

APPENDICES

Appendix-1
(Reference; Paragraph-1.1, Page 1)
State Profile

A. General Data*:

S. No.	Particulars		Figures
1.	Area		53,483 Sq. km.
2.	Population		
	a.	As per 2001 Census	84.89 lakh
	b.	As per 2011 Census	101.86 lakh
3.	a.	Density of Population (as per 2001 Census) (All India Density = 325 persons per Sq. Km.)	159 person per Sq. km.
	b.	Density of Population (as per 2011 Census) (All India Density = 382 persons per Sq. Km.)	189 person per Sq. km.
4.	Population Below Poverty Line (BPL) (All India Average = 21.90 per cent)		11.30 per cent
5.	a.	Literacy (as per 2001 Census) (All India Average = 64.80 per cent)	71.62 per cent
	b.	Literacy (as per 2011 Census) (All India Average = 73.00 per cent)	78.80 per cent
6.	Infant mortality (per 1000 live births) (All India Average = 37 per 1000 live births)		34
7.	Life Expectancy at Birth (All India Average in 2011-15=68.30)		71.80
8.	Gini Coefficient**2009-10 (URP)		
	a.	Rural (All India = 0.29)	0.26
	b.	Urban (All India = 0.38)	0.36
9.	Gross State Domestic Product (GSDP) 2016-17 at current prices		1,95,192
10.	Per capita GSDP CAGR (2007-08 to 2016-17)	Uttarakhand	15.80
		Special Category State	14.30
11.	GSDP CAGR (2007-08 to 2016-17)	Uttarakhand	17.50
		Special Category State	15.70
12.	Population Growth (2007 to 2016)	Uttarakhand	13.30
		Special Category State	11.40

B. Financial Data :

CAGR							
Particulars		Figures (in per cent)					
		2007-08 to 2015-16		2011-12 to 2015-16		2015-16 to 2016-17	
CAGR		For Uttarakhand	For SCS	For Uttarakhand	For SCS	For Uttarakhand	For SCS
A	Of Revenue Receipts	13.17	13.40	15.75	11.79	17.21	14.44
B	Of Tax Revenue	16.63	17.20	18.63	14.50	16.21	4.99
C	Of Non-Tax Revenue	7.82	6.58	2.41	4.51	10.33	21.61
D	Total Expenditure	13.85	11.78	20.79	10.09	10.97	18.78
E	Capital Expenditure	8.26	6.17	22.09	6.86	17.48	50.62
F	Revenue Expenditure on Education	15.76	15.30	12.57	11.36	8.94	13.86
G	Revenue Expenditure on Health	20.26	17.91	25.24	16.41	5.35	20.55
H	Salary and Wages	17.02	15.95	14.38	10.75	10.47	4.41
I	Pension	19.71	17.87	32.29	16.74	20.62	11.76

* 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: Paragraph-1.1 & 1.2.1, Pages 1 & 5)

Part A: Structure and Form of Government Accounts	
Structure of Government Accounts: The accounts of the State Government are kept in three parts (i) Consolidated Fund (ii) Contingency Fund and (iii) Public Account.	
Part I: Consolidated Fund: All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.	
Part II: Contingency Fund: Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained where upon the advances from the Contingency Fund are recouped to the Fund.	
Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings provident funds , reserve funds, deposits, suspense remittances, etc. which do not form part of the Consolidated Fund are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State legislature.	
PART B: Layout of Finance Accounts	
Statement	Layout
Volume 1	
Part I-Summarized Statement	
Statement No.1	Statement of Financial Position
Statement No.2	Statement of Receipts and Disbursements
Statement No.3	Statement of Receipts (Consolidated Fund)
Statement No.4	Statement of Expenditure (Consolidated Fund) A. Expenditure by Function B. Expenditure by Nature
Statement No. 5	Statement of Progressive Capital Expenditure
Statement No.6	Statement of Borrowings and Other Liabilities
Statement No.7	Statement of Loans and Advances given by the Government
Statement No.8	Statement of Investments of the Government
Statement No.9	Statement of Guarantees given by the Government
Statement No.10	Statement of Grants-in-Aid given by the Government
Statement No. 11	Statement of Voted and Charged Expenditure
Statement No.12	Statement on Source and Application of Funds for Expenditure other than on Revenue Account
Statement No.13	Summary of balances under Consolidated Fund, Contingency Fund and Public Account
	Notes to Accounts
Volume II	
Part II-Detailed Statement	
Statement No.14	Detailed Statement of Revenue and Capital Receipts by Minor Heads
Statement No.15	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No.16	Detailed Statement of Capital Expenditure by Minor Heads and Subheads
Statement No.17	Detailed Statement of Borrowings and Other Liabilities by Minor Heads
Statement No.18	Detailed Statement of Loans and Advances given by the Government
Statement No.19	Detailed Statement of Investments of the Government
Statement No.20	Detailed Statement of Guarantees given by the Government
Statement No.21	Detailed Statement on Contingency Fund and Other Public Account transactions
Statement No.22	Detailed Statement on Investment of Earmarked Balances
Part III: Appendices	
Appendices- I	Comparative Expenditure on Salary
Appendices-II	Comparative Expenditure on Subsidy
Appendices-III	Grants-in-Aid /Assistance given by the State Government (Institution wise and Scheme wise)

Appendices-IV	Details of Externally Aided Projects
Appendices-V	Plan Scheme Expenditure (A. Central Schemes B. State Schemes)
Appendices-VI	Direct Transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget) (Unaudited Figures)
Appendices-VII	Acceptance of Balances/ Unreconciled difference between Ledger and Broadsheet
Appendices-VIII	Financial results of Irrigation Works
Appendices-IX	Statement of Commitments on Incomplete Public Works Contracts (As on 31 March 2017)
Appendices-X	Statement on Maintenance Expenditure of the State during 2016-17 (As on 31 March 2017)
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 2017)
Appendices-XII	Statement on Committed Liabilities of the State Government in future
Appendices-XIII	Statement of items for which allocation of balances as a result of Re-organisation of States has not been finalized

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

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

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

Trends in Gross State Domestic Product (GSDP)

	2012-13	2013-14	2014-15*	2015-16*	2016-17*
Gross State Domestic Product (₹ in crore)	1,31,613	1,49,074	1,61,439	1,76,171	1,95,192
Growth rate of GSDP	14.12	13.27	8.29	9.13	10.80
<i>Source: Central Statistics office and Directorate of Economic and Statistics Government of Uttarakhand.</i>					
<i>* Provisional * Quick * Advance estimates.</i>					

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

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

Appendix-1.2**Part B***(Reference: Paragraph: 1.1; Page 2)**Fiscal Responsibility and Budgetary Management (FRBM) Act, 2005**(Modified in March, 2011 in accordance with the recommendations of Thirteenth Finance Commission and in December 2016 on the recommendations of Fourteenth Finance Commission)*

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

In particular the State government shall--

- (a) Fiscal Deficit of the State will be anchored to an annual limit of 3 *per cent* of GSDP. The State will be eligible for flexibility of 0.25 *per cent* over and above this for any year for which the borrowing limits are to be fixed if the debt-GSDP Ratio is less than or equal to 25 *per cent* in the preceding year.
- (b) The State will be further eligible for an additional borrowing limit of 0.25 *per cent* of GSDP in a given year for which the borrowing limits are to be fixed if the interest payments are less than or equal to 10 *per cent* of the revenue receipts in the preceding year.
- (c) The two options under these flexibility provisions can be availed by the State either separately, if any of the above criterion is fulfilled, or simultaneously if both the above stated criterion are fulfilled. Thus, the State can have a maximum fiscal deficit GSDP limit of 3.5 *per cent* in any given year.
- (d) Review the targets set forth by the State government above once in six months;
- (e) Total outstanding guarantee at beginning of the F.Y. should not more than 1 *per cent* of the GSDP of that particular year. New guarantee given during any year should not be more than 0.3 *per cent* of the GSDP for that year.

