

FINANCE ACCOUNTS (VOL-I)

for the year 2020-21

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 March 2021 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 & 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 and 20, explanatory note No. 2 to Statement No. 14 and Appendix No. IV, V, VIII, IX, XI and XII 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. Appendix VI has been prepared from the details collected from the Public Financial Management System Portal of the Controller General of Accounts.

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 Principal 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 Article 149 and 151 of the Constitution of India and the Comptroller & 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 2020-21.

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 Financial, Compliance and Performance Audit Reports on the Government of Uttarakhand being presented separately for the year ended 31 March 2021.



Date:
Place: New Delhi

(Girish Chandra Murmu)
Comptroller and Auditor General of India

Guide to the Finance Accounts

A. Broad overview of the structure of Government Accounts

1. The Finance Accounts of the State of Uttarakhand present the accounts of receipts and outgoings 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 of the State Government as worked out from the balances recorded in the accounts.
2. The Accounts of the Government are kept in three parts:

Part I: Consolidated Fund: This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), Ways and Means advances extended by the Reserve Bank of India and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (e.g., salaries of Constitutional authorities, loan repayments, etc.), constitute a charge on the Consolidated Fund of the State (Charged expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted expenditure) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans and Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, viz., 'Tax Revenue', 'Non-Tax Revenue' and 'Grants in Aid and Contributions'. These three sectors are further divided into sub-sectors like 'Taxes on Income and Expenditure', 'Fiscal Services', etc. The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, viz., 'General Services', 'Social Services', 'Economic Services' and 'Grants in Aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture', etc. The Capital Expenditure section is sub-divided into seven sectors, viz., 'General Services',

‘Social Services’, ‘Economic Services’, ‘Public Debt’, ‘Loans and Advances’, ‘Inter-State Settlement’ and ‘Transfer to Contingency Fund’.

Part II: Contingency Fund: This Fund is in the nature of an Imprest which is established by the State Legislature by law and 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 relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Uttarakhand for 2020-21 is ₹ 5,00.00 crore.

Part III: Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, viz., ‘Small Savings, Provident Funds, etc.’, ‘Reserve Funds’, ‘Deposit and Advances’, ‘Suspense and Miscellaneous’, ‘Remittances’, and ‘Cash Balance’. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

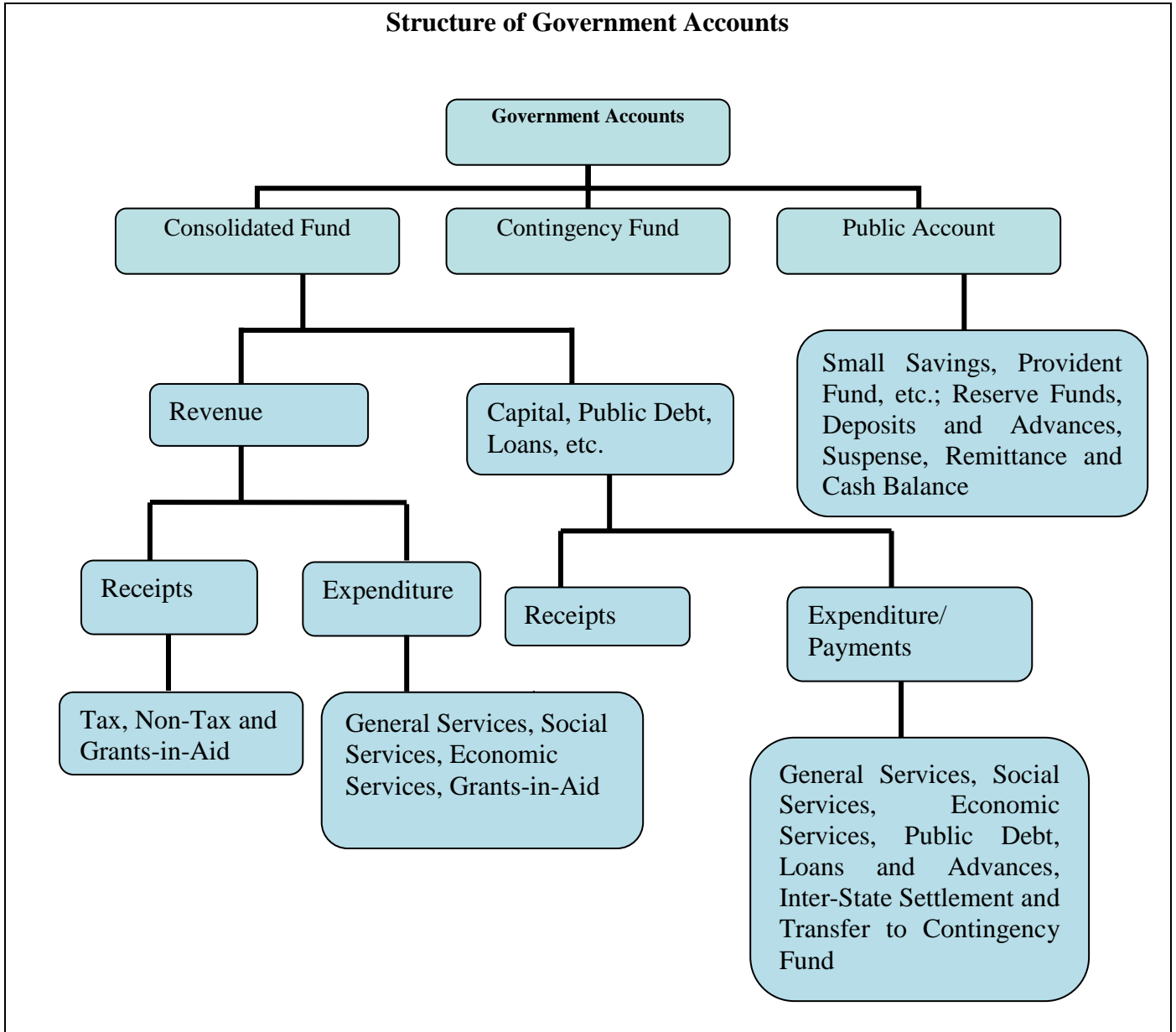
3. Government accounts are presented under a six-tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two digits), and Object Heads (two digits). Major Heads represent functions of Government, Sub- Major Heads represent sub-functions, Minor Heads represent programmes/ activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes, and Object Heads represent purpose/ object of expenditure.

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected up to March 2021)

0005 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt, Loans and Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where expenditure is depicted at the gross level.

6. A pictorial representation of the structure of accounts is given below:



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume 1 contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and annexure to the Notes to Accounts. Details of the thirteen statements in **Volume I** are given below:

- 1. Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
- 2. Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
- 3. Statement of Receipts (Consolidated Fund):** This statement comprises Revenue and Capital receipts (including disinvestment, borrowings and repayments of Loans given by the State Government). This statement corresponds to detailed statements 14, 17 and 18 in Volume II of the Finance Accounts.
- 4. Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statement 15, 16, 17 and 18 in Volume II.
- 5. Statement of Progressive Capital Expenditure.** This statement corresponds to the detailed statement 16 in Volume II.
- 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 Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds, etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt and corresponds to the detailed Statement 17 in Volume II.

- 7. Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 in Volume II.
- 8. Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative institutions, and Local Bodies. This statement corresponds to the detailed statement 19 in Volume II.
- 9. Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to the detailed statement 20 in Part II in Vol.-II.
- 10. Statement of Grants in Aid given by the Government:** This statement depicts all Grants in Aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.
- 11. Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
- 12. Statement on Sources and Application of Funds for Expenditure other than on Revenue Account:** This statement is based on the principle that Revenue Expenditure is expected to be defrayed from Revenue Receipts, while Capital Expenditure of the year is met from Revenue Surplus, net credit balances in the Public Account, Cash Balance at the beginning of the year, and Borrowings.
- 13. Summary of balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed statement 14, 15, 16, 17, 18 and 21 in Volume-II.

Volume II of the Finance Accounts contains two parts-nine detailed Statements in Part I and thirteen Appendices in Part II.

Part I of Volume II

- 14. Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary statement 3 in Volume I of the Finance Accounts.
- 15. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary statement 4 in Volume I, depicts the Revenue Expenditure of the State Government under State Fund Expenditure and Central Assistance (including Centrally Sponsored Schemes and Central Schemes). Charged and Voted expenditure are exhibited distinctly.
- 16. Detailed Statement of Capital Expenditure by Minor Heads and Subheads:** This statement, which corresponds to the summary statement 5 in Volume I, depicts the Capital Expenditure (during the year and cumulatively) of the State Government under State Fund Expenditure and Central Assistance (including Centrally Sponsored Schemes and Central Schemes). Charged and Voted expenditure are exhibited distinctly. In addition to representing details of Capital Expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub-head levels also.
- 17. Detailed Statement of Borrowings and Other Liabilities**
- This statement, which corresponds to the summary statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans and annexure depicting Market Loans.

- 18. Detailed Statement of Loans and Advances given by the Government:** This statement corresponds to the summary statement 7 in Volume I.
- 19. Detailed Statement of Investments of the Government:** This statement depicts details of investments entity wise and Major and Minor Head wise details of discrepancies, if any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I.
- 20. Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of government guarantees. This statement corresponds to Statement 9 in Volume I.
- 21. Detailed Statement on Contingency Fund and Other Public Account transactions:** This statement depicts at Minor Head level the details of unrecouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.
- 22. Detailed Statement on Investment of Earmarked Balances:** This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

Part II contains thirteen appendices on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central Schemes and State Schemes, etc. These details are presented in the accounts at Sub head level or below (i.e., below Minor Head levels) and so are not generally depicted in the Finance accounts. A detailed list of appendices appears at the 'Table of contents' in Volume I or II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

C. Ready Reckoner

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II. (Appendices which do not have a direct link with the Summary Statements are not shown below).

Parameter	Summary Statements (Volume I)	Detailed Statements (Volume II)	Appendices
Revenue Receipts (including Grants received), Capital Receipts	2, 3	14	
Revenue Expenditure	2, 4	15	I (Salary), II (Subsidy)
Grants-in-Aid given by the Government	2,10	---	III (Grants-in-Aid)
Capital Expenditure	1, 2, 4,5,12	16	I (Salary)
Loans and Advances given by the Government	1, 2, 7	18	
Debt Position/Borrowings	1, 2, 6	17	
Investments of the Government in Companies, Corporations, etc.	8	19	
Cash	1, 2,12,13		
Balances in Public Account and investments thereof	1, 2,12,13	21, 22	
Guarantees	9	20	
Schemes			IV (Externally Aided Projects), V (Scheme Expenditure)

D. Periodical adjustments and Book adjustments:

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e.g., treasuries, divisions, etc.), themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given, etc.), from salaries are recorded by debiting functional major heads (pertaining to the concerned department) by book adjustment to Revenue receipts/ Loans/ Public Account. Similarly, 'nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

In addition of the above the Principal Accountant General/Accountant General (A&E) carries out periodical adjustments and book adjustments of the following nature in the accounts of the State Government, details of which appear in Annexure to Notes to Accounts (Volume 1) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

(1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., State Disaster Response Fund, Central Road Fund, Sinking Fund, etc.

(2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.

(3) Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme where interest is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-State Provident Fund and Major Head 8011 Insurance and Pension Fund.

(4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

E. Rounding:

Difference of ₹ 0.01 lakh / crore, wherever occurring is due to rounding.

1. STATEMENT OF FINANCIAL POSITION			
Assets ¹	Reference Statement number	As on 31 March 2021	As on 31 March 2020
	Notes to Account		
		(₹ in crore)	
Cash			
(i) Cash in Treasuries and Local Remittances		...	...
(ii) Departmental Balances	21	(-)10.71	(-)10.71
(iii) Permanent Cash Imprest	21	(-)0.81	(-)0.81
(iv) Cash Balance Investments	21	19,31.56	...
(v) Deposits with Reserve Bank of India (If credit balances include here with minus sign)	4 (viii)	1,67.30	5,95.25
(vi) Investments from Earmarked Funds	21&22	14,88.62	13,38.62
Capital Expenditure			
(i) Investments in shares of Companies, Corporations, etc. ²	2 (x)	8 & 19	36,83.54
(ii) Other Capital Expenditure	16	6,06,41.94	5,42,52.31
Contingency Fund (un-recouped)	3	21	4,92.55
Loans and Advances	18	20,47.90	20,33.40
Advances with departmental officers	21	0.42	0.42
Suspense and Miscellaneous Balances ³	21	(-)203.19	(-)7,97.74
Remittance Balances	21	(-)58.72	(-)65.13
Cumulative excess of Expenditure over Receipts ⁴	St 13&16	55,58.87	66,72.40
Total		7,57,39.27	6,78,20.79

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

²Investments out of Capital Expenditure in shares of Companies, Statutory Corporations, etc., are shown separately.

³In this statement the line item 'Suspense and Miscellaneous balances' does not include 'Cash Balance Investment Account', 'Departmental Balances' and 'Permanent Cash Imprest' which are included separately above, though the latter forms part of this sector elsewhere in these Accounts.

⁴The 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

Liabilities	Reference	As on 31	As on 31
	Statement number	March 2021	March 2020
	Notes to Statement		
	Account		
		(₹ in crore)	
Borrowings (Public Debt)			
(i) Internal Debt	17	5,33,01.55	4,94,36.68
(ii) Loans and Advances from Central Government	17	38,13.10	8,12.87
(a) Non-Plan Loans	17	2.67	3.11
(b) Loans for State Plan Schemes	17	4,71.08	8,09.23
(c) Loans for Central Plan Schemes	17		...
(d) Loans for Centrally Sponsored Plan	17		...
(e) Other Loans	17	33,39.35	0.53
Contingency Fund (corpus)	3 21	5,00.00	5,00.00
Liabilities on Public Account			
(i) Small Savings, Provident Funds, etc.	17 & 21	89,96.75	85,65.28
(ii) Deposits	17 & 21	42,17.28	38,35.28
(iii) Reserve Funds	4(ii) 17 & 21	49,10.59	46,70.68
(iv) Remittances Balances	17 & 21	...	...
(v) Suspense and Miscellaneous Balances	17 & 21	...	...
Cumulative excess of Receipts over Expenditure		...	...
Total		7,57,39.27	6,78,20.79

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS					
	Receipts			Disbursements	
	2020-21	2019-20		2020-21	2019-20
				(₹ in crore)	
Part - I Consolidated Fund					
Section - A : Revenue					
Revenue Receipts Refer to Statement 3 & 14	3,82,04.36	3,07,22.57	Revenue Expenditure Refer Statement 4A, 4B & 15	3,70,91.03	3,28,58.80
Tax Revenue (raised by the State) Refer to Statement 3 & 14	1,19,37.59	1,15,13.45	Salaries ¹ Refer statement 4-B & Appendix-I	1,17,55.15	1,17,13.73
Non-tax Revenue Refer statement 3&14	41,70.57	39,98.81	Subsidies Refer Appendix II	1,38.63	34.62
	...	...	Grants-in-aid ^{2&3} Refer Statement 4-B, 10 & Appendix III	45,08.57	30,83.51
Interest receipts Refer Statement 3 & 14	98.52	47.81	General Services Refer Statement 4 & 15	...	...
Others Refer Statement 3	40,72.05	39,51.00	Interest Payment and Service of Debt Refer Statement 4 & 15	49,23.07	46,54.02
Total-Non-tax Revenue Refer Statement 3 & 14	41,70.57	39,98.81	Pension Refer Statement 4A, 4B & 15	61,67.71	55,06.92
Share of Union Taxes/Duties Refer Statement 3 & 14	65,68.72	69,01.54	Others Refer Statement 4A, 4B & 15	7,82.06	2,34.81
	...	...	Total Refer Statement 4A,4B & 15	1,18,72.84	1,03,95.75
	...	...	Social Services Refer Statement 4A & 15	46,89.86	38,92.54
	...	...	Economic Services Refer Statement 4A & 15	21,93.78	20,21.98
Grants from Central Government Refer Statement 3 & 14	1,55,27.48	83,08.77	Compensation and assignment to Local Bodies and PRIs Refer Statement 4A ,10&15	19,32.20	17,16.67
Revenue Deficit	...	21,36.23	Revenue Surplus	11,13.33	...

¹ Salary, Subsidy and Grants-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 do not include expenditure on salaries, subsidies and grants-in-aid (explained in footnote b).

² 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'.

