

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	100.86 lakh
3.	a.	Density of Population (as per 2001 Census) (All India Density = 324 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 rate (per 1000 live births) (All India Average = 33 per 1000 live births)		38
7.	Life Expectancy at Birth (All India Average =68.70)		71.80
8.	HDI Value Uttarakhand (UK HDR 2019)		0.72
	HDI Rank Uttarakhand		NA
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) 2018-19 at current prices		2,45,895
11.	Per capita GSDP CAGR (2011-12 to 2018-19)	Uttarakhand	9.94
		Special Category State	10.93
12.	GSDP CAGR (2011-12 to 2018-19)	Uttarakhand	11.42
		Special Category State	11.55
13.	Population Growth (2009 to 2019)	Uttarakhand	13.77
		Special Category State	11.91

B. Financial Data:

Particulars		CAGR					
		2009-10 to 2017-18		2013-14 to 2017-18		2017-18 to 2018-19	
		For Uttarakhand	For SCS	For Uttarakhand	For SCS	For Uttarakhand	For SCS
A	of Revenue Receipts	14.02	13.41	11.85	13.77	15.17	11.64
B	of Tax Revenue	14.02	17.65	8.42	13.08	19.90	23.22
C	of Non-Tax Revenue	13.74	8.57	7.67	8.88	87.01	19.16
D	Total Expenditure	13.96	11.95	14.78	13.53	9.95	13.97
E	Capital Expenditure	17.33	9.64	12.35	16.47	4.57	13.68
F	Revenue Expenditure on Education	10.28	13.97	12.66	12.59	12.84	16.16
G	Revenue Expenditure on Health	15.83	15.37	18.00	18.84	22.70	17.91
H	Salary and Wages	11.52	12.81	13.03	11.22	9.80	14.70
I	Pension	21.68	19.15	23.97	16.53	7.21	13.33

* 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	
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Statement No.1	Statement of Financial Position
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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
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
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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
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Part III: Appendices	
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Appendices-VI	Direct Transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget) (Unaudited Figures)
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Appendices-IX	Statement of Commitments on Incomplete Public Works Contracts (As on 31 March 2019)
Appendices-X	Statement on Maintenance Expenditure of the State during 2018-19 (As on 31 March 2019)
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 2019)
Appendices-XII	Statement on Committed Liabilities of the State Government in future
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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 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)

	2014-15	2015-16	2016-17*	2017-18*	2018-19*
Gross State Domestic Product (₹ in crore)	1,61,439	177,163	195,125	222,836	245,895
Growth rate of GSDP	8.29	9.74	10.14	14.20	10.35
<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) The flexibility for availing the additional limit under either of the two options or both will be available to the State only if there is no revenue deficit in the year in which borrowing limits are to be fixed and the immediately preceding year.
- (e) Review the targets set forth by the State government above once in six months;
- (f) 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*)

	2017-18 (Actual)	2018-19 (Budgeted)	2018-19 (Revised)	2019-20 (Projected)	2020-21 (Projected)	2021-22 (Projected)	2022-23 (Projected)
A. STATE REVENUE ACCOUNT :							
1. Own Tax Revenue	10,164.93	14,963.62	14,763.62	14,736.85	16,652.64	18,817.48	21,263.75
2. Own Non-Tax Revenue	1,769.53	3,470.51	3,746.53	4,254.81	2,892.55	3,037.18	3,189.04
3. Own Tax +Non-Tax Revenue (1+2)	11,934.46	18,434.13	18,510.15	18,991.66	19,545.19	21,854.66	24,452.79
4. Share in Central Taxes and Duties	7,084.91	8,291.23	8,011.59	8,885.26	9,862.64	10,947.53	12,151.76
5. Grants from Central Government	8,085.21	8,934.64	8,232.14	11,078.57	12,297.21	13,649.91	12,151.40
6. Total Central Transfer (4+5)	15,170.12	17,225.87	16,243.73	19,963.83	22,159.85	24,597.44	24,303.16
7. Total Revenue Receipts (3+6)	27,104.58	35,660.00	34,753.88	38,955.49	41,705.04	46,452.10	48,755.95
8. Salary Expenditure	11,656.22	13,765.42	12,752.30	14,513.79	15,529.76	16,772.14	18,113.91
9. Pension	5,033.47	5,352.50	5,580.80	5,942.69	6,299.25	6,929.18	7,622.09
10. Interest Payments	3,987.29	4,906.12	4,904.82	5,332.19	6,021.67	6,685.88	7,466.67
11. Subsidies-General	-	-	-	-	-	-	-
12. Subsidies-Power	-	-	-	-	-	-	-
13. Interest Payment/ Revenue Receipts (10/7) (in per cent)	14.71	13.76	14.11	13.69	14.44	14.39	15.31
14. Total Revenue Expenditure	29,082.69	35,627.31	34,726.63	38,932.70	41,657.99	44,990.63	48,589.88
15. Salary + Interest + Pensions (8+9+10)	20,676.98	24,024.04	23,237.92	25,788.67	27,850.68	30,387.20	33,202.67
16. As per cent of Revenue Receipt (15/7)	76.29	67.37	66.86	66.20	66.78	65.42	68.10
17. Revenue surplus/ deficit (7-14)	-1,978.11	32.69	27.25	22.79	47.05	1461.47	166.07
B. CONSOLIDATED REVENUE ACCOUNT:							
Consolidated Revenue Surplus/ Deficit	-1,978.11	32.69	27.25	22.79	47.05	1461.47	166.07
C. CONSOLIDATED DEBT:							
1. Outstanding Debt and liability*	51,831.25	59,198.13	57,523.37	64,321.53	71,982.36	79,362.47	88,037.98
2. Total Outstanding Guarantee	1,173.16	1,198.47	824.18	824.18	824.18	824.18	824.18
D. CAPITAL ACCOUNT:							
1. Capital Outlay	5,914.37	6,583.79	5,336.19	6,572.08	7,557.89	8,691.58	8,691.58
2. Disbursement of Loans and Advances	76.83	191.98	216.11	282.81	200.00	200.00	200.00
3. Recovery of Loans and Advances	283.50	32.74	32.94	33.94	50.00	50.00	50.00
4. Other capital receipts	7,685.82	6,710.35	5,492.12	6,798.16	7,660.84	7,380.11	8,675.51
E. GROSS FISCAL DEFICIT (GFD) :	7,685.82	6,710.35	5,492.12	6,798.16	7,660.84	7,380.11	8,675.51
GSDP (₹ in crore) at Current Prices	2,14,933.00	2,43,722.60	2,37,147.00	2,63,233.20	2,92,188.80	3,24,329.60	3,60,005.80
E. FISCAL DEFICIT:							
Actual/Assumed Nominal Growth Rate (per cent)	11.71	12.00	10.34	11.00	11.00	11.00	11.00

* It includes amount of provident fund.

Appendix-1.3
(Reference: Paragraphs-1.3 & 1.9.2; Pages 8 & 28)
Time series data on the State Government Finances