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

(₹ in crore)

	2015-16 (Actual)	2016-17 (Budgeted)	2016-17 (Revised)	2017-18 (Projected)	2018-19 (Projected)	2019-20 (Projected)	2020-21 (Projected)
A. STATE REVENUE ACCOUNT :							
1. Own Tax Revenue	9,381.94	12,116.67	10,866.99	13,780.28	15,985.12	18,542.74	21,509.58
2. Own Non-Tax Revenue	1,219.66	2,793.43	1,315.99	2,468.71	2,715.58	2,987.14	3,285.85
3. Own Tax +Non-Tax Revenue (1+2)	10,601.60	14,910.10	12,182.98	16,248.99	18,700.71	21,529.88	24,795.44
4. Share in Central Taxes and Duties	5,329.04	6,014.46	6,411.63	7,113.48	7,895.96	8,764.52	9728.62
5. Grants from Central Government	5,303.79	11,351.31	6,661.29	8,230.61	8,971.36	9,778.79	10,658.88
6. Total Central Transfer (4+5)	10,632.83	17,365.77	13,072.92	15,344.09	16,867.33	18,543.31	20,387.49
7. Total Revenue Receipts (3+6)	21,234.43	32,275.87	25,255.90	31,593.08	35,568.03	40,073.19	45,182.93
8. Salary Expenditure	8,685.06	11,752.62	9,736.44	11,859.53	13,045.48	14,350.03	15,785.03
9. Pension	2,627.82	3,528.73	3,144.98	4,272.28	4,699.51	5,169.46	5,686.40
10. Interest Payments	2,971.11	3,896.06	3,414.25	4,409.95	5,033.73	5,719.48	6,482.82
11. Subsidies-General	--	--	--	--	--	--	--
12. Subsidies-Power	--	--	--	--	--	--	--
13. Interest Payment/ Revenue Receipts (10/7)	13.99%	12.07%	13.52%	13.96%	14.15%	14.27%	14.35%
14. Total Revenue Expenditure	23,086.44	32,250.39	25,297.23	31,550.83	34,705.91	38,176.50	41,994.15
15. Salary + Interest + Pensions (8+9+10)	14,283.99	19,177.41	16,295.67	20,541.76	22,778.72	25,238.97	27,954.26
16. As per cent of Revenue Receipt (15/7)	67.27	59.42	64.52	65.02	64.04	62.98	61.87
17. Revenue surplus/ deficit (7-14)	(-)1,852.01	25.48	(-) 41.33	42.25	862.12	1,896.69	3,188.78
B. CONSOLIDATED REVENUE ACCOUNT							
Consolidated Revenue Surplus/ Deficit	(-)1,852.01	25.48	(-) 41.33	42.25	862.12	1,896.69	3,188.78
C. CONSOLIDATED DEBT							
1. Outstanding Debt and liability*	35,777.03	40,793.69	40,820.16	46,291.59	53,222.44	60,841.98	69,323.47
2. Total Outstanding Guarantee	1,743.32	1,743.32	1,743.32	1,257.72	1,258.04	1,258.04	1,258.04
D. Capital Account							
1. Capital Outlay	4,217.38	5,744.36	4,414.83	5,514.38	6,892.98	8,616.22	10,770.27
2. Disbursement of Loans and Advances	83.14	395.22	76.74	252.35	1000	1000	1000

3. Recovery of Loans and Advances	27.20	41.13	9.34	253.05	100	100	100
4. Other capital receipts	6,125.33	6,072.97	4,523.56	5,471.43	6,930.85	7,619.53	8,481.50
E. GROSS FISCAL DEFICIT (GFD) :	6,125.33	6,072.97	4,523.56	5,471.43	6,930.85	7,619.53	8,481.50
GSDP (₹ in crore) at Current Prices	1,84,091.3	2,06,182.3	2,06,182.3	2,30,924.2	2,58,635.1	2,89,671.3	3,24,431.8
F. FISCAL DEFICIT :							
Actual/Assumed Nominal Growth Rate (per cent)	12.90	12.00	12.00	12.00	12.00	12.00	12.00
* It includes amount of provident fund.							

Appendix-1.3
(Reference: Paragraphs-1.3 & 1.9.2; Pages 7 & 25)
Time series data on the State Government Finances

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Part A. Receipts					
I. Revenue Receipts	15,747	17,321	20,247	21,234	24,889
(i) Tax Revenue	6,414(41)	7,356(42)	8,339 (41)	9,377 (44)	10,897 (44)
Taxes on Agricultural Income	--	--	--	--	--
Taxes on Sales, Trade etc.	4,289(67)	4,903(67)	5,465 (65)	6,105 (65)	7,154 (66)
State Excise	1,118(17)	1,269(17)	1,487 (18)	1,735 (19)	1,906 (18)
Taxes on Vehicles	304(5)	369(5)	394 (5)	471 (5)	556 (5)
Stamps and Registration fees	648(10)	687(10)	714 (9)	871 (9)	778 (7)
Land Revenue	11(--)	22(--)	39 (--)	28 (--)	160 (1)
Taxes on Goods and Passengers	--	--	--	--	--
Other Taxes	44(1)	106(1)	240 (3)	167 (2)	343 (3)
(ii) Non Tax Revenue	1,603(10)	1,317(8)	1,111 (5)	1,220 (6)	1,346 (5)
(iii) State's share of Union taxes and duties	3,273(21)	3,573(21)	3,792 (19)	5,333 (25)	6,412 (26)
(iv) Grants in aid from Government of India	4,457(28)	5,075(29)	7,005 (35)	5,304 (25)	6,234 (25)
2. Miscellaneous Capital Receipts	--	180	135	--	--
3. Recoveries of Loans and Advances	428	55	46	27	35
4. Total Revenue and Non debt capital receipts (1+2+3)	16,175	17,556	20,428	21,261	24,924
5. Public Debt Receipts	2,968	3,873	4,573	6,798	6,501
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2,933(99)	3838(99)	4,512 (99)	6,701 (99)	6,355
Net transactions under Ways and Means Advances and Overdrafts	--	--	--	--	--
Loans and Advances from Government of India	35(1)	35(1)	61 (1)	97 (1)	146
6. Total Receipts in the Consolidated Fund (4+5)	19,143	21,429	25,001	28,059	31,425
7. Contingency Fund Receipts	32	412	332	191	395
8. Public Account Receipts	21,925	25,954	35,032	37,746	27855
9. Total Receipts of the State (6+7+8)	41,100	47,795	60,365	65,996	59,675
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	13,960	16,216	21,164	23,086	25,272
Plan	2,427(17)	2,767(17)	5,632 (27)	6,388 (28)	6,344 (25)
Non Plan	11,533(83)	13,449(83)	15,532 (73)	16,698 (72)	18,928 (75)
General Services (including interest payments)	5,372(38)	6,182(38)	7,402 (35)	8,410 (37)	9,934 (39)
Social Services	6,096(44)	7,298(45)	9,224 (44)	9,927 (43)	10,529 (42)
Economic Services	1,995(14)	2,068(13)	3,857 (18)	3,983 (17)	3,903 (15)
Grants-in-aid and contributions	497(4)	668(4)	681 (3)	766 (3)	906 (4)
11. Capital Expenditure	3,542	3,712	4,939	4,217	4,954
Plan	2,972(84)	3,138(85)	4,780 (97)	4,197 (100)	4,076 (82)
Non Plan	570(16)	574(15)	159 (3)	20 (--)	878 (18)
General Services	129(4)	138(4)	214 (4)	111 (3)	72 (1)
Social Services	715(20)	841(22)	1,231 (25)	864 (20)	948 (19)
Economic Services	2,698(76)	2,733(74)	3,494 (71)	3,242 (77)	3,934 (80)

12. Disbursement of Loans and Advances	273	278	151	83	165
13. Total Expenditure of the State (10+11+12)	17,775	20,206	26,254	27,386	30,391
14. Repayments of Public Debt	1,472	1,317	894	1,997	1,128
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,412	1,266	866	1,966	1,093
Net transactions under Ways and Means Advances and Overdraft	31	--	--	--	--
Loans and Advances from Govt. of India	29	51	28	31	35
15. Appropriation to Contingency Fund	--	400	150	--	--
16. Total disbursement out of Consolidated Fund (13+14+15)	19,247	21,923	27,298	29,383	31,519
17. Contingency Fund disbursements	32	194	194	385	228
18. Public Account disbursements	20,961	25,190	33,535	36,537	26,607
19. Total disbursement by the State (16+17+18)	40,240	47,307	61,027	66,305	58,354
Part C. Deficits/Surplus					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(+)1,787	(+)1,105	(-) 917	(-) 1,852	(-) 383
21. Fiscal Deficit (4-13)	1,600	2,650	5,826	6,125	5,467
22. Primary Deficit(-)/Primary Surplus (+) (21+23)	(+)489	(-)594	(-) 3,420	(-) 3,154	(-) 1,744
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	2,089	2,056	2,406	2,971	3,723
24. Financial Assistance to local bodies etc.	2,132	2,327	3,515	3,596	3,850
25. Ways and Means Advances/Overdraft availed (days)	2	16	12	9	90
26. Interest on Ways and Means Advances/Overdraft	0.01	0.09	0.13	0.19	3.84
27. Gross State Domestic Product (GSDP)[@]	1,31,613	1,49,074	1,61,439	1,76,171	1,95,192
28. Outstanding Fiscal liabilities (year end)	25,540	28,767	33,480	39,069	44,583
29. Outstanding guarantees (year end) (excluding interest)	1,570	1,475	1,832	1,743	1,258
30. Maximum amount guaranteed (year end)	2,722	2,513	2,951	2,805	2,805
31. Number of incomplete projects (in numbers)	192	96	141	182	297
32. Capital blocked in incomplete projects (₹ in crore)	95	266	155.71	582.13	1,007.56
Part E. Fiscal Health Indicators (in ratios)					
I Resource Mobilization					
Own Tax revenue/GSDP	0.05	0.05	0.05	0.05	0.06
Own Non-Tax Revenue/GSDP	0.01	0.01	0.01	0.01	0.01
Central Transfers/GSDP	0.06	0.06	0.07	0.06	0.06
II Expenditure Management					
Total Expenditure/GSDP	0.14	0.14	0.16	0.16	0.16
Total Expenditure/Revenue Receipts	1.13	1.17	1.30	1.29	1.22
Revenue Expenditure/Total Expenditure	0.79	0.80	0.81	0.84	0.83

