

## **APPENDICES**



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

Sl. No.	Particulars		Figures
1.	<b>Area</b>		53,483 Sq km
	a.	Hill	46,035 Sq km
	b.	Plain	7,448 Sq km
	c.	Forest	38,117 Sq km
2.	Districts (10 Hilly area and 3 Plain area)		13 Districts
3.	<b>Population</b>		
	a.	As per 2001 Census	84.89 lakh
	b.	As per 2011 Census	100.86 lakh
4.	a.	Density of Population (as per 2001 Census) (All India Density = 324 persons per Sq Km)	159 person per Sq km
	b.	Density of Population (as per 2011 Census) (All India Density = 382 persons per Sq Km)	189 person per Sq km
5.	Population Below Poverty Line (BPL) (All India Average = 21.92 per cent)		11.26 per cent
6.	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
7.	Infant mortality (per 1,000 live births) (All India Average = 28 per 1,000 live births)		24
8.	Life Expectancy at Birth (All India Average = 69.70)		70.60
9.	HDI Value Uttarakhand (HDR 2021) (All India Average = 0.633)		0.72
10.	Gross State Domestic Product (GSDP) 2021-22 at current prices (₹ in crore)		2,53,832
11.	Per capita GSDP CAGR (2011-12 to 2021-22)		Uttarakhand
			6.29
12.	Per capita GDP CAGR (2011-12 to 2021-22)		All India
			8.86
12.	GSDP CAGR (2011-12 to 2021-22) at current price		Uttarakhand
			7.57
12.	GDP CAGR (2011-12 to 2021-22) at current price		All India
			10.11
13.	Population Growth (2012 to 2022)		Uttarakhand
			12.70
			All India
			12.12

**Appendix-2.1**  
(Reference: Paragraphs 2.3.3 and 2.6; Pages 21 and 31)  
Time series data on the State Government Finances

(₹ in crore)

	2017-18	2018-19	2019-20	2020-21	2021-22	
<b>Part A. Receipts</b>						
<b>I. Revenue Receipts</b>	<b>27,105</b>	<b>31,216</b>	<b>30,723</b>	<b>38,205</b>	<b>43,057</b>	
<b>(i) Tax Revenue</b>	<b>10,165 (37)</b>	<b>12,188 (39)</b>	<b>11,513 (37)</b>	<b>11,938 (31)</b>	<b>14,176 (33)</b>	
SGST	1,972 (19)	4,802 (39)	4,931 (43)	5,053 (42)	5,973 (42)	
Taxes on Sales, Trade etc.	3,703 (37)	1,883 (15)	1,811 (16)	1,858 (16)	2,302 (16)	
State Excise	2,262 (22)	2,871 (24)	2,727 (24)	2,966 (25)	3,258 (23)	
Taxes on Vehicles	816 (8)	909 (8)	908 (8)	741 (6)	889 (6)	
Stamps and Registration fees	882 (9)	1,015 (8)	1,072 (9)	1,107 (9)	1,488 (10)	
Land Revenue	24 (--)	34 (--)	24 (--)	17 (0)	40 (0)	
Taxes on Goods and Passengers	--	--	--	00 (0)	00 (0)	
Others	506 (5)	674 (6)	40 (--)	196 (2)	226 (2)	
<b>(ii) Non Tax Revenue</b>	<b>1,770 (7)</b>	<b>3,310 (10)</b>	<b>3,999 (13)</b>	<b>4,171 (11)</b>	<b>2756 (6)</b>	
<b>(iii) State's share of Union taxes and duties</b>	<b>7,085 (26)</b>	<b>8,011 (26)</b>	<b>6,902 (22)</b>	<b>6,569 (17)</b>	<b>9906 (23)</b>	
<b>(iv) Grants in aid from Government of India</b>	<b>8,085 (30)</b>	<b>7,707 (25)</b>	<b>8,309 (27)</b>	<b>15,527 (41)</b>	<b>16,219 (38)</b>	
<b>2. Miscellaneous Capital Receipts</b>	<b>--</b>	<b>0.01</b>	<b>--</b>	<b>0.20</b>	<b>--</b>	
<b>3. Recoveries of Loans and Advances</b>	<b>34</b>	<b>27</b>	<b>19</b>	<b>23</b>	<b>17</b>	
<b>4. Total Revenue and Non debt capital receipts (1+2+3)</b>	<b>27,139</b>	<b>31,243</b>	<b>30,742</b>	<b>38,228</b>	<b>43,074</b>	
<b>5. Public Debt Receipts</b>	<b>7,526</b>	<b>7,275</b>	<b>6,148</b>	<b>9,787</b>	<b>7,473</b>	
Internal Debt (excluding Ways and Means Advances and Overdrafts)	7,412 (98)	7,170 (99)	5,765 (94)	6,728 (69)	3,787 (51)	
Net transactions under Ways and Means Advances and Overdrafts	--	--	313 (05)	--	--	
Loans and Advances from Government of India	114 (2)	105 (1)	70 (01)	3,059 (31)	3,686 (49)	
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>34,665</b>	<b>38,518</b>	<b>36,890</b>	<b>48,015</b>	<b>50,547</b>	
<b>7. Contingency Fund Receipts</b>	<b>105</b>	<b>217</b>	<b>94</b>	<b>02</b>	<b>436</b>	
<b>8. Public Account Receipts</b>	<b>37,571</b>	<b>41,790</b>	<b>45,330</b>	<b>47,563</b>	<b>52,779</b>	
<b>9. Total Receipts of the State (6+7+8)</b>	<b>72,341</b>	<b>80,525</b>	<b>82,314</b>	<b>95,580</b>	<b>1,03,762</b>	
<b>Part B. Expenditure/Disbursement<sup>1</sup></b>						
<b>10. Revenue Expenditure</b>	<b>29,083</b>	<b>32,196</b>	<b>32,859</b>	<b>37,091</b>	<b>38,929</b>	
Plan	State Fund Expenditure	25,570 (88)	28,296 (88)	28,893 (88)	32,678 (88)	35,870 (92)
Non-Plan	Central Assistance	3,513 (12)	3,900 (12)	3,966 (12)	4,413 (12)	3059 (8)
General Services (Including interest payments)		12,409 (43)	13,525 (42)	13,844 (42)	14,826 (40)	15,668 (40)
Social Services		10,929 (37)	12,209 (38)	12,593(39)	14,762 (40)	15,573 (40)
Economic Services		4,276 (15)	5,003 (16)	4,704(14)	5,571 (15)	6,148 (16)
Grants-in-aid and contributions		1,469 (5)	1,459 (4)	1,717 (5)	1,932 (5)	1,540 (4)
<b>11. Capital Expenditure</b>	<b>5,914</b>	<b>6,184</b>	<b>5,414</b>	<b>6,538</b>	<b>7,534</b>	
Plan	State Fund Expenditure	4,274 (72)	3,533 (57)	3,055 (56)	3,192 (49)	4,335 (58)
Non-Plan	Central Assistance	1,640 (28)	2,651 (43)	2,359 (44)	3,346 (51)	3,199 (42)
General Services		804 (14)	454 (7)	362 (7)	755 (11)	1,085 (14)
Social Services		1,086 (18)	1,099 (18)	1,610 (30)	1,938 (30)	2,262 (30)
Economic Services		4,024 (68)	4,631 (75)	3,442 (63)	3,845 (59)	4,187 (56)