(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19	
Part A. Receipts						
1. Revenue Receipts	20,247	21,234	24,889	27,105	31,216	
(i) Tax Revenue	8,339 (41)	9,377 (44)	10,897 (44)	10,165 (37)	12,188 (39)	
SGST	--	--	--	1,972 (19)	4,802 (39)	
Taxes on Sales, Trade etc.	5,465 (65)	6,105 (65)	7,154 (66)	3,703(37)	1,883 (15)	
State Excise	1,487 (18)	1,735 (19)	1,906 (18)	2,262(22)	2,871 (24)	
Taxes on Vehicles	394 (5)	471 (5)	556 (5)	816(8)	909 (8)	
Stamps and Registration fees	714 (9)	871 (9)	778 (7)	882(9)	1,015 (8)	
Land Revenue	39 (--)	28 (--)	160 (1)	24(--)	34(--)	
Taxes on Goods and Passengers	--	--	--	--	--	
Others	240 (3)	167 (2)	343 (3)	506 (5)	674 (6)	
(ii) Non Tax Revenue	1,111 (5)	1,220 (6)	1,346 (5)	1,770 (7)	3,310 (10)	
(iii) State's share of Union taxes and duties	3,792 (19)	5,333 (25)	6,412 (26)	7,085 (26)	8,011 (26)	
(iv) Grants in aid from Government of India	7,005 (35)	5,304 (25)	6,234 (25)	8,085 (30)	7,707 (25)	
2. Miscellaneous Capital Receipts	135	--	--	--	0.01	
3. Recoveries of Loans and Advances	46	27	35	34	27	
4. Total Revenue and Non debt capital receipts (1+2+3)	20,428	21,261	24,924	27,139	31,243	
5. Public Debt Receipts	4,573	6,798	6,501	7,526	7,275	
Internal Debt (excluding Ways and Means Advances and Overdrafts)	4,512 (99)	6,701 (99)	6,355(98)	7,412 (98)	7,170 (99)	
Net transactions under Ways and Means Advances and Overdrafts	--	--	--	--	--	
Loans and Advances from Government of India	61 (1)	97 (1)	146(2)	114 (2)	105 (1)	
6. Total Receipts in the Consolidated Fund (4+5)	25,001	28,059	31,425	34,665	38,518	
7. Contingency Fund Receipts	332	191	395	105	217	
8. Public Account Receipts	35,032	37,746	27,855	37,571	41,790	
9. Total Receipts of the State (6+7+8)	60,365	65,996	59,675	72,341	80,525	
Part B. Expenditure/Disbursement¹						
10. Revenue Expenditure	21,164	23,086	25,272	29,083	32,196	
Plan	State Fund Expenditure	5,632 (27)	6,388 (28)	6,344 (25)	25,570 (88)	28,296(88)
Non-Plan	Central Assistance	15,532 (73)	16,698 (72)	18,928 (75)	3,513 (12)	3,900(12)
General Services (Including interest payments)		7,402 (35)	8,410 (37)	9,934 (39)	12,409 (43)	13,525 (42)
Social Services		9,224 (44)	9,927 (43)	10,529 (42)	10,929 (37)	12,209(38)
Economic Services		3,857 (18)	3,983 (17)	3,903 (15)	4,276 (15)	5,003(16)
Grants-in-aid and contributions		681 (3)	766 (3)	906 (4)	1,469 (5)	1,459(4)
11. Capital Expenditure	4,939	4,217	4,954	5,914	6,184	
Plan	State Fund Expenditure	4,780 (97)	4,197 (100)	4,076 (82)	4,274 (72)	3,533 (57)
Non-Plan	Central Assistance	159 (3)	20 (--)	878 (18)	1,640 (28)	2,651 (43)
General Services		214 (4)	111 (3)	72 (1)	804 (14)	454 (7)
Social Services		1,231 (25)	864 (20)	948 (19)	1,086 (18)	1,099 (18)
Economic Services		3,494 (71)	3,242 (77)	3,934 (80)	4,024 (68)	4,631 (75)

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	151	83	165	77	183
13. Total Expenditure of the State (10+11+12)	26,254	27,386	30,391	35,074	38,563
14. Repayments of Public Debt	894	1,997	1,128	1,721	2,057
Internal Debt (excluding Ways and Means Advances and Overdrafts)	866	1,966	1,093	1,681	2,013
Net transactions under Ways and Means Advances and Overdraft	--	--	--	--	--
Loans and Advances from Govt. of India	28	31	35	40	44
15. Appropriation to Contingency Fund	150	--	--	-250	0
16. Total disbursement out of Consolidated Fund (13+14+15)	27,298	29,383	31,519	36,545	40,620
17. Contingency Fund disbursements	194	385	228	482	107
18. Public Account disbursements	33,535	36,537	26,607	35,366	39,947
19. Total disbursement by the State (16+17+18)	61,027	66,305	58,354	72,393	80,674
Part C. Deficits/Surplus					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(-) 917	(-) 1,852	(-) 383	(-) 1,978	(-) 980
21. Fiscal Deficit (4-13)	5,826	6,125	5,467	7,935	7,320
22. Primary Deficit(-)/Primary Surplus (+) (21+23)	(-) 3,420	(-) 3,154	(-) 1,744	(-) 3,948	(-) 2,845
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	2,406	2,971	3,723	3,987	4,475
24. Financial Assistance to local bodies etc.	3,515	3,596	3,850	3,664	4,466
25. Ways and Means Advances/Overdraft availed (days)	12	9	90	90	167
26. Interest on Ways and Means Advances/Overdraft	0.13	0.19	3.84	5.24	6.08
27. Gross State Domestic Product (GSDP)[@]	1,61,439	1,77,163	1,95,125	2,22,836	2,45,895
28. Outstanding Fiscal liabilities (year end)	33,480	39,069	44,583	51,831	58,039
29. Outstanding guarantees (year end) (excluding interest)	1,832	1,743	1,248*	1,173	1,311
30. Maximum amount guaranteed (year end)	2,951	2,805	2,805	2,105	2,105
31. Number of incomplete projects (in numbers)	141	182	297	260	202
32. Capital blocked in incomplete projects (₹ in crore)	155.71	582.13	1,007.56	631.94	480.30
Part E. Fiscal Health Indicators (in ratios)					
I Resource Mobilization					
Own Tax revenue/GSDP	0.05	0.05	0.06	0.05	0.05
Own Non-Tax Revenue/GSDP	0.01	0.01	0.01	0.01	0.01
Central Transfers/GSDP	0.07	0.06	0.07	0.07	0.06
II Expenditure Management					
Total Expenditure/GSDP	0.16	0.16	0.16	0.16	0.16
Total Expenditure/Revenue Receipts	1.30	1.29	1.22	1.29	1.24
Revenue Expenditure/Total Expenditure	0.81	0.84	0.83	0.83	0.83

Expenditure on Social Services/Total Expenditure	0.40	0.39	0.38	0.34	0.35
Expenditure on Economic Services/Total Expenditure	0.28	0.26	0.26	0.24	0.25
Capital Expenditure/Total Expenditure	0.19	0.15	0.16	0.17	0.16
Capital Expenditure on Social and Economic Services/Total Expenditure	0.18	0.15	0.16	0.15	0.15
<i>III Management of Fiscal Imbalances</i>					
Revenue deficit (surplus)/GSDP	(-) 0.006	(-) 0.01	(-) 0.002	(-) 0.009	(-) 0.004
Fiscal deficit/GSDP	(-) 0.036	(-) 0.035	(-) 0.028	(-) 0.036	(-) 0.03
Primary Deficit (surplus) /GSDP	(-) 0.021	(-) 0.018	(-) 0.009	(-) 0.018	(-) 0.012
Revenue Deficit/Fiscal Deficit	(+) 0.157	(+) 0.302	(+) 0.070	(+) 0.249	(+) 0.134
Net Primary Revenue Balance/GSDP	(-) 0.020	(-) 0.027	(-) 0.021	(-) 0.026	(-) 0.022
<i>IV Management of Fiscal Liabilities</i>					
Fiscal Liabilities/GSDP	0.21	0.22	0.23	0.23	0.24
Fiscal Liabilities/RR	1.65	1.84	1.79	1.91	1.86
Debt Repayment to Debt Receipts (in per cent)	19.55	29.38	17.35	22.87	28.27
<i>V Other Fiscal Health Indicators</i>					
Return on Investment	0.11	5.10	15.21	22.69	18.69
Financial Assets/Liabilities	0.93	0.90	0.96	0.94	0.93

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

* Note: Changed Proforma.

@ GSDP at current price figures communicated by the Government adopted.