Expenditure on Social Services/Total Expenditure	0.40	0.40	0.40	0.39	0.38
Expenditure on Economic Services/Total Expenditure	0.26	0.24	0.28	0.26	0.26
Capital Expenditure/Total Expenditure	0.20	0.18	0.19	0.15	0.16
Capital Expenditure on Social and Economic Services/Total Expenditure	0.19	0.18	0.18	0.15	0.16
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	0.014	0.007	(-) 0.006	(-) 0.011	(-) 0.002
Fiscal deficit/GSDP	(-) 0.012	(-) 0.018	(-) 0.036	(-) 0.035	(-) 0.028
Primary Deficit (surplus) /GSDP	0.004	(-) 0.004	(-) 0.021	(-) 0.018	(-) 0.009
Revenue Deficit/Fiscal Deficit	(-) 1.117	(-) 0.417	(+) 0.157	(+) 0.302	(+) 0.070
Primary Revenue Balance/GSDP	(-) 0.001	(-) 0.006	(-) 0.020	(-) 0.027	(-) 0.021
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.19	0.19	0.21	0.22	0.23
Fiscal Liabilities/RR	1.62	1.66	1.65	1.84	1.79
Debt Repayment to Debt Receipts (in per cent)	49.60	34.00	19.55	29.38	17.35
V Other Fiscal Health Indicators					
Return on Investment	0.19	0.30	0.11	5.10	15.21
Balance from Current Revenue (₹in crore)	(+)775	(-) 223	(-) 1,347	(+) 325	(+) 611
Financial Assets/Liabilities	0.90	0.95	0.93	0.90	0.96

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

@ GSDP figures communicated by the Government adopted.

Appendix-1.4
Part A
(Reference: Paragraphs-1.1.1 and 1.9.2; Pages 2 & 25)
Abstract of Receipts and Disbursements for the year 2016-17

(₹ in crore)

(₹ in crore)

Receipts					Disbursements						
Various items	2015-16		2016-17		Various items	2015-16	2016-17				
	1.	2.	3.	4.			5.	6.	7.		8.
Section – A Revenue											
I-Revenue Receipts		21,234.43		24,888.97	I-Revenue Expenditure	23,086.44	18,927.54	6,343.96	25,271.50	25,271.50	
(i) Tax revenue	9,377.79		10,897.31		General Services	8,409.98	9923.93	10.16	9,934.09		
(ii) Non-tax revenue	1,219.66		1,345.82		Social Services	9,926.69	5873.53	4655.04	10,528.57		
(iii) State's share of Union Taxes and Duties	5,333.19		6,411.57		Education, Sports, Art and Culture	4,931.84	4305.70	1060.48	5,366.18		
(iv) Non-Plan Grants	1,042.85		823.72		Health and Family Welfare	1,323.46	732.61	657.57	1,390.18		
(v) Grants for State Plan Schemes	1,173.29		1,532.33		Water Supply Sanitation Housing and Urban Development	707.01	230.36	599.57	829.93		
(vi) Grants for Central Plan and Centrally Sponsored Plan Schemes	3,087.65		3,878.22		Information and Broadcasting	42.95	67.21	30.95	98.16		
					Welfare of Scheduled Castes Scheduled Tribes and Other backward Classes	215.55	52.08	111.32	163.40		
					Labour and Labour Welfare	92.25	80.73	36.67	117.40		
					Social Welfare and Nutrition	2,580.10	402.42	2120.36	2,522.78		
					Others	33.53	2.42	38.12	40.54		
					Economic Services	3,983.21	2,223.90	1,678.76	3,902.66		
					Agriculture and Allied Activities	1,586.09	1199.95	574.63	1,774.58		
					Rural Development	1,614.10	309.21	938.58	1,247.79		
					Special Area Programme	--	--	--	--		
					Irrigation and Flood Control	358.46	360.22	--	360.22		
					Energy	18.99	4.39	13.81	18.20		
					Industry and Minerals	68.18	39.70	53.55	93.25		
					Transport	214.42	273.52	41.29	314.81		
					Science Technology and Environment	46.05	1.07	18.71	19.78		
					General Economic Services	76.92	35.84	38.19	74.03		
					Grants-in-aid and Contributions	766.56	906.18	--	906.18		
Total		21,234.43		24,888.97	Total	23,086.44	18,927.54	6,343.96	25,271.50	25,271.50	
II-Revenue Deficit carried over to Section-B		1,852.01		382.53	II-Revenue Surplus carried over to Section-B						
Total		23,086.44		25,271.50	Total	23,086.44	18,927.54	6,343.96	25,271.50	25,271.50	

Audit Report on State Finances for the year ended 31 March 2017

Various items	2015-16		2016-17		Various items	2015-16	2016-17			
	2.	3.	4.	5.			6.	7.	Non-Plan	Plan
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
III-Opening cash balance including Permanent Advances and Cash Balance Investment		1,772.03		1,464.88#	III- Opening overdraft from Reserve Bank of India	--				--
IV- Misc. Capital Receipts	--			--	IV- Capital Outlay	4,217.38	878.27	4,075.95	4,954.22	4,954.22
					General Services	111.09	0.98	71.41	72.39	
					Social Services	864.03	1.13	946.48	947.61	
					Education Sports Art and Culture	253.67	1.13	433.47	434.60	
					Health and Family Welfare	141.16	--	115.97	115.97	
					Water Supply Sanitation Housing and Urban Development	425.92	--	356.67	356.67	
					Information and Broadcasting	--	--	--	--	
					Welfare of Scheduled Castes Scheduled Tribes and Other Backward Classes	25.84	--	8.26	8.26	
					Social Welfare and Nutrition	4.98	--	17.70	17.70	
					Other Social Services	12.46	--	14.41	14.41	
					Economic Services	3,242.26	876.16	3,058.06	3,934.22	
					Agriculture and Allied Activities	102.66	739.73	113.26	852.99	
					Rural Development	820.65	--	841.50	841.50	
					Special Areas Programmes	--	--	--	--	
					Irrigation and Flood Control	706.89	0.02	465.43	465.45	
					Energy	57.35	--	132.00	132.00	
					Industry and Minerals	60.52	136.41	2.22	138.63	
					Transport	1,400.26	--	1,385.39	1,385.39	
					General Economic Services	93.93	--	118.26	118.26	
					Total	4,217.38	878.27	4,075.95	4,954.22	
V-Recoveries of Loans and Advances		27.20		34.85	V- Loans and Advances disbursed	83.15	99.10	65.95	165.05	165.05
From Power Projects	23.65		31.05		For Power Projects	78.19	--	55.42		
From Government Servants	2.66		2.15		To Government Servants	0.94	0.59	--		
From Others	0.90		1.65		To others	4.01	98.51	10.53		
VI-Revenue surplus brought down					VI-Revenue deficit brought down	1,852.01				382.53
VII-Public Debt Receipts		6,798.23		6,500.67	VII-Repayment of Public Debt	1,996.56				1,127.40

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

Various items	2015-16		2016-17		Various items	2015-16	2016-17			
	2.	3.	4.	5.			6.	7.	Non-Plan	Plan
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
Internal Debt other than Ways and Means Advances and Overdraft	6,701.22		6,355.23		Internal debt other than Ways and Means Advances and Overdraft	1,965.59			1,092.67	
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	97.01		145.44		Repayment of Loans and Advances to Central Government	30.97			34.73	
VIII-Appropriation from Contingency Fund		--		--	VIII-Appropriation to Contingency Fund				--	
IX- Amount transferred to Contingency Fund		190.76		394.77	IX- Expenditure from Contingency Fund	385.46			227.70	227.70
X- Public Account Receipts		37,745.87		27,855.02	X- Public Account disbursements	36,536.73			26,607.34	26,607.34
Small Savings and Provident Funds	1,513.13		1528.82		Small Savings and Provident Funds	1,035.39			1,116.13	
Reserve Funds	332.46		280.00		Reserve Funds	149.09			356.63	
Deposits and Advances	3,798.92		3,276.70		Deposits and Advances	3,660.57			3,412.01	
Suspense and Miscellaneous	27,622.77		29,078.90		Suspense and Miscellaneous	27,246.38			28,028.62	
Remittances	4,478.59		(-) 6,309.40		Remittances	4,445.30			(-) 6,306.05	
XI- Closing overdraft from Reserve Bank of India					XI-Cash Balance at end	1,462.80			2,785.95	2,785.95
					Cash in Treasuries and Local Remittances		--	--	--	
					Departmental Cash Balance including Permanent Advances	(-) 14.40	--	--	(-) 11.83	
					Deposits with Reserve Bank	3.84	--	--	1,157.65	
					Cash Balance investment and investment of earmarked funds	1,473.36	--	--	1,640.13	
Total		46,534.09		36,250.19	Total	46,534.09				36,250.19

Appendix-1.4 (Continued)

Part B

(Reference: Paragraph 1.9.1; Page 25)

Summarised financial position of the Government of Uttarakhand as on 31 March 2017

(₹ in crore)