³ Grants-in-aid comprise the total of the dedicated Object Head '05&56- Grants-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.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS					
	Receipts			Disbursements	
	2020-21	2019-20		2020-21	2019-20
				(₹ in crore)	
Part - I Consolidated Fund					
Section - B : Capital					
Capital Receipts Refer Statement 3 & 14	0.20	...	Capital Expenditure Refer Statement 4A, 4B & 16	65,38.21	54,14.18
	...	...	General Services Refer Statement 4A & 16	7,54.90	3,61.95
	...	...	Social Services Refer Statement 4A & 16	19,38.10	16,10.41
	...	...	Economic Services Refer Statement 4A & 16	38,45.21	34,41.82
Recoveries of Loans And Advances Refer Statement 3, 7 & 18	23.05	18.92	Loans and Advances disbursed Refer Statement 4A,7 & 18	37.55	1,25.78
General Services Refer Statement 4A,7 & 18	...	...	General Services Refer Statement 4A,7 & 18	...	...
Social Services Refer Statement 4A,7 & 18	...	...	Social Services Refer Statement 4A,7 & 18	...	...
Economic Services Refer Statement 4A,7 & 18	21.93	17.62	Economic Services Refer Statement 4A,7 & 18	37.26	1,25.42
Others (Govt. Servants & Misc.) Refer Statement 7	1.12	1.30	Others (Govt. Servants & Misc.) Refer Statement 7	0.29	0.36
Public Debt Receipts Refer Statement 3, 6 & 17	1,51,34.69	1,31,12.96	Repayment of Public Debt Refer Statement 4A,6 & 17	82,69.59	90,96.03
Internal Debt ⁴ (market loans NSSF, etc.) Refer Statement 3, 6 & 17	1,20,75.96	1,30,42.93	Internal Debt (market loans NSSF, etc.) Refer Statement 4A,6 & 17	82,11.09	90,48.96
Loans from GOI Refer Statement 3, 6 & 17	30,58.73	70.03	Loans from GOI Refer Statement 4A,6 & 17	58.50	47.07
	...	...	Appropriation to Contingency Fund Refer Statement 21	...	...
Net of Inter-State Settlement Account	...	...	Net of Inter-State Settlement Account	...	...
Total Receipts Consolidated Fund Refer Statement 3	5,33,62.30	4,38,54.45	Total Expenditure Consolidated Fund Refer Statement 4	5,19,36.38	4,74,94.79
Deficit in Consolidated Fund	...	36,40.34	Surplus in Consolidated Fund	14,25.92	...

⁴An Amount of ₹ 86,45.99 crore was the balance in the NSSF as on 1 April 2020 which decreased to ₹ 78,64.97 crore as on 31 March 2021 .

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS					
	Receipts			Disbursements	
	2020-21	2019-20		2020-21	2019-20
				(₹ in crore)	
Part - II Contingency Fund					
Contingency Fund Refer to Statement 21	1.52	94.42	Contingency Fund Refer to Statement 21	2,26.23	25.78
Part - III Public Account⁵					
Small savings Refer to Statement 21	19,10.51	19,76.29	Small savings Refer to Statement 21	14,79.05	13,10.50
Reserves & Sinking Funds Refer to Statement 21	11,91.00	30,80.09	Reserves & Sinking Funds Refer to Statement 21	11,01.10	3,21.48
Deposits Refer to Statement 21	50,90.50	40,24.76	Deposits Refer to Statement 21	47,08.49	35,23.19
Advances Refer to Statement 21	...	...	Advances Refer to Statement 21	...	...
Suspense and Misc. Refer to Statement 21	6,51,79.28	5,75,17.55	Suspense and Misc.⁶ Refer to Statement 21	6,77,05.40	5,84,34.47
Remittances Refer to Statement 21	0.75	21.76	Remittances Refer to Statement 21	7.16	22.38
Total Receipts Public Account Refer to Statement 21	7,33,72.04	6,66,20.45	Total Disbursements Public Account Refer to Statement 21	7,50,01.20	6,36,12.02
Deficit in Public Account Refer to Statement 21	16,29.16	...	Surplus in Public Account Refer to Statement 21	...	30,08.43
Opening Cash Balance Refer to Statement 21	5,95.25	11,58.50	Closing Cash Balance Refer to Statement 21	1,67.30	5,95.25
Increase in Cash Balance	...	...	Decrease in Cash Balance	4,27.95	5,63.25

⁵For details please refer to Statement No.21 in Volume. 2.

⁶'Suspense and Miscellaneous' include 'Other Accounts' such as Cash Balance Investment account (Major Head 8673), etc. The figures may appear large on account of these other accounts. Details may please be seen in Statement no. 21. Vol.-II

Annexure to Statement 2
CASH FLOW STATEMENT

	(₹ in crore)	
	on 31 March 2021	on 31 March 2020
(a) General Cash Balance		
1. Cash in Treasuries	...	...
2. Deposits with the Reserve Bank ¹	1,67.30	5,95.25
3. Remittances in Transit- Local	...	...
Total (1 to 3)	1,67.30	5,95.25
4. Investment held in Cash Balance Investment Account	19,31.57	...
Total (a)	20,98.87	5,95.25
(b) Other Cash Balances and Investments		
1. Cash with Departmental Officers	(-)10.71 ²	(-)10.71
2. Permanent Advances for Contingent Expenditure with Departmental Officers.	(-) 0.81 ²	(-) 0.81
Investments out of Earmarked Funds	14,88.62	13,38.62
Total (b)	14,77.10	13,27.10
Total (a) and (b)	35,75.97	19,22.35

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 of India' {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'.

(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 or special Ways and Means Advances/Overdrafts from time to time.

For arriving at the daily Cash Balance³ 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 is 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.

¹ The balance under the head 'Deposits with RBI' is arrived at after taking into account the Inter-Governmental monetary settlements pertaining to transactions of financial year 2020-21 advised to the RBI till 16 April 2021.

There was also a difference of ₹ 1,49.60 crore between the figures of 'Deposits with RBI' reflected in the Accounts ₹ 1,67.30 crore and that communicated by the RBI ₹ 17.70 crore. The difference is under reconciliation.

² These balances under these heads are credit, hence the figures appear negative.

³ The Cash Balance 'Deposits with RBI' is the closing Cash Balance of the year as on 31 March but worked out by 16 April and not simply the daily cash balance on 31 March.

Annexure to Statement 2
CASH FLOW STATEMENT

(c) Ways and Means Advances:

The limit for ordinary ways and means advances to the State Government was ₹ 8,08.00 crore with effect from 1 April 2020. 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 2020-21, the limit of Special Ways and Means Advances varied from ₹ 3,46.54 crore to ₹ 8,57.43 crore. State Government availed Ways and Means Advance of ₹ 53,48.15 crore and repaid ₹ 56,61.42 crore during the year. No Ways and Means Advances remained unpaid as on 31 March 2021.

The extent to which Government maintained the minimum cash balance with Reserve bank during 2020-21 is given below:

- | | |
|--|-----|
| (i) Number of days on which the minimum balance was maintained without taking any advance | 269 |
| (ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advances | 39 |
| (iii) Number of days on which the minimum balance was maintained by taking special ways and means advances | 53 |
| (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 | 04 |
- (d) The Bank rate of interest was 4.65 per cent per annum from 1 April 2020, which was revised to 4.25 per cent from 22 May 2020.**

The repo rate under Liquidity Adjustment Facility was 4.40 per cent per annum from 1 April 2020, which was revised to 4.00 per cent from 22 May 2020.

During 2020-21 rate of interest (in per cent per annum) payable on advances, shortfalls and overdrafts was as follows:-

Period	Special Ways and Means Advances	Ordinary Ways, and Means Advances		Short falls	Up to 100 per cent limit of Ways and Means Advances	Overdrafts beyond 100 per cent limit ordinary Ways and Means and Advances
		(First 90 days)	(beyond 90 days)			
01 April 2020 to 21 May 2020	4.40	4.40	5.50	Nil	6.40	9.40
22 May 2020 to 31 March 2021	4.00	4.00	5.00	Nil	6.00	9.00

(e) Treasury Bills:

Treasury Bills amounting to ₹ 2,77,40.33 crore were purchased and amounting to ₹ 2,58,08.76 crore were sold during the period 01 April 2020 to 31 March 2021 leaving balance ₹ 19,31.57 crore under the Head.

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

The investment made out of General Cash Balance and Earmarked Funds up to 31 March 2021 is given below:
(₹ in crore)

Sl. no		Cash Balance Investment Account	Earmarked Funds	Total
1	Securities of GOI	...	14,88.62	14,88.62.
2	GOI Treasury Bills	19,31.57	...	19,31.57

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

I- TAX AND NON TAX REVENUE	Actuals	
	2020-21	2019-20
Description	(₹ in crore)	
A. Tax Revenue		
A.1 Own Tax Revenue	1,19,37.59	1,15,13.45
State Goods and Services Tax (SGST)	50,53.50	49,31.04
Land Revenue	16.91	24.21
Stamps and Registration Fees	11,07.24	10,71.75
State Excise	29,66.12	27,26.90
Taxes on Sales, Trade, etc.	18,57.98	18,10.64
Taxes on Vehicles	7,41.00	9,07.80
Others	1,94.84	41.11
A.2 Share of net proceeds of Taxes	65,68.72	69,01.54
Central Goods and Services Tax (CGST)	19,53.04	19,58.47
Corporation Tax	19,81.20	23,53.14
Taxes on Income other than Corporation Tax	20,31.05	18,43.85
Taxes on Wealth	...	0.10
Customs	3,49.64	4,37.46
Union Excise Duties	2,20.89	3,04.15
Service Tax	28.21	...
Other Taxes and Duties on Commodities and Services	4.69	4.37
Total A	1,85,06.31	1,84,14.99
B. Non Tax Revenue		
Contributions and Recoveries towards Pension and Other Retirement benefits ¹	21,09.78	24,92.90
Forestry and Wild Life	5,12.27	4,10.16
Non-Ferrous Mining and Metallurgical Industries	5,06.41	3,96.75
Education, Sports, Art and Culture	2,59.59	1,98.83
Medical and Public Health	1,68.62	1,83.83
Interest Receipts	98.52	47.81
Power	70.35	0.30
Other Administrative Services	62.93	43.01
Public Works	62.19	52.59
Water Supply and Sanitation	47.85	...
Dividends and Profits	40.02	14.08
Police	35.41	23.18
Miscellaneous General Services	30.61	17.10
Other Social Services	24.65	12.53
Other Agricultural Programmes	21.22	0.15
Labour and Employment	15.28	10.27
Urban Development	15.08	35.57
Public Service Commission	12.71	2.76

¹This includes an amount of ₹ 20,35.98 crore pertaining to pensionary dues received from Uttar Pradesh

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

I- TAX AND NON TAX REVENUE

Description	(₹ in crore)	
	Actuals	
	2020-21	2019-20
B. Non Tax Revenue		
Other Rural Development Programmes	9.94	6.83
Crop Husbandry	8.89	5.50
Social Security and Welfare	7.83	0.64
Housing	7.42	7.80
Other General Economic Services	6.70	8.70
Medium Irrigation	6.24	5.20
Stationery and Printing	5.24	2.68
Road Transport	3.88	4.04
Information and Publicity	3.78	0.06
Animal Husbandry	2.57	3.02
Civil Aviation	2.46	...
Co-operation	2.14	4.66
Tourism	2.12	1.73
Minor Irrigation	2.11	1.61
Jails	1.10	1.54
Major Irrigation	1.07	0.12
Non-Conventional Sources of Energy-	0.91	0.86
Civil Supplies	0.90	0.38
Village and Small Industries	0.87	0.79
Dairy Development	0.66	0.78
Family Welfare	0.14	0.01
Food Storage and Warehousing	0.07	...
Other Fiscal Services	0.02	0.02
Industries	0.01	...
Fisheries	0.01	0.02
Total B	41,70.57	39,98.81
II- GRANTS FROM GOVERNMENT OF INDIA		
C. Grants-in-Aid		
Grants-in-Aid from Central Government		
Centrally Sponsored Schemes	61,66.32	44,77.05
Finance Commission Grants	68,64.93	9,74.72
Other Transfer/ Grants to States/Union Territories with Legislatures	24,96.23	28,57.00
Total C	1,55,27.48	83,08.77
Total Revenue Receipts (A+B+C)	3,82,04.36	3,07,22.57

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)		
III. CAPITAL,PUBLIC DEBT AND OTHER RECEIPTS		
Description	Actuals	
	2020-21	2019-20
D. Capital Receipts		
Others	0.20	...
Total D	0.20	...
E. Public Debt receipts		
Internal Debt of the State Government	1,20,75.96	1,30,42.93
Market Loans	62,00.00	51,00.00
Ways and Means Advances from the RBI	53,48.15	72,78.63
Loans from Financial Institutio	5,27.81	6,64.30
Loans and Advances from the Central Government	30,58.73	70.03
Loans for State / Union Territory Plan Schemes	(-)2,89.85	70.03
Other Loans	33,48.58	...
Total E	1,51,34.69	1,31,12.96
F. Loans and Advances by State Government (Recoveries)²	23.05	18.92
Total - Receipts in Consolidated Fund (A+B+C+D+E+F)	5,33,62.30	4,38,54.45

²Details are in Statement 7 of Volume-I and Statement 18 of Volume-II.

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

Description	Revenue	Capital	Loans & Advances	Total
				(₹ in crore)
A General Services				
A.1 Organs of State				
Parliament / State/ Union Territory Legislatures	62.07	...	...	62.07
President, Vice-President/ Governor/ Administrator of Union Territories	9.91	...	...	9.91
Council of Ministers	50.27	...	...	50.27
Administration of Justice	2,20.04	...	...	2,20.04
Elections	37.34	...	...	37.34
A.2 Fiscal Services				
Land Revenue	2,07.76	...	...	2,07.76
Stamps and Registration	17.37	...	...	17.37
State Excise	27.58	...	...	27.58
Taxes on Sales, Trade, etc.	35.49	...	...	35.49
Taxes on Vehicles	0.20	...	...	0.20
Collection Charges under State Goods and Services Tax	89.92	...	...	89.92
Other Taxes and Duties on Commodities and Services	1.79	...	...	1.79
Other Fiscal Services	4.60	...	...	4.60
Appropriation for reduction or avoidance of Debt	1,50.00	...	...	1,50.00
Interest Payments	47,73.07	...	...	47,73.07
A.3 Administrative Services				
Public Service Commission	33.32	...	...	33.32
Secretariat - General Services	2,10.13	...	...	2,10.13
District Administration	1,53.89	...	...	1,53.89
Treasury and Accounts Administrator	88.31	...	...	88.31
Police	18,11.02	21.24	...	18,32.26
Jails	54.12	...	...	54.12
Stationery and Printing	9.86	...	...	9.86
Public Works	4,54.33	7,33.66	...	11,87.99
Vigilance	13.64	...	...	13.64
Other Administrative Services	1,42.51	...	...	1,42.51
A.4 Pension and Miscellaneous General Services				
Pensions and Other Retirement Benefits	61,67.71	...	...	61,67.71
Total A -General Services	1,48,26.25	7,54.90	...	1,55,81.15

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

Description	Revenue	Capital	Loans & Advances	Total
				(₹ in crore)
B Social Services				
B.1 Education, Sports, Art and Culture				
General Education	77,34.08	2,64.62	...	79,98.70
Technical Education	1,89.74	19.85	...	2,09.59
Sports and Youth Services	64.41	1,08.63	...	1,73.04
Art and Culture	24.75	5.26	...	30.01
B.2 Health and Family Welfare				
Medical and Public Health	21,99.23	1,72.94	...	23,72.17
Family Welfare	1,16.97	...	...	1,16.97
B.3 Water Supply, Sanitation, Housing and Urban Development				
Water Supply and Sanitation	3,99.55	6,48.18	...	10,47.73
Housing	6.87	42.09	...	48.96
Urban Development	6,29.72	5,74.95	...	12,04.67
B.4 Information and Broadcasting				
Information and Publicity	1,06.88	...	...	1,06.88
B.5 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2,37.10	94.80	...	3,31.90
B.6 Labour and Labour Welfare				
Labour, Employment and Skill Development	2,09.08	...	...	2,09.08
B.7 Social Welfare and Nutrition				
Social Security and Welfare	17,40.13	6.77	...	17,46.90
Relief on account of Natural Calamities	11,02.82	...	...	11,02.82
B.8 Others				
Secretariat - Social Services	0.31	...	...	0.31
Total B -Social Services	1,47,61.63	19,38.10	...	1,66,99.73
C Economic Services				
C.1 Agriculture and Allied Activities				
Crop Husbandry	11,79.80	2.34	...	11,82.14
Animal Husbandry	2,62.48	4.19	...	2,66.67
Dairy Development	53.82	...	...	53.82
Fisheries	24.53	4.30	...	28.83

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

Description	Revenue	Capital	Loans & Advances	Total
				(₹ in crore)
C Economic Services				
Forestry and Wild Life	7,91.01	50.25	...	8,41.26
Food Storage and Warehousing	80.85	71.29	...	1,52.14
Agricultural Research and Education	2,10.78	...	...	2,10.78
Co-operation	1,12.22	(-)2.65 ¹	...	1,09.57
C.2 Rural Development				
Special Programmes for Rural Development	57.94	...	...	57.94
Rural Employment	2,53.90	...	...	2,53.90
Land Reforms	12.00	...	...	12.00
Other Rural Development Programmes	12,56.94	20,00.43	...	32,57.37
C.3 Irrigation and Flood Control				
Major Irrigation	2,69.17	1,32.28	...	4,01.45
Medium Irrigation-	30.66	9.88	...	40.54
Minor Irrigation	1,22.90	43.96	...	1,66.86
Flood Control and Drainage	8.00	82.10	...	90.10
C.4 Energy				
Power	11.38	1,47.59	32.97	1,91.94
New and Renewable Energy	9.17	...	...	9.17
C.5 Industry and Minerals				
Village and Small Industries	1,54.59	7.24	...	1,61.83
Non-ferrous Mining and Metallurgical Industries	19.25	...	...	19.25
Loans for Telecommunication and Electronic Industries	...	2.86	...	2.86
C.6 Transport				
Civil Aviation	13.99	3.61	...	17.60
Roads and Bridges	3,18.04	11,20.46	...	14,38.50
Road Transport	1,65.08	41.17	4.29	2,10.54
C.7 Science, Technology and Environment				
Other Scientific Research	38.88	...	...	38.88
Ecology and Environment	0.36	...	...	0.36
C.8 General Economic Services				
Secretariat -Economic Services	6.90	...	...	6.90
Tourism	69.32	1,23.91	...	1,93.23

¹Minus figures represent excess receipts over expenditure.

