



Government of Uttarakhand

# **FINANCE ACCOUNTS (VOL-I)**

## **2010-2011**

### **GOVERNMENT OF UTTARAKHAND**

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## **Certificate of the Comptroller and Auditor General of India**

This compilation containing the Finance Accounts of the Government of Uttarakhand for the year ending 31<sup>st</sup> March, 2011 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These Accounts are presented in two volumes, Volume I contains the consolidated position of the state of finances and Volume II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with the provisions of the Uttar Pradesh Re-organization Act, 2000 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices, and departments responsible for the keeping of such accounts functioning under the control of the Government of Uttarakhand and the statements received from the Reserve Bank of India. Statement No. 9, explanatory note No. 2 to Statement No. 11 and Appendix No. X in this compilation have been prepared directly from the information received from the Government of Uttarakhand/Corporations/Companies/Societies who are responsible to ensure the correctness of such information.

The treasuries, offices, and/or departments functioning under the control of the Government of Uttarakhand are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts is discharged through the office of the Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit.

These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of Uttarakhand for the year 2010-11.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Uttarakhand being presented separately for the year ended 31<sup>st</sup> March, 2011.

**(VINOD RAI)**  
**Comptroller and Auditor General of India**

**Date:**

**Place:**

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**Guide to the Finance Accounts**

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**A. Broad overview of the Structure of Government Accounts**

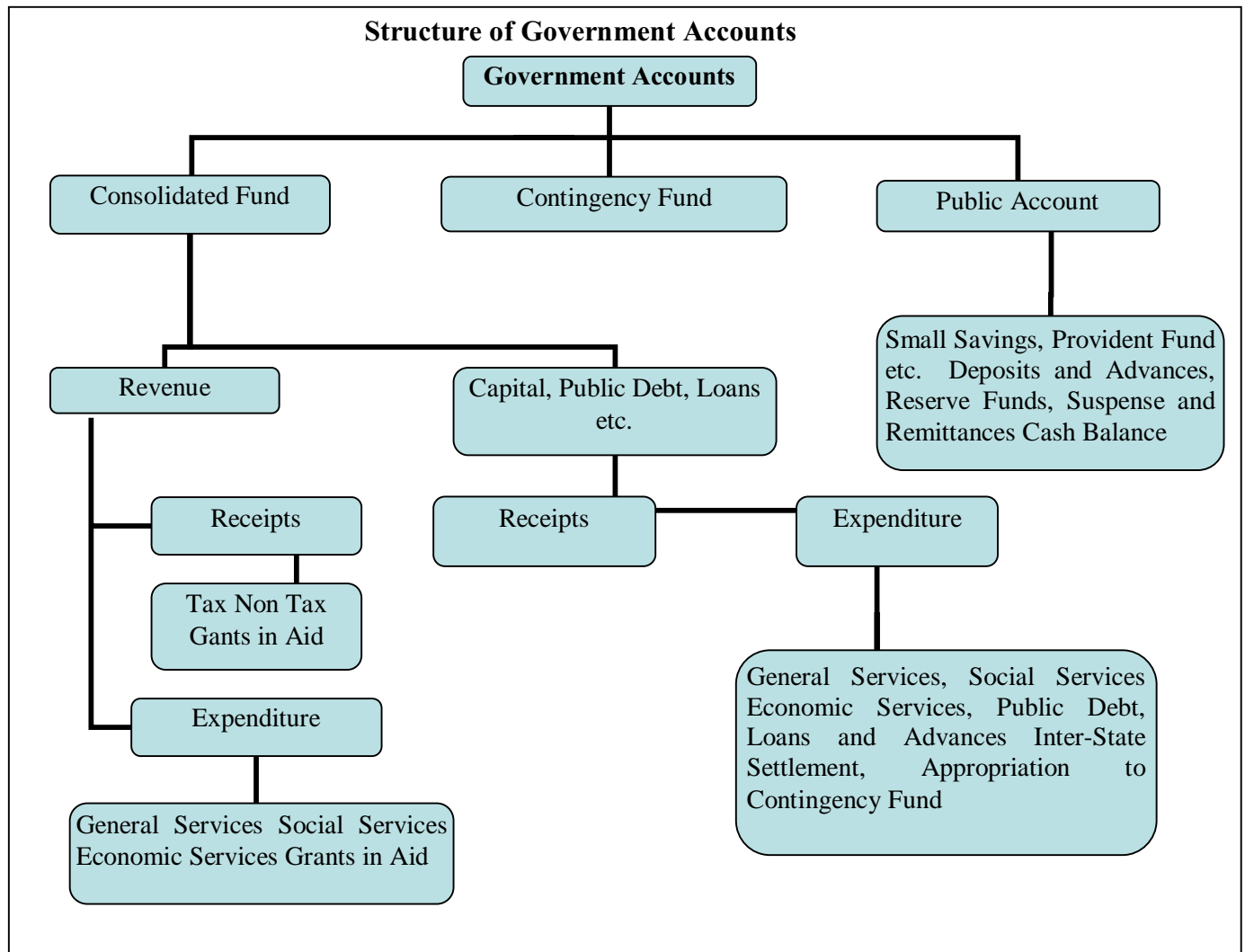
1. The Accounts of the Government are kept in three parts:

Part I: The Consolidated Fund: All Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans & Advances forms the Consolidated Fund of the State

Part II: The Contingency Fund: Legislature may by law establish a Contingency Fund which is in the nature of an imprest. The Fund is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head in the Consolidated Fund of the State.

Part III: The Public Account: All other public moneys received by or on behalf of the Government are credited to the Public Account. The expenditure out of this account is not subject to the vote of the Legislature. In respect of the receipts into this account, the Government acts as a banker or trustee. Transactions relating to Debt (other than public debt in Part I), Deposits, Advances, Reserve Funds, Remittances and Suspense form the Public Account.

**A.1.1 Pictorial representation of Structure of Government accounts**



## **2. DIVISIONS, SECTIONS, SECTORS etc**

The two main divisions of the Accounts in the Consolidated fund are, as depicted in A.1.1 on previous page, 'Revenue and 'Capital, Public Debt, Loans etc.' which are divided into sections 'Receipts' and 'Expenditure'. Within each of the Divisions and Sections of the Consolidated Fund the transactions on the expenditure side are grouped into Sectors such as, "General Services", "Social Services", "Economic Services", under which specific functions or services shall be grouped. The Sectors are sub-divided into subsectors/Major heads of account. Major heads correspond to functions and are further divided into sub major heads (sub functions) and minor heads (programmes) which are depicted in Volume 2 of the Finance Accounts. The classification below minor heads of account i.e. subheads (schemes) and detailed and object heads( objects of expenditure) are not depicted in the Finance Accounts (minor exceptions exist), though some details are included in the appendices.

### **B. WHAT DO THE STATEMENTS CONTAIN**

The Finance Accounts have been divided into two volumes. Volume 1 presents the financial statements of the Government in the form of commonly understood summarised form while the details are presented in Volume 2.

**Volume 1** contains the Certificate of the Comptroller and Auditor General of India, four summary statements as given below and Notes to Accounts including accounting policy.

1. Statement of financial position: Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the statement. The assets are largely financial assets with the figures for progressive capital expenditure denoting physical assets of the Government. Assets, as per the accounting policy, are depicted at historical cost.
2. Statement of receipts and disbursement: This is a summarised statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government account is kept, namely, the consolidated fund, contingency fund and public account. Further within the consolidated fund, receipts and expenditure on revenue and capital account are depicted distinctly.

The fiscal parameters of the Government, i.e. the primary, revenue and fiscal deficit are calculated on the operations of the consolidated fund of the State. Hence the following two statements give the operations of the consolidated fund in a summarised form.