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

	2017-18	2018-19	2019-20	2020-21	2021-22
<b>12. Disbursement of Loans and Advances</b>	77	183	126	38	347
<b>13. Total Expenditure of the State (10+11+12)</b>	35,074	38,563	38,399	43,667	46,810
<b>14. Repayments of Public Debt</b>	1,721	2,057	2,131	2,921	3,386
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,681	2,013	2,084	2,550	3,330
Net transactions under Ways and Means Advances and Overdraft	--	--	--	313	--
Loans and Advances from Govt. of India	40	44	47	58	56
<b>15. Appropriation to Contingency Fund</b>	-250	0	0	0	0
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	36,545	40,620	40,530	46,588	50,196
<b>17. Contingency Fund disbursements</b>	482	107	26	226	212
<b>18. Public Account disbursements</b>	35,366	39,947	42,569	47,261	53,304
<b>19. Total disbursement by the State (16+17+18)</b>	72,393	80,674	83,125	94,075	1,03,712
<b>Part C. Deficits/Surplus</b>					
<b>20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)</b>	(-) 1,978	(-) 980	(-) 2,136	(+) 1,114	(+) 4,128
<b>21. Fiscal Deficit (4-13)</b>	7,935	7,320	7,657	5,439	3,736
<b>22. Primary Deficit(-)/Primary Surplus (+) (21+23)</b>	(-) 3,948	(-) 2,845	(-) 3,153	(-) 666	1,203
<b>Part D. Other data</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	3,987	4,475	4,504	4,773	4,939
<b>24. Financial Assistance to local bodies etc.</b>	3,664	4,466	4,800	6,441	5,858
<b>25. Ways and Means Advances/Overdraft availed (days)</b>	90	167	140	96	6
<b>26. Interest on Ways and Means Advances/ Overdraft</b>	5.24	6.08	5.18	5.21	0.06
<b>27. Gross State Domestic Product (GSDP)<sup>@</sup></b>	2,20,222	2,30,327	2,36,988	2,34,660	2,53,832
<b>28. Outstanding Fiscal liabilities (yearend)</b>	51,831	58,039	65,982	73,751	77,024
<b>29. Outstanding guarantees (yearend) (excluding interest)</b>	1,173	1,311	854	729	374
<b>30. Maximum amount guaranteed (yearend)</b>	2,105	2,105	NA	NA	NA
<b>31. Number of incomplete projects (in numbers)</b>	260	202	210	143	75
<b>32. Capital blocked in incomplete projects (₹ in crore)</b>	631.94	480.30	627.08	437.61	357.00
<b>Part E. Fiscal Health Indicators (in ratios)</b>					
<b>I Resource Mobilization</b>					
Own Tax revenue/GSDP	0.046	0.053	0.049	0.051	0.056
Own Non-Tax Revenue/GSDP	0.008	0.014	0.017	0.018	0.011
Central Transfers/GSDP	0.069	0.068	0.064	0.094	0.103
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	0.159	0.167	0.162	0.186	0.184
Total Expenditure/Revenue Receipts	1.29	1.24	1.25	1.14	1.09
Revenue Expenditure/Total Expenditure	0.83	0.83	0.86	0.85	0.83

