

Laid before state legislature
on ' 22 मार्च 2011
MAR



Government of Uttarakhand

FINANCE ACCOUNTS (VOL-I)

2009-2010

GOVERNMENT OF UTTARAKHAND

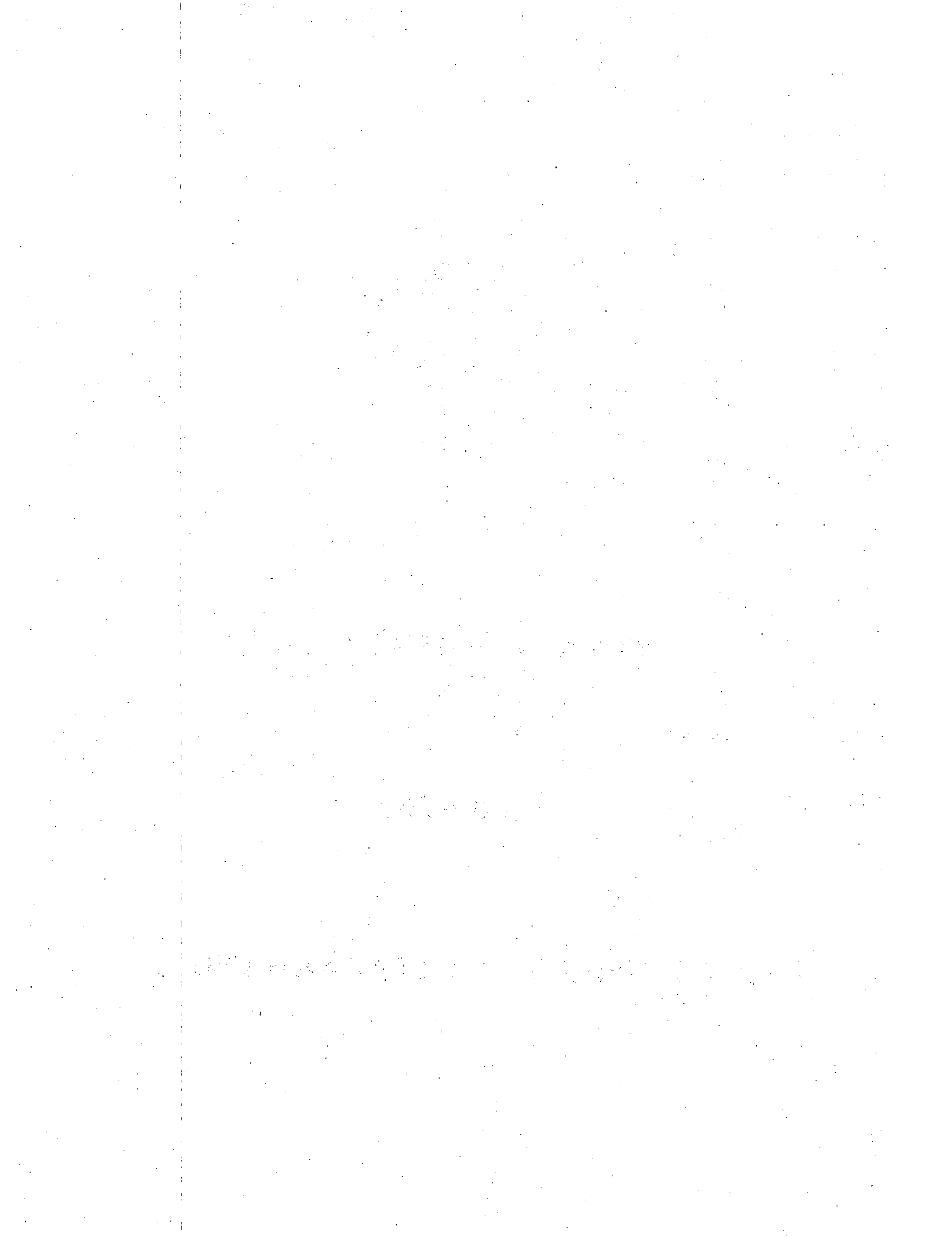


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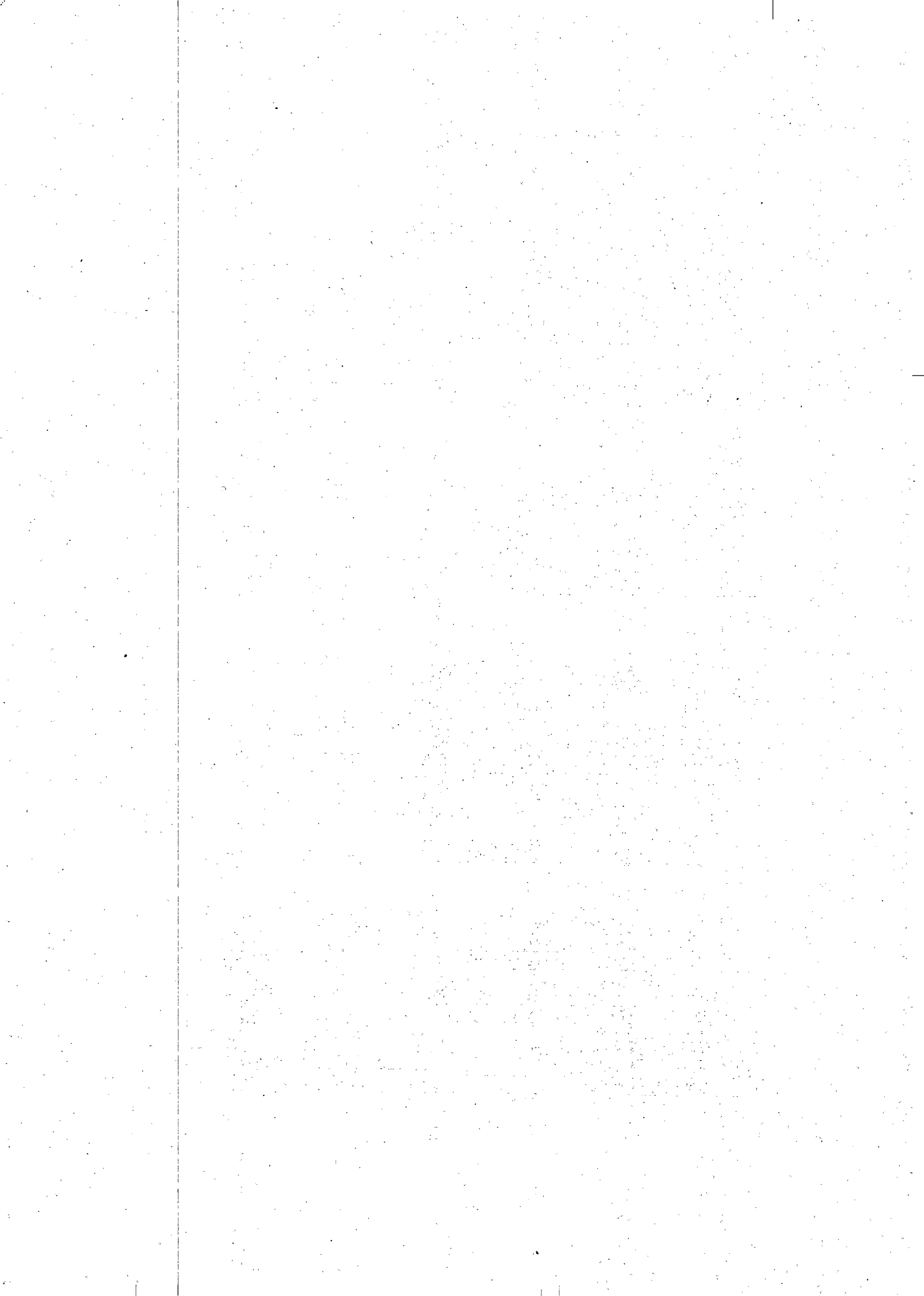
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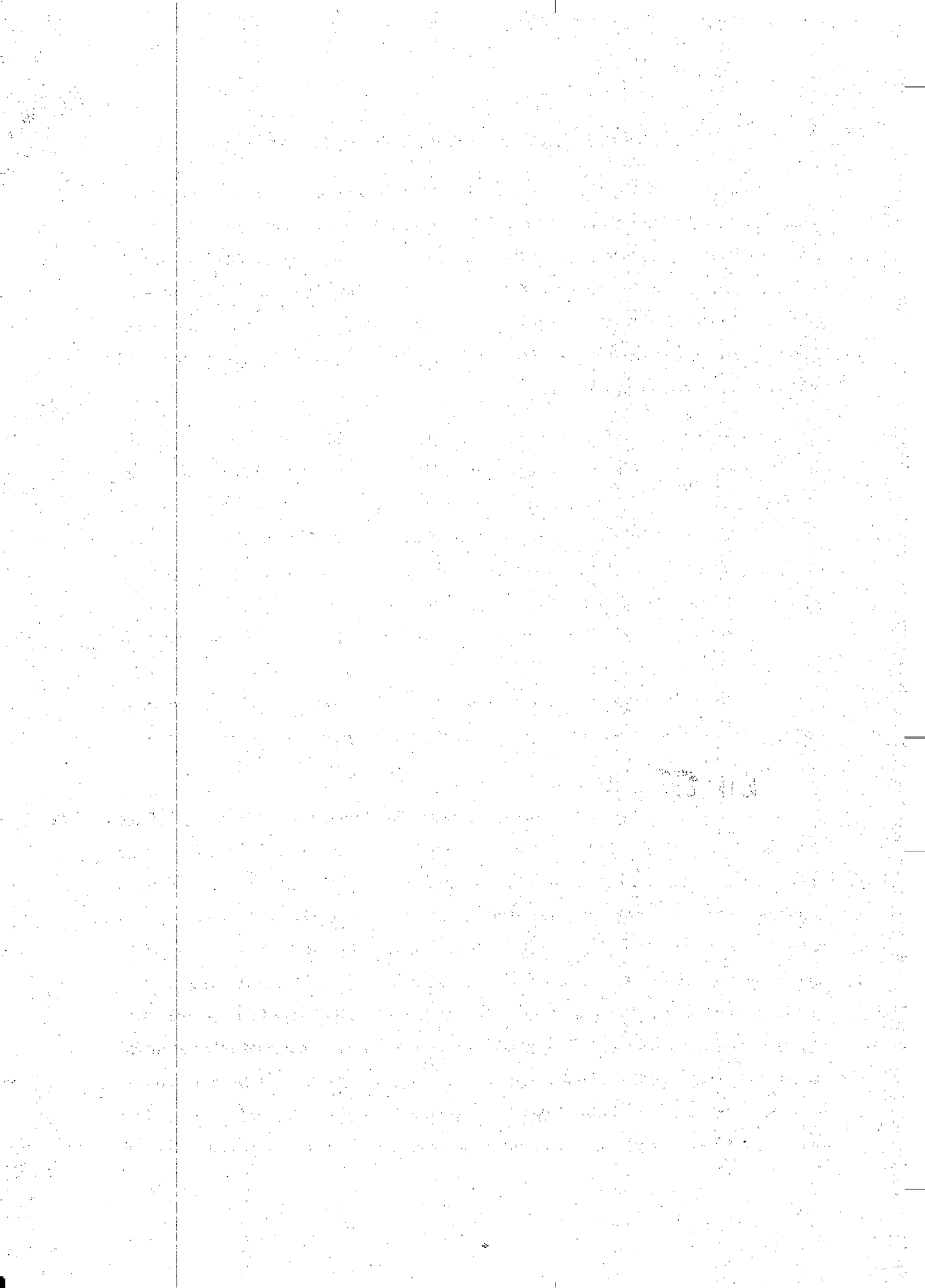


Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of Uttarakhand for the year ending 31st March, 2010 presents the accounts of the receipts and disbursements of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts. 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 compilation, keeping of the accounts, preparation and submission of Annual Accounts to the State Legislature. My responsibility for the compilation, preparation and finalization 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 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 receipts and disbursements for the purpose of the Government of Uttarakhand for the year 2009-10.

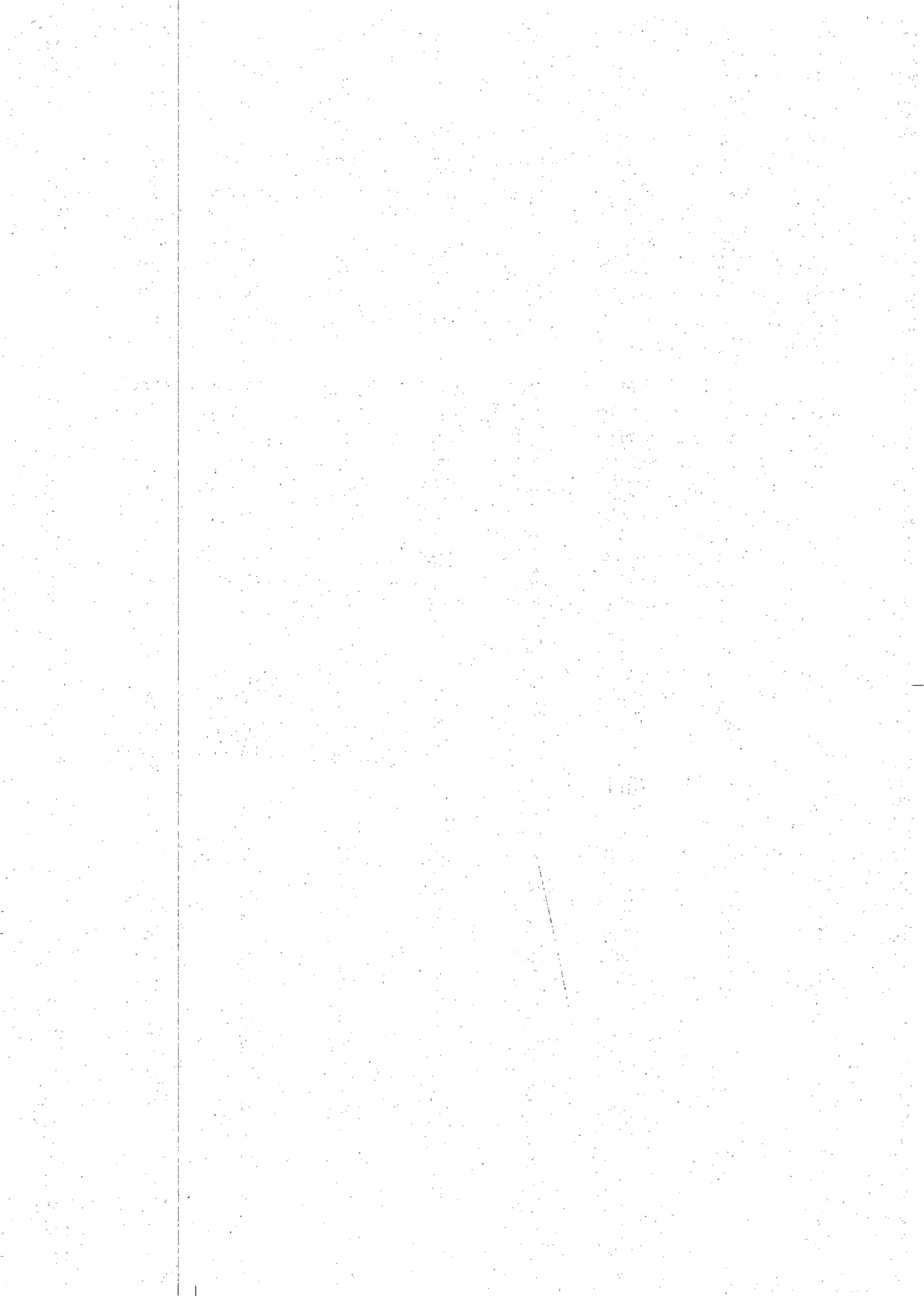
Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Uttarakhand being presented separately for the year ended 31st March, 2010.



