

Appendix-1

(Reference: Profile of Uttarakhand, Paragraph 1.3, 1.3.1 and 1.4.1; Pages 1, 8, 10 and 16)

STATE PROFILE (Uttarakhand)					
A. General Data					
Sl.No.	Particulars			Figures	
1	Area			53,483 sq km	
2	Population				
	a.	As per 2001 Census.		0.85 crore	
	b.	2009-2010		0.97 crore	
3	Density of Population (2001). (All India Density = 325 persons per Sq.Km)			159 sq. km.	
4	Population below poverty line. (All India Average = 27.5 %)			39.6 per cent	
5	Literacy (2001). (All India Average = 64.8%)			71.60 per cent	
6	Infant mortality (per 1000 live births). (All India Average = 53 per 1000 live births)			44	
7	Gini Coefficient ¹				
	a.	Rural. (All India = 0.30)		0.28	
	b.	Urban. (All India = 0.37)		0.32	
8	Gross State Domestic Product (GSDP) 2009-2010 at current prices			46,872 crore	
9	GSDP CAGR ² (2001-02 to 2009-10)			17.18 per cent	
10	Per capita GSDP CAGR (2001-02 to 2009-10)			15.22 per cent	
11	GSDP CAGR (2001-02 to 2008-2009)			17.29 per cent	
12	Population Growth (2001- 2002 to 2009-2010)			14.45 per cent	
B. Financial Data					
Sl.No.		Particulars	Figures (in per cent)		
1	CAGR		2001-02 to 2009-10		2001-02 to 2009-10
			Himachal Pradesh		Uttarakhand
	a.	of Revenue Receipts.	14.55		17.52
	b.	of Own Tax Revenue.	15.05		20.06
	c.	of Non Tax Revenue.	29.26		18.55
	d.	of Total Expenditure.	11.56		18.26
	e.	of Capital Expenditure.	15.08		29.52
	f.	of Revenue Expenditure on Education.	9.98		20.06
	g.	of Revenue Expenditure on Health.	9.79		16.61
	h.	of Salary and Wages.	10.81		21.27
	i.	of Pension#	14.74		34.00

¹ It is a measure of inequality of income distribution where zero refers to perfect equality and one refers to perfect inequality.

² GSDP= Gross State Domestic Product.

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Source: Financial data is based on figures in Finance Accounts. BPL (Planning Commission & NSSO data, 61st Round-<http://planning.commission.nic.in/data/database/Data0910/tab%2021.pdf>), Gini Coefficient (Unofficial estimates of Planning Commission & NSSO data, 61st Round 2004-05 MRP), Life Expectancy at birth (Office of the Registrar General of India; Ministry of Home Affairs; Economic Survey, 2009-10, Infant mortality rate (SRS Bulletin October,2009), Density of population (Office of the Registrar General and census commissioner of India; Ministry of Home Affairs and Literacy (Office of the Registrar General of India; Ministry of Home Affairs). #For the period 2002-03 to 2008-09 or 2009-2010 as the case may be.

Appendix - 1.1

(Reference: Paragraph 1.2.1; page 4)

Part A: Structure and Form of Government Accounts

Structure of Government Accounts: The accounts of the State Government are kept in three parts (i) Consolidated Fund (ii) Contingency Fund and (iii) Public Account.	
Part I: Consolidated Fund: All revenues received by the State Government all loans raised by issue of treasury bills internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.	
Part II: Contingency Fund: Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained whereupon the advances from the Contingency Fund are recouped to the Fund.	
Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings provident funds reserve funds deposits suspense remittances etc which do not form part of the Consolidated Fund are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State legislature.	
PART B: Layout of Finance Accounts	
Statement	Layout
Statement No.1	Statement of Financial Position.
Statement No.2	Statement of Receipts and Disbursement.
Statement No.3	Statement of Receipts in Consolidated Fund.
Statement No.4	Statement of Expenditure in Consolidated Fund.
Statement No. 5	Statement of Progressive Capital Expenditure.
Statement No.6	Statement of Borrowings and other Liabilities.
Statement No.7	Statement of Loans & Advances given by the Government.
Statement No.8	Statement of Grants-in-Aid given by the Government.
Statement No.9	Statement of Guarantees given by the Government.
Statement No.10	Statement of Voted & Charged Expenditure.
Statement No.11	Detailed Statement of Revenue & Capital Receipts by Minor Heads.
Statement No.12	Detailed Statement of Revenue Expenditure by Minor Heads.
Statement No.13	Detailed Statement of Capital Expenditure by Minor Heads.
Statement No.14	Detailed Statement of Investments of the Government.
Statement No.15	Detailed Statement of Borrowings & other Liabilities.
Statement No.16	Detailed Statement on Loans & Advances given by the Government.
Statement No.17	Detailed Statement on Sources & Applications of Fund for Expenditure other than Revenue Account.
Statement No.18	Detailed Statement in Contingency Fund & other Public Account Transactions. .
Statement No.19	Detailed Statement on Investments of Earmarked Funds.

Appendix - 1.2

Part A

(Reference: Paragraph 1.5.1; page 19)

Methodology adopted for the Assessment of Fiscal Position

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

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

Trends in Gross State Domestic Product (GSDP)

	2005-06	2006-07	2007-08*	2008-09 [▼]	2009-10 [^]
Gross State Domestic Product (₹ in crore)	26,179	31,380	35,592	40,159	46,872
Growth rate of GSDP	10.36	19.86	13.42	12.83	9.41

Source: Director Economics and Statistics Uttarakhand

Methodology for Estimating the Fiscal Capacity

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

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

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

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

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

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

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

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

where y is the national average of DE-AE ratio

*Provisional
[▼] Quick Estimates
[^] Advance Estimates

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Substituting (1) in (2) we get

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

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

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

$$\text{PCDE} = \text{DE}/\text{P} \dots\dots\dots(4)$$

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

Substituting (3) in (4) we get

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

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

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

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

Appendix-1.2

Part B

(Reference: Paragraph 1.10; page 36)

Fiscal Responsibility and Budgetary Management (FRBM) Act, 2005

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

In particular the State Government shall--

- (a) reduce revenue deficit to nil within a period of four financial years beginning from the 1st day of April 2005 and ending on the 31st day of March 2009;
- (b) reduce revenue deficit as percentage of Gross State Domestic Product in each of the financial years referred to a clause (a) in a manner consistent with the goal set out in clause (a);
- (c) reduce fiscal deficit to not more than three per cent of the estimated Gross State Domestic Product within the period of 31st March 2010.
- (d) reduce fiscal deficit as percentage of Gross State Domestic product in each of the financial years referred to in clause (a) in a manner consistent with the goal set out in clause (c);
- (e) not to give guarantee for any amount exceeding the limit stipulated under any rule or law of the State Government existing at the time of the coming into force of this Act or any rule or law to be made by the State Government subsequent to coming into force of this Act;
- (f) ensure within a period of ten financial years; beginning from the initial financial year on the 1st day of April 2005 and ending on the 31st day of March 2015 that the total liabilities at the end of the last financial year do not exceed twenty five *per cent* of the estimated gross State domestic product for that year.