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

Description	Revenue	Capital	Loans & Advances	Total
	(₹ in crore)			
C Economic Services				
Census surveys and Statistics	25.70	...	...	25.70
Civil Supplies	6.44	...	...	6.44
Other General Economic Services	4.85	...	...	4.85
Total C -Economic Services	55,70.95	38,45.21	37.26	94,53.42
D Loans, Grants-in-aid and Contributions				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	19,32.20	...	...	19,32.20
E Loans To Government Servants, etc.				
Loans to Government Servants, etc.	...	...	0.29	0.29
F Public Debt				
Internal Debt of the State Government	...	82,11.09	...	82,11.09
Loans and Advances from the Central Government	...	58.50	...	58.50
Total CF Expenditure	3,70,91.03	1,48,07.80	37.55	5,19,36.38

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)**B. EXPENDITURE BY NATURE**

Object Head	Object of Expenditure	2020-21		
		Revenue	Capital	Total
(₹ in crore)				
01	Pay	93,97.56	...	93,97.56
12	Pension / Gratification / Other Retirement Benefits	58,64.66	...	58,64.66
53	Major Works	14.22	54,34.36	54,48.58
62	Interest / Dividend	47,73.07	...	47,73.07
42	Other Departmental Expenditure	37,32.10	57.06	37,89.16
56	Grants in Aid other than Salary	33,29.04	80.30	34,09.34
69	Devolution	19,32.20	...	19,32.20
03	Dearness Allowance	15,95.29	...	15,95.29
05	Grants in Aid for Pay, Allowances and Other Expenses	11,79.53	...	11,79.53
57	Social Security (Pension)	10,36.87	...	10,36.87
66	Inter Account Suspense	8,50.00	...	8,50.00
08	Remuneration	7,69.42	...	7,69.42
06	Other Allowances	7,62.30	...	7,62.30
51	Maintenance	5,25.56	4.37	5,29.93
44	Material & Supply	2,06.35	1,21.89	3,28.24
25	Utility Bill Payment	2,90.58	...	2,90.58
13	Earned Leave Encashment	2,79.85	...	2,79.85
54	Land Purchase	1.47	196.00	1,97.47
02	Wages	1,89.07	...	1,89.07
43	Medicines & Chemicals	1,55.70	...	1,55.70
60	Investment	0.08	1,46.39	1,46.47
50	Subsidy	1,38.63	...	1,38.63
45	Scholarship & Stipend	1,14.51	...	1,14.51
27	Payment for professional & specialized services	89.82	...	89.82
24	Advertisement and Publicity	88.79	...	88.79
40	Equipment, Machine and Accessories	79.04	4.75	83.79
04	Travel Expenses	78.38	...	78.38
09	Medical Reimbursement	76.30	...	76.30
29	Operation, Maintenance of vehicles and purchase of fuel, etc.	66.53	...	66.53

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)**B. EXPENDITURE BY NATURE**

2019-20			2018-19		
Revenue	Capital	Total	Revenue	Capital	Total
(₹ in crore)					
94,68.04	...	94,68.04	1,04,11.99 ¹	...	1,04,11.99
55,80.01	...	55,80.01	54,98.39	...	54,98.39
2,29.65	40,23.35	42,53.00	3,67.75	43,08.78	46,76.53
45,04.02	...	45,04.02	44,40.70	...	44,40.70
21,56.49	(-) 3,52.03 ²	18,04.46	21,05.24	61.99	21,67.23
48,00.18 ³	46.38	48,46.56	44,65.78 ³	46.82	45,12.60
...
17,48.28 ⁴	...	17,48.28	9,17.88	...	9,17.88
10,71.71	...	10,71.71	10,28.36	...	10,28.36
...
4,00.00	...	4,00.00	2,43.00	0.68	2,43.68 ⁵
...
7,66.46	...	7,66.46 ⁶	5,42.01	...	5,42.01 ⁶
1,71.94	5.32	1,77.26	1,33.38	9.23	1,42.61
2,27.78	9,91.49	12,19.27	2,23.19	9,38.69	11,61.88
2,71.84	...	2,71.84 ⁷	3,15.04	...	3,15.04 ⁷
...
...
1,29.23	...	1,29.23	1,40.74	...	1,40.74
1,57.77	...	1,57.77	1,09.81	...	1,09.81
0.08	1,36.18	1,36.26 ⁸	...	1,96.33	1,96.33 ⁸
34.62	...	34.62	1,73.51	...	1,73.51
85.18	...	85.18	81.69	...	81.69
3,95.68	...	3,95.68	3,32.95	...	3,32.95
44.35	...	44.35	1,03.61	...	1,03.61 ⁹
61.37	4.47	65.84	52.41	3.07	55.48 ¹⁰
85.68	...	85.68	60.68	...	60.68 ¹¹
38.27	...	38.27	55.68	...	55.68
57.23	...	57.23	56.92	...	56.92

¹Includes leave encashment of ₹ 3,47.27 crore.

²Minus figure represents excess of receipts over expenditure.

³Includes Grants-in-Aid of ₹ 17,16.67 crore for 2019-20 and ₹ 14,59.32 crore for 2018-19 respectively.

⁴Includes leave encashment of ₹ 2,69.04 crore.

⁵Includes expenditure on account of 'Suspense'.

⁶Includes expenditure on account of 'Dearness Pay'.

⁷Includes expenditure on account of 'Electricity Dues', 'Expenditure on Telephone' and 'Water Charges/Surcharge'.

⁸Includes expenditure on account of both 'investment' and 'loan'.

⁹Includes expenditure on account of 'Publication'.

¹⁰Includes expenditure on account of 'Hospital Equipment'.

¹¹Includes expenditure on account of 'Travel Expenses', 'Transfer travelling allowance' and 'Leave travelling allowance'.

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)**B. EXPENDITURE BY NATURE**

Object Head	Object of Expenditure	2020-21		
		Revenue	Capital	Total
(₹ in crore)				
07	Honorarium	58.81	...	58.81
52	Minor Works	54.97	...	54.97
67	Refund	54.30	...	54.30
46	Plantation	13.98	33.02	47.00
22	General Office Expense	43.29	...	43.29
21	Furniture, Fixtures and Equipment	34.35	0.05	34.40
26	Computer hardware software and Peripherals Purchase / Maintenance	33.39	...	33.39
20	Printing and Stationery	32.27	...	32.27
10	Training expenses	26.76	0.21	26.97
23	Rent, Fee and Ownership Tax	18.48	...	18.48
41	Dietary Expenses	15.69	...	15.69
28	Purchase of official vehicle	11.31	...	11.31
11	Entitlement Expenses	6.25	...	6.25
68	Insurance Policy and Premium	2.47	...	2.47
30	Hospitality Expenses	4.15	(-)2.65 ¹²	1.50
31	Secret service expense	14.74	(-)57.00 ¹²	(-)42.26
55	Grants in aid for Capital Assets	(-)9,51.10 ¹³	5,19.47	(-)4,31.63
Total		3,70,91.03	65,38.21	4,36,29.24

¹²Minus figure represents excess of receipts over expenditure.

¹³Minus Balances represents expenditure on account of SDRF transferred to Public Account.

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)**B. EXPENDITURE BY NATURE**

Revenue	2019-20		Revenue	2018-19	
	Capital	Total		Capital	Total
(₹ in crore)					
2,39.44	...	2,39.44	2,24.08	...	2,24.08
57.13	4.99	62.12	31.09	2.78	33.87
(-)1.05 ¹⁴	...	(-)1.05	...	...	...
...
71.99	...	71.99	43.77	...	43.77
41.88	0.05	41.93	29.88	0.10	29.98
24.56	...	24.56 ¹⁵	20.01	...	20.01 ¹⁵
22.71	...	22.71	18.11	...	18.11
9.09	...	9.09	11.72	0.24	11.96
19.44	...	19.44	18.91	...	18.91
26.54	...	26.54	26.03	...	26.03
13.78	...	13.78	11.96	...	11.96
...
...
5.26	...	5.26	8.51	...	8.51
13.14	...	13.14	21.47	...	21.47
(-) 1,70.97 ¹⁶	5,53.98	3,83.01	(-)1,30.23 ¹⁶	6,15.71	4,85.48
3,28,58.80	54,14.18	3,82,72.98	3,21,96.02	61,84.42	3,83,80.44

¹⁴This amount represents the transfer of unspent balances of PD Accounts.

¹⁵Includes expenditure on account of 'Maintenance of Computer/Purchase of Stationary' and 'Computer Hardware/Software purchase'.

¹⁶Minus Balances represents expenditure on account of SDRF transferred to Public Account.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2019-20	Progressive Expenditure upto 2019-20	Expenditure during 2020-21	Progressive Expenditure upto 2020-21	Increase(+)/ Decrease(-) in Percentage
(₹ in crore)						
A-	<i>General Services-</i>					
4055-	Police	22.63	4,45.96	21.24	4,67.20	(-)6.14
4058-	Stationery and Printing	...	6.81	...	6.81	...
4059-	Public Works	3,39.32	31,46.83	7,33.66	38,80.49	(+)1,16.21
	<i>Total-A General Services</i>	3,61.95	35,99.60	7,54.90	43,54.50	(+)1,08.56
B-	<i>Social Services-</i>					
(a)-	<i>Education, Sports, Art and Culture-</i>					
4202-	Education, Sports, Art and Culture	2,90.10	32,92.06	3,98.37	36,90.43	(+)37.32
	<i>Total-(a) Education, Sports, Art and Culture</i>	2,90.10	32,92.06	3,98.37	36,90.43	(+)37.32
(b)-	<i>Health and Family Welfare-</i>					
4210-	Medical and Public Health	97.60	18,75.31	1,72.94	20,48.25	(+)77.19
4211-	Family Welfare	...	60.60	...	60.60	...
	<i>Total-(b) Health and Family Welfare</i>	97.60	19,35.91	1,72.94	21,08.85	(+)77.19
(c)-	<i>Water Supply Sanitation, Housing and Urban Development-</i>					
4215-	Water Supply and Sanitation	6,38.64	22,58.65	6,48.18	29,06.83	(+)1.49
4216-	Housing	16.25	4,82.49	42.09	5,24.58	(+)1,59.02
4217-	Urban Development	4,69.43	18,06.52	5,74.95	23,81.47	(+)22.48
	<i>Total-(c) Water Supply Sanitation, Housing and Urban Development</i>	11,24.32	45,47.66	12,65.22	58,12.88	(+)12.53
(e)-	<i>Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes-</i>					
4225-	Welfare of Scheduled Castes, Scheduled Tribes,	28.25	5,78.09	94.80	6,72.89	(+)2,35.58
	<i>Total-(e) Welfare of Scheduled Castes, Scheduled</i>	28.25	5,78.09	94.80	6,72.89	(+)2,35.58
(g)-	<i>Social Welfare and Nutrition-</i>					
4235-	Social Security and Welfare	39.90	2,21.63	6.77	2,28.40	(-)83.03
	<i>Total-(g) Social Welfare and Nutrition</i>	39.90	2,21.63	6.77	2,28.40	(-)83.03

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2019-20	Progressive Expenditure upto 2019-20	Expenditure during 2020-21	Progressive Expenditure upto 2020-21	Increase(+)/Decrease(-) in Percentage
(₹ in crore)						
B-	Social Services - conclud.					
(h)-	Other Social Services-					
4250-	Other Social Services	30.24	1,88.11	...	1,88.11	(-)1,00.00
	Total-(h) Other Social Services	30.24	1,88.11	...	1,88.11	(-)1,00.00
	Total-B Social Services	16,10.41	1,07,63.46	19,38.10	1,27,01.56	(+)20.35
C-	Economic Services-					
(a)-	Agriculture and Allied Activities-					
4401-	Crop Husbandry	12.48	1,28.21	2.33	1,30.54	(-)81.33
4403-	Animal Husbandry	9.92	90.40	4.19	94.59	(-)57.76
4404-	Dairy Development	...	21.18	...	21.18	...
4405-	Fisheries	3.31	28.15	4.30	32.45	(+)29.91
4406-	Forestry and Wild Life	37.35	6,36.45	50.25	6,86.70	(+)34.54
4408-	Food Storage and Warehousing	5,69.19	44,04.38	71.29	44,75.67	(-)87.48
4425-	Co-operation	(-)2.07	16.71	(-)2.65	14.06	(+)28.02
	Total-(a) Agriculture and Allied Activities	6,30.18	53,25.49	1,29.71	54,55.20	(-)79.42
(b)-	Rural Development-					
4515-	Other Rural Development Programmes	12,70.19	78,65.00	20,00.43	98,65.43	(+)57.49
	Total-(b) Rural Development	12,70.19	78,65.00	20,00.43	98,65.43	(+)57.49
(c)-	Special Area Programme-					
4551-	Hill Areas	...	24,43.05	...	24,43.05	...
	Total-(c) Special Area Programme	...	24,43.05	...	24,43.05	...
(d)-	Irrigation and Flood Control-					
4700-	Major Irrigation	2,00.67	30,75.63	1,32.28	32,07.91	(-)34.08
4701-	Medium Irrigation	7.79	1,86.17	9.88	1,96.05	(+)26.83
4702-	Minor Irrigation	31.52	18,26.65	43.96	18,70.61	(+)39.47
4711-	Flood Control Projects	1,05.75	14,40.16	82.10	15,22.26	(-)22.36
	Total-(d) Irrigation and Flood Control	3,45.73	65,28.61	2,68.21	67,96.84	(-)22.42

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2019-20	Progressive Expenditure upto 2019-20	Expenditure during 2020-21	Progressive Expenditure upto 2020-21	Increase(+)/ Decrease(-) in Percentage
(₹ in crore)						
<i>C-</i>	<i>Economic Services - conclud.</i>					
<i>(e)-</i>	<i>Energy-</i>					
4801-	Power Projects	1,33.20	32,72.04	1,47.59	34,19.63	(+)10.80
	<i>Total-(e) Energy</i>	1,33.20	32,72.04	1,47.59	34,19.63	(+)10.80
<i>(f)-</i>	<i>Industry and Minerals-</i>					
4851-	Village and Small Industries	8.92	1,37.19	7.25	1,44.44	(-)18.72
4859-	Telecommunication and Electronic Industries	17.79	2,78.20	2.86	2,81.06	(-)83.92
4885-	Other Capital Outlay on Industries and Minerals	...	3,11.31	...	3,11.31	...
	<i>Total-(f) Industry and Minerals</i>	26.71	7,26.70	10.11	7,36.81	(-)62.15
<i>(g)-</i>	<i>Transport-</i>					
5053-	Civil Aviation	0.51	3,66.77	3.61	3,70.38	(+)6,07.84
5054-	Roads and Bridges	9,14.87	1,55,24.45	11,20.46	1,66,44.91	(+)22.47
5055-	Road Transport	31.52	4,25.90	41.17	4,67.07	(+)30.62
	<i>Total-(g) Transport</i>	9,46.90	1,63,17.13	11,65.24	1,74,82.37	(+)23.06
<i>(j)-</i>	<i>General Economic Services-</i>					
5452-	Tourism	88.91	9,46.18	1,23.91	10,70.09	(+)39.37
	<i>Total-(j) General Economic Services</i>	88.91	9,46.18	1,23.91	10,70.09	(+)39.37
	<i>Total-C Economic Services</i>	34,41.82	4,34,24.20	38,45.21	4,72,69.41	(+)11.72
	Grand Total	54,14.18	5,77,87.26	65,38.21	6,43,25.47	(+) 20.76

The total investments of the Government in the share Capital & Debenture of different concerns at the end of 2018-2019, 2019-2020 and 2020-21 was ₹ 34,02.45 crore, ₹ 35,34.95 and ₹ 36,83.54 crore respectively and the Dividend received there from during 2018-2019, 2019-2020 and 2020-21 was ₹ 18.69 crore, ₹ 14.08 crore and ₹ 40.02 crore respectively.