3. Statement of receipts (consolidated fund): This statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the GOI, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.

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4. Statement of expenditure (consolidated fund): This statement not only gives expenditure by function (activity) but also summarises expenditure by nature of activity (objects of expenditure).

In addition the volume comprises an appendix, Appendix 1, which is an alternate depiction of receipts and disbursements of the Government in the form of a cash flow statement.

**The second volume** comprises three parts. The **first part contains six statements** as given below:

5. Statement of progressive capital expenditure: This statement details progressive capital expenditure by functions, the aggregate of which is depicted in statement 1.
6. Statement of Borrowings and other liabilities: Borrowings of the Government comprise market loans raised by it (internal debt) and Loans and Advances received from the GOI. Both these together form the public debt of the State Government. In addition, this summary statement depicts 'other liabilities' which are the balances under various sectors in the public account. In respect of the latter, the Government as a trustee or custodian of the funds, hence these constitute liabilities of the Government. The statement also contains a note on service of debt, i.e a note on the quantum of net interest charges met from revenue receipts.
7. Statement of Loans given by the Government: The loans and advances given by the State Government are depicted in statement 1 and recoveries, disbursements feature in statement 2,3 and 4. Here, loans and advances are summarised sector and loanee group wise. This is followed by a note on the recoveries in arrear in respect of loans, the details of which are maintained by the AG office as also by the State departments.
8. Statement of Grants in aid given by the State Government, organised by grantee institutions group wise. It includes a note on grants given in kind also.
9. Statement of Guarantees given by the Government: Guarantees given by the State Government for repayment of loans, etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding as at the end of the year are presented in this statement.
10. Statement of Voted and Charged Expenditure: This statement presents details of voted and charged expenditure of the Government.

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**Part II Volume 2:** This part contains **9 statements** presenting details of transactions by **minor head** corresponding to statements in Volume 1 and Part 1 of Volume 2.

11. Detailed Statement of Revenue and Capital Receipts by minor heads: This statement presents the revenue and capital receipts of the Government in detail.
12. Detailed Statement of Revenue Expenditure by minor heads: This statement presents the details of revenue expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available.
13. Detailed Statement of Capital Expenditure by minor heads: This statement presents the details of capital expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available. Cumulative capital expenditure upto the end of the year is also depicted.
14. Detailed Statement of Investments of the Government : The position of Government Investment in the share capital and debentures of different concerns is depicted in this statement for the current and previous year. Details include type of shares held, face value, dividend received etc.
15. Detailed Statement of Borrowings and other Liabilities: Details of borrowings (market loans raised by the Government and Loans etc from GOI) by minor heads, the maturity and repayment profile of all loans is provided in this statement. This is the detailed statement corresponding to statement 6 in part 1 volume 2.
16. Detailed Statement on Loans and Advances given by the Government: The details of loans and advances given by the Government, the changes in loan balances, loans written off, interest received on loans etc. is presented in this statement. It also presents plan loans separately. This is the detailed statement corresponding to statement 7 in Part 1 Volume 2.
17. Detailed Statement on Sources and Application of funds for expenditure other than revenue account: The capital and other expenditure (other than on revenue account) and the sources of fund for the expenditure is depicted in this statement.
18. Detailed Statement on Contingency Fund and other Public Account transactions: The statement shows changes in contingency fund during the year, the appropriations to the fund, expenditure, amount recouped etc. It also depicts the transactions in public account in detail.
19. Statement showing details of earmarked balances: This statement shows the details of investment out of reserve funds in Public Account.



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**Part III Volume 2 contains appendices** on salaries, subsidies, grants-in-aid scheme wise and institution wise, details of externally aided projects, scheme wise expenditure in respect of major Central Schemes and State Plan Schemes etc. These details are present in the accounts at sub head level or below (i.e. below minor head levels) and so are not depicted in the Finance Accounts. A detailed list may be referred to in the index in Volume 1 or 2. The Statements read with the appendices give a complete picture of the state of finances prevailing in the State Government.

### C. READY RECKONER

For a quick reference to what the statements contain, the table below may be referred to. The summary and detail statements in respect of the important parameters is depicted below. The number of appendices depicted below are not exhaustive.

Parameter	Summary Statements (Volume 1)	Detailed Statements (Volume 2)	Appendices
Revenue Receipts (incl Grants received)	2,3	11	
Revenue Expenditure	2,4	12	2 (Salary), 3 (Subsidy)
Grants-In-Aid given by the Government	2	8	4
Capital receipts	2,3	11	
Capital expenditure	1,2,4	5,13,17	
Loans and Advances given by the Government	1,2,7	16	
Debt Position/Borrowings	1,2,6	15	
Investments of the Government in Companies, Corporations etc		14	
Cash	1,2		1,8
Balances in Public Account and investments thereof	1,2	18, 19	
Guarantees		9	
Schemes			5 (Externally Aided Projects), 6,7

**C. Book adjustments:**

Certain transactions are in the nature of book adjustments and do not represent actual cash transaction, as mentioned below. The specific details are mentioned as 'Notes to Accounts' and as footnotes in the relevant statements.

(i) Adjustment of all deductions (GPF, recoveries of advances given etc) from salaries by debiting functional major heads (department concerned) by book adjustment to revenue receipt (e.g. deductions other than GPF)/Public Account(e.g. GPF)\

(ii) Creation of funds/adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g. Calamity Relief Fund, Reserve Funds, Sinking Fund etc.

(iii) Crediting of deposit heads of accounts in public account by debit to Consolidated Fund

(iv) Annual adjustment of interest on GPF and State Government Group Insurance Scheme where interest on General Provident Fund of State Government is adjusted by debiting 2049-Interest and crediting 8009-General Provident Fund.

(v) Certain adjustments such as adjustment of Debt waiver scheme granted by the Government of India in accordance with the recommendation of Finance Commission. It affects both revenue receipts and public debt heads where central loans are written off by crediting 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government.

**1: STATEMENT OF FINANCIAL POSITION**

(In crore of ₹)

Assets (a)	Reference (Sr.No)		As on 31st	As on 31st
	Notes to Accounts	Statement	March 2011	March 2010
<b>Cash</b>				
(i) Cash in Treasuries and Local Remittances			(-) 5.45	(-) 8.92
(ii) Departmental Balances		18	(-) 2.15	(-) 2.11
(iii) Permanent Imprest		18	(-) 0.87	(-) 0.87
(iv) Cash Balance Investments		18	0.00	0.00
(v) Deposits with Reserve Bank of India (If credit balance include here with minus sign)			3,34.25	(-) 2,27.84
(vi) Investments from Earmarked Funds (b)		18	9,03.62	7,78.65
<b>Capital Expenditure</b>				
(i) Investments in shares of Companies, Corporations etc.		13 & 14	12,95.96	12,40.39
(ii) Other Capital Expenditure		13	1,22,26.98	1,04,27.71
<b>Contingency Fund (un-recouped)</b>		18	5,54.35	84.25
<b>Loans and Advances</b>		16	7,17.90	7,43.09
<b>Advances with departmental officers</b>		18		..
<b>Suspense and Miscellaneous Balances (c)</b>		18	4,25.38	7,56.49
<b>Remittance Balances</b>		18	8,74.34	5,71.43
<b>Cumulative Excess of expenditure over receipts (d)</b>		App- 8 & St 13	57,77.71	52,49.81
<b>Total</b>			<b>2,31,02.02</b>	<b>1,96,12.08</b>

(a) The figures of Assets and liabilities are cumulative. Please also see note 1(ii) in the section "Notes to Accounts"

(b) Investments out of earmarked funds in shares of companies etc are excluded under capital expenditure and included under "Investments from Earmarked Funds"

(c) In this Statement the line item "Suspense and Miscellaneous balances" does not include "Cash Balance Investment Account" which is included separately above, though the latter forms part of this sector elsewhere in these Accounts.