Continued

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

(₹ in crore)

	Base year estimates 2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
A. STATE REVENUE ACCOUNT :							
1. Own Tax Revenue	2,513.78	2,738.77	3,053.63	3,528.89	4,040.58	4,626.46	5,297.30
2. Own Non-Tax Revenue	646.82	668.38	656.88	1,428.69	1,511.56	1,602.71	1,702.99
3. Own Tax +Non-Tax Revenue (1+2)	3,160.60	3,407.15	3,710.51	4,957.58	5,552.14	6,229.18	7,000.29
4. Share in Central Taxes and Duties	1,131.83	1,427.68	1,506.03	1,545.88	1,762.30	2,009.03	2,290.29
5. Plan-Grants	1,630.14	1,721.07	2,333.08	3,247.79	3,572.57	3,929.83	4,322.81
6. Non-Plan Grants	1,450.65	1,335.20	1,204.16	1,196.42	1,555.35	1,555.35	1,555.35
7. Total Central Transfer (4 to 6)	4,212.62	4,483.94	5,043.27	5,990.09	6,890.22	7,494.20	8,168.44
8. Total Revenue Receipts (3+7)	7,373.22	7,891.09	8,753.78	10,947.67	12,442.36	13,723.38	15,168.73
9. Plan Expenditure	1,582.53	1,833.86	2,110.06	2,287.53	2,516.28	2,767.91	3,044.70
10. Non-Plan Expenditure	4,894.31	5,420.70	6,043.86	8,873.58	9,760.94	10,737.03	11,810.73
11. Salary Expenditure	1,787.55	2,472.33	2,854.76	4,811.21	5,292.33	5,821.56	6,403.72
12. Pension	527.02	622.87	856.83	1,304.65	1,435.12	1,578.63	1,736.49
13. Interest Payments	964.23	1,095.93	1,290.38	1,510.91	1,662.00	1,828.20	2,011.02
14. Subsidies-General	-	-	-	-	-	-	-
15. Subsidies-Power	-	-	-	-	-	-	-
16. Total Revenue Expenditure (9+10)	6,476.84	7,254.56	8,153.92	11,161.10	12,277.22	13,504.94	14,855.44
17. Salary+Interest+ Pensions (11+12+13)	3,278.80	4,191.13	5,001.97	7,626.77	8,389.45	9,228.39	10,151.23
18. as % of Revenue Receipt (17/8)	44.47%	53.11%	57.14%	69.67%	67.43%	67.25%	67%
19. Revenue surplus/deficit (8-16)	-896.38	-636.53	-599.86	213.43	-165.14	-218.43	-313.29
B. CONSOLIDATED REVENUE ACCOUNT:							
1. Power Sector loss/profit net of actual subsidy transfer	-	-	-	-	-	-	-
2. Increase in debtors during the year in power utility account (increase (-))	-	-	-	-	-	-	-
3. Interest payment on Off Budget Borrowings and SPV borrowings made by PSUs/SPUs outside budget	-	-	-	-	-	-	-
4. Total (1 to 3)	-	-	-	-	-	-	-

Consolidated Revenue Surplus/Deficit	-896.38	-636.53	-599.86	-213.43	-165.14	-218.43	-313.29
C. CONSOLIDATED DEBT:							
1. Outstanding Debt and liability	12,145.63	13,037.46	14,621.67	16,836.64	18,663.32	20,448.26	22,483.08
2. Total Outstanding Guarantee	1,712.44	1,676.60	1,801.60	1,801.60	1,801.60	1,801.60	1,801.60
a) Guarantee of Budgeted & SPV borrowings	-	-	-	-	-	-	-
D. CAPITAL ACCOUNT:							
1. Capital Outlay	1,699.26	2,234.82	2,233.00	1,956.92	2,152.61	2,367.87	2,604.66
2. Disbursement of Loans and Advances	102.38	212.54	85.24	307.77	338.55	372.40	409.64
3. Recovery of Loans and Advances	19.50	68.40	161.60	407.16	407.16	407.16	407.16
4. Other capital receipts	1,904.36	1,225.68	1,435.63	1,854.35	1,826.68	1,784.93	2,034.82
E. GROSS FISCAL DEFICIT (GFD) :	-885.77	-1,742.40	-1,556.78	-2,070.98	-1,918.88	-2,114.70	-2,293.87
GSDP (₹ in crore) at Current Prices	29,881.13	35,591.75	40,159.26	45,781.56	52,190.97	59,497.71	67,827.39
F. FISCAL DEFICIT :							
Actual/Assumed Nominal Growth Rate (<i>per cent</i>)	15.92%	13.42%	12.83%	14.00%	14.00%	14.00%	14.00%

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Appendix 1.3
(Reference: Paragraphs 1.3, 1.7.2 and 1.8; pages 8, 28 and 31)
Time series data on the State Government Finances

(₹ in crore)

	2005-2006	2006-2007	2007-2008	2008-09	2009-10
Part A. Receipts					
1. Revenue Receipts	5,537	7,373	7,891	8,635	9,486
(i) Tax Revenue	1,785(32)	2,513(35)	2,739(35)	3,045(35)	3,559(38)
Taxes on Agricultural Income	-
Taxes on Sales Trade etc	1,014(57)	1,361(54)	1,628(59)	1,911(63)	2,247(63)
State Excise	293(16)	373(15)	442(16)	528(17)	705(20)
Taxes on Vehicles	115(6)	141(6)	155(6)	167(5)	184(5)
Stamps and Registration fees	333(19)	546(21)	424 (15)	357(12)	399(11)
Land Revenue	9(1)	15(1)	23(1)	18(1)	9(0.25)
Taxes on Goods and Passengers				6(-)	-
Other Taxes	21(1)	77(3)		58(2)	15(0.42)
(ii) Non Tax Revenue	650(12)	647(9)	668(8)	699(8)	632(7)
(iii) State's share of Union taxes and duties	1,010(18)	1,132(15)	1,428(18)	1,507(18)	1,550(16)
(iv) Grants in aid from Government of India	2,092(38)	3,081(42)	3,056(38)	3,384(39)	3,745(39)
2. Miscellaneous Capital Receipts				-
3. Recoveries of Loans and Advances	36	20	68	54	65
4. Total Revenue and Non debt capital receipts (1+2+3)	5,573	7,393	7,959	8,689	9,551
5. Public Debt Receipts	1,757	1,228	1,398	1,544	1,682
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,749(99)	1,208(98)	1,210(87)	1,399	1,582
Net transactions under Ways and Means Advances and Overdrafts	--	--	172(12)	127	69
Loans and Advances from Government of India	8(1)	20(2)	16(1)	18	31
6. Total Receipts in the Consolidated Fund (4+5)	7,330	8,621	9,357	10,233	11,233
7. Contingency Fund Receipts	16	34	27	2	37
8. Public Account Receipts	11,029	11,234	12,412	13,658	14,226
9. Total Receipts of the State (6+8)	18,369	19,855	21,769	23,891	25,459
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	5,611	6,477	7,255	8,394	10,657
Plan	1,420(25)	1,577(24)	1,834(25)	2,174(26)	2,299(22)
Non Plan	4,191(75)	4,900(76)	5,421(75)	6,220(74)	8,358(78)
General Services (including interest payments)	2,027(36)	2,378(37)	2,655(37)	3,104(37)	3,694(35)
Social Services	2,256(40)	2,455(38)	2,829(39)	3,392(41)	4,980(47)

Economic Services	1,212(22)	1,373(21)	1,461(20)	1,623(19)	1,658(16)
Grants-in-aid and contributions	116(2)	271(4)	310(4)	275(3)	325(3)
11. Capital Expenditure	1705	1699	2235	2016	1647
Plan	1,657(97)	1,602(94)	2,157(97)	1,902(94)	995(60)
Non Plan	48(3)	97(6)	78(3)	114(6)	651(40)
General Services	187(11)	173(10)	201(9)	174(9)	109(7)
Social Services	208(12)	372(22)	418(19)	281(14)	109(7)
Economic Services	1,310(77)	1,154(68)	1,616(72)	1,561(77)	1,429(87)
12. Disbursement of Loans and Advances	135	102	213	122	30
13. Total (10+11+12)	7,451	8,278	9,703	10,532	12,334
14. Repayments of Public Debt	247	237	273	355	473
Internal Debt (excluding Ways and Means Advances and Overdrafts)	181(73)	208(88)	240(88)	318	437
Net transactions under Ways and Means Advances and Overdraft	35(14)	...	--		
Loans and Advances from Govt. of India	31(13)	29(12)	33(12)	37	36
15. Appropriation to Contingency Fund		-	--		-
16. Total disbursement out of Consolidated Fund (13+14+15)	7,698	8,515	9,976	10,887	12,807
17. Contingency Fund disbursements	45	25	1	32	71
18. Public Account disbursements	18,917	11,227	11,864	13,477	12,322
19. Total disbursement by the State (16+17+18)	26,660	19,767	21,841	24,396	25,200
<i>Part C. Deficits</i>					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	74	(+) 896	(+) 636	(+)241	(-)1.171
21. Fiscal Deficit (3+4-13)	1,878	885	1,744	1,843	2,783
22. Primary Deficit (21+23)	(-)1,070	(+) 79	(-) 648	(-) 655	(-)1,445
<i>Part D. Other data</i>					
23. Interest Payments (included in venue expenditure)	808	964	1,096	1,188	1,338
24. Arrears of revenue (percentage of tax & Non-tax Revenue Receipt)	313(9)	284(9)	610(18)	759(20)	730(17)
25. Financial Assistance to local bodies etc.	117	271	310	275	324
26. Ways and Means Advances/Overdraft availed (days)	54	114	52	83	107/09
27. Interest on Ways and Means Advances/ Overdraft	0.62	1.24	0.66	3	2
28. Gross State Domestic Product (GSDP)[@]	26,179	31,380	35,592	40,159	46,872
29. Outstanding Fiscal liabilities (year end)	11,714	13,034	14,392	16,276	18,748
30. Outstanding guarantees (year end) (including interest)	1,345	1,716	1,677	1,802	1,511