6. STATEMENT ON BORROWINGS AND OTHER LIABILITIES
(i) Statement of Public Debt and Other Interest Bearing Obligations

Nature of Borrowings	Balance as on 1 April 2020	Receipt during the year	Repayments during the year	Balance as on 31 March 2021	Net Increase(+)/ Decrease(-)		As a per cent of total liabilities
					Amount	Per cent	
(₹ in crore)							
A Public Debt							
6003 Internal Debt of the State Government	4,94,36.68	1,20,75.96	82,11.09	5,33,01.55	38,64.87	(+)7.82	(+)72.27
Market Loans	3,64,51.59	62,00.00	9,91.54	4,16,60.05	52,08.46	(+)14.29	(+)56.49
Bonds	0.77	...	...	0.77	...	...	...
Ways and Means Advances from the Reserve Bank of India	3,13.27	53,48.15	56,61.41	...	(-)3,13.27	(-)1,00.00	...
Special Securities issued to National Small Saving Fund of the Central Government	86,45.99	...	7,81.02	78,64.97	(-)7,81.02	(-)9.03	(+)10.66
Loans from Financial Institutions	40,25.06	5,27.81	7,77.12	37,75.76	(-)2,49.30	(-)6.19	(+)5.12
6004 Loans and Advances from the Central Government	8,12.87	30,58.73	58.50	38,13.10	30,00.23	(+)3,69.09	(+)5.17
Non-Plan Loans	3.11	...	0.44	2.67	(-)0.44	(-)14.15	...
Loans for State / Union Territory Plan Schemes	8,09.23	(-)2,89.85 ¹	43.79	4,75.59	(-)3,33.64	(-)41.23	(+)0.64
Pre-1984-85 Loans	0.53	...	...	0.53	...	...	...
Other Loans for States/Union Territory with Legislature Schemes		33,48.58	14.27	33,34.31	33,34.31	...	(+)4.52
Total Public Debt	5,02,49.55	1,51,34.69	82,69.59	5,71,14.65	68,65.10	(+)13.66	(+)77.44

¹Represents amount transfer on Account of receipts after 01.04.2017 to 6004-09-Other Loans for States/Union Territory with Legislature Schemes in accordance to instructions laid down in LMMHA under MH-6004

6. STATEMENT ON BORROWINGS AND OTHER LIABILITIES
(i) Statement of Public Debt and Other Interest Bearing Obligations

Nature of Borrowings	Balance as on 1 April 2020	Receipt during the year	Repayments during the year	Balance as on 31 March 2021	Net Increase(+)/ Decrease(-)		As a per cent of total liabilities
					Amount	Per cent	
(₹ in crore)							
B Other Liabilities							
Public Accounts							
Small Savings, Provident Funds, etc.	85,65.28	19,10.51	14,79.05	89,96.74	4,31.46	(+)5.04	(+)12.20
Reserve Funds Bearing Interest	32,53.55	10,41.00	9,51.10	33,43.45	89.90	(+)2.76	(+)4.53
Reserve Funds not Bearing Interest	78.51	1,50.00	1,50.00	78.51	...	...	(+)0.11
Deposits Bearing Interest	4,57.32	13,19.65	13,16.07	4,60.90	3.58	(+)0.78	(+)0.62
	53,02.45			53,02.45			
Deposits not Bearing Interest	33,77.95	37,70.85	33,92.42	37,56.38	3,78.43	(+)11.20	(+)5.09
	34,67.85			34,67.85			
Total Other Liabilities	1,57,32.62	81,92.01	72,88.64	1,66,35.99	9,03.37	(+)5.74	(+)22.56
	87,70.30			87,70.30			
Total Public Debt and Other Liabilities	6,59,82.17	2,33,26.70	1,55,58.24	7,37,50.64	77,68.47	(+)11.77	(+)1,00.00
	87,70.30			87,70.30			

6 - STATEMENT ON BORROWINGS AND OTHER LIABILITIES EXPLANATORY NOTES

1 **Amortisation arrangements:-**

Government of Uttarakhand has created a 'Consolidated Sinking Fund' for amortization of loans raised by it in the open market and outstanding liabilities. The fund has been built up by contribution from revenue (Consolidated Fund) and interest accrued on the investments made out of the Fund. The Government shall contribute and continue to contribute an amount equivalent to a minimum of 0.5 per cent of the outstanding liabilities as at the end of the previous year. This Fund is to be utilized as an amortization Fund for redemption of the outstanding liabilities of the Government. The Fund shall not be utilized for any purpose other than redemption of outstanding liabilities of the Government. The total amount as outstanding liabilities stood at ₹ 7,37,50.64 crore as on 31 March 2021.

The total balance in the 'Consolidated Sinking Fund' as on 31 March 2021, was ₹ 34,09.66 crore which includes an amount of ₹ 19,31.66 crore of interest. Out of this, an amount of ₹ 33,35.28 crore was invested in the Government of India Securities, leaving a net balance of ₹ 74.38 crore in the Fund. During the year 2020-21, ₹ 1,00.00 crore was appropriated from the Consolidated Fund to the 'Sinking Fund'.

2 **Loans from Small Saving Fund:-**

Loans out of the collection in the 'Small Savings Schemes' and 'Public Provident Fund' in the Post Offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund viz. National Small Savings Fund was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. No loans were received during 2020-21 however ₹ 7,81.02 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 78,64.97 crore which was 10.66 *per cent* of the total liabilities of the State Government as on 31 March 2021.

3 **Appropriation for reduction or avoidance of Debt.**

During 2020-21 ₹ 1,00.00 crore was appropriated from Consolidated Fund for contribution towards Consolidated Sinking Fund and an amount of ₹ 50.00 crore was appropriated from Consolidated Fund for contribution towards Guarantee Redemption Fund.

4 **Loans and Advances from GOI:-**

The borrowings from the Government of India increased by ₹ (+)30,00.23 crore from ₹ 8,12.87 crore at the end of 2019-20 to ₹ 38,13.10 crore at the end of 2020-21.

**6 - STATEMENT ON BORROWINGS AND OTHER LIABILITIES
EXPLANATORY NOTES**

5 Service of Debt:-

Interest on Debt and Other Obligations - The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2020-21 and 2019-20 are as shown below:-

	2019-20	2020-21	Net increase(+)/ decrease(-) during the year
	(₹ in crore)		
(i) Gross Debt and other obligations outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Funds, etc.	5,88,14.83	6,61,11.39	(+72,96.56
(b) Other Obligations	71,67.34	76,39.25	(+4,71.91
Total (i)	6,59,82.17	7,37,50.64	(+77,68.47
(ii) Interest paid by Government			
(a) On Public Debt and Small Savings, Provident Funds, etc.	44,37.59	46,75.61	(+2,38.02
(b) On Other Obligations	66.43	97.46	(+31.03
Total (ii)	45,04.02	47,73.07	(+2,69.05
(iii) Deduct			
(a) Interest received on loans and advances given by Government	25.65	58.78	(+33.13
(b) Interest realised on investment of cash balances	21.73	32.01	(+10.28
Total (iii)	47.38	90.79	(+43.41
(iv) Net interest charges	44,56.64	46,82.28	(+2,25.64
(v) Percentage of gross interest (item (ii)) to total Revenue Receipts	14.66	12.49	(-)2.17
(vi) Percentage of net interest (item (iv)) to total Revenue Receipts	14.51	12.26	(-)2.25

There are in addition certain other receipts and adjustments totalling ₹ 7.72 crore such as interest received from commercial departments, interest on 'Miscellaneous' account, etc. If these are also deducted, the net burden of interest on the revenue would be ₹ 46,74.56 crore which works out to 12.24 percent of the revenue.

During the year the Government also received ₹ 40.02 crore as dividend on investments in various Undertakings.

**6 - STATEMENT ON BORROWINGS AND OTHER LIABILITIES
EXPLANATORY NOTES**

6 Market Loans:-

These are long term loans raised in the open market having a currency of more than twelve months. During the year 2020-21 nine loans amounting to ₹ 62,00.00 crore were raised from the open market. The details are given below-

Details of Market Loans

S.NO.	Name of Loans	Amount in crore of ₹	Month in which raised
1	7.85 per cent Govt Stock 2030	10,00.00	April, 2020
2	6.43 per cent Govt Stock 2030	5,00.00	September, 2020
3	6.67 per cent Govt Stock 2030	5,00.00	September, 2020
4	6.90 per cent Govt Stock 2030	5,00.00	September, 2020
5	6.62 per cent Govt Stock 2030	5,00.00	October, 2020
6	6.44 per cent Govt Stock 2030	7,00.00	October, 2020
7	6.60 per cent Govt Stock 2031	5,00.00	January, 2021
8	6.84 per cent Govt Stock 2031	10,00.00	March, 2021
9	6.80 per cent Govt Stock 2031	10,00.00	March, 2021
Total		62,00.00	

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section. 1 Summary of Loans and Advances Loanee group wise.

Loanee Group	Balance on 1 April 2020	Disbursements during the year	Repayments during the year	Write-off of Irrecoverable Loans and Advances	Balance on 31 March 2021	Net increase/ decrease(-) during the year	Interest Payment in arrears ¹
	(₹ in crore)						
Statutory Corporations	1,53.80	4.29	...	...	1,58.09	4.29	
Government Companies	2,24.40	32.97	19.71	...	2,37.66	13.26	
Municipalities/Municipal Councils/Municipal Corporations	3.08	...	...	...	3.08	...	
Urban Development Authorities	20.87	...	...	...	20.87	...	
Co-operative Societies/ Co-operatives Corporations/ Banks	10,72.51	...	2.10	...	10,70.41	(-)2.10	
Govt. Servants	(-)18.80	0.29	1.12	...	(-)19.63	(-)0.83	
Loans for Miscellaneous purposes	3.07	...	...	...	3.07	...	
Others	5,74.47	...	0.12	...	5,74.35	(-)0.12	
Total-Loan and Advances	20,33.40	37.55	23.05	...	20,47.90	14.50	

Following are the cases of a loan having been sanctioned as loan in perpetuity¹

Sl. No	Loanee entity	Year of Sanction	Sanction Order No.	Amount	Rate of Interest
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¹Information not made available by the State Government.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section. 2 Summary of Loans and Advances Sector wise.

Sector	Balance on 1 April 2020	Disbursements during the year	Repayments during the year	Write-off of irrecoverable Loans and Advances	Balance on 31 March 2021	Net increase(+)/ decrease(-) during the year	Interest Payment in Arrears ¹
(₹ in crore)							
General Services-							
Others loans	19.47	...	...	...	19.47	...	...
Social Services-							
Water Supply, Sanitation, Housing and Urban Development	42.09	...	...	...	42.09	...	...
Economic Services-							
Agriculture and Allied Activities	11,19.57	...	2.10	...	11,17.47	(-)2.10	...
Special Area Programmes	5,03.16	...	...	...	5,03.16	...	...
Energy	2,11.09	32.97	19.71	...	2,24.35	(+13.26)	...
Industry and Minerals	(-)0.05	...	0.12	...	(-)0.17	(-)0.12	...
Transport	1,53.80	4.29	...	...	1,58.09	(+4.29)	...
Government Servants-	(-)18.80	0.29	1.12	...	(-)19.63	(-)0.83	...
Miscellaneous Loans-	3.07	...	...	...	3.07	...	...
Total	20,33.40	37.55	23.05	...	20,47.90	(+14.50)	...

¹Information not made available by the State Government.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT
Section - 3 Summary of repayment in arrears from other Loanee Entities

Loanee-Entity	Amount of arrears as on 31 March 2021			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2021
	Principal	Interest	Total		

(₹ in crore)

Information not made available by the State Government.

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative Summary of Government Investments in the Share Capital and debentures of different concerns for 2019-20 and 2020-21 (₹ in crore)							
Sl. No.	Name of the concern	2020-21			2019-20		
		Number of Concerns	Investment at the end of the year	Dividend/interest received during the year ¹	Number of Concerns	Investment at the end of the year	Dividend/interest received during the year ¹
1	Statutory Corporation	1	1,00.42	-	1	1,00.42	-
2	Government Companies	16	35,83.12	-	16	34,34.53	-
		17	36,83.54	40.02	17	35,34.95	14.08

¹Information not made available by the State Government.

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Sector wise details of Guarantees given by the State Government for repayment of Loans, etc., raised by Statutory Corporations, Government Companies and other Institutions.										
Sector (Number of Guarantees within brackets) ¹	Maximum Amount Guaranteed ²	Outstanding at the beginning of the year	Additions during the year	Deletions (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year ³	Guarantee Commission or fee		Other material details
					Discharged	Not Discharged		Receivable	Received	
(₹ in crore)										
Power	-	3,52.49		1,34.87			2,17.62	3.52	2.83	
Cooperative	-	3,29.64 ⁴	3,99.60	3,72.44			3,56.80	3.30		
State Financial Corporation	-	3.97		2.32			1.65	0.04		
Urban development and Housing	-	1,65.35		15.40			1,49.95	1.65		
Other Institutions	-	3.00		0.34			2.66	0.03		
TOTAL		8,54.45⁵	3,99.60	5,25.37			7,28.68	8.54	2.83	

¹Information not made available by the State Government.

²Information on Maximum Amount Guaranteed has not been provided by the State Government.

³Based on available information and State Government Budget.

⁴Revised by the State Government from ₹ 57.59 crore at the end of the year 2019-20 to ₹ 3,29.64 crore at the beginning of the year 2020-21.

⁵Differs with the closing balance of last year due to revision of the amount outstanding at the end of the year under Co-operative Sector.

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

(i) Details of total funds released during the year as Grants-in-Aid and Funds allocated for creation of assets

Name/Category of the Grantee	Total Funds released as Grants-in-aid				Funds Allocated for Creation of Capital Assets out of Total Funds Released Under Column No. (2)			
	2019-20		2020-21		2019-20		2020-21	
	Total	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	Total	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total
	(₹ in crore)							
1 Panchayati Raj Bodies								
(i) Zilla Panchayats/ Parishad	1,70.59	1,90.89	86.10	2,76.99	...	...	...	...
(ii) Block Level Panchayats	86.38	81.60	57.40	1,39.00	...	...	...	...
(iii) Gram Panchayats	6,45.07	1,08.80	4,30.50	5,39.30	...	...	...	...
2 Urban Local Bodies								
(i) Nagar Nigam	3,61.34	2,65.32	129.17	3,94.49	...	...	...	...
(ii) Nagar Palika / Nagar Nigam	3,58.54	2,73.50	1,06.96	3,80.46	...	...	...	...
(iii) Nagar Panchayats/Notified Area/Committee, etc	94.74	1,60.09	32.03	1,92.12	...	...	...	...
(iv) Cantonment Board			9.84	9.84				
3 Public Sector Undertakings								
(i) Government Companies	...	...	...	...	...	...	...	...
(ii) Statutory Corporations	...	...	...	...	...	...	...	...
4 Autonomous Bodies								
(i) Universities	27.27	3,20.36	...	3,20.36	12.64	13.06	...	13.06
(ii) Development Authorities	2,16.11	82.08	1,76.17	2,58.25	...	...	...	...
(iii) Cooperative Institutions	0.15	0.18	...	0.18	...	...	...	...
(iv) Others	4,05.07	3,23.07	22.81	3,45.88	...	...	...	...
5 Non-Government Organisations	12.37	1,26.97	...	1,26.97	...	...	...	...
6 Others	24,22.55	19,63.45	14,93.47	34,56.92	5,41.34	5,06.41	...	5,06.41
Total	48,00.18	38,96.31	25,44.45	64,40.76	5,53.98	5,19.47	...	5,19.47

10. STATEMENT OF GRANTS IN AID GIVEN BY THE GOVERNMENT

(ii) Details of total value of Grants-in-Aid in kind and value of Grants-in-Aid in kind being capital assets in nature

Name/Category of the Grantee	Total Value of Grants-in-Aid in kind	Value of Grants-in-Aid in kind being capital Asset in nature
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Information not made available by the State Government.

