

APPENDICES

Appendix-1.1
(Reference: Paragraph 1.1 & 1.1.1; Page 1)
State Profile

Sl. No.	Particulars	Figures
1.	Area	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.	Population*	
	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) 2011-12 (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 = 70.00)	70.60
9.	HDI Value Uttarakhand (HDR 2022) (All India Average = 0.644)	0.681
10.	Gross State Domestic Product (GSDP) 2023-24 at current prices (₹ in crore)	3,46,206
11.	Per capita GSDP CAGR (2014-24) at current prices	Uttarakhand 7.61
	Per capita GDP CAGR (2014-24) at current prices	All India 8.89
12.	GSDP CAGR (2014-24) at current price	Uttarakhand 8.85
	GDP CAGR (2014-24) at current price	All India 10.06
13.	Population Growth (2014-2024)	Uttarakhand 12.09
		All India 11.26

*Source: Statistical Diary from Directorate of Economics and Statistics, Uttarakhand.

Population Projections for India and States by National Commission on Population, Ministry of H&FW

Literacy Rate: Census 2011

IMR: SRS Bulletin (2020)

Life Expectancy: SRS based Abridged life Tables (2016-20)

HDI: UNDP Human Development Report 2023/2024

GSDP: NSO, (Ministry of Statistical and Programme Implementation).

Population Growth: Population Projection for India and States (2011-2016) MoH&FW.

Per Capita GDP CAGR and GSDP CAGR: NSO (MoSPI)

Appendix-1.2
(Referred to in paragraphs 1.3.2; page 9)
Summarised financial position of the Government of Uttarakhand as on 31 March 2024

(₹ in crore)

LIABILITIES	As on 31 March 2023	As on 31 March 2024
Internal Debt	53,558.43	57,378.79
Market Loans bearing interest	44,910.00	48,710.00
Market Loans not bearing interest	0.02	0.02
Loans from Life Insurance Corporation of India	1.50	1.50
Loans from Other institutions	8,646.91	8,060.21
Ways and Means Advances and Overdraft from Reserve Bank of India	--	607.06
Loans and Advances from Government of India	8,600.36	10,581.95
Non-Plan Loans	1.80	1.37
Loans for State Plan Schemes	377.36	326.00
Pre 1984-85 Loans	0.53	0.53
Other Loans for State	8,220.67	10,254.05
Contingency Fund (Corpus)	500.00	500.00
Small Savings, Provident Fund etc.	9,453.58	9,671.23
Deposits	3,880.66	4,463.33
Reserve Funds	4,824.64	5,738.12
Suspense and Miscellaneous Balances	--	--
Remittance Balances	--	--
Cumulative excess of Receipts over Expenditure	3,890.97	7,232.04
<i>Total</i>	84,708.64	95,565.46
ASSETS		
Gross Capital Outlay on Fixed Assets -	80,053.48	91,035.28
Investments in shares of Companies, Corporations, etc.	4,043.90	4,527.50
Other Capital Expenditure	76,009.58	86,507.78
Contingency Fund (Un-recouped)	178.50	308.81
Loans and Advances -	2,454.61	2,562.89
Loans for Power Projects	484.58	582.55
Other Development Loans	1,986.69	1,996.52
Loans to Government servants and miscellaneous loans	(-)16.66	(-) 16.18
Advances with Departmental Officers	0.42	0.42
Remittance Balances	(-)88.23	(-)85.74
Cash	2,318.65	1,804.76
Cash in Treasuries and local remittances	--	
Departmental Cash Balance	(-)10.71	(-)10.71
Permanent Advances/Cash Imprest	(-)0.81	(-)0.81
Cash Balance Investments	653.37	--
Deposits with Reserve Bank of India	(-)131.82	(-)102.34
Investments from Earmarked Funds	1,808.62	1,918.62
Suspense and Miscellaneous Balances	(-)208.79	(-)60.95
Cumulative excess of Expenditure over Receipts	--	(-)0.01
<i>Total</i>	84,708.64	95,565.46

Appendix-2.1
(Reference: Paragraphs 2.3.3 and 2.6; Pages 24 and 36)
Time series data on the State Government Finances