(d) The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal / revenue deficit for the current year.

**1: STATEMENT OF FINANCIAL POSITION**

( In crore of ₹)

Liabilities	Reference (Sr.No)		As on 31st March 2011	As on 31st March 2010
	Notes to Accounts	Statement		
<b>Borrowings (Public Debt)</b>				
(i) Internal Debt		15	1,55,48.50	1,36,57.01
(ii) Loans and Advances from Central Government				
Non-Plan Loans		15	9.25	10.55
Loans for State Plan Schemes		15	3,97.45	3,78.02
Loans for Central Plan Schemes		15	0.04	0.05
Loans for Centrally Sponsored Plan Schemes		15	28.05	29.84
Other loans		15	0.53	0.53
<b>Contingency Fund (corpus)</b>		18	6,00.00	85.00
<b>Liabilities on Public Account</b>				
(i) Small Savings, Provident Funds, etc.		18	38,23.16	29,53.45
(ii) Deposits (#)		18	16,19.79	15,74.21
(iii) Reserve Funds		18	10,75.25	9,23.42
(iv) Remittance Balances				
(v) Suspense and Miscellaneous Balances				
<b>Cumulative excess of receipts over expenditure</b>				
<b>Total</b>			<b>2,31,02.02</b>	<b>1,96,12.08</b>

(#) Deposits include advances .

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(In crore of ₹)

Receipts			Disbursements		
	2010-11	2009-10		2010-11	2009-10
<b>Part-I Consolidated Fund</b>					
<b>Section-A: Revenue</b>					
<b>Revenue Receipts</b>	<b>1,16,08.16</b>	<b>94,86.13</b>	<b>Revenue Expenditure</b>	<b>1,16,21.07</b>	<b>1,06,57.47</b>
<b>Tax revenue (raised by the State)</b>	<b>44,05.47</b>	<b>35,59.04</b>	Salaries (a)	47,21.13	43,88.11
<b>Non-tax revenue</b>			Subsidies	43.49	42.45
			Grants-in-aid (b) (c)	15,12.80	15,22.60
Interest receipts	53.76	53.71	<b>General services</b>		
Others	6,24.30	5,78.15	Interest Payment and Service of Debt	16,04.58	13,87.97
<b>Total</b>	<b>6,78.06</b>	<b>6,31.86</b>	Pension	11,41.72	10,47.30
<b>Share of Union Taxes/Duties</b>	<b>24,60.07</b>	<b>15,50.01</b>	Others	3,06.72	2,90.95
			<b>Total</b>	<b>30,53.02</b>	<b>27,26.22</b>
			<b>Social services</b>	11,19.68	9,40.81
			<b>Economic services</b>	7,63.27	7,12.55
<b>Grants from Central Government</b>	<b>40,64.56</b>	<b>37,45.22</b>	<b>Compensation and assignment to Local Bodies and PRIs</b>	<b>4,07.68</b>	<b>3,24.73</b>
<b>Revenue Deficit</b>	<b>12.91</b>	<b>11,71.34</b>	<b>Revenue Surplus</b>	<b>..</b>	<b>---</b>
<b>SECTION B Capital</b>					
<b>Capital Receipts</b>	<b>..</b>		<b>Capital Expenditure</b>	<b>18,54.84 *</b>	<b>16,46.73</b>
			<b>General Services</b>	1,04.71	1,09.44
			<b>Social Services</b>	2,35.24	1,08.59
			<b>Economic Services</b>	15,13.09	14,28.70
<b>Recoveries of Loans and Advances</b>	<b>84.87</b>	<b>64.83</b>	<b>Loans and Advances disbursed</b>	<b>59.68</b>	<b>30.06</b>
			<b>General Services</b>		..
			<b>Social Services</b>		..
			<b>Economic Services</b>	58.53	28.66
			<b>Others</b>	1.15	1.40
<b>Public debt receipts</b>	<b>30,88.16</b>	<b>25,82.38</b>	<b>Repayment of Public Debt</b>	<b>11,80.34</b>	<b>13,72.68</b>
Internal Debt (d) (market loans etc.)	30,45.22	25,51.04	Internal Debt (market loans etc.)	11,53.73	13,36.29
Loans from GOI	42.94	31.34	Loans from GOI	26.61	36.39
	..	..	<b>Appropriation to Contingency Fund</b>	<b>5,15.00</b>	..
<b>Net of Inter-State Settlement</b>	<b>..</b>	<b>..</b>	<b>Net of Inter-State Settlement</b>	<b>..</b>	<b>..</b>
<b>Total Receipts Consolidated Fund</b>	<b>1,47,81.19</b>	<b>1,21,33.34</b>	<b>Total Expenditure Consolidated Fund</b>	<b>1,52,30.93</b>	<b>1,37,06.94</b>
<b>Deficit in Consolidated Fund</b>	<b>(-) 4,49.74</b>	<b>(-) 15,73.60</b>	<b>Surplus in Consolidated Fund</b>	<b>..</b>	<b>..</b>

(\*) Includes and amount of ₹ 1.80 crore as grant in aid, under Capital Expenditure, that is under investigation.

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

<b>Part II Contingency Fund</b>					
<b>Contingency Fund</b>	<b>5,81.62</b>	<b>37.05</b>	<b>Contingency Fund</b>	<b>5,36.71</b>	<b>71.42</b>
<b>Part III Public Account (e)</b>					
<b>Small savings</b>	13,72.65	14,21.80	<b>Small savings</b>	5,02.93	3,55.78
<b>Reserves &amp; Sinking Funds</b>	1,53.15	51.71	<b>Reserves &amp; Sinking Funds</b>	1,26.29	84.57
<b>Deposits</b>	23,46.42	21,17.20	<b>Deposits</b>	23,00.83	18,87.82
<b>Advances</b>	1,17.28	1,05.61	<b>Advances</b>	1,17.28	1,05.57
<b>Suspense and Misc</b>	2,12,20.41	1,59,55.82	<b>Suspense and Misc (f)</b>	2,08,89.26	1,52,34.22
<b>Remittances</b>	32,53.90	11,42.34	<b>Remittances</b>	35,56.81	12,71.23
<b>Total Receipts Public Account</b>	<b>2,84,63.81</b>	<b>2,07,94.48</b>	<b>Total Disbursements Public Account</b>	<b>2,74,93.41</b>	<b>1,89,39.19</b>
<b>Deficit in Public Account</b>	..	..	<b>Surplus in Public Account</b>	<b>9,70.40</b>	<b>18,55.29</b>
<b>Opening Cash Balance</b>	<b>(-) 2,36.76</b>	<b>(-) 4,84.08</b>	<b>Closing Cash Balance</b>	<b>3,28.81</b>	<b>(-) 2,36.76</b>
<b>Increase in cash balance</b>	<b>5,65.57</b>	<b>2,47.32</b>	<b>Decrease in cash balance</b>	..	---

- (a) Salary, Subsidy and Grant in Aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'Social', 'General', and 'Economic', services does not include expenditure on salaries, subsidies and grants in aid (explained in footnote b).
- (b) Grants in aid are given to Statutory Corporations, Companies, Autonomous Bodies, and Local Bodies etc. by the Government which is included as a line item above. These grants are distinct from Compensation and Assignment of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and Assignment to Local Bodies and PRIs'.
- (c) Grants in aid comprise the total of the dedicated Object Head '20- Grant in aid / Contribution/ State Assistance'. Across all Major Heads except 3604- 'Compensation and Assignment to Local Bodies and PRI's, as it has been shown separately.
- (d) An amount of ₹56,44,69.75lakh was the balance in the NSSF as on 1<sup>st</sup> April 2010 which increased to ₹65,66,15.00 lakh as on 31<sup>st</sup> March 2011.
- (e) For details please refer to Statement no. 18 in Vol. 2.
- (f) 'Suspense and Miscellaneous' include 'other accounts' such as Cash Balance Investment Account (Major Head 8673) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement no. 18.