(VINOD RAI)

Comptroller and Auditor General of India

Date: 11 अक्टूबर 2010
Place:



Guide to the Finance Accounts

A. Broad overview of the Structure of Government Accounts

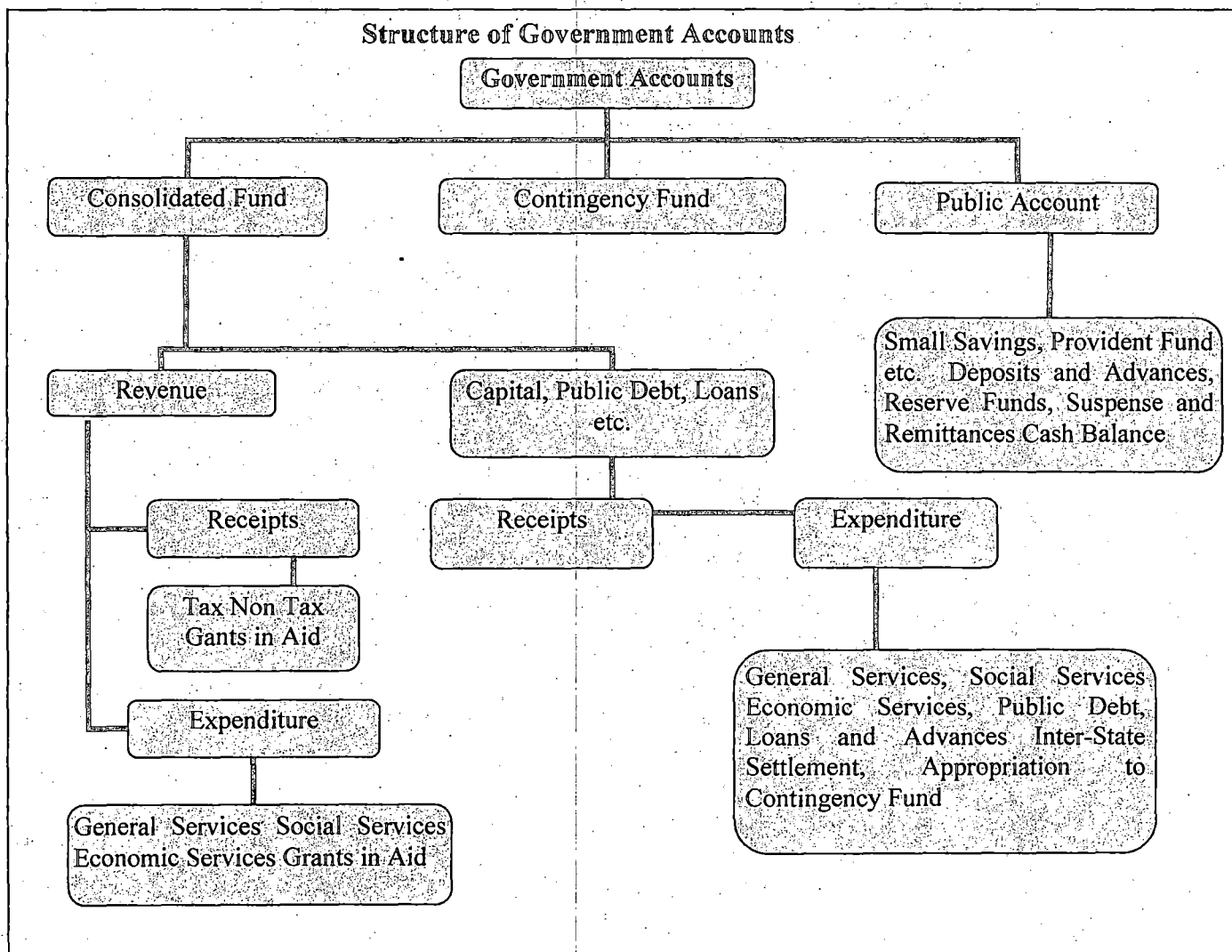
1. The Accounts of the Government are kept in three parts:

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.

(IX)

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.

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.

(XI)

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.

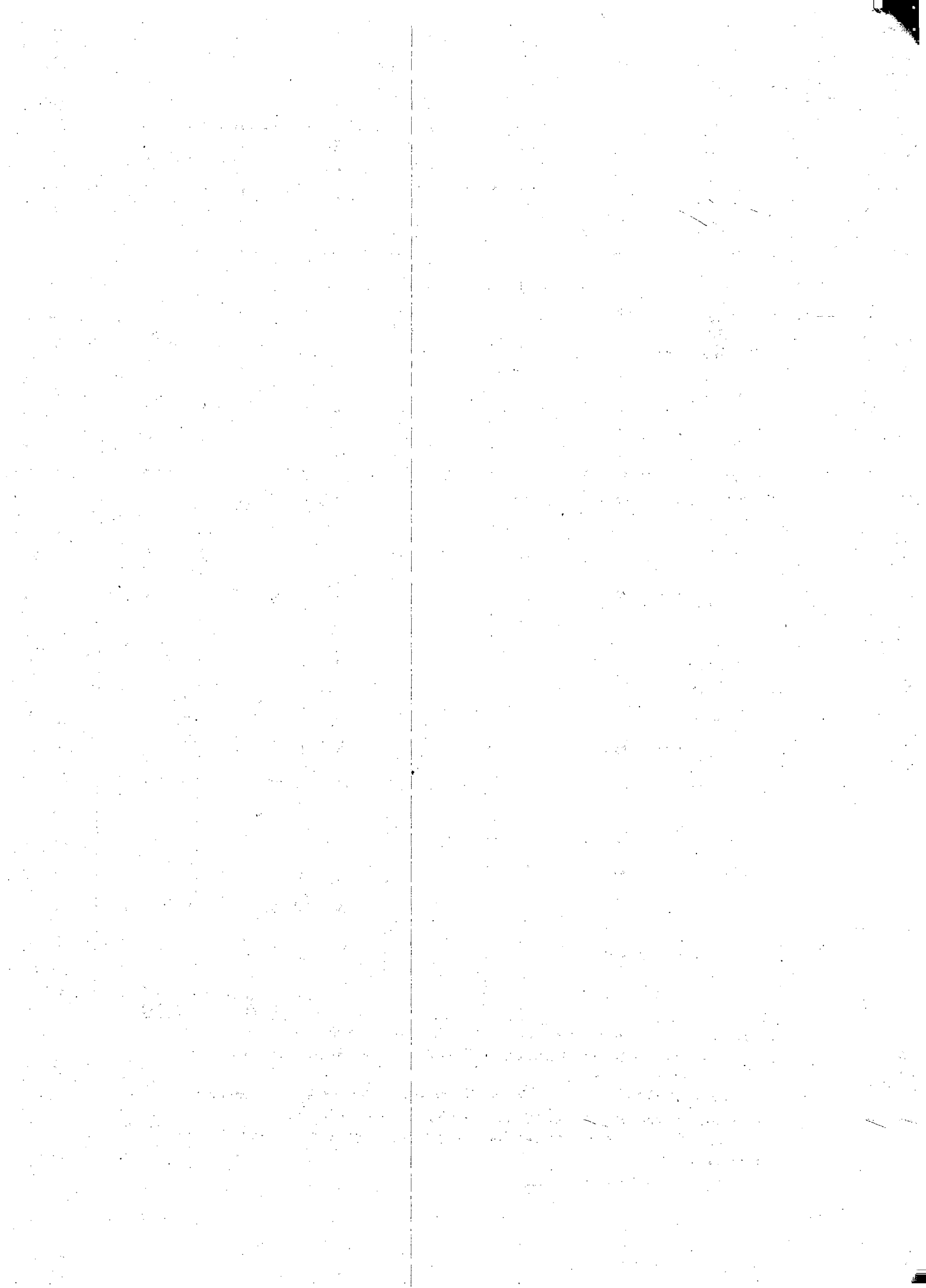
(i) Adjustment of all deductions (GPF, recoveries of advances given etc) from salaries by debiting functional major heads (department concerned) by book adjustment to revenue receipt (e.g. deductions other than GPF)/Public Account(e.g. GPF)\