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31. Maximum amount guaranteed (year end)	1,345	1,723	1,738	1,677	1,386
32. Number of incomplete projects	848	169	367	382	140
33. Capital blocked in incomplete projects	1749	271	487	539	2,081
Part E. Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	0.07	0.08	0.08	0.08	0.08
Own Non-Tax Revenue/GSDP	0.02	0.02	0.02	0.02	0.01
Central Transfers/GSDP	0.39	0.04	0.04	0.38	0.03
II Expenditure Management					
Total Expenditure/GSDP	0.28	0.26	0.27	0.26	0.26
Total Expenditure/Revenue Receipts	1.35	1.12	1.23	1.22	1.30
Revenue Expenditure/Total Expenditure	0.75	0.78	0.75	0.80	0.86
Expenditure on Social Services/Total Expenditure	0.33	0.34	0.33	0.35	0.41
Expenditure on Economic Services/Total Expenditure	0.34	0.31	0.32	0.30	0.25
Capital Expenditure/Total Expenditure	0.23	0.21	0.23	0.19	0.13
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.20	0.18	0.21	0.17	0.12
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	0.003	(+)0.029	(+)0.018	(+)0.006	(-)0.025
Fiscal deficit/GSDP	0.072	0.028	0.049	0.046	0.059
Primary Deficit (surplus) /GSDP	0.041	(+) 0.003	0.018	0.016	0.031
Revenue Deficit/Fiscal Deficit	0.039	(+)1.012	(+)0.365	(+)0.131	0.420
Primary Revenue Balance/GSDP	0.183	0.176	0.173	0.179	0.199
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.448	0.415	0.404	0.405	0.399
Fiscal Liabilities/RR	2.12	1.78	1.82	1.88	1.98
Primary deficit vis-à-vis quantum spread	(-) 499	(+) 1,033	(+) 347	(+) 172	(-) 1,113
Debt Redemption (Principal +Interest)/ Total Debt Receipts	0.75	0.90	0.94	0.95	1.03
V Other Fiscal Health Indicators					
Return on Investment	0.07	0.16	0.53	0.23	0.07
Balance from Current Revenue (Rs in crore)	(+) 518	(+) 978	(+) 842	(+) 357	(-)1,384
Financial Assets/Liabilities	0.52	0.64	0.71	0.76	0.82

**Figures in brackets represent percentages (rounded) to total of each sub-heading.
@ GSDP figures communicated by the Government adopted.**

Appendix-1.4
(Reference: Paragraphs 1.1, 1.7.1 and 1.7.2; pages 2 and 28)
Part A

Abstract of Receipts and Disbursements for the year 2009-10

(₹ in crore)					(₹ in crore)					
Receipts					Disbursements					
2008-09		2009-10			2008-09		2009-10			
1.	2.	3.	4.	5.	6.	7.	Non-Plan	Plan	Total	11.
Section – A Revenue										
	8,634.97	I-Revenue Receipts		9,486.13	8,393.70	I-Revenue Expenditure				10,657.47
3,044.91		(i) Tax revenue	3,559.04		3,103.96	General Services	3,691.48	2.86	3,694.34	
699.44		(ii) Non-tax revenue	631.86		3,391.83	Social Services	3,282.73	1,697.55	4,980.28	
1,506.59		(iii) State's share of Union Taxes and Duties	1,550.01		1,831.25	Education Sports Art and Culture	2,535.16	416.06	2,951.20	
1,269.67		(iv) Non-Plan Grants	1,182.95		413.92	Health and Family Welfare	348.10	131.92	480.02	
1,905.93		(v) Grants for State Plan Schemes	2,334.66		637.08	Water Supply Sanitation Housing and Urban Development	58.35	832.24	890.59	
208.43		(vi) Grants for Central Plan and Centrally Sponsored Plan Schemes	227.61		14.65	Information and Broadcasting	19.20	1.80	21.0	
					111.70	Welfare of Scheduled Castes Scheduled Tribes and Other backward Classes	51.76	84.45	136.21	
					31.75	Labour and Labour Welfare	34.68	8.29	42.97	
					333.76	Social Welfare and Nutrition	222.41	217.40	439.81	
					17.72	Others	13.08	5.39	18.48	
					1623.13	Economic Services	1,063.19	594.93	1,658.12	
					780.83	Agriculture and Allied Activities	475.69	294.16	769.85	
					347.73	Rural Development	138.50	240.02	378.52	
					–	Special Area Programme	–	–	–	
					207.62	Irrigation and Flood Control	239.76	15.39	255.15	
					27.68	Energy	6.12	10.23	16.35	
					30.45	Industry and Minerals	19.30	13.26	32.56	
					171.72	Transport	165.35	6.50	171.84	

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				4.00	Science Technology and Environment	.013	3.16	3.30	
				53.10	General Economic Services	18.33	12.21	30.54	
				274.77	Grants-in-aid and Contributions	321.03	3.70	324.73	
	8634.97	Total		9,486.13	8,393.70	8,358.42	2,299.05	10,657.47	
		II-Revenue Deficit carried over to Section-B		1,171.34	241.27	II-Revenue Surplus carried over to Section-B			-
8,634.97		Total		10,657.47	8,634.97	Total			10,657.47
Section-B-Capital									
	746.37	III-Opening cash balance including Permanent Advances and Cash Balance Investment		242.97		III- Opening overdraft from Reserve Bank of India			
		IV- Misc. Capital Receipts		-	2,016.34	IV- Capital Outlay			1,646.74
					174.46	General Services	14.6	95.28	109.44
					280.52	Social Services	-	108.60	108.60
					151.99	Education Sports Art and Culture	-	53.05	53.05
					77.87	Health and Family Welfare	-	41.86	41.86
					21.46	Water Supply Sanitation Housing and Urban Development	-	5.01	5.01
					-	Information and Broadcasting	-	-	-
					21.04	Welfare of Scheduled Castes Scheduled Tribes and Other Backward Classes	-	6.17	6.17
					4.16	Social Welfare and Nutrition	-	2.51	2.51
					4.00	Others	-	.0028	.0028
					1,561.35	Economics Services	640.11	788.59	1,428.70
					54.82	Agriculture and Allied Activities	68.11	4.42	72.54
					114.05	Rural Development	-	70.61	70.61
					--	Special Areas Programmes	-	-	-
					504.93	Irrigation and Flood Control	-	267.11	267.11
					164.81	Energy	572	89.95	661.95
					(-)73.97	Industry and Minerals	-	(-)482.88	(-)482.88
					749.38	Transport	-	810.26	810.26
					47.33	General Economic Services	-	29.11	29.11
					2,016.34	Total	654.27	992.46	1,646.74