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**3. STATEMENT OF RECEIPTS**


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**I- CONSOLIDATED FUND**

		(In crore of ₹)	
	<b>Description</b>	<b>2010-11</b>	<b>2009-10</b>
<b>A.</b>	<b>Tax Revenue</b>		
A.1	<b>Own Tax revenue</b>	<b>44,05.48</b>	<b>35,59.04</b>
	Land Revenue	18.31	8.79
	Stamps and Registration fees	4,39.50	3,98.70
	State Excise	7,55.92	7,04.64
	Sales Tax	29,40.48	22,46.84
	Taxes on Vehicles	2,27.26	1,84.56
	Others	24.01	15.51
A.2	<b>Share of net proceeds of Taxes</b>	<b>24,60.07</b>	<b>15,50.01</b>
	Corporation Tax	9,61.53	6,37.85
	Taxes on Income other than Corporation Tax	5,08.11	3,55.31
	Taxes on Wealth	1.97	1.44
	Customs	4,30.16	2,16.92
	Union Excise Duties	3,12.93	1,74.73
	Service Tax	2,45.37	1,63.76
	<b>Total A</b>	<b>68,65.55</b>	<b>51,09.05</b>

### 3. STATEMENT OF RECEIPTS

(In crore of ₹)

	Description	2010-11	2009-10
<b>B</b>	<b>Non-tax Revenue</b>		
	Forestry and Wild Life	2,29.69	2,35.70
	Non Ferrous Mining and Metallurgical Industries	93.62	74.08
	Interest Receipt	53.76	53.71
	Contributions and recoveries towards Pension and other Retirement Benefits	49.09	37.43
	Education, Sports, Art and Culture	47.47	34.18
	Other Administrative Services	47.15	21.18
	Medical and Public Health	29.01	11.73
	Miscellaneous General Services	28.23	14.41
	Public Works	24.83	19.50
	Power	13.54	56.13
	Police	11.26	9.62
	Other Social Services	8.71	16.07
	Medium Irrigation	5.03	6.98
	Crop Husbandry	3.78	4.55
	Water Supply and Sanitation	3.14	0.31
	Urban Development	3.02	3.98
	Other General Economic Services	2.68	2.52
	Stationery and Printing	2.24	2.22
	Labour and Employment	2.22	2.30
	Minor Irrigation	2.20	1.77
	Other Rural Development Programmes	2.19	7.26
	Social Security and Welfare	1.98	2.49
	Animal Husbandry	1.84	4.23



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**3. STATEMENT OF RECEIPTS**


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(In crore of ₹)

	<b>Description</b>	<b>2010-11</b>	<b>2009-10</b>
<b>B</b>	<b>Non-tax Revenue</b>		
	Tourism	1.75	0.42
	Cooperation	1.70	1.78
	Housing	1.61	1.60
	Roads and Bridges	1.53	1.24
	Industries	1.13	0.34
	Jails	0.87	1.34
	Civil Supplies	0.70	0.25
	Public Service Commission	0.60	0.68
	Village and Small Industries	0.44	0.53
	Dividends and Profits	0.21	0.07
	Road Transport	0.19	0.13
	Fisheries	0.18	0.12
	Dairy Development	0.13	0.70
	Family Welfare	0.11	0.02
	Civil Aviation	0.08	0.13
	Major Irrigation	0.07	0.09
	Other Special Areas Programmes	0.03	0.01
	Information and Publicity	0.02	0.02
	Hill Areas	0.01	0.01
	Other Fiscal Services	0.01	0.02
	Other Agricultural Programmes	0.01	0.01
	<b>Total B</b>	<b>6,78.06</b>	<b>6,31.86</b>

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**3. STATEMENT OF RECEIPTS**


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**II. GRANTS FROM GOVERNMENT OF INDIA**

( In crore of ₹)

		<i>Actuals</i>	
	<b>Description</b>	<b>2010-11</b>	<b>2009-10</b>
<b>(C)</b>	<b>Grants</b>		
	Grants-In-Aid from Central Government	<b>40,64.56</b>	<b>37,45.22</b>
	<b>Non Plan Grants</b>	<b>14,35.20</b>	<b>11,82.95</b>
	Grants under the Constitution (Distribution of Revenue Order)	5,55.11	9,86.20
	Grants towards contribution to Calamity Relief Fund	6,27.55	76.39
	Grants from Central Road fund		40.57
	Other Grants	2,52.54	79.79
	<b>Grants for State/ Union Territory Plan Schemes</b>	<b>22,52.56</b>	<b>23,34.66</b>
	Block Grants (of which EAP)	22,12.40	21,65.37
	Grants under the proviso to Article 275 (1) of the Constitution	2.50	89.22

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**3. STATEMENT OF RECEIPTS**


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( In crore of ₹)

	<b>Description</b>		<b>2010-11</b>	<b>2009-10</b>
		Other Grants	37.66	80.07
	<b>Grants for Central Plan Schemes</b>		<b>20.71</b>	<b>11.08</b>
	<b>Grants for Centrally Sponsored Plan Schemes</b>		<b>3,56.09</b>	<b>2,16.53</b>
	<b>Total C</b>		<b>40,64.56</b>	<b>37,45.22</b>
	<b>Total Revenue Receipts (A+B+C)</b>		<b>1,16,08.16</b>	<b>94,86.13</b>

**III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS**

			<i>Actuals</i>	
	<b>Description</b>		<b>2010-11</b>	<b>2009-10</b>
<b>D.</b>	<b>Capital Receipts</b>		..	..
	Disinvestment proceeds		..	..
	Others		..	..
	<b>Total D</b>		..	..

### 3. STATEMENT OF RECEIPTS

( In crore of ₹)

	Description	2010-11	2009-10
<b>E.</b>	<b>Public Debt receipts</b>	<b>30,88.16</b>	<b>25,82.38</b>
	Internal Debt	<b>30,45.22</b>	<b>25,51.04</b>
	Market Loans	9,91.52	6,00.00
	WMA from the RBI (i)	6,60.98	9,69.27
	Bonds		
	Loans from Financial Institutions	3,18.37	2,05.02
	Special Securities issued to National Small Savings Fund	10,74.35	7,76.75
	Other Loans		--
	Loans and Advances from the Central Government	<b>42.94</b>	<b>31.34</b>
	Non Plan Loans		0.09
	Loans for State Plan Schemes	42.94	31.25
	Loans for Central Plan Schemes	..	..
	Loans for Centrally Sponsored Plan Schemes	..	..
	Other Loans	..	..
	<b>Total E</b>	<b>30,88.16</b>	<b>25,82.38</b>
<b>F</b>	<b>Loans and Advances by State Govt. (Recoveries) (ii)</b>	<b>59.68</b>	<b>64.83</b>
	<b>G- Inter- State Settlements</b>		
	<b>Total Receipts in Consolidated Fund (A+B+C+D+E+F)</b>	<b>1,47,56.01</b>	<b>1,21,33.34</b>

(i) Ways and Means Advances.

(ii) Details are in Statement 7 and 16 in volume 2.