\* Note: Changed Proforma.

*State Finances Audit Report for the year ended 31 March 2022*

	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Expenditure on Social Services/Total Expenditure</b>	<b>0.34</b>	<b>0.35</b>	<b>0.37</b>	<b>0.38</b>	<b>0.38</b>
<b>Expenditure on Economic Services/Total Expenditure</b>	<b>0.24</b>	<b>0.25</b>	<b>0.21</b>	<b>0.22</b>	<b>0.22</b>
<b>Capital Expenditure/Total Expenditure</b>	<b>0.17</b>	<b>0.16</b>	<b>0.14</b>	<b>0.15</b>	<b>0.16</b>
<b>Capital Expenditure on Social and Economic Services/Total Expenditure</b>	<b>0.15</b>	<b>0.15</b>	<b>0.13</b>	<b>0.13</b>	<b>0.14</b>
<i>III Management of Fiscal Imbalances</i>					
<b>Revenue deficit (surplus)/GSDP</b>	<b>(-) 0.009</b>	<b>(-) 0.004</b>	<b>(-) 0.009</b>	<b>(+) 0.005</b>	<b>(+) 0.016</b>
<b>Fiscal deficit/GSDP</b>	<b>(-) 0.036</b>	<b>(-) 0.032</b>	<b>(-) 0.032</b>	<b>(-) 0.023</b>	<b>(-) 0.015</b>
<b>Primary Deficit (surplus) /GSDP</b>	<b>(-) 0.018</b>	<b>(-) 0.012</b>	<b>(-) 0.013</b>	<b>(-) 0.003</b>	<b>(+) 0.005</b>
<b>Revenue Surplus (Deficit) /Fiscal Deficit</b>	<b>(+) 0.249</b>	<b>(+) 0.134</b>	<b>(+) 0.279</b>	<b>(-) 0.205</b>	<b>(-) 1.105</b>
<b>Net Primary Revenue Balance/GSDP</b>	<b>(-) 0.027</b>	<b>(-) 0.023</b>	<b>(-) 0.028</b>	<b>(-) 0.015</b>	<b>(-) 0.002</b>
<i>IV Management of Fiscal Liabilities</i>					
<b>Fiscal Liabilities/GSDP</b>	<b>0.24</b>	<b>0.25</b>	<b>0.28</b>	<b>0.31</b>	<b>0.30</b>
<b>Fiscal Liabilities/RR</b>	<b>1.91</b>	<b>1.86</b>	<b>2.15</b>	<b>1.93</b>	<b>1.79</b>
<b>Debt Repayment to Debt Receipts (in per cent)</b>	<b>22.87</b>	<b>28.27</b>	<b>34.66</b>	<b>29.85</b>	<b>45.31</b>
<i>V Other Fiscal Health Indicators</i>					
<b>Return on Investment</b>	<b>22.69</b>	<b>18.69</b>	<b>14.08</b>	<b>40.02</b>	<b>35.05</b>
<b>Financial Assets/Liabilities</b>	<b>0.94</b>	<b>0.93</b>	<b>0.90</b>	<b>0.93</b>	<b>0.98</b>

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

*@ GSDP at current price figures taken from GSDP estimate from the website of Directorate of Economic Statistics, Government of Uttarakhand. ([www.des.uk.gov.in](http://www.des.uk.gov.in)).*