	53.63	V-Recoveries of Loans and Advances		64.83	121.71	V- Loans and Advances disbursed			30.06
	45.01	From Power Projects	57.05		56.29	For Power Projects	–	24.32	24.32
	7.79	From Government Servants	7.42		2.67	To Government Servants	1.3	–	1.3
	0.83	From Others	.36		62.75	To others	4.44	–	–
	241.27	VI-Revenue surplus brought down	–	–	–	VI-Revenue deficit brought down		1,171.34	1,171.34
	1,543.82	VII-Public Debt Receipts		1,682.57	355.38	VII-Repayment of Public Debt			472.87
1,399.07		Internal Debt other than Ways and Means Advances and Overdraft	1,581.77		318.12	Internal debt other than Ways and Means Advances and Overdraft		436.48	
126.63		Net transactions under Ways and Means Advances including Overdraft	69.46		–	Net transactions under Ways and Means Advances and Overdraft		–	
18.12		Loans and Advances from the Central Government	31.34		37.26	Repayment of Loans and Advances to Central Government		36.39	
-		VIII-Appropriation to Contingent Fund	–		–	VIII-Appropriation to Contingency Fund			71.42
	2.42	IX- Amount transferred to Contingent Fund		37.05	32.05	IX-Expenditure from Contingency Fund			
	13,657.56	X- Public Account Receipts		14,225.75	13,476.62	X- Public Account disbursements			12,321.83
868.09		Small Savings and Provident Funds	1,421.80		336.77	Small Savings and Provident Funds	355.78		
168.83		Reserve Funds	51.71		10.26	Reserve Funds	84.57		
1,747.53		Deposits and Advances	2,222.82		1,686.44	Deposits and Advances	1,993.39		
7,846.51		Suspense and Miscellaneous	9,387.08		8,178.23	Suspense and Miscellaneous	8,616.86		
3,026.60		Remittances	1,142.34		3,264.92	Remittances	1,271.23		
		XI- Closing overdraft from Reserve Bank of India			242.97	XI-Cash Balance at end			538.91
					(-)13.25	Cash in Treasuries and Local Remittances	(-)8.92		
					(-)2.98	Departmental Cash Balance including Permanent Advances	(-)2.98		
					(-)470.83	Deposits with Reserve Bank	(-)227.84		
					730.03	Cash Balance investment	778.65		
	16245.06	Total		16,253.17	16,245.06	Total			16,253.17

Appendix-1.4 (Continued)

Part B

(Reference: Paragraphs 1.1, 1.7.1 and 1.7.2; pages 2 and 28)

Summarized financial position of the Government of Uttarakhand as on 31 March 2010

(₹ in crore)

As on 31.03.2009	Liabilities	As on 31.03.2010
12,442.26	Internal Debt -	13,657.01
5,884.95	Market Loans bearing interest	6,345.38
0.15	Market Loans not bearing interest	0.14
1.50	Loans from Life Insurance Corporation of India	1.50
6,226.63	Loans from other Institutions	6,911.50
329.03	Ways and Means Advances	398.49
-	Overdrafts from Reserve Bank of India	
424.04	Loans and Advances from Central Government -	418.99
0.53	Pre 1984-85 Loans	0.53
27.80	Non-Plan Loans	10.54
364.20	Loans for State Plan Schemes	378.03
0.05	Loans for Central Plan Schemes	0.05
31.46	Loans for Centrally Sponsored Plan Schemes	29.84
35.12	Contingency Fund	0.75
1,887.43	Small Savings Provident Funds etc.	2,953.45
1,344.78	Deposits	1,574.21
907.67	Reserve Funds	923.42
	Remittance Balances	-
17,041.30	Total	19,527.83

Appendix-1.4 (Continued)

As on 31.03.2009	Assets	As on 31.03.2010
10,021.36	Gross Capital Outlay on Fixed Assets -	11,668.10
1,071.02	Investments in shares of Companies Corporations etc.	1,240.39
8,950.34	Other Capital Outlay	10,427.71
777.87	Loans and Advances	743.09
421.33	Loans for Power Projects	388.60
344.07	Other Development Loans	348.04
12.47	Loans to Government servants and Miscellaneous loans	6.45
442.54	Remittance	571.43
1,478.09	Suspense and Miscellaneous Balances	756.49
2,42.97	Cash -	538.91
(-)13.25	Cash in Treasuries and Local Remittances	(-) 8.92
(-)470.83	Deposits with Reserve Bank	(-)227.84
(-) 2.11	Departmental Cash Balance including	(-) 2.11
(-) 0 .87	Permanent Advances	(-)0.87
730.03	Cash Balance Investments	778.65
4,078.47	Deficit on Government Account -	5,249.81
241.27	(i) Less Revenue Surplus of the current year	(-)1171.34
-	(ii) Miscellaneous Deficit	
4,319.74	Accumulated deficit at the beginning of the year	4,078.47
	Total	19,527.83

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 ₹ 76.74 crore (Net credit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under “Deposits with Reserve Bank”. A net difference to the extent of ₹ 49.74 crore (Net debit) had been reconciled leaving a balance of net credit of ₹ 27 crore which was under reconciliation.

Appendix-1.5
(Reference: Paragraph 1.2.2; page 6)

Statement showing the funds transferred to the state implementing Agencies under Programmes/Schemes outside the State budget during 2009-10

(₹ in crore)

Sl. No.	Programmes/Scheme	Implementing Agencies in the State	Amount
1	Accelerated rural water supply scheme	Uttarakhand Peyjal Sansthan Vikas Nigam	207.65
2	Bioinformatic	G.B. Pant University of Agriculture & Technology IIT Roorkee Kumaun University Nainital	46.57
3	Central rural sanitation scheme	DWSM District Project Management Unit Pauri Garhwal	8.10
4	Deafness	State Health Society	0.61
5	Deen Dayal disabled rehabilitation	Bajaj Institute of Learning Sh. Bharat Mandir School Society RAPHAEL	2.38
6	Grid interactive renewable power mnre	Uttarakhand renewable energy Development Agency IIT Roorkee	5.58
7	Handicrafts	Manav Shiksha Sansthan Samiti Dehradun	1.17
8	Handlooms	Textile Committee Mumbai Director of Industries Govt. of Uttarakhand	2.66
9	Hospitals and dispensaries (under NRHM)	Uttarakhand Health & Family Welfare Society	1.14
10	Integrated watershed management programme (IWDP)	CGO The Director Dehradun DRDA Project Director in Uttarakhand	30.41
11	International cooperation biotechnology	G.B. Pant University of Agriculture & Technology	0.30
12	International cooperation S&T	G.B. Pant University of Agriculture & Technology	1.47
13	Medicinal plants	FRI Dehradun UK Forest Development Corporation Dehradun Regional Seri Cultural Research Institution Sahaspur Dehradun Central Soil & Water Conservation Research	1.78
14	Research and development department of biotechnology	G.B. Pant University of Agriculture & Technology Uttaranchal Bamboo & Fiber Development Board Dehradun	2.40
15	National rural health mission (NHRM)	Uttarakhand Health & Family Welfare Societies	232.20
16	National afforestation and eco development board	FDA UK Parvatiya Forest Development Agency SSF Development Agency VNF Dev. Agency Roha Forest Dev. Agency	0.88

17	Science and technology programme for socio economic development	Parivartan Vikas Sansthan US Nagar	2.93
18	Mps local area development scheme mplads	Deputy Commissioner	25.00
19	Pradhan Mantri Gram Sadak Yojana (PMGSY)	SGO Uttarakhand Dehradun	101.00
20	Research and development for conservation and development	G.B. Pant University of Agriculture & Technology FRI Dehradun Uttaranchal Bamboo and Fiber Development Board	4.63
21	Off grid drps	Uttaranchal Renewable Energy Development Agency IIT Roorkee	2.58
22	National Rural Employment Guarantee Scheme	DRDA Project Director in U.K.	151.03
23	Director General of foreign trade (DGFT)	Dr. Chip Dehradun Deep Brother Trade Dehradun	0.40
24	Sarva shiksha abhiyan (SSA)	Uttaranchal Sabhi Ke liye Siksha Parishad	193.61
25	Rural housing-IAY	Project Officer DRDA	39.74
26	Swaranjayanti gram swarozgar yojana (sgsy)	Project Officer DRDA	18.72
27	Action research and research studies	Rural Litigation and Entitlement Kendra Dehradun	2.99
28	Package for (other than north east) special category states	State Industrial Development Corporation of U.K.	4.50
29	Promotion and dissemination of art and culture	NGOs	0.08
30	National bamboo mission	Uttaranchal Bamboo Fiber Development Board Dehradun	2.00
31	Support to NGOs institutions SRCS for adult education and skill development	Jan Shiksha Sansthan in UK	0.66
32	Electronic governance	IT Development	3.33
Total			1,098.50

Appendix-1.6
(Reference: Paragraph 1.6.4; page 25)
Summarized Financial Statement of Departmentally Managed Commercial/Quasi-commercial Undertakings

(₹ in lakh)

Sl. No.	Name of the Undertaking	Period of accounts	Mean Govt capital	Block assets at depreciated cost	Depreciation provided during the Year	Turnover	Net profit/ Loss	Interest on Capital	Total return (9+10)	Percentage of Return on capital
1	2	4	5	6	7	8	9	10	11	12
1	Irrigation workshop Division Roorkee	2008-09	180.85	92.20	7.15	92.80	(-85.36	79.48	(-5.88	
2(a)	RFC Haldwani	2002-03	-	58.25	6.64	7,112.35	(-3,164.61	-	(-3,164.61	-
2(b)	RFC Dehradun	2002-03	-	9.97	1.00	8,357.23	(-1,350.21	-	(-1,350.21	
3	State Live stock Kalsi Dehradun Agriculture Farm	}	Audit not entrusted							
4	Rishikul Ayurvedic Pharmacy Haridwar									
5	State Vaccine Institute Haridwar									