As on 31.03.2016	Liabilities	As on 31.03.2017
29,292.48	Internal Debt -	34,555.05
15,751.40	Market Loans bearing interest	20,832.21
0.11	Market Loans not bearing interest	0.07
1.50	Loans from Life Insurance Corporation of India	1.50
13,539.47	Loans from other Institutions	13,721.27
--	Ways and Means Advances	--
--	Overdrafts from Reserve Bank of India	--
543.84	Loans and Advances from Central Government -	654.54
0.53	Pre 1984-85 Loans	0.53
5.00	Non-Plan Loans	4.52
538.31	Loans for State Plan Schemes	649.49
--	Loans for Central Plan Schemes	---
--	Loans for Centrally Sponsored Plan Schemes	---
750.00	Contingency Fund (Corpus)	750.00
12.31	Suspense and Miscellaneous Balances	1,058.71
5,940.72	Small Savings Provident Funds etc.	6,390.16
2,760.97	Deposits	2,626.08
1,622.09	Reserve Funds	1,545.46
--	Remittance Balances	--
40,922.41	Total	47,580.00

Appendix-1.4 Part B (Continued)

As on 31.03.2016	Assets	As on 31.03.2017
32,990.39	Gross Capital Outlay on Fixed Assets -	40,274.30
2,914.41	Investments in shares of Companies Corporations etc.	3,123.74
30,075.98	Other Capital Outlay	37,150.56
1,102.30	Loans and Advances	1,726.65
108.03	Loans for Power Projects	132.41
1,004.73	Other Development Loans	1,606.16
(-)10.46	Loans to Government servants and Miscellaneous loans	(-) 11.92
486.51	Contingency Fund (un-recouped)	319.45
641.41	Remittance	644.76
--	Suspense and Miscellaneous Balances	--
	Advance with Departmental Officer	0.42
1,462.80	Cash -	2,785.95
--	Cash in Treasuries and Local Remittances	
3.84	Deposits with Reserve Bank	1,157.65
(-) 13.56	Departmental Cash Balance	(-) 11.02
(-) 0.84	Permanent Advances	(-) 0.81
1,473.36	Cash Balance Investments	1,640.13
4,239.00	Deficit on Government Account -	1,828.47
	Deducted (changed proforma due to apportionment of un allocated balances between Uttar Pradesh and Uttarakhand)	2,793.06
	(i) Deduct Revenue Surplus of the current year	
1,852.01	(ii) Add Revenue deficit of the current year	382.53
--	(iii) Appropriation to Contingency Fund and Misc. Capital Receipt	--
--	(iv) Amount close to Government Account	--
2,387.01	(v) Accumulated deficit at the beginning of the year	4,239.00
(-)0.02	(vi) Rectification of prior period to reconcile the accumulated Deficits as per Finance Accounts	
40,922.41	Total	47,580.00

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 ₹ 1,152.34 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 22)

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 38)

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.	07	Finance, Tax, Planning, Secretariat & Miscellaneous Services	20,32.23	52,18.68	31,86.45	1,56.80
Capital (Voted)						
1.	17	Agriculture Works & Research	1,08.33	1,24.41	16.08	14.84
2.	25	Food	12.07	22,57.87	22,45.80	1,86,06.46
3.	29	Horticulture Development	00	9.00	9.00	Not computable
Total			21,52.63	76,09.96	54,57.33	2,53.52

Appendix-2.2

(Reference: Paragraph 2.3.5; Page 40)

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

(₹ in crore)

Sl. No.	Grant Number	Name of the Grant	Original Provision	Supplementary provision	Total	Expenditure	Excess
1.	17	Agriculture Works & Research (Capital- Voted)	98.33	10.00	1,08.33	1,24.41	16.08
2.	25	Food (Capital Voted)	12.04	0.03	12.07	22,57.87	22,45.80
Total			1,10.37	10.03	1,20.40	23,82.28	22,61.88

Appendix-2.3
(Reference: Paragraph 2.3.6; Page 40)
Rush of Expenditure

(₹ in crore)

Sl. No.	Head of account Scheme/ Service	Expenditure incurred during Jan-March 2017	Expenditure incurred in March 2017	Total Expenditure April to March 2017	Percentage of total expenditure incurred during	
					Jan-March 2017	March 2017
1.	2015	41.09	28.52	56.76	72.39	50.25
2.	2030	12.38	8.88	23.56	52.55	37.69
3.	2040	1,02.59	91.05	1,86.48	55.01	48.83
4.	2048	60.00	0.00	60.00	100.00	0.00
5.	2049	19,01.44	13,98.13	37,23.05	51.07	37.55
6.	2205	8.46	5.52	21.15	40.00	26.10
7.	2215	2,21.75	1,98.11	5,98.64	37.04	33.09
8.	2216	2.70	2.29	2.96	91.22	77.36
9.	2225	57.30	41.99	1,63.40	35.07	25.70
10.	2235	6,21.05	4,38.48	12,97.35	47.87	33.80
11.	2250	17.51	16.51	39.81	43.98	41.47
12.	2405	9.56	7.44	16.19	59.05	45.95
13.	2408	1,75.21	1,71.51	1,97.71	88.62	86.75
14.	2425	15.60	12.58	36.85	42.33	34.14
15.	2701	7.40	4.07	10.57	70.01	38.51
16.	2702	44.24	22.64	81.25	54.45	27.86
17.	2711	3.42	2.57	4.56	75.00	56.36
18.	2851	26.36	21.96	82.08	32.12	26.75
19.	3053	9.00	8.84	25.86	34.80	34.18
20.	3054	1,48.20	1,23.97	2,61.61	56.65	47.39
21.	3452	20.10	14.80	40.79	49.28	36.28
22.	4058	0.21	0.21	0.21	100.00	100.00
23.	4059	28.66	25.40	69.80	41.06	36.39
24.	4210	41.33	31.00	1,15.91	35.66	26.74
25.	4211	0.06	0.06	0.06	100.00	100.00
26.	4216	16.98	14.21	33.42	50.81	42.52
27.	4217	70.56	70.56	1,10.48	63.87	63.87
28.	4235	16.89	0.00	17.70	95.42	0.00
29.	4401	8.73	7.44	7.21	1,21.08	1,03.19
30.	4405	5.14	5.14	5.19	99.04	99.04
31.	4406	80.40	28.22	1,00.94	79.65	27.96
32.	4700	82.22	71.88	2,05.26	40.06	35.02
33.	4801	42.00	42.00	1,32.00	31.82	31.82
34.	4859	1.03	1.03	2.22	46.40	46.40
35.	5053	9.38	9.38	9.57	98.01	98.01
36.	5452	74.91	44.19	1,18.26	63.34	37.37
Total		39,83.86	29,70.58	78,58.86	50.69	37.80

Appendix-2.4

(Reference: Paragraph 2.3.7.1; Page 40)

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

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original provision	Supplementary Provision
A-Revenue (Voted)					
1.	01- Legislature	34.50	31.75	2.75	0.80
2.	04- Judicial Administration	1,69.55	1,22.58	46.97	7.71
3.	06- Revenue & General Administration	26,63.58	15,81.83	10,81.75	2,03.23
4.	07- Finance, Tax, Planning, Secretariat & Misc. Services	59,36.34	49,18.03	10,18.31	2.22
5.	10 - Police & Jail	15,75.88	14,40.06	1,35.82	13.96
6.	11- Education, Sports, Youth Welfare & Culture	64,20.74	52,00.75	12,19.99	93.19
7.	12-Medical, Health & Family Welfare	17,64.16	13,23.63	4,40.53	11.78
8.	13-Water Supply, Housing & Urban Development	10,83.09	7,44.80	3,38.29	78.01
9.	15- Welfare	14,61.33	11,58.55	3,02.78	2,01.88
10.	16-Labour and Employment	2,14.03	1,47.37	66.66	5.71
11.	17-Agriculture Works & Research	8,27.71	6,41.86	1,85.85	66.17
12.	18-Co-operative	47.92	33.23	14.69	2.00
13.	19-Rural Development	11,12.82	6,32.34	4,80.48	5.18
14.	22- Public Works	6,91.70	6,46.01	45.69	15.96
15.	23-Industries	2,09.48	1,24.18	85.30	21.10
16.	24- Transport	64.16	53.57	10.59	1.10
17.	25 -Food	3,47.27	2,05.60	1,41.67	30.00
18.	26- Tourism	58.55	39.99	18.56	0.13
19.	27 -Forest	6,46.38	4,38.31	2,08.07	2.00
20.	28-Animal Husbandry	2,58.99	2,03.81	55.18	18.70
21.	29-Horticulture Development	2,53.14	2,10.21	42.93	6.54
22.	30-Welfare of Scheduled Castes	12,28.68	6,98.90	5,29.78	12.43
23.	31- Welfare of Scheduled Tribes	3,40.89	2,06.34	1,34.55	3.60
Total Revenue (Voted)		2,74,10.89	2,08,03.70	66,07.19	8,03.40
Revenue (Charged)					
1.	02-Governor	8.92	7.44	1.48	3.33
2.	09-Public Service Commission	23.42	19.48	3.94	5.55
3.	22- Public Works	7.30	6.02	1.28	0.10
Revenue (Charged)		39.64	32.94	6.70	8.98
C- Capital (Voted)					
1.	01- Legislature	15.20	10.27	4.93	5.00
2.	04- Judicial Administration	47.00	9.34	37.66	1.00
3.	06- Revenue & General Administration	80.70	7.09	73.61	1.00
4.	07-Finance, Tax, Planning, Secretariat & Miscellaneous Services	88.13	83.60	4.53	3,06.00
5.	10 - Police & Jail	20.00	6.88	13.12	4.00
6.	11- Education, Sports, Youth Welfare & Culture	4,99.06	4,06.33	92.73	60.00
7.	13-Water Supply, Housing & Urban Development	3,78.79	3,09.87	68.92	1,05.53
8.	20-Irrigation & Flood	7,69.88	4,76.41	2,93.47	2.80
9.	22-Public Works	16,14.57	13,56.02	2,58.55	65.00
10.	23-Industries	1,46.76	1,38.85	7.91	26.75
11.	24- Transport	60.00	25.59	34.41	10.00
12.	26- Tourism	1,87.80	1,18.26	69.54	2.10
13.	27 -Forest	1,55.15	1,00.69	54.46	10.00
14.	30-Welfare of Scheduled Castes	3,23.23	2,07.28	1,15.95	2.00
15.	31- Welfare of Scheduled Tribes	1,14.12	59.27	54.85	5.00
Total Capital (Voted)		45,00.39	33,15.75	11,84.64	6,06.18
Grand Total		3,19,50.92	2,41,52.39	77,98.53	14,18.56