Appendix-1.4

Part A

(Reference: Paragraphs-1.1.1 and 1.9.2; Pages 3 & 28)

Abstract of Receipts and Disbursements for the year 2018-19

(₹ in crore)

Receipts			Disbursements		
Various items	2017-18	2018-19	Various items	2017-18	2018-19
1	2	3	4	5	6
Section – A Revenue					
I-Revenue Receipts	27,104.57	31,216.44	I-Revenue Expenditure	29,082.69	32,196.02
(i) Tax revenue	10,164.93	12,188.09	General Services	12,408.50	13,524.87
(ii) Non-tax revenue	1,769.53	3,309.88	Social Services	10,929.44	12,209.34
(iii) State's share of Union Taxes and Duties	7,084.91	8,011.59	Education, Sports, Art and Culture	6,454.08	7,283.41
(iv) Non-Plan Grants	714.27	--	Health and Family Welfare	1,555.39	1,908.69
(v) Grants for State Plan Schemes	1,620.99	--	Water Supply Sanitation Housing and Urban Development	619.00	578.21
(vi) Grants for Central Plan and Centrally Sponsored Plan Schemes	4,466.94	--	Information and Broadcasting	40.34	119.16
(vii) Grants for Centrally sponsored Scheme	--	4,965.82	Welfare of Scheduled Castes Scheduled Tribes and Other backward Classes	246.27	206.40
(viii) Finance commission Grants	--	484.87	Labour and Labour Welfare	134.84	136.49
(ix) Other Transfer/ Grants to States/ Union Territories with Legislatures	1,283.00	2,256.19	Social Welfare and Nutrition	1,859.91	1,966.84
			Others	19.61	10.14
			Economic Services	4,276.21	5,002.49
			Agriculture and Allied Activities	2,132.20	2,485.04
			Rural Development	1,266.40	1,477.89
			Irrigation and Flood Control	407.44	427.81
			Energy	12.08	11.89
			Industry and Minerals	108.38	154.69
			Transport	236.05	311.97
			Science Technology and Environment	20.74	31.76
			General Economic Services	92.92	101.44
			Grants-in-aid and Contributions	1,468.54	1,459.32
Total	27,104.57	31,216.44	Total	29,082.69	32,196.02
II-Revenue Deficit carried over to Section-B	1,978.12	979.58	II-Revenue Surplus carried over to Section-B	--	--
Total	29,082.69	32,196.02	Total	29,082.69	32,196.02

Various items	2017-18	2018-19	Various items	2017-18	2018-19
1	2	3	4	5	6
III-Opening cash balance including Permanent Advances and Cash Balance Investment	2,785.95	2,733.60	III-Opening overdraft from Reserve Bank of India	--	--
IV- Misc. Capital Receipts	--	0.01	IV- Capital Outlay	5,914.37	6,184.42
			General Services	804.41	454.21
			Social Services	1,085.67	1,099.36
			Education Sports Art and Culture	214.60	154.33
			Health and Family Welfare	63.94	187.40
			Water Supply Sanitation Housing and Urban Development	755.26	688.63
			Welfare of Scheduled Castes Scheduled Tribes and Other Backward Classes	24.65	31.32
			Social Welfare and Nutrition	3.87	4.35
			Other Social Services	23.35	33.33
			Economic Services	4,024.29	4,630.85
			Agriculture and Allied Activities	795.95	997.65
			Rural Development	1,236.61	1,625.05
			Irrigation and Flood Control	314.96	356.92
			Energy	87.00	193.00
			Industry and Minerals	5.98	26.42
			Transport	1,525.71	1,373.83
			General Economic Services	58.08	57.98
			Total	5,914.37	6,184.42
V-Recoveries of Loans and Advances	33.50	26.91	V- Loans and Advances disbursed	76.83	183.48
From Power Projects	30.54	23.44	For Power Projects	62.64	70.53
From Government Servants	1.97	1.62	To Government Servants	0.52	0.20
From Others	0.99	1.85	To others	13.67	112.75
VI-Revenue surplus brought down	---	---	VI-Revenue deficit brought down	1,978.12	979.58

Various items	2017-18	2018-19	Various items	2017-18	2018-19
1.	2.	3.	4.	5.	6.
VII-Public Debt Receipts	7,526.08	7,275.18	VII-Repayment of Public Debt	1,720.72	2,057.51
Internal Debt other than Ways and Means Advances and Overdraft	7,411.72	7,169.72	Internal debt other than Ways and Means Advances and Overdraft	1,680.40	2,013.38
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	114.36	105.46	Repayment of Loans and Advances to Central Government	40.32	44.13
VIII-Appropriation from Contingency Fund	---	---	VIII-Appropriation to Contingency Fund	(-) 250.00	---
IX- Amount transferred to Contingency Fund	104.66	216.89	IX- Expenditure from Contingency Fund	481.50	107.08
X- Public Account Receipts	37,571.25	41,789.74	X- Public Account disbursements	35,366.30	39,947.18
Small Savings and Provident Funds	1,840.79	2,189.60	Small Savings and Provident Funds	1,221.32	1,299.74
Reserve Funds	232.34	243.00	Reserve Funds	127.26	131.46
Deposits and Advances	4,727.47	4,502.04	Deposits and Advances	4,008.79	4,513.09
Suspense and Miscellaneous	31,936.91	35,287.11	Suspense and Miscellaneous	31,206.55	35,114.04
Remittances	(-)1,166.25	(-)432.01	Remittances	(-) 1,197.62	(-) 1,111.15
XI- Closing overdraft from Reserve Bank of India	--	--	XI-Cash Balance at end	2,733.60	2,583.08
			Cash in Treasuries and Local Remittances	--	--
			Departmental Cash Balance including Permanent Advances	(-) 11.51	(-)11.52
			Deposits with Reserve Bank	1,171.00	1,158.50
			Cash Balance investment and investment of earmarked funds	1,574.11	1,436.10
Total	48,021.44	52,042.33	Total	48,021.44	52,042.33

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 2019

(₹ in crore)

As on 31.03.2018	Liabilities	As on 31.03.2019
40,286.37	Internal Debt -	45,442.71
26,662.21	Market Loans bearing interest	31,951.52
0.07	Market Loans not bearing interest	0.07
1.50	Loans from Life Insurance Corporation of India	1.50
13,622.59	Loans from other Institutions	13,489.62
--	Ways and Means Advances	--
--	Overdrafts from Reserve Bank of India	--
728.58	Loans and Advances from Central Government -	789.91
0.53	Pre 1984-85 Loans	0.53
4.04	Non-Plan Loans	3.56
724.01	Loans for State Plan Schemes	785.82
--	Loans for Central Plan Schemes	--
--	Loans for Centrally Sponsored Plan Schemes	--
500.00	Contingency Fund (Corpus)	500.00
1,789.07	Suspense and Miscellaneous Balances	1,962.14
7,009.63	Small Savings Provident Funds etc.	7,899.49
3,344.75	Deposits	3,333.70
1,650.54	Reserve Funds	1,762.08
--	Remittance Balances	65.75
55,308.94	Total	61,755.78

Appendix-1.4 Part B (Continued)

As on 31.03.2018	Assets	As on 31.03.2019
46,188.67	Gross Capital Outlay on Fixed Assets -	52,373.08
3,209.24	Investments in shares of Companies Corporations etc.	3,402.45
42,979.43	Other Capital Outlay	48,970.63
1,769.97	Loans and Advances	1,926.54
164.50	Loans for Power Projects	211.59
1,618.84	Other Development Loans	1,729.74
(-) 13.37	Loans to Government servants and Miscellaneous loans	(-) 14.79
446.28	Contingency Fund (un-recouped)	336.48
613.39	Remittance	--
--	Suspense and Miscellaneous Balances	--
0.42	Advance with Departmental Officer	0.42
2,733.60	Cash -	2,583.08
--	Cash in Treasuries and Local Remittances	--
1,171.00	Deposits with Reserve Bank	1,158.50
(-)10.70	Departmental Cash Balance	(-)10.71
(-) 0.81	Permanent Advances	(-)0.81
1,574.11	Cash Balance Investments	1,436.10
3,556.59	Deficit on Government Account -	4,536.18
--	Deducted (changed proforma due to apportionment of un allocated balances between Uttar Pradesh and Uttarakhand)	
--	(i) Deduct Revenue Surplus of the current year	--
1,978.12	(ii) Add Revenue deficit of the current year	979.58
(-) 250.00	(iii) Appropriation to Contingency Fund and Misc. Capital Receipt	0.01
--	(iv) Amount close to Government Account	--
1,828.47	(v) Accumulated deficit at the beginning of the year	3,556.59
55,308.92	Total	61,755.78