Appendix-2.1
(Reference: paragraph 2.3.1; page 38)

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

(₹ in crore)

Sl. No.	Grant No	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
		Revenue Voted			
1	01	Legislature	13.97	1.64	11.74
2	03	Council of Ministers	34.79	1.90	5.46
3	04	Judicial Administration	77.40	28.57	36.91
4	05	Election	27.87	3.65	13.10
5	06	Revenue & General Administration	386.30	56.74	14.69
6	07	Finance Tax Planning Secretariat & Miscellaneous Services	1,967.14	418.97	21.30
7	10	Police & Jail	578.23	24.16	4.18
8	11	Education Sports Youth Welfare & Culture	3,098.82	194.83	6.29
9	12	Medical Health & Family Welfare	561.42	91.88	16.37
10	13	Water Supply Housing & Urban Development	881.86	47.75	5.41
11	14	Information	22.13	1.23	5.56
12	15	Welfare	341.62	80.43	23.54
13	16	Labour & Employment	51.61	5.61	10.87
14	17	Agriculture Works & Research	280.57	14.32	5.10
15	18	Co-operative	27.72	1.83	6.60
16	19	Rural Development	369.68	70.21	18.99
17	22	Public Works	385.24	28.64	7.43
18	23	Industries	44.19	1.34	3.03
19	24	Transport	21.50	5.62	26.14
20	25	Food	26.90	4.61	17.14
21	26	Tourism	19.71	2.85	14.46
22	27	Forest	314.83	42.52	13.51
23	28	Animal Husbandry	90.36	8.49	9.40
24	29	Horticulture Development	88.11	2.73	3.10
25	30	Welfare of Scheduled Castes	411.46	81.11	19.71
26	31	Welfare of Scheduled Tribes	81.51	15.45	18.95
Total			10,204.94	1,237.08	12.12

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		Revenue Charged			
1	01	Legislature	0.80	0.20	25.00
2	02	Governor	4.37	0.90	20.59
3	04	Judicial Administration	23.79	12.29	51.66
4	07	Finance Tax Planning Secretariat & Miscellaneous Services	1,534.91	145.05	9.45
5	22	Public Works	4.02	2.16	53.73
Total			1,567.89	160.60	10.24
		Capital Voted			
1	06	Revenue & General Administration	36.22	26.15	72.20
2	07	Finance Tax Planning Secretariat & Miscellaneous Services	150.50	51.24	34.05
3	08	Excise	0.10	0.10	100
4	10	Police & Jail	31.00	19.45	62.74
5	11	Education Sports Youth Welfare & Culture	57.48	7.80	13.57
6	12	Medical Health & Family Welfare	57.94	18.90	32.62
7	13	Water Supply Housing & Urban Development	1.00	1.00	100
8	14	Information	0.50	0.40	80
9	15	Welfare	7.60	5.09	66.97
10	19	Rural Development	47.70	9.33	19.56
11	20	Irrigation & Flood	521.13	171.52	32.91
12	21	Energy	1,056.62	377.88	35.76
13	23	Industries	16.90	9.55	56.51
14	24	Transport	35.51	10.30	29.01
15	26	Tourism	63.20	35.46	56.11
16	30	Welfare of Scheduled Castes	225.75	123.14	54.55
17	31	Welfare of Scheduled Tribes	59.77	23.13	38.70
Total			2,368.92	890.44	37.59
Grand Total			14,141.75	2,288.12	16.18

Appendix-2.2
(Reference: Paragraph 2.3.3; page 40)

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

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/ Appropriation	Excess Expenditure	Percentage of Excess Exp.
(1)	(2)	(3)	(4)	(5)	(6)
		Revenue Voted			
1	21	Energy	9.03	3.98	44.07
		Capital Charged			
2	07	Finance. Tax Planning Secretariat & Miscellaneous Services	1,311.58	61.10	4.66
		Capital Voted			
3	17	Agriculture Works & Research	1.37	11.73	856.20
4	22	Public Works	769.50	11.12	1.45
5	25	Food	0.50	916.31	1,832.62
6	29	Horticulture Development	-	2.99	100
Total			2,091.98	1,007.23	48.15

Appendix-2.3

(Reference: Paragraph 2.3.5; page 41)

Excess over provision of previous years requiring regularization

(₹ in crore)

Year	Number of grants/appropriations	Grant/appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
2005-06	07	7,8,17,20,22,25&29	663.50	Not yet discussed by PAC
2006-07	06	7,17,20,22,25&29	935.92	
2007-08	06	7,17,20,22,25&29	733.79	
2008-09	06	7,17,20,22,25&29	1,146.41	
Total			3,479.62	

Appendix-2.4
(Reference: Paragraph 2.3.7; page 42)
Cases where supplementary provision (₹ 10 lakh or more in each case)
proved unnecessary

(In thousands of ₹)

Sl. No.	Number and Name of the Grant	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
A Revenue (Voted)					
1	06 Revenue & General Administration	34,92,581	32,95,614	1,96,967	3,70,464
2	07 Finance Tax Planning Secretariat & Miscellaneous Services	1,96,49,776	1,54,81,685	41,68,091	21,597
3	12 Medical Health & Family Welfare	52,14,459	46,95,421	5,19,038	3,99,773
4	14 Information	2,19,066	2,09,007	10,059	2,228
5	15 Welfare	30,86,219	26,11,871	4,74,348	3,29,960
6	16 Labour & Employment	4,61,324	4,59,993	1,331	54,810
7	19 Rural Development	34,20,523	29,94,707	4,25,816	2,76,316
8	22 Public Works	36,70,894	35,66,019	1,04,875	1,81,500
9	24 Transport	1,94,619	1,58,813	35,806	20,380
10	25 Food	2,31,966	2,22,829	9,137	37,000
11	26 Tourism	1,86,475	1,68,535	17,940	10,600
12	27 Forest	29,96,893	27,23,047	2,73,846	1,51,400
13	30 Welfare of Scheduled Castes	38,17,915	33,03,540	5,14,375	2,96,696
14	31 Welfare of scheduled Tribes	7,83,244	6,60,617	1,22,627	31,896
Total		4,74,25,954	4,05,51,698	68,74,256	21,84,620
B Capital					
1	07 Finance Tax Planning Secretariat & Miscellaneous Services	14,93,517	9,92,668	5,00,849	11,504
2	10 Police & Jail	2,60,002	1,15,454	1,44,548	50,000
3	12 Medical Health & Family Welfare	4,26,265	3,90,369	35,896	1,53,113
4	19 Rural Development	4,27,001	3,83,679	43,322	50,000
5	20 Irrigation & Flood	47,44,609	34,96,132	12,48,477	4,66,728
6	26 Tourism	5,42,167	2,77,395	2,64,772	89,800
7	30 Welfare of Scheduled Casts	20,35,333	10,26,122	10,09,211	2,22,181
8	31 Welfare of scheduled Tribes	5,47,703	3,66,431	1,81,272	50,000
Total for Capital		1,04,76,597	70,48,250	3,428,347	10,93,326
Grand Total		5,79,02,551	4,75,99,948	1,03,02,603	32,77,946

Appendix-2.5

(Reference: Paragraph 2.3.7; page 42)

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

(₹ in crore)

Sl. No.	Grant Number	Name of the Grant	Original Provision	Supplementary provision	Total	Expenditure	Excess
1	21	Energy (Revenue -Voted)	8.53	0.50	9.03	13.01	3.98
2	22	Public Works (Capital- Voted)	564.50	205.00	769.50	780.62	11.12
Total			573.03	205.50	778.53	793.63	15.10

Appendix-2.6
(Reference: Paragraph 2.3.8; page 42)
Excess/Unnecessary/Insufficient re-appropriation of funds