(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 2010	March 2009
Cash				
(i) Cash in Treasuries and Local Remittances			(-) 8.92	(-) 13.25
(ii) Departmental Balances		18	(-) 2.11	(-) 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)			(-) 2,27.84	(-) 4,70.84
(vi) Investments from Earmarked Funds (b)		18	7,78.65	7,30.03
Capital Expenditure				
(i) Investments in shares of Companies, Corporations etc.		13 & 14	12,40.39	10,71.02
(ii) Other Capital Expenditure		13	1,04,27.71	89,50.35
Contingency Fund (un-recouped)		18	84.25	49.88
Loans and Advances		16	7,43.09	7,77.87
Advances with departmental officers		18		
Suspense and Miscellaneous Balances (c)		18	7,56.49	14,78.08
Remittance Balances		18	5,71.43	4,42.54
Cumulative Excess of expenditure over receipts (d)		App- 8 & St 13	52,49.81	40,78.47
Total			1,96,12.08	1,70,91.17

(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.

I: STATEMENT OF FINANCIAL POSITION

(In crore of ₹)

Liabilities	Reference (Sr.No)		As on 31st March 2010	As on 31st March 2009
	Notes to Accounts	Statement		
Borrowings (Public Debt)				
(i) Internal Debt		15	1,36,57.01	1,24,42.26
(ii) Loans and Advances from Central Government				
Non-Plan Loans		15	10.55	27.80
Loans for State Plan Schemes		15	3,78.02	3,64.20
Loans for Central Plan Schemes		15	0.05	0.05
Loans for Centrally Sponsored Plan Schemes		15	29.84	31.46
Other loans		15	0.53	0.53
Contingency Fund (corpus)		18	85.00	85.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc.		18	29,53.45	18,87.43
(ii) Deposits (#)		18	15,74.21	13,44.78
(iii) Reserve Funds		18	9,23.42	9,07.66
(iv) Remittance Balances				..
(v) Suspense and Miscellaneous Balances				..
Cumulative excess of receipts over expenditure				..
Total			1,96,12.08	1,70,91.17

#) Deposits include advances .

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(In crore of ₹)

Receipts			Disbursements		
	2009-10	2008-09		2009-10	2008-09
Revenue Receipts	94,86.13	86,34.98	Revenue Expenditure	1,06,57.47	83,93.71
Tax revenue (raised by the State)	35,59.04	30,44.92	Salaries (a)	43,88.11	30,44.65
Non-tax revenue			Subsidies	42.45	41.94
Interest receipts	53.71	68.49	Grants-in-aid (b) (c)	15,22.60	12,71.91
Others	5,78.15	6,30.95	General services		
Total	6,31.86	6,99.44	Interest Payment and Service of Debt	13,87.97	12,42.51
Share of Union Taxes/Duties	15,50.01	15,06.59	Pension	10,47.30	8,28.25
			Others	2,90.95	2,51.73
			Total	27,26.22	23,22.49
			Social services	9,40.81	7,06.10
			Economic services	7,12.55	7,31.85
Grants from Central Government	37,45.22	33,84.03	Compensation and assignment to Local Bodies and PRIs	3,24.73	2,74.77
Revenue Deficit	11,71.34	..	Revenue Surplus	..	2,41.26
Section B Capital					
Capital Receipts	..		Capital Expenditure	16,46.73	20,16.34
			Salaries	..	..
			General Services	1,09.44	1,74.47
			Social Services	1,08.59	2,80.52
			Economic Services	14,28.70	15,61.35
Recoveries of Loans and Advances	64.83	53.63	Loans and Advances disbursed	30.06	1,21.71
			General Services	..	3.54
			Social Services	..	2.73
			Economic Services	28.66	1,12.71
			Others	1.40	2.73
Public debt receipts	25,82.38	22,19.68	Repayment of Public Debt	13,72.68	10,31.24
Internal Debt (d) (market loans etc.)	25,51.04	22,01.56	Internal Debt (market loans etc.)	13,36.29	9,93.98
Loans from GOI	31.34	18.12	Loans from GOI	36.39	37.26
Net of Inter-State Settlement	..	..	Net of Inter-State Settlement	..	..
Total Receipts Consolidated Fund	1,21,33.34	1,09,08.29	Total Expenditure Consolidated Fund	1,37,06.94	1,15,63.00
Deficit in Consolidated Fund	(-) 15,73.60	(-) 6,54.71	Surplus in Consolidated Fund	..	..

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Part II Contingency Fund					
Contingency Fund	37.05	2.42	Contingency Fund	71.42	32.05
Part III Public Account (e)					
Small savings	14,21.80	8,68.09	Small savings	3,55.78	3,36.76
Reserves & Sinking Funds	51.71	1,68.83	Reserves & Sinking Funds	84.57	65.26
Deposits	21,17.20	16,08.35	Deposits	18,87.82	15,47.46
Advances	1,05.61	1,39.18	Advances	1,05.57	1,38.98
Suspense and Misc	1,59,55.82	1,74,66.06	Suspense and Misc (f)	1,52,34.22	1,77,97.51
Remittances	11,42.34	30,26.60	Remittances	12,71.23	32,64.92
Total Receipts Public Account	2,07,94.48	2,32,77.11	Total Disbursements Public Account	1,89,39.19	2,31,50.89
Deficit in Public Account	..	..	Surplus in Public Account	18,55.29	1,26.22
Opening Cash Balance	(-) 4,84.08	(+) 74.04	Closing Cash Balance	(-) 2,36.76	(-) 4,84.08
Increase in cash balance	2,47.32	..	Decrease in cash balance	..	5,58.12

- (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 ₹ 49,72, 44. 30 lakh was the balance in the NSSF as on 1st April 2009 which increased to ₹ 56,49,69.75 lakh as on 31st March 2010.
- (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.

3. STATEMENT OF RECEIPTS

I- CONSOLIDATED FUND

		(In crore of ₹)	
	Description	2009-10	2008-09
A.	Tax Revenue		
A.1	Own Tax revenue	35,59.04	30,44.91
	Land Revenue	8.79	17.90
	Stamps and Registration fees	3,98.70	3,57.46
	State Excise	7,04.64	5,28.35
	Sales Tax	22,46.84	19,10.64
	Taxes on Vehicles	1,84.56	1,66.98
	Others	15.51	63.58
A.2	Share of net proceeds of Taxes	15,50.01	15,06.59
	Corporation Tax	6,37.85	4,93.95
	Taxes on Income other than Corporation Tax	3,55.31	3,10.17
	Taxes on Wealth	1.44	0.50
	Customs	2,16.92	2,87.97
	Union Excise Duties	1,74.73	2,51.18
	Service Tax	1,63.76	1,62.82
	Total A	51,09.05	45,51.50

3. STATEMENT OF RECEIPTS

		(In crore of ₹)	
B	Non-tax Revenue	2009-10	2008-09
0406	Forestry and Wild Life	2,35.70	2,07.16
0853	Non Ferrous Mining and Metallurgical Industries	74.08	63.73
0801	Power	56.13	1,71.37
0049	Interest Receipt	53.71	68.49
0071	Contributions and recoveries towards Pension and other Retirement benefits	37.43	27.21
0202	Education, Sports, Art and Culture	34.18	28.66
0070	Other Administrative Services	21.18	28.09
0059	Public Works	19.50	15.53
0250	Other Social Services	16.07	7.05
0075	Miscellaneous General Services	14.41	20.60
0210	Medical and Public Health	11.73	6.84
0055	Police	9.62	7.01
0515	Other Rural Development Programmes	7.26	2.08
0701	Medium Irrigation	6.98	7.57
0401	Crop Husbandry	4.55	3.62
0403	Animal Husbandry	4.23	1.51
0217	Urban Development	3.98	11.11
1475	Other General Economic Services	2.52	2.32
0235	Social Security and Welfare	2.49	0.94
0230	Labour and Employment	2.30	1.82
0058	Stationery and Printing	2.22	0.86
0425	Cooperation	1.78	3.19

