	1,73.37	16.18	85.44
12.	2425	40.30	25.68	62.03	41.40	64.97
13.	2701	10.74	9.64	14.20	67.89	75.63
14.	2711	3.71	3.43	4.90	70.00	75.71
15.	2801	0.22	0.20	0.29	68.97	75.86
16.	2851	51.37	34.79	99.10	35.11	51.84
17.	3055	16.03	11.66	38.21	30.52	41.95
18.	3452	42.84	16.46	57.97	28.39	73.90
19.	4055	8.20	6.71	14.34	46.79	57.18
20.	4202	1,58.06	1,11.29	2,14.60	51.86	73.65
21.	4210	52.02	27.37	63.94	42.81	81.36
22.	4216	15.90	10.10	19.47	51.87	81.66
23.	4225	23.03	17.97	24.65	72.90	93.43
24.	4235	3.59	3.40	3.87	87.86	92.76
25.	4250	9.13	7.63	23.35	32.68	39.10
26.	4401	8.81	1.98	3.37	58.75	2,61.42
27.	4403	0.97	0.80	0.97	82.47	1,00.00
28.	4405	2.67	2.66	2.67	99.63	1,00.00
29.	4406	45.79	34.67	57.87	59.91	79.13
30.	4702	32.24	14.07	32.32	43.53	99.75
31.	4801	56.51	36.83	87.01	42.33	64.95
32.	4851	3.42	2.05	3.42	59.94	1,00.00
33.	5055	23.44	20.84	24.92	83.63	94.06
Total		14,18.61	9,12.48	23,86.03	38.24	59.45

Appendix-2.4

(Reference: Paragraph 2.3.6.1; Page 47)

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.	04- Judicial Administration	1,52.55	1,44.35	8.20	11.18
2.	05-Election	43.80	41.13	2.67	0.55
3.	06- Revenue & General Administration	17,33.14	9,29.37	8,03.77	19.52
4.	08- Excise	23.04	22.82	0.22	2.37
5.	11- Education, Sports, Youth Welfare & Culture	63,91.32	62,30.77	1,60.55	2,78.86
6.	12-Medical, Health & Family Welfare	17,99.45	14,41.16	3,58.30	1,51.88
7.	13-Water Supply, Housing & Urban Development	6,51.69	5,84.16	67.53	1,03.72
8.	15- Welfare	13,75.19	11,72.14	2,03.05	1,21.78
9.	19-Rural Development	11,75.13	6,54.44	5,20.69	37.13
10.	20-Irrigation and Flood	4,40.66	4,07.62	33.04	3.54
11.	22- Public Works	6,92.13	6,41.84	50.29	13.33
12.	23-Industries	1,59.30	1,40.44	18.86	24.16
13.	24- Transport	51.95	49.59	2.36	7.08
14.	25 -Food	2,34.36	1,82.35	52.01	3.35
15.	27 -Forest	6,21.70	5,50.89	70.81	12.10
16.	28-Animal Husbandry	2,50.49	2,38.50	11.99	10.33
17.	29-Horticulture Development	2,55.29	2,15.63	39.66	15.82
18.	30-Welfare of Scheduled Castes	8,57.27	7,61.09	96.18	1,48.94
19.	31- Welfare of Scheduled Tribes	2,77.61	2,25.08	52.53	37.82
Total Revenue (Voted)		1,71,86.07	1,46,33.37	25,52.70	10,03.46
B-Revenue (Charged)					
1.	02-Governor	10.28	8.22	2.06	0.12
2.	04- Judicial Administration	36.02	32.22	3.80	3.40
3.	07-Finance, Tax, Planning, Secretariat & Miscellaneous Services	46,33.83	39,88.18	6,45.65	0.50
4.	09-Public Service Commission	23.88	14.37	9.51	0.60
Total Revenue (Charged)		47,04.01	40,42.99	6,61.02	4.62
C- Capital (Voted)					
1.	06- Revenue & General Administration	7,08.40	5,82.75	1,25.65	20.50
2.	07-Finance, Tax, Planning, Secretariat & Miscellaneous Services	4,47.00	1,89.58	2,57.41	5.00
3.	11- Education, Sports, Youth Welfare & Culture	2,42.14	1,65.17	76.97	35.00
4.	12-Medical, Health & Family Welfare	1,23.85	63.94	59.91	22.70
5.	13-Water Supply, Housing & Urban Development	6,42.81	6,37.51	5.30	1,88.19
6.	21- Energy	3,26.00	1,42.33	1,83.67	13.00
7.	23-Industries	52.83	5.98	46.85	10.91
8.	26-Tourism	62.30	58.08	4.22	1.00
9.	28-Animal Husbandry	7.34	3.64	3.70	0.50
10.	30-Welfare of Scheduled Castes	2,63.25	2,44.35	18.90	42.99
11.	31- Welfare of Scheduled Tribes	89.46	72.52	16.94	19.71
Total Capital (Voted)		29,65.38	21,65.85	7,99.52	3,59.50
Grand Total		2,48,55.46	2,08,42.21	40,13.24	13,67.58