Appendix-2.5
(Reference: Paragraph 2.3.7.2; Page 41)
*Excess/Unnecessary/Insufficient re-appropriation of funds resulting in saving (shortfall in the utilisation of funds)/
excess of ₹ 10 lakh and above*

(₹ in lakh)

Sl. No.	Grant No.	Description	Voted/ Charged	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1.	03	Council of Ministers	Revenue-Voted	2013-00-104-03	(+)1,25.00	(-)59.98
			Revenue-Voted	2013-00-108-03	(-)1,25.00	(-)22.68
2.	06	Revenue and General Administration	Revenue-Voted	2029-00-103-03	(-)23.80	(-)58,81.60
			Revenue-Voted	2053-00-094-03	(+)18.00	(-)32.09
			Revenue-Voted	2070-00-107-03	(+)33.33	(-)12,99.19
			Revenue-Voted	2070-00-107-11	(-)33.33	(-)45.33
			Revenue-Voted	2245-80-800-03	(-)60.00	(-)66,73.54
			Revenue-Voted	2245-80-800-08	(+)60.00	(-)36.84
3.	07	Finance, Tax, Planning, Secretariat & Miscellaneous Service	Revenue-Voted	2030-01-102-03	(-)15.00	(-)62.47
			Revenue-Voted	2030-02-102-03	(-)35.00	(-)63.93
			Revenue-Voted	2030-03-001-04	(+)51.00	(-)1,86.15
			Revenue-Voted	2040-00-001-03	(-)23.00	(-)4,42.34
			Revenue-Voted	2040-00-101-03	(-)1,88.00	(-)11,86.11
			Revenue-Voted	2054-00-097-03	(-)34.06	(-)17,66.57
			Revenue-Voted	2054-00-097-04	(+)6.50	(-)28.54
			Revenue-Voted	3604-01-191-01	(+)10,50.00	(+)2,73.90
			Revenue-Voted	3604-01-191-03	(-)7,00.00	(-)15,66.44
			Revenue-Voted	3604-01-192-01	(-)9,00.00	(-)38,00.78
			Revenue-Voted	3604-02-196-03	(-)29,10.49	(-)20,60.41
			Revenue-Voted	3604-02-198-01	(+)34,60.49	(-)71,52.49
			Capital Voted	4216-02-800-03	(+)5,00.00	(-)46.83
			Revenue-Voted	2055-00-001-03	(-)4,99.64	(-)1,00.00
4.	10	Police & Jail	Revenue-Voted	2055-00-101-03	(-)9,71.17	(-)34.44
			Revenue-Voted	2055-00-101-04	(-)3,84.33	(-)16.48
			Revenue-Voted	2055-00-104-03	(+)9,22.95	(-)1,14.06
			Revenue-Voted	2055-00-109-03	(-)30,89.44	(-)5,86.51
			Revenue-Voted	2055-00-800-04	(-)8,35.83	(-)37.20
			Revenue-Voted	2056-00-001-03	(+)78.00	(-)29,36.50
			Revenue-Voted	2056-00-001-04	(-)78.00	(-)1,05.64
			Revenue-Voted	2202-02-109-05	(+)34,11.85	(-)17,06.93
5.	11	Education, Sports, Youth Welfare & Culture	Revenue-Voted	2202-02-109-07	(+)5,98.14	(-)75.66
			Revenue-Voted	2202-02-109-09	(+)37,64.13	(-)11,25.98
			Revenue-Voted	2202-02-109-16	(-)77,74.12	(-)19,14.31
			Revenue-Voted	2202-02-110-04	(-)14.89	(-)4,01.12
			Revenue-Voted	2202-03-103-04	(-)92.80	(-)86.29
			Revenue-Voted	2202-03-103-08	(+)1,92.79	(-)1,63.40
			Revenue-Voted	2202-80-800-04	(+)14.89	(-)2,57.04
			Revenue-Voted	2204-00-104-10	(-)33.00	(-)20.91
			Revenue-Voted	2205-00-001-03	(+)5.00	(-)32.47
			Capital Voted	4202-01-202-01	(-)12,01.94	(-)37,32.70
			Capital Voted	4202-01-202-11	(+)5,00.00	(-)3,74.21
			Capital Voted	4202-03-102-01	(-)52,09.48	(-)12,94.53
			Capital Voted	4202-03-102-26	(-)10,00.00	(-)16,66.79
			6.	12	Medical, Health & Family Welfare	Revenue-Voted
Revenue-Voted	2210-01-110-03	(+)8,09.93				(-)32,12.67
Revenue-Voted	2210-01-110-11	(+)1.00				(-)42.00
Revenue-Voted	2210-01-110-16	(+)0.30				(-)21.26
Revenue-Voted	2210-01-110-18	(+)20.00				(-)5,37.32
Revenue-Voted	2210-02-101-11	(+)24.74				(+)20,01.66
Revenue-Voted	2210-02-102-04	(+)6.55				(-)75.53
Revenue-Voted	2210-03-103-03	(-)1,00.00				(-)9,32.83
Revenue-Voted	2210-04-102-03	(-)6.55				(-)1,40.26
Revenue-Voted	2210-05-101-06	(-)24.74	(-)20,01.66			