**4. STATEMENT OF EXPENDITURE  
(CONSOLIDATED FUND)**

**A. EXPENDITURE BY FUNCTION**

( In crore of ₹)

	Description	Revenue	Capital	L&A	Total
<b>A</b>	<b>General Services</b>				
<b>A.1</b>	<b>Organs of State</b>				
	Parliament/State/Union Territory Legislatures	16.99	--	--	16.99
	President, Vice President/Governor, Administrator of Union Territories	4.20	--	--	4.20
	Council of Minister	25.70	--	--	25.70
	Administration of Justice	84.14	--	--	84.14
	Election	9.64	--	--	9.64
<b>A.2</b>	<b>Fiscal Services</b>				
	Land Revenue	1,01.45	--	--	1,01.45
	Stamps and Registration	27.18	--	--	27.18
	State excise	8.73	--	--	8.73
	Taxes on Sales, Trade etc.	46.16	--	--	46.16
	Taxes on Vehicles	0.12	--	--	0.12
	Other Taxes and Duties on Commodities and Services	2.11	--	--	2.11
	Other Fiscal Services	18.29	--	--	18.29
	Appropriation for Reduction or Avoidance of Debt	1,25.00	--	--	1,25.00
	Interest Payments	14,79.57	--	--	14,79.57
<b>A.3</b>	<b>Administrative Services</b>				
	Public Service Commission	7.56	--	--	7.56
	Secretariat-General Service	70.45	--	--	70.45
	District Administration	64.66	--	--	64.66
	Treasury and Accounts Administration	37.65	--	--	37.65
	Police	6,02.81	12.72	--	6,15.53
	Jails	17.79	--	--	17.79
	Stationery and Printing	7.95	--	--	7.95
	Public Works	2,43.04	91.99	--	3,35.03
	Other Administrative Services	31.08	--	--	31.08
<b>A.4</b>	<b>Pension &amp; Misc. General Services</b>				
	Pensions and Other Retirement Benefits	11,41.72	--	--	11,41.72
	Miscellaneous General Services	6.15	--	--	6.15
	<b>Total General Services</b>	<b>41,80.14</b>	<b>1,04.71</b>	<b>--</b>	<b>42,84.85</b>

**4. STATEMENT OF EXPENDITURE  
(CONSOLIDATED FUND)**

( In crore of ₹)

<b>B</b>	<b>Social Services</b>				
<b>B.1</b>	<b>Education, Sports Art &amp; Culture</b>				
	General Education (* )	30,61.92	95.10	--	30,61.92
	Technical Education (* )	72.25	14.15	--	72.25
	Sports and Youth Services (* )	31.38	8.69	--	31.38
	Art and Culture (* )	11.63	3.43	--	1,33.00
<b>B.2</b>	<b>Health &amp; Family Welfare</b>				
	Medical and Public Health	5,54.14	67.75	--	6,21.89
	Family Welfare	60.97	5.07	--	66.04
<b>B.3</b>	<b>Water Supply, Sanitation, Housing &amp; Urban Development</b>				
	Water Supply and Sanitation	3,80.62	--	--	3,80.62
	Housing	1.79	27.25	--	29.04
	Urban Development	1,29.29	--	--	1,29.29
<b>B.4</b>	<b>Information and Broadcasting</b>				
	Information and Publicity	37.40	--	--	37.40
<b>B.5</b>	<b>Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes</b>				
	Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes	1,66.68	8.36	--	1,75.04
<b>B.6</b>	<b>Labour and Labour Welfare</b>				
	Labour and employment	55.75	--	--	55.75
<b>B.7</b>	<b>Social Welfare &amp; Nutrition</b>				
	Social Security and Welfare	4,10.73	5.44	--	4,16.17
	Relief on Account of Natural Calamities	1,65.51	--	--	1,65.51
<b>B.8</b>	<b>Others</b>				
	Other Social Services	29.41	0.00	--	29.41
	Secretariat- Social Services	0.02	--	--	0.02
	<b>Total Social Services</b>	<b>51,69.49</b>	<b>2,35.24</b>		<b>54,04.73</b>

(\* ) Included in Single Capital Major Head “ 4202-Capital Outlay on Education, Sports, Art and Culture”

**4. STATEMENT OF EXPENDITURE  
(CONSOLIDATED FUND)**

( In crore of ₹)

<b>C</b>	<b>Economic Services</b>				
<b>C.1</b>	<b>Agriculture &amp; Allied Activities</b>				
	Crop Husbandry	3,37.35	16.88	--	3,54.23
	Soil & Water Conservation	1.90	--	--	1.90
	Animal Husbandry	81.04	9.21	--	90.25
	Dairy Development	16.03	--	--	16.03
	Fisheries	5.86	0.69	--	6.55
	Forestry & Wild Life	2,90.35	16.47	--	3,06.82
	Plantations	0.28	--	--	0.28
	Food, Storage & Warehousing	20.10	(-)18.85	--	1.25
	Agricultural Research & Education	1,08.28	--	--	1,08.28
	Co-operation	28.70	(-)4.93	0.26	24.03
<b>C.2</b>	<b>Rural Development</b>	--	--	--	--
	Special Programmes for Rural Development	84.86	--	--	84.86
	Other Rural Development Programmes	3,70.20	91.82	--	4,62.02
<b>C.3</b>	<b>Irrigation &amp; Flood Control</b>	--	--	--	--
	Major Irrigation	2,02.84	1,89.69	--	3,92.53
	Medium Irrigation	16.17	2.03	--	18.20
	Minor Irrigation	69.40	1,34.49	--	2,03.89
	Command Area Development	--	--	--	--
	Flood Control & Drainage	3.86	20.63	--	24.49
<b>C.4</b>	<b>Energy</b>	--	--	--	--
	Power	0.76	56.71	58.27	1,15.74
	Non-Conventional Sources of Energy	10.63	--	--	10.63
<b>C.5</b>	<b>Industry &amp; Minerals</b>				
	Village & Small Industries	37.82	3.15	--	40.97
	Non- Ferrous Mining & Metallurgical Industries	4.03	--	--	4.03
	Telecommunication and Electronics Industries	--	--	--	--
	Industries & Minerals	--	--	--	--
<b>C.6</b>	<b>Transport</b>				
	Civil Aviation	5.43	2.61	--	8.04
	Roads & Bridges	1,01.30	8,71.77	--	9,73.07
	Road Transport	13.07	65.00	--	78.07
<b>C.7</b>	<b>Science &amp; Technology</b>				
	Other Scientific Research	10.15	--	--	10.15
<b>C.8</b>	<b>General Economic Service</b>				
	Secretariat- Economic Services	3.62	--	--	3.62
	Tourism	22.88	57.52	--	80.40
	Census Surveys & Statistics	13.09	--	--	13.09
	Civil Supplies	2.16	--	--	2.16
	Other General Economic Service	1.59	--	--	1.59
	<b>Total Economic Services</b>	<b>18,63.75</b>	<b>15,14.89</b>	<b>58.53</b>	<b>34,37.17</b>

**4. STATEMENT OF EXPENDITURE  
(CONSOLIDATED FUND)**

( In crore of ₹)

<b>D.</b>	<b>Loans, Grants in Aid &amp; Contributions</b>				
	Compensation & Assignments to Local Bodies and Panchayati Raj Institutions	4,07.68	--	--	4,07.68
<b>E</b>	<b>Loans to Government Servants etc.</b>				
	Loans to Government Servants etc.	--	--	1.05	1.05
	Misc. Loans	--	--	0.10	0.10
<b>F</b>	<b>Public Debt</b>				
	Internal Debt of the State Government	---	11,53.73		11,53.73
	Loans and Advances from the Central Government	---	26.61		26.61
<b>G</b>	Inter State Settlement Account	---	---	---	---
<b>H</b>	Appropriation to Contingency Fund		5,15.00		5,15.00
	<b>Total CFI Expenditure</b>	<b>1,16,21.07</b>	<b>35,50.18*</b>	<b>59.68</b>	<b>1,52,30.93</b>

\*Includes

- (i) Capital Accounts ₹ 18,54.84 crore.
- (ii) Internal Debt of the State Government ₹ 11,53.73 crore
- (iii) Loans & Advances from the Centre Government ₹ 26.61 crore
- (iv) Appropriation to Contingency Fund ₹ 5, 15.00 crore.