Appendix-2.5

(Reference: Paragraph 2.3.6.2; Page 48)

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	Voted/Charged	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1.	04	Judicial Administration	Revenue-Voted	2014-00-105-03	(+)3,00.00	(-)8,82.20
			Revenue-Voted	2014-00-105-04	(-)40.00	(-)2,44.48
			Revenue-Voted	2014-00-108-03	(-)2,60.00	(-)1,46.73
2.	05	Election	Revenue-Voted	2015-00-103-05	(+)26.84	(+)51.00
3.	06	Revenue and General Administration	Revenue-Voted	2070-00-107-03	(-)67.00	(-)17,47.00
			Revenue-Voted	2070-00-107-04	(+)67.00	(-)68.36
			Revenue-Voted	2245-80-102-02	(-)8.00	(-)21,37.87
4.	07	Finance, Tax, Planning, Secretariat & Miscellaneous Service	Revenue-Voted	2030-01-101-03	(+)1,51.00	(+)58.06
			Revenue-Voted	2030-02-101-03	(-)1,79.50	(-)44.25
			Revenue-Voted	2030-03-001-03	(+)28.50	(-)49.12
			Revenue-Voted	2040-00-001-03	(+)34.00	(-)1,35.77
			Revenue-Voted	2040-00-101-03	(+)3,67.00	(-)4,56.32
			Revenue-Voted	2040-00-800-05	(-)4,01.00	(-)1,81.23
			Revenue-Voted	2049-60-701-03	(+)25.00	(-)21.73
			Revenue-Voted	2049-60-701-05	(-)25.00	(-)34,75.00
			Revenue-Voted	2054-00-095-03	(+)18.50	(-)30.75
			Revenue-Voted	2054-00-097-03	(-)18.50	(-)2,39.91
			Revenue-Voted	3604-01-192-03	(+)14,00.00	(+)4,30.19
			Revenue-Voted	3604-01-193-03	(-)14,00.00	(-)6,11.60
			Revenue-Voted	3604-01-193-04	(-)13,00.00	(-)1,34,28.32
			Revenue-Voted	3604-02-198-03	(+)13,00.00	(-)81.48
			Capital -Voted	4216-02-800-16	(-)1.00	(-)49.00
Capital -Voted	6003-00-111-03	(-)19,71.00	(-)1,05,85.65			
5.	10	Police & Jail	Revenue-Voted	2055-00-001-03	(-)2,67.31	(-)86.30
			Revenue-Voted	2055-00-001-04	(+)1,94.54	(-)4,86.29
			Revenue-Voted	2055-00-001-05	(-)1.75	(-)16.05
			Revenue-Voted	2055-00-001-06	(-)12.30	(-)43.47
			Revenue-Voted	2055-00-001-10	(-)34.65	(-)51.36
			Revenue-Voted	2055-00-003-04	(+)8.50	(-)36.13
			Revenue-Voted	2055-00-101-03	(-)40.09	(-)4,67.65
			Revenue-Voted	2055-00-101-04	(-)20.60	(-)1,15.94
			Revenue-Voted	2055-00-101-05	(+)8.50	(-)36.71
			Revenue-Voted	2055-00-104-03	(-)4,78.42	(-)6,62.92
			Revenue-Voted	2055-00-104-04	(-)1,04.70	(-)1,50.38
			Revenue-Voted	2055-00-104-05	(-)2.10	(-)12.85
			Revenue-Voted	2055-00-108-04	(-)2,65.57	(-)1,08.45
			Revenue-Voted	2055-00-109-03	(+)4,91.45	(-)31,98.77
			Revenue-Voted	2055-00-109-04	(+)1,10.67	(-)47.13
			Revenue-Voted	2055-00-109-05	(+)2,48.59	(-)1,60.00
			Revenue-Voted	2055-00-109-07	(+)28.78	(-)21.81
Revenue-Voted	2055-00-111-03	(+)1,72.00	(-)20.18			
Revenue-Voted	2055-00-113-04	(-)4.42	(-)51.99			
Revenue-Voted	2055-00-116-03	(-)0.50	(-)28.83			
6.	11	Education, Sports, Youth Welfare & Culture	Revenue-Voted	2202-01-101-01	(+)18,28.68	(-)15,92.68
			Revenue-Voted	2202-01-101-04	(-)16,00.68	(-)1,99,69.17
			Revenue-Voted	2202-02-101-04	(+)2,54.00	(-)79.01
			Revenue-Voted	2202-02-109-03	(-)3,68.00	(-)94,01.56
			Revenue-Voted	2202-02-109-07	(+)6,86.12	(-)1,30.97
			Revenue-Voted	2202-02-109-16	(-)8,50.12	(-)4,37.81