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 ₹ 1,150.17 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 1.8.3; 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	3,182.00	10,230.14	7,048.14	221.50
Capital (Voted)						
2.	19	Rural Development	1,507.16	1,509.96	2.80	0.19
5.	25	Food	19.00	1,433.04	1,414.04	7,442.32
Total			4,708.16	13,173.14	8,464.98	179.79

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.	19	Rural Development(Capital-Voted)	1,382.16	125.00	1,507.16	1,509.96	2.80
2.	25	Food (Capital-Voted)	19.00	0.005	19.01	1,433.04	1,414.04
Total			1,401.16	125.01	1,526.17	2,943.00	1,416.84

Appendix-2.3
(Reference: Paragraph 2.3.5; Page 47)
Rush of Expenditure exceeding 25 per cent in March 2019 or 50 per cent in the last Quarter (Jan 2019 to March 2019) of the total Expenditure

(₹ in crore)

Sl. No.	Head of account Scheme/ Service	Expenditure incurred during Jan-March 2019	Expenditure incurred in March 2019	Total Expenditure April to March 2019	Percentage of total expenditure incurred during	
					March 2019	Jan-March 2019
1.	2040	30.80	27.78	41.13	67.54	74.88
2.	2049	2,092.13	1,518.02	4,474.82	33.92	46.75
3.	2216	1.86	1.44	5.59	25.76	33.27
4.	2220	59.62	49.52	119.16	41.56	50.03
5.	2225	129.95	107.79	206.40	52.22	62.96
6.	2235	697.95	414.24	1,563.34	26.50	44.64
7.	2245	226.22	182.26	403.51	45.17	56.06
8.	2250	7.23	4.94	9.61	51.40	75.23
9.	2251	0.46	0.16	0.53	30.19	86.79
10.	2404	20.82	16.53	43.43	38.06	47.94
11.	2405	8.86	6.03	16.97	35.53	52.21
12.	2408	67.93	56.40	157.88	35.72	43.03
13.	2425	52.14	3.87	77.98	4.96	66.86
14.	2701	9.58	6.56	17.53	37.42	54.65
15.	2810	6.81	2.83	11.69	24.21	58.25
16.	2851	77.14	52.90	145.19	36.44	53.13
17.	3452	37.42	18.90	64.56	29.28	57.96
18.	3475	2.94	2.45	6.69	36.62	43.95
19.	4055	9.96	4.79	14.59	32.83	68.27
20.	4059	189.47	120.09	439.35	27.33	43.13
21.	4202	90.26	51.04	154.33	33.07	58.49
22.	4210	83.35	66.78	187.40	35.64	44.48
23.	4217	131.59	54.85	179.39	30.58	73.35
24.	4225	19.87	9.67	31.32	30.87	63.44
25.	4235	4.27	4.20	4.35	96.55	98.16
26.	4401	7.02	5.04	5.12	98.44	137.11
27.	4403	4.55	3.50	4.70	74.47	96.81
28.	4405	2.56	2.56	4.26	60.09	60.09
29.	4406	24.25	21.07	39.46	53.40	61.45
30.	4515	576.13	486.08	1,625.05	29.91	35.45
31.	4700	117.75	95.40	221.63	43.04	53.13
32.	4702	46.85	24.24	48.67	49.80	96.26
33.	4711	35.54	32.13	79.54	40.39	44.68
34.	4801	107.30	107.30	193	55.60	55.60
35.	4859	12.66	4.16	24.36	17.08	51.97
36.	5053	2.97	2.97	2.97	100.00	100.00
37.	6401	82.00	82.00	112.00	73.21	73.21
38.	7055	3.87	1.21	5.27	22.96	73.43
39.	7610	0.20	0.20	0.20	100.00	100.00
Total		5,082.28	3,651.90	10,742.97	33.99	47.31

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.	03-Council of Ministers	67.62	64.46	3.16	9.09
2.	04-Judicial Administration	193.04	167.92	25.12	14.61
3.	05-Election	44.13	35.93	8.2	2.76
4.	06- Revenue & General Administration	1,223.58	861.87	361.71	10.83
5.	07-Finance, Tax, Planning, Secretariat & Miscellaneous Services	8,190.27	7,742.30	447.97	249.72
6.	08- Excise	26.99	26.24	0.75	2.37
7.	10-Police & Jail	1,914.89	1,833.48	81.41	23.89
8.	11- Education, Sports, Youth Welfare & Culture	7,424.30	7,067.33	356.97	185.44
9.	12-Medical, Health & Family Welfare	2,102.77	1,726.45	376.32	120.14
10.	13-Water Supply, Housing & Urban Development	588.57	561.53	27.04	116.50
11.	15- Welfare	1,594.74	1,341.83	252.91	114.70
12.	16- Labour & Employment	342.92	221.60	121.32	25.26
13.	18- Cooperative	89.41	77.98	11.43	5.03
14.	19-Rural Development	910.83	798.09	112.74	93.17
15.	20-Irrigation and Flood	494.01	427.96	66.05	6.17
16.	21- Energy	12.64	11.11	1.53	0.60
17.	22- Public Works	822.42	716.30	106.12	52.94
18.	23-Industries	234.52	197.83	36.69	16.35
19.	24- Transport	87.80	74.74	13.06	12.44
20.	25 -Food	256.65	171.23	85.42	1.05
21.	26- Tourism	71.78	62.06	9.72	5.24
22.	27 -Forest	727.35	613.54	113.81	14.81
23.	29-Horticulture Development	294.26	262.82	31.44	13.18
24.	30-Welfare of Scheduled Castes	1,134.91	879.55	255.36	65.72
25.	31- Welfare of Scheduled Tribes	337.63	241.79	95.84	26.25
Total Revenue (Voted)		29,188.03	26,185.94	3,002.09	1,188.26
B-Revenue (Charged)					
1	04- Judicial Administration	52.80	35.67	17.13	0.96
2.	07-Finance, Tax, Planning, Secretariat & Miscellaneous Services	4,974.62	4,475.32	499.30	200.00
Total Revenue (Charged)		5,027.42	4,510.99	516.43	200.96
C- Capital (Voted)					
1.	06- Revenue & General Administration	442.50	170.24	272.26	0.25
2.	07-Finance, Tax, Planning, Secretariat & Miscellaneous Services	222.13	167.79	54.34	106.00
3	10-Police & Jail	20.72	18.59	2.13	2.50
4	11- Education, Sports, Youth Welfare & Culture	277.31	142.79	134.52	20.62
5.	13-Water Supply, Housing & Urban Development	1,047.47	597.86	449.61	67.70
6	15- Welfare	71.29	37.87	33.42	9.00
7.	16- Labour & Employment	12.00	10.96	1.04	2.00
8	20-Irrigation and Flood	426.28	365.92	60.36	41.92
9.	21- Energy	307.30	244.15	63.15	10.00
10	24- Transport	185.81	13.95	171.86	2.00
11.	26-Tourism	111.59	57.48	54.11	1.00
12.	27-Forest	81.20	38.60	42.60	6.58
13.	28-Animal Husbandry	21.73	8.97	12.76	5.55
14.	30-Welfare of Scheduled Castes	326.06	235.06	91.00	5.27
15	31- Welfare of Scheduled Tribes	139.41	97.09	42.32	11.77
Total Capital (Voted)		3,692.80	2,207.32	1,485.48	292.16
Grand Total		37,908.25	32,904.25	5,004.00	1,681.38

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

(₹ lakh)