**Appendix-3.1**  
**(Reference: Paragraph 3.1; Page 71)**  
**Glossary of important Budget related terms**

Sl. No.	Terms	Description
1.	Accounts' or 'actuals' of a year	The amounts of receipts and disbursements for the financial year beginning on April 1st and ending on March 31st following, as finally recorded in the Accounting authority's books (as audited by C&AG). Provisional Accounts refers to the unaudited accounts.
2.	'Administrative approval' of a scheme, proposal, or work	The formal acceptance thereof by the competent authority for the purpose of incurring expenditure. Taken with the provision of funds in the budget, it operates as a financial sanction to the work during that particular year in which the Administrative Approval is issued.
3.	Annual Financial Statement	Referred to as Budget means the statement of estimated receipts and expenditure of the Central/State Government for each financial year, laid before the Parliament /State Legislature.
4.	Appropriation	The amount authorized by the Parliament/State Legislature for expenditure under different primary unit of appropriation or part thereof placed at the disposal of a disbursing officer.
5.	Charged Expenditure	Such expenditure which is not to be submitted to the vote of the Legislature under the provisions of the Constitution.
6.	Consolidated Fund of India/ State	All revenues of the Union/State Government, loans raised by it and all moneys received in repayment of loans form the Consolidated Fund of India/ State. No moneys out of this Fund can be appropriated except in accordance with the law and for the purposes and in the manner provided in the Constitution.
7.	Contingency Fund	It is in the nature of an imprest. The Contingency Fund is intended to provide advances to the executive/Government to meet unforeseen expenditure arising in the course of a year pending its authorization by the Parliament/State Legislature. The amount drawn from the Contingency Fund is recouped after the Parliament/State Legislature approves it through the Supplementary Demands.
8.	Controlling Officer (Budget)	An officer entrusted by a Department with the responsibility of controlling the incurring of expenditure and/or the collection of revenue. The term includes the Heads of Department and also the Administrators.
9.	Drawing and Disbursing Officer	Head of Office and also any other Officer so designated by the Finance Department of the State Government, to draw bills and make payments on behalf of the State Government. The term shall also include a Head of Department where he himself discharges such function
10.	Excess Grant	Excess grant means the amount of expenditure over and above the provision allowed through the original/supplementary grant, that requires regularization by obtaining excess grant from the Parliament /State Legislature under Article 115/205 of the Constitution.
11.	Public Accounts	Means the Public Account referred to in Article 266(2) of the Constitution. The receipts and disbursements such as deposits, reserve funds, remittances, etc. which do not form part of the Consolidated Fund are included in the Public Account. Disbursements from the Public Account are not subject to vote by the Parliament/State Legislature, as they are not moneys issued out of the Consolidated Fund of India/State.
12.	Re-Appropriation	Means the transfer, by a competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same grant or charged appropriation.
13.	Revised Estimate	An estimate of the probable receipts or expenditure for a financial year, framed in the course of that year, with reference to the transactions already recorded and anticipation for the remainder of the year in the light of the orders already issued.
14.	Supplementary Demands for Grants	Means the statement of supplementary demands laid before the legislature, showing the estimated amount of further expenditure necessary in respect of a financial year over and above the expenditure

<b>Sl. No.</b>	<b>Terms</b>	<b>Description</b>
		authorized in the Annual Financial Statement for that year. The demand for supplementary may be token, technical or substantive/cash.
15.	Major Head	Means a Major Head of account for the purpose of recording and classifying the receipts and disbursements of the State. A Major Head, particularly the one falling within the Consolidated Fund, generally corresponds to a 'function' of Government such as Agriculture, Education, Health, etc.
16.	Sub-Major Head	Means an intermediate head of account introduced between a Major Head and the Minor Heads under it, when the Minor Heads are numerous and can conveniently be grouped together under such intermediate Head
17.	Minor Head	Means a head subordinate to a Major Head or a Sub-Major Head. A Minor Head subordinate to a Major Head identifies a "programme" undertaken to achieve the objectives of the function represented by the Major Head.
18.	Sub-Head	Means a unit of account next subordinate to a Minor Head which normally denotes the scheme or organisation under that Minor Head or programme.
19.	Major Work	Means an original work, the estimated cost of which exclusive of departmental charges exceeds the amount as notified by the Government from time to time.
20.	Minor Work	Means an original work, the estimated cost of which exclusive of departmental charges does not exceed the amount as notified by the Government from time to time.
21.	Modified Grant or Appropriation	Means the sum allotted to any Sub-Head of Appropriation as it stands after Re-Appropriation or the sanction of an Additional or Supplementary Grant by competent authority.
22.	Supplementary or Additional Grant or Appropriation	Means a provision included in an Appropriation Act, during the course of a financial year, to meet expenditure in excess of the amount previously included in an Appropriation Act for that year.
23.	Schedule of New Expenditure	Means a statement of items of new expenditure proposed for inclusion in the Budget for the ensuing year.