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2020-21			2019-20		
	Charged	Voted	Total	Charged	Voted	Total
	(₹ in crore)					
Expenditure Heads (Revenue Account)	50,04.51	3,20,86.52	3,70,91.03	47,29.78	2,81,29.02	3,28,58.80
Expenditure Heads (Capital Account)	...	65,38.21	65,38.21	...	54,14.18	54,14.18
Disbursements under Public Debt, Loans and Advances, Inter State Settlement and Transfer to Contingency Fund	82,69.59	37.55	83,07.14	90,96.03	1,25.78	92,21.81
Total	1,32,74.10	3,86,62.28	5,19,36.38	1,38,25.81	3,36,68.98	4,74,94.79
(a) The figures have been arrived as follows -						
E--PUBLIC DEBT						
Internal Debt of the State Government	82,11.09	...	82,11.09	90,48.96	...	90,48.96
Loans and Advances from the Central Government	58.50	...	58.50	47.07	...	47.07
F--LOANS AND ADVANCES						
Loans for General Services	...	...	...	...	...	...
Loans for Social Services	...	...	...	...	...	...
Loans for Economic Services	...	37.26	37.26	...	1,25.42	1,25.42
Government Servants	...	0.29	0.29	...	0.36	0.36
Loans for Misc. Services	...	...	...	...	...	...
G--INTER STATE SETTLEMENT						
Inter State Settlement	...	...	...	...	...	...
H--TRANSFER TO TRANSFER TO CONTINGENCY						

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Year	Percentage of total expenditure	
	Charged	Voted
2019-20	29.11	70.89
2020-21	25.56	74.44

**12 - STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
OTHER THAN ON REVENUE ACCOUNT**

Heads	On 1 April 2020	During the year 2020-21			On 31 March 2021
		Gross	Recoveries	Net	
					(₹ in crore)
CAPITAL AND OTHER EXPENDITURE-					
Capital Expenditure -(Sub-sector wise)					
General Services	36,29.96	8,69.11	...	8,69.11 ¹	44,99.07 ⁴
Education, Sports, Art and Culture	32,92.06	4,31.14	...	4,31.14 ²	37,23.20 ²
Health and Family Welfare	19,37.91	1,72.94	...	1,72.94	21,10.85 ⁵
Water Supply Sanitation, Housing and Urban Development	45,47.66	12,65.22	...	12,65.22	58,12.88
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	5,78.08	94.80	...	94.80	6,72.88
Social Welfare and Nutrition	2,21.63	6.77	...	6.77	2,28.40
Other Social Services	1,88.11	...	...	...	1,88.11
Agriculture and Allied Activities	53,25.62	1,93.44	63.73	1,29.71	54,55.35 ⁶
Rural Development	78,65.01	20,00.43	...	20,00.43	98,65.44
Special Area Programme	24,43.05	...	...	...	24,43.05
Irrigation and Flood Control	65,28.62	2,68.22	...	2,68.22	67,96.84
Energy	32,72.04	1,47.59	...	1,47.59	34,19.63
Industry and Minerals	7,26.71	10.11	...	10.11	7,36.81
Transport	1,63,95.82	11,65.23	...	11,65.23	1,75,61.05 ⁷
General Economic Services	9,46.18	1,23.91	...	1,23.91	10,70.09
Total - Capital Expenditure -(Sub-sector wise)	5,78,98.46	67,48.92	63.73	66,85.19³	6,45,83.65⁸

Increased due to expenditure met out of Advances from Contingency Fund up to 31st March 2021 by ¹₹ 1,14.20 crore, ²₹ 32.77 crore, ³₹ 1,46.98 crore, ⁴₹ 1,44.56 crore, ⁵₹ 2.00 crore, ⁶₹ 0.15 crore, ⁷₹ 78.69 crore, ⁸₹ 2,58.17 crore and remaining unrecouped till the close of the year.

**12 - STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
OTHER THAN ON REVENUE ACCOUNT**

Heads	On 1 April 2020	During the year 2020-21			On 31 March 2021
		Gross	Recoveries	Net	
		(₹ in crore)			
LOANS AND ADVANCES-					
Loans and Advances for various services					
Loan for General Services	19.47	...	...	...	19.47
Water Supply, Sanitation, Housing and Urban Development	42.09	...	...	...	42.09
Agriculture and Allied Activities	11,19.67	...	...	(-)2.10	11,17.57 ⁹
Special Area Programmes	5,03.16	...	...	...	5,03.16
Energy	2,11.08	...	...	13.26	2,24.34
Industry and Minerals	(-)0.05	...	...	(-)0.12	(-)0.17
Transport	1,53.80	...	...	4.29	1,58.09
Loans to Government Servants, etc.	(-)18.79	...	...	(-)0.83	(-)19.62
Miscellaneous Loans	3.07	...	...	...	3.07
Total - Loans And Advances	20,33.51	...	...	14.50	20,48.01⁹
Appropriation to the Contingency Fund	5,00.00	...	...	...	5,00.00
Total - Capital and Other Expenditure	6,04,31.97	...	...	66,99.69	6,71,31.66
Deduct-					
(i) Contribution from Contingency funds	1,11.31	...	...	1,46.98	2,58.29
(ii) Contribution from Miscellaneous Capital Receipts	3,15.74	...	...	0.20	3,15.94
(iii) Contribution from development funds, reserve funds, etc.	...	...	...	...	...
Net - Capital and Other Expenditure	6,00,04.92	...	...	65,52.51	6,65,57.43

Increased due to expenditure met out of Advances from Contingency Fund up to 31st March 2021 by ⁹₹ 0.10 crore and remaining unrecouped till the close of the year.

**12 - STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
OTHER THAN ON REVENUE ACCOUNT**

Heads	On 1 April 2020	During the year 2020-21			On 31 March 2021
		Gross	Recoveries	Net	
(₹ in crore)					
Principal Sources of Funds -					
Revenue Surplus(+)/Deficit(-)	(-)62,83.19	...	...	11,13.33	(-)51,69.86
Debt					
Internal Debt of the State Government	4,94,36.68	...	...	38,64.87	5,33,01.55
Loans and Advances from the Central Government	8,12.87	...	...	30,00.23	38,13.10
Small Savings, Provident Funds, etc.	85,65.28	...	...	4,31.46	89,96.74
Total - Debt	5,88,14.83	...	...	72,96.56	6,61,11.39
Other Receipt					
Contingency Fund	2,32.16	...	...	(-)2,24.71	7.45
Reserve Funds	46,70.68	...	...	2,39.90	49,10.58
Deposits and Advances	38,34.86	...	...	3,82.01	42,16.87
Suspense and Miscellaneous (Other than amount closed to Government Accounts and Cash Balance Investment Account)	8,09.27	...	...	(-)5,94.55	2,14.72
Remittances	65.13	...	...	(-)6.41	58.72
Total - Other Receipt	96,12.10	...	...	(-)2,03.76	94,08.34
Total - Debt and Other Receipts	6,84,26.93	...	...	70,92.80	7,55,19.73
Deduct -					
(i) Cash Balance	5,95.25	...	...	(-)4,27.95	1,67.30
(ii) Investment ¹⁰	13,38.63	...	...	20,81.57	34,20.20
Add - Amount closed to Government Account	(-)2,04.94	...	...	...	(-)2,04.94
Net - Provision of Funds	6,00,04.92	...	...	65,52.51	6,65,57.43

¹⁰This includes investments from Reserve Funds and Investment from Cash Balance.

13. SUMMARY OF BALANCES
(CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT)

A. The following is a summary of the balances as on 31st March 2021 :

Debit balance (₹ in crore)	Sector of the General Account	Name of Account	Credit balance (₹ in crore)
Consolidated Fund			
6,98,84.34	A,B,C,D,G,H and Parts of L	Government Account	
	E	Public Debt	5,71,14.65
20,47.90	F	Loans and Advances	
Contingency Fund			
		Contingency Fund	7.45
Public Account			
	I	Small Savings, Provident Funds, etc.	89,96.75
Reserve Fund			
	J	(i) Reserve Funds Bearing Interest	33,43.45
		(ii) Reserve Funds not Bearing Interest	15,67.13
14,88.62		Investment	
Deposits and Advances			
	K	(i) Deposits Bearing Interest	4,60.90
		(ii) Deposits not bearing Interest	37,56.38
0.42		(iii) Advances	
Suspense and Miscellaneous			
1,47.90		(i) Suspense	
15,66.78		(ii) Other accounts	
	L	(iii) Investments	
		(iv) Other Items (Net)	
2.17		(v) A/c with Govts of Foreign countries	

13. SUMMARY OF BALANCES
(CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT)

A. The following is a summary of the balances as on 31st March 2021 :

Debit Balance (₹ in crore)	Sector of the General Account	Name of Account	Credit Balance (₹ in crore)
...	M	Remittances	58.72
1,67.30	N	Cash Balance	
7,53,05.43		Total	7,53,05.43

(a) There was a difference between the figures reflected in the accounts and that intimated by the Reserve Bank of India regarding 'Deposits with Reserve Bank' included in the Cash Balance. The discrepancy is under reconciliation. See also 'Notes to Accounts' at page 57 in Volume 1.

B. Government Account: Under the system of book-keeping followed in Government accounts, the amount booked under Revenue, Capital and other transactions of Government, the balances of which are not carried forward from year to year in the accounts, are closed to a single head called 'Government Account'. The balance under this head represents the cumulative result of all such transactions

To this the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (Other than Miscellaneous Government Account), Remittances and Contingency Fund, etc., are added and the closing cash balance at the end of the year is to be worked out and proved. The other headings in the summary take into account the balances under all accounts heads in Government books in regard to which Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions.

It must be understood that these balances can not be regarded as a complete record of the financial position of the Government as it does not take into account all the physical assets of the State, such as lands, buildings, communication, etc., nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

13. SUMMARY OF BALANCES
(CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT)

C. The net amount at the debit of Government Account at the end of the year has been arrived at as under:-

Dr.	Details	Cr.
(₹ in crore)		(₹ in crore)
6,44,59.66	A-Amount at the Debit of Government Accounts on 1st April 2020	
	B-Receipt Heads (Revenue Account)	3,82,04.36
	C-Receipt Heads (Capital Account)	0.20
3,70,91.03	D-Expenditure Heads (Revenue Account)	
65,38.21	E-Expenditure Heads (Capital Account)	
...	F-Suspense and Miscellaneous (Miscellaneous Government Accounts)	
	G-Amount at the debit of Government Account on 31st March 2021	6,98,84.34
...	H-Transfer to Contingency Fund	
10,80,88.90	TOTAL	10,80,88.90

- (i) In a number of cases, there are unreconciled differences in the closing balance as reported in the statement of 'Receipts, Disbursements and Contingency Fund and Public Account' (St no 2 and 21) and that shown in separate Registers or other record maintained in the Account office/Department offices for the purpose. Steps are being taken to settle the discrepancies.
- (ii) The balances are communicated to the officers concerned every year for verification and acceptances thereof. In a large number of cases such acceptances have not been received.
- (iii) The cases where acceptances of balances have been delayed and the amounts involved are considerable have been mentioned in Appendix VII(1).
- (iv) Cases where details/documents are awaited in connection with reconciliation of balances are detailed in Appendix VII(2).

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 1 April 2020 to 31 March 2021. The accounts of receipts and expenditure of the Government of Uttarakhand have been compiled based on the initial accounts rendered by 20 Treasuries, 57 Forest Divisions (46 Forest and 11 Jalagam), 114 Public Works Divisions, 85 Irrigation Divisions and Advices of the Reserve Bank of India. In Uttarakhand, Treasuries compile the accounts for the vouchers (primary compilation) which, along with vouchers and sub-vouchers are then rendered to Accountant General (A&E) for secondary compilation. No accounts have been excluded at the end of the year.

(ii) **Basis of Accounting:** With the exception of some book adjustments (**Annexure A**), the accounts represent the actual cash receipts and disbursements during the accounts period. Physical Assets and Financial Assets such as investments, etc., are shown at historical cost i.e., the value in the year of acquisition/purchase. Physical Assets are not depreciated or amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

Retirement benefits disbursed during the accounts period have been reflected in the accounts, but the future 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.

(iii) **Currency in which Accounts are kept:** The accounts of Government of Uttarakhand 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 of accounts under which the transactions are to be classified.

(v) **Classification of Expenditure between Revenue and Capital Expenditure:** Revenue Expenditure is recurring in nature and is intended 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 or of reducing permanent liabilities.

2. Consolidated Fund:

(i) Goods and Services Tax: Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2020-21, the State GST collection was ₹ 5,053.49 crore compared to ₹ 4,931.04 crore in 2019-20, registering an increase of ₹ 122.45 crore (2.48 *per cent*). This includes Advance Apportionment of IGST amounting to ₹ 470.72 crore. In addition, the State received ₹ 1,953.04 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹ 7,006.53 crore. The State received, compensation of ₹ 2,495.88 crore on account of loss of revenue arising out of implementation of GST during 2020-21.

(ii) Misclassification between Revenue and Capital Expenditure: During the year 2020-21 Government of Uttarakhand incorrectly booked expenditure of ₹ 80.30 crore (Grants-in-Aid), ₹ 4.37 crore (Maintenance) under Capital Section instead of Revenue Section and ₹ 14.22 crore (Major Works) under Revenue Section instead of Capital Section as has been determined from the purpose of expenditure. The impact of misclassification on the Revenue/Fiscal Surplus/Deficit of the State is given under para 9.

(iii) Reconciliation of Receipts and Expenditure between CCOs and Accountant General (A&E): All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E), Uttarakhand. During the year, receipts amounting to ₹ 36,512.20 crore (95.57 *per cent* of total receipts) and expenditure amounting to ₹ 32,107.80 crore (73.59 *per cent* of total expenditure) were reconciled by the State Government.

(iv) Bookings under Minor Head 800-Other Expenditure and 800-Other Receipts: The Minor Head 800-Other Expenditure/800-Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged, since it renders the accounts opaque.

During the year 2020-21, ₹ 1,030.48 crore under 34 Major Heads of accounts, constituting 2.36 *per cent* of the total Revenue and Capital expenditure (₹ 43,629.24 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. Details of substantial expenditure (50 *per cent* and above) booked under Minor Head 800-Other Expenditure are given at **Annexure B (i) & B (ii)**.

Similarly, ₹ 2,945.62 crore under 46 Major Heads of Account, constituting 7.71 *per cent* of the total Revenue Receipts (₹ 38,204.36 crore) was classified under 800-Other Receipts in the accounts. Details of substantial receipts (50 *per cent* and above) booked under the Minor Head 800 -Other Receipts are given in **Annexure B (iii)**.

(v) **Transfer of funds to Personal Deposit (PD) Accounts:** PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme; by debiting the service heads in the Consolidated Fund of the State and crediting the Personal Deposits under the Major Head 8443-Civil Deposits and the Minor Head 106-Personal Deposits. Administrators of PD accounts are required to close such accounts on the last working day of the financial year and transfer the unspent balances back to the Consolidated Fund.

During 2020-21, an amount of ₹ 5.53 crore was transferred from the Consolidated Fund of the State to these PD Accounts. This includes ₹ 3.40 crore transferred in March 2021 from the Consolidated Fund of the State. This is 61.48 *per cent* of the total credit to PD account during the year.

No Administrators (out of 45) of Personal Deposit Accounts had reconciled and verified their balances with the treasury figures and no annual verification certificates were furnished by them to the Treasury officer for onward submission to Accountant General office.

Details of PD accounts as on 31 March 2021 are given below:

(₹ in crore)

Opening Balance as on 1 April 2020		Addition during the year 2020-21		Closed/Withdrawal during the year 2020-21		Closing Balance as on 31 March 2021	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
48	200.29	....	5.53	03	50.29	45	155.53

Appendix 20 to Financial Handbook Vol-5 Part-I, state that the Administrator shall maintain detailed account of the scheme/projects for which it has been opened. Moreover, if any PD Account is not operated upon for a period of 03 years and there is reason to believe that the need for such deposit accounts has ceased, the same shall be closed. Inspection of 20 treasuries conducted during 2020-21 in respect of transactions for the year 2020-21 revealed that 26 schemes under PD accounts of 26 operators with balance amounting to ₹ 0.18 crore were lying inoperative for more than 03 years. The information regarding Lapsable and Non-Lapsable PD accounts is not available from the Treasuries.

(vi) **Unadjusted Abstract Contingent (AC) Bills:** Financial rules (Rule 290 of Central Treasury Rules) envisage that no moneys should be drawn from government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills by debiting Service Heads. In terms of the Uttarakhand Financial Handbook Vol-5, Part-I, 2008, DDOs are required to present Detailed Countersigned Contingent (DCC) bills containing vouchers in support of final expenditure within one month from the date of completion of the purpose for

which the advance was drawn, and in no case, beyond the period of 30 days from the date of drawal of such advance, unless otherwise permitted by the Administrative Department with the concurrence of the Finance Department. Delayed submission or prolonged non-submission of supporting DCC bills renders expenditure through AC Bills opaque and the expenditure shown in the Finance Accounts cannot be vouched as correct or final.