Sl. No.	Grant No.	Description	Voted/Charged	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1.	01	Legislature	Revenue-Voted	2011-02-101-03	(+)13.50	(-)60.04
			Revenue-Voted	2011-02-103-03	(-)13.50	(-)259.11
2.	04	Judicial Administration	Revenue-Voted	2014-00-105-03	(-)70.00	(-)1814.72
			Revenue-Voted	2014-00-105-04	(+)19.17	(-)332.68
			Revenue-Voted	2014-00-108-03	(+)50.83	(-)251.49
3.	06	Revenue and General Administration	Revenue-Voted	2053-00-093-03	(-)14.00	(-)1,058.36
			Revenue-Voted	2053-00-101-03	(+)14.00	(-)52.14
			Revenue-Voted	2070-00-107-03	(-)1,312.94	(-)12.00
			Revenue-Voted	2245-80-102-05	(+)70.00	(-)57.38
			Revenue-Voted	2245-80-102-07	(-)70.00	(-)297.98
4.	07	Finance, Tax, Planning, Secretariat & Miscellaneous Service	Revenue-Voted	2030-02-102-03	(-) 23.34	(-)211.70
			Revenue-Voted	2030-03-001-03	(+) 24.00	(-) 57.72
			Revenue-Voted	2030-03-001-04	(+) 23.34	(-)62.62
			Revenue-Voted	2030-03-001-05	(-) 24.00	(-) 76.00
			Revenue-Voted	2043-00-101-03	(+) 91.00	(-) 852.53
			Revenue-Voted	2043-00-800-02	(-) 91.00	(-) 179.46
			Revenue-Voted	2049-60-701-03	(+) 25.00	(-) 14.47
			Revenue-Voted	2049-60-701-05	(-) 25.00	(-) 3,475.00
			Revenue-Voted	2052-00-090-13	(-) 13.00	(-) 24.00
			Revenue-Voted	2052-00-091-03	(-) 321.47	(-) 102.57
			Revenue-Voted	2052-00-800-04	(-) 20.00	(-) 115.46
			Revenue-Voted	2054-00-095-03	(+) 4.00	(-) 102.31
			Revenue-Voted	2054-00-097-03	(+) 16.00	(-) 610.64
			Capital -Voted	3604-01-193-04	(-) 500.00	(-) 5,612.83
Capital -Voted	4216-02-800-12	(-) 966.28	(-) 220.43			
5	08	Excise	Revenue-Voted	2039-00-001-03	(+) 34.50	(-) 86.05
			Revenue-Voted	2039-00-001-04	(-) 34.50	(-) 225.85
6.	10	Police & Jail	Revenue-Voted	2055-00-001-03	(-) 55.55	(-) 219.24
			Revenue-Voted	2055-00-001-04	(-) 98.00	(-) 845.36
			Revenue-Voted	2055-00-003-04	(+) 47.80	(-) 68.05
			Revenue-Voted	2055-00-104-04	(-) 10.00	(-) 636.53
			Revenue-Voted	2055-00-109-04	(-) 33.62	(-) 601.24
			Revenue-Voted	2055-00-109-05	(+) 105.00	(-) 219.21
			Revenue-Voted	2055-00-109-07	(+) 7.75	(-) 48.01
			Revenue-Voted	2055-00-110-03	(+) 108.00	(-) 17.38
7.	11	Education, Sports, Youth Welfare & Culture	Revenue-Voted	2202-02-001-03	(+) 11.99	(-) 96.17
			Revenue-Voted	2202-02-109-07	(+) 85.00	(-) 158.46
			Revenue-Voted	2202-02-109-16	(-) 6,840.00	(-) 242.57
			Revenue-Voted	2202-03-103-04	(-) 757.47	(-) 69.00
			Revenue-Voted	2202-03-103-08	(-) 74.59	(-) 535.56
			Revenue-Voted	2202-03-104-03	(-) 219.82	(-) 741.07
			Revenue-Voted	2202-05-103-04	(-) 20.28	(-) 200.00
			Revenue-Voted	2204-00-001-01	(-) 34.76	(-) 25.02
			Revenue-Voted	2204-00-001-04	(-) 206.74	(+) 34.08
			Revenue-Voted	2204-00-104-35	(-) 39.73	(-) 10.27
			Revenue-Voted	2205-00-102-01	(-) 8.73	(-) 10.19
		Capital Voted	4202-03-102-26	(+) 263.44	(-) 16.34	

8.	12	Medical, Health & Family Welfare	Revenue-Voted	2210-01-001-03	(+) 238.31	(-) 353.09
			Revenue-Voted	2210-01-110-05	(+) 25.00	(-) 547.35
			Revenue-Voted	2210-01-110-11	(-) 30.00	(-) 107.18
			Revenue-Voted	2210-03-103-03	(+) 450.00	(-) 328.84
			Revenue-Voted	2210-03-110-17	(-) 450.00	(-) 808.51
			Revenue-Voted	2210-06-101-03	(-) 233.31	(-) 9,880.30
			Capital Voted	4210-01-110-14	(+) 33.02	(-) 50.00
			Capital Voted	4210-03-105-03	(+) 188.68	(+) 139.94
			Capital Voted	4210-03-105-11	(-)188.68	(-) 171.32
9.	13	Water supply, Housing & Urban Development	Revenue-Voted	2215-01-102-07	(+) 656.47	(-) 153.85
			Revenue-Voted	2215-01-800-08	(-) 304.94	(-) 195.06
			Revenue-Voted	2217-03-191-01	(-) 2,988.15	(-) 5,556.35
			Capital Voted	4217-03-051-01	(-) 1,000.00	(-) 18,999.03
10.	14	Information	Revenue-Voted	2220-01-105-03	(-) 4.43	(-) 182.32
			Revenue-Voted	2220-01-105-06	(-) 22.55	(-) 150.00
			Revenue-Voted	2220-60-001-03	(-) 193.12	(-) 34.37
			Revenue-Voted	2220-60-110-03	(-) 28.43	(-) 100.00
11.	15	Welfare	Revenue-Voted	2235-02-103-23	(+) 30.00	(-) 24.87
			Revenue-Voted	2235-02-103-29	(-) 30.00	(-) 6,678.98
			Revenue-Voted	2235-60-200-03	(-) 418.97	(-) 10.00
			Revenue-Voted	2250-00-800-18	(+) 10.88	(-) 41.56
12.	17	Agriculture Works & Research	Revenue-Voted	2401-00-001-01	(-) 1,576.76	(-) 4,458.63
			Revenue-Voted	2401-00-109-01	(+) 597.48	(-) 1,256.22
13.	19	Rural Development	Revenue-Voted	2501-01-003-01	(-) 3,000.00	(-) 2,556.52
			Revenue-Voted	2501-01-800-01	(+) 5,642.97	(-) 4,112.05
			Revenue-Voted	2515-00-102-01	(+) 310.50	(-) 116.63
14.	20	Irrigation and Flood	Revenue-Voted	2700-00-001-05	(-) 177.54	(-) 244.87
			Revenue-Voted	2701-15-101-02	(+)177.54	(-) 120.99
			Capital-Voted	4700-00-051-01	(-) 1,033.76	(-) 2,167.26
			Capital-Voted	4700-04-051-02	(+) 17.59	(-) 100.00
			Capital-Voted	4700-18-051-02	(-) 420.84	(-) 366.29
			Capital-Voted	4711-01-103-01	(+) 1,033.76	(-) 201.76
15.	22	Public Works	Revenue-Voted	2059-80-102-06	(-) 6.90	(-) 17.27
			Revenue-Voted	3054-01-337-01	(-) 1,853.74	(-) 2,013.36
			Revenue-Voted	3054-03-337-05	(-) 41.23	(-) 83.51
			Revenue-Voted	3054-04-337-03	(-) 5,291.15	(-) 433.79
			Capital-Voted	5054-03-101-03	(-) 760.06	(-) 87.73
			Capital-Voted	5054-04-337-03	(+) 2,133.82	(-) 2,257.34
			Capital-Voted	5054-04-337-04	(-) 597.29	(-) 214.90
			Capital-Voted	5054-04-337-05	(-) 59.50	(+) 127.18
			Capital-Voted	5054-04-337-06	(-) 422.25	(+) 98.80
			Capital-Voted	5054-04-337-97	(-) 2,809.17	(+) 17.14
			Capital-Voted	5054-04-337-98	(-) 936.41	(-) 498.54
16.	23	Industries	Revenue-Voted	2851-00-101-03	(-) 200.00	(-) 2,000.00
			Revenue-Voted	2851-00-102-97	(-) 950.00	(-) 50.00
17.	25	Food	Revenue-Voted	2408-01-001-03	(-) 50.00	(-) 541.90
			Revenue-Voted	3475-00-106-03	(+) 50.00	(-) 32.73
			Capital-Voted	4408-01-800-05	(-) 149.48	(-) 33.60
18.	27	Forest	Revenue-Voted	2406-00-101-01	(+) 767.76	(-) 770.26
			Revenue-Voted	2406-01-800-01	(-) 791.91	(-) 2,004.57
			Revenue-Voted	2406-02-110-01	(+) 24.15	(-) 1,073.41
19.	28	Animal Husbandry	Revenue-Voted	2403-00-101-01	(+) 332.36	(-) 89.99
			Revenue-Voted	2403-00-104-04	(-) 62.70	(-) 37.35
			Revenue-Voted	2403-00-113-01	(-) 69.66	(-) 72.97
20.	29	Horticulture Development	Revenue-Voted	2401-00-119-01	(-) 702.10	(-) 78.94