**Appendix-5.1**  
(Referred to in Paragraph 5.2; Page 129)  
**Statement showing Equity and Outstanding Loans relating to SPSUs (which submitted their accounts upto 2019-20 and onwards) as on 31 March 2022**

(₹ in crore)

Sl. No.	Name of the SPSUs	Name of Department	Period of latest finalised accounts	Year in which finalised	Equity at close of the year 2021-22				Long Terms Loans outstanding at close of the year 2021-22				Total Investment
					GoU.	GoI	Others	Total	GoU	GoI	Others	Total	
1	2	3	4	5	6 (a)	6 (b)	6 (c)	6 (d)	7 (a)	7(b)	7(c)	7 (d)	8=6(d)+7(d)
<b>A</b>	<b>Government Companies</b>												
<b>Power Sector SPSUs</b>													
1	UPCL	Power	2020-21	2021-22	1489.91	0.00	0.00	1489.91	7.83	0.00	1431.13	1438.96	2928.87
2	PTCUL	Power	2020-21	2021-22	654.88	0.00	0.00	654.88	178.51	0.00	839.63	1018.14	1673.02
3	UJVN	Power	2021-22	2022-23	1372.68	0.00	0.00	1372.68	365.42	0.00	1719.75	2085.17	3457.85
4	KCL	Power	2020-21	2021-22	5.00	0.00	5.00	10.00	0.00	0.00	0.00	0.00	10.00
<b>Sub-Total (Power Sector)</b>					<b>3522.47</b>	<b>0.00</b>	<b>5.00</b>	<b>3527.47</b>	<b>551.76</b>	<b>0.00</b>	<b>3990.51</b>	<b>4542.27</b>	<b>8069.74</b>
<b>Other than Power Sector SPSUs</b>													
5	BRIDCUL	PWD	2019-20	2020-21	4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	4.00
6	DoSCL	Sugar & Cane	2020-21	2021-22	6.00	0.00	0.00	6.00	127.99	0.00	3.15	131.14	137.14
7	KSCL	Sugar & Cane	2020-21	2021-22	17.54	0.00	0.45	17.99	119.32	0.00	0.00	119.32	137.31
8	UPNL	Sainik Kalyan	2020-21	2021-22	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00
9	UKMRC	Housing	2021-22	2022-23	0.10	0.00	0.00	0.10	0.00	0.00	0.00	0.00	0.10
10	DeSCL	Urban Development	2020-21	2021-22	0.20	0.00	0.20	0.40	0.00	0.00	0.00	0.00	0.40
11	UPDCCL	Irrigation	2020-21	2022-23	1.07	0.00	0.00	1.07	0.00	0.00	0.00	0.00	1.07
<b>Sub-Total (Other than Power Sector)</b>					<b>29.91</b>	<b>0.00</b>	<b>0.65</b>	<b>30.56</b>	<b>247.31</b>	<b>0.00</b>	<b>3.15</b>	<b>250.46</b>	<b>281.02</b>
<b>Total A</b>					<b>3552.38</b>	<b>0.00</b>	<b>5.65</b>	<b>3558.03</b>	<b>799.07</b>	<b>0.00</b>	<b>3993.66</b>	<b>4792.73</b>	<b>8350.76</b>
<b>B</b>	<b>Government Controlled Other Companies (GCOC)</b>												
12	UKTDC	Agriculture	2020-21	2021-22	1.20	0.00	2.88	4.08	19.50	0.00	0.00	19.50	23.58
<b>Total- B</b>					<b>1.20</b>	<b>0.00</b>	<b>2.88</b>	<b>4.08</b>	<b>19.50</b>	<b>0.00</b>	<b>0.00</b>	<b>19.50</b>	<b>23.58</b>
<b>C</b>	<b>Statutory Corporations</b>												
13	Peyjal Nigam	Drinking Water	2020-21	2022-23	0.00	0.00	0.00	0.00	21.02	0.00	54.45	75.47	75.47
14	UFDC	Forest	2019-20	2022-23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total- C</b>					<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>21.02</b>	<b>0.00</b>	<b>54.45</b>	<b>75.47</b>	<b>75.47</b>
<b>Total (A+B+C)</b>					<b>3553.58</b>	<b>0.00</b>	<b>8.53</b>	<b>3562.11</b>	<b>839.59</b>	<b>0.00</b>	<b>4048.11</b>	<b>4887.70</b>	<b>8449.81</b>

Appendix-5.2

(Referred to in paragraph 5.2 and 5.3.2.2; Page 129 and 136)

Statement showing Equity and Outstanding Loans relating to SPSUs (accounts in arrears for three years or more or were inactive or first accounts not received) as on 31 March 2022

(₹ in crore)