Out of 78 AC bills amounting to ₹ 5.67 crore drawn during the year 2020-21, no AC bills were drawn in March 2021. DCC Bills in respect of a total of 70 AC bills amounting to ₹ 3.01 crore as on 31 March 2021 were not received. Details of unadjusted AC bills as on 31 March 2021 pending submission of DCC bills are given below:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Up to 2018-19	....	....
2019-20	07	0.43
2020-21	70	3.01
Total	77	3.44

The major defaulting departments that had not submitted DCC bills are Animal Husbandry (₹ 1.59 crore), Sports and Youth Services (₹ 1.05 crore), Natural Calamity (₹ 0.49 crore). Age analysis of AC bills of these Departments is shown in **Annexure C**.

(vii) Utilization Certificates (UCs) for Grants-in-Aid not received:

In terms of Rule 369-D of the Uttarakhand Financial Handbook Vol-5, Part-I, 2008, Utilization Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months from the date of receipt of grant or before applying for a further grant on the same object, whichever is earlier. To the extent of non-submission of UCs, there is no assurance that the amount shown in Finance Accounts had reached the beneficiaries and thus the expenditure cannot be vouched as correct or final.

During the year 2020-21, ₹ 764.04 crore pertaining to outstanding UCs for the period up to 2019-20 was cleared. The position of outstanding UCs as on 31 March 2021 is given below:

Year ¹	Number of UCs Outstanding	Amount (₹ in crore)
Up to 2018-19	3	5.46
2019-20	8	20.82
2020-21	108	846.37
Total	119	872.65

¹ The year mentioned above relates to 'Due year' i.e., after 12 months of actual drawal.

Major defaulting departments that had not submitted UCs are Department of Panchayati Raj Institutions (₹ 5.20 crore, 95.24 *per cent*, year 2017-18), Department of Urban Development (₹ 0.26 crore, 4.76 *per cent*, year 2017-18), Department of Panchayati Raj Institutions (₹ 20.16 crore, 96.83 *per cent*, year 2018-19), Department of Urban Development (₹ 0.66 crore, 3.17 *per cent*, year 2018-19), Department of Panchayati Raj Institutions (₹ 650.41 crore, 76.85 *per cent*, year 2019-20), Department of Urban Development (₹ 195.96 crore, 23.15 *per cent*, year 2019-20). Age analysis of UCs of Departments having highest pendency is shown in **Annexure-D**

(viii) Liabilities towards Retirement benefits: The expenditure on 'Pension and other Retirement Benefits' for State Government employees recruited on or before 30 September 2005, High Court Judges, Legislators, etc., was ₹ 5,485.38 crore during the year (excluding expenditure on National Pension System).

(ix) Interest Adjustment: Government is liable to pay/adjust interest in respect of balances under category J-Reserve Funds (a. Reserve Funds bearing interest) and K-Deposit and Advances (a. Deposits bearing interest), and for this purpose, specific Sub-Major Heads are provided in the List of Major and Minor Heads of Account.

Details of these Funds/Deposits and interests paid by the Government during the year 2020-21 are given below:

(₹ in crore)

Funds/Deposits	Balance on 1 April, 2020	Basis for calculation of interest	Interest due	Interest paid
Reserve Funds bearing Interest (Including SDRF)	3,253.55	Interest calculated at the rate of 4.06 <i>per cent</i> , taking average Ways and Means interest rate as 4.06 <i>per cent</i> for the year 2020-21)	132.09	...
Deposits bearing Interest (Excluding CPS MH 8342-117)	292.68	Interest calculated at the rate of 4.06 <i>per cent</i> , taking average Ways and Means interest rate as 4.06 <i>per cent</i> for the year 2020-21)	11.88	....
Un-transferred amount under NPS (8342-117)	164.64	Interest calculated as per the rate of Interest 7.10 <i>per cent</i> notified by the Government / Payable to General Provident Fund	11.69	....
		Total	155.66	

Non-payment/short payment of the interest ₹ 155.66 crore has resulted in overstatement of Revenue Surplus by ₹ 155.66 crore and understatement of Fiscal Deficit by ₹ 155.66 crore.

(x) **Investments:** Information on Government investments appearing in Statements 8 and 19 of the Finance Accounts is based on the accounts and sanctions received by the Accountant General (A&E), but has not been confirmed by the concerned departments (including Finance) and the investee entity. The Government invested ₹ 148.59 crore in 2020-21. Government investment of ₹ 3,683.54 crore as on 31 March 2021 yielded dividend/interest of ₹ 40.02 crore (1.09 *per cent*) during 2020-21. Details of Government investment as on 31 March 2021 are given as follows: -

(₹ in crore)

Category	Number of entities	Investment at the end of the year 2020-21
Statutory Corporation	1	100.42
Government Companies	16	3,583.12
Total	17	3,683.54

(xi) **Guarantees given by the Government:** In terms of the Uttarakhand Ceiling on Government Guarantee Act 2016, the total outstanding Government Guarantees as on the first day of April of any year shall not exceed 1 *per cent* of the Gross State Domestic Product (GSDP) estimated for the year. The outstanding guarantees of ₹ 854.45 crore as on 1 April 2020, work out to 0.31 *per cent* of the GSDP of the year 2020-21 (₹ 2,37,746.51 crore) and are within the limits prescribed. As on 31st March 2021, cumulative amount guaranteed by the State Government is ₹ 728.68 crore.

During 2020-21, the State Government received ₹ 2.83 crore towards guarantee commission, which constituted 0.33 *per cent* of the outstanding guaranteed amount appearing as of 01.04.2020 (₹ 854.45 crore). However, this amount was not transferred to the Public Account as per the guidelines given in the Act and this has resulted in overstatement of Revenue Surplus and understatement of Fiscal Deficit to that extent. Under Uttarakhand Ceiling on Government Guarantee Act 2016, the Government shall charge a minimum of 1 *per cent* of the guaranteed amount as guarantee commission which works out to ₹ 8.54 crore. Details are given in **Annexure -E**.

(xii) **Expenditure on Ecology and Environment:** The National Environment Policy, 2006 is intended to mainstream environmental concerns in all developmental activities. The Budget and

Expenditure data relating to 'Environment', 'Waste Management', 'Prevention and Control of Pollution', 'Environment Research and Education', 'Environmental Protection', etc., are compiled from the vouchers/budget documents, etc., rendered by the State Government.

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts up to the level of Minor Head under various functional head of accounts. During the year 2020-21, the Government of Uttarakhand incurred an expenditure of ₹ 0.36 crore against the budget allocation of ₹ 12.93 crore under Major Head 3435. The expenditure incurred during 2020-21 was ₹ 0.36 crore, i.e., 0.001 *per cent* of Revenue Expenditure. Object Head wise details of expenditure viz-a -viz Budget is given in **Annexure-F**.

(xiii) Incomplete projects aged five years and more: As per information received from the State Government, there are 30 incomplete projects under Public Works Department, which are aged five years or more. The details of incomplete projects along with revised cost and escalation in the cost are given in **Annexure-G**.

(xiv) Transfer of Funds to various Implementing Agencies: The State Government provides funds to State/District Level Agencies/ Autonomous Bodies and Authorities, Societies, Non-Governmental Organizations, etc., as grants for implementation of Central Sector Schemes, Centrally Sponsored Schemes and State Schemes. During 2020-21, an amount of ₹ 6,440.76 crore was given by the State Government to various implementing agencies for implementation of Government scheme/works/ Programmes. The aggregate amount of unspent balances in the accounts of the implementing agencies kept outside the Government Accounts (in bank Accounts) is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.

(xv) Writing off of Central Loans:

Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in a series of orders, all dated 29 February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of Uttarakhand had made excess repayment of ₹ 14.13 crore (principal ₹ 5.75 crore, interest ₹ 8.38 crore) to end of 31 March 2013, of which, Ministry of Finance has so far adjusted ₹ 11.13 crore.

(xvi) Ways and Means Advances from RBI availed by the Government of Uttarakhand during 2020-21:

The Government of Uttarakhand availed Ways and Means Advances amounting to ₹ 5,348.15 crore from the RBI during 2020-21. They repaid the entire amount of ways and means advance during 2020-21 and no balance remained unpaid during 2020-21. The interest paid on the Ways and Means Advances during 2020-21 was ₹ 5.21 crore.

(xvii) Committed Liabilities: In terms of the Twelfth Finance Commission recommendations, some action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual-based system of accounting, some additional information in the form of statements is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government had to furnish information on Committed Liabilities, but they did not do so, and the same has been reflected in Appendix-XII.

(xviii) Restructuring of Centrally Sponsored Schemes (CSSs)/Additional Central Assistance (ACA) excluding Block Grants:

Consequent to the merger of Plan/Non-Plan, the Central Assistance released is now classified as Central Assistance/Share under Centrally Sponsored Schemes.

As against ₹ 18,187.15 crore depicted in the Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) towards Central Assistance/Share under Centrally Sponsored Schemes of the Government of Uttarakhand in 2020-21, Clearance Memos from RBI, CAS, Nagpur and supporting sanction orders from the respective Ministries were received for ₹ 15,527.48 crore (excluding direct transfer to the beneficiaries through PFMS portal by the Central Ministries/Departments). The same have been appropriately booked in the accounts of the State Government under MH 1601 Grants-in-Aid from the Central Government.

The total expenditure booked under Centrally Sponsored Schemes is ₹ 7,758.45 crore (Revenue Expenditure ₹ 4,412.71 crore and Capital Expenditure ₹ 3,345.74 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

(xix) Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget):

As per PFMS portal of CGA, total amount transferred by the Central Government to the State during the year 2020-21 was ₹ 22,243.95 crore as per the following details:

- (a) ₹ 18,187.15 crore Central Assistance/Share under Centrally Sponsored Schemes through the State.
- (b) ₹ 4,056.80 crore to the implementing agencies/beneficiaries.

(c) Out of ₹ 4,056.80 crore of Direct Transfers, ₹ 1,263.73 crore was transferred to the intermediaries (i.e., NGOs, Societies, etc.) and ₹ 2,793.07 crore directly to the beneficiaries under different GOI's schemes.

The direct transfer of fund to the implementing agencies has increased by 76.05 *per cent* as compared to 2019-20 (from ₹ 2,304.31 crore in 2019-20 to ₹ 4,056.80 crore in 2020-21). Details are in **Appendix-VI**.

3. Contingency Fund: In exercise of the powers conferred by Section 6 of the Uttaranchal Contingency Fund Act, 2001, the State Government made the Contingency Fund Rules, 2001 for regulating all matters connected with or ancillary to the custody, payment and withdrawal of monies from the Contingency Fund of the State of Uttarakhand. The Contingency Fund of the State of Uttarakhand has a corpus of ₹ 500.00 crore. At the end of 2020-21, ₹ 492.55 crore remained un-recouped under various heads. The details are as below:

(₹in crore)

Sl.No.	Major Heads	Amount
1	Council of Minister	5.00
2	Administration of Justice	2.93
3	Elections	0.11
4	Taxes on Sales, Trade, etc.	0.01
5	Secretariat General Services	2.73
6	Police	2.94
7	Other Administrative Services	0.67
8	General Education	6.09
9	Sports and Youth Services	0.07
10	Art and Culture	1.33
11	Medical and Public Health	14.64
12	Water Supply and Sanitation	1.71
13	Urban Development	1.67
14	Information and Publicity	1.34
15	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	4.94
16	Social Security and Welfare	64.74
17	Relief on account of Natural Calamities	19.14
18	Crop Husbandry	32.74
19	Animal Husbandry	0.47
20	Fisheries	0.01
21	Forestry and Wildlife	13.12
22	Food Storage and Warehousing	0.01
23	Other Rural Development Programmes	9.76
24	Village and Small Industries	32.78
25	Non-ferrous Mining and metallurgical Industries	0.10

26	Roads and Bridges	0.27
27	Road Transport	10.00
28	Other Scientific Research	3.81
29	Tourism	1.00
30	Census Surveys and Statistics	0.13
31	Capital Outlay on Public Works	144.56
32	Capital Outlay on Education, Sports, Art and Culture	32.77
33	Capital Outlay on Medical and Public Health	2.00
34	Capital Outlay on Fisheries	0.15
35	Capital Outlay on Roads and Bridges	78.69
36	Loans for Crop Husbandry	0.10
Total		492.55

As on 31st March 2021, Contingency Fund has balance of ₹ 7.45 crore.

4. Public Account:

(i) National Pension System:

The State Government employees recruited on or after 1 October 2005 are covered under the National Pension System (NPS) which is a Defined Contribution Pension Scheme. In terms of the Scheme, the employee contributes 10 *per cent* of his/her basic pay and dearness allowance, and 14 *per cent* of basic pay and dearness allowance is contributed by the State Government; and the entire amount is to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

During the year 2020-21, total contribution to Defined Contribution Pension Scheme was ₹ 1,151.87 crore (Employee's contribution ₹ 469.54 crore and Government contribution ₹ 682.33 crore). The Government transferred ₹ 1,151.87 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme. The Government contribution to NPS was in excess by ₹ 24.97 crore, which resulted in understatement of Revenue surplus and overstatement of Fiscal deficit to that extent.

During the year 2020-21, ₹ 1,177.31 crore was transferred to NSDL/Trustee Bank. Balance amount of ₹ 139.20 crore is yet to be transferred to NSDL. Uncollected, unmatched and untransferred amounts, with accrued interest, represent outstanding liabilities of the Government under the Scheme.

(ii) Reserve Funds:

Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There are 09 active Reserve Funds earmarked for specific purposes. The total accumulated balance at the end of 31 March 2021 in these funds was ₹ 4,910.58 crore. Out of which,

₹ 3,343.45 crore was under interest bearing Reserve Fund and ₹ 1,567.13 crore under Non-Interest-bearing Reserve Fund.

(A) Reserve Funds bearing Interest:

(a) State Disaster Response Fund (SDRF):

In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head- '8121 General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 90:10. During the year 2020-21, the State Government received ₹ 937.00 crore as Central Government's share. The State Government's share during the year is ₹ 104.00 crore. The State Government transferred ₹ 1,041.00 crore (Central share ₹ 937.00 crore, State share ₹ 104.00 crore) to the Fund under Major Head 8121-122 SDRF. No amount was received by the State from the Central Government towards NDRF.

The contributions to the Fund, expenditure and the balance therein are as under:

(₹ in crore)

Opening balance (01 April 2020)	Contribution by Centre	State Share	Receipts under NDRF	Total receipts during the year	Amount set off (MH 2245-05)	Balance in the fund	Invested by RBI/State Government during the year
578.46	937.00	104.00	...	1,041.00	951.10	668.36	...

The entire expenditure of ₹ 951.10 crore incurred on natural calamities was set off (MH 2245-05-901) against the Fund balance of ₹ 1,619.46 crore. The closing balance of the Fund as on 31 March 2021 was ₹ 668.36 crore.

(b) State Compensatory Afforestation Fund: In compliance with the instructions issued by the Ministry of Environment and Forests, Government of India vide their letter No. 5-1/2009-FC dated 28 April, 2009 and Guidelines of 2 July 2009, the State Governments are required to establish the State Compensatory Afforestation Fund for amounts received from user agencies and utilization of monies collected for undertaking Compensatory Afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected therewith or incidental thereto.

The monies received by the State Governments from the user agencies are to be credited in 'State Compensatory Afforestation Deposits' under interest bearing section in Public Account of the State at Minor head level below the Major Head 8336-Civil Deposits. As per Section 3 (4) of the Compensatory Afforestation Fund Act, 2016, 90 per cent of the fund needs to be transferred to the Major Head 8121-General and Other Reserve Funds in Public Account of State and balance 10

per cent to be credited into the National Fund on yearly basis provided that, the credit of 10 *per cent* Central share of funds should be ensured on monthly basis so that the same is transferred to the National Fund.

The applicable rate of interest on balances available under 'State Compensatory Afforestation Deposits' under '8336-Civil Deposits' and 'State Compensatory Afforestation Fund' under 8121- General and other Reserve Funds will be as per the rate declared by the Central Government on year-to-year basis.

₹ 2,675.09 crore was booked under 'MH 8121-129-State Compensatory Afforestation Fund' first time in 2019-20 when Ministry of Environment, Forest & Climate Change, Government of India, transferred an amount of ₹ 2,675.09 crore from National Compensatory Afforestation Fund, as the share of Uttarakhand State.

The State Government, however, has not adopted the 2 July 2009 guidelines. State Government has not provided any information on the user charges collected so far. During the year 2020-21, no amount was transferred to State Compensatory Afforestation Fund under Major Head '8121- General and Other Reserve Fund'. The total balance in the State Compensatory Afforestation Fund as on 31 March 2021 was ₹ 2,675.09 crore.

B Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund:

The Government of Uttarakhand set up the Consolidated Sinking Fund for amortization of loans in 2006-07. According to the guidelines of the Fund, States may contribute a minimum of 0.5 *per cent* of their outstanding liabilities (internal debt + public account) as at the end of the previous year to the Consolidated Sinking Fund. Following are the transactions in the Fund:

(₹ in Crore)

Opening balance as on 01 April 2020	Additions to the Fund (Contribution and interest)		Payment out of the Fund	Total balance in the Fund	Amount invested by RBI during the year	Closing balance as on 31 March 2021
	Required contribution (0.5 per cent of the outstanding liabilities as on 31 March 2020)	Contribution and interest added during the year				
1,378.00	329.91	100.00 + 240.69 (Interest)	...	1,478.00	100.00 + 240.69 (Interest)	1,478.00 ²

² Includes ₹100.00 crore invested by RBI during 2020-21.

(b) Guarantee Redemption Fund: The State Government constituted the Guarantee Redemption Fund in 2006-07 vide notification No. 177/XXVIV(1)/2006 dated 27.12.2006 that is administered by RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2016, stipulates that the State Government shall initially contribute a minimum of 1/5 of outstanding invoked guarantees plus amount of guarantees likely to be invoked as a result of the incremental guarantees issued during the year.

The total accumulation of the Fund was ₹ 85.00 crore as on 31 March 2021. The entire amount has been invested by RBI. The details are as under:

(₹ in crore)

Opening balance (01 April 2020)	Additions to the Fund (Contribution and interest)		Payments out of the Fund	Total balance in the Fund	Required balance in the Fund as per RBI guidelines (5% of the Total outstanding Guarantees as on 31 March 2021)	Amount invested by RBI during the year 2021	Closing balance (31 March 2021)	
	Required contribution (20% of Total outstanding Guarantees as on 31 March 2020)	Actuals during 2020-21						
		Contribution (5.85 % of Total outstanding Guarantees as on 31 March 2020)						Interest
35.00	170.89	50.00	6.19	Nil	85.00	36.43	85.00 ³	
						50.00 + 6.19 (Int.)		

Transactions in the Fund are depicted in Statements 21 and 22.

(C) Inoperative Reserve Funds: There are two in-operative Reserve Funds in 2020-21 as detailed below:

S. No.	Major Head	Minor Head	Amount in (₹ in crore)
1.	8229	101- Development Fund for Education Purposes	0.01(Cr)
2.	8229	110- Electricity Development Fund	36.49(Dr.)
Total			36.48(Dr.)

³ Includes ₹ 50.00 crore invested by RBI during 2020-21.

(iii) Suspense and Remittance Balances:

The Finance Accounts reflect the net balances under Suspense and Remittance 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 years 2018-19, 2019-20 and 2020-21 is given in **Annexure-H**.

Non-clearance of outstanding balances under these heads affects the accuracy of receipt/expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

(iv) MH 8670 Cheques and Bills:

Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining unencashed. The opening balance as on 01 April 2020 was ₹ 848.01 crore (Credit). During 2020-21, cheques worth ₹ 40,291.28 crore were issued, against which ₹ 40,782.11 crore was encashed during the year, leaving a closing balance of ₹ 357.18 crore (Credit) as on 31 March 2021. The closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow to the Government of Uttarakhand till 31 March 2021.

(v) Central Road Fund (CRF): Government of India provides annual grants under the CRF to the State Government to incur expenditure on specific road projects. In terms of the extant accounting procedure, the grants are to be initially booked as Revenue Receipts under Major Head '1601 Grants-in-Aid'. Thereafter the amount so received is to be transferred by the State Government to the Public Account under Major Head '8449-Other Deposits-103 Subvention from Central Road Fund', through Revenue Expenditure Major Head '3054 Roads and Bridges'. This process ensures that receipt of the grants do not result in overstatement of Revenue Surplus or understatement of Revenue Deficit in the accounts. The expenditure on prescribed road works under CRF will first be accounted for under the relevant Capital or Revenue Expenditure section (Major Heads 5054 or 3054) and reimbursed out of the Public Account under Major Head 8449 as a deduct expenditure to the concerned Major Head (5054 or 3054 as the case may be).

During the year 2020-21, Government of India released ₹ 61.34 crore from Central Road Fund to State Government, however, prescribed accounting procedure of booking the amount under the Major Head 8449-103 through the Major Head 3054 was not followed and during the year the State Government incurred Expenditure of ₹ 85.18 crore under Major Head 5054-04-337 which was ₹ 23.84 crore more than the amount received under Major Head 1601-06-104 Grants from Central Road Fund. This has resulted in overstatement of Revenue Surplus to ₹ 61.34 crore and overstatement of Fiscal Deficit to the extent of ₹ 23.84 crore. Due to non-accounting of

Central Road Fund, there is opaqueness in actual utilization of the grant received from Government of India for Central Road Fund.

(vi) Other Cess: During the year 2020-21, the Government of Uttarakhand collected ₹ 70.00 crore as Green Energy Cess. The total collection of ₹ 70.00 crores has been booked as revenue of the Government under 'MH 0801-Power- 01 Hydel Generation-800 Other Receipts'. As per section 6 & 7 (1) of The Uttarakhand Green Energy Cess Act 2014, the State Government is required to establish a fund called 'Green Energy Fund' and proceeds of the cess are to be transferred to this fund from Consolidated Fund of the State. No such fund has been established by the State Government as on 31 March 2021. This has resulted in overstatement of Revenue Surplus and understatement of Fiscal Deficit to the extent of ₹ 70.00 crores.

(vii) Adverse Balance: Minus balances appearing in the accounts during the year are given below. The minus balances under these were due to misclassification and are under review/corrections.

(₹ in crore)

Major Heads	Major Head Description	Minus balance
6851	Loans for Village and small Industries	(-)0.18
7610	Loans to Government Servants	(-)19.62

These balances were previously given by Government of U.P. and recovery has been effected by Government of Uttarakhand after bifurcation of the State of U.P. Since balances have not been allocated under these MH, hence, the balances appear adverse.

(viii) Cash Balance: The Cash balance as on 31 March 2021 as per record of Accountant General was ₹ 167.30 crore (Debit) and that reported by the RBI was ₹ 17.70 crore (Credit). There was a net difference of ₹ 149.60 crore (Debit), mainly due to non-reconciliation by the treasury. The difference is under reconciliation.

The differentials in Cash Balance for the previous five years are as follows:

(₹ in crore)

Year	Cash Balance Differential
2015-16	(-) 210.17
2016-17	(+) 1,152.34
2017-18	(+) 1,168.24
2018-19	(+) 1,150.17
2019-20	(+) 171.35

5. Disclosures in accordance with Indian Government Accounting Standards (IGAS):

(a) IGAS 1- Guarantees given by the Governments: IGAS-1 requires that sector-wise and class-wise disclosures on guarantees given by the State Government should be incorporated in Finance Accounts. Statements 9 and 20 show the details of Guarantees given by the State Government. Although sector-wise details have been disclosed, class-wise details were not incorporated in Finance Accounts of the State. The information regarding maximum amount of guarantees, has not been made available by the State Government and hence, the statement is incomplete to that extent. The requirements of IGAS 1 have not been fully met in these statements.

The details on Guarantees reported in Statements 9 and 20 prepared as per IGAS 1 are on the basis of the information provided by the State Government.

(b) IGAS 2- Accounting and classification of Grants-in-aid: As per IGAS-2, expenditure relating to Grants-in-aid should be classified as revenue expenditure even if it involves creation of assets, except in cases specifically authorized by the President on the advice of the Comptroller and Auditor General of India. Requirements regarding accounting and classification of Grants-in-aid given by the State Government have been depicted in Statement 10 and Appendix III which are prepared as per the requirements of IGAS 2. However, an amount of ₹ 80.30 crore towards Grants-in-aid was booked under Capital Heads, which is in violation of the provisions of IGAS-2. Detailed information in respect of Grants-in-aid given in kind has also not been furnished by the State Government.

(c) IGAS 3- Loans and Advances made by the Government: IGAS-3 requires disclosure on Loans and Advances made by the Union and the State Governments.

Statements 7 and 18 of the Finance Accounts 2020-21 of Government of Uttarakhand have been prepared incorporating the disclosures under IGAS 3. The details of loan and advances reported in these Statements of the Finance Accounts are based on information received through the accounts rendered to the Accountant General (A&E) and detailed accounts maintained by the Accountant General (A&E) in respect of loans and advances made to Government servants. The closing balances depicted in Statements 7 and 8 as on 31 March 2021 have not been reconciled with the Loanee Entities/State Government. The State Government has also not furnished the figures in respect of certain loans and advances for which they maintain detailed accounts.

The accounts indicate the following:

In respect of old loans (detailed accounts of which are maintained by the Accountant General (A&E) amounting to ₹ 42.09 crore involving 2 Departments, recoveries of principal and

interest have not been effected during the past several years and all such loans are more than 11 years old. List of departments is given in **Annexure -I**.

The Government of Uttarakhand sanctioned 16 Government Loans aggregating ₹ 158.09 crore to 'Uttarakhand Transport Corporation' till the end of 2020-21, though no repayment had been received from the concerned loanees in respect of previous loans. The previous loans were given during the period 2011-12 to 2020-21 (Details in **Annexure-J**).

Terms and conditions of repayment of loans have not been determined for loans amounting to ₹ 37.26 crore to Statutory Bodies/Other entities (details in Additional Disclosures to Statement 18). Consequently, the receivables of the State Government on this account could not be estimated.

The Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Accountant General) to the loan sanctioning departments for verification and acceptance. No Loanee has confirmed the balances. Details of information awaited from Departmental/Treasury Officers for Reconciliation of Balances have been provided in Appendix-VII of Finance Accounts.

6. Disclosure under FRBM Act.

Disclosure under Uttarakhand Fiscal Responsibility and Budget Management (FRBM/MTEFP) Act, 2005 (Amended in 2011, 2016 and 2020) : In terms of Section 3(1) of the Fiscal Responsibility and Budget Management (FRBM) Act 2005, the Government of Uttarakhand presented the Medium Term Fiscal Policy and Strategy Statement along with the State Budget for 2020-21. The targets mentioned in the Act and achievements in 2020-21 as depicted in the Accounts are as follows:

Sl. No.	Targets	Achievements during the year as per the accounts and GSDP
1	State to be Revenue Surplus and not Revenue Deficit	The Government of Uttarakhand had a Revenue Surplus of ₹ 1,113.33 crore in 2020-21 (0.47 <i>per cent</i> of GSDP)
2	Fiscal deficit shall not exceed 3.0 <i>per cent</i> of GSDP. Increase of 0.50 <i>per cent</i> without any condition and increase of 1.5 <i>per cent</i> with condition. Total flexibility is up to 5.00 <i>per cent</i> .	The Fiscal Deficit of ₹ 5,439.18 crore as per the accounts was 2.29 <i>per cent</i> of GSDP for 2020-21.
3	Outstanding debt expressed as percentage of GSDP shall be less than 25 <i>per cent</i> of GSDP during 2020-21.	The outstanding debt for 2020-21 (₹ 73,750.64 crore) was 31.02 <i>per cent</i> of GSDP.
4.	Primary Deficit	Primary Deficit for the year 2020-21 was ₹ 666.11 crore.

The Fiscal Deficit of ₹ 5,439.18 crore was financed by way of (i) Internal debt (Market borrowing, Loans from financial Institution, etc.) ₹ 3,864.87 crore, (ii) Loans and Advances from the Central Government ₹ 3,000.23 crore, (iii) Small Savings, Provident Fund, etc., ₹ 431.46 crore, (iv) Deposit and Advances ₹ 382.01 crore, (v) Contingency Fund (-) ₹224.71 crore, (vi) Sinking Funds and Reserve Funds ₹ 89.90 crore, (vii) Suspense & Miscellaneous (-) ₹ 2,526.12 crore, (viii) Remittances (-) ₹ 6.41 crore, (ix) Cash Balance ₹ 427.95 crore.

GSDP (Gross State Domestic Product) of State Government of Uttarakhand for the year 2020-21 as available on the website of Directorate of Economics & Statistics, Department of Planning, Government of Uttarakhand is ₹ 2,37,746.51 crore. Outstanding debt includes all debts and other liabilities.

The status of target and achievement is required to be disclosed by the State Government in the Legislature at the time of presentation of the Budget for 2020-21 as stipulated by the FRBM Act and Rules. In this context,

- (i) no disclosure has been made on significant changes in the Accounting Standards, policies and practices affecting or likely to affect the compliance of the prescribed fiscal indicators; and
- (ii) no disclosure has been made in respect of Major Works and Contracts, committed liabilities, claims in respect of unpaid bills on works and supplies, Statement of Assets and in respect of weighted average Interest Rates on Govt. Liabilities.

7. Impact on Revenue Surplus and Fiscal deficit:

The impact on the Revenue Surplus and Fiscal Deficit of the Government of Uttarakhand as brought out in the preceding paras is tabulated below:

Para No.	Item (Illustrative)	Impact on Revenue Surplus		Impact on Fiscal Deficit	
		Over statement (₹ in crore)	Under statement (₹ in crore)	Over statement (₹ in crore)	Under statement (₹ in crore)
2(ii)	Misclassification between revenue and capital	70.45	...	...	...
2(ix)	Non provision of Interest on Reserve and Deposits	155.66	...	...	155.66
2(xi)	Non-Transfer of Guarantee Commission to Public Account	2.83	...	...	2.83
4(i)	Over Contribution Towards NPS	....	24.97	24.97	....
4(v)	Non-accounting of Central Road Fund	61.34	....	23.84	....
4(vi)	Non-Transfer of Green Energy Cess to Green Energy Fund	70.00	....	....	70.00
Total (Net) Impact		₹335.31 Overstatement		₹179.68 Understatement	

Annexure- A**(Periodical Adjustments)**

(Refer Para 1(ii) of Notes to Accounts)

(₹ in crore)

BOOK ADJUSTMENTS				
Sr.	Heads of Account		Amount	Remarks
No.	From	To		
1.	2049-03-104 Interest Payments (Dr)	8009-01-101 General Provident Fund (Cr) Minor Head 101= ₹ 654.67 crore Minor Head 104= ₹ 2.73 crore	657.40	Represents interest Paid on GPF contributions of State Government employees
2.	2245-05-101 Relief on Account of Natural Calamities (Dr)	8121-00-122 General and Other Reserve Fund (Cr)	1,041.00	Represents transfer of amount to State Disaster Response Fund
3.	8121-00-122 General and Other Reserve Fund (Dr)	2245-05-901 Relief on Account of Natural Calamities (-Dr)	951.10	Represents the expenditure met from State Disaster Response Fund
4.	2048-00-797 Appropriation for Reduction or Avoidance of Debt	8222-01-101 Sinking Fund	100.00	Represents contribution to Sinking Fund
5.	2048-00-797 Appropriation for Reduction or Avoidance of Debt	8235-00-117 Guarantee Redemption Fund	50.00	Represents contribution to Guarantee Redemption Fund

Annexure–B (i)**Major Heads where substantial Revenue Expenditure are classified under Minor head ‘800-Other Expenditure’**

(Refer Para 2 (iv) of Notes to Accounts)

(₹in crore)

Major Head of Account	Total Expenditure	Expenditure under Minor Head 800	Percentage to the total expenditure
2040- Taxes on Sales, Trade, etc.	35.49	34.29	96.62
2810- New and Renewable Energy	9.17	9.17	100.00

Annexure–B (ii)**Major Heads where substantial Capital Expenditure are classified under Minor head ‘800-Other Expenditure’**

(Refer Para 2 (iv) of Notes to Accounts)

(₹in crore)

Major Head of Account	Total Expenditure	Expenditure under Minor Head 800	Percentage to the total expenditure
4059- Capital Outlay on Public Works	733.66	464.78	63.35
4216- Capital Outlay on Housing	42.09	40.73	96.77
4859- Capital Outlay on Telecommunication and Electronic Industries	2.86	2.86	100.00

Annexure–B (iii)**Major Heads where substantial receipts are classified under Minor head ‘800-Other Receipts’**

(Refer Para 2 (iv) of Notes to Accounts)

(₹in crore)

Major Head of Account	Total Receipts	Receipts under Minor Head 800	Percentage to the total Receipts
0029- Land Revenue	16.91	12.37	73.15
0049- Interest Receipts	98.52	58.78	59.66
0059- Public Works	62.19	35.86	57.66
0070- Other Administrative Services	62.93	47.39	75.31
0071- Contributions and Recoveries towards Pension and Other Retirement Benefits	2,109.78 ⁴	2,060.47	97.66
0075- Miscellaneous General Services	30.61	27.78	90.75
0217- Urban Development	15.08	15.08	100.00
0235-Social Security and Welfare	7.83	7.83	100.00
0401-Crop Husbandry	8.89	6.92	77.84
0435-Other Agricultural Programmes	21.22	21.22	100.00
0801-Power	70.35	70.35	100.00

⁴ Includes an amount of ₹ 2,035.98 crore received from Government of Uttar Pradesh on account of apportionment of Pensionary Dues.