## 4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

## B. EXPENDITURE BY NATURE

(In crore of ₹)

Object of Expenditure	2010-11		
	Revenue	Capital	Total
01- Salary (*)	33,93.15		33,93.15
20- Grant in Aid/Contribution/ State Assistance	19,20.49	1.79	19,22.28
32- Interest/ Dividend	14,79.58	--	14,79.58
33- Pension/ Compensation	11,53.96	--	11,53.96
03- Dearness allowance	10,96.11	--	10,96.11
42- Other Expenses	7,10.68	35.80	7,46.48
43- Grant- in- aid for salary /allowances etc.	4,63.58	...	4,63.58
06- Other Allowances	2,93.66	...	2,93.66
24- Heavy Construction work	1,36.55	17,64.18	19,00.73
35- Inter-Account Transaction	1,28.05	...	1,28.05
21- Scholarships & Stipend to students	1,23.05	...	1,23.05
02- Labour	89.30	...	89.30
29-Maintenance	73.27	0.65	73.92
07- Honorarium	64.98	...	64.98
00- Others	60.98	10.78	71.76
31- Material & Supply	49.83	-16.25	33.58
04- Travelling Exps.	43.78	--	43.78
50- Subsidy	43.49	...	43.49
09- Electricity Dues	42.71	...	42.71
26- Machinaries Instrument &Plant	42.56	2.98	45.54
16- Payments for Commercial & Special Services	40.11	--	40.11
15- Maintenance of Vehicles & Purchase of Petrol	31.00	--	31.00
08- Office expenses	29.09	...	29.09

(17)

## 4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

## B. EXPENDITURE BY NATURE

(In crore of ₹)

Object of Expenditure	2010-11		
	Revenue	Capital	Total
25- Small Construction Work	25.12	1.07	26.19
39- Medicines & Chemicals	24.91	...	24.91
19- Advertisement & Sales Expenses	20.26	...	20.26
27- Medical Supply	13.16	...	13.16
11- Stationary & Printing of Forms	10.31	...	10.31
12- Office Furniture & Fixtures	9.15	0.06	9.21
14- Staff for office	7.32	...	7.32
48- Dearness Salary	0.88	...	0.88
30-Investment/ Loans	0.00	53.78	53.78
<b>TOTAL –</b>	<b>1,16,21.07</b>	<b>18,54.84</b>	<b>1,34,75.91</b>

(\*) Includes leave encashment of ₹ 62.67 crore

## 4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE  
(In crore of ₹)

	2009-10			2008-09		
	Revenue	Capital	Total	Revenue	Capital	Total
	34,92.69	--	34,92.69	18,78.67	--	18,78.67
	18,47.33		18,47.33	15,46.69	10.85	15,57.54
	13,37.97	--	13,37.97	11,87.51	--	11,87.51
	10,45.35	--	10,45.35	8,53.93	--	8,53.93
	6,75.75	--	6,75.75	6,62.34	--	6,62.34
	5,78.47	47.20	6,25.67	4,97.66	52.69	5,50.35
	4,19.33	--	4,19.33	2,57.38	--	2,57.38
	2,58.75	--	2,58.75	1,15.02	--	1,15.02
	1,14.84	8,81.66	9,96.50	1,42.32	17,46.54	18,88.86
	50.00	--	50.00	66.82	--	66.82
	1,04.31	--	1,04.31	93.30	--	93.30
	72.90	--	72.90	61.78	--	61.78
	1,67.88	--	1,67.88	1,66.28	--	1,66.28
	59.36	--	59.36	44.03	--	44.03
	68.71	1.81	70.52	65.03	7.95	72.98
	31.37	56.00	87.37	31.24	28.02	59.26
	34.30	--	34.30	31.02	--	31.02
	42.45	--	42.45	41.94	--	41.94
	37.44	--	37.44	32.16	--	32.16
	36.38	--	36.38	43.57	--	43.57
	27.71	--	27.71	21.17	--	21.17
	28.00	--	28.00	25.63	--	25.63
	36.79	--	36.79	25.08	--	25.08

(18)

## 4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

## B. EXPENDITURE BY NATURE

(In crore of ₹)

	2009-10			2008-09		
	Revenue	Capital	Total	Revenue	Capital	Total
	25.93	--	25.93	30.00	--	30.00
	20.05	...	20.05	17.41	--	17.41
				11.01	--	11.01
	10.23	...	10.23	10.61	--	10.61
	10.46	--	10.46	...	...	...
	--	--	--	...	...	...
	10.35		10.35	11.19	--	11.19
	12.37		12.37	4,22.92	--	4,22.92
		6,60.06	6,60.06	--	1,70.29	1,70.29
	<b>1,06,57.47</b>	<b>16,46.73</b>	<b>1,23,04.20</b>	<b>83,93.71</b>	<b>20,16.34</b>	<b>1,04,10.04</b>

**1. Summary of significant accounting policies**

**(i) Entity and Accounting Period:** These accounts present the transactions of the Government of Uttarakhand for the period 1<sup>st</sup> April 2010 to 31<sup>st</sup> March 2011.

**(ii) Basis of Accounting:** With the exception of some book adjustments (note below) the accounts represent the actual cash receipts and disbursements during the account period. Assets are valued at historical cost and Government investment, etc, is shown at historical cost. Physical assets are not depreciated or amortized. The losses of physical assets at the end of its life is also not expensed or recognized.

The pension liability of the Government, i.e. the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts. However, the retirement benefits disbursed during the accounts period have been reflected in the accounts.

The expenditure on pension and other retirement benefits to State Government employees during the year was ₹ 11,41.72 crore (9.82 percent of total revenue expenditure ).

**(iii) Currency in which Accounts are kept:** The accounts of Government are maintained in Indian ₹.

**(iv) Form of Accounts:** Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may on the advice of the Comptroller and Auditor General, prescribe. The word "Form" used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads under which the transactions are to be classified.

**(v) Classification between Revenue and Capital**

Revenue expenditure is recurring in nature and is supposed to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character. Expenditure on Grants-in-Aid is recorded as revenue expenditure in the books of the grantor. In the books of the recipient it is taken as revenue receipt.

## **2. Status on inclusion of statements /information recommended by the Twelfth Finance**

### **Commission in the Finance Accounts**

The Twelfth Finance Commission (TFC) had recommended introduction of eight new statements in the Finance Accounts. Out of these eight statements, two statements are yet to be incorporated in the Finance Accounts. The formats of two of these statements at (i) and (ii) below are being revisited. Also, the requisite information pertaining to these statements has not been provided by the State Government so far. The statements are:

- (i) Data on committed liabilities in the future
- (ii) Implication of major policy decisions taken by the Government during the year or new schemes proposed in the budget for the future cash flows.

### **3. Bookings under Minor Head 800- 'Other Receipts' and 'Other Expenditure'**

₹ 10,47.86 crore under forty (40) Major Heads of account (representing functions of the Government) was classified under the Minor Head 'Other Expenditure' in the revenue account constituting 9.02% of the total revenue expenditure recorded under the respective Major Heads. ₹ 12,04.25 crore under the forty four (44) Major Heads of account (representing functions of the Government) was classified under the Minor Head 'Other Receipts' in the accounts constituting 10.37% of the total receipts recorded under the respective Major Heads. In eight Major Heads of accounts, substantial amount of expenditure was booked under "Other Expenditure". The number of such heads in case of receipts was thirteen. The major schemes are not depicted distinctly in the Finance Accounts, though the details of these expenditure are depicted in the sub-head (scheme) level or below in the Detailed Demands for Grants and corresponding head-wise Appropriation Accounts forming part of the State Government Accounts. For achieving greater transparency in financial reporting, the State Government has been advised for providing budget under specific heads/ schemes.