Audit Report on the State Finances for the year ended 31March 2017

			Revenue-Voted	2210-06-101-03	(-)8,29.93	(-)33,96.08
			Capital-Voted	4210-01-110-25	(-)22.99	(-)77.01
			Capital-Voted	4210-02-110-07	(-)1,80.00	(+)80.00
			Capital-Voted	4210-02-800-03	(+)50.00	(+)39.90
			Capital-Voted	4210-02-800-04	(-)50.00	(+)50.00
7.	13	Water Supply, Housing & Urban Development	Revenue-Voted	2215-01-101-01	(-)41.11	(-)2,62.12
8.	15	Welfare	Revenue-Voted	2235-02-101-20	(-)1,56.06	(-)31,03.07
			Revenue-Voted	2235-02-102-04	(-)0.22	(-)28.57
			Revenue-Voted	2235-02-102-05	(+)3.22	(-)46.96
			Revenue-Voted	2235-02-102-07	(-)1.60	(-)2,82.13
			Revenue-Voted	2235-02-103-09	(-)0.80	(-)12.20
			Revenue-Voted	2235-02-103-19	(-)0.60	(-)46.42
			Revenue-Voted	2250-00-800-01	(-)3,68.25	(-)10,26.14
			Revenue-Voted	2250-00-800-05	(+)3,68.25	(-)4,10.00
9.	17	Agriculture Works & Research	Revenue-Voted	2401-00-102-06	(-)52.08	(-)1,25.96
			Revenue-Voted	2401-00-800-01	(-)8,93.34	(-)1,15,38.37
			Revenue-Voted	2401-00-800-97	(+)7,90.22	(-)12,42.92
10.	19	Rural Development	Revenue-Voted	2515-00-102-12	(-)1,00.00	(-)2,00.00
			Revenue-Voted	2515-00-102-31	(-)5,00.00	(-)10,00.00
11.	20	Irrigation and Flood	Revenue-Voted	2700-00-001-03	(+)9.00	(-)8,11.93
			Revenue-Voted	2700-00-001-04	(-)9.00	(-)68,61.51
12.	22	Public Work	Revenue-Voted	2059-80-001-03	(+)39.00	(+)1,80.63
			Revenue-Voted	2059-80-001-05	(-)6,43.50	(-)3,32.13
			Revenue-Voted	2059-80-051-03	(+)6,04.50	(-)47,90.38
			Capital-Voted	5054-04-800-01	(+)60,00.00	(-)16,41.96
			Capital-Voted	5054-04-800-03	(+)15,00.00	(-)1,50,33.93
			Capital-Voted	5054-04-800-97	(-)15,00.00	(-)1,32,52.89
			Capital-Voted	5054-05-800-02	(-)60,00.00	(-)40,00.01
13.	23	Industries	Revenue-Voted	2058-00-001-03	(-)12.56	(-)2,47.48
			Revenue-Voted	2851-00-102-03	(-)3,20.00	(-)4,42.99
			Revenue-Voted	2851-00-102-35	(-)65.00	(-)1,35.00
14.	24	Transport	Revenue-Voted	3055-00-001-03	(+)12.00	(-)8,15.93
			Revenue-Voted	3055-00-190-07	(-)1.00	(-)1,04.00
15.	25	Food	Revenue-Voted	2408-01-102-06	(+)50,00.00	(-)1,63.44
16.	27	Forest	Revenue-Voted	2406-00-101-01	(-)3,72.35	(-)67,55.67
			Revenue-Voted	2406-01-800-03	(+)14,09.00	(-)13,86.91
			Revenue-Voted	2406-02-110-01	(+)4,36.11	(-)3,72.61
			Revenue-Voted	2406-02-110-07	(-)14,72.76	(-)5,27.24
17.	28	Animal Husbandry	Revenue-Voted	2403-00-102-08	(-)61.84	(-)90.71
18.	29	Horticulture Development	Revenue-Voted	2401-00-119-03	(+)1,64.87	(-)20,91.54
			Revenue-Voted	2401-00-119-22	(-)1,54.00	(-)36.25
			Revenue-Voted	2401-00-119-26	(+)1,70.84	(-)1,50.00
			Revenue-Voted	2401-00-119-28	(-)36.00	(-)2,63.82
19.	30	Welfare of Schedule Castes	Revenue-Voted	2225-01-001-06	(-)0.38	(+)24.40
			Revenue-Voted	2225-01-277-06	(+)11.90	(-)2,42.70
			Revenue-Voted	2225-01-277-12	(-)4.85	(-)58.93
			Revenue-Voted	2225-01-277-13	(-)66.17	(-)39,89.83
			Revenue-Voted	2225-01-277-16	(-)1,10.33	(-)26,67.50
			Revenue-Voted	2225-01-277-18	(+)66.17	(-)27.07
			Revenue-Voted	2225-01-800-15	(-)2,64.00	(-)1,36.00
			Revenue-Voted	2235-60-102-02	(+)2,64.00	(-)1,15.34
			Revenue-Voted	2501-01-800-01	(+)4.49	(-)8,23.57
			Revenue-Voted	2501-01-800-02	(-)4.49	(-)66,07.77
20.	31	Welfare of Schedule Tribes	Revenue-Voted	2225-02-277-07	(+)2,50.00	(+)1,42.09
			Revenue-Voted	2235-02-796-08	(+)64.90	(-)55.84
			Revenue-Voted	2501-01-796-01	(-)1,10.39	(-)13,04.60

Appendix-2.6 (A)
(Reference: Paragraph 2.3.7.3; Page 41)
Substantial surrenders made during the year 2016-17 of Voted Grant

(₹ in lakh)

Sl.No.	Number and title of Grant	Name of the scheme (Head of Account)	Total Grant	Amount of Surrender	Percentage of Surrender
1.	01-Legislature	4059-80-800-04	20,00.00	10,00.00	50.00
2.	02-Governor	2012-03-090-03	7,22.41	2,97.96	41.25
		2012-03-101-03	14.20	6.40	45.07
		2012-03-103-03	2,80.82	1,18.81	42.31
		2012-03-105-03	69.95	35.42	50.64
		2012-03-108-03	11.00	3.42	31.09
		2012-03-800-04	36.53	17.85	48.86
		2012-03-800-05	0.10	0.10	100.00
3.	04-Judicial Administration	2012-03-800-06	0.10	0.10	100.00
		2014-00-102-03	2,78.00	2,37.89	85.57
		2014-00-105-04	6,50.80	2,39.91	36.86
		2014-00-105-05	60.00	60.00	100.00
		2014-00-105-06	67.70	33.71	49.79
		2014-00-800-05	2,24.70	77.69	34.57
		2014-00-800-06	5,97.25	2,54.24	42.57
		2014-00-800-07	24.60	10.00	40.65
		2014-00-800-08	1,20.00	1,05.26	87.72
		2014-00-800-09	4,56.46	2,21.49	48.52
		2014-00-800-10	1,35.71	1,35.71	100.00
		2014-00-800-12	10.00	10.00	100.00
		4059-60-051-01	30,00.01	30,00.01	100.00
		4059-60-051-03	0.01	0.01	100.00
4059-60-051-04	2,00.00	2,00.00	100.00		
4059-60-051-05	16,00.00	6,43.80	40.24		
4.	05-Election	2015-00-105-03	0.10	0.10	100.00
		2015-00-105-04	0.10	0.10	100.00
		2015-00-106-05	0.07	0.07	100.00
5.	07- Finance, Tax, Planning, Secretariat & Miscellaneous Service	2052-00-090-12	72.55	31.08	42.84
		2052-00-091-04	1,02.20	46.79	45.78
		2052-00-091-09	17.05	13.13	77.01
		2052-00-091-10	2,22.34	1,21.06	54.45
		2052-00-091-11	12.25	10.44	85.22
		3451-00-092-01	0.01	0.01	100.00
		3451-00-092-03	4,34.92	1,32.27	30.41
		3451-00-092-04	2,00.00	1,54.29	77.15
		3451-00-092-06	1,00.00	66.67	66.67
		3451-00-092-07	80.00	80.00	100.00
		3454-02-001-01	8,19.21	6,36.22	77.66
3454-02-001-03	20,93.51	7,42.16	35.45		
6.	10-Police & Jail	2055-00-800-03	11,57.60	5,51.71	47.66
		2055-00-800-11	23.75	8.66	36.46
		2055-00-800-16	1,92.30	91.46	47.56
		2055-00-800-27	10.00	10.00	100.00
		4055-00-211-03	3,00.00	2,00.00	66.67

Audit Report on the State Finances for the year ended 31March 2017

		4055-00-211-08	2,00.00	2,00.00	100.00
7.	11-Education, Sports, Youth Welfare & Culture	2202-05-102-04	1,15.00	80.00	69.57
		2202-05-102-13	60.00	32.00	53.33
		2202-05-102-15	54.60	40.60	74.36
		2202-05-102-18	55.00	52.00	94.55
		2202-05-103-03	2,19.60	75.64	34.44
		2202-05-103-06	80.30	43.83	54.58
		4202-01-203-16	1,00.00	1,00.00	100.00
		4202-01-205-04	50.00	50.00	100.00
8.	15- Welfare	2235-02-102-01	2,48,92.08	79,15.24	31.80
		2235-02-102-09	3.78	3.78	100.00
		2235-02-102-11	10.00	10.00	100.00
		2235-02-102-14	12.00	5.58	46.50
		2235-02-102-15	1,14.20	67.27	58.91
		2235-02-102-16	4,00.00	3,84.06	96.02
		2235-02-103-01	3,00.00	1,58.39	52.80
		2235-02-103-10	1,62.32	56.29	34.68
		2235-02-103-18	25.00	10.31	41.24
		2235-02-103-23	1,00.00	53.17	53.17
		2235-02-103-26	38.06	12.30	32.32
		2235-60-107-03	15,00.00	5,68.65	37.91
		2251-00-092-04	7.00	4.20	60.00
		2251-00-092-05	30.00	29.94	99.80
		2251-00-092-08	4.50	3.14	69.78
9.	16-Labour & Employment	2230-02-001-03	10,96.10	4,19.25	38.25
		2230-02-800-03	2,52.65	1,24.27	49.19
10.	20-Irrigation & Flood	2702-80-052-03	7.00	7.00	100.00
		2702-80-800-01	0.01	0.01	100.00
		4702-00-800-01	1,50,03.00	80,53.36	53.68
11.	29-Horticulture Development	2401-00-119-16	13.50	11.02	81.63
12.	30-Welfare of Scheduled Castes	2230-02-800-02	1,00.10	51.87	51.82
		2235-02-102-02	55,08.57	26,43.07	47.98
		4702-00-800-01	22,00.00	15,23.16	69.23
		4702-00-800-02	2,00.00	1,71.97	85.99
13.	31-Welfare of Scheduled Tribes	2230-02-796-01	1,20.20	62.36	51.88
		2235-02-796-01	11,61.65	4,31.19	37.12
		4702-00-796-05	27.50	27.50	100.00
		4702-00-800-01	9,30.00	5,54.99	59.68
Total			7,15,52.03	3,36,43.41	47.02

Appendix-2.6 (B)
(Reference: Paragraph 2.3.7.3; Page 41)
Substantial surrenders made during the year 2016-17 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.	04-Judicial Administration	2014-00-102-03	52,21.50	26,13.06	50.04
Total			52,21.50	26,13.06	50.04

Appendix-2.7
(Reference: Paragraph 2.3.7.4; Page 41)
Surrenders in excess of actual savings

(₹ in crore)

Sl.No.	Number and name of the Grant	Total Grant	Saving	Amount Surrendered	Amount Surrendered in excess
1. Revenue Voted					
	05-Election	65.87	9.11	9.18	0.07
2. Revenue Charged					
	01-Legislature	1.47	0.22	0.28	0.06
3. Capital Voted					
	01-Legislature	20.20	9.93	10.02	0.09
Total		87.54	19.26	19.48	0.22