Annexure-C

(Refer Para 2 (vi) of Notes to Accounts)

(₹ in crore)

S. No.	Major Defaulting Department	Year	No. of Bills	Amount	Percentage
1	Animal Husbandry	2019-20	7	0.44	12.79
2	Education, Sports & Youth Welfare and Culture	2020-21	1	0.01	0.29
3	District Administration	2020-21	1	0.06	1.75
4	Police	2020-21	1	0.04	1.16
5	Natural Calamity	2020-21	3	0.49	14.25
6	Art and Culture	2020-21	1	0.20	5.81
7	Animal Husbandry	2020-21	60	1.15	33.43
8	Sports and Youth Services	2020-21	3	1.05	30.52
		Total	77	3.44	

Annexure-D

(Refer Para 2 (vii) of Notes to Accounts)

(₹ in crore)

S. No.	Major Defaulting Department	Year	Amount	Percentage
1.	Department of Panchayati Raj Institutions	2017-18	5.20	95.24
2.	Department of Urban Development	2017-18	0.26	4.76
3.	Department of Panchayati Raj Institutions	2018-19	20.16	96.83
4.	Department of Urban Development	2018-19	0.66	3.17
5.	Department of Panchayati Raj Institutions	2019-20	650.41	76.85
6.	Department of Urban Development	2019-20	195.96	23.15

Annexure-E
(Refer Para 2 (xi) of Notes to Accounts)

(₹ in crore)

Sector wise details of Guarantees given by the State Government for repayment of Loans, etc., raised by Statutory Corporations, Government Companies, and other Institutions.										
Sector (Number of Guarantees within brackets)⁵	Maximum Amount Guarantee d⁶	Outstanding at the beginning of the year	Additions during the year	Deletions (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year⁷	Guarantee Commission or fee		Other Material Detail
					Discharged	Not Discharged		Receiv able	Recei ved	
Power		352.49		134.87			217.62	3.52	2.83	
Cooperative		329.64 ⁸	399.60	372.44			356.80	3.30		
State Financial Corporation		3.97		2.32			1.65	0.04		
Urban Development and Housing		165.35		15.40			149.95	1.65		
Other Institutions		3.00		0.34			2.66	0.03		
Total		854.45	399.60	525.37			728.68	8.54	2.83	

⁵ Information not made available by the State Government.

⁶ Information on Maximum Amount Guaranteed has not been provided by the State Government.

⁷ Based on available information and State Government Budget.

⁸ Revised by State Government.

Annexure-F

(Refer Para 2 (xii) of Notes to Accounts)

Expenditure under MH 3435 – Ecology and Environment compiled based on vouchers/information received from the State Government (₹ in crore)

Major Head	Sub Major Head	Minor Head	Sub Head	Detailed Head	Object Head		2020-21		2019-20		2018-19	
					Code	Nomenclature	Budget (Original + Supplement ary)	Expe n- diture	Budget (Original + Supplement ary)	Expe n- diture	Budget (Original + Supplement ary)	Expe n- diture
3435	03	102	02	00	01	Pay	1.00	Nil	-	Nil	Nil	Nil
3435	03	102	02	00	03	Dearness Allowance	0.10	Nil	-	Nil	Nil	Nil
3435	03	102	02	00	04	Travelling Allowance	0.02	Nil	-	Nil	Nil	Nil
3435	03	102	02	00	06	Other Allowances	0.20	Nil	-	Nil	Nil	Nil
3435	03	102	02	00	08	Remuneration	0.76	0.16	-	Nil	Nil	Nil
3435	03	102	02	00	09	Medical Reimbursement	0.05	Nil	-	Nil	Nil	Nil
3435	03	102	02	00	10	Training Expenses	0.00	Nil	0.03	Nil	Nil	Nil
3435	03	102	02	00	11	Entitlement Expenses	0.01	0.01	-	Nil	Nil	Nil
3435	03	102	02	00	20	Printing & Stationery	0.03	0.01	0.03	Nil	Nil	Nil
3435	03	102	02	00	21	Furniture, Fixtures & Equipment	0.10	0.02	0.05	Nil	Nil	Nil
3435	03	102	02	00	22	General Office Expense	0.05	0.02	0.06	Nil	Nil	Nil
3435	03	102	02	00	23	Rent Fee & Ownership Tax	0.00	Nil	0.05	Nil	Nil	Nil
3435	03	102	02	00	24	Advertisement & Publicity	0.01	0.01	0.03	Nil	Nil	Nil
3435	03	102	02	00	25	Utility Bill Payment	0.05	Nil	0.04	Nil	Nil	Nil
3435	03	102	02	00	26	Computer hardware software & Peripheral's purchase/maintenance	0.05	0.01	0.04	Nil	Nil	Nil

3435	03	102	02	00	27	Payment for professional & specialized services	0.30	0.07	0.08	Nil	Nil	Nil
3435	03	102	02	00	28	Purchase of official vehicle	0.00	Nil	0.10	Nil	Nil	Nil
3435	03	102	02	00	29	Operation, maintenance of vehicles & purchase of fuel, etc.	0.12	0.01	0.02	Nil	Nil	Nil
3435	03	102	02	00	30	Hospitality expenses	0.01	Nil	0.02	Nil	Nil	Nil
3435	03	102	02	00	40	Equipment, Machine & Accessories	0.02	Nil	-	Nil	Nil	Nil
3435	03	102	02	00	42	Other Departmental Expenditure	10.00	0.04	0.05	Nil	Nil	Nil
3435	03	102	02	00	51	Maintenance	0.05	Nil	-	Nil	Nil	Nil
Total							12.93	0.36	0.60	Nil	Nil	Nil

Annexure-G (Refer Para 2 (xiii) of Notes to Accounts)

(₹ in crore)

S.No	Name of the project/Work	Estimated Cost of Work	Year of sanction	Year of commencement	Target year of completion	Progressive Expenditure to the end of the year	Pending payment	Revised cost, if any
1.	Construction of Kafalna Sutargaon motor road from Km 8 of Korichina Bagwalipokhar motor road in Someshwar assembly constituency of Almora district	1.17	Mar-16	Mar-16	Mar-18	0.21	0.96	NA
2.	Patiyachara-Bamanchaira-Batula-Rikhari-Pali motor road under Almora district. Mr. Rajesh Kumar, Assistant Engineer (1st) / K. Pooja Garg, Junior Engineer (Contract)	1.67	Dec-05	Dec-05	Dec-20	0.94	0.73	NA
3.	Vinayak-Rikhari-Kotiyag Motor Road Shri Rajesh Kumar, Assistant Engineer (1st) / Shri KS Rawat, Junior Engineer	1.25	Sep-06	Sep-06	Dec-20	0.53	0.72	NA
4.	National Highway number 87E under Dwarahat in the assembly constituency of Almora district. Work of extension of Garad motorway to Dwarahat. Mr. Himosh Bhatt Assistant Engineer / Mr. Vijay Barmola, Junior Engineer (Contract)	2.94	Feb-16		Mar-21	2.68	0.26	NA
5.	Hon'ble Chief Minister Announcement No. In 847/2017, Ganai-Jaurasi motor road to Agar Manral in Chakhutia, development block of Almora under SCP. Mr. Dan Singh Negi, Assistant Engineer (IV) / Ms. Anjali, Junior Engineer	1.25	Mar-09	Mar-06	Mar-21	0.94	0.31	NA
6.	Construction of link road from Chhida Khan to High School Talli-Pokhri.	1.04	Mar-06	Mar-06	Mar-20	0.73	0.31	NA
7.	Motorway from Badari to Bonkot via Kate Bora	1.78	Nov-05	Mar-06	Dec-19	1.77	0.01	NA
8.	GIC Improvement and new construction of motorway from km 2 of Sukauli motorway to village Dundakhola	1.78	Nov-05		Jun-19	0.16	1.62	NA

9.	SCP under the new construction of jakh Rawal village Dharasi-Chamela Rameshwar motor road.	2.67	Mar-06	Dec-06	Dec-20	2.56	0.11	NA
10.	Improvement work in Km 152 to 222 of Karnprayag Gwaldam Munsiyari (State Road No. 11) Land Munsiyari Motor Road in Pithoragarh district.	11.51	Mar-14	Sep-15	Mar-17	9.70	1.81	NA
11.	Conversion of Madkot-Bauna light vehicle route into motorway	2.67	Mar-05	Jan-06	Mar-17	2.43	0.24	NA
12.	Improvement work of Champawat-Manch-Tamli motor road by BM/SDBC in district Champawat.	22.01	Sep-13	Oct-13	Dec-17	0.00	22.01	NA
13.	Reconstruction and improvement work of Narsingh danda-Gurauli motor road under Champawat assembly constituency of district Champawat (from km 5.000 to 7.775)	1.28	Mar-15	May-15	Mar-18	0.00	1.28	NA
14.	Construction of internal roads in village chhingnigothTanakpur under Champawat assembly constituency of district Champawat.	1.18	Jun-15	Sep-15	Dec-17	0.00	1.18	NA
15.	Construction work of internal roads in Chand farm Chunabhata, Banbasa under Champawat assembly constituency of district Champawat.	1.54	Jun-15	Sep-15	Mar-17	0.00	1.54	NA
16.	Jakh Jaspur Kuttha Motor Road	1.18	Feb-04	Mar-07	Mar-17	1.12	0.06	NA
17.	Palkot Chad Jaspur	2.51	Mar-06	Mar-08	Mar-17	1.74	0.77	NA
18.	Pipaldali to Munda Lalwali Mo. Marg	1.11	Aug-05	Mar-06	Jun-17	1.06	0.05	NA
19.	Under the announcement number 448/2013 of Hon'ble Chief Minister, the work of asphaltization of Dharkot-Bangdwara Shaheed Hansa Dhanai Mo. Road in Pratap nagar assembly constituency of Tehri district.	2.04	Feb-14	Mar-15	Jun-18	1.78	0.26	NA
20.	Construction of road from Onalgaon to Mukhem Inter College	1.40	Mar-08	Dec-08	Mar-17	1.31	0.09	NA
21.	Construction of road from Pilanidhar to Jakhanidhar (Dhar Dugadda) of Lamb gaon Pratap nagar	1.40	Mar-08	May-15	Mar-21	1.41	-0.01	NA

22.	Koti Jakh Dakh wangaon Ganwadi Chanji Mo. Road Construction	3.97	Nov-05	Dec-15	Mar-20	3.81	0.16	NA
23.	Under the announcement number-705/2015 of Hon'ble Chief Minister, new construction work of Chamiala-Indra wangaon-Kangra motor road, (length-10.00 kms).	6.36	Mar-08	Feb-16	Mar-21	1.29	5.07	NA
24.	Paurikhal - Mahadev road from Bhasaun to Gaonla Nagar (revised approval)	3.56	Feb-04	Jan-06	Mar-21	3.55	0.01	NA
25.	Construction of remnant works of Dobra-Chanthi heavy vehicle Jhula Setu in Pratap nagar Vidhan Sabha constituency of Tehri Garhwal district.	149.94	Oct-15		Sep-20	144.24	5.70	NA
26.	Extension of Barmau Road.	2.98	Sep-06	Feb-09	Mar-20	2.79	0.19	NA
27.	Under Hon'ble Chief Minister Announcement 223/2013, work of reinforcement and asphaltization of PWD road, Yamuna bridge, Hathipaon, up to 10 km from Hathiyari to Khulat in Vikasnagar, development block of Dehradun district.	2.42	Nov-13	Apr-14	Jun-19	2.31	0.11	NA
28.	Under Hon'ble Chief Minister Announcement No.-190/2014, re-construction of motor road from Kalsi to Chakrata in Chakrata Vidhan Sabha constituency of Dehradun district Hot mix work I	54.57	May-14	May-14	Mar-20	49.99	4.58	NA
29.	Construction of road from Hanumanti to chanda and Mandal In pauri	1.39	Oct-05	Dec-06	Mar-21	1.38	0.01	NA
30.	Construction of Hapla-Kalseer-Dhotidhar motor road in District Chamoli	1.47	Mar-08	Feb-14	Mar-20	1.15	0.32	NA
Total		292.04				241.58	50.46	

Annexure–H

(SUSPENSE AND REMITTANCE BALANCES)

(Refer Para 4 (iii) of Notes to Accounts)

(₹ in crore)

Name of Minor Head	2020-21		2019-20		2018-19	
	Dr	Cr	Dr	Cr	Dr	Cr
8658-Suspense Accounts						
101-Pay and Accounts Office-Suspense	115.24	23.40	54.71	3.61	30.38	3.45
Net	(Dr) 91.84		(Dr) 51.10		(Dr) 26.93	
102-Suspense Accounts (Civil)	574.13	379.40	566.35	411.83	549.40	368.32
Net	(Dr) 194.73		(Dr) 154.52		(Dr) 181.08	
107- Cash Settlement Suspense Account	81.39	0.26	966.77	885.52	3.16	0.26
Net	(Dr) 81.13		(Dr) 81.25		(Dr) 2.90	
110-Reserve Bank Suspense-Central Accounts Office	214.67	219.61	214.67	219.61	214.67	219.61
Net	(Cr) 4.94		(Cr) 4.94		(Cr) 4.94	
112-Tax Deducted at Source (TDS) Suspense	28.03	241.27	28.03	266.57	28.03	315.31
Net	(Cr) 213.24		(Cr) 238.54		(Cr) 287.28	
113-Provident Fund Suspense	24.75	24.64	24.75	24.64	24.75	24.78
Net	(Dr) 0.11		(Dr) 0.11		(Cr) 0.03	
117-Transaction on behalf of Reserve Bank	18.12	20.33	18.12	17.94	18.12	17.94
Net	(Cr) 2.21		(Dr) 0.18		(Dr) 0.18	
123-A.I.S Officers Group Insurance Scheme	0.32	0.57	0.29	0.53	0.27	0.50
Net	(Cr) 0.25		(Cr) 0.24		(Cr) 0.23	
129-Material Purchase Settlement Suspense Account	0.03	(-)0.73	0.03	(-)0.73	0.03	(-)0.73
Net	(Dr) 0.76		(Dr) 0.76		(Dr) 0.76	
8782- Cash Remittances and adjustments between officers rendering Accounts to the Same Accounts Officer						
102-Public Works Remittances	296.13	372.74	296.13	372.74	277.17	398.86
Net	(Cr) 76.61		(Cr) 76.61		(Cr) 121.69	
103- Forest Remittances	107.23	166.95	107.23	166.95	100.93	126.41
Net	(Cr) 59.72		(Cr) 59.72		(Cr) 25.48	
8793-Inter State Suspense Account	2095.05	2014.10	2087.89	2013.35	2090.76	2012.46
Net	(Dr) 80.95		(Dr) 74.54		(Dr) 78.30	

Annexure-I

(Refer Para 5(c) of Notes to Accounts)

(₹in crore)

S.No.	Department	Head Detail	Purpose of the Loan	Amount
1.	Water supply and sanitation	6215-Loans for water supply & sanitation	Loans to Kumbh Mela, Allahabad	3.21
		02-Sewerage & sanitation	Water Supply & Drainage Schemes	3.86
		800-Other Loans	Loans for Drinking water & related Schemes	14.15
			Total	21.22
2.	Urban Development	6217-Loans for Urban Development	Loans for Integrated Development of small & medium towns (CSS)	5.25
		03-Integrated Development of small & medium towns	Loans for creation of fund	10.64
		800-Other Loans	Establishment of State Urban Development Authority	0.01
			Loans for establishment of resettlement Development Fund	4.97
			Total	20.87
Grand Total				42.09

Annexure -J

(Refer Para 5(c) of Notes to Accounts)

(₹in crore)

S.No.	Department	Head Detail	Financial Year	Amount
1.	Road Transport	7055-Loans for Road Transport	2011-12	80.11
		101-Loans for Purchase of Buses		20.00
		7055-Loans for Road Transport	2012-13	25.00
		101-Loans for Purchase of Buses		
		7055-Loans for Road Transport	2013-14	10.00
		101-Loans for Purchase of Buses		
		7055-Loans for Road Transport	2015-16	1.00
		101-Loans for Purchase of Buses		
		7055-Loans for Road Transport	2016-17	4.18
		101-Loans for Repaying Interest Installment of Loans for Purchase of Buses		
7055-Loans for Road Transport	2017-18	2.26		
101-Loans for Repaying Interest		2.17		
Installment of Loans for Purchase of Buses		2.11		
		1.69		
7055-Loans for Road Transport	2018-19	1.21		
101-Loans for Repaying Interest		2.67		
Installment of Loans for Purchase of Buses	1.40			
7055-Loans for Road Transport	2019-20	1.12		
101-Loans for Repaying Interest		1.86		
Installment of Loans for Purchase of Buses				
7055-Loans for Road Transport	2020-21	1.31		
101-Loans for Repaying Interest				
Installment of Loans for Purchase of Buses				
			Grand Total	158.09