			Revenue-Voted	2202-02-109-19	(+)24.80	(-)24.48
			Revenue-Voted	2202-02-110-04	(-)1,01.24	(-)4,17.29
			Revenue-Voted	2202-03-103-03	(-)10,63.74	(-)3,17.93
			Revenue-Voted	2202-03-103-04	(+)2,06.74	(-)3,22.56
			Revenue-Voted	2202-03-104-03	(+)8,57.00	(-)63.76
			Revenue-Voted	2204-00-104-21	(+)3.66	(-)10.00
			Revenue-Voted	2205-00-001-03	(+)64.40	(-)47.82
			Capital Voted	4202-01-203-03	(-)6.14	(-)14.83
7.	12	Medical, Health & Family Welfare	Revenue-Voted	2210-02-101-01	(+)11,16.64	(-)74.35
			Revenue-Voted	2210-02-101-03	(+)10.84	(-)1,11.49
			Revenue-Voted	2210-02-101-04	(+)1.50	(-)22.60
			Revenue-Voted	2210-02-101-08	(-)11,28.98	(-)8,59.75
			Revenue-Voted	2210-02-102-04	(+)20.36	(-)19.53
			Revenue-Voted	2210-04-102-03	(-)20.36	(-)46.86
			Capital Voted	4210-01-110-10	(-)1,56.95	(-)43.05
			Capital Voted	4210-01-110-17	(+)50.00	(-)69.22
			Capital Voted	4210-01-110-23	(+)1,00.00	(-)1,00.00

Appendix-2.6(A)
(Reference: Paragraph 2.3.6.3; Page 48)
Substantial surrenders made during the year 2017-18 of Voted Grant

(₹ in lakh)

Sl.No.	Number and title of Grant	Name of the scheme (Head of Account)	Total Grant	Amount of Surrender	Percentage of Surrender
1.	01-Legislature	4059-80-051-02	20.00	18.67	93.35
2.	03-Council of Ministers	2013-00-101-03	5,70.00	3,67.70	64.51
		2013-00-101-04	35.00	20.96	59.89
		2013-00-108-03	2,00.00	83.84	41.92
3.	05-Election	2015-00-105-03	0.10	0.10	1,00.00
		2015-00-105-04	0.10	0.10	1,00.00
4.	06-Revenue & General Administration	2070-00-107-01	2,00.04	2,00.04	1,00.00
		2070-00-107-06	40.05	40.05	1,00.00
		2070-00-107-11	0.09	0.09	1,00.00
		4059-60-051-12	2,50.00	2,49.11	99.64
5.	07-Finance, Tax, Planning, Secretariat & Miscellaneous Service	2052-00-090-11	26.82	18.61	69.39
		2052-00-090-13	26.00	26.00	1,00.00
		2052-00-091-04	1,15.58	54.79	47.40
		2052-00-091-10	1,12.39	56.59	50.35
		2052-00-091-11	7.25	4.02	55.45
6.	11-Education, Sports, Youth Welfare & Culture	2202-02-800-25	29.50	12.38	41.97
		2204-00-001-06	20.00	20.00	1,00.00
		2204-00-001-17	6.00	5.62	93.67
		2204-00-104-03	5.00	5.00	1,00.00
		2204-00-104-07	60.00	45.01	75.02
		2204-00-104-11	65.00	26.92	41.42
		2204-00-104-12	50.00	46.70	93.40
		2204-00-104-14	15.00	15.00	1,00.00
		2204-00-104-15	15.00	4.90	32.67
		2204-00-104-29	4.00	4.00	1,00.00
		2204-00-104-30	50.00	44.00	88.00
		2204-00-104-31	10.00	10.00	1,00.00
		2204-00-104-33	30.00	30.00	1,00.00
		2204-00-104-34	10.00	10.00	1,00.00
		2204-00-104-36	20.00	20.00	100.00
		4202-01-202-01	55,10.03	20,00.01	36.30
		4202-01-800-31	50.00	50.00	1,00.00
7.	14-Information	2220-01-105-03	4,92.57	1,56.04	31.69
		2220-01-105-06	50.00	33.98	67.96
		2220-60-103-04	1.00	0.40	40.00
8.	15- Welfare	2250-00-800-17	10.00	4.30	43.00
9.	17-Agriculture Works & Research	2401-00-001-01	1,71,15.02	52,75.71	30.83
		2415-80-120-05	1,00.00	1,00.00	1,00.00
		2415-80-120-08	55.00	55.00	1,00.00
		2415-80-120-11	80.00	80.00	1,00.00
		2415-80-120-12	80.00	80.00	1,00.00
		2415-80-120-14	50.00	22.40	44.80
		2415-80-120-16	70.00	70.00	1,00.00
		2415-80-120-17	70.00	70.00	1,00.00