Sl. No.	Name of the SPSUs	Name of Department	Period of latest finalised accounts	Year in which finalised	Equity at close of the year 2021-22				Long Term Loans outstanding at close of the year 2021-22				Total Investment (Equity and Long Term Loans)
					GoU	GoI	Others	Total	GoU	GoI	Others	Total	
1	2	3	4	5	6 (a)	6 (b)	6 (c)	6 (d)	7 (a)	7 (b)	7 (c)	7 (d)	8=6(d)+7(d)
<b>ACTIVE SPSUs</b>													
<b>Government Companies</b>													
<b>Power Sector SPSUs</b>													
1.	Nil				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Sub Total (Power Sector)</b>					<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other than Power Sector SPSUs</b>													
1	UBVVN	Social Welfare	2008-09	2019-20	17.46	5.99	0.00	23.45	0.00	0.00	1.00	1.00	24.45
2	SIIDCUL	Industry	2017-18	2021-22	26.00	0.00	2.50	28.50	0.00	0.00	0.00	0.00	28.50
3	KMVN	Tourism	2005-06	2016-17	13.42	0.00	0.00	13.42	28.07	0.00	0.00	28.07	41.49
4	GMVN	Tourism	2016-17	2022-23	6.64	0.00	0.00	6.64	0.00	0.00	10.31	10.31	16.95
5	UAKWVN* (Incorporated in January 2005)	Social Welfare	--		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	ETDC* (Incorporated in March 2017)	Tourism	--		0.05	0.00	0.00	0.05	0.00	0.00	0.00	0.00	0.05
7	SPPL* (Incorporated in February 2020)	Industry	--		0.00	0.00	5.00	5.00	0.00	0.00	0.00	0.00	5.00
<b>Sub Total (Other than Power Sector)</b>					<b>63.57</b>	<b>5.99</b>	<b>7.50</b>	<b>77.06</b>	<b>28.07</b>	<b>0.00</b>	<b>11.31</b>	<b>39.38</b>	<b>116.44</b>
<b>Total-A</b>					<b>63.57</b>	<b>5.99</b>	<b>7.50</b>	<b>77.06</b>	<b>28.07</b>	<b>0.00</b>	<b>11.31</b>	<b>39.38</b>	<b>116.44</b>
<b>Statutory Corporations</b>													
8	UPN	Transport	2015-16	2017-18	229.36	9.24	0.00	238.60	97.02	0.00	55.33	152.35	390.95
9	USWC	Cooperative	2018-19	2022-23	0.19	0.18	0.00	0.37	0.00	0.00	0.00	0.00	0.37
<b>Total-B</b>					<b>229.55</b>	<b>9.42</b>	<b>0.00</b>	<b>238.97</b>	<b>97.02</b>	<b>0.00</b>	<b>55.33</b>	<b>152.35</b>	<b>391.32</b>
<b>Total of Active SPSUs (A+B)</b>					<b>293.12</b>	<b>15.41</b>	<b>7.50</b>	<b>316.03</b>	<b>125.09</b>	<b>0.00</b>	<b>66.64</b>	<b>191.73</b>	<b>507.76</b>
<b>INACTIVE SPSUs</b>													
<b>Government Companies</b>													
10	HILTRON	Industries	2013-14	2017-18	8.95	0.00	0.00	8.95	0.00	0.00	0.00	0.00	8.95
11	UPAI	Industries	1988-89	1999-00	0.17	0.00	0.00	0.17	0.00	0.00	0.00	0.00	0.17
12	KUMTRON	Industries	1989-90	1990-91	0.00	0.00	0.18	0.18	0.00	0.00	0.00	0.00	0.18
13	GAJVNL	Social Welfare	2008-09	2018-19	0.20	0.00	0.30	0.50	1.00	0.04	0.17	1.21	1.71
14	KAJVNL	Social Welfare	1986-87	2002-03	0.22	0.00	0.28	0.50	0.00	0.00	0.00	0.00	0.50
15	TCL	Industry	1999-00	2002-03	0.00	0.00	1.63	1.63	2.75	0.00	0.00	2.75	4.38
16	UPDL	Industry	1996-97	1997-98	0.00	0.00	0.35	0.35	1.40	18.52	0.00	19.92	20.27
17	UPHPL	Industry	-	-	0.00	0.00	0.03	0.03	0.00	0.00	0.00	0.00	0.03
18	UPHQL	Industry	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total of Inactive SPSUs</b>					<b>9.54</b>	<b>0.00</b>	<b>2.77</b>	<b>12.31</b>	<b>5.15</b>	<b>18.56</b>	<b>0.17</b>	<b>23.88</b>	<b>36.19</b>
<b>Grand Total (Active + Inactive)</b>					<b>302.66</b>	<b>15.41</b>	<b>10.27</b>	<b>328.34</b>	<b>130.24</b>	<b>18.56</b>	<b>66.81</b>	<b>215.61</b>	<b>543.95</b>

\*First accounts not received

**Appendix-5.3**  
(Reference: Paragraph 5.2.1; page 130)  
Statement showing Budgetary Support SPSUs as on 31 March 2022

(₹ in crore)