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Part A. Receipts					
1. Revenue Receipts	30,723	38,205	43,057	49,083	50,615
(i) Tax Revenue	11,513 (37)	11,938 (31)	14,176 (33)	17,102(35)	19,245(38)
SGST	4,931 (43)	5,053 (42)	5,973 (42)	7,341(43)	8,297(43)
Taxes on Sales, Trade etc.	1,811 (16)	1,858 (16)	2,302 (16)	2,555(15)	2,519(13)
State Excise	2,727 (24)	2,966 (25)	3,258 (23)	3,526(21)	4,041(21)
Taxes on Vehicles	908 (8)	741 (6)	889 (6)	1,211(7)	1,390(7)
Stamps and Registration fees	1,072 (9)	1,107 (9)	1,488 (10)	1,987(12)	2,432(13)
Land Revenue	24 (--)	17 (0)	40 (0)	65(0)	14(0)
Taxes on Goods and Passengers	--	00 (0)	00 (0)	00(0)	00(0)
Others	40 (--)	196 (2)	226 (2)	417(2)	552(3)
(ii) Non Tax Revenue	3,999 (13)	4,171 (11)	2756 (6)	4,367(9)	4,418(9)
(iii) State's share of Union taxes and duties	6,902 (22)	6,569 (17)	9906 (23)	10,617(22)	12,628(25)
(iv) Grants in aid from Government of India	8,309 (27)	15,527 (41)	16,219 (38)	16,997(35)	14,324(28)
2. Miscellaneous Capital Receipts	--	0.20	--	11.83	--
3. Recoveries of Loans and Advances	19	23	17	17	16
4. Total Revenue and Non debt capital receipts (1+2+3)	30,742	38,228	43,074	49,112	50,631
5. Public Debt Receipts	6,148	9,787	7,473	5,036	9,912
Internal Debt (excluding Ways and Means Advances and Overdrafts)	5,765 (94)	6,728 (69)	3,787 (51)	3,817(76)	7,255(73)
Net transactions under Ways and Means Advances and Overdrafts	313 (05)	--	--	--	607(6)
Loans and Advances from Government of India	70 (01)	3,059 (31)	3,686 (49)	1,219(24)	2,050(21)
6. Total Receipts in the Consolidated Fund (4+5)	36,890	48,015	50,547	54,148	60,543
7. Contingency Fund Receipts	94	02	436	269	179
8. Public Account Receipts	45,330	47,563	52,779	59,433	66,009
9. Total Receipts of the State (6+7+8)	82,314	95,580	1,03,762	1,13,850	1,26,731
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	32,859	37,091	38,929	43,773	47,274
State Fund Expenditure	28,893 (88)	32,678 (88)	35,870 (92)	39,452(90)	41,691(88)
Central Assistance	3,966 (12)	4,413 (12)	3059 (8)	4,321(10)	5,583(12)
General Services (Including interest payments)	13,844 (42)	14,826 (40)	15,668 (40)	16,889(39)	17,579(37)
Social Services	12,593(39)	14,762 (40)	15,573 (40)	18,156(41)	19,653(42)
Economic Services	4,704(14)	5,571 (15)	6,148 (16)	6,687(15)	7,485(16)
Grants-in-aid and contributions	1,717 (5)	1,932 (5)	1,540 (4)	2,041(5)	2,557(5)
11. Capital Expenditure	5,414	6,538	7,534	8,194	10,982
State Fund Expenditure	3,055 (56)	3,192 (49)	4,335 (58)	4,398(54)	6,267(57)
Central Assistance	2,359 (44)	3,346 (51)	3,199 (42)	3,797(46)	4,715(43)
General Services	362 (7)	755 (11)	1,085 (14)	1,608(20)	2,360(21)
Social Services	1,610 (30)	1,938 (30)	2,262 (30)	2,013(24)	3,496(32)
Economic Services	3,442 (63)	3,845 (59)	4,187 (56)	4,573(56)	5,126(47)