		2415-80-120-18	70.00	70.00	1,00.00
		2415-80-120-19	70.00	70.00	1,00.00
		2415-80-120-20	60.50	51.33	84.84
		2415-80-120-21	60.00	54.54	90.90
		2415-80-120-22	60.00	60.00	1,00.00
		2415-80-120-24	12.00	8.00	66.67
		4401-00-800-07	50.00	50.00	1,00.00
		4401-00-800-08	5,00.00	5,00.00	1,00.00
		6401-00-109-12	0.01	0.01	1,00.00
10.	22-Public Work	2059-80-001-05	11,50.00	3,73.40	32.47
		3054-01-337-01	30,00.01	18,97.09	63.24
		5054-05-337-03	5,00.00	5,00.00	1,00.00
		5054-80-190-03	2,00.00	2,00.00	1,00.00
11.	28-Animal Husbandry	2403-00-101-01	9,50.83	3,40.38	35.80
		2403-00-104-05	2.52	2.52	1,00.00
		2403-00-106-15	25.00	25.00	1,00.00
		2403-00-107-01	1,40.00	1,40.00	1,00.00
		2403-00-107-05	2.82	2.82	1,00.00
		4403-00-101-01	40.02	23.37	58.40
		4403-00-101-09	1,50.00	1,50.00	1,00.00
		4403-00-101-10	1,50.00	69.68	46.45
		4403-00-102-02	50.00	50.00	1,00.00
		4405-00-001-03	25.00	25.00	1,00.00
12.	30-Welfare of Scheduled Castes	4405-00-101-01	2,69.39	1,02.51	38.05
		2403-00-101-01	2,81.95	2,30.15	81.63
		2403-00-104-01	0.01	0.01	1,00.00
		2403-00-104-02	8.33	8.33	1,00.00
		2403-00-106-02	5,56.50	2,07.58	37.30
		2403-00-107-01	71.33	71.33	1,00.00
		2403-00-113-01	0.01	0.01	1,00.00
		4403-00-101-01	0.01	0.01	1,00.00
13.	31-Welfare of Scheduled Tribes	4403-00-101-02	0.01	0.01	1,00.00
		2401-00-114-01	5.00	2.02	40.40
		2405-00-796-03	60.00	25.21	42.02
		4403-00-101-04	25.00	25.00	1,00.00
		5054-04-796-01	30.00	29.70	99.00
Total			3,43,02.79	1,48,03.05	43.15

Appendix-2.6(B)

(Reference: Paragraph 2.3.6.3; Page 48)

Substantial surrenders made during the year 2017-18 of Charged Appropriation

(₹ in lakh)

Sl. No.	Number and title of Appropriation	Name of the scheme (Head of Account)	Total Grant	Amount of Surrender	Percentage of Surrender
1.	02-Governor	2012-03-101-03	15.50	7.70	49.68
		2012-03-103-04	0.10	0.10	1,00.00
		2012-03-103-05	0.10	0.10	1,00.00
		2012-03-105-03	51.88	16.84	32.46
2.	22-Public Works	2059-01-053-03	3,50.00	1,10.85	31.67
Total			4,17.58	1,35.59	32.47