			Revenue-Voted	2401-00-119-03	(-) 1,692.83	(+) 299.05			
			Revenue-Voted	2401-00-119-28	(-) 9.00	(-) 191.00			
			Revenue-Voted	2401-00-119-31	(-) 0.81	(-) 81.99			
			Revenue-Voted	2401-00-119-98	(-) 50.00	(-) 450.00			
21.	30	Welfare of Scheduled Castes	Revenue-Voted	2235-02-101-02	(+) 117.13	(-) 88.26			
			Revenue-Voted	2235-60-102-02	(-) 117.13	(-) 980.85			
			Revenue-Voted	2401-00-001-01	(-) 1,322.54	(-) 671.64			
			Revenue-Voted	2401-00-109-01	(+) 74.09	(-) 35.13			
			Revenue-Voted	2403-00-101-01	(+) 7.30	(-) 65.37			
			Revenue-Voted	2403-00-113-01	(-) 7.30	(-) 32.70			
			Revenue-Voted	2501-01-003-01	(-) 1,300.00	(-) 331.44			
			Revenue-Voted	2515-00-102-02	(-) 1293.79	(-) 34.20			
			Capital-Voted	4215-02-105-01	(-) 751.49	(-) 346.16			
			Capital-Voted	4702-00-800-01	(-) 780.00	(+) 36.29			
			Capital-Voted	5054-04-337-02	(-) 133.06	(-) 19.28			
			22.	31	Welfare of Scheduled Tribes	Revenue-Voted	2210-03-796-03	(+) 71.00	(-) 97.45
						Revenue-Voted	2210-06-101-99	(-) 71.00	(-) 92.56
Revenue-Voted	2235-02-796-03	(-) 82.33				(-) 199.72			
Revenue-Voted	2235-02-796-07	(+) 82.33				(-) 15.90			
Revenue-Voted	2401-00-001-01	(-) 184.12				(-) 52.31			
Capital-Voted	4702-00-800-01	(-) 512.00				(-) 80.33			
Capital-Voted	5054-04-796-02	(-) 22.06				(-) 929.68			

Appendix-2.6 (A)
(Reference: Paragraph 2.3.6.3; Page 48)
Substantial surrenders made during the year 2018-19 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.	03-Council of Ministers	2013-00-105-05	500.00	235.22	47.04
2.	05-Election	2015-00-105-03	1,135.02	354.26	31.21
		2015-00-106-03	147.89	73.51	49.71
		2015-00-109-03	403.57	203.59	50.45
3.	06-Revenue & General Administration	2070-00-105-03	7.23	7.23	100.00
		2070-00-800-16	5.00	5.00	100.00
4.	10-Police & Jail	2055-00-001-05	21.75	20.55	94.48
5.	11-Education, Sports, Youth Welfare & Culture	2202-03-102-08	630.00	400.00	63.49
		2202-03-103-01	2,500.00	2,081.17	83.25
		2202-03-103-12	100.00	54.00	54.00
		2204-00-001-01	82.50	34.76	42.13
		2205-00-001-05	78.40	76.73	97.87
		2205-00-102-01	20.25	8.73	43.11
		2205-00-102-06	15.00	10.31	68.73
		2205-00-102-36	20.00	15.60	78.00
		2205-00-102-39	50.00	44.00	88.00
		2205-00-103-01	10.76	5.57	51.77
		2202-01-101-08	500.00	500.00	100.00
		2202-01-101-09	18.48	18.48	100.00
		2202-03-102-09	58.00	58.00	100.00
		2202-03-103-05	70.00	70.00	100.00
		2202-03-103-13	50.00	50.00	100.00
		2202-03-103-14	100.00	100.0	100.00
		2202-03-107-06	20.00	20.00	100.00
		2202-03-800-09	50.00	50.00	100.00
		2202-03-800-13	32.00	32.00	100.00
		2202-03-800-14	6.00	6.00	100.00
		2202-03-800-15	5.00	5.00	100.00
		2202-03-800-16	20.00	20.00	100.00
		2205-00-102-37	40.00	40.00	100.00
		2205-00-102-38	20.00	20.00	100.00
		2205-00-102-40	20.00	20.00	100.00
		2205-00-102-42	50.00	50.00	100.00
		2205-00-102-43	50.00	50.00	100.00
		2205-00-102-44	40.00	40.00	100.00
		2204-00-001-10	30.54	18.19	59.56
		4202-01-201-01	5,000.01	4,649.70	92.99
		4202-01-201-03	500.00	416.12	83.22
		4202-01-203-01	2,000.01	1,095.62	54.78
4202-04-106-04	271.00	209.14	77.17		
4202-04-106-06	500.00	469.65	93.93		
4202-01-203-14	250.00	250.00	100.00		
4202-01-203-18	50.00	50.00	100.00		
4202-01-203-19	50.00	50.00	100.00		

		4202-01-203-24	50.00	50.00	100.00
		4202-01-205-08	50.00	50.00	100.00
		4202-04-106-01	500.00	500.00	100.00
		4202-04-106-03	200.00	200.00	100.00
		4202-04-106-05	50.00	50.00	100.00
		4202-04-106-07	25.00	25.00	100.00
6.	14-Information	2220-60-102-03	87.93	35.19	40.02
		2220-60-102-04	21.06	7.04	33.43
		4059-60-051-04	100.00	100.00	100.00
7.	15- Welfare	2251-00-092-07	100.00	64.21	64.21
		2251-00-092-06	37.00	37.00	100.00
		4235-60-200-03	241.00	226.02	93.78
8.	16-Labour & Employment	2230-01-101-05	212.24	65.82	31.01
		2230-01-103-09	15.00	11.86	79.07
		2230-01-103-06	5.00	5.00	100.00
		2230-01-103-10	20.00	20.00	100.00
		2230-01-103-16	1,137.15	1,137.15	100.00
9.	17-Agriculture Works & Research	2415-80-120-13	194.86	134.86	69.21
		2415-80-120-14	197.05	127.05	64.48
		2415-80-120-15	159.45	102.25	64.13
		2415-80-120-20	32.40	27.40	84.57
		2415-80-120-24	20.00	13.40	67.00
		2401-00-001-11	24.40	24.40	100.00
		2415-80-120-05	100.00	100.00	100.00
		2415-80-120-08	100.00	100.00	100.00
		2415-80-120-11	80.00	80.00	100.00
		2415-80-120-12	80.00	80.00	100.00
		4401-00-800-06	400.00	400.00	100.00
		4401-00-800-07	50.00	50.00	100.00
10.	19-Rural Development	2515-00-001-06	77.24	62.51	80.93
11.	20-Irrigation & Flood	2702-02-005-05	12.56	11.98	95.38
		2702-80-005-02	199.65	121.68	60.95
		4702-00-051-01	10,003.00	6,734.35	67.32
12.	22- Public Works	3054-01-337-01	4,000.00	1,853.74	46.34
		5054-04-337-01	10,000.01	5,239.04	52.39
		5054-04-337-06	500.00	422.25	84.45
		5054-05-337-02	2,000.00	620.95	31.05
		5054-05-337-03	500.00	500.00	100.00
		5054-80-190-03	200.00	200.00	100.00
13.	28- Animal Husbandry	2405-00-001-01	30.00	26.62	88.73
		2405-00-101-01	1,178.60	762.48	64.69
		4405-00-101-01	1,229.28	1,220.00	99.25
		4405-00-101-98	800.00	382.88	47.86
		4405-00-001-03	25.00	25.00	100.00
14.	29- Horticulture Development	2401-00-119-29	8.20	8.20	100.00
		2401-00-119-97	1,000.00	1,000.00	100.00
		4401-00-119-13	100.00	87.55	87.55
		4401-00-119-98	500.00	500.00	100.00
15.	30-Welfare of Scheduled Castes	2202-03-001-01	500.00	500.00	100.00
		4202-01-201-01	2,200.00	2,084.08	94.73