Appendix-2.8
(Reference: Paragraph 2.3.7.5; Page 41)
**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.	03	Council of Ministers (Revenue-Voted)	84.58	67.03	17.55
		Council of Ministers (Capital-Voted)	1,00.00	18.69	81.31
2.	06	Revenue & General Administration (Revenue-Voted)	28,66.81	15,81.83	12,84.98
		Revenue & General Administration (Capital-Voted)	81.70	7.09	74.61
3.	07	Finance, Tax, Planning, Secretariat & Miscellaneous Services (Revenue-Charged)	40,10.56	37,83.87	2,26.69
4.	08	Excise(Revenue-Voted)	23.92	18.79	5.13
5.	09	Public Service Commission(Revenue-Charged)	28.97	19.48	9.49
6.	12	Medical, Health & Family Welfare(Revenue-Voted)	17,75.94	13,23.63	4,52.31
		Medical, Health & Family Welfare(Capital-Voted)	1,48.25	1,15.97	32.28
7.	13	Water Supply, Housing & Urban Development (Revenue-Voted)	11,61.10	7,44.80	4,16.30
		Water Supply, Housing & Urban Development (Capital-Voted)	4,84.32	3,09.87	1,74.45
8.	18	Co-Operative (Revenue-Voted)	49.92	33.23	16.69
		Co-Operative (Capital-Voted)	6.95	1.75	5.20
9.	19	Rural Development (Revenue-Voted)	11,17.99	6,32.34	4,85.65
		Rural Development (Capital-Voted)	7,72.10	7,01.85	70.25
10.	21	Energy (Capital-Voted)	4,80.64	1,66.59	3,14.05
11.	22	Public Works (Revenue-Voted)	7,07.66	6,46.01	61.65
		Public Works (Capital-Voted)	16,79.57	13,56.02	3,23.55
12.	23	Industries (Revenue-Voted)	2,30.58	1,24.18	1,06.40
		Industries (Capital-Voted)	1,73.51	1,38.85	34.66
13.	24	Transport (Revenue-Voted)	65.26	53.57	11.69
		Transport (Capital-Voted)	70.00	25.59	44.41
14.	25	Food (Revenue-Voted)	3,77.27	2,05.60	1,71.67
15.	26	Tourism (Revenue-Voted)	58.68	39.99	18.69
		Tourism (Capital-Voted)	1,89.90	1,18.26	71.64
16.	27	Forest (Revenue-Voted)	6,48.38	4,38.31	2,10.07
		Forest (Capital-Voted)	1,65.15	1,00.69	64.46
Total			1,75,59.71	1,27,73.88	47,85.83

Appendix-2.9

(Reference: Paragraph 2.3.7.5; Page 41)

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	3.55	3.36	0.19
2.	03-Council of Ministers	17.55	0.00	17.55
3.	04- Judicial Administration	54.67	54.14	0.53
4.	06- Revenue and General Administration	12,84.98	0.00	12,84.98
5.	07- Finance, Tax, Planning, Secretariat & Misc. Services	10,20.53	20.85	9,99.68
6.	08-Excise	5.13	0.00	5.13
7.	09-Public Service Commission	2.94	0.00	2.94
8.	10-Police And Jail	1,49.77	1,06.07	43.70
9.	11-Education, Sports, Youth Welfare and Culture	13,13.18	7.67	13,05.51
10.	12-Medical, Health and Family Welfare	4,52.31	0.00	4,52.31
11.	13-Water Supply, Housing and Urban Development	4,16.29	0.00	4,16.29
12.	14- Information	4.76	0.00	4.76
13.	15- Welfare	5,04.66	1,45.56	3,59.10
14.	16-Labour & Employment	72.37	5.53	66.84
15.	17- Agriculture Works and Research	2,52.03	25.01	2,27.02
16.	18- Co-Operative	16.69	0.00	16.69
17.	19- Rural Development	4,85.65	0.00	4,85.65
18.	20- Irrigation and Flood	1,00.57	4.81	95.76
19.	22- Public Work	61.65	0.00	61.65
20.	23- Industries	1,06.40	0.00	1,06.40
21.	24- Transport	11.69	0.00	11.69
22.	25- Food	1,71.66	0.00	1,71.66
23.	26- Tourism	18.69	0.00	18.69
24.	27- Forest	2,10.08	0.00	2,10.08
25.	28- Animal Husbandry	73.87	30.63	43.24
26.	29- Horticulture Development	49.46	2.13	47.33
27.	30-Welfare of Scheduled Castes	5,42.21	28.31	5,13.90
28.	31- Welfare of Scheduled Tribes	1,38.15	6.76	1,31.39
Total		75,41.49	4,40.83	71,00.66
Revenue Charged				
1.	04- Judicial Administration	28.12	26.13	1.99
2.	07- Finance, Tax, Planning, Secretariat & Misc. Services	2,26.69	0.00	2,26.69
3.	09- Public Service Commission	9.49	0.00	9.49
4.	22- Public Work	1.38	0.00	1.38
Total		2,65.68	26.13	2,39.55

Capital-Voted				
1.	03-Council of Ministers	81.31	0.00	81.31
2.	04- Judicial Administration	38.67	38.44	0.23
3.	06- Revenue and General Administration	74.61	0.00	74.61
4.	07- Finance, Tax, Planning, Secretariat & Misc. Services	3,10.53	2.00	3,08.53
5.	10-Police And Jail	17.12	4.00	13.12
6.	11-Education, Sports, Youth Welfare and Culture	1,52.73	1.50	1,51.23
7.	12-Medical, Health and Family Welfare	32.28	0.00	32.28
8.	13-Water Supply, Housing and Urban Development	1,74.45	0.00	1,74.45
9.	15-Welfare	17.66	1.50	16.16
10.	16-Labour & Employment	1.36	0.00	1.36
11.	18-Co-operative	5.20	0.00	5.20
12.	19-Rural Development	70.26	0.00	70.26
13.	20- Irrigation and Flood	2,96.28	80.53	2,15.75
14.	21-Energy	3,14.05	0.00	3,14.05
15.	22-Public Work	3,23.56	0.00	3,23.56
16.	23- Industries	34.66	0.00	34.66
17.	24-Transport	44.41	0.00	44.41
18.	26-Tourism	71.64	0.00	71.64
19.	27-Forest	64.46	0.00	64.46
20.	28-Animal Husbandry	3.07	0.00	3.07
21.	30-Welfare of Scheduled Castes	1,17.96	17.08	1,00.88
22.	31- Welfare of Scheduled Tribes	59.85	5.87	53.98
Total		23,06.12	1,50.92	21,55.20
Capital-Charged				
1.	09- Public Service Commission	3.10	0.00	3.10
Total		3.10	0.00	3.10
Grand Total		1,01,16.39	6,17.88	94,98.51

Appendix-2.10 (A)
(Reference: Paragraph 2.3.7.5; Page 41)
Cases of surrender of funds in excess of ₹ 10 crore on 30/31 March 2017 of Voted Grant
(₹ in crore)

Sl. No.	Grant No.	Major Head	Total Provision	Amount of Surrender	Percentage of Total Provision
1.	01	4059-Capital outlay on Public Works	20.20	10.02	49.60
2.	04	2014-Administration of Justice	1,77.25	54.14	30.54
		4059- Capital outlay on Public Works	48.00	38.44	80.08
3.	07	3454-Census, Surveys and Statistics	35.32	13.99	39.61
4.	10	2055-Police	14,16.42	1,06.07	7.49
5.	15	2235-Social Security and Welfare	13,40.02	1,44.90	10.81
6.	17	2401-Crop Husbandry	7,02.57	25.01	3.56
7.	20	4702- Capital outlay on Minor Irrigation	1,50.03	80.53	53.68
8.	28	2403-Animal Husbandry	1,80.86	30.63	16.94
9.	30	2235- Social Security and Welfare	1,63.97	26.43	16.12
		4702- Capital outlay on Minor Irrigation	24.00	16.95	70.63
Total			42,58.64	5,47.11	12.85

Appendix-2.10 (B)
(Reference: Paragraph 2.3.7.5; Page 41)
Cases of surrender of funds in excess of ₹ 10 crore on 30/31 March 2017 of Charged Appropriation
(₹ in crore)

Sl. No.	Grant No.	Major Head	Total Provision	Amount of Surrender	Percentage of Total Provision
1.	04	2014- Administration of Justice	52.22	26.13	50.04
Total			52.22	26.13	50.04

Appendix-2.11

(Reference: Paragraph 2.3.7.6; Page 42)