### **4. Existence of unadjusted Abstract Contingency Bills (AC Bills)**

The Drawing and Disbursing Officers are authorized to draw sums of money by preparing Abstract Contingency Bill by debiting Service Heads, and they are required to present Detailed Contingency (DC) Bill (vouchers in support of final expenditure) in all these cases within a specified period. As per current records three hundred ninety one (391) DC Bills amounting to ₹ 77.15 crore have not been received in the office of the Accountant General (A&E). The position of the outstanding bills for the years 2008-09 to 2010-11 is given below.

<b>Year</b>	<b>Amount outstanding</b>	<b>Number of items</b>
2008-09	₹ 3.00 crore	2
2009-10	₹ 1.41 crore	22
2010-11	₹ 72.74 crore	367

**5. Reconciliation of Receipts and Expenditure**

All the Controlling Officers are required to reconcile the Receipts and Expenditure of the Government with the figures accounted for by the Accountant General. Such reconciliation has been completed in respect of 82 % of Controlling Officers for a value of ₹ 97,16.03 crore of expenditure against the total expenditure of the Government amounting to ₹ 1,34,75.91 crore (both revenue and capital). Out of the total revenue receipt of ₹ 1,16,08.16 crore, an amount of ₹ 97,71.45 crore, constituting 82 % of total receipts has been reconciled.

**6. Cash Balance**

Cash balance worked out by the Accountant General is ₹ 3,34.25 crore (Cr.). The cash balance reported by RBI as on 31<sup>st</sup> March is ₹ 44.49 crore (Dr.). Thus, there is a difference of ₹ 2,89.76 crore between the two figures. This is mainly because of difference in the figures provided by the State Treasuries and that given by the RBI. The difference is under reconciliation.

**7. Guarantees**

Guarantees reported in Statement No. 9 are on the basis of the information received from the State Government (Budget), which is the authority for issuing such guarantees. Indian Government Accounting Standard-1 prescribes three formats to be included in the Finance Accounts. According to this standard the guarantees given are to be depicted according to sector, class and sector-class. The budget of the State Government does not contain enough information in this regard. An amount of ₹ 25 crore is lying under Guarantee Redemption Fund. During the year 2010-11 neither any amount has been transferred to nor any amount reimbursed from the Fund.

**8. Loans and Investments**

In respect of Loans and Investments, for which detailed accounts are kept by the State Government departments, constant efforts are made to obtain complete information. Investments given in the Statement no 14 pertaining to the Uttarakhand represent the Capital Expenditure under the minor head 190- Investments in Public Sector and other Undertakings. The State Government has not provided any information in this regard.

**9. Suspense Balances**

The Finance Accounts reflect the net balances under Suspense and Remittances Heads. The outstanding balance under these heads is worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under major suspense heads for the last three years is given below:

(In crore of ₹)

Name of Minor Head	2008-09		2009-10		2010-11	
	Dr	Cr	Dr	Cr	Dr	Cr
101-Pay and Accounts Office Suspense	16.69	4.84	19.88	3.05	53.39	3.16
<b>Net</b>	<b>(Dr) 11.85</b>		<b>(Dr) 16.83</b>		<b>(Dr) 50.23</b>	
102-Suspense Account (Civil)	663.89	344.24	545.25	345.91	442.76	354.52
<b>Net</b>	<b>(Dr) 3,19.65</b>		<b>(Dr) 199.34</b>		<b>(Dr) 88.24</b>	
107-Cash Settlement Suspense Account	0.11	0.26	0.11	0.26	0.11	0.26
<b>Net</b>	<b>(Cr) 0.15</b>		<b>(Cr) 0.15</b>		<b>(Cr) 0.15</b>	
109-Reserve Bank Suspense Headquarters'	(-) 0.26	0.18	(-) 0.26	(-) 0.26	(-) 0.26	(-) 0.26
<b>Net</b>	<b>(Cr) 0.44</b>		<b>0.00</b>		<b>0.00</b>	
110-Reserve Bank Suspense Central Account Office	1194.0 0	219.70	620.49	219.70	620.57	219.70
<b>Net</b>	<b>(Dr) 974.30</b>		<b>(Dr) 400.79</b>		<b>(Dr) 400.87</b>	
111-Departmental Adjusting Account	224.65	19.61	224.65	19.61	224.65	19.61
	<b>(Dr) 2,05.04</b>		<b>(Dr) 2,05.04</b>		<b>(Dr) 2,05.04</b>	
112-Tax Deducted at Source (TDS) Suspense	23.38	47.08	28.03	79.68	28.03	97.50
<b>Net</b>	<b>(Cr) 23.70</b>		<b>(Cr) 51.65</b>		<b>(Cr) 69.47</b>	



113-Provident Fund Suspense	22.94	8.35	23.25	8.55	23.58	9.88
<b>Net</b>	<b>(Dr) 14.59</b>		<b>(Dr) 14.70</b>		<b>(Dr) 13.70</b>	
117-Transaction on behalf of the Reserve Bank	17.71	16.73	17.96	16.73	18.10	16.73
<b>Net</b>	<b>(Dr) 0.98</b>		<b>(Dr) 1.23</b>		<b>(Dr) 1.37</b>	
123-A.I.S Officers Group Insurance Scheme	0.07	0.21	0.07	0.24	0.11	0.27
<b>Net</b>	<b>(Cr) 0.14</b>		<b>(Cr) 0.17</b>		<b>(Cr) 0.16</b>	
129-Material Purchase Settlement Suspense Account	0.03	(-) 0.68	0.03	(-) 0.68	0.03	(-) 0.68
<b>Net</b>	<b>(Dr) 0.71</b>		<b>(Dr) 0.71</b>		<b>(Dr) 0.71</b>	

The debit and a credit balances above represent the progressive balances up to 31-03-2011 under the respective headings unlike the Finance Accounts of 2008-09 and 2009-10, where only the debit and credit balances of that particular year were depicted. A close look on the above balances reveals that the debit balances of PAO suspense have increased during the last three years. However due to persistent efforts, the balances under 102- suspense balances has considerably come down. Constant efforts are underway to clear the balances under the suspense heads. However, clearance of suspense and remittance items depends on details furnished by Government Departments /Works and Forest Divisions/Central Ministries/RBI/PAOs.

#### **10. Contingency Fund**

An amount of ₹ 5,15.00 crore was appropriated from the Consolidated Fund of the State to the Contingency Fund raising its corpus to ₹ 6,00.00 crore. Out of this, an amount of ₹ 554.35 crore remained unrecouped at the end of the year.

#### **11. Other Fund**

The State Government provides funds to State/District level autonomous bodies and authorities, societies, non-governmental organizations, etc. for implementation of centrally sponsored schemes (State's share) and state schemes. Since the funds are generally not being spent fully by the implementing agencies in the same financial year, there remain unspent balances in the bank accounts of these implementing agencies.

The aggregate amount of the unspent balances in the accounts of the implementing agencies kept outside Government accounts (in the bank accounts) is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.

### **12. Objection Book (OB) Suspense**

The items of receipts and payments, that cannot be taken to the final head of account due to misclassification or being incomplete are temporarily posted under Objection Book Suspense under Minor Head 102 Suspense Civil of Major Head 8658- Suspense Accounts. These items are eventually cleared from the suspense and taken to the actual Head of Account. An amount (expenditure) of ₹ 118.61 crore has been cleared from O. B. Suspense pertaining to the period 2000-2007. No amount was outstanding in OB suspense for 2008-09 and 2009-10. Out of this amount, ₹ 114.90 crore has been cleared from revenue expenditure and ₹ 3.71 crore from capital expenditure. The clearance of O B Suspense of ₹ 114.90 crore is booked as expenditure in the accounts, which resulted in revenue deficit of ₹ 12.91 crore in the Consolidated Fund.