Sl. No.	Name of SPSUs	Information for the year 2019-20	Information for the year 2020-21	Information for the year 2021-22
		GoU	GoU	GoU
<b>Power Sector</b>				
<b>Capital</b>				
1	UPCL	16.00	30.00	15.00
2	PTCUL	44.00	70.00	20.00
3	UJVN	73.19	42.59	65.91
<b>Total Capital</b>		<b>133.19</b>	<b>142.59</b>	<b>100.91</b>
<b>Loans</b>				
4	UJVN	12.18	30.42	40.08
<b>Total Loan</b>		<b>12.18</b>	<b>30.42</b>	<b>40.08</b>
<b>Grant</b>				
5	UPCL	24.38	0.10	2.94
<b>Total Grant</b>		<b>24.38</b>	<b>0.10</b>	<b>2.94</b>
<b>Grand Total</b>		<b>169.75</b>	<b>173.11</b>	<b>143.93</b>
<b>Other than Power Sector</b>				
<b>Capital</b>				
6	DeSCL	0.15	0.00	0.00
<b>Total Capital</b>		<b>0.15</b>	<b>0.00</b>	<b>0.00</b>
<b>Grant</b>				
7	DoSCL	46.72	44.64	48.75
8	KSCL	69.07	48.10	60.25
9	UKMRC	5.00	5.90	10.00
10	DeSCL	74.00	5.00	115.00
11	Peyjal Nigam	846.49	685.67	1028.31
12	UFDC	0.00	0.00	2.00
<b>Total of Grant</b>		<b>1041.28</b>	<b>789.31</b>	<b>1264.31</b>
<b>Total of Non power</b>		<b>1041.43</b>	<b>789.31</b>	<b>1264.31</b>
<b>Total of power and Non power</b>		<b>1211.18</b>	<b>962.42</b>	<b>1408.24</b>

**Appendix-5.4**

(Referred to in Paragraph 5.2.2; Page 131)

Statement showing difference between Finance Accounts of Government of Uttarakhand and Accounts of the SPSUs in respect of balances of Equity, Loans and Guarantees as on 30 September 2022

(₹ in crore)

Sl. No.	Name of the SPSUs	As per records of SPSUs			As per Finance Accounts of GoU			Difference		
		Equity#	Loan Outstanding	Guarantee Outstanding	Equity#	Loan Outstanding	Guarantee Outstanding	Equity #	Loan Outstanding	Guarantee Outstanding
1	2	3	4	5	6	7	8	9 =3-6	10 = 4-7	11 = 5-8
<b>A</b>	<b>Power Sector SPSUs</b>									
1	UPCL	1489.91	186.34 <sup>2</sup>	24.49	1434.41	107.48 <sup>35</sup>	24.49	55.50	78.86	0.00
2	PTCUL	654.88	0.00	0.00	406.64	0.00	0.00	248.24	0.00	0.00
3	UJVN	1372.68	365.42	97.72	1661.74	272.56	97.72	-289.06	92.86	0.00
<b>Sub Total A</b>		<b>3517.47</b>	<b>551.76</b>	<b>122.21</b>	<b>3502.79</b>	<b>380.04</b>	<b>122.21</b>	<b>14.68</b>	<b>171.72</b>	<b>0.00</b>
<b>B</b>	<b>Other than Power Sector SPSUs</b>									
4	UPN	229.36	97.02	0.00	134.42	215.47	0.00	94.94	-118.45	0.00
5	GMVN	6.64	0.00	0.00	5.12	0.00	0.00	1.52	0.00	0.00
6	HILTRON	8.95	0.00	0.00	8.95	0.00	0.00	0.00	0.00	0.00
7	UPAI	0.17	0.00	0.00	0.15	0.00	0.00	0.02	0.00	0.00
8	UBVVN	17.46	0.00	0.00	16.95	0.00	1.25	0.51	0.00	-1.25
9	SIIDCUL	26.00	0.00	0.00	110.67	0.00	0.00	-84.67	0.00	0.00
10	BRIDCUL	4.00	0.00	0.00	9.00	0.00	0.00	-5.00	0.00	0.00
11	UPDCCL	1.07	0.00	0.00	1.20	0.00	0.00	-0.13	0.00	0.00
12	GAJVNL	0.20	1.00	0.00	0.20	0.00	0.00	0.00	1.00	0.00
13	KAJVNL	0.22	0.00	0.00	0.22	0.00	0.00	0.00	0.00	0.00
14	KSCL	17.54	119.32	119.50	0.33	0.00	0.00	17.21	119.32	119.50
15	KMVN	13.42	28.07	0.00	13.42	0.00	0.00	0.00	28.07	0.00
16	DoSCL	6.00	127.99	77.00	0.00	0.00	0.00	0.00	127.99	77.00
<b>Sub Total B</b>		<b>331.03</b>	<b>373.40</b>	<b>196.50</b>	<b>300.63</b>	<b>215.47</b>	<b>1.25</b>	<b>30.40</b>	<b>157.93</b>	<b>195.25</b>
<b>Grand Total (A+B)</b>		<b>3848.50</b>	<b>925.16</b>	<b>318.71</b>	<b>3803.42</b>	<b>595.51</b>	<b>123.46</b>	<b>45.08</b>	<b>329.65</b>	<b>195.25</b>

#including share application money pending allotment.

<sup>2</sup> Includes loan of Power Transmission Corporation of Uttarakhand Limited.