(₹ in lakh)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess (+)/ Saving (-)
1	03	Council of Ministers	2013-00-104-03	(+)29.72	(-)15.00
2			2013-00-108-03	(-)50.77	(+)27.65
3	04	Judicial Administration	2014-00-102-03	(-)1,158.81	(-)70.20
4			2014-00-105-03	(-)1,851.25	(+)29.72
5			2014-00-114-04	(-)127.74	(+)20.88
6	06	Revenue & General Administration	2029-00-001-03	(+)21.00	(-)31.86
7			2029-00-101-03	(+)120.00	(-)185.46
8			2029-00-103-03	(-)21.00	(-)478.86
9			2053-00-093-03	(-)123.01	(-)894.17
10			2245-05-800-01	(-)386.64	(-)2,140.56
11	07	Finance Tax Planning Secretariat & Miscellaneous Services	2030-03-001-04	(+)31.22	(-)27.24
12			2030-03-001-05	(-)31.22	(-)1,748.34
13			2040-00-001-04	(-)54.10	(+)106.40
14			2049-01-200-05	(-)3,000.00	(-)1,344.00
15			2052-00-091-03	(+)102.52	(+)20.51
16			2052-00-800-03	(-)9.45	(-)1,490.55
17			4059-80-800-04	(-)276.33	(+)51.32
18			4059-80-800-05	(+)128.96	(-)27.45
19			4059-80-800-09	(-)491.22	(-)24.87
20			4059-80-800-12	(-)142.75	(-)857.25
21	09	Public Service Commission	2051-00-102-03	(-)40.69	(-)15.47
22	10	Police & Jail	2055-00-001-03	(-)34.50	(+)39.56
23			2055-00-104-03	(-)454.71	(-)543.81
24			2055-00-104-04	(-)90.94	(+)51.52
25			2055-00-109-03	(-)1,262.62	(+)536.65
26			2055-00-109-04	(-)63.04	(+)25.67
27			2055-00-109-05	(-)34.84	(+)21.93
28			2055-00-800-04	(-)171.73	(+)128.03
29			2056-00-001-03	(-)46.12	(-)19.76
30			4055-00-211-04	(-)83.11	(-)51.30
31			4055-00-800-01	(-)399.30	(-)122.38
32			4055-00-800-05	(-)244.68	(-)55.32
33			11	Education Sports youth Welfare & Culture	2202-01-102-07
34	2202-01-102-18	(-)258.92			(-)244.73
35	2202-02-001-03	(-)35.43			(-)101.26
36	2202-02-101-03	(-)136.40			(-)105.11
37	2202-02-101-04	(-)9.82			(+)100.67
38	2202-02-109-03	(-)1,002.83			(-)4,583.84
39	2202-02-109-05	(-)1,849.15			(-)1,476.86

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40			2202-02-109-07	(-)39.29	(-)21.19
41			2202-02-109-08	(-)192.48	(-)138.18
42			2202-02-109-09	(+)629.43	(-)962.98
43			2202-02-109-10	(-)36.78	(-)129.93
44			2202-02-109-11	(-)35.52	(-)46.34
45			2202-02-800-01	(-)1,389.48	(-)235.94
46			2202-03-103-03	(-)177.86	(+)40.35
47			2202-03-104-03	(-)119.71	(+)14.05
48			2202-03-800-01	(-)5.01	(-)66.77
49			2202-80-003-01	(-)107.15	(-)72.69
50			2202-80-003-03	(-)33.21	(-)10.37
51	12	Medical Health & Family Welfare	2210-02-101-08	(-)79.55	(-)903.03
52			2210-05-101-06	(+)18.84	(-)52.64
53			4210-02-110-10	(-)39.99	(-)60.01
54	14	Information	2220-60-001-03	(-)51.40	(+)34.22
55			2220-60-101-05	(-)30.09	(+)12.47
56			2220-91-103-03	(-)28.57	(-)10.00
57	15	Welfare	2225-01-001-05	(-)31.63	(+)13.44
58			2225-03-277-05	(-)59.14	(-)25.80
59			2235-02-101-11	(-)22.61	(-)43.14
60			2235-02-102-07	(-)34.46	(+)13.18
61			2235-02-103-12	(+)467.50	(+)176.50
62			2235-60-102-03	(-)23.06	(+)153.26
63			2235-60-800-06	(-)389.00	(-)23.00
64			2250-00-800-01	(-)48.50	(-)2,381.88
65	16	Labour & Employment	2230-01-101-03	(+)24.88	(-)10.98
66	17	Agriculture Works & Research	2401-00-102-01	(+)109.60	(-)59.78
67			2401-00-103-01	(-)10.00	(-)22.50
68			2401-00-108-03	(-)85.66	(+)22.64
69			2401-00-109-03	(-)26.41	(-)13.25
70			2401-00-800-01	(+)33.80	(-)151.35
71	19	Rural Development	2515-00-101-01	(+)20.00	(-)4,574.76
72			2515-00-800-03	(-)63.75	(+)29.13
73	20	Irrigation & Flood	2700-00-001-03	(-)94.63	(-)11.37
74			2700-00-001-04	(-)305.21	(+)193.97
75			2700-00-001-05	(-)125.00	(-)202.62
76			2702-02-005-03	(-)165.03	(+)12.13
77			4700-04-800-02	(-)174.54	(-)15.35
78			4700-05-800-01	(-)4588.17	(+)36.02
79			4700-06-800-02	(-)519.72	(+)151.60
80			4702-00-800-01	(-)20,288.19	(+)1,242.50
81	22	Public Works	2059-80-001-03	(+)128.50	(-)13.43
82			2059-80-051-03	(-)128.50	(-)275.07
83			4059-80-800-10	(+)50.00	(-)132.74
84			5054-03-101-03	(+)900.00	(+)32.34

85			5054-04-800-03	(-)1,700.00	(-)256.30
86			5054-04-800-97	(-)1,700.00	(-)6,211.26
87	28	Animal Husbandry	2403-00-001-03	(-)376.08	(+)17.46
88	29	Horticulture	2401-00-119-01	(-)15.00	(+)475.00
89			2401-00-119-03	(-)140.52	(-)84.03
90	30	Welfare of Scheduled Caste	2202-02-109-02	(-)16.53	(-)78.74
91			2225-01-277-06	(-)51.39	(-)41.78
92			2225-01-277-13	(-)325.00	(-)226.50
93			2225-01-800-15	(+)325.00	(-)31.20
94	31	Welfare of Scheduled Tribes	2225-02-277-01	(+)258.89	(+)64.64
95			4225-02-277-01	(-)780.16	(-)70.52
96			4225-02-800-03	(-)48.16	(+)70.52

Appendix-2.7
(Reference: Paragraph 2.3.9; page 43)
Substantial surrenders made during the year 2009-10

Sl.No.	Number and title of Grant/Appropriation	Name of the scheme (Head of Account)	Total Grant/Appropriation (₹ in lakh)	Amount of Surrender (₹ in lakh)	Percentage of Surrender
1	2-Governor	2012-03-800-06	1.00	1.00	100
2	3-Council of Ministers	2013-00-101-04	8.00	5.00	63
3		2013-00-105-04	50.00	50.00	100
4	4- Judicial Administration	2014-00-105-05	100.00	100.00	100
5		2014-00-105-06	26.78	15.23	57
6		2014-00-800-10	35.12	35.12	100
7		2014-00-800-12	1.00	1.00	100
8	6-Revenue and General administration	2070-00-105-03	54.42	31.87	59
9		2245-05-800-05	18.02	18.02	100
10		2245-05-800-06	100.00	100.00	100
11		2245-05-800-09	50.00	50.00	100
12	7- Finance Tax Planning Secretariat and Miscellaneous Services	2040-00-001-05	2.25	1.37	61
13		2040-00-800-05	1,000.00	745.99	75
14		2052-00-090-04	5.00	3.86	77
15		2052-00-090-13	7.00	3.59	51
16		3451-00-092-04	250.00	233.34	93
17		3454-02-001-04	61.38	36.27	59
18		4059-80-800-09	600.00	491.00	82
19	10-Police	2055-00-109-09	6.25	3.50	56
20		2055-00-800-15	5.00	5.00	100
21		2055-00-800-16	100.15	52.78	53
22		2055-00-800-17	48.63	30.49	63
23		4055-00-800-05	300.00	244.68	82
24		4059-80-800-03	500.00	500.00	100
25		4059-80-800-04	500.00	500.00	100
26	11 Education Sports Youth Welfare and Culture	2202-01-102-21	10.20	10.20	100
27		2202-02-107-01	3.45	2.40	70
28		2202-02-107-07	1.80	1.69	94
29		2202-02-800-01	2,136.26	1,389.48	65
30		2202-03-102-08	5.00	5.00	100
31		2202-03-103-05	25.00	25.00	100
32		2202-03-104-07	20.0	20.00	100