	2019-20	2020-21	2021-22	2022-23	2023-24
12. Disbursement of Loans and Advances	126	38	347	94	124
13. Total Expenditure of the State (10+11+12)	38,399	43,667	46,810	52,061	58,380
14. Repayments of Public Debt	2,131	2,921	3,386	4,079	4,110
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2,084	2,550	3,330	4,017	4,042
Net transactions under Ways and Means Advances and Overdraft	--	313	--	--	--
Loans and Advances from Govt. of India	47	58	56	62	68
15. Appropriation to Contingency Fund	0	0	0	0	0
16. Total disbursement out of Consolidated Fund (13+14+15)	40,530	46,588	50,196	56,140	62,490
17. Contingency Fund disbursements	26	226	212	179	309
18. Public Account disbursements	42,569	47,261	53,304	59,159	64,556
19. Total disbursement by the State (16+17+18)	83,125	94,075	1,03,712	1,15,478	1,27,355
Part C. Deficits/Surplus					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(-) 2,136	(+) 1,114	(+) 4,128	(+)5,310	(+)3,341
21. Fiscal Deficit (4-13)	7,657	5,439	3,736	2,949	7,749
22. Primary Deficit(-)/Primary Surplus (+) (21+23)	(-) 3,153	(-) 666	1,203	2,155	(-) 2,557
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	4,504	4,773	4,939	5,104	5,192
24. Financial Assistance to local bodies etc.	4,800	6,441	5,858	7,631	7,001
25. Ways and Means Advances/Overdraft availed (days)	140	96	6	39	137
26. Interest on Ways and Means Advances/ Overdraft	5.18	5.21	0.06	2.23	14.26
27. Gross State Domestic Product (GSDP)[@]	2,39,263	2,25,617	2,67,143	3,03,781	3,46,206
28. Outstanding Fiscal liabilities* (year-end)	65,982	71,435	71,375	72,860	80,266
29. Outstanding guarantees (year-end) (excluding interest)	854	729	374	117	119
30. Maximum amount guaranteed (year-end)	NA	NA	717	407	409
31. Number of incomplete projects (in numbers)	210	143	75	143	154
32. Capital blocked in incomplete projects (₹ in crore)	627.08	437.61	357.00	564.00	641.53
Part E. Fiscal Health Indicators (in ratios)					
I Resource Mobilization					
Own Tax revenue/GSDP	0.048	0.053	0.053	0.056	0.056
Own Non-Tax Revenue/GSDP	0.017	0.018	0.010	0.014	0.013
Central Transfers/GSDP	0.064	0.098	0.098	0.091	0.078
II Expenditure Management					
Total Expenditure/GSDP	0.160	0.194	0.175	0.171	0.169
Total Expenditure/Revenue	1.25	1.14	1.09	1.06	1.15

	2019-20	2020-21	2021-22	2022-23	2023-24
Receipts					
Revenue Expenditure/Total Expenditure	0.86	0.85	0.83	0.84	0.81

*Note: Excludes Back-to-Back Loans amounting to ₹ 5,649 crore (₹ 2,316 crore (2020-21) + ₹ 3,333 crore (2021-22)) received from GoI in lieu of GST compensation shortfall.

	2019-20	2020-21	2021-22	2022-23	2023-24
Expenditure on Social Services/Total Expenditure	0.37	0.38	0.38	0.39	0.40
Expenditure on Economic Services/Total Expenditure	0.22	0.22	0.23	0.22	0.22
Capital Expenditure/Total Expenditure	0.14	0.15	0.16	0.16	0.19
Capital Expenditure on Social and Economic Services/Total Expenditure	0.13	0.13	0.14	0.13	0.15
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(-)0.009	0.005	0.015	0.017	0.010
Fiscal deficit/GSDP	0.032	0.024	0.014	0.010	0.022
Primary Deficit (surplus) /GSDP	(-)0.013	(-)0.003	0.005	0.007	(-)0.007
Revenue Surplus (Deficit) /Fiscal Deficit	0.279	(-) 0.205	(-) 1.105	(-)1.800	(-)0.431
Net Primary Revenue Balance/GSDP	0.010	0.026	0.034	0.034	0.025
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.28	0.32	0.27	0.24	0.23
Fiscal Liabilities/RR	2.15	1.87	1.66	1.48	1.59
Debt Repayment to Debt Receipts (in per cent)	34.66	29.85	45.31	81.00	41.46
V Other Fiscal Health Indicators					
Return on Investment	14.08	40.02	35.05	25.07	25.20
Financial Assets/Liabilities	0.90	0.93	0.98	1.05	1.08

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

© GSDP at current price figures taken from SFAR Compilation by Economic Division, C&AG.

Appendix-3.1
(Reference: Paragraph 3.1; Page 77)
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.

Sl. No.	Terms	Description
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 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-4.1
Glossary of terms

Sl. No.	Terms	Description
1.	State Implementing Agency	State Implementing Agency includes any Organisations/Institutions including Non-Governmental Organisation which is authorized by the State Government to receive the funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for SSA and State Health Mission for NRHM 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 per cent
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

Sl. No.	Terms	Description
		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.