**Appendix-5.5**  
(Reference: Paragraph 5.2.4; Page 133)

**Statement showing erosion of net worth of SPSUs as on 31 March 2022**

(₹ in crore)

Sl. No.	Name of SPSUs	Year of latest finalised Accounts	As per latest finalised Accounts of SPSU				As per information provided by SPSUs	
			Total paid up capital	Net profit / Loss (-) after interest, tax and dividend	Accumulated Losses	Net Worth	State Government	
							Equity	Loan
	1	2	3	4	5	6=3+5	7	8
1	UPCL	2020-21	1474.91	(-)151.75	(-) 3851.01	(-) 2376.10	1489.91	7.83
2	DoSCL	2020-21	6.00	(-) 26.07	(-) 425.06	(-) 419.06	6.00	127.99
3	KSCL	2020-21	17.99	(-) 16.65	(-) 314.66	(-) 296.67	17.54	119.32
4	UKMRC	2021-22	0.10	(-) 0.84	(-) 3.10	(-) 3.00	0.10	0.00
5	DeSCL	2020-21	0.40	(-) 0.55	(-) 0.55	(-) 0.15	0.20	0.00
6	Payjal Niagm	2020-21	0.00	(-) 20.49	(-) 288.26	(-) 288.26	0.00	21.02
7	UKTDC	2020-21	4.08	2.57	(-) 24.84	(-) 20.76	1.20	19.50
	<b>Total</b>		<b>1503.48</b>	<b>(-) 213.78</b>	<b>(-) 4907.48</b>	<b>(-) 3404.00</b>	<b>1514.95</b>	<b>295.66</b>

Appendix-5.6

(Reference: Paragraph 5.3.2; Page 134)

Statement showing position of State Government Investments (Equity, Loan and grant/ subsidy) in active SPSUs during the period for which accounts are in arrears

(₹ in crore)

Sl. No.	Name of SPSUs	Period up to which accounts finalised	Period for which accounts are in arrears	Paid up capital as per latest accounts finalised	Investment made by State Government during the period for which accounts are in arrears			
					Equity	Loans	Grant/ Subsidy	Total
<b>Government Companies</b>								
1	UPCL	2020-21	2021-22	1474.91	15.00	0.00	2.94	17.94
2	PTCUL	2020-21	2021-22	634.88	20.00	0.00	0.00	20.00
3	KCL	2020-21	2021-22	5.00	0.00	0.00	0.00	0.00
4	BRIDCUL	2019-20	2020-21 to 2021-22	4.00	0.00	0.00	0.00	0.00
5	DoSCL	2020-21	2021-22	6.00	0.00	0.00	48.75	48.75
6	KSCL	2020-21	2021-22	17.54	0.00	0.00	60.25	60.25
7	DeSCL	2020-21	2021-22	0.20	0.00	0.00	115.00	115.00
8	UPNL	2020-21	2021-22	1.00	0.00	0.00	0.00	0.00
9	UPDCCL	2020-21	2021-22	1.07	0.00	0.00	0.00	0.00
10	UKTDC	2020-21	2021-22	1.20	0.00	9.50	0.00	9.50
11	UBVVN	2008-09	2009-10 to 2021-22	8.43	9.03	0.00	0.10	9.13
12	SIIDCUL	2017-18	2018-19 to 2021-22	26.00	0.00	0.00	87.52	87.52
13	KMVN	2005-06	2006-07 to 2021-22	13.42	0.00	0.00	0.00	0.00
14	GMVN	2016-17	2017-18 to 2021-22	6.64	0.00	0.00	0.00	0.00
15	ETDC (first accounts not received)		2016-17 to 2021-22	0.00	0.05	0.00	0.00	0.05
16	SPPL (first accounts not received)		2020-21 to 2021-22	0.00	0.00	0.00	0.00	0.00
17	UAKWVN (first accounts not received)	--	2004-05 to 2021-22	0.00	0.00	0.00	0.00	0.00
<b>Total (A)</b>				<b>2200.29</b>	<b>44.08</b>	<b>9.50</b>	<b>314.56</b>	<b>368.14</b>
<b>Statutory Corporations</b>								
18	UPN	2015-16	2016-17 to 2021-22	229.36	0.00	94.35	0.00	94.35
19	Peyjal Nigam	2020-21	2021-22	0.00	0.00	0.00	1028.31	1028.31
20	UFDC	2019-20	2020-21 to 2021-22	0.00	0.00	0.00	2.00	2.00
21	USWC	2018-19	2019-20 to 2021-22	0.19	0.00	0.00	0.00	0.00
<b>Total (B)</b>				<b>229.55</b>	<b>0.00</b>	<b>94.35</b>	<b>1030.31</b>	<b>1124.66</b>
<b>Total (A+B)</b>				<b>2429.84</b>	<b>44.08</b>	<b>103.85</b>	<b>1344.87</b>	<b>1492.80</b>

**Appendix-6.1**  
**Glossary of terms**

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

<b>Sl. No.</b>	<b>Terms</b>	<b>Description</b>
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.