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		4702-00-800-01	1,500.00	780.00	52.00
		4702-00-800-02	200.00	100.91	50.46
		4202-01-201-02	100.00	100.00	100.00
16.	31- Welfare of Scheduled Tribes	2202-01-800-01	3,000.01	1,911.45	63.71
		2401-00-796-31	120.00	40.00	33.33
		2202-03-800-01	250.00	250.00	100.00
		4202-01-201-01	700.00	686.02	98.00
		4702-00-800-01	700.00	512.00	73.14
		5054-04-796-01	30.00	29.40	98.00
		4702-00-796-05	27.50	27.50	100.00
Total			61,509.00	42,612.37	69.28

Appendix-2.6 (B)
(Reference: Paragraph 2.3.6.3; Page 48)
Substantial surrenders made during the year 2018-19 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	2012-03-105-03	77.35	37.00	47.83
Total			77.35	37.00	47.83

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. Capital-Voted					
1.	22-Public Works	1,391.50	66.62	100.40	33.78
Total		1,391.50	66.62	100.40	33.78

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-Voted)	207.65	167.92	39.73
		Judicial Administration (Revenue-Charged)	53.76	35.67	18.09
2.	06	Revenue & General Administration (Capital-Voted)	442.75	170.24	272.51
3.	07	Finance, Tax, Planning, Secretariat & Miscellaneous Services (Revenue-Charged)	5,174.62	4,475.32	699.30
4.	09	Public Service Commission (Revenue-Charged)	29.12	17.35	11.77
5.	12	Medical, Health and Family Welfare (Revenue-Voted)	2,222.90	1,726.45	496.45
		Medical, Health and Family Welfare (Capital-Voted)	229.80	187.40	42.40
6.	13	Water Supply, Housing & Urban Development (Revenue-Voted)	705.07	561.53	143.54
		Water Supply, Housing & Urban Development (Capital-Voted)	1,115.17	597.86	517.31
7.	18	Co-operative (Revenue-Voted)	94.44	77.98	16.46
8.	21	Energy (Capital-Voted)	317.30	244.15	73.15
9.	23	Industries (Revenue -Voted)	250.87	197.83	53.04
		Industries (Capital-Voted)	73.36	26.68	46.68
10.	24	Transport (Revenue-Voted)	100.25	74.74	25.51
		Transport (Capital-Voted)	187.81	13.95	173.86
11.	25	Food (Revenue-Voted)	257.69	171.23	86.46
12.	26	Tourism (Revenue-Voted)	77.02	62.06	14.96
		Tourism (Capital-Voted)	112.59	57.48	55.11
13.	27	Forest (Revenue-Voted)	742.17	613.54	128.63
		Forest (Capital-Voted)	87.78	38.60	49.18
Total			12,482.12	9,517.98	2,964.14

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.	01-Legislature	3.19	00.00	3.19
2.	03-Council of Ministers	12.25	2.35	9.90
3.	04-Judicial Administration	39.73	00.00	39.73
4.	06- Revenue & General Administration	372.54	14.71	357.83
5.	07- Finance, Tax, Planning, Secretariat & Misc. Services	697.69	8.21	689.48
6.	08-Excise	3.12	00.00	3.12
7.	10-Police And Jail	105.30	0.21	105.09
8.	11-Education, Sports, Youth Welfare and Culture	542.42	328.31	214.11
9.	12-Medical, Health and Family Welfare	496.45	00.00	496.45
10.	13-Water Supply, Housing and Urban Development	143.54	00.00	143.54
11.	14-Information	8.92	4.21	4.71
12.	15-Welfare	367.60	7.37	360.23
13.	16-Labour & Employment	146.57	24.97	121.60
14.	17-Agriculture Works & Research	169.84	92.54	77.30
15.	18- Co-Operative	16.46	00.00	16.46
16.	19- Rural Development	205.91	23.71	182.20
17.	20- Irrigation and Flood	72.21	4.28	67.93
18.	21-Energy	2.13	00.00	2.13
19.	22- Public Works	159.06	72.03	87.03
20.	23- Industries	53.04	00.00	53.04
21.	24- Transport	25.50	00.00	25.50
22.	25- Food	86.46	00.00	86.46
23.	26- Tourism	14.96	00.00	14.96
24.	27- Forest	128.63	00.00	128.63
25.	28- Animal Husbandry	25.39	9.02	16.37
26.	29- Horticulture Development	44.62	34.76	9.86
27.	30-Welfare of Scheduled Castes	321.08	27.06	294.02
28.	31- Welfare of Scheduled Tribes	122.09	25.21	96.88
Total		4,386.70	678.95	3,707.75
Revenue-Charged				
1.	04- Judicial Administration	18.09	00.00	18.09
2.	07- Finance, Tax, Planning, Secretariat & Misc. Services	699.30	00.00	699.30
3.	09- Public Service Commission	11.77	00.00	11.77
4.	22- Public Works	6.13	0.42	5.71
Total		735.29	0.42	734.87
Capital-Voted				
1.	04- Judicial Administration	4.64	00.00	4.64
2.	06- Revenue and General Administration	272.51	00.00	272.51
3.	07- Finance, Tax, Planning, Secretariat & Misc. Services	160.34	15.52	144.82
4.	10-Police And Jail	4.63	00.00	4.63
5.	11-Education, Sports, Youth Welfare and Culture	155.14	82.62	72.52
6.	12-Medical, Health and Family Welfare	42.40	00.00	42.40
7.	13-Water Supply, Housing and Urban Development	517.31	00.00	517.31
8.	15-Welfare	42.42	2.26	40.16
9.	16-Labour & Employment	3.04	00.00	3.04
10.	17-Agriculture, Works & Research	6.44	4.50	1.94

11.	18-Co-operative	1.55	00.00	1.55
12.	20- Irrigation and Flood	102.27	67.34	34.93
13.	21-Energy	73.15	00.00	73.15
14.	23- Industries	46.68	00.00	46.68
15.	24-Transport	173.86	00.00	173.86
16.	26-Tourism	55.11	00.00	55.11
17.	27- Forest	49.18	00.00	49.18
18.	28- Animal Husbandry	18.31	16.28	2.03
19.	29-Horticulture Development	10.95	5.88	5.07
20.	30-Welfare of Scheduled Castes	96.28	31.99	64.29
21.	31- Welfare of Scheduled Tribes	54.08	12.83	41.25
Total		1,890.29	239.22	1,651.07
Grand Total		7,012.28	918.59	6,093.69

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 2019 of Voted Grant

(₹ in crore)

Sl. No.	Grant No.	Major Head	Total Provision	Amount of Surrender	Percentage of Total Provision
1.	3	4059- Capital Outlay on Public Works	65.00	10.44	16.06
2	5	2015-Election	46.88	10.95	23.36
3.	6	2070- Other Administrative Services	114.71	14.71	12.82
4.	7	4216- Capital Outlay on housing	29.66	15.52	52.33
5.	11	2202-General Education	7,323.78	319.18	4.36
		4202- Capital Outlay on Education, Sports, Art and Culture	297.93	82.62	27.73
6.	16	2210- Medical and Public Health	100.86	11.19	11.09
		2230- Labour and Employment	267.32	13.78	5.15
7.	17	2401- Crop Husbandry	895.10	45.63	5.10
		2415- Agriculture Research and Education	242.87	46.91	19.31
8.	19	2515- Other Rural Development Programmes	636.78	23.71	3.72
9.	20	4702- Capital Outlay on Minor Irrigation	105.03	67.34	64.12
10.	22	3054- Road and Bridges	333.53	71.96	21.58
		5054- Capital Outlay on Roads and Bridges	1,387.00	100.40	7.24
11.	28	4405- Capital Outlay on Fisheries	20.54	16.28	79.26
12.	29	2401- Crop Husbandry	307.44	34.76	11.31
13.	30	2202- General Education	226.54	14.60	6.44
		2401- Crop Husbandry	91.14	12.43	13.64
		4202- Capital Outlay on Education, Sports, Art and Culture	59.15	21.85	36.94
14.	31	2202- General Education	54.67	23.25	42.53
Total			12,605.93	957.51	7.60