Appendix-2.7
(Reference: Paragraph 2.3.6.4; Page 48)
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.	01-Legislature	43.65	0.46	0.47	0.01
2.	03-Council of Ministers	64.30	11.99	12.08	0.09
3.	14- Information	43.46	3.30	3.35	0.05
Total		1,51.41	15.75	15.90	0.15

Appendix-2.8
(Reference: Paragraph 2.3.6.5; Page 48)
Statement of various grants/appropriations in which savings of ₹ five 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.	04	Judicial Administration (Revenue-Charged)	39.42	32.22	7.20
2.	07	Finance, Tax, Planning, Secretariat & Miscellaneous Services (Revenue Charged)	46,34.33	39,88.18	6,46.15
		Finance, Tax, Planning, Secretariat & Miscellaneous Services (Capital Voted)	4,52.00	1,89.59	2,62.41
3.	09	Public Service Commission (Revenue- Charged)	24.48	14.37	10.11
4.	10	Police and Jail (Capital-Voted)	26.50	18.07	8.43
5.	12	Medical, Health and Family Welfare (Revenue Voted)	19,51.34	14,41.16	5,10.18
6.		Medical, Health and Family Welfare (Capital-Voted)	1,46.55	63.94	82.61
7.	13	Water Supply, Housing & urban Development (Capital-Voted)	8,31.00	6,37.51	1,93.49
8.	15	Welfare (Capital Voted)	64.55	20.54	44.01
9.	16	Labour and Employment (Revenue Voted)	2,37.85	2,18.79	19.06
10.	19	Rural Development (Capital Voted)	11,83.16	11,28.00	55.16
11.	20	Irrigation and Flood (Revenue-Voted)	4,44.20	4,07.62	36.58
12.	21	Energy (Capital Voted)	3,39.00	1,42.33	1,96.67
13.	23	Industries (Revenue -Voted)	1,83.45	1,40.44	43.01
14.		Industries (Capital-Voted)	63.74	5.98	57.76
15.	24	Transport (Revenue-Voted)	59.03	49.59	9.44
16.		Transport (Capital-Voted)	1,52.13	1,32.90	19.23
17.	25	Food (Revenue-Voted)	2,37.71	1,82.35	55.36
18.	26	Tourism (Revenue-Voted)	66.77	58.37	8.40
		Tourism (Capital-Voted)	63.30	58.08	5.22
19.	27	Forest (Revenue-Voted)	6,33.80	5,50.89	82.91
20.	29	Horticulture Development (Revenue-Voted)	2,71.11	2,15.63	55.48
Total			1,21,05.42	96,96.55	24,08.87

Appendix-2.9

(Reference: Paragraph 2.3.6.5; Page 48)

Details of saving/ shortfall in the utilisation of funds of ₹ one 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.	04-Judicial Administration	19.38	0.53	18.85
2.	06- Revenue & General Administration	8,23.29	2.53	8,20.76
3.	07- Finance, Tax, Planning, Secretariat & Misc. Services	2,26.15	5.79	2,20.36
4.	08-Excise	2.59	0.00	2.59
5.	10-Police And Jail	73.90	2.25	71.65
6.	11-Education, Sports, Youth Welfare and Culture	4,39.41	8.55	4,30.86
7.	12-Medical, Health and Family Welfare	5,10.18	00	5,10.18
8.	13-Water Supply, Housing and Urban Development	1,71.25	0.27	1,70.98
9.	15-Welfare	3,24.83	1.05	3,23.78
10.	16-Labour & Employment	19.06	00	19.06
11.	17-Agriculture Works & Research	64.05	42.03	22.02
12.	18- Co-Operative	2.84	00	2.84
13.	19- Rural Development	5,57.81	0.52	5,57.29
14.	20- Irrigation and Flood	36.58	00	36.58
15.	22- Public Work	63.62	47.68	15.94
16.	23- Industries	43.01	00	43.01
17.	24- Transport	9.43	00	9.43
18.	25- Food	55.36	00	55.36
19.	26- Tourism	8.40	00	8.40
20.	27- Forest	82.90	00	82.90
21.	28- Animal Husbandry	22.33	19.02	3.31
22.	29- Horticulture Development	55.47	00	55.47
23.	30-Welfare of Scheduled Castes	2,45.12	8.14	2,36.98
24.	31- Welfare of Scheduled Tribes	90.34	5.24	85.10
Total		39,47.30	1,43.60	38,03.70
Revenue Charged				
1.	04- Judicial Administration	7.20	00	7.20
2.	07- Finance, Tax, Planning, Secretariat & Misc. Services	6,46.15	00	6,46.15
3.	09- Public Service Commission	10.11	00	10.11
4.	22- Public Work	3.95	1.24	2.71
Total		6,67.41	1.24	6,66.17
Capital Voted				
1.	04- Judicial Administration	3.76	00	3.76
2.	06- Revenue and General Administration	1,46.15	2.49	1,43.66
3.	07- Finance, Tax, Planning, Secretariat & Misc. Services	2,62.41	00	2,62.41
4.	10-Police And Jail	8.43	00	8.43