### **13. Awaited Utilisation Certificates**

The position of awaited utilization certificates is given below:

Year	Number of UC's awaited	Amount involved (In crore of ₹)
2008-09	226	1,10.00
2009-10	234	1,71.00
2010-11	115	1,82.00

**BOOK ADJUSTMENTS**

"A" Periodical Adjustments

( In crore o₹)

S.No.	Book Adjustment	Heads of Account		Amount	Remarks
		From	To		
1.	2049-	Interest payments	8009- General Provident Fund	2,73.78	Interest Paid on GPF
2.	0075-	Miscellaneous General Services	6004- Loans and advances from Central Government	13.08	Represents debt relief recovered by MOF-GIO
3.	2048-	Appropriation for reduction of avoidance of debt	8222- Sinking Funds	1,25.00	Contribution to Consolidated Sinking Fund.
4	7999-	Appropriation to Contingency Fund	8000 Contingency Fund	515.00	Corpus of the State Contingency Fund raised to 6,00.00 crore

(26)

Annexure –A (i)

**Major Heads where substantial expenditure are classified as Other Expenditure**  
**EXPENDITURE ( REVENUE)**

(In crore of ₹)

<b>Major Head of Account</b>	<b>Total Expenditure</b>	<b>Expenditure under Minor Head 800</b>	<b>Percentage to the total expenditure</b>
<b>2041-Taxes on Vehicles</b>	0.12	0.12	100.00
<b>2047- Other Fiscal Services</b>	182.89	125.55	69.00
<b>2075-Miscellaneous General Services</b>	6.15	6.15	100.00
<b>2245-Relief on Account of Natural Calamities</b>	1,65.51	1,65.51	100.00
<b>2250-Other Social services</b>	29.39	29.39	100.00
<b>2401-Crop Husbandary</b>	337.35	125.91	37.00
<b>2407-Plantation</b>	0.28	0.28	100.00
<b>2501-Special Programme for Rural Development</b>	84.86	82.46	97.00
<b>2801-Power</b>	0.76	0.76	100.00

(27)

Annexure –A (ii)

**Major Heads where substantial receipts are classified as Other Receipts**

**RECEIPTS (REVENUE)**

(In crore of ₹)

<b>Major Head of Account</b>	<b>Total Receipts</b>	<b>Receipts under Minor Head 800</b>	<b>Percentage to the total Receipts</b>
<b>0023</b> -Hotel Receipt Tax	9.69	9.69	100.00
<b>0030</b> -Stamps and Registration	4,93.50	4,93.50	100.00
<b>0056</b> -Jails	0.87	0.87	100.00
<b>0059</b> -Public Works	24.83	21.32	86.00
<b>0210</b> -Medical and Public Health	29.01	29.01	100.00
<b>0217</b> -Urban Development	3.02	3.02	100.00
<b>0235</b> -Social Security and Welfare	1.98	1.98	100.00
<b>0401</b> -Crop Husbandry	3.78	3.71	98.00
<b>0406</b> -Forestry and Wild Life	2,29.69	2,27.94	99.00
<b>0801</b> -Power	13.54	13.54	100.00
<b>0851</b> -Village and Small Industries	0.44	0.41	93.00
<b>0852</b> -Industries	1.13	1.13	100.00
<b>1452</b> -Tourism	1.75	1.75	100.00

(i)

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**APPENDIX- I**  
**CASH FLOW STATEMENT**

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(In crore of ₹)

		<b>On 31<sup>st</sup> March 2011</b>	<b>On 31<sup>st</sup> March 2010</b>
<b>(a)</b>	<b>General Cash Balance:</b>		
	1. Cash in treasuries	0.00	0.00
	2. Deposits with RBI	3,34.25	(-) 2,27.84
	3. Remittances in Transit- Local	(-) 5.45	(-) 8.92
	<b>Total (1 to 3)</b>	<b>3,28.80</b>	<b>(-) 2,36.76</b>
	4. Investments held in cash balance	..	..
	<b>Total (a)</b>	<b>3,28.80</b>	<b>(-) 2,36.76</b>
<b>(b)</b>	<b>Other Cash Balances and Investments</b>		
	1. Cash with Departmental officers	(-) 2.15	(-) 2.11
	2. Permanent Advances for Contingent Expenditure with Departmental officers	(-) 0.87	(-) 0.87
	Investments out of Earmarked Funds	9,03.62	7,78.65
	<b>Total (b)</b>	<b>9,00.60</b>	<b>7,75.67</b>
	<b>Total (a) and (b)</b>	<b>12,29.40</b>	<b>5,38.91</b>

### Explanatory Notes

**(a) Cash and Cash Equivalents:**

Cash and cash equivalents consist of cash in treasuries and deposit with Reserve Bank of India and other Banks and Remittances in transit, as stated above. The balance under the head 'Deposits with Reserve Bank' {a(2) above } depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances/reserve funds etc are added to the balance in 'Deposits with RBI'.

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**APPENDIX- I**  
**CASH FLOW STATEMENT**

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**(b) Daily Cash Balance:**

Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 0.16 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary and special ways and means advances/overdrafts from time to time.

For arriving at the daily cash balance<sup>1</sup> for the purpose of grant of Ways and Means advances/Overdraft, the RBI evaluates the holdings of the 14 day treasury bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 day Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. **If the net cash balance arrived at results in less than the minimum cash balance** or a credit balance and if there are no 14 day treasury bills maturing on that day, RBI rediscounts the holdings of the 14 day Treasury Bills and makes good the shortfall. If there is no holding of 14 day Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/ Over Draft.

**(c) Ways and Means Advances:**

The limit for ordinary ways and means advances to the State Government was ₹ 1,45.00 crore with effect from 1<sup>st</sup> April 2009. The Bank has also agreed to give special ways and means advances against the pledge of Government Securities. The limit of Special Ways and Means Advances is revised by the Bank from time to time. During the year 2010-11, the limit of Special Ways and Means Advances varied from ₹ 1,14.46 crore to ₹ 1,50.97 crore.

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<sup>1</sup> The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31<sup>st</sup> March but worked out by 16 April and not simply the daily balance on 31<sup>st</sup> March.

(iii)

**Interest on Ways and Means advances/ Shortfall & Overdraft is as follows.**

Shortfall in the Minimum Balance	Rate
(a) Normal Ways and Means Advance	
(i) Upto 90 days	6.75%
(ii) Beyond 90 days	7.75%
(b) Special Ways & Means Advance.	5.75 %
(c) Overdraft	
(i) Under normal W.M.A. limit	8.75%
(ii) Over normal W.M.A. limit	11.75

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2010-11 is given below:

(i) Number of days on which the minimum balance was maintained without taking any advance	290 days
(ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	13 days
(iii) Number of days on which the minimum balance was maintained by taking special ways and means advances	69 days
(iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	NIL
(v) Number of days on which overdrafts were taken	11 days

**(d) Treasury Bills:**

Treasury Bills amounting to ₹ 97,25.72 crore were purchased and amounting to ₹ 97,25.72 crore were sold during the period 1<sup>st</sup> April 2010 to 31<sup>st</sup> March 2011 leaving ₹ nil crore balance under the Head.

**(e) Investment made out of General Cash Balance and Earmarked Funds:**

The investment made out of General Cash Balance and Earmarked Funds up to 31<sup>st</sup> March 2011 is given below:

(In crore of ₹)

Sl. no		Cash Balance Investment Account	Earmarked Funds	Total
1.	Securities of GOI	..	9,03.62	9,03.62
2.	GOI Treasury Bills	.. NIL	..	..