3. STATEMENT OF RECEIPTS

(In crore of ₹)

B	Non-tax Revenue	2009-10	2008-09
0702	Minor Irrigation	1.77	1.46
0216	Housing	1.60	1.61
0056	Jails	1.34	0.68
1054	Roads and Bridges	1.24	1.39
0404	Dairy Development	0.70	0.32
0051	Public Service Commission	0.68	1.07
0851	Village and Small Industries	0.53	0.61
1452	Tourism	0.42	3.18
0852	Industries	0.34	0.75
0215	Water Supply and Sanitation	0.31	0.08
1456	Civil Supplies	0.25	0.23
1055	Road Transport	0.13	0.50
1053	Civil Aviation	0.13	0.28
0405	Fisheries	0.12	0.06
0700	Major Irrigation	0.09	0.07
0050	Dividends and Profits	0.07	0.24
0211	Family Welfare	0.02	0.02
0047	Other Fiscal Services	0.02	---
0220	Information and Publicity	0.02	0.02
0575	Other Special Areas Programmes	0.01	0.08
0435	Other Agricultural Programmes	0.01	0.02
0551	Hill Areas	0.01	0.01
	Total B	6,31.86	6,99.44

3. STATEMENT OF RECEIPTS

II. GRANTS FROM GOVERNMENT OF INDIA

(In crore of ₹)

		<i>Actuals</i>	
	Description	2009-10	2008-09
(C)	Grants		
	Grants-In-Aid from Central Government	37,45.22	33,84.03
	Non Plan Grants	11,82.95	12,69.68
	Grants under the Constitution (Distribution of Revenue Order)	9,86.20	10,81.29
	Grants towards contribution to Calamity Relief Fund	76.39	1,12.47
	Grants from Central Road fund	40.57	..
	Other Grants	79.79	75.92
	Grants for State/ Union Territory Plan Schemes	23,34.66	19,05.93
	Block Grants (of which EAP)	21,65.37	18,95.43
	Grants under the proviso to Article 275 (1) of the Constitution	89.22	0.20

3. STATEMENT OF RECEIPTS

		(In crore of ₹)	
	Other Grants	80.07	10.30
	Grants for Central Plan Schemes	11.08	7.97
	Grants for Centrally Sponsored Plan Schemes	2,16.53	2,00.45
	Total C	37,45.22	33,84.03
	Total Revenue Receipts (A+B+C)	94,86.13	86,34.98

III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS

		<i>Actuals</i>	
Description		2009-10	2008-09
D.	Capital Receipts	..	..
	Disinvestment proceeds	..	..
	Others	..	..
	Total D	..	..

3. STATEMENT OF RECEIPTS

(In crore of ₹)

E.	Public Debt receipts		25,82.38	22,19.68
	Internal Debt		25,51.04	22,01.56
		Market Loans	6,00.00	10,10.69
		WMA from the RBI (i)	9,69.27	8,02.49
		Bonds		..
		Loans from Financial Institutions	2,05.02	1,99.40
		Special Securities issued to National Small Savings Fund	7,76.75	1,88.98
		Other Loans		--
	Loans and Advances from the Central Government		31.34	18.12
		Non Plan Loans	0.09	0.23
		Loans for State Plan Schemes	31.25	17.89
		Loans for Central Plan Schemes	..	..
		Loans for Centrally Sponsored Plan Schemes	..	..
		Other Loans	..	..
	Total E		25,82.38	22,19.68
F	Loans and Advances by State Govt. (Recoveries) (ii)		64.83	53.63
	G- Inter- State Settlements			
	Total Receipts in Consolidated Fund (A+B+C+D+E+F)		1,21,33.34	1,09,08.29

(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
A	General Services				
A.1	Organs of State				
	Parliament/State/Union Territory Legislatures	12.93	--	--	12.93
	President, Vice President/Governor; Administrator of Union Territories	3.48	--	--	3.48
	Council of Minister	32.90	--	--	32.90
	Administration of Justice	60.33	--	--	60.33
	Election	24.21	--	--	24.21
A.2	Fiscal Services				
	Land Revenue	92.47	--	--	92.47
	Stamps and Registration	14.85	--	--	14.85
	State excise	7.51	--	--	7.51
	Taxes on Sales, Trade etc.	32.33	--	--	32.33
	Taxes on Vehicles	0.17	--	--	0.17
	Other Taxes and Duties on Commodities and Services	1.79	--	--	1.79
	Other Fiscal Services	2.99	--	--	2.99
	Appropriation for Reduction or Avoidance of Debt	50.00	--	--	50.00
	Interest Payments	13,37.97	--	--	13,37.97
A.3	Administrative Services				
	Public Service Commission	5.08	--	--	5.08
	Secretariat-General Service	57.62	--	--	57.62
	District Administration	57.69	--	--	57.69
	Treasury and Accounts Administration	34.16	--	--	34.16
	Police	5,36.06	11.54	--	5,47.60
	Jails	18.00	--	--	18.00
	Stationery and Printing	7.88	0.23	--	8.11
	Public Works	2,24.75	97.67	--	3,22.42
	Other Administrative Services	24.99	--	--	24.99
A.4	Pension & Misc. General Services				
	Pensions and Other Retirement Benefits	10,47.30	--	--	10,47.30
	Miscellaneous General Services	6.88	--	--	6.88
	Total General Services	36,94.34	1,09.44	--	38,03.78

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

(In crore of ₹)

B	Social Services				
B.1	Education, Sports Art & Culture				
	General Education	(*)	28,61.52	--	28,61.52
	Technical Education	(*)	55.01	--	55.01
	Sports and Youth Services	(*)	26.12	--	26.12
	Art and Culture	(*)	8.55	53.05	61.60
B.2	Health & Family Welfare				
	Medical and Public Health		4,30.19	38.03	4,68.22
	Family Welfare		49.83	3.83	53.66
B.3	Water Supply, Sanitation, Housing & Urban Development				
	Water Supply and Sanitation		3,34.22	--	3,34.22
	Housing		1.60	5.01	6.61
	Urban Development		5,54.77	--	5,54.77
B.4	Information and Broadcasting				
	Information and Publicity		21.00	--	21.00
B.5	Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes				
	Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes		1,36.21	6.17	1,42.38
B.6	Labour and Labour Welfare				
	Labour and employment		42.97	--	42.97
B.7	Social Welfare & Nutrition				
	Social Security and Welfare		2,91.04	2.51	2,93.55
	Relief on Account of Natural Calamities		1,48.77	--	1,48.77
B.8	Others				
	Other Social Services		18.46	0.00	18.46
	Secretariat- Social Services		0.01	--	0.01
	Total Social Services		49,80.27	1,08.60	50,88.87

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

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

(In crore of ₹)