5.	11-Education, Sports, Youth Welfare and Culture	1,11.97	5.79	1,06.18
6.	12-Medical, Health and Family Welfare	82.61	00	82.61
7.	13-Water Supply, Housing and Urban Development	1,93.49	00	1,93.49
8.	15-Welfare	44.01	00	44.01
9.	16-Labour & Employment	3.54	00	3.54
10.	18-Co-operative	4.69	00	4.69
11.	19-Rural Development	55.16	00	55.16
12.	21-Energy	1,96.67	00	1,96.67
13.	23- Industries	57.77	00	57.77
14.	24-Transport	19.23	00	19.23
15.	26-Tourism	5.22	00	5.22
16.	29-Horticulture Development	1.46	00	1.46
17.	30-Welfare of Scheduled Castes	61.89	1.29	60.60
18.	31- Welfare of Scheduled Tribes	36.65	1.49	35.16
Total		12,95.11	11.06	12,84.05
Capital Charged				
1.	09- Public Service Commission	3.00	0	3.00
Total		3.00	0	3.00
Grand Total		59,12.82	155.90	5756.92

Appendix-2.10
(Reference: Paragraph 2.3.6.5; Page 48)
Cases of surrender of funds in excess of ₹ 10 crore on 30/31 March 2018 of Voted Grant

(₹ in crore)

Sl. No.	Grant No.	Major Head	Total Provision	Amount of Surrender	Percentage of Total Provision
1.	3	2013-Council of Ministers	64.30	12.08	18.79
2.	17	2401-Crop Husbandry	6,93.73	21.75	3.14
		2415- Agricultural Research and Education	2,07.58	20.28	9.77
3.	22	2059-Public Work	4,73.90	16.78	3.54
		3054-Roads and Bridges	2,29.46	30.43	13.26
		5054-Capital Outlay on Road and Bridges	13,66.00	48.69	3.56
4.	28	2403- Animal Husbandry	2,02.32	16.49	8.15
Total			32,37.29	1,66.50	5.14

Appendix-2.11

(Reference: Paragraph 2.3.6.6; Page 49)