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	35.30	3.55	10.06
2.	03	Council of Ministers	84.58	17.55	20.75
3.	04	Judicial Administration	1,77.25	54.67	30.84
4.	05	Election	65.87	9.11	13.83
5.	06	Revenue and General Administration	28,66.81	12,84.98	44.82
6.	07	Finance, Tax, Planning, Secretariat & Misc. Services	59,38.56	10,20.53	17.18
7.	08	Excise	23.92	5.13	21.45
8.	09	Public Service Commission	7.88	2.94	37.31
9.	10	Police And Jail	15,89.83	1,49.77	9.42
10.	11	Education, Sports, Youth Welfare and Culture	65,13.93	13,13.18	20.16
11.	12	Medical, Health and Family Welfare	17,75.94	4,52.31	25.47
12.	13	Water Supply, Housing and Urban Development	11,61.10	4,16.29	35.85
13.	14	Information	1,02.72	4.76	4.63
14.	15	Welfare	16,63.21	5,04.66	30.34
15.	16	Labour & Employment	2,19.74	72.37	32.93
16.	17	Agriculture Works and Research	8,93.88	2,52.03	28.20
17.	18	Co-Operative	49.92	16.69	33.43
18.	19	Rural Development	11,17.99	4,85.65	43.44
19.	20	Irrigation and Flood	4,61.65	1,00.57	21.78
20.	22	Public Work	7,07.66	61.65	8.71
21.	23	Industries	2,30.58	1,06.40	46.14
22.	24	Transport	65.26	11.69	17.91
23.	25	Food	3,77.27	1,71.66	45.50
24.	26	Tourism	58.68	18.69	31.85
25.	27	Forest	6,48.38	2,10.08	32.40
26.	28	Animal Husbandry	2,77.68	73.87	26.60
27.	29	Horticulture Development	2,59.68	49.46	19.05
28.	30	Welfare of Scheduled Castes	12,41.11	5,42.21	43.69
29.	31	Welfare of Scheduled Tribes	3,44.49	1,38.15	40.10
Total			2,89,60.87	75,50.60	26.07
Revenue –Charged					
1.	02	Governor	12.25	4.81	39.27
2.	04	Judicial Administration	52.22	28.12	53.85
3.	07	Finance, Tax, Planning, Secretariat & Misc. Services	40,10.56	2,26.69	5.65
4.	09	Public Service Commission	28.97	9.49	32.76
5.	22	Public Work	7.40	1.38	18.65
Total			41,11.40	2,70.49	6.58
Capital-Voted					
1.	01	Legislature	20.20	9.93	49.16
2.	03	Council of Ministers	1,00.00	81.31	81.31
3.	04	Judicial Administration	48.00	38.67	80.56
4.	06	Revenue and General Administration	81.70	74.61	91.32
5.	07	Finance, Tax, Planning, Secretariat & Misc. Services	3,94.13	3,10.53	78.79
6.	10	Police And Jail	24.00	17.12	71.33
7.	11	Education, Sports, Youth Welfare and Culture	5,59.06	1,52.73	27.32
8.	12	Medical, Health and Family Welfare	1,48.25	32.28	21.77
9.	13	Water Supply, Housing and Urban Development	4,84.32	1,74.45	36.02
10.	15	Welfare	36.28	17.66	48.68
11.	16	Labour & Employment	14.25	1.36	9.54

12.	18	Co-operative	6.95	5.20	74.82
13.	19	Rural Development	7,72.10	70.26	9.10
14.	20	Irrigation and Flood	7,72.68	2,96.28	38.34
15.	21	Energy	4,80.64	3,14.05	65.34
16.	22	Public Work	16,79.57	3,23.56	19.26
17.	23	Industries	1,73.51	34.66	19.98
18.	24	Transport	70.00	44.41	63.44
19.	26	Tourism	1,89.90	71.64	37.73
20.	27	Forest	1,65.15	64.46	39.03
21.	28	Animal Husbandry	11.39	3.07	26.95
22.	30	Welfare of Scheduled Castes	3,25.23	1,17.96	36.27
23.	31	Welfare of Scheduled Tribes	1,19.12	59.85	50.24
Total			66,76.43	23,16.05	34.69
Capital-Charged					
1.	09	<i>Public Service Commission</i>	5.00	3.10	62.00
Total			5.00	3.10	62.00
Grand Total			3,97,53.70	1,01,40.24	25.51

Appendix-2.12

(Reference: Paragraph 2.3.8; Page 45)

Funds transferred to deposit accounts at the end of the year during 2014-15 to 2016-17

(₹ in crore)

Year/ Name of Department (Account holder)	Date of fund transfer	From where transferred (HOA)	Where transferred (HOA-Deposit)	Amount transferred to deposit heads
2014-15				
Akshay Urja Vikas Abhikaran (UREDA)	26 March 2015	2045-00-103-04	8443-00-800	2.00
Total				2.00
2015-16				
Nideshak Alpsankhyak Kalyan	28 March 2016	Cash Challan	8443-00-106-00	1.60
District Magistrate, Dehradun	31 March 2016	2225-01-800-15	8443-00-106-00	0.14
		2235-02-101-02	8443-00-106-00	0.28
		4408-01-800-01	8443-00-106-00	7.77
		2215-02-105-01	8443-00-106-00	8.42
		2215-00-102-91	8443-00-106-00	0.01
Total				18.22
2016-17				
District Magistrate, Dehradun	31 March 2017	2250-00-800-01	8443-00-106-00	11.88
Total				11.88
Grand Total				32.10

Appendix-2.13

(Reference: Paragraph 2.6; Page 51)

Status (as on August 2017) of advances drawn from Contingency Fund during the year 2016-17 which remained un-recouped during the same year

(₹ in crore)

Sl. No	Grant No	Major Head	Adv. From Contingency Fund	Un-recouped (August 2017)
1.	03-Council of Ministers	2013	5.00	5.00
2.	04-Administration of Justice	2014	0.05	0.05
3.	09-Public Service Commission	2051	2.05	2.05
4.	10-Police	2055	6.24	6.24
5.	06-Other Administrative Services	2070	0.14	0.14
6.	11-General Education	2202	18.41	18.41
7.	11-Technical Education	2203	8.40	8.40
8.	11-Sports and Youth Services	2204	2.11	2.11
9.	11-Art and Culture	2205	1.33	1.33
10.	12-Medical and Public Health	2210	4.64	4.64
11.	13-Water Supply and Sanitation	2215	20.51	20.51
12.	13-Urban Development	2217	1.34	1.34
13.	15-Social Security and Welfare	2235	6.06	6.06
14.	06-Relief on account of natural calamities	2245	1.77	1.77
15.	17-Crop Husbandry	2401	2.50	2.50
16.	28-Dairy Development	2404	1.66	1.66
17.	28-Fisheries	2405	0.01	0.01
18.	27-Forestry and Wild life	2406	13.12	13.12
19.	19-Other Rural Development Programme	2515	0.01	0.01
20.	23-Village and Small Industries	2851	37.78	37.78
21.	23-Non-ferrous mining and metallurgical industries	2853	0.10	0.10
22.	22-Roads and Bridges	3054	0.27	0.27
23.	26-Tourism	3452	1.00	1.00
24.	07-Capital Outlay on Housing	4059	11.15	11.15
25.	12- Capital Outlay on Medical and Public Health	4210	2.00	2.00
26.	15- Capital Outlay on Social Security and Welfare	4235	0.07	0.07
27.	15- Capital Outlay on Other Social Services	4250	2.09	2.09
28.	28- Capital Outlay on Fisheries	4405	0.15	0.15
29.	22- Capital Outlay on Roads and Bridges	5054	77.74	77.74
Total			2,27.70	2,27.70

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

Appendix-2.14

(Reference: Paragraph 2.6; Page 52)

*Expenditure made from Contingency Fund during the year 2015-16 which remained un-recouped
(as on August 2017)*

(₹ in crore)

Sl. No.	MH	Un-recouped Contingency fund	
		2015-16	Total
1.	2013	0.24	0.24
2.	2014	2.35	2.35
3.	2052	0.18	0.18
4.	2055	4.92	4.92
5.	2202	0.43	0.43
6.	2401	24.86	24.86
7.	2515	29.86	29.86
8.	3054	0.30	0.30
Total		63.14	63.14

Appendix-2.15
(Reference: Paragraph 2.7 (A); Page 52)
Pending DC bills for the years up to 2016-17 (Position as on 31 March 2017)

(₹ in lakh)

Sl. No.	Department	Major Head	Number of AC bills	Amount
1.	NCC Directorate	2202	02	0.71
2.	Animal Husbandry	2403	05	13.65
3.	Home Guard	2070	03	34.22
4.	General Administration	2053	01	0.25
5.	Rural Development	2515	04	3.82
6.	Panchayati Raj	2515	03	34.51
7.	Forest	2406	01	0.25
8.	Fisheries	2405	13	8.46
9.	Chief Probationer Officer, Women Welfare	2235	43	2,66.72
10.	Election	2015	47	4,42.95
11.	Irrigation	2700	01	0.06
Total			123	8,05.60

Appendix-3.1
(Reference: Paragraph 3.3; Page 59)
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 authorised by the State Government to receive the funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for SSA and State Health Mission for NRHM etc.
2.	GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices
3.	Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by one <i>per cent</i>
4.	Internal Debt	Comprising mainly Market Loans and Special Securities issued to the National Small Savings Fund (NSS) by the State Government.
5.	Core Public and Merit goods	<i>Core public goods</i> are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. <i>Merit goods</i> are commodities that the public sector provides free or at subsidised 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 subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.
6.	Development Expenditure	The analysis of expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorised 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.