C	Economic Services				
C.1	Agriculture & Allied Activities				
	Crop Husbandry	2,93.80	(-)7.79	0.02	2,86.03
	Soil & Water Conservation	1.68	--	--	1.68
	Animal Husbandry	67.12	4.47	--	71.59
	Dairy Development	14.76	--	--	14.76
	Fisheries	4.72	1.45	--	6.17
	Forestry & Wild Life	2,73.73	13.39	--	2,87.13
	Plantations	0.50	--	--	0.50
	Food, Storage & Warehousing	18.87	63.90	--	82.77
	Agricultural Research & Education	65.97	--	--	65.97
	Co-operation	28.70	(-)2.89	4.30	30.11
C.2	Rural Development				
	Special Programmes for Rural Development	49.27	--	--	49.27
	Other Rural Development Programmes	3,29.26	70.61	--	3,99.87
C.3	Irrigation & Flood Control				
	Major Irrigation	1,75.21	2,03.43	--	3,78.64
	Medium Irrigation	12.02	1.99	--	14.01
	Minor Irrigation	60.23	56.59	--	1,16.82
	Command Ares Development	4.19	--	--	4.19
	Flood Control & Drainage	3.50	5.10	--	8.60
C.4	Energy				
	Power	4.01	6,61.95	24.32	6,90.28
	Non-Conventional Sources of Energy	12.35	--	--	12.35
C.5	Industry & Minerals				
	Village & Small Industries	28.15	1.35	--	29.50
	Non- Ferrous Mining & metallurgical Industries	4.41	--	--	4.41
	Telecommunication and Electronics Industries	--	5.78	--	5.78
	Industries & Minerals	--	(-)4,90.00	--	(-)4,90.00
C.6	Transport				
	Civil Aviation	4.23	2.62	--	6.85
	Roads & Bridges	1,56.13	7,85.05	--	9,41.18
	Road Transport	11.48	22.59	--	34.07
C.7	Science & Technology				
	Other Scientific Research	3.30	--	--	3.30
C.8	General Economic Service				
	Secretariat- Economic Services	1.96	--	--	1.96
	Tourism	16.85	29.11	--	45.96
	Census Surveys & Statistics	8.32*	--	--	8.32*
	Civil Supplies	1.94	--	--	1.94
	Other General Economic Service	1.46	--	--	1.46
	Total Economic Services	16,58.12	14,28.70	28.64	31,15.46

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

(In crore of ₹)

D.	Loans, Grants in Aid & Contributions				
	Compensation & Assignments to Local Bodies and Panchayati Raj Institutions	3,24.73	--	--	3,24.73
E.	Loans to Government Servants etc.				
	Loans to Government Servants etc.	--	--	1.31	1.31
	Misc. Loans	--	--	0.10	0.10
F.	Public Debt				
	Internal Debt of the State Government	---	13,36.29		13,36.29
	Loans and Advances from the Central Government	---	36.39		36.39
G.	Inter State Settlement Account	---	---	---	---
	Total CFI Expenditure	1,06,57.47	30,19.41	30.06	1,37,06.94

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE

Object of Expenditure	2009-10		
	Rev	Cap	Total
	(In crore of ₹)		
01- Salary	34,92.69 *	--	34,92.69
20- Grant in Aid/Contribution/ State Assistance	18,47.33	--	18,47.33
32- Interest/ Dividend	13,37.97	--	13,37.97
33- Pension/ Compensation	10,45.35	--	10,45.35
03- Dearness allowance	6,75.75 *	--	6,75.75
42- Other Expenses	5,78.47	47.20	6,25.67
43- Grant- in- aid for salary /allowances etc.	4,19.33	--	4,19.33
06- Other Allowances	2,58.75	--	2,58.75
29- Maintenance	1,67.88	--	1,67.88
24- Heavy Construction work	1,14.84	8,81.66	9,96.50
21- Scholarships & Stipend to students	1,04.31	--	1,04.31
02- Labour	72.90	--	72.90
07- Honorarium	59.36	--	59.36
35- Inter-Account Transaction	50.00	--	50.00
50- Subsidy	42.45	--	42.45
09- Electricity Dues	37.44	--	37.44
08- Office Exps.	36.79	--	36.79
04- Travelling Exps.	34.30	--	34.30
26- Machineries Instrument & Plant	36.38	--	36.38
31- Material & Supply	31.37	56.00	87.37
15- Maintenance of Vehicles & Purchase of Petrol	28.00	--	28.00
16- Payments for Commercial & Special Services	27.71	--	27.71
25- Small Construction Work	25.93	--	25.93

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE

2008-09			2007-08		
Rev	Cap	Total	Rev	Cap	Total
(In crore of ₹)					
18,78.67	--	18,78.67	10,94.38	--	10,94.38
15,46.69	10.85	15,57.54	15,65.12	--	15,65.12
11,87.51	--	11,87.51	10,95.94	--	10,95.94
8,53.93	--	8,53.93	6,34.84	--	6,34.84
6,62.34	--	6,62.34	5,68.21	--	5,68.21
4,97.66	52.69	5,50.35	5,10.17	63.71	5,73.88
2,57.38	--	2,57.38	2,14.65	--	2,14.65
1,15.02	--	1,15.02	1,12.04	--	1,12.04
1,66.28	--	1,66.28	1,65.77	--	1,65.77
1,42.32	17,46.54	18,88.86	1,52.76	18,87.35	20,40.11
93.30	--	93.30	85.71	--	85.71
61.78	--	61.78	61.37	--	61.37
44.03	--	44.03	35.66	--	35.66
66.82	--	66.82	93.50	--	93.50
41.94	--	41.94	--	--	--
32.16	--	32.16	28.46	--	28.46
25.08	--	25.08	26.79	--	26.79
31.02	--	31.02	30.30	--	30.30
43.57	--	43.57	46.93	--	46.93
31.24	28.02	59.26	69.95	23.51	93.46
25.63	--	25.63	23.79	--	23.79
21.17	--	21.17	12.53	--	12.53
30.00	--	30.00	29.93	--	29.93

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE

Object of Expenditure	2009-10		
	Rev	Cap	Total
	(In crore of ₹)		
39- Medicines & Chemicals	20.05	--	20.05
48- Dearness Salary	12.37 *	--	12.37
11- Stationary & Printing of Forms	10.46	--	10.46
14- Staff for office	10.35	--	10.35
27- Medical Supply	10.23	--	10.23
30-Investment/ Loans	--	6,60.06	6,60.06
19- Advertisement & Sales Exps.	--	--	--
12- Office Furniture & Fixtures	--	--	--
00- Others	68.71	1.81	70.52
TOTAL –	1,06,57.47	16,46.73	1,23,04.20
(*) Includes leave encashment of ₹. 51,45.18 lakh			

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE

2008-09			2007-08		
Rev	Cap	Total	Rev	Cap	Total
(In crore of ₹)					
17.41	--	17.41	16.07	--	16.07
4,22.92	--	4,22.92	4,82.11	--	4,82.11
--	--	--	10.19	--	10.19
11.19	--	11.19	10.40	--	10.40
10.61	--	10.61	--	--	--
--	1,70.29	1,70.29	--	2,47.14	2,47.14
11.01	--	11.01	--	--	--
--	--	--	11.56	--	11.56
65.03	7.95	72.98	65.42	13.11	78.53
83,93.71	20,16.34	1,04,10.04	72,54.55	22,34.82	94,89.37

NOTES TO ACCOUNTS

1. Summary of significant accounting policies

(i) **Entity and Accounting Period:** These accounts present the transactions of the Government of Uttarakhand for the period 1st April 2009 to 31st March 2010.

(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 ₹ 10,47.30 crore (9.83.% of total revenue expenditure). However, the State Government employees recruited w.e.f. October 2005 are eligible for New Pension Scheme. An amount of ₹ 95.60 crore towards employee's contribution and employer's share has been deposited under the head '8342-Other Deposits -117 Defined Contribution Pension Scheme, for Government Employees during the year. The State Government's liability on this account as on 31st March 2010 was ₹ 1, 68. 37 crore.

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

(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'

₹ 12,63.35 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 11.85% of the total revenue expenditure recorded under the respective Major Heads. ₹ 10,75.99 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 11.34% of the total receipts recorded under the respective Major Heads. In nine Major Heads of accounts, substantial amount of expenditure was booked under "Other Expenditure". The number of such heads in case of receipts was twenty seven. 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, fifty six (56) DC Bills amounting to ₹ 2.50 crore have not been received in the office of the Accountant General.