Statement of various grants/ appropriation where saving/ shortfall in the utilisation of funds was more than ₹ one 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.	03	Council of Ministers	64.30	11.99	18.65
2.	04	Judicial Administration	1,63.72	19.38	11.84
3.	05	Election	44.35	3.22	7.26
4.	06	Revenue and General Administration	17,52.67	8,23.29	46.97
5.	07	Finance, Tax, Planning, Secretariat & Misc. Services	76,29.63	2,26.15	2.96
6.	08	Excise	25.41	2.59	10.19
7.	10	Police And Jail	17,34.49	73.90	4.26
8.	11	Education, Sports, Youth Welfare and Culture	66,70.18	4,39.41	6.59
9.	12	Medical, Health and Family Welfare	19,51.34	5,10.18	26.15
10.	13	Water Supply, Housing and Urban Development	7,55.41	1,71.25	22.67
11.	14	Information	43.46	3.30	7.59
12.	15	Welfare	14,96.97	3,24.83	21.70
13.	16	Labour& Employment	2,37.85	19.06	8.01
14.	17	Agriculture Works and Research	9,01.30	64.05	7.11
15.	18	Co-Operative	62.07	2.84	4.58
16.	19	Rural Development	12,12.25	5,57.81	46.01
17.	20	Irrigation and Flood	4,44.20	36.58	8.24
18.	22	Public Work	7,05.46	63.62	9.02
19.	23	Industries	1,83.45	43.01	23.45
20.	24	Transport	59.03	9.43	15.97
21.	25	Food	2,37.71	55.36	23.29
22.	26	Tourism	66.77	8.40	12.58
23.	27	Forest	6,33.80	82.90	13.08
24.	28	Animal Husbandry	2,60.82	22.33	8.56
25.	29	Horticulture Development	2,71.11	55.47	20.46
26.	30	Welfare of Scheduled Castes	10,06.21	2,45.12	24.36
27.	31	Welfare of Scheduled Tribes	3,15.42	90.34	28.64
Total			2,89,99.44	39,66.99	13.68
Revenue Charged					
1.	01	Legislature	2.39	1.00	41.84
2.	02	Governor	10.40	2.18	20.96
3.	04	Judicial Administration	39.42	7.20	18.26
4.	06	Revenue and General Administration	2.39	0.51	21.34
5.	07	Finance, Tax, Planning, Secretariat & Misc. Services	46,34.33	6,46.15	13.94
6.	09	Public Service Commission	24.48	10.11	41.30
7.	22	Public Work	7.30	3.95	54.11
Total			47,20.71	6,71.10	2,11.75
Capital Voted					
1.	03	Council of Ministers	25.00	1.28	5.12
2.	04	Judicial Administration	18.50	3.76	20.32
3.	06	Revenue and General Administration	7,28.90	1,46.15	20.05
4.	07	Finance, Tax, Planning, Secretariat & Misc. Services	4,52.00	2,62.41	58.06
5.	10	Police And Jail	26.50	8.43	31.81
6.	11	Education, Sports, Youth Welfare and Culture	2,77.14	1,11.97	40.40
7.	12	Medical, Health and Family Welfare	1,46.55	82.61	56.37
8.	13	Water Supply, Housing and Urban Development	8,31.00	1,93.49	23.28
9.	15	Welfare	64.55	44.01	68.18
10.	16	Labour& Employment	14.25	3.54	24.84
11.	18	Co-operative	6.25	4.69	75.04

12.	19	Rural Development	11,83.16	55.16	4.66
13.	21	Energy	3,39.00	1,96.67	58.01
14.	23	Industries	63.74	57.77	90.63
15.	24	Transport	1,52.13	19.23	12.64
16.	26	Tourism	63.30	5.22	8.25
17.	28	Animal Husbandry	7.84	4.21	53.70
18.	29	Horticulture Development	8.00	1.46	18.25
19.	30	Welfare of Scheduled Castes	3,06.24	61.89	20.21
20.	31	Welfare of Scheduled Tribes	1,09.17	36.65	33.57
Total			48,23.22	13,00.60	26.97
Capital Charged					
1	09	<i>Public Service Commission</i>	3.00	3.00	1,00.00
Total			3.00	3.00	1,00.00
Grand Total			3,85,46.37	59,41.69	15.41

Appendix-2.12

(Reference: Paragraph 2.6; Page 57)

Status (as on August 2018) of Advances drawn from Contingency Fund during the year 2017-18 which remained un-recouped till the close of financial year

(₹ in crore)

Sl. No	Grant No	Major Head	Adv. From Contingency Fund	Un-recouped (August 2018)
1.	01- Parliament/State/Union Territory Legislatures	2011	1.96	1.96
2.	04-Capital Outlay on Public Works	4059	10.00	10.00
3.	06-Relief on Account of Natural Calamities	2245	4.86	4.86
4.	07-Taxes on Sales, Trades, etc.	2040	0.01	0.01
5.	07-Secretariate-General Services	2052	6.08	6.08
6.	07-Capital Outlay on Housing	4216	3.96	3.96
7.	10-Police	2055	2.54	2.54
8.	11-General Education	2202	25.94	25.94
9.	11-Sports and Youth Services	2204	0.07	0.07
10.	12-Medical and Public Health	2210	0.32	0.32
11.	12- Capital Outlay on Medical and Public Health	4210	1.90	1.90
12.	14-Information & Publicity	2220	24.96	24.96
13.	15-Social Security and Welfare	2235	0.90	0.90
14.	17-Crop Husbandry	2401	0.93	0.93
15.	20-Capital Outlay on Major Irrigation	4700	12.00	12.00
16.	20-Capital Outlay on Flood Control Projects	4711	1.50	1.50
17.	22- Capital Outlay on Roads and Bridges	5054	1,12.33	1,12.33
18.	30-Welfare of Schedule Cast/ Schedule Tribe, Other Backward Classes & Minorities	2225	0.06	0.06
19.	30-Animal Husbandry	2403	0.56	0.56
20.	30-Capital Outlay on of Water Supply and Sanitation	4215	3.83	3.83
21.	31-Welfare of Schedule Cast/ Schedule Tribe, Other Backward Classes & Minorities	2225	0.79	0.79
22.	31- Capital Outlay on Roads and Bridges	5054	16.00	16.00
Total			2,31.50	2,31.50