33		2202-03-800-04	6.00	6.00	100
34		2204-00-104-24	5.00	4.14	83
35		4202-01-202-17	10.00	10.00	100
36		4202-01-202-18	10.00	10.00	100
37		4202-01-202-19	40.00	40.0	100
38		4202-01-202-20	100.00	100.0	100
39		4202-01-203-05	50.00	50.0	100
40		4202-01-203-12	50.00	50.00	100
41		4202-02-104-05	50.00	50.00	100
42		4202-02-104-07	16.67	16.67	100
43		4202-02-104-10	16.67	16.67	100
44		4202-02-104-11	16.67	16.67	100
45		4202-02-104-13	33.33	33.33	100
46	12- Medical, Health and Family Welfare	2210-02-102-01	25.00	25.00	100
47		2210-02-102-91	1.5	1.5	100
48		2210-04-102-01	58.00	58.00	100
49		2210-05-101-01	10.07	10.04	99
50		4210-02-800-01	24.67	19.37	79
51	14-Information	2220-01-105-06	10.00	9.48	95
52		2220-60-101-07	2.60	1.64	63
53		2220-60-800-07	15.0	9.00	60
54	15-Welfare	2235-02-107-03	5.00	5.00	100
55		2235-02-107-91	2.00	2.00	100
56		2235-00-102-03	2.00	1.33	67
57	17-Agriculture, Works and Research	4401-00-108-03	51.99	50.00	96
58		6401-00-109-03	10.00	7.62	76
59	18- Co-operative	2425-00-800-19	100.00	100.00	100
60	20- Irrigation & Flood	2700-00-800-08	5.00	5.00	100
61		2701-14-101-02	33.00	33.00	100
62		2705-00-800-01	1006.43	587.41	58
63		4700-03-800-02	25.00	22.12	88
64		4701-80-800-03	100.00	100.00	100
65		4702-00-800-01	25,575.02	20,288.19	79
66		4711-01-103-01	1550.00	1334.87	86
67		23-Industries	2851-00-102-20	10.00	10.00
68	3425-60-004-05		100.00	75.0	75
69	4851-100-102-07		10.00	10.00	100

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70	24-Transport	3053-02-102-03	2.00	1.34	67
71		3053-02-102-06	100.00	100.00	100
72		3053-02-102-07	100.00	100.00	100
73		3053-02-102-08	50.00	50.00	100
74		3055-00-001-05	2.00	2.00	100
75		3055-00-001-07	5.89	4.05	69
76		3055-00-190-04	10.00	10.00	100
77		3053-02-800-11	100.00	100.00	100
78		3053-02-800-99	500.00	400.0	80
79		5055-00-050-07	201.00	201.00	100
80		7053-00-190-03	100.00	100.00	100
81	26-Tourism	3452-80-001-07	50.00	50.00	100
82		5452-80-104-97	3,500.00	3,500.00	100
83	28- Animal Husbandry	2403-00-102-04	4.10	4.10	100
84		2403-00-102-05	64.00	64.00	100
85		2403-00-106-08	100.00	100.00	100
86		2404-00-102-08	79.89	79.89	100
87		2405-00-190-01	12.00	12.00	100
88		4405-00-101-01	55.50	40.50	72
89	29-Horticulture Development	2401-00-119-08	70.00	70.00	100
90	30-Welfare of Scheduled Castes	2225-01-001-06	20.00	13.33	67
91		2225-01-277-08	8.01	4.52	56
92		4210-02-800-02	25.00	25.00	100
93		4702-00-800-01	4,050.00	4,050.00	100
94		4702-00-800-02	250.00	149.00	60
95		4711-01-103-02	50.00	50.00	100
96		5452-80-104-01	133.10	133.10	100
97	31- Welfare of Scheduled Tribes	2225-02-794-01	194.58	186.88	96
98		2225-02-796-01	150.00	115.06	77
99		2225-02-800-13	10.00	5.92	59
100		4225-02-190-03	51.00	51.00	100
101		4225-02-277-01	850.68	780.16	92
102		4702-00-796-01	100.00	100.00	100
103		4702-00-796-02	40.00	40.00	100
104		4702-00-796-03	40.00	40.00	100
105		4711-01-796-03	25.00	25.00	100
Total			46,272.08	38,639.78	83.51

Appendix-2.8

(Reference: Paragraph 2.3.10; page 43)
Surrenders in excess of actual savings (₹ 50 lakh or more)

(₹ in crore)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
Revenue – Voted					
1	01-Legislature	13.97	1.64	1.65	0.01
2	03-Council of Ministers	34.79	1.90	2.05	0.15
3	04-Judicial Administration	77.40	28.57	29.19	0.62
4	10-Police & Jail	578.23	24.16	27.18	3.02
5	14-Information	22.13	1.23	1.68	0.45
6	18-Co-operative	27.72	1.83	1.89	0.06
7	20-Irrigation	268.90	0.96	13.41	12.45
8	23-Industries	44.19	1.34	1.63	0.29
9	24-Transports	21.50	5.62	6.42	0.80
10	26-Tourism	19.71	2.85	2.96	0.11
11	28-Animal Husbandry	90.36	8.49	8.83	0.34
Capital Voted					
1	18-Co-operative	8.24	(-) 0.26 (excess)	0.65	0.91
2	20-Irrigation & Flood	521.13	171.52	271.94	100.42
Total		1,728.27	249.85	369.48	119.63

Appendix-2.9

(Reference: Paragraph 2.3.11; page 43)

**Statement of various grants/appropriations in which savings occurred
but no part of which had been surrendered**

(₹ in crore)

I - Grant			
Sl. No.	Grant No.	Name of grant/appropriation	Saving
1	5	Election (Revenue Voted)	3.65
2	8	Excise(Capital-Voted)	0.10
3	13	Water Supply Housing & Urban Development(Capital-Voted)	1.00
4	14	Information(Capital-Voted)	0.40
5	16	Labour & Employment(Revenue-Voted)	5.61
6	16	Labour & Employment(Capital-Voted)	0.46
7	19	Rural Development (Capital-Voted)	9.33
8	21	Energy (Capital-Voted)	377.88
9	22	Public Works (Revenue Voted)	28.64
10	25	Food (Revenue Voted)	4.61
11	27	Forest(Revenue-Voted)	42.52
12	27	Forest(Capital-Voted)	0.21
Total			474.41
II - Appropriation			
1	6	Revenue & General Administration(Revenue Charged)	0.001
2	7	Finance Tax Planning Secretariat & Miscellaneous (Revenue Charged)	145.05
3	22	Public Works (Revenue Charged)	2.16
Total			147.22
Grand Total			621.63

Appendix-2.10
(Reference: Paragraph 2.3.11; page 43)
Details of saving of ₹ 1 crore and above not surrendered

(₹ in crore)

Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrender	Saving which remained to be surrendered
1	2	3	4	5
1	05- Election (Revenue-Voted)	3.65	—	3.65
2	06- Revenue & General Administration(Revenue-Voted)	56.74	6.33	50.41
3	06-Revenue & General Administration (Capital-Voted)	26.15	22.55	3.60
4	07-Fianace Tax Planning Secretariat & Miscellaneous Services (Revenue- Voted)	418.97	32.04	386.93
5	07-Fianace Tax Planning Secretariat & Miscellaneous Services (Revenue-Charged)	145.05	—	145.05
6	07-Fianace Tax Planning Secretariat & Miscellaneous Services (Capital-Voted)	51.24	6.16	45.08
7	10-Police & Jail (Capital-Voted)	19.45	17.10	2.35
8	11- Education Sports Youth Welfare & Culture (Revenue-Voted)	194.83	76.81	118.02
9	11-Education Sports Youth Welfare & Culture (Capital-Voted)	7.80	3.09	4.71
10	12- Medical Health & Family Welfare (Revenue-Voted)	91.88	5.26	86.62
11	12-Medical Health & Family Welfare (Capital-Voted)	18.90	2.07	16.83
12	13-Water Supply Housing & Urban Development (Revenue-Voted)	47.75	0.43	47.32
13	13-Water Supply Housing & Urban Development (Capital-Voted)	1.00	—	1.00
14	15-Welfare (Revenue-Voted)	80.43	2.66	77.77
15	15-Welfare (Capital-Voted)	5.09	0.03	5.06
16	16-Labour & Employment (Revenue-Voted)	5.61	—	5.61
17	17- Agriculture Works & Research (Revenue-Voted)	14.32	0.91	13.41
18	19-Rural Development (Revenue-Voted)	70.21	0.64	69.57
19	19-Rural Development (Capital-Voted)	9.33	—	9.33
20	21-Energy (Capital-Voted)	377.88	—	377.88
21	22- Public Work(Revenue-Voted)	28.64	—	28.64
22	22- Public Work(Revenue-Charged)	2.16	—	2.16
23	23-Industries (Capital-Voted)	9.55	0.12	9.43
24	25-Food (Revenue-Voted)	4.61	—	4.61
25	27- Forest (Revenue-Voted)	42.52	—	42.52
26	30-Welfare of Scheduled Castes (Revenue-Voted)	81.11	4.64	76.47
27	30-Welfare of Scheduled Castes (Capital-Voted)	123.14	45.55	77.59
28	31-Welfare of Scheduled Tribes (Revenue-Voted)	15.45	6.18	9.27
29	31-Welfare of Scheduled Tribes (Capital-Voted)	23.13	11.22	11.91
Total		1,976.59	243.79	1,732.80

Appendix-2.11

(Reference: Paragraph 2.3.11; page 43)

Cases of surrender of funds in excess of ₹ 10 crore on 30/31 March 2010

(₹ in crore)

Sl. No.	Grant No.	Major Head	Amount of Surrender	Percentage of Total Provision
1	2	3	4	
1	04	2014-Administration of Justice (Revenue Charged)	11.63	48.89
2	07	2040-Taxes on Sales Trades etc.	17.74	28.79
3	07	2071-Pension & Other Retirement benefits	73.36	5.62
4	10	2055-Police	14.63	2.61
5	11	2202-General Education	71.76	2.38
6	20	4700-Capital Outlay on Major Irrigation	53.34	22
7	20	4702-Capital Outlay on Minor Irrigation	202.88	79.32
8	20	4711-Capital Outlay on Flood Control Project	13.35	72.16
9	26	5452-Capital Outlay on Tourism	35.46	56.11
Total			494.15	8.92

Appendix-2.12
(Reference: Paragraph 2.3.12; page 44)
Rush of Expenditure

(₹ in crore)

Sl. No.	Head of account Scheme/Service	Expenditure incurred during Jan-March 2010	Expenditure incurred in March 2010	Total expenditure	Percentage of total expenditure incurred during	
					Jan-March 2010	March 2010
1	2029	24.18	12.55	92.47	26%	14%
2	2030	10.25	8.73	14.85	69%	59%
3	2049	369.31	249.29	1,337.97	28%	19%
4	2053	17.62	10.41	57.69	31%	18%
5	2055	154.00	65.04	536.07	29%	12%
6	2058	1.57	0.43	7.88	20%	54%
7	2071	266.74	45.42	1,047.30	25%	4%
8	2202	856.14	548.43	2,861.51	30%	19%
9	2203	24.84	12.89	55.01	45%	23%
10	2210	142.39	79.19	430.19	33%	18%
11	2215	184.38	158.21	334.22	55%	47%
12	2217	296.69	254.92	554.77	53%	46%
13	2225	37.92	27.12	136.21	28%	20%
14	2245	83.82	77.40	148.77	56%	52%
15	2251	0.09	0.09	0.14	64%	64%
16	2401	121.49	79.42	293.80	41%	27%
17	2402	1.68	1.68	1.68	100%	100%
18	2406	104.25	69.00	273.73	38%	25%
19	2415	12.25	10.40	65.97	19%	16%
20	2425	12.95	10.66	28.70	45%	37%
21	2501	24.51	21.81	49.27	50%	44%
22	2515	101.26	61.09	329.26	31%	19%
23	2700	38.62	18.01	175.21	22%	10%
24	2702	27.93	22.24	60.22	46%	37%
25	2705	3.69	3.69	4.19	88%	88%
26	3054	69.75	54.51	156.13	45%	35%
27	3452	12.61	9.95	16.85	75%	59%
28	3604	122.40	30.60	324.73	38%	9%
29	4059	35.85	24.59	97.67	37%	25%
30	4202	37.05	34.86	53.04	70%	66%

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31	4210	21.62	19.03	38.03	57%	50%
32	4211	2.19	2.04	3.83	57%	53%
33	4225	6.01	3.49	6.17	98%	57%
34	4235	1.88	1.42	2.51	75%	57%
35	4406	8.33	7.75	13.39	62%	58%
36	4515	24.34	21.86	70.61	34%	31%
37	4700	132.02	81.56	203.43	65%	40%
38	4702	36.33	22.38	56.59	64%	40%
39	4801	73.07	73.07	661.95	11%	11%
40	5053	1.73	1.59	2.63	66%	60%
41	5054	367.95	230.35	785.04	47%	29%
42	5452	23.14	20.43	29.11	79%	70%
43	6003	215.86	177.07	1,336.29	16%	13%
44	6425	3.32	3.14	4.30	77%	73%
Total		4,114.02	2,667.71	12,759.38	32.24	20.91

Appendix-2.13
(Reference: Paragraph 2.4.1; page 46)
Pending D C bills for the years up to 2009-10
(Position as on 30 September 2010)

Department	Number of AC bills	Amount
<i>(₹ in lakh)</i>		
Additional Director NCERT U.K Narendra Nagar Tehri	3	1.10
Chief Agriculture Officer Narendra Nagar Tehri	1	0.10
Secretary Education & Youth Welfare	26	49.60
Secretary Revenue & General Administration	11	483.02
Secretary Village Development	1	0.20
Election Commissioner	4	17.52
Secretary Health & Family Welfare	2	0.30
Secretary Animal Husbandry	13	7.64
District Home guard Pauri	4	3.85
District Horticulture Officer Pauri	1	0.15
D.S.W.O Bageshwar	3	1.70
Total		565.18

Appendix-3.1

(Reference: Paragraph 3.2; page 54)

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

Sl. No.	Name of the Undertaking	Accounts finalized up to	Investment as per the last accounts finalized (<i>₹ in crore</i>)	Remarks/Reasons for Delay in Preparation of accounts
Department:				
1	Department of Irrigation (Government Irrigation Workshop) Roorkee	2008-09	1.84	-
2	Food and Civil Supplies (a) Regional Food Controller Haldwani (b) Regional Food Controller Dehradun	2002-03	-	-

Appendix-3.2

(Reference: Paragraph 3.3; page 54)

**Department wise/duration wise break-up of the cases of misappropriation defalcation etc
(cases where final action was pending at the end of March 2010)**

Sl. No.	Name of the Department	Up to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 years to More	Total No. of Cases.
1	Education	3	-	-	-	-	-	3
2	I.C.D.S	1	-	-	-	-	-	1
3	Tourism	1	-	-	-	-	-	1
4	Medical	1	-	-	-	-	-	1
5	Social Welfare	3	-	-	-	-	-	3
6	DRDA Gopeshwar (Chamoli)	1	-	-	-	-	-	1
7	DRDA Roshnabad Haridwar	1						1
8	Animal Husbandry	2						2
9	Agriculture	1						1
TOTAL		14	-	-	-	-	-	14

Appendix-3.3
(Reference: Paragraph 3.3; page 54)

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

Name of Department	Theft Cases		Misappropriation/ Loss of Government Material		Total	
	Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount
		(₹ in lakh)		(₹ in lakh)		(₹ in lakh)
Education	01	2.33	03	48.22	04	50.55
I.C.D.S	–	–	01	0.52	01	0.52
Tourism	–	–	01	1.78	01	1.78
Medical	–	–	01	11.96	01	11.96
Social Welfare	–	–	03	84.31	03	34.31
DRDA Gopeshwar (Chamoli)	–	–	01	7.50	01	7.50
DRDA Roshnabad Haridwar	–	–	01	3.08	01	3.01
Animal Husbandry	–	–	02	144.49	02	144.49
Agriculture	–	–	01	14.11	01	14.11
Total	01	2.33	14	315.97	15	318.30