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 63 % of Controlling Officers for a value of ₹ 59,08.62 crore of expenditure against the total expenditure of the Government amounting to ₹ 1,23,04.20 crore (both revenue and capital). Out of the total revenue receipt of ₹ 94,86.13 crore, an amount of ₹ 78,55.41 crore, constituting 82.81 % of total receipts has been reconciled.

6. Cash Balance

Cash balance worked out by the Accountant General is ₹ 4,70.84 crore (Cr.). The cash balance reported by RBI as on 31st March is ₹ 5,47.58 crore (Dr.). Thus, there is a difference of ₹ 76.74 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. Out of this difference, items relating to ₹ 49.74 crore have been identified and taken into account during the next accounting period.

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. ₹ 25 crore has been transferred to Guarantee Redemption Fund. In respect of these guarantees, no amount has been 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:

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	2007-08		2008-09		2009-10	
	Dr	Cr	Dr	Cr	Dr	Cr
101-Pay and Accounts Office Suspense	(-) 2.12	(-) 0.01	5.25	0.03	3.18	(-) 1.79
Net	(Cr) 2.11		(Dr) 5.22		(Dr) 4.97	

102-Suspense Account (Civil)	1.29	9.41	(-) 95.05	5.04	(-) 1,18.65	1.67
Net	(Cr) 8.12		(Cr) 1,00.09		(Cr) 1,20.32	
107-Cash Settlement Suspense Account	..	0.03	..	0.03	..	..
Net	(Cr) 0.2		(Cr) 0.03		..	
109-Reserve Bank Suspense Headquarters'	0.09	0.00	..	0.44	..	(-) 0.44
Net	(Dr) 0.09		(Cr) 0.44		(Dr) 0.44	
110-Reserve Bank Suspense Central Account Office	0.00	0.00	1.43	..	(-) 5,73.51..	
Net	(Cr) 0.00		(Dr) 1.43		(Cr) 5,73.51	
112-Tax Deducted at Source (TDS) Suspense	..	6.02	..	10.03	4.65	32.60
Net	(Cr) 6.02		(Cr) 10.03		(Cr) 27.95	
113-Provident Fund Suspense	16.35	5.08	5.66	7.95	0.31	0.20
Net	(Dr) 11.27		(Cr) 2.29		(Dr) 0.11	
117-Transaction on behalf of the Reserve Bank	0.34	16.69	0.60	0.00	0.25	..
Net	(Cr) 16.35		(Dr) 0.60		(Dr) 0.25	
123-A.I.S Officers Group Insurance Scheme	0.02	0.03	0.02	0.03	0.03	0.04
Net	(Cr) 0.01		(Cr) 0.01		(Cr) 0.01	
129-Material Purchase Settlement Suspense Account	..	(-) 0.03	..	..	..	..
Net	(Dr) 0.03		..		..

Persistent efforts are underway to clear the balances under these 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

₹ 84.25 crore under the Contingency Fund 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. As the funds do not get spent fully by the implementing agencies in the same financial year, unspent balances remain 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 ₹ 83.95 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, ₹ 81.81 crore has been cleared from revenue expenditure, ₹ 0.90 crore from capital expenditure and ₹ 1.24 crore from loans and advances. The clearance of O B Suspense of ₹ 81.81 crore is booked as expenditure in the accounts, which impacted revenue deficit 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 ₹)
2007-08	168	90.00
2008-09	314	1,37.00
2009-10	305	2,03.00

BOOK ADJUSTMENTS

"A" Periodical Adjustments

(In crore of ₹)

S.No.	Book Adjustment	Heads of Account		Amount	Remarks
		From	To		
1.	2049- Interest payments		8009- General Provident Fund	1,86.63	Interest Paid on GPF
2.	6004- Loans and advances from Central Government		0075- Miscellaneous General Services	3.68	Represents debt relief given by MOF-GIO
3.	2048- Appropriation for reduction of avoidance of debt		8222- Sinking Funds	50.00	Transfer to Sinking Fund from consolidated Fund
4.	(*) Revenue Expenditure		8009- General Provident Fund	7,93.52	Represents subscription / recovery of GPF.
5.	(*) Revenue Expenditure		7610- Loans to Government Servants	7.85	Recoveries of Loans
(*) For details please see pages 24 to 27					
1	2011- Parliament/State/Union Territory Legislature		8009- General Provident Fund	0.91	Represents subscription / recovery of GPF.
2	2012- President, Vice-President/Governor Administrator of union Territories		8009- General Provident Fund	0.32	
3	2014- Administration of Justice-		8009- General Provident Fund	7.34	
4	2015- Elections		8009- General Provident Fund	0.39	
5	2029- Land Revenue		8009- General Provident Fund	9.20	
6	2030- Stamps and Registration-		8009- General Provident Fund	0.46	
7	2039- State Excise-		8009- General Provident Fund	1.00	
8	2040- Taxes on sales, Trade etc.-		8009- General Provident Fund	3.16	
10	2045- Other Taxes and Duties on Commodities and Services		8009- General Provident Fund	0.34	
11	2047- Other Fiscal Services-		8009- General Provident Fund	0.44	
12	2051- Public Service Commission		8009- General Provident Fund	0.38	
13	2052- Secretariat-General Services-		8009- General Provident Fund	6.66	
14	2053- District Administration-		8009- General Provident Fund	7.18	
15	2054- Treasury and Accounts Administration		8009- General Provident Fund	7.63	
16	2055- Police-		8009- General Provident Fund	18.78	
17	2056- Jails-		8009- General Provident Fund	0.48	
18	2058- Stationery and Printing-		8009- General Provident Fund	1.31	

BOOK ADJUSTMENTS

"A" Periodical Adjustments

(In crore of ₹)

S.No.	Book Adjustment	Heads of Account		Amount	Remarks
		From	To		
19	2059-	Public Works-	8009- General Provident Fund	17.38	
20	2070-	Other Administrative Services-	8009- General Provident Fund	1.21	
21	2202-	General Education-	8009- General Provident Fund	5,30.66	
22	2203-	Technical Education-	8009- General Provident Fund	4.82	
23	2204-	Sports and Youth Services-	8009- General Provident Fund	0.92	
24	2205-	Art and culture-	8009- General Provident Fund	0.55	
25	2210-	Medical and Public Health-	8009- General Provident Fund	37.99	
26	2211-	Family Welfare-	8009- General Provident Fund	6.08	
27	2217-	Urban Development	8009- General Provident Fund	0.90	
28	2220-	Information and Publicity-	8009- General Provident Fund	0.85	
29	2225-	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes-	8009- General Provident Fund	2.49	
30	2230-	Labour and Employment-	8009- General Provident Fund	6.25	
31	2235-	Social Welfare and Nutrition-	8009- General Provident Fund	3.61	
32	2401-	Crop Husbandary	8009- General Provident Fund	22.09	
33	2403-	Animal Husbandary-	8009- General Provident Fund	6.46	
34	2404-	Dairy Development-	8009- General Provident Fund	0.34	
35	2405-	Fisheries-	8009- General Provident Fund	0.19	
36	2406-	Forestry and Wild Life-	8009- General Provident Fund	19.25	
37	2408-	Food storage and Warehousing	8009- General Provident Fund	2.96	
38	2415-	Agricultural Research and Education-	8009- General Provident Fund	0.04	
39	2425-	Co-operation-	8009- General Provident Fund	1.47	
40	2515-	Other Rural Development Programmes-	8009- General Provident Fund	27.49	
41	2551-	Hill Areas	8009- General Provident Fund	0.02	
42	2575-	Other Special Area Development	8009- General Provident Fund	0.29	
43	2700-	Major Irrigation-	8009- General Provident Fund	25.42	

BOOK ADJUSTMENTS

"A" Periodical Adjustments

(In crore of ₹)