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

Appendix-2.13
(Reference: Paragraph 2.6; Page 57)
Expenditure made from Contingency Fund during the year 2016-17 which remained un-recouped
(as on August 2018)

(₹ in crore)

Sl. No.	MH	Un-recouped Contingency fund	
		2016-17	Total
1.	2013	5.00	5.00
2.	2014	0.05	0.05
3.	2205	1.33	1.33
4.	2210	4.33	4.33
5.	2215	1.71	1.71
6.	2217	1.33	1.33
7.	2245	1.77	1.77
8.	2401	2.50	2.50
9.	2405	0.01	0.01
10.	2406	13.12	13.12
11.	2851	32.78	32.78
12.	2853	0.10	0.10
13.	3452	1.00	1.00
14.	3054	0.27	0.27
15.	4059	11.15	11.15
16.	4210	2.00	2.00
17.	4405	0.15	0.15
18.	5054	77.74	77.74
Total		1,56.34	1,56.34

Appendix-2.14

(Reference: Paragraph 2.7(A); Page 59)

Pending DC bills for the years up to 2017-18 (Position as on 31 March 2018)

(₹ in lakh)

Sl. No.	DDO	Major Head	Number of AC bills	Amount
1.	Chief Medical Officer, Pithoragarh	2210	03	3.00
2.	Joint Director, Animal Husbandry Dept., Dehradun	2403	02	0.70
3.	Asst. District Election Officer, Uttarkashi	2015	04	8.13
4.	Panchayati Raj (Election), Pithoragarh	2515	03	34.51
5.	Chief Probationer Officer, Women Welfare, Dehradun	2235	01	0.05
6.	Child Development Project Officer, Pithoragarh	2235	01	2.63
7.	Child Development Project Officer, Almora	2235	02	9.84
Total			16	58.86

Appendix-3.1

(Reference: Paragraph 3.1; Page 63)

Major Head and Department-wise details of outstanding Utilisation Certificates Separately for each year

Sl. No.	Head of Account	Name of the DDO	Year in which GIA Released	Number of UCs outstanding	Amount (₹ in crore)
1.	3604	Zila Panchayati Raj Adhikari	2008-09	12	2.80
		Zila Samaj Kalyan Adhikari			
		Ex. Officer, Nagar Palika			
2.	NA	District Magistrate	2009-10	4	0.81
		Zila Panchayati Raj Adhikari			
3.	3604	Zila Panchayati Raj Adhikari	2012-13	2	2.05
4.	3604	Zila Panchayati Raj Adhikari	2013-14	7	10.21
		Ex. Officer, Nagar Panchayat			
		District Magistrate			
		Ex. Officer, Nagar Palika			
5.	3604 & 2215	District Magistrate	2014-15	24	80.51
6.	3604	District Magistrate	2015-16	14	27.24
7.	3604	District Magistrate	2016-17	39	41.30
		Zila Panchayati Raj Adhikari			
		Deputy Director, SVN			
8.	3604	Zila Panchayati Raj Adhikari	2017-18	107	178.12
		Ex. Officer, Nagar Panchayat			
		Ex. Officer, Nagar Palika			
		Prashasak, Nagar Nigam			
		Ex. Officer, Nagar Palika			
Sr. Finance Officer Nagar Nigam					
Total (As on 31.03.2018)				209	343.04

Appendix-3.2
(Reference: Paragraph 3.3; Page 64)
Statement of finalisation of Accounts and the Government Investment in Departmentally Managed Commercial and Quasi-Commercial Undertakings

Sl. No.	Name of the Undertaking	Accounts finalised up to	Investment as per the last accounts finalised (₹ 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	2006-07	NA	NA
3.	Regional Food Controller, Dehradun	2006-07	NA	NA

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 <i>etc.</i>
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 <i>etc.</i> <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 <i>etc.</i>
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.
12.	Net Debt Available	Excess of Public Debt receipts and Loans and Advances receipt over Public Debt repayment, Loans and Advances Disbursements and Interest Payment on Public debt.