Appendix-2.11
(Reference: Paragraph 2.3.6.6; Page 48)
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.	01	Legislature	72.34	3.19	4.41
2.	03	Council of Ministers	76.72	12.25	15.97
3.	04	Judicial Administration	207.65	39.73	19.13
4.	05	Election	46.88	10.95	23.36
5.	06	Revenue & General Administration	1,234.41	372.54	30.18
6.	07	Finance, Tax, Planning, Secretariat & Miscellaneous Services	8,440.00	697.69	8.27
7.	08	Excise	29.36	3.12	10.63
8.	10	Police & Jail	1,938.78	105.30	5.43
9.	11	Education, Sports, Youth Welfare & Culture	7,609.74	542.42	7.13
10.	12	Medical, Health & Family Welfare	2,222.90	496.45	22.33
11.	13	Water Supply, Housing & Urban Development	705.07	143.54	20.36
12.	14	Information	127.74	8.92	6.98
13.	15	Welfare	1,709.43	367.60	21.50
14.	16	Labour & Employment	368.18	146.57	39.81
15.	17	Agriculture Works & Research	1,137.97	169.84	14.92
16.	18	Co-operative	94.44	16.46	17.43
17.	19	Rural Development	1,004.01	205.91	20.51
18.	20	Irrigation & Flood	500.18	72.21	14.44
19.	21	Energy	13.24	2.13	16.09
20.	22	Public Works	875.36	159.06	18.17
21.	23	Industries	250.87	53.04	21.14
22.	24	Transport	100.25	25.50	25.44
23.	25	Food	257.69	86.46	33.55
24.	26	Tourism	77.02	14.96	19.42
25.	27	Forest	742.17	128.63	17.33
26.	28	Animal Husbandry	316.17	25.39	8.03
27.	29	Horticulture Development	307.44	44.62	14.51
28.	30	Welfare of Scheduled Castes	1,200.62	321.08	26.74
29.	31	Welfare of Scheduled Tribes	363.88	122.09	33.55
Total			32,030.51	4,397.65	13.73
Revenue-Charged					
1.	04	Judicial Administration	53.76	18.09	33.65
2.	07	Finance, Tax, Planning, Secretariat & Miscellaneous Services	5,174.62	699.30	13.51
3.	09	Public Service Commission	29.12	11.77	40.42
4.	22	Public Works	11.00	6.13	55.73
Total			5,268.50	735.29	13.96
Capital-Voted					
1.	03	Council of Ministers	65.00	10.44	16.06
2.	04	Judicial Administration	45.10	4.64	10.29
3.	06	Revenue & General Administration	442.75	272.51	61.55
4.	07	Finance, Tax, Planning, Secretariat & Miscellaneous Services	328.13	160.34	48.86
5.	10	Police & Jail	23.22	4.63	19.94
6.	11	Education, Sports, Youth Welfare & Culture	297.93	155.14	52.07
7.	12	Medical, Health & Family Welfare	229.80	42.40	18.45

8.	13	Water Supply, Housing & Urban Development	1,115.17	517.31	46.39
9.	14	Information	1.00	1.00	100.00
10.	15	Welfare	80.29	42.42	52.83
11.	16	Labour & Employment	14.00	3.04	21.71
12.	17	Agriculture Works & Research	139.87	6.44	4.60
13.	18	Co-operative	4.68	1.55	33.12
14.	20	Irrigation & Flood	468.20	102.27	21.84
15.	21	Energy	317.30	73.15	23.05
16.	22	Public Works	1,391.50	66.62	4.79
17.	23	Industries	73.36	46.68	63.63
18.	24	Transport	187.81	173.86	92.57
19.	26	Tourism	112.59	55.11	48.95
20.	27	Forest	87.78	49.18	56.03
21.	28	Animal Husbandry	27.28	18.31	67.12
22.	29	Horticulture Development	16.00	10.95	68.44
23.	30	Welfare of Scheduled Castes	331.33	96.28	29.06
24.	31	Welfare of Scheduled Tribes	151.18	54.08	35.77
Total			5,951.27	1,968.35	33.07
Capital-Charged					
1	09	<i>Public Service Commission</i>	<i>1.00</i>	<i>0.85</i>	<i>85.00</i>
Total			1.00	0.85	85.00
Grand Total			43,251.28	7,102.14	16.42

Appendix-2.12

(Reference: Paragraph 2.6; Page 57)

Status (as on August 2019) of Advances drawn from Contingency Fund during the year 2018-19 which remained un-recouped till the close of financial year

(₹ in crore)

Sl. No.	Grant No	Major Head	Advance From Contingency Fund	Un-recouped (August 2019)
1.	10-Police	2055	10.35	10.35
2.	11-General Education	2202	0.02	0.02
3.	13-Water Supply & Sanitation	2215	16.00	16.00
4.	13-Urban Development	2217	0.14	0.14
5.	6-Relief on account of Natural Calamities	2245	12.50	12.50
6.	17-Crop Husbandry	2401	12.16	12.16
7.	29- Crop Husbandry	2401	0.25	0.25
8.	19- Other Rural Development Programmes	2515	18.69	18.69
9.	23-Village & Small Industries	2851	0.81	0.81
Total			70.92	70.92

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 2017-18 which remained un-recouped (as on August 2019)

(₹ in crore)

Sl. No.	MH	Un-recouped Contingency fund	
		2017-18	Total
1.	2040	0.008	0.008
2.	2052	1.48	1.48
3.	2202	5.46	5.46
4.	2204	0.07	0.07
5.	2210	0.32	0.32
6.	2220	1.34	1.34
7.	2225	0.06	0.06
8.	2225	0.06	0.06
9.	2245	4.87	4.87
10.	4711	0.0005	0.0005
11.	5054	0.69	0.69
12.	5054	0.27	0.27
Total		14.63	14.63

Appendix-2.14
(Reference: Paragraph 2.7(A); Page 59)
Pending DC bills for the years up to 2018-19 (Position as on 31 March 2019)

(₹ in lakh)

Sl. No.	DDO	Major Head	Number of AC bills	Amount
1.	Asst. District Election Officer, Pithoragarh	2015	04	29.40
2.	Chief Medical Officer, Animal Dept., Almora	2403	02	22.05
3.	District Magistrate, Rudraprayag	2515	01	2.00
4.	Assistant District Election Officer, Rudraprayag	2015	01	0.20
5.	Drawing and Disbursing Officer, District Election office Pithoragarh	2015	01	0.50
6.	District Youth Welfare & Prantiya Rakshak Dal, Officer, Rudraprayag	2515	01	2.25
Total			10	56.40

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 (01)	2016-17	01	0.93
2.	3604	Zila Panchayati Raj Adhikari (10)	2017-18	24	36.73
		Executive Officer, Nagar Palika Parishad (04)			
		Executive Officer, Nagar Panchayat (02)			
		MD, Uttarakhand Peyjal Nigam, Dehradun (01)			
		Sr. Finance Officer Nagar Nigam, Roorkee (02)			
		Administrator Nagar Nigam (01)			
		Additional Director, Directorate Urban Development (01)			
In-charge Officer Finance-District Magistrate (03)					
3.	3604	Zila Panchayati Raj Adhikari (70)	2018-19	94	315.68
		Chief Development Officer (05)			
		Executive Officer, Nagar Panchayat (06)			
		Sr. Finance Officer Nagar Nigam, Roorkee (01)			
		Executive Officer, Nagar Palika Parishad (04)			
		Prashasak, Nagar Nigam (01)			
		Nagar Aayukt, Nagar Nigam (04)			
Additional Director, Directorate Urban Development (03)					
Total (As on 31.03.2019)				119	353.34

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.