S.No.	Heads of Account		Amount	Remarks
	Book Adjustment	From To		
44	2701- Medium Irrigation-	8009- General Provident Fund	0.04	
45	2702- Minor Irrigation-	8009- General Provident Fund	1.40	
46	2851- Village and Small Industries-	8009- General Provident Fund	2.15	
47	2853- Non-Ferrous Mining and Metallurgical Industries-	8009- General Provident Fund	0.37	
48	3053- Civil Aviation-	8009- General Provident Fund	0.08	
49	3055- Road Transport-	8009- General Provident Fund	1.05	
50	3451- Secretariat-Economic Services-	8009- General Provident Fund	0.16	
51	3452- Tourism-	8009- General Provident Fund	0.89	
52	3454- Census Surveys and Statistics-	8009- General Provident Fund	1.33	
53	3456- Civil Supply	8009- General Provident Fund	0.22	
54	3475- Other General Economic Services	8009- General Provident Fund	0.12	
55	2011- Parliament/State/Union Territory Legislature	7610- Loans to Govt. Servants	0.06	Represents repayment of advances taken
56	2014- Administration of Justice-	7610- Loans to Govt. Servants	0.10	
57	2015- Elections	7610- Loans to Govt. Servants	0.02	
58	2029- Land Revenue	7610- Loans to Govt. Servants	0.57	
59	2039- State Excise-	7610- Loans to Govt. Servants	0.07	
60	2040- Taxes on sales, Trade etc.-	7610- Loans to Govt. Servants	0.08	
61	2045- Other Taxes and Duties on Commodities and Services	7610- Loans to Govt. Servants	0.03	
62	2047- Other Fiscal Services-	7610- Loans to Govt. Servants	0.06	
63	2052- Secretariat-General Services-	7610- Loans to Govt. Servants	0.42	
64	2053- District Administration-	7610- Loans to Govt. Servants	0.76	
65	2054- Treasury and Accounts Administration	7610- Loans to Govt. Servants	0.35	
66	2055- Police-	7610- Loans to Govt. Servants	0.10	
67	2059- Public Works-	7610- Loans to Govt. Servants	0.44	
68	2070- Other Administrative Services-	7610- Loans to Govt. Servants	0.02	

BOOK ADJUSTMENTS

"A" Periodical Adjustments		(In crore of ₹)		Amount	Remarks
S.No. Book Adjustment	From	To			
69	2071- Pensions and other Retirement Benefits-	7610- Loans to Govt. Servants	0.08		
70	2202- General Education-	7610- Loans to Govt. Servants	0.37		
71	2203- Technical Education-	7610- Loans to Govt. Servants	0.08		
72	2204- Sports and Youth Services-	7610- Loans to Govt. Servants	0.09		
73	2205- Art and culture-	7610- Loans to Govt. Servants	0.06		
74	2210- Medical and Public Health-	7610- Loans to Govt. Servants	0.27		
75	2217- Urban Development	7610- Loans to Govt. Servants	0.19		
76	2220- Information and Publicity-	7610- Loans to Govt. Servants	0.01		
77	2225- Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes-	7610- Loans to Govt. Servants	0.12		
78	2230- Labour and Employment-	7610- Loans to Govt. Servants	0.06		
79	2235- Social Welfare and Nutrition-	7610- Loans to Govt. Servants	0.07		
80	2401- Crop Husbandary	7610- Loans to Govt. Servants	0.40		
81	2405- Fisheries-	7610- Loans to Govt. Servants	0.08		
82	2406- Forestry and Wild Life-	7610- Loans to Govt. Servants	1.13		
83	2408- Food storage and Warehousing	7610- Loans to Govt. Servants	0.03		
84	2425- Co-operation-	7610- Loans to Govt. Servants	1.00		
85	2515- Other Rural Development Programmes-	7610- Loans to Govt. Servants	0.27		
86	2700- Major Irrigation-	7610- Loans to Govt. Servants	0.08		
87	2702- Minor Irrigation-	7610- Loans to Govt. Servants	0.05		
88	2851- Village and Small Industries-	7610- Loans to Govt. Servants	0.13		
89	2853- Non-Ferrous Mining and Metallurgical Industries-	7610- Loans to Govt. Servants	0.12		
90	3451- Secretariat-Economic Services-	7610- Loans to Govt. Servants	0.02		
91	3452- Tourism-	7610- Loans to Govt. Servants	0.02		
92	3454- Census Surveys and Statistics-	7610- Loans to Govt. Servants	0.03		

**Major Heads where substantial expenditure / receipts are classified as Other Expenditure/
Other Receipts**

EXPENDITURE(REVENUE)

(In crore of ₹)

Major Head of Account	Total Expenditure	Expenditure under 800	Percentage to the total expenditure
2041-Taxes on Vehicles	0.17	0.17	100.00
2075-Miscellaneous General Services	6.89	6.89	100.00
2217-Urban Development	5,54.77	5,02.48	90.57
2245-Relief on Account of Natural Calamities	1,84.63	1,84.63	100.00
2250-Other Social services	18.46	18.46	100.00
2407-Plantation	0.50	0.50	100.00
2501-Special Programme for Rural Development	49.27	47.43	96.26
2705-Command Area Development	4.19	4.19	100.00
2801-Power	4.01	4.01	100.00

RECEIPTS (REVENUE)

0023-Hotel Receipt Tax	7.13	7.13	100.00
0030-Stamps and Registration	3,98.70	3,98.70	100.00
0056-Jails	1.34	1.34	100.00
0059-Public Works	19.50	18.59	95.33
0210-Medical and Public Health	11.73	11.73	100.00
0217-Urban Development	3.98	3.98	100.00
0235-Social Security and Welfare	2.49	2.49	100.00
0250-Other Social Services	16.07	14.51	90.29
0401-Crop Husbandry	4.55	4.50	98.90
0403-Animal Husbandry	4.23	4.19	99.05
0406-Forestry and Wild Life	2,35.70	2,34.08	99.31
0801-Power	56.13	56.13	100.00
0851-Village and Small Industries	0.53	0.48	90.57
0852-Industries	0.34	0.34	100.00
1452-Tourism	0.42	0.42	100.00

APPENDIX- I
CASH FLOW STATEMENT

		(In crore of ₹)	
		On 31 st March 2010	On 31 st March 2009
(a)	General Cash Balance:		
	1. Cash in treasuries	0.00	0.00
	2. Deposits with RBI	(-) 2,27.84	(-) 4,70.84
	3. Remittances in Transit- Local	(-) 8.92	(-) 13.25
	Total (1 to 3)	(-) 2,36.76	(-) 4,84.09
	4. Investments held in cash balance	..	..
	Total (a)	(-) 2,36.76	(-) 4,84.09
(b)	Other Cash Balances and Investments		
	1. Cash with Departmental officers	(-) 2.11	(-) 2.11
	2. Permanent Advances for Contingent Expenditure with Departmental officers	(-) 0.87	(-) 0.87
	Investments out of Earmarked Funds	7,78.65	7,30.03
	Total (b)	7,75.67	7,27.05
	Total (a) and (b)	5,38.91	2,42.96

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 below. 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'.

APPENDIX- I
CASH FLOW STATEMENT

(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 balance¹ 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 1st 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 2009-10, the limit of Special Ways and Means Advances varied from ₹ 77.29 crore to ₹ 1,53.34 crore.

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

(iii)

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

Shortfall in the Minimum Balance	Rate
(a) Up to 90 days	5.00%
(b) Beyond 90 days	6.00%
(c) Special Ways & Means Advance.	4.00%
(d) Overdraft	7.00%

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2009-10 is given below:

- (i) Number of days on which the minimum balance was maintained without taking any advance 296 days
- (ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance 38 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 09 days

(d) Treasury Bills:

Treasury Bills amounting to ₹ 65,36.56 crore were purchased and amounting to ₹ 65,36.56 crore were sold during the period 1st April 2009 to 31st March 2010 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 31st March 2010 is given below:

(In crore of ₹)

Sl. no		Cash Balance Investment Account	Earmarked Funds	Total
1.	Securities of GOI	..	7,78.65	7,78.65
2.	GOI Treasury Bills	.. NIL	..	..

